Form

Department of The Treasury - Internal Revenue Service
CERTIFICATE OF SUBORDINATION OF FEDERAL TAX LIEN

Under Section 6325 (d)(1) of the Internal Revenue Code

WHEREAS, GEORGE HONTZAS, of 3522 OAKDALE ROAD, City of BIRMINGHAM, County of JEFFERSON, State of AL, is indebted to the United States for unpaid internal revenue tax in the sum of Five Hundred Ten Thousand Five Hundred Thirty-Three and 23/100 Dollars (\$510533.23) lawfully assessed, to wit:

| Kind of Tax | Tax Period Ended | Assessment | Identification Number | Unpaid Balance of Assessment |
|---|--|--|--|---------------------------------|
| 1040 1040 1040 1040 *************** | 12/31/84 12/31/85 12/31/87 12/31/89 * * * * * * * * * * | 05/18/92 05/18/92 05/18/92 05/18/92 * * * * * * * * * * | ** 105/06/1993-1289 02:15 PM* CERTIF: CHELBY COUNTY JUDGE OF PROBA 005 MCV 16.50 * * * * * * * * * * * * * | 3 * ED * |
| | | | Total | \$510,533.23 |

whereas, to secure the collection of said tax, notice of the lien of the United States, attaching to all the property and rights to property of the said taxpayer on account of said tax indebtedness, was filed with the Judge(s) of Probate, Jefferson County, Birmingham, AL 35203 and Shelby County, Columbiana, AL 35051 on 09/22/92, 09/23/92, and 10/02/92, in accordance with the applicable provisions of law.

2233 2nd Ave 16 Bhom A1 35213 WHEREAS, the lien of the United States, Federal Number(8) 639214532, 639214533, 639214447 and 639214468, for said tax has attached to certain property described as:

PARCEL ONE

Commence at the SE corner of the NE Quarter of the SW Quarter of Section 1, Township 19 South, Range 3 West; thence run West along the South line of said Quarter-Quarter Section for 604.85 feet to a point on the easterly right of way line of U.S. Highway No. 31 South; thence 83 degrees 36 minutes right and run Northwesterly along said right of way line of 122.27 feet; thence 90 degrees 00 minutes right and run Northeasterly for 20.0 feet; thence 90 degrees 00 minutes left and run Northwesterly along said right of way line for 277.73 feet to the point of beginning of the parcel herein described; thence continue Northwesterly along said right of way line for 119.40 feet to the beginning of a curve to the right, said curve is a spiral curve and has a deflection angle of 0 degrees 08 minutes right to chord measuring 80.60 feet; thence run Northwesterly along said spiral curve and along said right of way line 80.60 feet to the Southwest corner of a lot previously conveyed to American Oil Company and recorded in Volume 6753, Page 661; thence from said chord turn 105 degrees 57 minutes right and run easterly along the South line of said American Oil Company lot for 96.25 feet (deed 95.78 feet) to a point on the westerly right of way line of the Old Montgomery Highway; 66 degrees 21 minutes right and run southeasterly along said westerly right of way line for 200.0 feet; thence 109 degrees 24 minutes right and run Westerly for 121.55 feet to the point of beginning.

PARCEL TWO

Commence at the Southwest corner of the Southeast quarter of Section 28, Township 19 South, Range 2 East, Shelby County, Alabama, thence proceed north 47 degrees 30 minutes East for a distance of 109.15 feet to a point; thence turn 13 degrees 15 minutes to the left and proceed North 34 degrees 15 minutes East for a distance of 1505.5 feet to a point on the Easterly right-of-way line of Alabama No. 25 Highway and the point of beginning of land herein described; from this beginning point continue North 34 degrees 15 minutes East along the easterly right-of-way of said highway for a distance of 150 feet; thence turn an angle of 86 degrees 25 minutes to the right and proceed South 59 degrees 20 minutes East for a distance of 142.8 feet; thence turn an angle of 94 degrees 00 minutes to the right and proceed South 34 degrees minutes West for a distance of 93.1 feet; thence turn an angle of 63 degrees 11 minutes to the right and proceed North 82 degrees 09 minutes West for a distance of 157.2 feet to the point of

beginning. Situated in Southeast Quarter of Section 28, Township 19 South, Range 2 East. Situated in Shelby County, Alabama. SUBJECT TO: Right of Way to Alabama Power Company as recorded in Volume 219, Page 139, in the Probate Office of Shelby County, Alabama.

