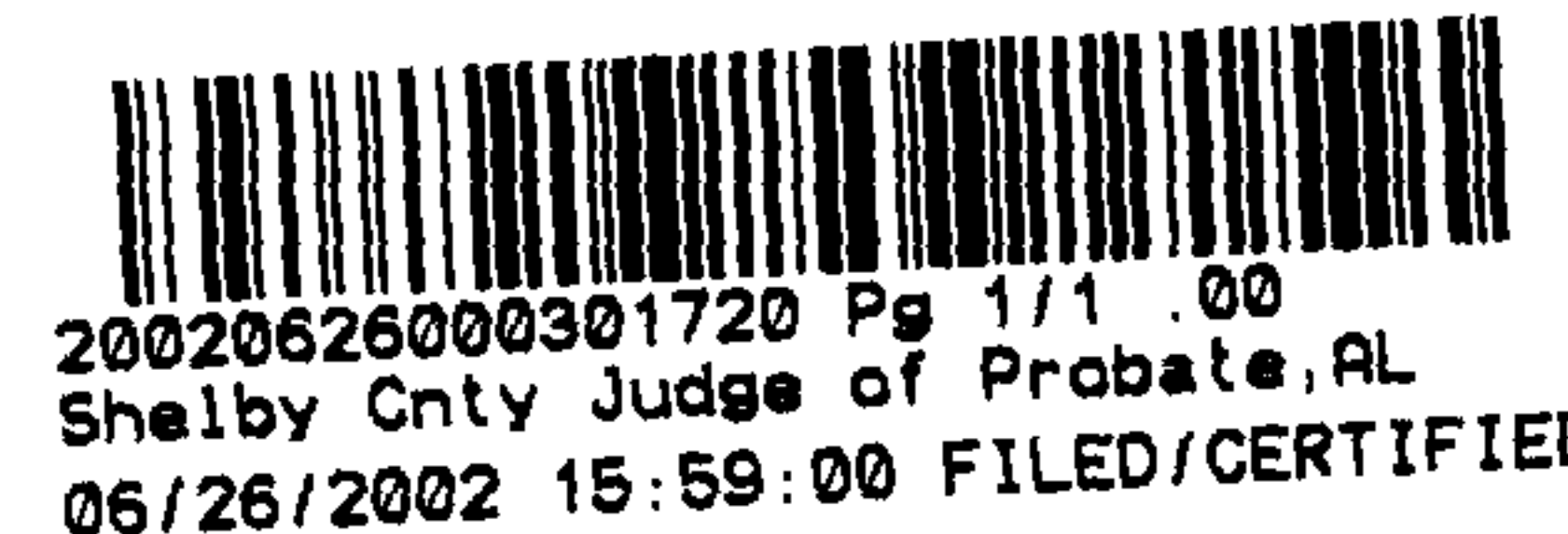


Department of the Treasury - Internal Revenue Service
Certificate of Release of Federal Tax Lien

Area:
SMALL BUSINESS/SELF EMPLOYED AREA #8
Lien Unit Phone: (504) 558-3450

Serial Number
639204766

For Use by Recording Office



I certify that the following-named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on April 16 1992, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer
JAMES E & DOROTHY L INGRAM

Residence RT 2 BOX 74
VINCENT, AL 35178-9705

COURT RECORDING INFORMATION:

Liber Page UCC No. Serial No.
n/a n/a 4672 n/a

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/1986		06/26/1989	07/26/1999	7970.62
1040	12/31/1987		06/19/1989	07/19/1999	3863.44
1040	12/31/1988		06/19/1989	07/19/1999	21886.98

Place of Filing
Judge of Probate
Shelby County
Columbiana, AL 35051

Total \$ 33721.04

This notice was prepared and signed at Birmingham, AL, on this,
the 16th day of June, 2002.

Signature Wallace B. Schneider

Title Compliance Technical Support
Manager

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