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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, 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

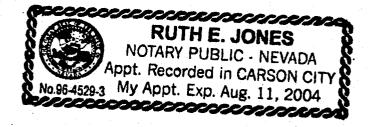
State of Nevada

IN OFFICIAL RECORDS OF
DOUGLAS CO. HEYADA

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