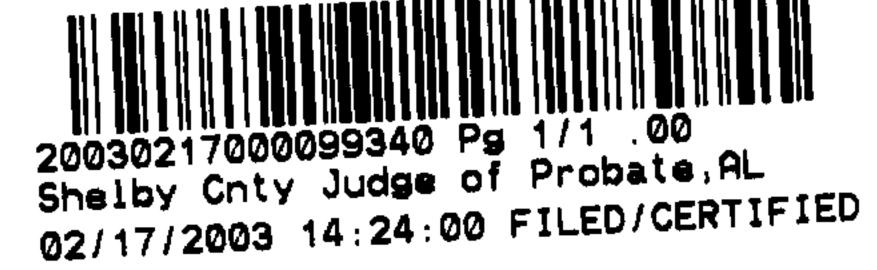


STATE OF ALABAMA DEPARTMENT OF REVENUE



Montgomery, Alabama 36132

(www.ador.state.al.us)

CYNTHIA UNDERWOOD

Assistant Commissioner

LOWIC A PACTORIA

LEWIS A. EASTERLY
Secretary

NOTICE OF LIEN FOR TAXES

STATE OF ALABAMA -VS-

JOES EXPRESS LUBE INC PO BOX 1821 COLUMBIANA, AL 35051-1821

REFERENCE #: 0000054581
KIND OF TAX: SALES TAX
ACCOUNT NUMBER: 5800 10951

COUNTY: SHELBY

AMOUNT OF LIEN: 1,450.59

TAX PERIOD: MARCH 1998, FEBRUARY 1999, FEBRUARY 2000, MAY 2000, JULY 2000 - AUGUST 2000, NOVEMBER 2000 - JANUARY 2001, MARCH 2001, JUNE 2001

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: 02-14-2003 (LFC)

ASSESSMENT OFFICER

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