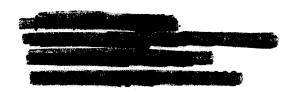


Bepartment of Rebenue

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

December 19, 2000

T. Jerry Jackson Commissioner



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

Dear

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 , dated as of January 1, 2000 the relating to the . Grantor, and Trustee, Grantee, as the instrument, the beneficial holder of which is the respectively, is public property and exempt from the Georgia intangible recording tax imposed by O.C.G.A. 48-6-61.

