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Form 668(Y) (Rev. May 1985)	115 Department of the Treasury - Internal Revenue Service				
Notice of Federal Tax Lien Under Internal Revenue Laws					
District Birmingham, AL	Serial Number 638604641				
<p>As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, 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.</p>					
Name of Taxpayer Joeys Restaurant & Lounge, Inc., a Corporation					
Residence 2145 Highway 31 South Pelham, AL 351241116					
<p>IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refilled 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).</p>					
Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refilling (e)	Unpaid Balance of Assessment (f)
941	12-31-85		3-31-86	4-30-92	1770.65
Place of Filing Judge of Probate Shelby County Columbiane, AL 35051					Total \$ 1770.65
This notice was prepared and signed at Birmingham, AL, on this,					
the 22nd day of December, 1986					
Signature James Simpson for Katherine Watson 63-01-2933			Title Revenue Officer		

STATE OF ALA. SHELBY CO.
I CERTIFY THIS
INSTRUMENT WAS FILED
1987 JAN - 8 PM 8:21
JUDGE OF PROBATE