



Department of Revenue  
State of Georgia  
1800 Century Center Blvd.  
Suite 15300  
Atlanta, Georgia 30345  
(404) 417-2100

C. Jerry Jackson  
Commissioner

March 25, 2003

[REDACTED]

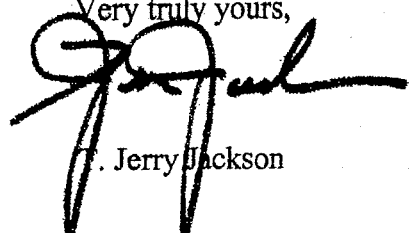
RE: Commissioner's Determination Pursuant to O.C.G.A. 48-6-71 regarding [REDACTED], between [REDACTED] ([REDACTED]), Grantor, and [REDACTED], Trustee, Grantee, relating to certain promissory notes, the beneficial holders of which are the [REDACTED]

Dear [REDACTED]:

In reply to your firm's 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 firm's letter dated February 6, 2003, along with the accompanying documents, that:

The Georgia intangible recording tax will not be due upon the filing for record of any supplemental indenture, as the instrument, delivered by the Grantor to the Grantee, where the beneficial interest in such instrument is held by the [REDACTED]

and that such instrument is public property and exempt from the Georgia intangible recording tax imposed by O.C.G.A. 48-6-61.

Very truly yours,  
  
C. Jerry Jackson

TJJ/JWM/jt