CERTIFICATE

Section 1445 of the Internal Revenue Code provides that a transferee of a U. S. real property interest must withhold tax if the transferor is a foreign person. To inform the transferee that withholding of tax is not required upon the disposition of a U.S. real property interest by USK Corporation, the undersigned hereby certifies the following on behalf of USX Corporation:

- 1. USK Corporation is not a foreign corporation, foreign partnership, foreign trust, or foreign estate (as those terms are defined in the Internal Revenue Code and Income Tax Regulations);
- 2. USX Corporation's U. S. employer identification number and
- 3. USK Corporation's office address is 600 Grant Street, Pittsburgh, Pennsylvania 15230.

USX Corporation understands that this certification may be disclosed to the Internal Revenue Service by transferee and that any false statement contained herein could be punished by fine, imprisonment, or both.

Under penalties of perjury I declare that I have examined this certification and to the best of my knowledge and belief it is true, correct and complete, and I further declare that I have authority to sign this document on behalf of USX Corporation.

Dated this 10th day of depterate, 1986.

Subscribed and sworn to before me this 10th day of September.

COUNTY

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 STATE OF ALA. SHELBY CO. I CERTIFY THIS INSTRUMENT WAS FILED

My Commission Expires:

1986 OCT -9 PM 6: 05

Thomas Or Showsten, D. May 12, 1990

RECORDING FEES

s 2.50 Recording Fee

Index Fee

\$ 350