

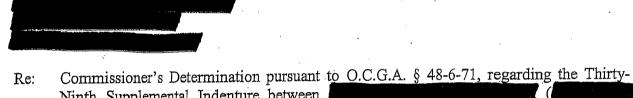
State of Georgia

Bart L. Graham Commissioner

## Department of Revenue

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

July 30, 2007



Ninth Supplemental Indenture between

), Grantor, and

as successor to

Trustee, Grantee, relating to the

and the

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 July 11, 2007, along with the accompanying documents, that:

The Georgia intangible recording tax will not be due upon the filing for record of the Thirty-Ninth Supplemental Indenture, between

One of the Supplemental Indenture, and the Su

Sincerely,

Bart L. Graham



BLG/RJL/mb