PARCEL THREE

Lot 2 in Block 1, according to the Survey of River Oaks Hampshire Sector, as recorded in Map Book 86, Page 42, in the Probate Office of Jefferson County, Alabama.

PARCEL FOUR

All that part of the West half of section 13, Township 19 South, Range 2 East, lying North and West of the Atlantic Coast Line Railroad; being situated in Shelby County, Alabama.

PARCEL FIVE

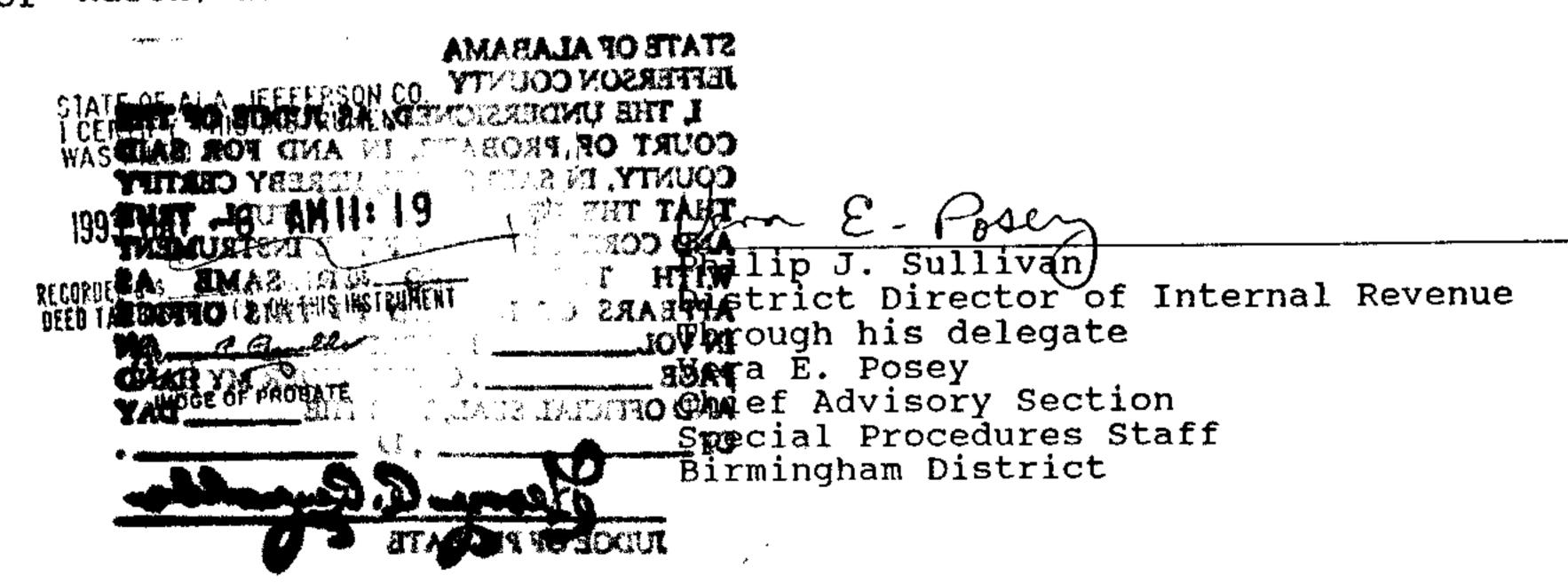
A parcel of land located in the SW1/4 of the SE1/4 of Section 28, Township 29 South, Range 2 East, Shelby County, Alabama, described as follows: Commence at the SW corner of said 1/4-1/4 section, thence with a front site along the South line of said 1/4-1/4 Section turn left 54 deg. 59' and run North 35 deg. 48' East a distance of 760.58 feet; thence turn left 01 deg. 27' and run North 34 deg. 21' East a distance of 260.10 feet; thence turn 77 deg. 42' 18" a distance of 29.33 feet to the point of beginning; said point being on the Right-of-way of Highway #25; thence continue last course a distance of 96.87 feet to an existing iron pin; thence turn right 00 deg. 04' 09" a distance of 107.54 feet to an existing iron pin on the Westerly side of a paved street; thence turn right 95 deg. 28' 06" along said street a distance of 134.65 feet to an existing iron pin; thence turn right 04 deg. 38' 00" along said street a distance of 119.50 feet to the Northerly right-of-way of Highway #280; thence turn right 80 deg. 54' 11" along said right of way a distance of 52.28 feet; thence turn right 49 deg. 07' 49" along said right-of-way a distance of 28.30 feet to an existing iron; thence turn right 45 deg. 00' 00" a distance of 99.42 feet to an existing iron; thence left 45 deg. 00' 00" a distance of 75.01 feet to an existing iron; thence turn left 128 deg. 44' 40" a distance of 90.00 feet to an existing iron pin on the right-of-way flare back line at the intersection of Highway #280 and Highway #25; thence turn right 128 degrees 44 minutes 00 seconds along said flare back line a distance of 84.19 feet to the Easterly right of way of said Highway #25; thence turn right 46 degrees 15 minutes 15 seconds along said right-of-way a distance of 96.75 feet to the point of beginning.

