State Taxation
No fee

NO APN

STATE OF NEVADA
DEPARTMENT OF TAXATION
1550 E COLLEGE PKWY
Suite 115
CARSON CITY, NEVADA 89706
PHONE NUMBER - (775) 687-4820

CERTIFICATE OF AMOUNT OF TAX, INTEREST AND PENALTIES DUE

(Filed Pursuant to NRS 360.473 of Nevada Revised Statutes, when applicable)

Certificate No: **20057**

Account No: 001-570-590 (new)

Account No: 0-509645 (old)

Douglas County

THE DEPARTMENT OF TAXATION of the State of Nevada hereby certifies that

Morbark Sales Corp, dba:
Morbark Sales Corp

hereinafter referred to as taxpayer, is liable to the State of Nevada for amounts due from and required to be paid by the taxpayer and duly determined under the provisions of Chapters 360.473 of Nevada Revised Statutes, when applicable, for the period beginning on the 1st day of September 1998, and ending on the 30th day of September 1998, to wit: tax $246.84; penalty $24.68; interest $96.29; return check charge $0.00; the total amount being $367.81; that further interest will accrue on any and all of the tax remaining unpaid after September 30, 2001, at the rate of 1 percent per month or fraction thereof; that the address of the taxpayer as it appears on the records of the Department is:

Po Box 1000
Winn MI 48896

and that the Department of Taxation has complied with all the provisions of Chapters 360.473 of Nevada Revised Statutes, when applicable, in the determination of the amounts required to be paid.

IN WITNESS WHEREOF, the said Department of Taxation has caused this Certificate to be executed.

Date: September 24, 2001

DEPARTMENT OF TAXATION
OF THE STATE OF NEVADA

Pat Gasselle

Pat Gasselle, Program Assistant II
Compliance Division

STATE OF NEVADA)
) SS
Carson City)

On September 24, 2001, personally appeared before me, a notary public, Pat Gasselle, who acknowledged that she executed the above instrument.

Notary Public in and for
Carson City
State of Nevada

REQUESTED BY
State of Nevada
IN OFFICIAL RECORDS OF
DOUGLAS CO., NEVADA

2001 SEP 26 AM 10: 26

LINDA SLATER
RECORDER

$ 0 PAID KJ DEPUTY

RUTH E. JONES
NOTARY PUBLIC - NEVADA
Appt. Recorded in CARSON CITY
No.96-4529-3 My Appt. Exp. Aug. 11, 2004

0523539

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