

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,

1. Come Petitioners, **R&L FOODS, LLC**, a Delaware limited liability company ("R&L") and **BIG BEAR HOLDINGS, LLC**, a Delaware limited liability company ("Big Bear") and pursuant to their 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 Amended and Restated Mortgage, Assignment of Rents, Security Agreement and Fixture Filing (the "Amended and Restated Mortgage") in favor of City National Bank, a national banking association ("Lender").

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

3. Pursuant to the terms and conditions of a certain Loan And Security Agreement dated as of June 21, 2012 (as amended, restated, supplemented, modified, replaced or refinanced from time to time, the "Loan Agreement") executed between R&L and CITY NATIONAL BANK, a national banking association ("Lender"), Lender made a certain loan to R&L in the maximum principal amount of \$26,756,000.00 (hereinafter, the "Original Secured Principal Indebtedness").

4. In order to secure the Original Secured Principal Indebtedness, R&L granted to Lender those certain Mortgages, Assignments of Rents, Security Agreements and Fixture Filings dated as of June 21, 2012 (collectively, the "Original Mortgages"), encumbering real property owned by Petitioner in Montgomery, Jefferson, Shelby and Chilton Counties, Alabama, respectively, and recorded as follows:

- a. in the Office of the Judge of Probate of Chilton County, Alabama in R Book 2012 Page 172113 (the "Chilton County Mortgage");
- b. in the Office of the Judge of Probate of Jefferson County, Alabama in Book LR201215, Page 4926 (the "Jefferson County Mortgage");
- c. in the Office of the Judge of Probate of Montgomery County, Alabama in RPLY Book 04303, Page 8 (the "Montgomery County Mortgage"); and

d. in the Office of the Judge of Probate of Shelby County, Alabama as Instrument No. 20120706000239690 (the "Shelby County Mortgage").

5. The Original Secured Principal Indebtedness secured by the Mortgages is being increased by the amount of \$5,655,000.00 (the "Additional Secured Principal Indebtedness") from the maximum principal sum of \$26,756,000.00 to the maximum principal sum of \$32,411,000.00 (hereinafter, the "Secured Principal Indebtedness"). The maturity of the Secured Principal Indebtedness is not being extended.

6. To evidence and secure the increase of the Original Secured Principal Indebtedness, together with certain other modifications to the Loan Agreement, Petitioners and Lender plan to enter into: (i) that certain Fourth Agreement to Modify Loan Documents and Loan Assumption Agreement, pursuant to which Big Bear will assume, jointly and severally with R&L, the Loan Obligations (as defined in the Original Mortgages), and (ii) that certain Amended and Restated Mortgage, Assignment of Rents, Security Agreement and Fixture Filing (the "Amended and Restated Mortgage"), which will amend and restate the Original Mortgages in their entirety. The real property encumbered by the Amended and Restated Mortgage is referred to hereinafter as the "Alabama Real Estate."

7. In addition to the Alabama Real Estate described in the Amended and Restated Mortgages, the Loan Obligations are secured with additional real and personal property located outside the State of Alabama.

