

State of Georgia

Department of Revenue

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

November 13, 2007

Bart L. Graham  
Commissioner

[REDACTED]


Re: Commissioner's Determination pursuant to O.C.G.A. § 48-6-71, concerning the Seventeenth Supplemental Indenture, dated as of October 1, 2007 (the "Seventeenth Supplemental Indenture"), between [REDACTED] (" [REDACTED]"), Grantor, and [REDACTED] Trustee, Grantee, relating to the [REDACTED]

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 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 [REDACTED] [REDACTED], in which the beneficial holder is the [REDACTED] [REDACTED] 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,

  
Bart L. Graham

BLG/RJL/mb