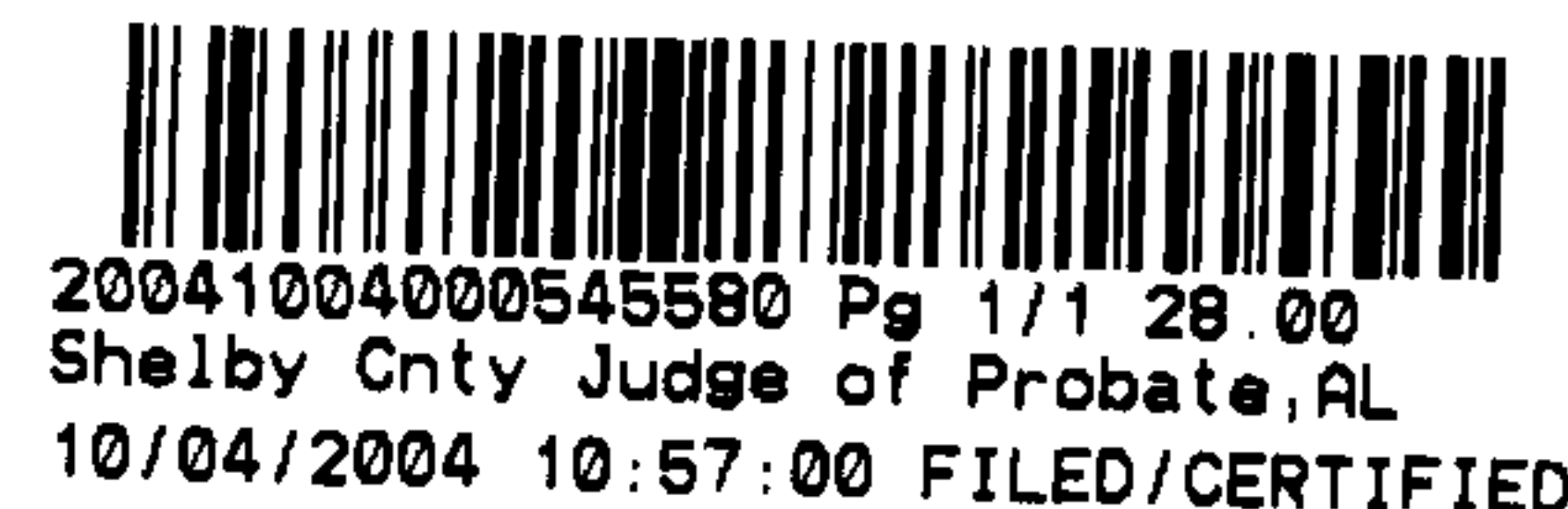


Form 668 (Y)(c) (Rev. February 2004)	1872 Department of the Treasury - Internal Revenue Service Notice of Federal Tax Lien
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Area: SMALL BUSINESS/SELF EMPLOYED AREA #8 Lien Unit Phone: (615) 250-5934	Serial Number 193134204	For Optional Use by Recording Office
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As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

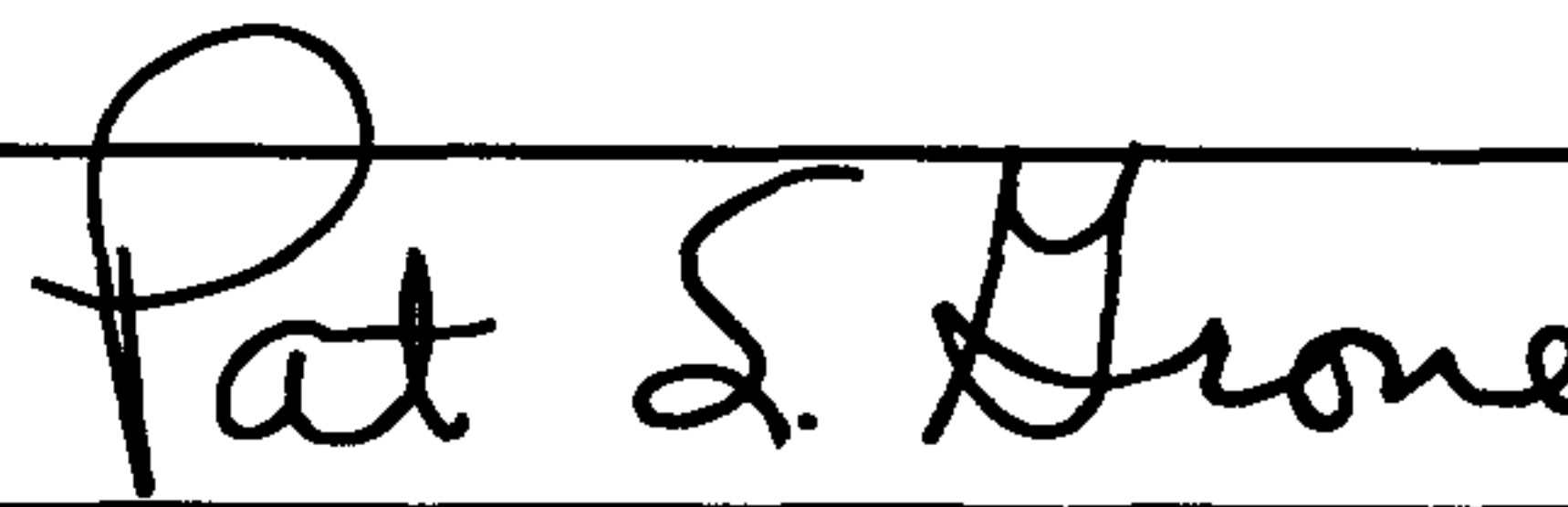


Name of Taxpayer	ALABAMA PROFESSIONAL HOCKEY INC a Corporation
Residence	150 INVERNESS CORNERS 168 BIRMINGHAM, AL 35242-3760

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
940	12/31/2004		08/19/2004	09/18/2014	308.92
Place of Filing Judge of Probate Shelby County Columbiana, AL 35051					Total \$ 308.92

This notice was prepared and signed at NASHVILLE, TN , on this,
the 22nd day of September, 2004.

Signature for C. KELLEY		Title REVENUE OFFICER (205) 912-5152	28-01-3504
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