

STATE OF ALABAMA
MONTGOMERY COUNTY

§
§

MORTGAGE RECORDING TAX ORDER



20121213000476360 1/3 \$18.00
Shelby Cnty Judge of Probate, AL
12/13/2012 09:44:05 AM FILED/CERT

BEFORE THE ALABAMA DEPARTMENT OF REVENUE:

Comes JPMORGAN CHASE BANK, NATIONAL ASSOCIATION, a banking association chartered under the laws of the United States of America, GERMAN AMERICAN CAPITAL CORPORATION, a Maryland corporation, CITIGROUP GLOBAL MARKETS REALTY CORP., a New York corporation, BANK OF AMERICA, N.A., a national banking association and GOLDMAN SACHS MORTGAGE COMPANY, a New York limited partnership (collectively, "Petitioner") and asks the Alabama Department of Revenue to fix and determine the amount of mortgage recording tax due, pursuant to §40-22-2(8), Code of Alabama 1975, for the recording of several instruments titled MORTGAGE, ASSIGNMENT OF LEASES AND RENTS, SECURITY AGREEMENT AND FIXTURE FILING (collectively, the "Mortgages"), to be executed by ESA P PORTFOLIO L.L.C., a Delaware limited liability company ("Borrower") and ESA P PORTFOLIO OPERATING LESSEE INC., a Delaware corporation ("Operating Lessee"; Borrower and Operating Lessee sometimes hereinafter, collectively, "Mortgagors"), and to be recorded in the offices of the Judge of Probate of the Alabama counties identified on Exhibit A hereto, collectively, the "Alabama Counties").

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

1. That the total amount of indebtedness secured pursuant to each Mortgage is Two Billion Five Hundred Twenty Million and no/100 Dollars (\$2,520,000,000.00).
2. That the total value of all property given as security by the Petitioner, both within and without the State of Alabama is \$3,400,000,000.00.
3. That the value of the property encumbered by the Mortgages and located within the State of Alabama, is \$28,300,000.00, and the respective percentages of value between the Alabama

Counties is as set forth on Exhibit A.

4. That the total amount of indebtedness allocable to Alabama, and upon which tax is due is \$20,916,000.

5. That the amount of mortgage recording tax due, at the rate of \$.15 for each \$100 of indebtedness, or fraction thereof, upon the filing for record of the Mortgage in the office of the Judge of Probate of the first Alabama county in which the Mortgage is filed for record is \$31,374.00.

IT IS ORDERED, THEREFORE, ORDERED that the mortgage privilege tax in the amount of \$31,374.00, 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 Judge of Probate of said county to the other Alabama counties in which the properties and fixtures covered by the Mortgages are located, in accordance with the percentages set forth in Exhibit A,

DONE this 3rd day of DECEMBER, 2012.

ALABAMA DEPARTMENT OF REVENUE

By: Michael E. Mason
Assistant Commissioner of Revenue

ATTEST:

Joe W. Garrett Jr.
As Secretary

K. Elizabeth Jehle
Legal Division: K. Elizabeth Jehle




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Exhibit A

(Allocations Among Alabama Counties)

| <u>County</u> | <u>Value</u> | <u>Percent</u> |
|-------------------|-----------------------|----------------|
| Shelby County | \$2,170,500.00 | 7.67% |
| Jefferson County | \$6,629,500.00 | 23.43% |
| Madison County | \$6,300,000.00 | 22.26% |
| Mobile County | \$7,800,000.00 | 27.56% |
| Montgomery County | <u>\$5,400,000.00</u> | <u>19.08%</u> |
| TOTALS | \$28,300,000.00 | 100% |


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