

733

**UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ALABAMA
SOUTHERN DIVISION**

In the Matter of:
FIRESTONE OF PELHAM, INC.

Case No. 88-00626

ORDER

This case was heard May 18, 1989 to Show Cause Why Case Should Not Be Dismissed, and on the appearance of John E. Medaris, Esquire, attorney for debtor, and after notice and hearing, and upon consideration by the Court,

IT IS ORDERED:

That the original petition filed by the debtor on January 22, 1988, is hereby **DISMISSED** and said case will be closed in due course.

IT IS SO ORDERED this the 19th day of May, 1989.

Clifford Fulford
CLIFFORD FULFORD
U.S. BANKRUPTCY JUDGE

la
xc: Debtor
John Medaris, Esquire
Benjamin Cohen, Esquire
Bankruptcy Administrator
Mark P. Williams, Esquire

FILED

MAY 19 1989

Clerk, U. S. Bankruptcy Court
Northern District of Alabama
By: *[Signature]*
Deputy Clerk

BOOK 246 PAGE 654

1 H 71 1

BK 14
(Rev. 10/79)

United States Bankruptcy Court

For the Northern District of Alabama

I, Waverlyn E. Foust Clerk of Bankruptcy Court

in and for said District, do hereby certify that the attached copy of _____
1-page- copy of Dismissal Order

in the case of Firestone of Pelham, Inc.

debtor, No. 88-00626 has been compared with the original thereof and that it is a complete and correct copy of such original as it appears of record and on file in my office.

In testimony whereof I have hereunto set my hand at Birmingham, Alabama

in said District, this 14th day of July, 19 89

Waverlyn E. Foust

Clerk of Bankruptcy Court

Sharon H. Gullerath
Deputy Clerk

Internal Revenue Service

District
Director

MR. JOHN G. LOWTHER, ATTORNEY
2121 8TH AVENUE NORTH, SUITE 1684
BIRMINGHAM, AL 35203

RE: Nonjudicial Sale
Firestone of Pelham, Inc., a Corp
[REDACTED]

Department of the Treasury

500 South, 22nd Street, Stop 216
Birmingham, AL 35233

Person to Contact:
Cliff Whitely

Telephone Number:
(205) 731-1248

Refer Reply to:
550: CW

Date:
06/29/89

Dear Mr. Lowther:

This is to acknowledge receipt of your correspondence dated 06/13/89 regarding the above-named taxpayer. This notice is considered adequate under the provisions of Section 7425 of the Internal Revenue Code.

The Internal Revenue Service does not waive its right to redemption as to real property. If you desire to submit an application for our release of right of redemption, please request a copy of our Publication 487 from our local office or this office. A payment may be required to secure a release.

If you obtain excess proceeds from your sale, they are subject to lien(s) of the Internal Revenue Service. Please notify us by phone or mail immediately of any excess proceeds.

Sincerely yours,

Cliff Whitely/cjd

Cliff Whitely, Advisor
Special Procedures Staff

LAW OFFICES

Smith, Hynds, Blocker & Lowther, P.C.

2121 8TH AVE. NO. - SUITE 1624
BIRMINGHAM, ALABAMA 35203

W. WHEELER SMITH
J. RICHARD HYNDS
WALTER L. BLOCKER III
JOHN G. LOWTHER

PHONE: (205) 328-4444
FAX: (205) 328-4512

June 13, 1989

Department of the Treasury
District Director
Internal Revenue Service
500 South 22nd Street
Birmingham, AL 35233

Attention: Mr. Craig Sanderson

RE: Firestone of Pelham, Inc.
My file: 6645

RECEIVED
INTERNAL REVENUE SERVICE

JUN 13 1989

SPECIAL PROCEDURES STAFF
BIRMINGHAM, ALABAMA

NOTICE OF NONJUDICIAL SALE PURSUANT TO SECTION
7425(c) OF THE INTERNAL REVENUE CODE

1. This notice of sale is submitted by John G. Lowther, of Smith, Hynds, Blocker & Lowther, P.C., Attorneys at Law, 1624 2121 Building, Birmingham, Alabama 35203, telephone number (205) 328-4444, on behalf of National Bank of Commerce of Birmingham, successor to Metro Bank, Mortgagee.

