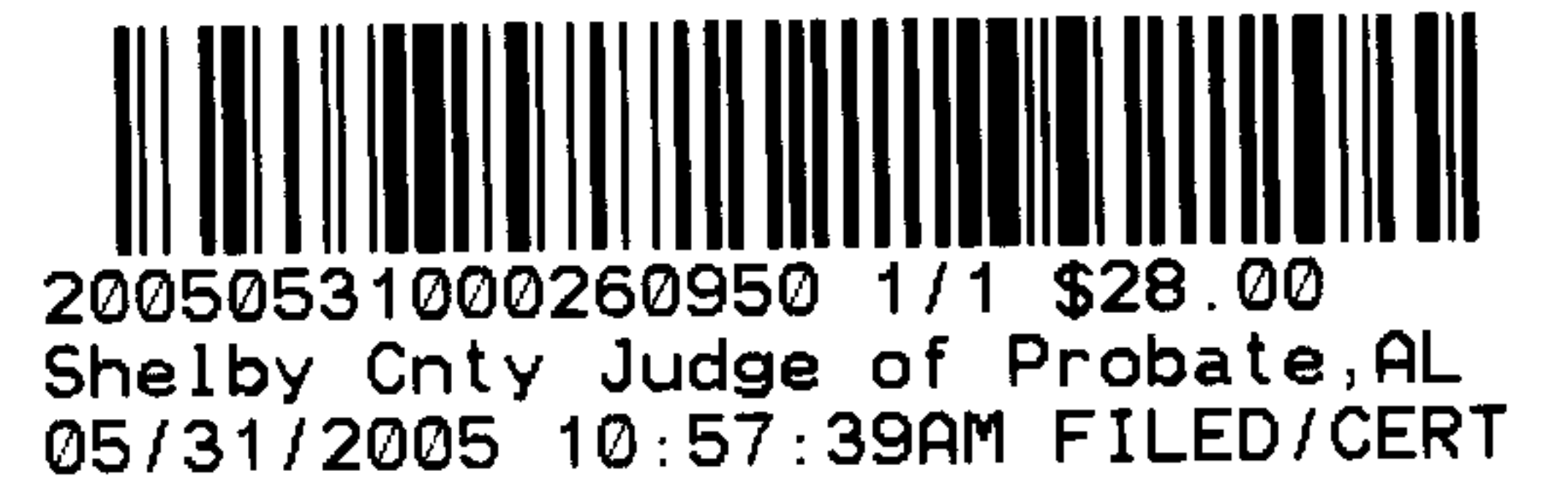


Form 668 (Y)(c) (Rev. February 2004)	1872	Department of the Treasury - Internal Revenue Service
	Notice of Federal Tax Lien	

Area: SMALL BUSINESS/SELF EMPLOYED AREA #8 Lien Unit Phone: (800) 829-3903	Serial Number 228912205	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 JASON E & AMY V SPINKS

Residence 1205 ASHVILLE RD STE 200
MONTEVALLO, AL 35115-2506

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	12/31/2002		02/16/2004	03/18/2014	32485.46
1040	12/31/2003		11/22/2004	12/22/2014	701.72
Place of Filing Judge of Probate Shelby County Columbiana, AL 35051					Total \$ 33187.18

This notice was prepared and signed at NASHVILLE, TN , on this,
the 19th day of May, 2005.

Signature for GRACE METRO	 Title ACS (800) 829-3903	28-00-0008
------------------------------	------------------------------------	------------