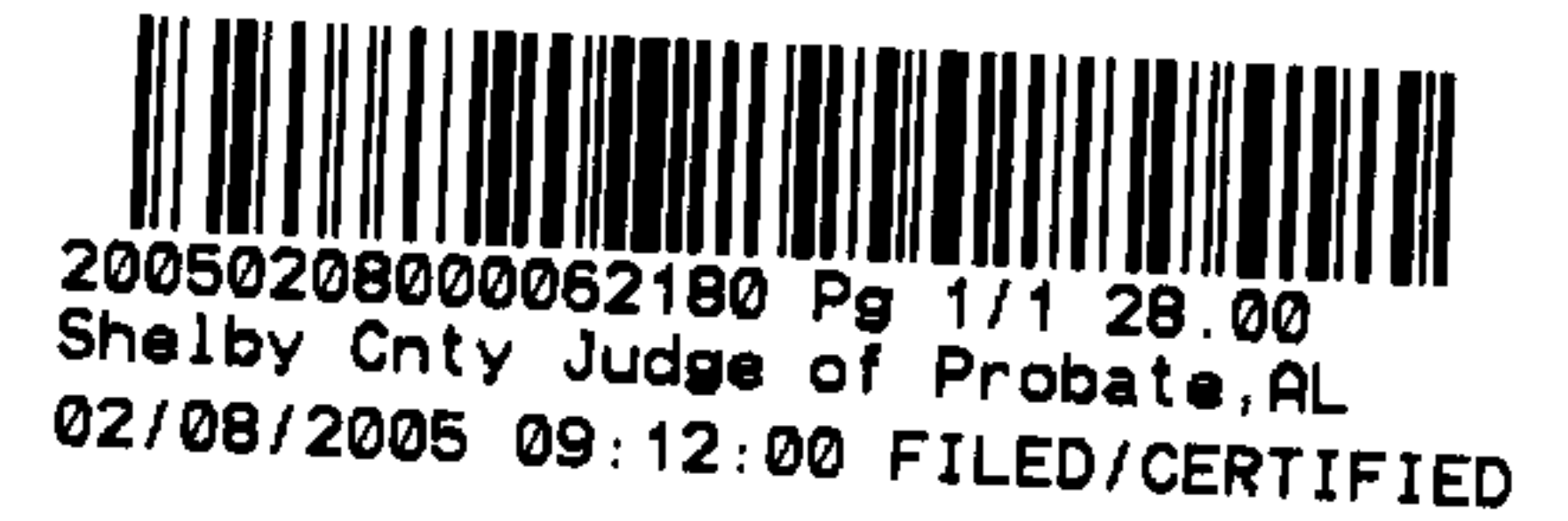


Form 668 (Y)(c) (Rev. February 2004)	1872 Department of the Treasury - Internal Revenue Service Notice of Federal Tax Lien
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Area: SMALL BUSINESS/SELF EMPLOYED AREA #8 Lien Unit Phone: (800) 829-3903	Serial Number 211130205	For Optional Use by Recording 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	RICHARD M GATTO & ROBIN W KIRBY
Residence	237 WAGON TRL ALABASTER, AL 35007-5823

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)
1040	12/31/2003		09/20/2004	10/20/2014	27092.60
Place of Filing Judge of Probate Shelby County Columbiana, AL 35051					Total \$ 27092.60

This notice was prepared and signed at NASHVILLE, TN, on this,
the 26th day of January, 2005.

Signature for GRACE METRO	<i>Asherwood</i> Title ACS (800) 829-3903	28-00-0008
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(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)