

Notice of Federal Tax Lien

District

Birmingham, AL

Serial Number

639501182

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, 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.

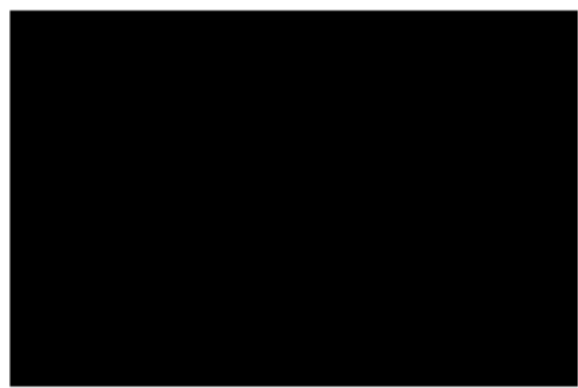
Name of Taxpayer QUALITY PLUS MEDICAL SERVICE INC
a Corporation

Residence 1001 COMMERCE BLVD
PELHAM, AL 35124-1102

Inst # 1995-05336

03/02/1995-05336
08:46 AM CERTIFIED
SHELBY COUNTY JUDGE OF PROBATE
001 MCD 13.00

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of lien is refiled 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 Refiling (e) | Unpaid Balance of Assessment (f) |
|--------------------|----------------------------|---|------------------------------|---------------------------------|--|
| 941 | 09/30/93 |  | 10/17/94 | 11/16/04 | 13529.02 |
| 941 | 03/31/94 | | 10/03/94 | 11/02/04 | 8203.39 |
| 941 | 06/30/94 | | 10/10/94 | 11/09/04 | 8463.62 |
| 1120 | 03/31/93 | | 10/17/94 | 11/16/04 | 10010.92 |

Place of Filing

Judge of Probate
Shelby County
Columbiana, AL 35051

Total

\$

40206.95

This notice was prepared and signed at Birmingham, AL, on this,

the 23rd day of February, 19 95.

Signature

Thomas M. Owens Jr
for E. Washington

Title

Revenue Officer
63-01-1513