



Bart L. Graham  
Commissioner

State of Georgia  
Department of Revenue

Suite 15300  
1800 Century Blvd.  
Atlanta, Georgia 30345  
(404) 417-2100

July 11, 2005

[REDACTED]

RE: Request for Commissioner's Determination pursuant to O.C.G.A. 48-6-71 regarding Deed to Secure Debt from [REDACTED] (Borrower) in favor of [REDACTED] (Lender) holding that [REDACTED] is exempt from Intangible Recording Tax Pursuant to Department of Revenue Rule 560-11-8-.14 (a)

Dear [REDACTED]:

I have carefully considered your request for a determination pursuant to O.C.G.A. 48-6-71 that the [REDACTED] is exempt from intangible recording tax as a party under Department of Revenue Rule 560-11-8-.14 (a). Your request has been considered based on your letter dated June 30, 2005 and all supporting documentation.

It is my determination that intangible recording tax will not be due upon recording the security deed between the [REDACTED] and [REDACTED] [REDACTED] is an administrative arm of the Supreme Court of Georgia. It is a governmental body within the meaning of Department of Revenue Rule 560-11-8-.14 (a) and is exempt from payment of intangible recording tax.

Sincerely,

Bart L. Graham

BLG/JWM/jt