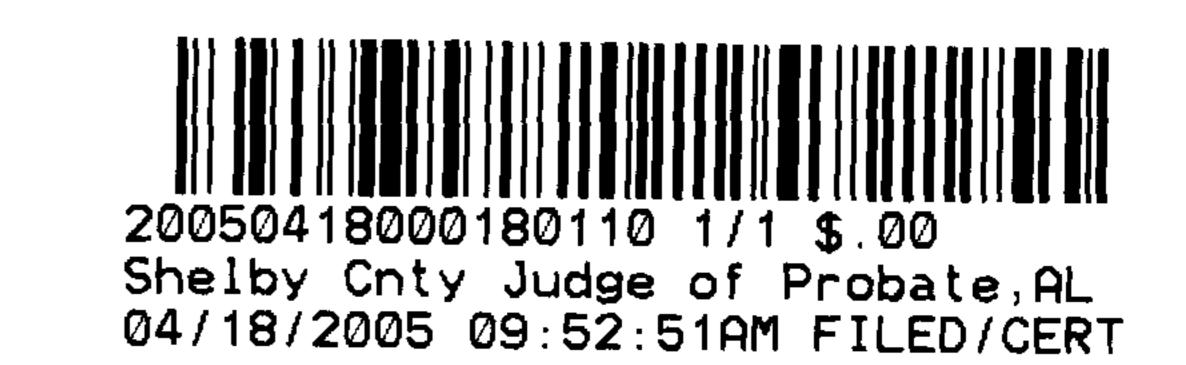


STATE OF ALABAMA DEPARTMENT OF REVENUE



Montgomery, Alabama 36132

NOTICE OF LIEN FOR TAXES

CYNTHIA UNDERWOOD
Assistant Commissioner

LEWIS A. EASTERLY
Secretary

COUNTY: SHELBY

STATE OF ALABAMA

VS.

ENGLAND, BILLY
108 LANTANA CIRCLE
PELHAM, AL 35124

TAXPAYER

SSN/EIN: XXXXX LIEN #: 0000101431

AMOUNT OF LIEN: 5,449.45

FILE/ACCT #: 2R013380 2R013381 2R013382

TAX TYPE: INCOME TAX

TAX PERIOD(S): 12-31-1997 12-31-1998 12-31-1999

As provided by Sections 40-1-2 and 40-29-20, et seq. Code of Alabama 1975, as amended, the Alabama Department of Revenue certifies that the above-named Taxpayer is indebted to the Department of Revenue in the above-specified amount. The State claims a lien upon all property and rights to property belonging to said Taxpayer.

PROBATE JUDGE:

Please record one copy of this tax lien in the real property records. Return one copy with endorsement and recording data to the Department of Revenue, Collection Services Division, at the address stated below.

SECRETARY OF STATE:

Please record one copy of this tax lien in your UCC records. Return one copy with recording data to the Department of Revenue, Collection Services Division, at the address stated below.

ALABAMA DEPARTMENT OF REVENUE COLLECTION SERVICES DIVISION P.O. BOX 327820 MONTGOMERY, ALABAMA 36132-7820 TELEPHONE (334)242-1220 FACSIMILE (334)242-8342

04-11-2005