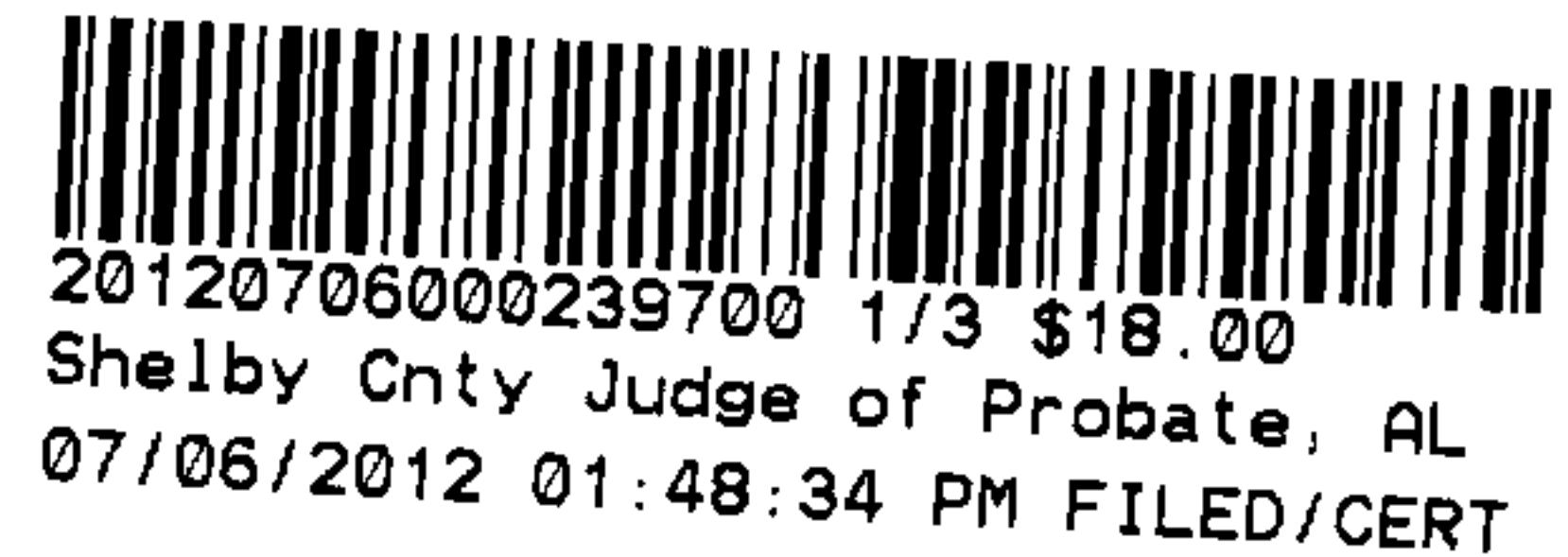


RECORDING TAX ORDER



STATE OF ALABAMA §

A proceeding authorized

by § 40-22-2(8),

MONTGOMERY COUNTY §

Code of Alabama (1975)

BEFORE THE ALABAMA DEPARTMENT OF REVENUE,

Comes Petitioner, **R&L FOODS, LLC**, a Delaware limited liability company, and pursuant to its petition (the "Petition") filed with the Department of Revenue, has asked the Department of Revenue to fix and determine the amount of mortgage recording privilege tax due pursuant to §40-22-2(8), Code of Alabama (1975), as amended, in connection with the recordation of that certain Mortgage, Assignment of Rents, Security Agreement and Fixture Filing (the "Mortgage") in favor of City National Bank, a national banking association ("Lender").

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

1. Petitioner plans to enter into that certain Loan and Security Agreement (the "Loan Agreement") with Lender as lender.
2. In order to secure the obligations of Petitioner under the Loan Agreement, Petitioner will execute the Mortgage encumbering certain real property located in the following Alabama counties:

Chilton County, Alabama

Jefferson County, Alabama

Montgomery County, Alabama

Shelby County, Alabama

Said real property is more particularly described in the Mortgage. The Mortgage will be recorded in the Offices of the Judge of Probate for each county. 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, is collectively referred to as the "Alabama Real Estate Collateral."

3. The total maximum principal indebtedness secured by the Mortgage is \$26,756,000.00 (the "Secured Principal Indebtedness").

4. In addition to the Alabama Real Estate Collateral described in the Mortgage, the Secured Principal Indebtedness is secured with additional property not described in the Mortgage, including personal property, located inside and outside the State of Alabama.

5. The total value of all property located both inside and outside of the State of Alabama, and given as security for the Secured Principal Indebtedness secured by the Mortgage, is \$21,000,000.00.

6. The value of the Alabama Real Estate Collateral described in the Mortgage is no more than \$9,400,770.71. The Alabama Real Estate Collateral values are further allocable across the Alabama Counties as follows:

Chilton County, Alabama	\$782,273.60
Jefferson County, Alabama	\$3,688,824.66
Montgomery County, Alabama	\$4,498,073.22
Shelby County, Alabama	\$431,599.23

Total Value of Alabama Real Estate Collateral: \$9,400,770.71

7. Based on the foregoing valuations, the percentage of the total collateral located in each Alabama county securing the Secured Principal Indebtedness is as follows:

Chilton County, Alabama	3.73%
Jefferson County, Alabama	17.57%
Montgomery County, Alabama	21.42%
Shelby County, Alabama	2.06%

8. Therefore, the amount of the Secured Principal Indebtedness allocable to the State of Alabama pursuant to Section 40-22-2(8) is allocable across the Alabama Counties as follows:

Chilton County, Alabama	\$997,998.80
Jefferson County, Alabama	\$4,701,029.20
Montgomery County, Alabama	\$5,731,135.20
Shelby County, Alabama	\$551,173.60



20120706000239700 2/3 \$18.00
Shelby Cnty Judge of Probate, AL
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9. The amount of recording privilege tax upon the Mortgage which is attributable to the Alabama Real Estate Collateral is \$17,972.25. Such amount of tax is allocable across the Alabama Counties as follows:

Chilton County, Alabama	\$1,497.00
Jefferson County, Alabama	\$7,051.65
Montgomery County, Alabama	\$8,596.80
Shelby County, Alabama	\$826.80
Total Recording Tax:	\$17,972.25

IT IS ORDERED, THEREFORE, that the Probate Judges in Chilton, Jefferson, Montgomery and Shelby Counties shall accept the Mortgage for recording from Petitioner upon payment of privilege recording tax in the respective amounts set forth above.

DONE this 28th day of JUNE, 2012.

ALABAMA DEPARTMENT OF REVENUE

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

ATTEST:

LEGAL DIVISION:

By: Michael E. Mason
Print Name: DEPUTY COMMISSIONER
Its: MICHAEL E. MASON

By: K.E. Jehle
Print Name: K.E. JEHL
Its: LEGAL DIVISION