

2313

STATE OF ALABAMA)
COUNTY OF MONTGOMERY) DEED TAX ORDER

BEFORE THE ALABAMA DEPARTMENT OF REVENUE:

Comes now the Petitioner, United Land Corporation (formerly, U. S. Pipe Realty, Inc.), acting through its attorneys, Bradley, Arant, Rose & White, and asks the State Department of Revenue to fix and determine the amount of Deed Recording Privilege Tax to be levied under Code of Alabama 1975, § 40-22-1, on a deed from Walter Industries, Inc. to U.S. Pipe Realty, Inc. covering properties located in the Counties of Bibb, Blount, Calhoun, Cherokee, Chilton, Clay, Cleburne, Colbert, Coosa, Etowah, Fayette, Franklin, Marion, Shelby, St. Clair, Talladega, Tuscaloosa, Walker, and Jefferson.

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

1. That the total value of the property conveyed by said deed is \$38,783,223, which value is allocable among said counties as set forth on Exhibit A hereto.
2. That the amount of deed tax due is \$38,783.50, at the rate of \$0.50 per \$500.00 of said valuation of \$38,783,223.
3. That the Judge of Probate of Jefferson County, in which the said deed is to be recorded first, shall, after deducting the commission of the Judge of Probate of Jefferson County therefrom, allocate such tax among said counties in accordance with the percentages as set forth in Exhibit A hereto.

Dated as of this 30th day of April, 1991.

STATE DEPARTMENT OF REVENUE

By *[Signature]*
Assistant Commissioner of Revenue

ATTEST:

By *[Signature]*
As Secretary

Ray Norville Edwards
Approved Legal Division

BOOK 345 PAGE 912

EXHIBIT A

UNITED LAND CORPORATION --VALUE OF REAL PROPERTY

Bibb County	\$ 303,700	.783
Blount	401,026	1.034
Calhoun	72,000	.186
Cherokee	114,500	.295
Chilton	11,500	.030
Clay	1,100	.003
Cleburne	7,100	.018
Colbert	435,300	1.122
Coosa	50,000	.129
Etowah	1,011,800	2.609
Fayette	50,400	.130
Franklin	78,800	.203
Marion	11,500	.030
Shelby	2,025,000	5.221
St. Clair	138,590	.357
Talladega	37,900	.098
Tuscaloosa	6,307,652	16.264
Walker	861,470	2.221
Jefferson	26,863,885	69.267
	\$ 38,783,223	100.0000

1. Deed Tax -----
2. Mfg. Tax -----
3. Recording Fee -----
4. Ind. Eng. Fee -----
5. Notary -----
6. Certified Copy -----

Total -----

STATE OF ALABAMA
I CERTIFY THIS
INSTRUMENT WAS FILED

91 JUN -4 AM 10:30

James H. [Signature]
JUDGE OF PROBATE