



Bart L. Graham  
Commissioner

State of Georgia  
Department of Revenue

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

November 30, 2005

[REDACTED]

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 [REDACTED] and the [REDACTED] between [REDACTED], Grantor, in favor of [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 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 [REDACTED] and the [REDACTED], between [REDACTED], Grantor; and [REDACTED] Trustee, Grantee, because such Notes are issued to the [REDACTED], an instrumentality of the government of the United States of America, and the [REDACTED], an agency of the government of the United States of America, and thus are exempt from the Georgia intangible recording tax imposed by O.C.G.A. § 48-6-61.

Sincerely,

Bart L. Graham

BLG/RJL/mb