

Department of the Treasury – Internal Revenue Service
Certificate of Discharge of Property From Federal Tax Lien
(Section 6325(b)(2)(A) of the Internal Revenue Code)

Gradco Inc of Po Box 380967, City of Birmingham, County of Shelby, State of Alabama, is indebted to the United States for unpaid internal revenue tax in the sum of Five Hundred Three Thousand, Nine Hundred Seventy One and 00/100 Dollars (\$503,971.00) as evidenced by:

Notice of Federal Tax Lien Serial Number (a)	Recording Information (b)	Date Recorded (c)	Taxpayer Identification Number (d)	Amount Shown on Lien (e)
292602806	UCC 20060602000261430	06/02/2006	59-1526776	\$532,908.74
350639507	UCC 20070326000135360	03/26/2007	59-1526776	\$10,971.04

20090210000045890 1/2 \$.00
Shelby Cnty Judge of Probate, AL
02/10/2009 02:59:58PM FILED/CERT

A lien attaching to all the property of the taxpayer was filed to secure the amount owed. The notice of lien was filed with the Judge of Probate, for the County of Shelby, Alabama, in accordance with the applicable provisions of law.

The lien listed above is attached to certain property described as:

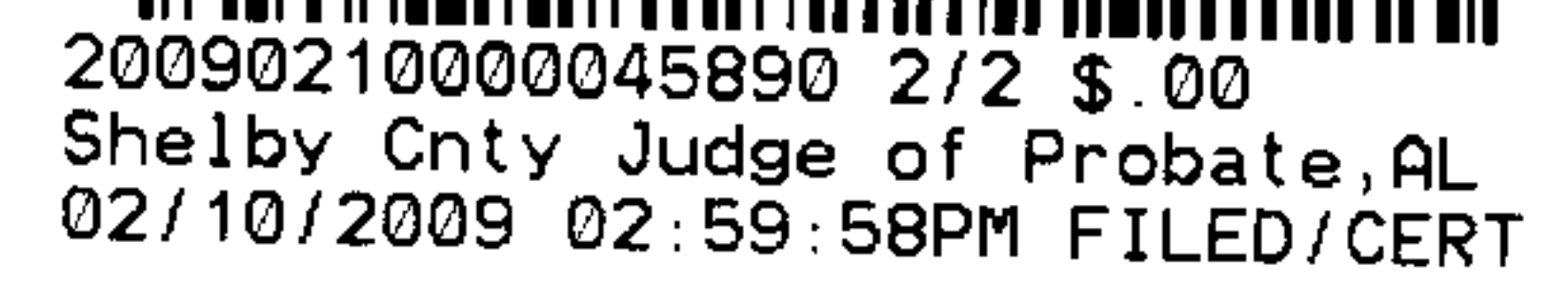
Various Farm Inventory, Store Inventory, Account Receivables and other miscellaneous assets were sold Owens Professional Landscape Group Inc., to include vehicles listed on the attached Exhibit A.

NOTE: Always include the address of real property or a descriptive narrative of personal property in this section when using "See Attachment" and a more detailed description is being attached.

The Internal Revenue Service acknowledges receipt of Four Hundred Two Thousand, Eight Hundred Ninety-Four and 41/100 dollars (\$402,894.41), the Internal Revenue Service discharges the above described property from the lien. However, the lien remains in effect for all other property, or rights to property, to which the lien is attached

Signature <i>Charles Waldrop</i>	Title Advisory Group Manager	Date January 21, 2009
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(Note: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Discharge of Federal Tax Lien. Rev. Rul. 71-466, 1971-2, C.B. 409.)



VEHICLES SOLD TO OWENS PROFESSIONAL LANDSCAPE GROUP INC.

[illegible]