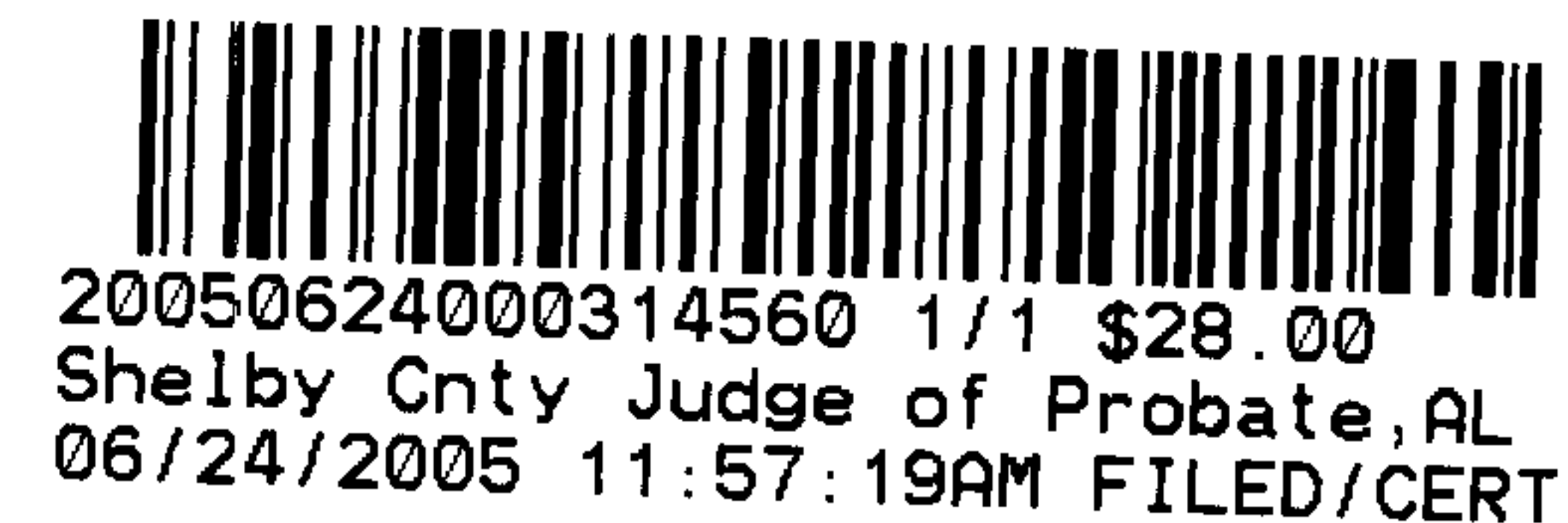


|                                         |                            |                                                       |
|-----------------------------------------|----------------------------|-------------------------------------------------------|
| Form 668 (Y)(c)<br>(Rev. February 2004) |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

|                                                                                  |                                |                                      |
|----------------------------------------------------------------------------------|--------------------------------|--------------------------------------|
| Area:<br>SMALL BUSINESS/SELF EMPLOYED AREA #8<br>Lien Unit Phone: (800) 913-6050 | Serial Number<br><br>232589705 | 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 JOEL E DILLARD

Residence 3702 MONTROSE RD  
BIRMINGHAM, AL 35213-3828

**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<br>(a) | Tax Period<br>Ending<br>(b) | Identifying Number<br>(c) | Date of<br>Assessment<br>(d) | Last Day for<br>Refiling<br>(e) | Unpaid Balance<br>of Assessment<br>(f) |
|--------------------|-----------------------------|---------------------------|------------------------------|---------------------------------|----------------------------------------|
| 1040               | 12/31/1996                  |                           | 09/11/2000                   | 10/11/2010                      | 92366.53                               |
| 1040               | 12/31/1997                  |                           | 08/28/2000                   | 09/27/2010                      | 202402.34                              |
| 1040               | 12/31/1998                  |                           | 08/28/2000                   | 09/27/2010                      | 125907.82                              |
| 1040               | 12/31/1999                  |                           | 08/28/2000                   | 09/27/2010                      | 71649.99                               |
| 1040               | 12/31/2000                  |                           | 07/23/2001                   | 08/22/2011                      | 79134.84                               |

|                                                                                  |                    |
|----------------------------------------------------------------------------------|--------------------|
| Place of Filing<br><br>Judge of Probate<br>Shelby County<br>Columbiana, AL 35051 | Total \$ 571461.52 |
|----------------------------------------------------------------------------------|--------------------|

This notice was prepared and signed at NASHVILLE, TN , on this,  
the 13th day of June, 2005.

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