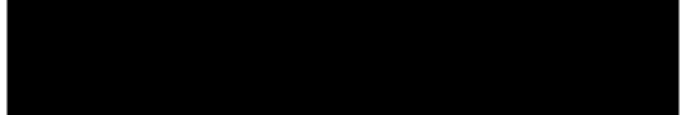



**CERTIFICATE OF SUBORDINATION OF FEDERAL TAX LIEN**  
(Section 6325(d)(2) of the Internal Revenue Code)

WHEREAS, Hal H. Jr. & Mindi K. Guthrie Of 544 Talon Ct., City of Birmingham, County of Shelby, State of Alabama,  
is indebted to the United States for unpaid internal revenue tax in the sum of Two Hundred Ninety Four Thousand, Four  
Hundred Six and 00/100 Dollars (\$294,406.00) as evidenced by:

NOTICE OF FEDERAL TAX LIEN SERIAL NUMBER (a)	RECORDING INFORMATION (b)	DATE RECORDED (c)	TAXPAYER IDENTIFICATION NUMBER (d)	AMOUNT SHOWN ON LIEN (e)
720100361	UCC 2001-45604	10/23/2001		\$313,010.80

  
20031009000679840 Pg 1/2 14.00  
Shelby Cnty Judge of Probate, AL  
10/09/2003 11:40:00 FILED/CERTIFIED

**WHEREAS**, to secure the collection of said tax, notice of the lien of the United States, attaching to all the property and rights to property of the said taxpayer on account of said tax indebtedness, was filed with the Judge of Probate, for Shelby County, Alabama, in accordance with the applicable provisions of law.

**WHEREAS**, the lien of the United States, listed above, for said tax has attached to certain property described as:

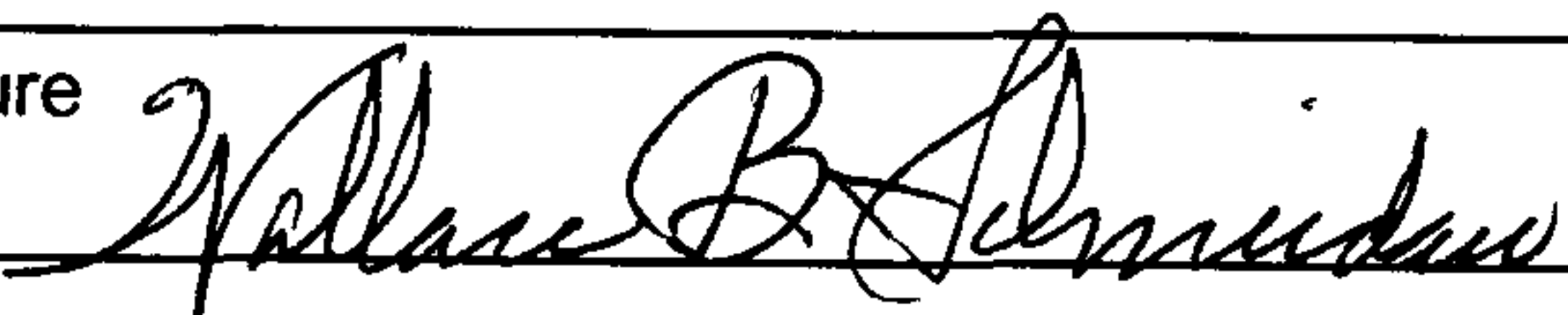
**LOT 17, ACCORDING TO THE SURVEY OF SOUTHLAKE FIRST ADDITION, AS RECORDED IN MAP BOOK 14, PAGE 31, IN THE PROBATE OFFICE OF SHELBY COUNTY, ALABAMA.**

**THIS IS A CONSTRUCTION LOAN MORTGAGE.**

WHEREAS, the Area Director of Internal Revenue having determined that the amount realizable by the United States from the property described, or from any property subject to the lien, will ultimately be increased by reason of the issuance of a certificate subordinating the tax lien of the United States and that the ultimate collection of tax liability will be facilitated by such subordination is authorized to issue such certificate under the provisions of section 6325(d)(2) of the Internal Revenue Code.

NOW, THEREFORE, THIS INSTRUMENT WITNESSETH, That I, Ellen L. Dolby, Area Director of Internal Revenue at Nashville, TN 37203, charged by law with the duty of collecting and enforcing the collection of internal revenue taxes due to the United States, and charged with the assessment hereinbefore stated, do, pursuant to the provisions of section 6325(d)(2) of the Internal Revenue Code, subordinate the aforesaid tax lien, in the amount heretofore stated to the instrument herein described as a "Construction Loan Mortgage dated August 25, 2003, in the amount of \$1,650,000.00, and recorded in Shelby County, on September 4, 2003, # 20030904000590680", saving and reserving, however, the force and effect of said tax lien against and upon all other property or rights to property to which said lien is attached, wheresoever situated.

**Witness** my hand at 600 S. Maestri Pl., New Orleans, Louisiana 70130, on this, the 29th day of September, 2003.

Signature 	Title Technical Services (Advisory) Group Manager
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2003 432-1001  
RECEIVED AT 22030  
SEP 18 2003  
ALICIA BROWN JR BC  
ALICIA BROWN JR