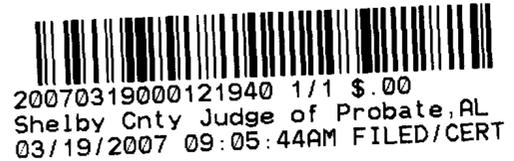


Certificate of Release of Federal Tax Lien

Area: WAGE & INVESTMENT AREA #3 Lien Unit Phone: (800) 913-6050	Serial Number 720330106	For Use by Recording Office
---	----------------------------	-----------------------------



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 March 17 2003, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer
WENDY ESTELL

Residence 876 GRISSOM FERRY RD
VINCENT, AL 35178-9508

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	000161260	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	12/31/1997		05/29/2000	06/28/2010	870.19
1040	12/31/1998		04/02/2001	05/02/2011	4649.73

Place of Filing Judge of Probate Shelby County Columbiana, AL 35051	Total \$	5519.92
--	----------	---------

This notice was prepared and signed at Birmingham, AL, on this, the 07th day of March, 2007.

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

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)