



Department of Revenue

Suite 153000

1800 Century Center Blvd., NE

Atlanta, Georgia 30345-3205

Telephone 404-417-2100

April 24, 2002

T. Jerry Jackson
Revenue Commissioner

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

RE: Request for Commissioner's Determination pursuant to O.C.G.A. 48-6-71

Regarding [REDACTED] dated as of January 1, 2002

Relating to [REDACTED], [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 dated December 4, 2001 and accompanying documentation, that:

The Georgia intangible recording tax will not be due upon the filing for record of the [REDACTED] dated as of January 1, 2002 relating to

[REDACTED], [REDACTED] ([REDACTED]

[REDACTED] Grantor and [REDACTED] Trustee, Grantee, as the

instrument, the beneficial owner of which is the [REDACTED]

[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