



Bart L. Graham
Commissioner

State of Georgia
Department of Revenue

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

November 30, 2006

[REDACTED]

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

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 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 [REDACTED] [REDACTED] [REDACTED], Grantor, and [REDACTED] Trustee, as the instrument, the beneficial holder of which is the [REDACTED] is public property and exempt from the Georgia intangible recording tax imposed by O.C.G.A. § 48-6-61.

Sincerely,

Bart L. Graham

BLG/RJL/mb