

**SUPPLEMENTAL
RECORDING TAX ORDER**

**STATE OF ALABAMA §

MONTGOMERY COUNTY§**

**A proceeding authorized
by § 40-22-2(8), Code of
Alabama (1975), as amended**

BEFORE THE ALABAMA DEPARTMENT OF REVENUE,

Comes Petitioner, **RBS CITIZENS, N.A. D/B/A CHARTER ONE**, a national banking association, and asks the Department of Revenue to fix and determine the amount of mortgage privilege tax due pursuant to §40-22-2(8), Code of Alabama (1975), as amended, in connection with the recordation of a certain Modification of Mortgage, Security Agreement and Fixture Filing (the "Mortgage Amendment") in favor of Petitioner.

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

1. Petitioner is the mortgagee under a certain Mortgage, Security Agreement and Fixture Filing by **INLAND AMERICAN BIRMINGHAM SOUTHGATE, L.L.C.**, a Delaware limited liability company ("Mortgagor"), dated September 29, 2009, recorded October 5, 2009 as Document Number 20091005000376760 in the Office of the Judge of Probate of Shelby County, Alabama (the "Mortgage"). Such Mortgage secures loans in an aggregate principal amount of \$39,092,000.00. Alabama mortgage privilege tax on the Mortgage was originally determined by a September 16, 2009 Recording Tax Order by the Alabama Department of Revenue.
2. Mortgagor and Petitioner plan to enter into the Mortgage Amendment described above for the purpose of amending the Mortgage to increase the aggregate maximum principal amount secured thereby by \$17,610,000.00 (the "Loan Increase") to \$56,702,000.00 (such new maximum principal indebtedness being herein referenced as the "Obligations").
3. The total Obligations, including, without limitation, the Loan Increase, will be secured by the Mortgage. The Mortgage Amendment evidences the Loan Increase and will be recorded in the Office of the Judge of Probate of Shelby County, Alabama. (The real property described in the Mortgage, together with all of the buildings, improvements, structures and fixtures now or subsequently located thereon and all other collateral described therein located in Alabama, being collectively referred to as the "Alabama Collateral").
4. That, in addition to the Alabama Collateral described in the Mortgage, the Obligations are secured with additional collateral located outside the State of Alabama.



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Shelby Cnty Judge of Probate, AL
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5. That the total value of all collateral located both inside and outside of the State of Alabama (including additional real property collateral outside the State of Alabama being added since recording the Mortgage in connection with the Loan Increase), and given as security for the indebtednesses and obligations covered by the Mortgage (as amended by the Mortgage Amendment) is \$115,320,000.00.

6. That the value of the Alabama Collateral described in the Mortgage, which is property located in the State of Alabama, has a value of no more than \$9,600,000.00, or 8.3247% of the total value of all collateral both within and outside the State of Alabama securing the indebtedness described in the Mortgage (as amended by the Mortgage Amendment).

7. That as the total principal indebtedness of the Loan Increase secured by the Mortgage is \$17,610,000.00, the maximum amount of such indebtedness allocable to the State of Alabama for determining mortgage recording taxes is \$1,465,979.67.

8. That the amount of recording privilege tax with respect to the Loan Increase which is attributable to the property located within the State of Alabama is \$2,199.00.

IT IS ORDERED, THEREFORE, that the Probate Judge in Shelby County shall accept the Mortgage Amendment for recording from Petitioner upon payment of privilege recording tax in the amount of \$2,199.00.

DONE this 1st day of MARCH, 2010.

ALABAMA DEPARTMENT OF REVENUE

BY: Cynthia Underwood
Print Name: CYNTHIA UNDERWOOD
Its ASST. COMMISSIONER OF REVENUE

LEGAL DIVISION:

ATTEST:

BY: [Signature]
Print Name: LEWIS EASTERLY
Its SECRETARY

BY: [Signature]
Print Name: Kathryn E. Jehle
Its LEGAL DIVISION