(1) TO PERFECT A SECURITY INTEREST IN INVENTORY;

(2) TO PERFECT A SECURITY INTEREST IN CONTRACT RIGHTS, GENERAL INTANGIBLES, OR ACCOUNTS;

(3) TO PERFECT A SECURITY INTEREST IN FARM PRODUCTS OR IN EQUIPMENT USED IN FARMING OPERATIONS;

(4) TO PERFECT A SECURITY INTEREST TAKEN OR RETAINED BY A SELLER OF COLLATERAL TO SECURE ALL OR PART OF ITS PRICE; OR

(5) TO PUBLICIZE A LEASE OF GOODS OR FIXTURES~~.~~, PROVIDED THAT THE SECURITY AGREEMENT STATES ON ITS FACE THAT IT DOES NOT CREATE A SECURITY INTEREST.

(L) JUDGMENTS.

A JUDGMENT OF A COURT IS NOT SUBJECT TO RECORDATION TAX.

(M) RELEASES.

A RELEASE IS NOT SUBJECT TO RECORDATION TAX.

(N) ORDER OF SATISFACTION.

AN ORDER OF SATISFACTION IS NOT SUBJECT TO RECORDATION TAX.

(O) PARTICIPATION AGREEMENT.

A PARTICIPATION AGREEMENT THAT SHOWS AN INTEREST OF A PERSON IN A NOTE, MORTGAGE, OR DEED OF TRUST THAT IS BASED ON A PREVIOUSLY RECORDED LOAN TO THE MORTGAGOR OR GRANTOR UNDER A DEED OF TRUST IS NOT SUBJECT TO RECORDATION TAX.

(P) TRANSFER OF CORPORATE PROPERTY BETWEEN RELATED CORPORATIONS.

AN INSTRUMENT OF WRITING IS NOT SUBJECT TO RECORDATION TAX IF THE INSTRUMENT OF WRITING IS:

(1) A TRANSFER OF TITLE TO REAL PROPERTY BETWEEN A PARENT CORPORATION AND ITS SUBSIDIARY CORPORATION OR BETWEEN 2 OR MORE SUBSIDIARY CORPORATIONS WHOLLY OWNED BY THE SAME PARENT CORPORATION FOR:

(I) NO CONSIDERATION;

(II) NOMINAL CONSIDERATION; OR

(III) CONSIDERATION THAT COMPRISES ONLY THE ISSUANCE, CANCELLATION, OR SURRENDER OF STOCK OF A SUBSIDIARY CORPORATION; OR

(2) A DEED MADE: