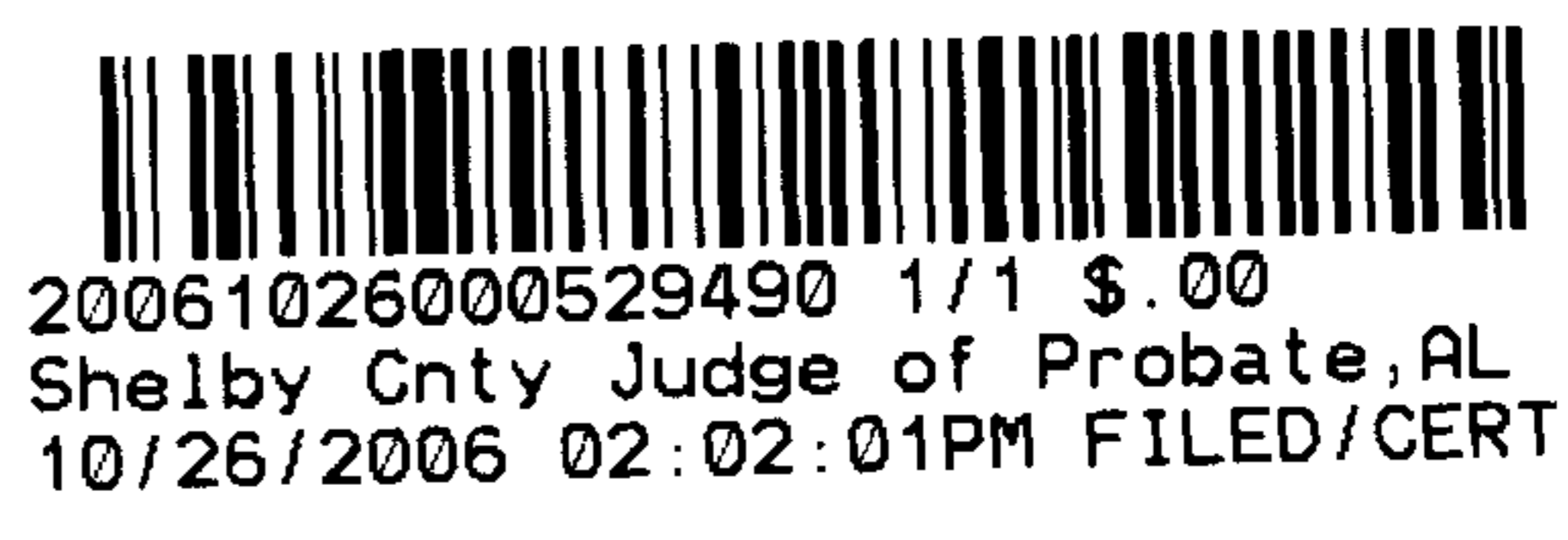


Certificate of Release of Federal Tax Lien

Area: WAGE & INVESTMENT AREA #3 Lien Unit Phone: (800) 913-6050	Serial Number 720196606	For Use by Recording Office
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I certify that the following-named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on August 13 2001, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer
JOHN C COGGIN

Residence 3115 OLD IVY RD
BIRMINGHAM, AL 35210-3610

COURT RECORDING INFORMATION:

Liber Page UCC No. Serial No.
n/a n/a 2001-34146 n/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	12/31/1980		07/27/1981	N/A	437053.00

Place of Filing Judge of Probate Shelby County Columbiana, AL 35051	Total \$ 437053.00
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This notice was prepared and signed at Birmingham, AL, on this,
the 15th day of October, 2006.

Signature <i>R. A. Mitchell</i>	Title Director, Campus Compliance Operations
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