## CERTIFICATE OF NONATTACHMENT OF FEDERAL TAX LIEN

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## TO WHOM IT MAY CONCERN:

I certify that I am the appointed and qualified District Director of Internal Revenue charged by law with the duty of collecting and enforcing the collection of internal revenue taxes due the United States. I also certify that the Federal tax lien against all property and rights of property belonging to Brentor A. and Sandra G. Hughes, 2016 Sweetgum Drive, Birmingham, Alabama 35244, based on an assessment of income tax for the years December 31, 1975, 1976, 1979 and 1980 against Brentor A. and Sandra G. Hughes ( did not attach, and does not now attach, to any separate property of Sandra L. Lindemuth Hughes ( Sandra L.

Notice of the liens in the sum of Seventy-nine thousand, one hundred ninty-one 46/100 dollars (\$79,191.46) was filed on June 17, 1990 with the Shelby County Judge of Probate, State of Alabama, as provided by section 6323 of the Internal Revenue Code.

The reason for this action is that it has been determined that Sandra L. Lindemuth Hughes, 2016 Sweetgum Drive, Birmingham, Alabama 35244 is not liable for tax under the above assessment.

Witness my hand at Sumungham, Cle this 23th

1992.

Philip J. Sullivan

District Director of

Internal Revenue