

Notice of Federal Tax Lien

District

Birmingham

Serial Number

639604479

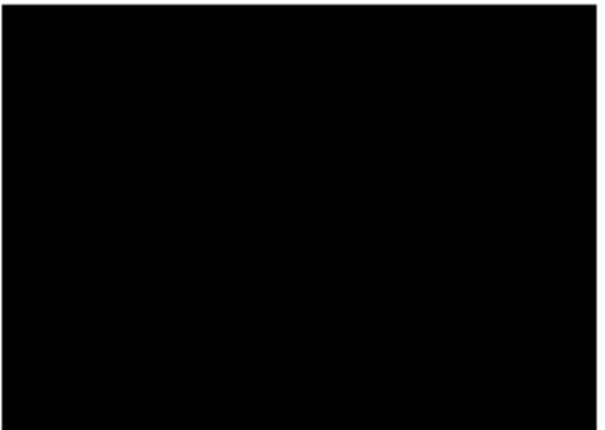
For Optional Use by Recording Office

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 ELLE CORPORATION, a Corporation

Residence 4500 VALLEY DALE RD STE 1700
BIRMINGHAM, AL 35242-4634

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	09/30/94		12/25/95	01/24/06	15069.22
941	12/31/94		01/01/96	01/31/06	21172.77
941	03/31/95		02/12/96	03/13/06	15410.75
941	06/30/95		12/25/95	01/24/06	6282.02
941	09/30/95		12/18/95	01/17/06	5955.90
Place of Filing Judge of Probate Shelby County Columbiana, AL 35051 					

This notice was prepared and signed at Birmingham, AL, on this,the 14th day of June, 19 96.Signature Vern E. Poy
for George CosperTitle Revenue Officer
63-01-1306

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Part 1 - Kept By Recording Office

Form 668 (Y) (c) (Rev. 10/93)

Inst # 1996-20009
06/20/1996-20009
11:09 AM CERTIFIED
SHELBY COUNTY JUDGE OF PROBATE
001 NCD 13.00