

**IN THE DEPARTMENT OF REVENUE OF
THE STATE OF ALABAMA**

In re:

§

National Canada Finance Corp.

§

Petitioner.

§

MORTGAGE RECORDATION TAX ORDER

COMES Petitioner, National Canada Finance Corp., a Delaware corporation, and requests that the Alabama Department of Revenue fix and determine the amount of mortgage recording tax due upon the recordation of the Mortgage between DeShazo Crane Company, L.L.C., an Alabama limited liability company, and the Petitioner.

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

1. The Mortgage secures indebtedness in the amount of \$5,000,000.00.
2. Since the Mortgage covers future advances, the Petitioner is required to abide by the reporting and paying provisions of §40-22-2(2)a, Code of Alabama 1975.
3. The amount of mortgage recording tax to be paid, at the rate of \$.15 for each \$100.00 of indebtedness, or fraction thereof, is \$7,500.00.
4. That the Mortgage secures future advances. Therefore, a bond has been filed by the Petitioner with the Alabama Department of Revenue, pursuant to §40-22-2(2)a, Code of Alabama 1975.

IT IS ORDERED, THEREFORE, that the Probate Judge of Shelby County, Alabama, shall collect mortgage recording tax in the amount of \$7,500.00, together with any applicable recording fees, upon recording of the Mortgage. **IT IS ORDERED FURTHER** that the Petitioner abide by the reporting and paying provisions of §40-22-

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2(2)a, Code of Alabama 1975, as to any additional indebtedness incurred with respect to the Mortgage.

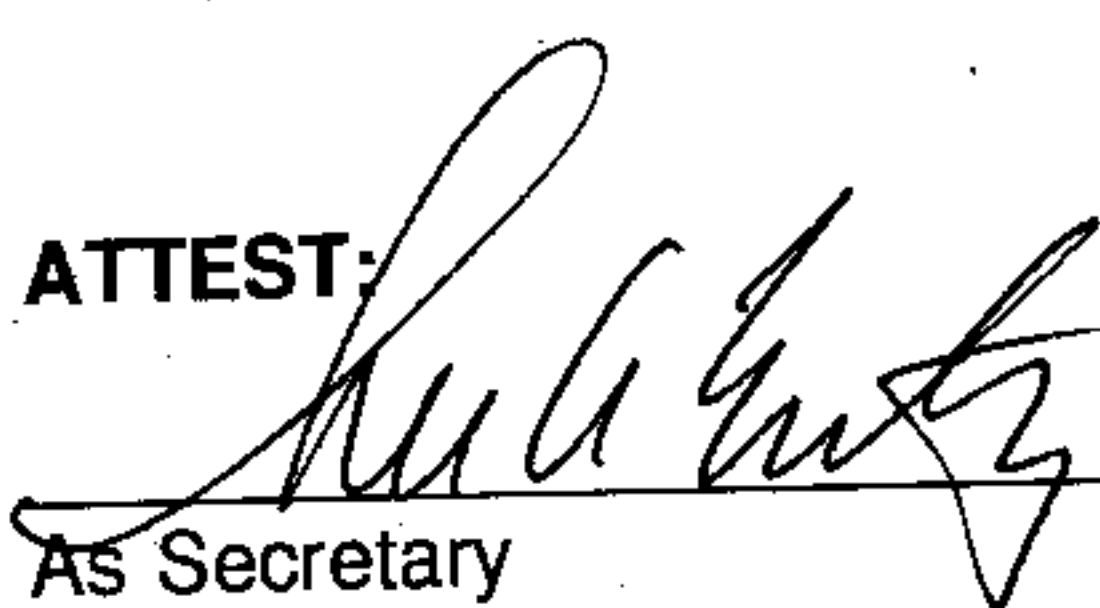
DONE this 10th day of November, 1997.

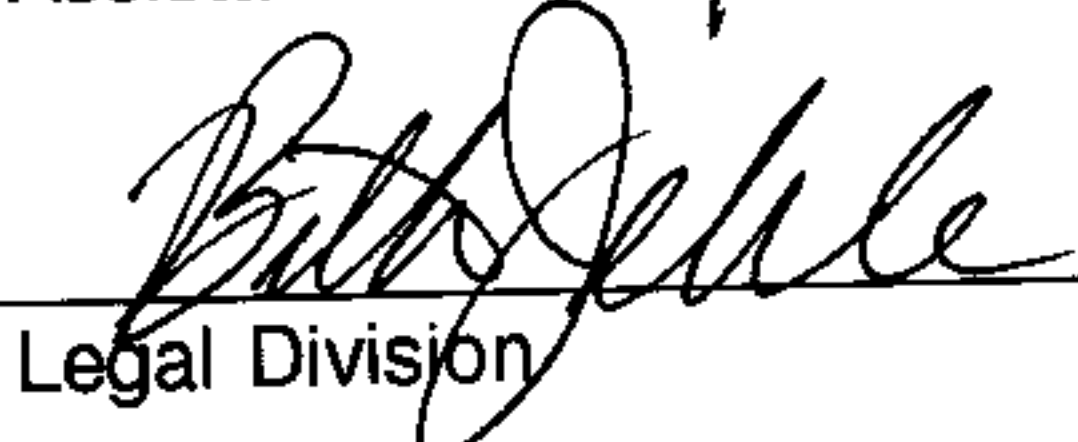
ALABAMA DEPARTMENT OF REVENUE

By:


Assistant Commissioner of Revenue

ATTEST:


As Secretary


Legal Division

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