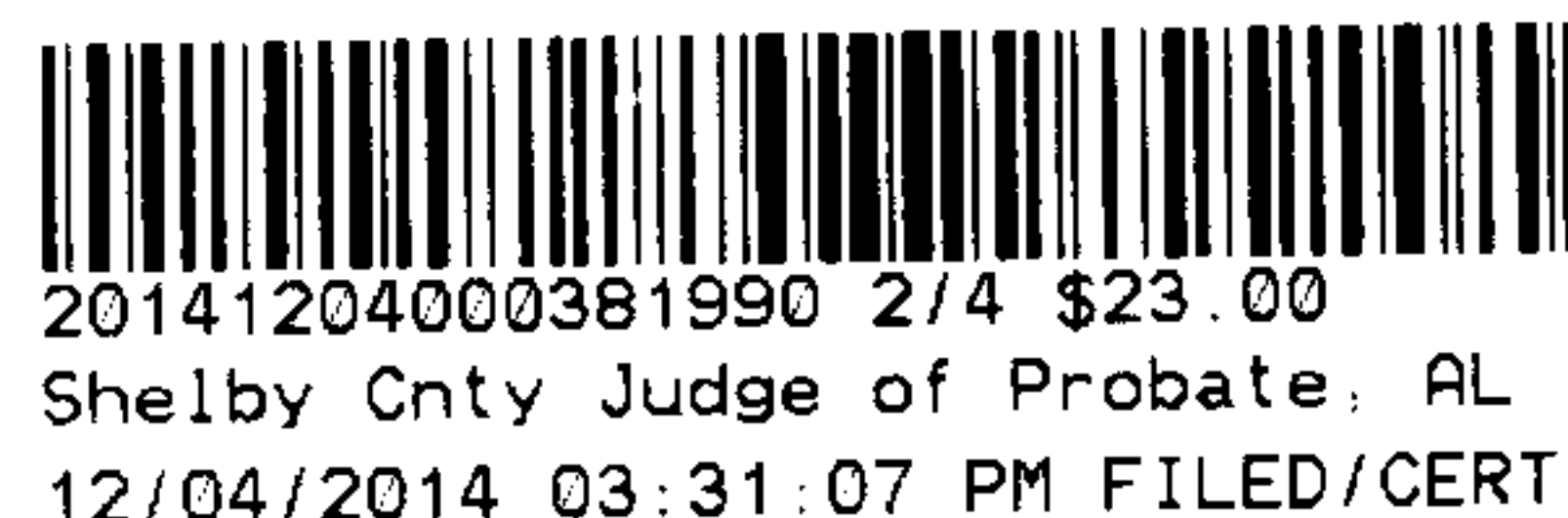
8. The total value of all property (located both inside and outside the State of Alabama) securing the Secured Principal Indebtedness is no less than \$22,605,000.00. The value of the Alabama Real Estate is no less than \$11,005,770.71. The Alabama Real Estate values are further allocable across the Alabama Counties as follows:

Chilton County, Alabama	\$782,273.60
Jefferson County, Alabama	\$5,293,824.66
Montgomery County, Alabama	\$4,498,073.22
Shelby County, Alabama	\$431,599.23

Total Value of Alabama Real Estate Collateral: \$11,005,770.71

9. Based on the foregoing valuations, the percentage of the total collateral located in each Alabama County constitutes the following percentages of the total collateral for the Secured Principal Indebtedness:

Chilton County, Alabama	3.46%
Jefferson County, Alabama	23.42%
Montgomery County, Alabama	19.90%



Shelby County, Alabama 1.91%

10. Therefore, the amount of Additional 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	\$195,663.00
Jefferson County, Alabama	\$1,324,401.00
Montgomery County, Alabama	\$1,125,345.00
Shelby County, Alabama	\$108,010.50

