

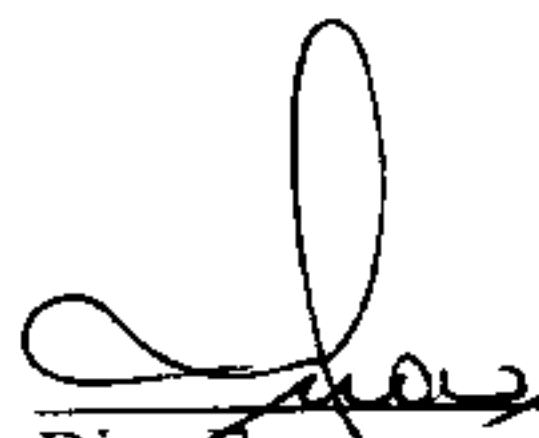
COMMONWEALTH OF MASSACHUSETTS

COUNTY OF SUFFOLK

AFFIDAVIT

Before me, the undersigned notary public in and for said county and said state, personally appeared Dino Fuoco, as Vice President of U.S. Alliance Coosa Pines Corporation, who is known to me, and who being first duly sworn by me, deposes and says as follows:

- 1 This Affidavit is made for the purpose of assisting the Judge of Probate of Shelby County, Alabama, in establishing the deed recording tax to be collected upon the recordation of those two certain deeds made to U.S. Alliance Coosa Pines Corporation ("Grantee") from, respectively, Kimberly-Clark Worldwide, Inc. (the "KCW Deed") and Kimberly-Clark Corporation (the "K-C Deed").
- 2 The KCW Deed conveys properties located in the Alabama Counties of Autauga, Bibb, Calhoun, Chilton, Clay, Cleburne, Coosa, Elmore, Etowah, Lee, Randolph, St. Clair, Shelby, Talladega and Tallapoosa. Exhibit A attached hereto sets forth the value of the KCW Deed properties located in each county and the proportion of that value to the total value of the properties conveyed by the KCW Deed.
- 3 The K-C Deed conveys properties located in the Alabama Counties of Autauga, Bibb, Calhoun, Chilton, Clay, Cleburne, Coosa, Elmore, Lee, Randolph, Russell, St. Clair, Shelby, Talladega and Tallapoosa. Exhibit A attached hereto also sets forth the values of the K-C Deed properties located in each county and the properties of that value to the total value of the properties conveyed by the K-C Deed.
- 4 As indicated on Exhibit A, the combined total value of the properties conveyed under both deeds is \$268,071,000, of which \$215,000,000 (or 80.2% of the total) is attributable to the KCW Deed properties and \$53,071,000 (or 19.8% of the total) is attributable to the K-C Deed properties.
- 5 The properties conveyed by the aforesaid two deeds are the same properties encumbered by that certain Mortgage and Security Agreement (the "Mortgage") granted by Grantee in favor of Citibank, N.A., as U.S. Collateral Agent for certain banks.
- 6 The KCW Deed, the K-C Deed and the Mortgage are each to be recorded first in Shelby County, Alabama.


Dino Fuoco
Title: Vice-President

Sworn to and subscribed before me, this
27th day of March, 1997.


James A. Manzi, Jr.
Notary Public

My Commission Expires: July 15, 1999

Inst # 1997-09550

03/28/1997-09550

08:49 AM CERTIFIED

SHELBY COUNTY JUDGE OF PROBATE

003 MCD 13.50

EXHIBIT A

	<u>KCW DEED</u>		<u>K-C DEED</u>		<u>COMBINED DEEDS</u>	
<u>County</u>	<u>Values</u>	<u>%</u>	<u>Values</u>	<u>%</u>	<u>Values</u>	<u>%</u>
Autauga	\$ 172,000	0.08	\$ 43,000	0.08	\$ 215,000	0.09
Bibb	\$ 15,222,000	7.08	\$ 348,480	0.66	\$ 15,570,480	5.82
Calhoun	\$ 9,739,500	4.53	\$ 21,500	0.04	\$ 9,761,000	3.64
Chilton	\$ 10,341,500	4.81	\$ 304,920	0.57	\$ 10,646,420	3.97
Clay	\$ 22,102,000	10.28	\$ 130,680	0.25	\$ 22,232,680	8.29
Cleburne	\$ 18,147,000	8.44	\$ 20,500	0.04	\$ 18,167,500	6.78
Coosa	\$ 48,009,500	22.33	\$ 174,240	0.33	\$ 48,183,740	17.97
Elmore	\$ 1,837,250	0.85	\$ 11,750	0.02	\$ 1,849,000	0.69
Etowah	\$ 924,500	0.43	\$ 0	0.00	\$ 924,500	0.34
Lee	\$ 258,000	0.12	\$ 130,680	0.25	\$ 388,680	0.15
Randolph	\$ 3,526,000	1.64	\$ 125,000	0.23	\$ 3,651,000	1.36
Russell	\$ 0	0.00	\$ 60,000	0.11	\$ 60,000	0.02
Shelby	\$ 25,348,500	11.79	\$ 152,000	0.29	\$ 25,500,500	9.51
St. Clair	\$ 11,440,000	5.32	\$ 41,000	0.08	\$ 11,481,000	4.28
Talladega	\$ 28,108,250	13.07	\$ 51,486,750	97.01	\$ 79,595,000	29.69
Tallapoosa	\$ 19,824,000	9.22	\$ 20,500	0.04	\$ 19,844,500	7.40
Totals	\$215,000,000	100.00	\$ 53,071,000	100.00	\$268,071,000	100.00

CALCULATION OF DEED TAXES

(GRANTEE: U.S. ALLIANCE COOSA PINES CORPORATION)

A. Property Values:

<u>Deed</u>	<u>Total Value</u>	<u>% of Total</u>
KCW	\$215,000,000.00	80.2%
K-C	<u>\$ 53,071,000.00</u>	<u>19.8%</u>
Total	\$268,071,000.00	100.0%

B. Allocation of Mortgage Amount of Each Deed:

(1)	Total Mortgage Indebtedness Allocated to Alabama Per Mortgage Tax Order:	\$85,698,527
(2)	Amount Allocated to KCW Deed	\$68,730,219
(3)	Amount Allocated to K-C Deed	\$16,968,308

C. Calculation of Deed Tax:

(1)	KCW Deed:	Property Value	\$215,000,000
		Less Mortgage	<u>\$ 68,730,219</u>
		Equals Equity	<u>\$146,269,782</u>
		Deed Tax Payable	\$ 146,270
(2)	K-C Deed:	Property Value	\$ 53,071,000
		Less Mortgage	<u>\$ 16,968,308</u>
		Equals Equity	<u>\$ 36,102,692</u>
		Deed Tax Payable	\$ 36,103

D. Total Recording Taxes Payable:

(1)	Mortgage Recording Taxes (to be distributed per the Mortgage Tax Order)	\$128,547.90
(2)	KCW Deed Recording Taxes: (See Exhibit A to Affidavit for County percentages)	\$146,270.00
(3)	KC Deed Recording Taxes: (See Exhibit A to Affidavit for County percentages)	\$ 36,103.00
	Total Recording Taxes	\$310,920.90

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