

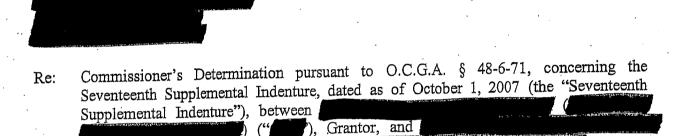
Wart L. Graham Commissioner

## State of Georgia

## Department of Revenue

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

November 13, 2007



Trustee, Grantee, relating to the

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 October 30, 2007, along with the accompanying documents, that:

The Georgia intangible recording tax will not be due upon the filing for record of the Seventeenth Supplemental Indenture, dated as of October 1, 2007, relating to the in which the beneficial holder is the as such supplemental indenture is an instrument that is public property and exempt from the Georgia intangible recording tax imposed by O.C.G.A. § 48-6-61.

Sincerely,

Rart I. Graham

BLG/RJL/mb