

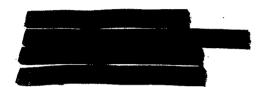
State of Georgia

Wart L. Graham Commissioner

## Department of Revenue

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

November 30, 2006



Re: Commissioner's Determination pursuant to O.C.G.A. § 48-6-71, concerning Supplemental Indentures between (""), Grantor, and

Trustee, Grantee

Dear

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 November 1, 2006, along with the accompanying documents, that:

The Georgia intangible recording tax will not be due upon the filing for record of the Fifteenth Supplemental Indenture, dated as of October 1, 2006, Relating to the

beneficial holder of which is the exempt from the Georgia intangible recording tax imposed by O.C.G.A. § 48-6-61.

Sincerely,

Bart L. Graham

BLG/RJL/mb