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FILED

IN THE UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF ALABAMA

DEC 29 1987

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF ALABAMA
CHARLES T. CLIVER, CLERK

SHADES RIDGE HOLDING COMPANY,
INC.,

Plaintiff,

v.

UNITED STATES OF AMERICA,

Defendant,

CIVIL NO. CV 85-PT-2526-S

ENTERED

DEC 29 1987 *hgc*

UNITED STATES OF AMERICA,

Plaintiff,

v.

CIVIL NO. CV 86-PT-1415-S ✓

SAM A. FIORELLA and SHADES
RIDGE HOLDING COMPANY, INC.,

Defendants.

Final
JUDGMENT AND DECREE OF FORECLOSURE

This cause having been tried before the Court without a jury,
it is hereby

ORDERED, ADJUDGED, and DECREED in accordance with the Find-
ings of Fact and Conclusions of Law entered on December 17, 1987,
that:

1. Shades Ridge Holding Company, Inc., was, at all perti-
nent times, and is the nominee, instrumentality and alter ego of
Sam A. Fiorella.

2. Shades Ridge Holding Company, Inc., is the fraudulent
transferee of Sam Fiorella.

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3. Sam A. Fiorella is the true owner of all property, both real and personal, of Shades Ridge Holding Company, Inc., including the following:

a. That parcel of real property referred to in these proceedings as the Kid McCoy Farm, and described more particularly as follows:

Parts of Section 23, 24, 25 and 26, in Township 19, Range 3 West, described as follows: Commence at the SW corner of Section 24, Township 19, Range 3 West; thence East 417.55 feet to point of beginning of the tract herein conveyed, thence at an angle to right of $132^{\circ} 34'$ for 376.86 feet; thence at an angle to left of $20^{\circ} 36'$ for 358.37 feet; thence at an angle to right of $57^{\circ} 22'$ for 389.8 feet; thence at an angle to left of $25^{\circ} 50'$ for 954.75 feet; thence at an angle to right of $93^{\circ} 3'$ for 287.7 feet; thence at an angle left of $92^{\circ} 22'$ for 311.3 feet; thence at an angle left of $6^{\circ} 5'$ for 329.65 feet; thence at an angle right of $19^{\circ} 7'$ for 314.25 feet to the center line of Cahaba River; thence up stream and in Northerly direction and Northeasterly direction to the intersection with the Westerly line of right of way of Montgomery Highway; thence in Southeast direction on said highway 1149.20 feet; thence at an angle to right of $72^{\circ} 56'$ for 56.24 feet more or less to point of beginning and containing $65 \frac{7}{10}$ acres.

b. That parcel of real property referred to in these proceedings as the Highway 150 Property, and described more particularly as follows:

That part of the Southeast Quarter of Southwest Quarter of Section 13, Township 19 South, Range 3 West, situated in Jefferson County, Alabama, more particularly described as follows:

Commence at the Southeast corner of said quarter-quarter section, thence northerly along the east line thereof 749.44 feet to the Northwesternly right of way of Highway No. 150 and the point of

beginning of the property herein described; thence continue on the last named course 26.62 feet; thence $39^{\circ} 07'$ to the left in a northwesterly direction 213.97 feet; thence $96^{\circ} 29'$ to the left in a southwesterly direction 245.27 feet; thence $81^{\circ} 50'$ to the left in a southeasterly direction 170.82 feet to the northwesterly right of way of said Highway No. 150, and the intersection of a curve which radius is 4523.70 feet and subtended by a central angle of $2^{\circ} 59' 24''$ to the left; thence along the arc of said curve 234.75 feet to the point of beginning.

c. That parcel of real property referred to in these proceedings as the Anniston Property, and described more particularly as follows:

A tract or parcel of land in the City of Anniston, more particularly described as follows: Beginning at a point on the west line of Walnut Avenue 185.5 feet south of the intersection of the south line of 14th Street with the west line of Walnut Avenue of said point being the property lying between the property of Shanesey and Kay and Lowell Tyson; thence west a distance of 138.08 feet to a point on the L & F right of way; thence in a southeasterly direction along the easterly right of way of said railroad a distance of 63.77 feet; thence east forming an interior angle of $101^{\circ} 15'$ a distance of 125.7 feet to a point on the west line of Walnut Street; thence in a northerly direction along said west line of Walnut, making an interior angle of $90^{\circ} 00'$ a distance of 62.5 feet to the point of beginning. Subject to party wall agreement involving north wall of the building situated on this lot and subject to any slight encroachment for said party wall.

4. Except as provided in paragraph 5, infra, the federal tax liens and judgment liens of the United States described below attach to the ownership interest of Sam A. Fiorella in and to all

property of Shades Ridge Holding Company, Inc., including the three parcels of real property described in paragraph 3, supra:

a. Interlocutory Judgment entered in this action on January 6, 1987, in the amount of \$590,539.11 plus statutory interest, for Sam A. Fiorella's unpaid federal income taxes, penalties and interest for the tax years 1969, 1970, 1971, 1972, 1973, 1974, 1975 and 1976, and the federal tax liens securing such unpaid liabilities.

b. Final Judgment entered in Civil Action No. 64-291 on January 3, 1968, in the net amount of \$179,227.75, plus statutory interest, for Sam A. Fiorella's unpaid federal income taxes, penalties and interest for the tax years 1956, 1957 and 1958, and the federal tax liens securing such unpaid liabilities.

c. Final Judgment entered in Civil Action No. 65-774 on January 3, 1968, in the net amount of \$825,324.81, plus statutory interest, for Sam A. Fiorella's unpaid wagering excise taxes, wagering occupational taxes, penalties and interest for the periods November, 1951 through July, 1958, inclusive, and the federal tax liens securing such unpaid liabilities.

