



Department of Revenue
State of Georgia
410 Trinity-Washington Building
Atlanta, Georgia 30334
(404) 656-4015

T. Jerry Jackson
Commissioner

December 19, 2000

[REDACTED]

RE: Request for Commissioner's Determination pursuant to O.C.G.A. 48-6-71
Regarding [REDACTED] dated January
1, 2000 relating to [REDACTED], [REDACTED]
[REDACTED]), Grantor, and
[REDACTED] Trustee, Grantee

Dear [REDACTED]

In reply to your request pursuant to O.C.G.A. 48-6-71 with respect to the
application of the Georgia intangible recording tax imposed by O.C.G.A. 48-6-61,
it is my determination, based on the information presented in your letter of
January 3, 2000 along with accompanying documents, that:

The Georgia intangible recording tax will not be due upon the filing for record of
the [REDACTED], dated as of January 1, 2000
relating to the [REDACTED]
[REDACTED] ([REDACTED]), Grantor, and [REDACTED]
[REDACTED] Trustee, Grantee, as the instrument, the beneficial holder of which is the
[REDACTED] respectively, is public
property and exempt from the Georgia intangible recording tax imposed by
O.C.G.A. 48-6-61.

Very truly yours,

T. Jerry Jackson

TJJ/JWM/jt