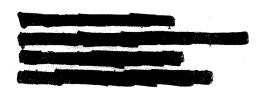


Department of Revenue

Suite 153000 1800 Century Center Blud., NE Atlanta, Georgia 30345-3205 Telephone 404-417-2100 April 24, 2002

T. Jerry Jackson Revenue Commissioner



RE: Request for Commissioner's Determination pursuant to O.C.G.A. 48-6-71				
Regarding			dated	d as of January 1, 2002
Relating to				
), Grantor and		Trustee, Grantee

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 December 4, 2001 and accompanying documentation, that:

The Georgia intangible recording tax will not be due upon the filing for record of the dated as of January 1, 2002 relating to dated as of January 1, 2002 relating to

Jerry Jackson

