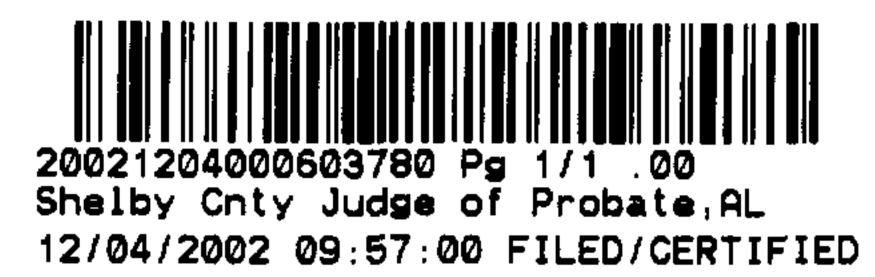


STATE OF ALABAMA DEPARTMENT OF REVENUE 12/04/2002 09:57:00 FILED/CERTIFIED



Montgomery, Alabama 36132

(www.ador.state.al.us)

CYNTHIA UNDERWOOD Assistant Commissioner

LEWIS A. EASTERLY Secretary

Commissioner

NOTICE OF LIEN FOR TAXES

STATE OF ALABAMA -VS-

CALERA GARDEN CENTER, A PARTNERSHIP PO BOX 386 CALERA, AL 35040-0386

AND ITS PARTNERS ABBOTT CONNIE S LITTLETON MICHAEL D BARTON JAMES AND ALL OTHER PARTNERS

REFERENCE #: 0000052874 KIND OF TAX: SALES TAX ACCOUNT NUMBER: 5800 12346

COUNTY: SHELBY

AMOUNT OF LIEN: 811.63

TAX PERIOD: SEPTEMBER 2001, FEBRUARY 2002

As provided by Sections 40-1-2 and 40-29-20, et seq., Code of Alabama 1975, the Alabama Department of Revenue certifies that the above named Taxpayer is indebted to the Department of Revenue in the above amount. The State claims a lien upon all property and rights to property belonging to said Taxpayer.

Please record this notice in the real property records and return it to the address shown below with endorsement and recording data.

ENTERED: 11-26-2002 (HLD)

ASSESSMENT OFFICER

ALABAMA DEPARTMENT OF REVENUE ASSESSMENT SECTION SALES AND USE TAX P.O. BOX 327720 MONTGOMERY, ALABAMA 36132-7720 TELEPHONE (334)242-1340