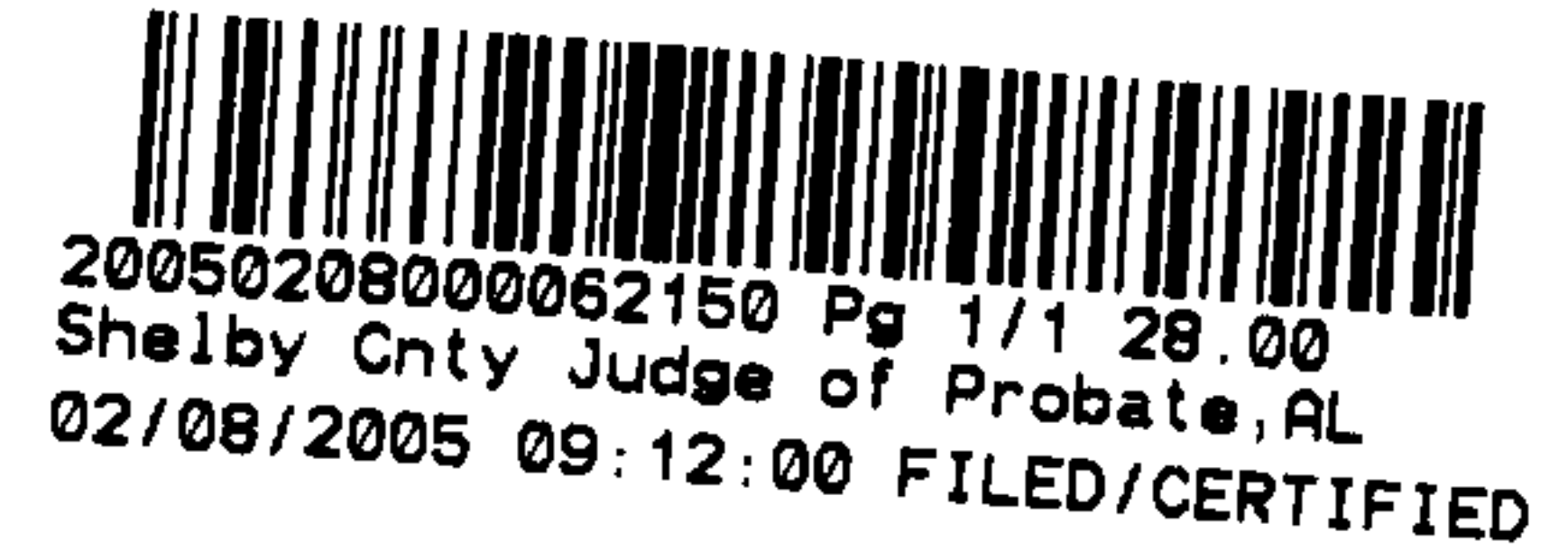


Form 668 (Y)(c) (Rev. February 2004)	1872 Department of the Treasury - Internal Revenue Service Notice of Federal Tax Lien
---	--

Area: SMALL BUSINESS/SELF EMPLOYED AREA #8 Lien Unit Phone: (615) 250-5934	Serial Number 210613605	For Optional Use by Recording Office
--	----------------------------	--------------------------------------

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 RANDY L OWENS

Residence PO BOX 380873
BIRMINGHAM, AL 35238-0873

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	12/31/2001		04/08/2002	05/08/2012	
940	12/31/2001		04/19/2004	05/19/2014	870.73
940	12/31/2003		04/26/2004	05/26/2014	807.21
941	03/31/2003		07/07/2003	08/06/2013	541.22
941	06/30/2003		10/06/2003	11/05/2013	16629.58
941	09/30/2003		01/05/2004	02/04/2014	626.83
941	12/31/2003		04/12/2004	05/12/2014	16255.20
941	03/31/2004		07/12/2004	08/11/2014	10850.95
941	06/30/2004		10/11/2004	11/10/2014	16630.95

Place of Filing Judge of Probate Shelby County Columbiana, AL 35051	Total \$ 63212.67
--	-------------------

This notice was prepared and signed at NASHVILLE, TN, on this,

the 24th day of January, 2005.

Signature for BOBBY WASHINGTON		Title REVENUE OFFICER (205) 912-5174	28-02-3316
-----------------------------------	--	--	------------

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax lien
Rev. Rul. 71-466, 1971 - 2 C.B. 409)