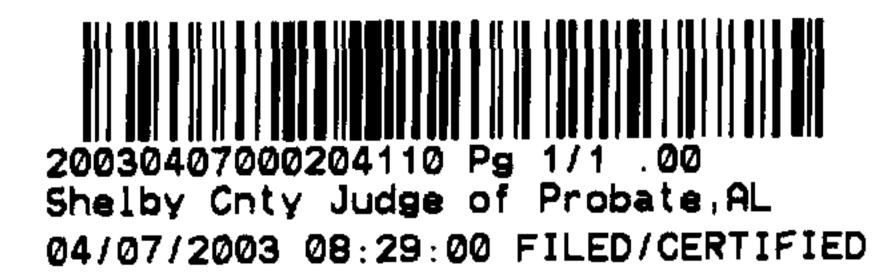


STATE OF ALABAMA DEPARTMENT OF REVENUE



Montgomery, Alabama 36132

(www.ador.state.al.us)

CYNTHIA UNDERWOOD

Assistant Commissioner

LEWIS A. EASTERLY
Secretary

NOTICE OF LIEN FOR TAXES

STATE OF ALABAMA -VS-

ENVIRONMENTAL SOLUTIONS & SERVICES INC 6567 MILL CREEK CIR BIRMINGHAM, AL 35242-7322

REFERENCE #: 0000057650
KIND OF TAX: SALES TAX
ACCOUNT NUMBER: 5800 12152

COUNTY: SHEEBY

AMOUNT OF LIEN: 2,845.12

TAX PERIOD: AUGUST 2001 - MAY 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: 04-01-2003 (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