MORTGAGE RECORDATION TAX ORDER

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

BEFORE THE ALABAMA DEPARTMENT OF REVENUE:

Comes now the Petitioner, Macquarie Bank Limited, as collateral agent for the Lenders, and asks the Department of Revenue to fix and determine the amount of mortgage recording tax due, pursuant to §40-22-2, Code of Alabama 1975, upon recordation of the Leasehold Mortgage and Assignment of Leases and Rents (the "Security Documents"), from CIG Comp Tower, LLC, to the Petitioner. The Security Documents encompass property located within and without the State of Alabama and encompass property in more than one county in Alabama.

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 owed to the Petitioner, and secured by the Security Documents is $150,000,000.00.

2. That the total value of all property covered by the Security Documents, both within and without the State of Alabama, is $44,729,768.00.

3. That the total value of all property located within the State of Alabama, and covered by the Security Documents is $7,650,000.00.

4. That the amount of indebtedness which is allocable to Alabama, and upon which mortgage recording tax is due upon recordation of the Security Documents is $25,650,000.00.

5. That the amount of mortgage recording tax to be paid, at the rate of $.15

for each $100, of indebtedness, or fraction thereof, which is attributable to the property located within the State of Alabama is $38,475.00.

6. That the Security Documents are to be recorded in Blount, Choctaw, Cullman, Marengo, Monroe, Shelby, Wilcox and Winston Counties.

COUNTY	VALUE	PERCENTAGE
Blount	$1,800,000.00	23.52%
Choctaw	$ 900,000.00	11.76%
Cullman	$ 450,000.00	5.88%
Marengo	$ 900,000.00	11.76%
Monroe	$ 450,000.00	5.88%
Shelby	$1,350,000.00	17.65%
Wilcox	$ 900,000.00	11.76%
Winston	$ 900,000.00	11.76%
Total	$7,650,000.00	100.00%

IT IS ORDERED, THEREFORE, that the probate judge in the county wherein the Security Documents will be recorded first, shall collect mortgage recording tax in the amount of $38,475.00, and, pursuant to §40-22-2(7), Code of Alabama 1975, after deducting the probate judge's 5% commission, shall make distribution of such tax to the State of Alabama and to the counties named herein, in the percentages as set out in Paragraph 6. The probate judge of the county wherein the Security Documents will be recorded first also is entitled to collect any applicable recording fees. Upon payment of the mortgage recording tax and upon the initial filing of the Security Documents, copies of the

Security Documents shall be acceptable for recordation in the other counties, pursuant to §40-22-2(5), Code of Alabama 1975, without the payment of any further mortgage recording tax. The probate judges of these counties are entitled to collect applicable recording fees, however. §40-22-2(5).

DONE this 19th day of July, 2013.

ALABAMA DEPARTMENT OF REVENUE

By: Michael E. Mason
Assistant Commissioner of Revenue

K. E. Jehle
Legal Division: K. E. Jehle

ATTEST:

Michael D. Marble
As Secretary