

MORTGAGE RECORDATION TAX ORDER

STATE OF ALABAMA §
MONTGOMERY COUNTY § A proceeding authorized by
§40-22-2(8), Code of Alabama 1975

BEFORE THE ALABAMA DEPARTMENT OF REVENUE:

Comes the Petitioner, Citicorp Leasing, Inc., a Delaware corporation, (the "Petitioner"), and asks the Department of Revenue to fix and determine the amount of mortgage recording tax due, pursuant to §40-22-2(8), Code of Alabama 1975, upon recordation of the Mortgage, Assignment of Leases and Rents, Security Agreement and Financing Statement (the "Fee Mortgage") and the Leasehold Mortgage, Assignment of Leases and Rents, Security Agreement, and Financing Statement (the "Leasehold Mortgage") from R&L Foods, LLC, a Delaware limited liability company (the "Mortgagor") to the Petitioner (the Fee Mortgage and Leasehold Mortgage are hereinafter collectively referred to as the "Mortgages"). In addition to property described in the Mortgages, the Mortgagor has secured its obligations to Petitioner with additional collateral located outside the State of Alabama, and the Mortgages encompass property in more than one county in Alabama.

Upon consideration of the Petition and evidence offered in support thereof, the Alabama Department of Revenue finds as follows:

1. That the total amount of indebtedness owed to the Petitioner, and secured by the Mortgages, is \$38,400,000.00.
2. That the total value of all property covered by the Mortgages is \$47,233,000.00.

3. That the total value of the property located within the State of Alabama, and covered by the Mortgages is \$24,330,000.00.

4. That the amount of indebtedness which is allocable to Alabama, and upon which mortgage tax is due upon recordation of the Mortgages is \$19,779,840.00.

5. That the amount of mortgage recording tax to be paid, at the rate of \$.15 for each \$100.00, or fraction thereof, of indebtedness, which is attributable to the property located within the State of Alabama, is \$29,669.85.

6. That the Mortgages are to be recorded in Jefferson, Montgomery, Calhoun, Shelby and Chilton Counties.

7. That the relative property values of the properties lying within the State of Alabama are as follows:

<u>County</u>	<u>Value</u>	<u>Percentage</u>
Jefferson	\$ 8,717,000.00	35.83%
Montgomery	\$11,560,000.00	47.51%
Calhoun	\$ 204,000.00	.84%
Shelby	\$ 3,069,000.00	12.61%
<u>Chilton</u>	<u>\$ 780,000.00</u>	<u>3.21%</u>
Total	\$24,330,000.00	100%

IT IS ORDERED, THEREFORE, that the probate judge in the county wherein the Mortgages will be recorded first, shall collect mortgage recording tax in the amount of \$29,669.85, and, pursuant to §40-22-2(7), Code of Alabama 1975, after deducting the probate Judge's 5% commission, shall make distribution of such tax to the State of Alabama and to the counties named herein, in the percentages as set out in Paragraph 7.

The probate judge of the county wherein the Mortgages will be recorded first also is entitled to collect any applicable recording fees. Upon payment of the mortgage recording tax and upon the initial filing of the Mortgages, copies of the Mortgages shall be acceptable for recordation in the other counties, pursuant to §40-22-2(5), Code of Alabama 1975, without the payment of any further mortgage recording tax. The probate judges of these counties are entitled to collect applicable recording fees, however. §40-22-2(5).

DONE this 13th day of January, 2004.

ALABAMA DEPARTMENT OF REVENUE

By: Cynthia Underwood
Assistant Commissioner of Revenue

ATTEST:

[Signature]
As Secretary

[Signature]
Legal Division. Kathryn Elizabeth Jehle

rnt