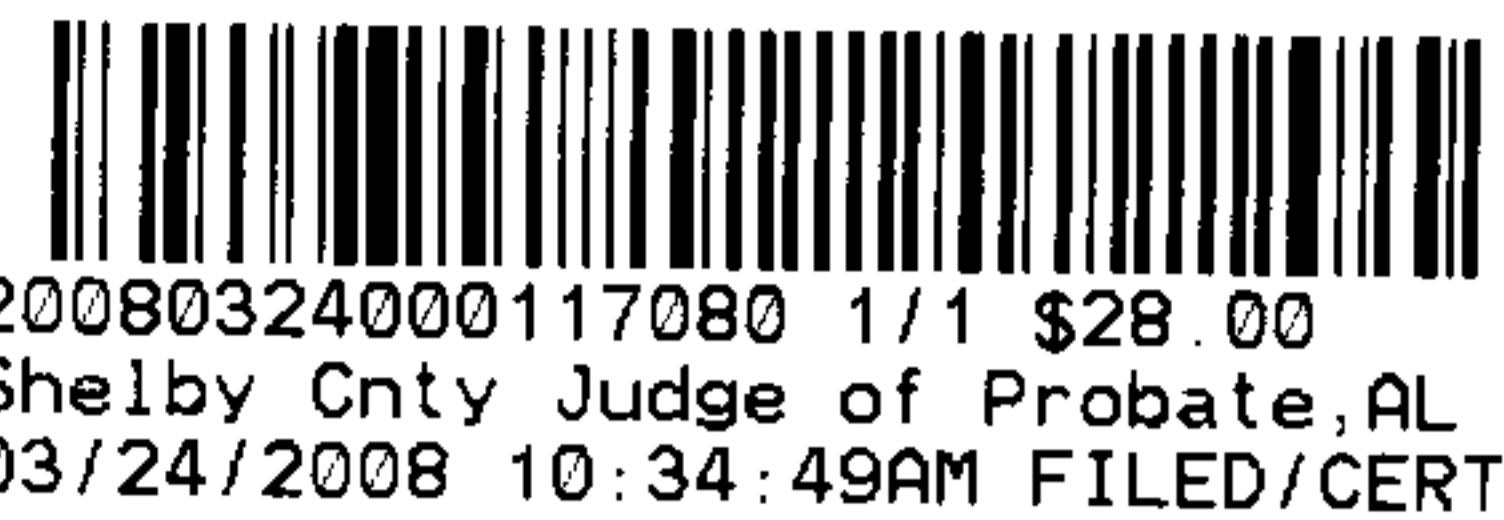


**Notice of Federal Tax Lien**

Area:  
SMALL BUSINESS/SELF EMPLOYED AREA #5  
Lien Unit Phone: (800) 829-3903

Serial Number  
429637908

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 FRANK M KERLEY

Residence 2940 HIGHWAY 93  
HELENA, AL 35080-7724

**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	12/31/2006	XXX-XX-██████	11/19/2007	12/19/2017	5279.69

Place of Filing Judge of Probate Shelby County Columbiana, AL 35051	Total \$	5279.69
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This notice was prepared and signed at NASHVILLE, TN, on this,  
the 13th day of March, 2008.

Signature R. A. Mitchell Title ACS 25-00-0008  
for THERESA HARLEY (800) 829-3903

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