



Department of Revenue
State of Georgia

410 Trinity-Washington Building
Atlanta, Georgia 30334
(404) 656-4015
April 16, 2001

T. Jerry Jackson
Commissioner

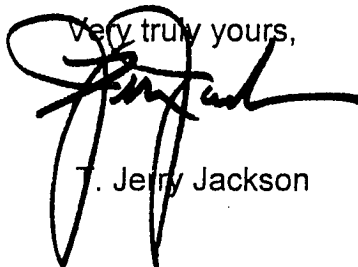
[REDACTED]

RE: Request for Commissioner's Determination pursuant to O.C.G.A. 48-6-71 regarding loans from [REDACTED] (successor by merger with [REDACTED]), as Administrative Agent, and other Lenders to [REDACTED]

Dear [REDACTED]

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, base on the information presented in your letter dated January 20, 2001, along with the accompanying documents, that:

The Georgia Intangible Recording Tax will not be due upon the filing for record of the additional Deed to Secure Debt, Assignment, and Security Agreement granted by [REDACTED] to [REDACTED] in its capacity as Administrative Agent, and other Lenders, as the security instrument is exempt pursuant to O.C.G.A. 48-6-65 (a) and Department of Revenue Rule 560-11-8-.04 because the instrument only adds additional security for an original indebtedness for which the maximum intangible recording tax has previously been paid on the original security instrument.

Very truly yours,

T. Jerry Jackson

TJJ/JWM/jt