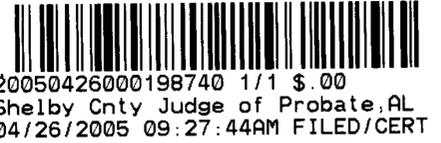


ALABAMA DEPARTMENT OF INDUSTRIAL RELATIONS
INDUSTRIAL RELATIONS BUILDING
MONTGOMERY, AL 36131

CERTIFICATE OF LIEN FOR UNEMPLOYMENT COMPENSATION CONTRIBUTIONS
AND EMPLOYMENT SECURITY ASSESSMENT

Phyllis K. Kennedy, Director of the Department of
Industrial Relations for the State of Alabama
for the use of the Unemployment Compensation Trust Fund
and the Employment Security Administration Enhancement Fund.



VS.

Pets & Things Inc
(Employer)
2632 Tahiti Ter
Alabaster, AL 35007-8711
(Address)

Account No. 0029418110 117

Pursuant to the provisions of Chapter 4, Title 25, Section 134, Code of Alabama 1975, the State Department of Industrial Relations hereby certifies that the above-named employer, Pets & Things Inc is due the Alabama Department of Industrial Relations for the use of the Alabama Unemployment Compensation Trust Fund and Employment Security Administration Enhancement Fund the amount of forty six & 53/100 dollars (\$46.53) as unemployment contributions, three & 32/100 dollars (\$3.32) as employment security assessment, plus one & 29/100 dollars (\$1.29) interest and penalty in the amount of twenty nine & 99/100 dollars (\$29.99). Total eighty one & 13/100 dollars (\$81.13) for the payment of all of which amounts the said Department of Industrial Relations hereby claims a lien upon all property and right to property, real or personal, belonging to said employer.

IN WITNESS WHEREOF the State Department of Industrial Relations, acting by and through Phyllis K. Kennedy, Director of Industrial Relations, hereunto set its name under its official seal, this the 21st day of April, 2005.

ALABAMA DEPARTMENT OF INDUSTRIAL
RELATIONS

BY: Phyllis K. Kennedy
Phyllis K. Kennedy, Director of
the Department of Industrial Relations
for the State of Alabama for the use of
the Unemployment Compensation Trust
Fund and the Employment Security
Administration Enhancement Fund

Approved by
Frank D. Marsh
Attorney for said

Vivian W. Slaughter
Industrial Relations Building
649 Monroe Street
Montgomery, Alabama 36131
The Person Who Prepared This Lien