

Notice of Federal Tax Lien

District

F COAST

Serial Number

729721875

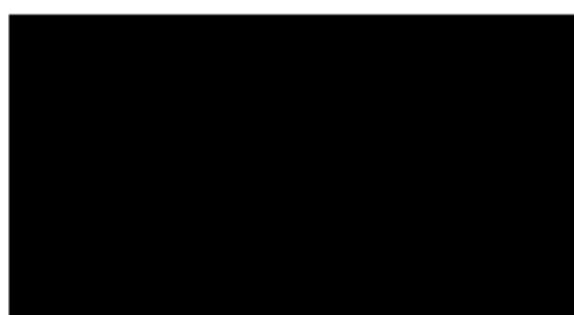
For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer A PERSONAL COMMUNICATIONS, a Corporation
SPECIALIST INC

Residence 4509 VALLEYDALE RD STE 3
BIRMINGHAM, AL 35242-4615

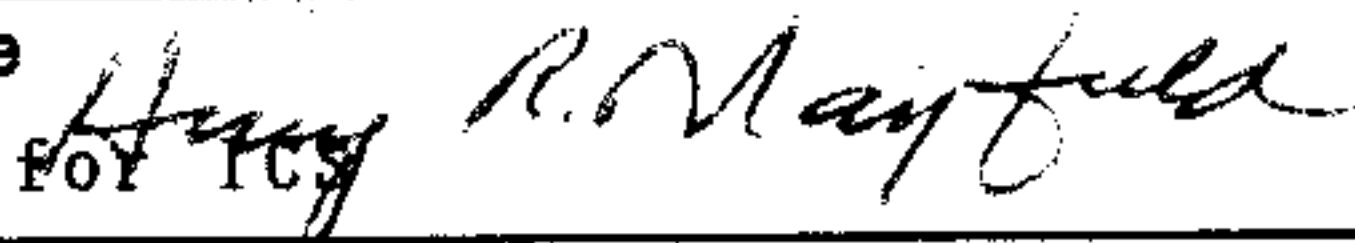
IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	06/30/95		09/11/95	10/11/05	1229.11
941	09/30/95		12/18/95	01/17/06	7786.13
941	12/31/95		03/18/96	04/17/06	9111.48
Place of Filing Judge of Probate Shelby County Columbiana, AL 35051					Total \$ 18126.72

This notice was prepared and signed at New Orleans, LA, on this,

the 29th day of January, 19 97.

Signature


FOR IRS

Title

Revenue Officer 72-01-3218

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Part 1 - Kept By Recording Office

Form 668 (Y) (c) (Rev. 10/93)

Inst # 1997-07500
03/11/1997-07500
09:50 AM CERTIFIED
SHELBY COUNTY JUDGE OF PROBATE
001 MCD 14.00