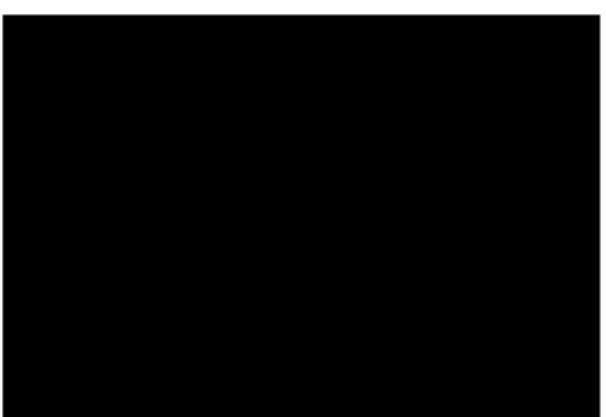

 Department of The Treasury - Internal Revenue Service
 Form
 CERTIFICATE OF DISCHARGE OF PROPERTY FROM FEDERAL TAX LIEN
 669-B
 Under Section 6325(b)(2)(A) of the Internal Revenue Code

WHEREAS, WILLIAM C. & RUTH H. GIBBS, of ROUTE 4, BOX 376, City of GADSDEN, County of Etowah, State of AL, is indebted to the United States for unpaid internal revenue tax in the sum of Two Hundred Forty Three Thousand Seven Hundred and Four and 54/100 Dollars (\$243704.54) lawfully assessed, to wit:

Kind of Tax	Tax Period Ended	Assessment Date	Identification Number	Unpaid Balance of Assessment
1040	12/31/75	02/09/87		\$35.00
1040	12/31/76	05/30/86		\$18,356.00
1040	12/31/77	05/30/86		\$99,211.32
1040	12/31/78	05/30/86		\$4,689.00
1040	12/31/79	05/30/86		\$121,413.22
*	*	*	*	*
*	*	*	*	*
*	*	*	*	*
*	*	*	*	*
*	*	*	*	*
*	*	*	*	*
*	*	*	*	*
*	*	*	*	*
*	*	*	*	*
*	*	*	*	*
*	*	*	*	*
*	*	*	*	*
*	*	*	*	*
			Total	\$243,704.54

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, Shelby County, Columbiana, AL on 06/12/92, 04/03/87, 01/13/88, 01/25/83 and 10/26/86, in accordance with the applicable provisions of law.

087535-1994-16835
 087535-1994-16835
 SHELBY COUNTY JUDGE OF PROBATE
 004 MCD 16.00

WHEREAS, the lien of the United States, Federal Number(s) 639208735, 638709332, 639208758, 638817666, 638601552, for said tax has attached to certain property described as:

PARCEL II - SHELBY COUNTY

Parcel One: The West Half (W1/2) of the Southwest Quarter (SW1/4) of the Northwest Quarter (NW1/4), of the Northwest Quarter (NW1/4) of Section Two (2), Township Nineteen (19) South, Range Two (2) East, excepting Plantation Pipe Lines' 50 foot right of way across said property, being five (5) acres more or less, in Shelby County, Alabama.

Parcel Two: Begin at the midpoint of the West line of the Northeast Quarter (NE1/4), Section Two (2), Township Nineteen (19) South, Range Two (2) East; thence run north approximately 660 feet to the northwest corner of said 40 acres; thence turn an angle of approximately 90° to the right and run along the north line of said Section Two (2) approximately 1320 feet to the midpoint of the north line of said Section Two (2); thence turn an angle of approximately 90° to the left and run North and parallel to the West line of Section Thirty-five (35), Township Eighteen (18) South, Range Two (2) East, approximately 1320 feet to the Northwest corner of the Southwest Quarter (SW1/4) of the Southeast Quarter (SE1/4) of said Section 35; thence turn an angle of approximately 90° to the right and run East and parallel to the South line of said Section Thirty Five (35) approximately 1620 feet to the West line of the right of way of U.S. Highway 231; thence turn an angle to the right and run Southerly along the said West line of the right of way of U.S. Highway 231 approximately 2000 feet to a point on the said West line of said U.S. Highway 231 right of way and the intersection of the north line of the South Half (S1/2) of the Northeast Quarter (NE1/4) of the Northeast Quarter (NE1/4) of said Section Two (2), Township Nineteen (19) South, Range Two (2) East; thence turn an angle to the right and run West along the said North line of said South Half (S1/2) of the Northeast Quarter (NE1/4) of the Northeast Quarter (NE1/4) of Section Two (2) approximately 600 feet to the West line of said Northeast Quarter (NE1/4) of Northeast Quarter (NE1/4) of Section Two (2); thence turn an angle of approximately 90° to the right and run north along the west line of said Northeast Quarter (NE1/4) of the Northeast Quarter (NE1/4), Section Two (2), approximately 660 feet to the North line of said Section Two (2); thence turn an angle of approximately 90° to the left and run West along said North line of Section Two (2) approximately 330 feet to a point on the center line of Plantation Pipe Line Company's 50 foot right of way; thence turn an angle to the left and follow said center line of said 50 foot right of way southwest approximately 1350 feet to the point of

intersection of said center line of said 50 foot right of way and the south line of the North Half (N1/2) of the Northeast Quarter (NE1/4) of the Northwest Quarter (NW1/4) of said Section Two (2), Township Nineteen (19) South, Range Two (2) East; thence turn to the right and run westerly along the said South line of the North Half (N1/2) of the Northeast Quarter (NE1/4) of the Northwest Quarter (NW1/4) of said Section Two (2) approximately 900 feet to the point of beginning, excepting Plantation Pipe Line Company's approximately 10 acre sub-station and Plantation Pipe Line Company's portion of their right of way across said property and Alabama Power Company's rights of way across said lands and Southern Natural Gas Company's right of way across said lands, the acreage hereby conveyed being 75 acres, more or less, in Shelby County, Alabama.

WHEREAS, the District Director of Internal Revenue has determined that the value of the interest of the United States in the foregoing property, ^{* and other parcels of property,} under and by virtue of its aforesaid tax lien, amounts to the sum of One Hundred Seventy Five Thousand and 00/100 Dollars (\$175000.00) and has authorized the issuance, under the provisions of section 6325(b)(2)(A) of the Internal Revenue Code, of a certificate ^{* and other parcels of property,} discharging the above-described property from the tax lien of the United States upon the payment of the sum of One Hundred Seventy Five Thousand and 00/100 Dollars (\$175000.00) to be applied in part ^{* or attributable to,} 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 by me is hereby acknowledged;

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(b)(2)(A) of the Internal Revenue Code, discharge the property heretofore described from the aforesaid tax lien, 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, wheresoever situated.

Witness my hand at Birmingham, Alabama, on this, the 16th day of May, 1994.

Vera E. Posey

Philip J. Sullivan
District Director of Internal Revenue
Through his delegate
Vera E. Posey
Chief Advisory Section
Special Procedures Staff
Birmingham District

Note:

Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Discharge of Federal Tax Lien.
Rev. Rul. 71-466, 1971-2 C.B. 409

Inst # 1994-16835

05/25/1994-16835

08:59 AM CERTIFIED

SHELBY COUNTY JUDGE OF PROBATE
004 MCD 16.00