2. Attached hereto and made a part hereof is a copy of the Federal Tax Lien affecting subject property.

3. Attached hereto and made a part hereof is a copy of the mortgage on subject property upon which the foreclosure proceeding is based. This property is further described as property located at 3370 Highway 31 South, Pelham, Alabama 35244. The sale will take place the 14th day of July, 1989, during the legal hour of sale at the entrance of the Shelby County Courthouse, Columbiana, Alabama and will be sold for cash to the highest bidder. Attached hereto and made a part hereof is a copy of said Notice of Foreclosure. Said sale is made for the purpose of paying the indebtedness secured by the above-described mortgage, and the proceeds thereof will apply as provided by the terms of said mortgage including payment of the expenses of foreclosure.

BOOK 246 PAGE 657

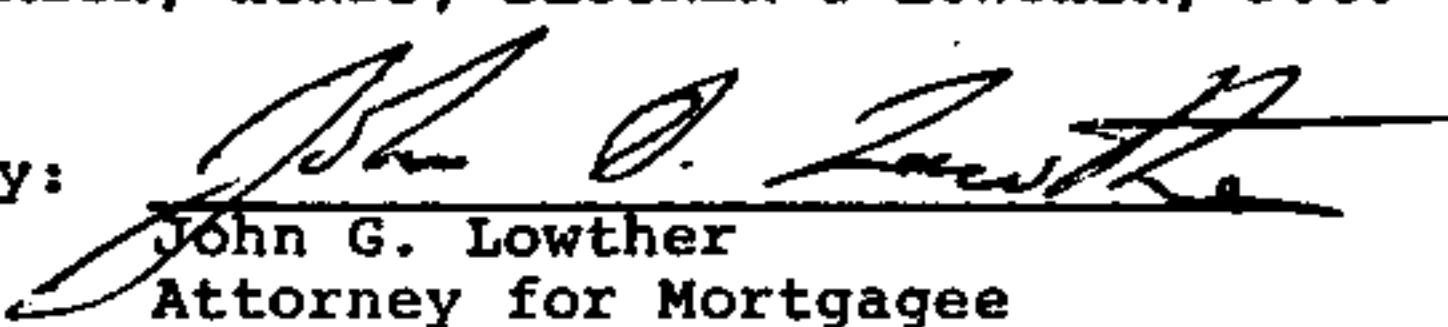
U

4. The approximate amount of principal obligation, including interest owed by mortgagees is \$192,531.53. The property will be subject to an attorney's fee in the amount of \$2,500.00, advertisement costs in the approximate amount of \$400.00, title search costs in the amount of \$600.00, and advalorem taxes in the amount of \$3,485.52.

Respectfully submitted this the 13th day of June, 1989.

SMITH, HYND, BLOCKER & LOWTHER, P.C.

By:


John G. Lowther
Attorney for Mortgagee

2109

115 Department of the Treasury - Internal Revenue Service

Form 6887 (7)

For the year 1987

Notice of Federal Tax Lien Under Internal Revenue Laws


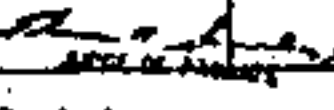
District **Birmingham, AL** Serial Number **638707444**

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.

Name of Taxpayer **Firestone of Pelham, Inc., a Corporation**

Residence **P.O. Box 430
Pelham, AL 35124**

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is reflected by the date given in column (6), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6323(c).

Kind of Tax (1)	Tax Period Ended (2)	Identifying Number (3)	Date of Assessment (4)	Last Day for Refiling (5)	Unpaid Balance of Assessment (6)
941	4-30-86		4-07-86	8-07-92	1039.38
941	9-30-86		4-07-86	8-07-92	8348.96
941	12-31-86		4-07-86	8-07-92	7123.99
941	9-30-86		11-10-86	12-18-92	8088.41
940	12-31-86		2-31-86	4-28-92	289.36
		STATE OF AL - CLERK I CERTIFY THIS INSTRUMENT IS TRUE AND APR 27 AM 11:56  DEPT. OF REVENUE			
Place of Filing	Judge of Probate Shelby County Columbian, AL 35091			Total	\$ 26029.75

This notice was prepared and signed at **Birmingham, AL**, on the
 04th day of April, 1987.

