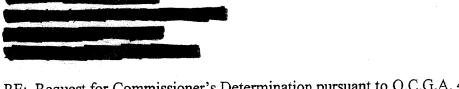


Department of Revenue

Suite 153000 1800 Century Center Blvd., NE Atlanta, Georgia 30345-3205

T. Jerry Jackson Revenue Commissioner

Telephone 404- 417-2100 April 24, 2002



RE: Request for Commissioner's Determination pursuant to O.C.G.A. 48-6-71
Regarding dated as of January 1, 2002
Relating to 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 dated December 4, 2001 and accompanying documentation, that:

The Georgia intangible recording tax will not be due upon the filing for record of the dated as of January 1, 2002 relating to dated as of January 1, 2002 relating to Trustee, Grantee, as the instrument, the beneficial owner 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.

. Jerry Jackson

TJJ/JWM/jt

