

1424
STATE OF ALABAMA

JEFFERSON COUNTY

AFFIDAVIT

Personally appeared before me the undersigned authority in and for said county, in said state, James M. Holmes, who being known to me, and who being by me first duly sworn deposes and says:

My name is James M. Holmes. I am a licensed practicing attorney in the City of Birmingham, Jefferson County, Alabama. I am associated with the law firm of Barber & Johnston, 1416 Bank For Savings Building, Birmingham, Alabama.

I was asked by my associates, Dan P. Barber and J. Reese Johnston, Jr., to have a Fi Fa issued to the Sheriff of Shelby County, Alabama, to sell a piece of property in order to satisfy a judgment against McCullough Industries, Inc., a corporation and G. C. McCullough. The property to be sold is described as follows:

Lot D Pickett's Survey of Walker Lands in SE $\frac{1}{4}$ of NE $\frac{1}{4}$ Section 14, Township 20, Range 3 West and SW $\frac{1}{4}$, Section 13, Township 20, Range 3 West beginning NW corner Lot D, South with old Montgomery Highway 138 feet; East to RW Highway 31; North along highway 205 feet to N.E. corner Lot D, West to beginning.

After checking with the title company in Shelby County I discovered that there were a number of liens on this particular piece of property including a tax lien filed by the U. S. Government. I had the Circuit Court of Jefferson County, where said judgment was taken, to issue a Fi Fa to Sheriff C. P. "Red" Walker in Shelby County, Alabama. On June 13, 1967, I contacted by telephone the local office of the Internal Revenue Service in order to determine the person to whom notice should be given of the Sheriff's sale. On that date I talked to Mr. Charles B. Henckell, Chief of Special Procedures, who advised me to send the notice required under Sub-Section B of Section 7425 (Discharge of Liens) of the IRS Regulations. That very same day I sent to Mr. Henckell written notice as required under said Sub-Section B of Section 7425. The Internal Revenue Service acknowledged receipt of my letter by telephone and one of their representatives, whose name was Mr. Eugene E. Waldrep contacted me and arranged to attend the Sheriff's sale of said property with me. On the day said property was auctioned on the 31st day of July,

255 711

1967, by the Sheriff on the steps of the courthouse in Columbiana, Alabama, Mr. Waldrep came by my office and picked me up in his car and we rode to Columbiana together and he was present when said property was bid in by me for \$1,000.00. The IRS through its agent, Mr. Waldrep consented to said sale in conformance with sub-section(b) (2) (c) of said IRS Regulation Sec. 7425.

I have attached and made part of this affidavit a copy of the notice which was sent to the local office of the Internal Revenue Service.

James A. Holmes

Sworn to and subscribed before
me on this 11th day of February,
1969.

Notary Public

STATE OF ALA., SHELBY CO.,
I CERTIFY THIS INSTRUMENT
WAS FILED ON 2-11-69
RECORDED & \$ 2.00 MTO TAX
\$ 2.00 DEED TAX
PD. ON THIS INSTRUMENT
Cornelius M. Smith
JUDGE OF PROBATE