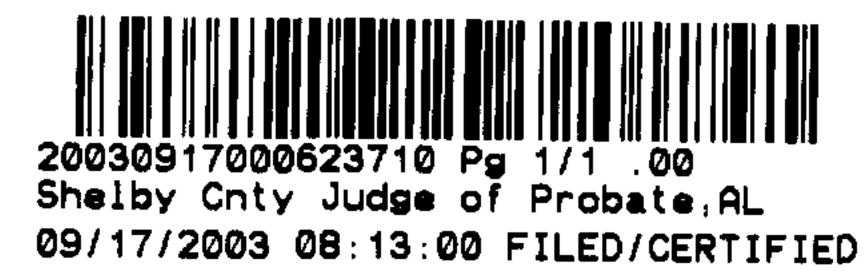


STATE OF ALABAMA DEPARTMENT OF REVENUE



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-

WATER SYSTEMS OF BIRMINGHAM INC STE A 301 CAHABA VALLEY PKWY N PELHAM, AL 35124-1125

REFERENCE #: 0000062295
KIND OF TAX: RENTAL TAX
ACCOUNT NUMBER: 7637 01725
COUNTY: SHELBY

AMOUNT OF LIEN: 915.85
TAX PERIOD: NOVEMBER 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: 09-12-2003 (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