



Department of Revenue
State of Georgia
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Suite 15300
Atlanta, Georgia 30345
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T. Jerry Jackson
Commissioner

January 29, 2003

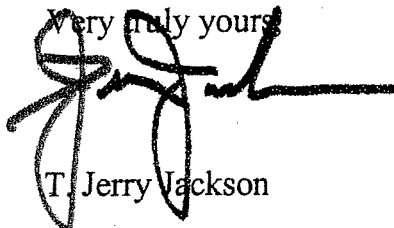
[REDACTED]

RE: Request for Commissioner's Determination pursuant to O.C.G.A. 48-6-71 regarding [REDACTED] dated as of October 1, 2002 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 dated September 24, 2002 that:

The Georgia intangible recording tax will not be due upon the filing for record of the [REDACTED], dated as of October 1, 2002 relating to [REDACTED] ([REDACTED]), [REDACTED], Grantor and [REDACTED], Trustee, Grantee, as the instrument, the beneficial owner of which is the [REDACTED] 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