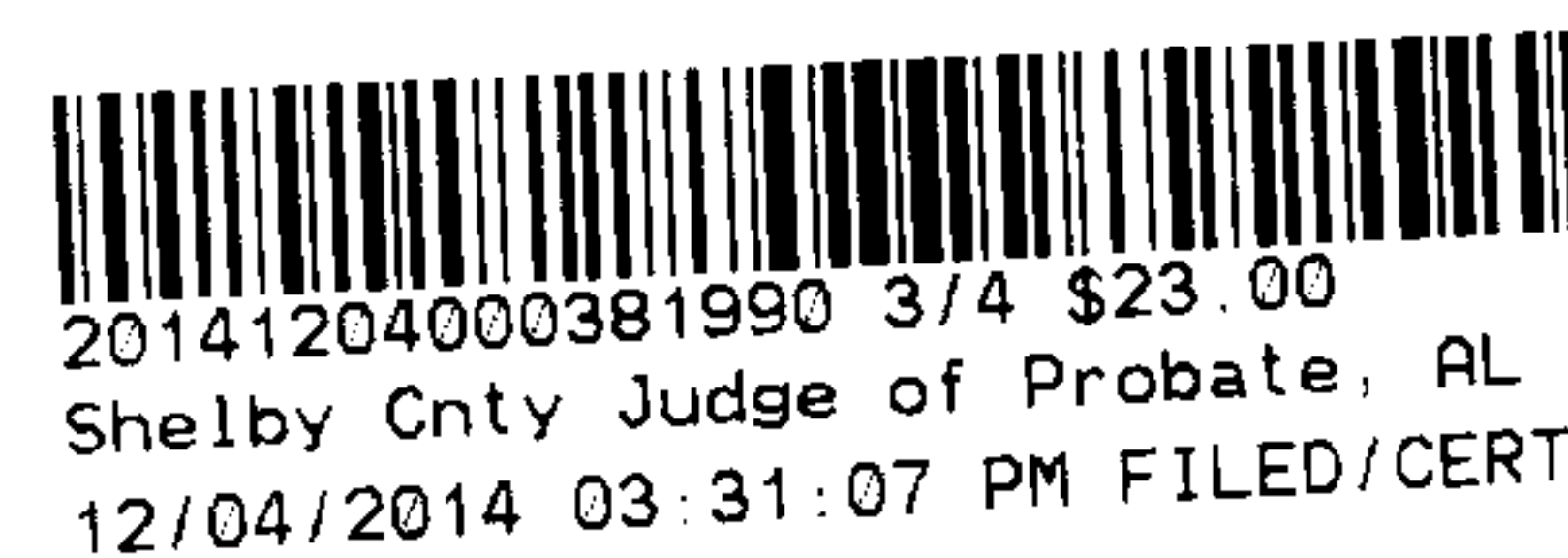
11. The amount of recording privilege tax due on the Additional Secured Principal Indebtedness which is attributable to the Alabama Real Estate Collateral is \$4,130.55. Such amount of tax is allocable across the Alabama Counties as follows:

Chilton County, Alabama	\$293.55
Jefferson County, Alabama	\$1,986.75
Montgomery County, Alabama	\$1,688.10
Shelby County, Alabama	\$162.15
Total Recording Tax:	\$4,130.55

12. In addition to the foregoing, in connection with the recording of the Original Mortgages, the Alabama Department of Revenue issued that certain Recording Tax Order dated June 28, 2012 (the "Original Order"), a copy of which is attached to each of the Original Mortgages. Pursuant to the Original Order, recording tax was due on the Original Secured Principal Indebtedness in the amount of \$17,792.25. The Office of the Judge of Probate of Jefferson County, Alabama collected only \$14,101.20 upon the recording of the Jefferson County Mortgage. No additional tax was collected upon the Montgomery County Mortgage, the Chilton County Mortgage, or the Shelby County Mortgage, resulting in uncollected mortgage tax in the amount of \$3,691.00.

The uncollected mortgage tax shall be paid upon the recording of the Amended and Restated Mortgage in each of the Counties referenced herein and shall be allocated across each such County as follows:

Chilton County, Alabama	\$295.28
Jefferson County, Alabama	\$1,439.49
Montgomery County, Alabama	\$1,771.68
Shelby County, Alabama	\$184.55



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

DONE this 20th day of NOVEMBER 2014.

ALABAMA DEPARTMENT OF REVENUE


By: Michael E. Mason
Print Name: MICHAEL E. MASON
Its: ASST. COMMISSIONER OF REV.

ATTEST:

LEGAL DIVISION:

By: Michael D. Gamble
Print Name: MICHAEL D. GAMBLE
Its: SECRETARY

By: K. ELIZABETH JENKE
Print Name: K. ELIZABETH JENKE
Its: LEGAL DIVISION


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Shelby Cnty Judge of Probate, AL
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