



20070405000156290 1/3 \$17.00
Shelby Cnty Judge of Probate, AL
04/05/2007 02:23:12PM FILED/CERT

MORTGAGE RECORDATION TAX ORDER

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

BEFORE THE ALABAMA DEPARTMENT OF REVENUE:

Comes now Petitioner, **JP MORGAN CHASE BANK, N.A.**, as Mortgagee, and asks that the Alabama Department of Revenue to fix and determine the amount of mortgage recording tax due, pursuant to §40-22-2, Code of Alabama 1975, for the privilege of recording (the “Mortgages”) between Petitioner and Captain D’s, LLC, a Delaware limited liability company, covering real and personal property and fixtures located within and without the State of Alabama.

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

1. The Mortgages, and the other Security Documents secure a maximum principal indebtedness in the amount of \$430,000,000.00.
2. The value of the real property and fixtures conveyed by the Mortgages and located inside the State of Alabama is \$10,467,600.00
3. The value of all of the property located in all states (including the State of Alabama) is \$114,813,884.52.
4. The percentage of the real property and fixtures conveyed by the Mortgages that is located inside the State of Alabama is 9.12%.
5. The amount of indebtedness secured by the Mortgages and subject to the Alabama mortgage recording tax is \$39,216,000.00.
6. Alabama mortgage recording tax in the amount of \$58,824.00, is due on the indebtedness secured by the Mortgages. However, recording tax in the amount of \$45,601.50 was previously paid on November 3, 2006 thereby creating a difference in the amount of \$13,222.50 ($\$58,824.00 - \$45,601.50 = \$13,222.50$).

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IT IS ORDERED, THEREFORE, that the mortgage recording tax in the amount of \$13,222.50 plus any recording fees which may be due, shall be paid to the Judge of Probate of the first Alabama county in which the Mortgage is filed for record, and thereafter allocated by the Judges of Probate of the other counties in which the leasehold interest in the properties and fixtures covered by Mortgages are located.

DONE this 15th day of March, 2007.

ALABAMA DEPARTMENT OF REVENUE

By: Cynthia Underwood
Assistant Commissioner of Revenue

ATTEST:

[Signature]
As Secretary

[Signature]
Legal Division. K. Elizabeth Jehle

<u>County</u>	<u>Value</u>	<u>Percentage</u>
Autauga	\$84,000.00	.80%
Barbour	\$88,700.00	.85%
Blount	\$158,000.00	1.50%
Butler	\$165,100.00	1.58%
Calhoun	\$120,100.00	1.15%
Covington	\$83,000.00	.79%
Cullman	\$335,000.00	3.20%
Dale	\$76,700.00	.73%
Elmore	\$151,000.00	1.44%
Etowah	\$122,200.00	1.17%
Franklin	\$41,000.00	.39%
Houston	\$199,900.00	1.91%
Jefferson	\$2,082,300.00	19.90%
Lauderdale	\$1,528,500.00	14.60%
Madison	\$1,444,800.00	13.80%
Marengo	\$665,500.00	6.36%
Marshall	\$294,000.00	2.81%
Montgomery	\$177,000.00	1.69%
Morgan	\$354,100.00	3.36%
Pike	\$119,000.00	1.14%
Russell	\$165,000.00	1.58%
Shelby	\$71,700.00	.69%
St. Clair	\$100,000.00	.96%
Talladega	\$1,841,000.00	17.60%
Total	\$10,467,600.00	100%