

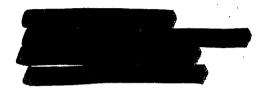
State of Georgia

Wart L. Graham Commissioner

## Department of Revenue

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

November 30, 2005



Re: Commissioner's Determination pursuant to O.C.G.A. § 48-6-71 regarding the Thirteenth Supplemental Indenture, dated as of November 1, 2005, relating to the between and the 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 October 31, 2005, along with the accompanying documents, that:

The Georgia intangible recording tax will not be due upon the filing for record of the Thirteenth Supplemental Indenture, dated November 1, 2005, relating to the and the between between between between and the filing for record of the Thirteenth Supplemental Indenture, dated November 1, 2005, relating to the between between from the Georgia intangible recording tax imposed by O.C.G.A. § 48-6-61.

Sincerely,

Bart L. Graham



BLG/RJL/mb