WHEREAS, the District Director of Internal Revenue has determined

that upon the payment of the sum of Three Hundred Thousand and 00/100 Dollars (\$300000.00) which amount is equal to the amount with respect to which the tax lien is subordinated and is to be applied in part satisfaction of the liability in respect of the tax hereinbefore stated which sum has been paid to be so applied, and the receipt of which sum is hereby acknowledged; Philip J. Sullivan, has authorized the issuance, under the provisions of section 6325 (d)(1) of the Internal Revenue Code, of a certificate subordinating the tax lien of the United States;

NOW, THEREFORE, THIS INSTRUMENT WITNESSETH, That I, Philip J. Sullivan, District Director of Internal Revenue at Birmingham, Alabama, through my delegate, Vera E. Posey (hereinafter referred to as the District Director), charged by law with the duty of collecting and enforcing the collection of internal revenue taxes due to the United States, and charged with the assessment hereinbefore stated, do, pursuant to the provisions of section 6325 (d)(1) of the Internal Revenue Code, subordinate the aforesaid tax lien, in the amount heretofore stated to the instrument herein described as National Bank of Commerce of Birmingham Birmingham, AL, saving and reserving, however, the force and effect of said tax lien against and upon all other property or rights to property to which said lien is attached, wherever situated.

Witness my hand at Birmingham, Alabama, on this, the 10th day of March, 1993.



Inst # 1993-12893

05/06/1993-12893
02:15 PM CERTIFIED
SHELBY COUNTY JUDGE OF PROBATE
005 NCD 16.50

STATE OF ALABAMA JEFFERSON COUNTY

COURT OF PROBATE, IN AND FOR SAID COUNTY, IN SAID STATE, HEREBY CERTIFY THAT THE FOREGOING IS A FULL, TRUE AND CORRECT COPY OF THE INSTRUMENT WITH THE FILING OF SAME AS APPEARS OF RECORD IN THIS OFFICE IN VOL. S. RECORD OF _______ ON PAGE _______ GIVEN UNDER MY HAND AND OFFICIAL SEAL, THIS THE _______ DAY OF _______ 19 _________.

Mellow THE