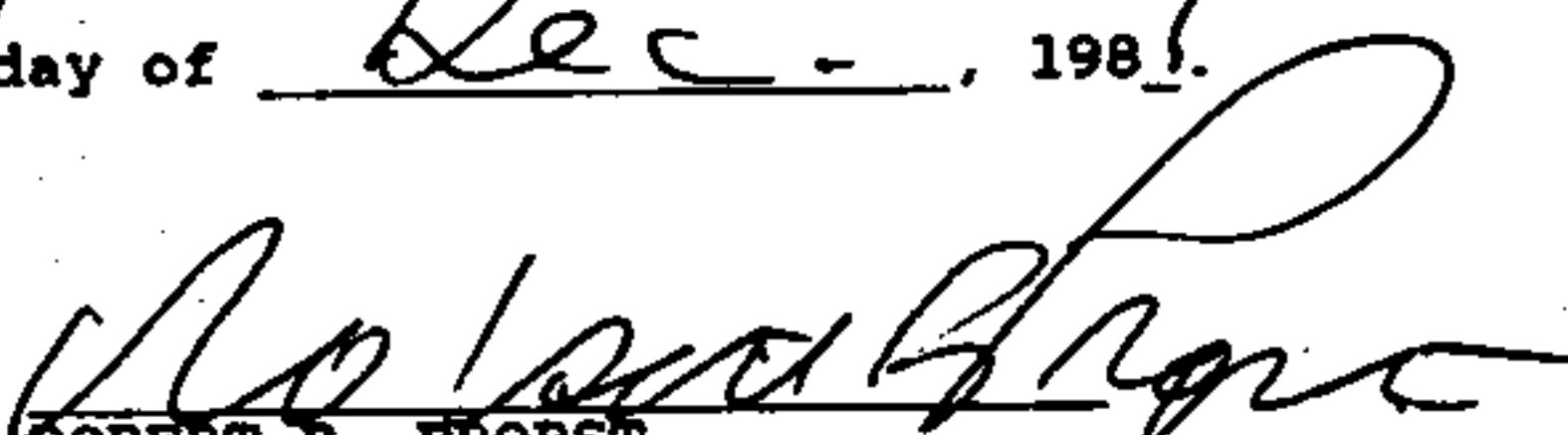
5. The judgment liens arising as the result of the Final Judgment described in paragraphs 4b and 4c, supra, and the federal tax liens securing the unpaid liabilities covered by said Final Judgment, shall not attach to the ownership interest of Sam A. Fiorella in and to the real property described in paragraph 3a, supra, but such liens do attach in full force and effect to any other property of Shades Ridge Holding Company, Inc., including the real property described in paragraph 3b and 3c, supra.

6. The federal tax liens and judgment liens of the United States described in paragraph 4, supra, are hereby foreclosed and

the three parcels of real property described in paragraph 3,
supra, shall be sold free and clear of the liens and claims of the
parties herein.

7. A separate Order of Sale shall be entered with respect
to any sale pursuant to this Judgment and Decree of Foreclosure.

DONE and ORDERED this 29 day of Dec, 1987.

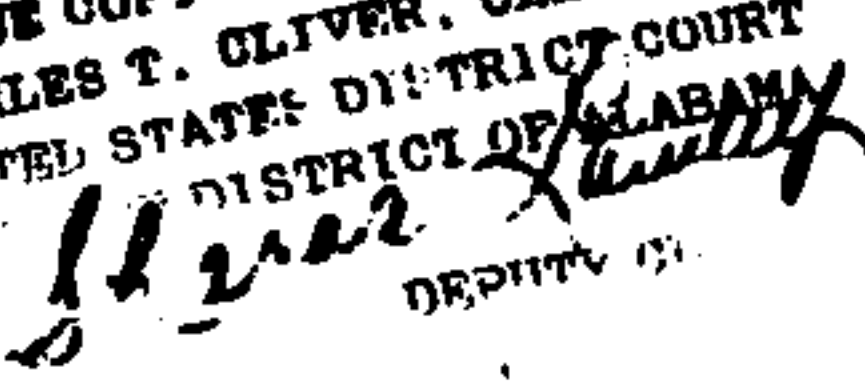

ROBERT B. PROPST
United States District Judge

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STATE OF ALA. SHELBY CO.
I CERTIFY THIS
INSTRUMENT WAS FILED

89 DEC 21 AM 8:11


JUDGE OF PROBATE

A TRUE COPY
CHARLES T. CLIVER, CLERK
UNITED STATES DISTRICT COURT
DISTRICT OF ALABAMA

DEPUTY CL.

1. Deed Tax	\$	
2. Notary Fee	\$	12.50
3. Court Fee	\$	3.00
4. Sheriff's Fee	\$	1.00
5. Total	\$	16.50