Signature **For Don Davis
42-61-2961** Title **Revenue Officer**

NOTE: Copies of notice prepared by the IRS are not subject to the validity of notice of Federal Tax Lien.
 Rev. Rul. 75-446, 1971-2 CB 400. Part 1. kept by Recording Office.

Form 6887 (7) Rev. 86

RECEIVED
FEDERAL BUREAU OF INVESTIGATION
U. S. DEPARTMENT OF JUSTICE
JUL 22 1964
JUL 22 1964

2047

116 Department of the Treasury - Internal Revenue Service
Notice of Federal Tax Lien Under Internal Revenue Laws

Name **Birmingham, AL** Social Number **438769710** For Return due to Assessing Office

As provided by Sections 6001, 6002, and 6003 of the Internal Revenue Code, notice is given that liens (including interest and penalties) have been assessed against the following named taxpayer. Demand for payment of this liability has been made, but a remedy sought. 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 **Firststone of Polkham, Inc., a Corporation**

Address **P.O. Box 436
 Polkham, AL 35124**

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is mailed by the date given in column (d), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC Section 6321.

Kind of Tax Sec. 6001	Tax Period or Period Sec. 6002	Identifying Number Sec. 6003	Date of Assessment Sec. 6004	Last Day for Redding Sec. 6005	Unpaid Balance of Assessment Sec. 6006
112	1-31-87		4-22-87	7-22-87	\$254.20

Name of Filing Office **Shelby County, Alabama** Total **\$ 4254.20**

Address of Filing Office **Birmingham, AL 35201** on 9th

Signature of Taxpayer **[Signature]** Date **7/28/87**

Signature of Assessor **[Signature]** Date **7/28/87**

Signature of Collector **[Signature]** Date **7/28/87**

Signature of Director **[Signature]** Date **7/28/87**

Signature of Chief of Bureau **[Signature]** Date **7/28/87**

Signature of Assistant Chief of Bureau **[Signature]** Date **7/28/87**

Signature of Assistant Chief of Bureau **[Signature]** Date **7/28/87**

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Signature of Assistant Chief of Bureau **[Signature]** Date **7/28/87**

Signature of Assistant Chief of Bureau **[Signature]** Date **7/28/87**

Signature of Assistant Chief of Bureau **[Signature]** Date **7/28/87**

STATE OF ALABAMA
 COUNTY OF SHELBY
 INSTRUMENT NO. 57678
 JUL 28 PM 1:00

[Signature]
 JAMES C. FLEMING

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Form 668
Rev. Sept. 1989

Department of the Treasury Internal Revenue Service
Notice of Federal Tax Lien Under Internal Revenue Laws

Return
0130731AN

Serial Number
1334

For General Use by Recording Office

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.

Name of taxpayer
Firestone of Pelham, Inc.
Address
P.O. Box 430
Pelham, AL 35124

IMPORTANT RELEASE INFORMATION-With respect to each assessment listed below, unless notice of lien is relied 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 Paying (e)	Unpaid Balance of Assessment (f)
94.1	8703		04-23-87	07-23-87	4,258.30
94.1	8704		09-26-87	10-26-87	1,072.79
94.1	8709		12-21-87	03-20-88	3,702.92
Total					15,833.91

Name of filer
JUDGE OF PROBATE
SHELLEY OLCOTT
COLUMBIA, ALA.

This notice was prepared and signed at Birmingham, Alabama on 9th day of 17th day of December in 87.

Signature Donald E. Davis Title Revenue Officer

(NOTE: Certified copies furnished by law to add enforceability are not controlled by the validity of Notice of Federal Tax Lien Act, 26 U.S.C. 6325 (a).)

Part 1 - To be filed for recording only

RECORDED AT 12:00 PM
JUL 18 1989
FBI - BIRMINGHAM
15-20-87 01-20-88
10-26-87 10-26-87
Pay 2.50
7.00
5.50

89 JUL 18 AM 9:11

Shelley OLCOTT
JUDGE OF PROBATE

RECORDING FEES

Recording Fee \$ 22.50
Index Fee 3.00
TOTAL 25.50