Form 668 (Y)(c)

Department of the Treasury - Internal Revenue Service

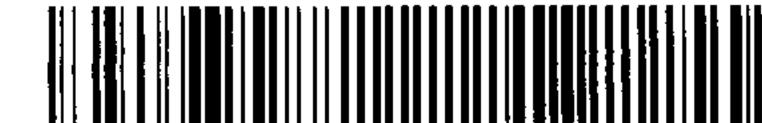
## Notice of Federal Tax Lien

(Rev. February 2004)

Area: SMALL BUSINESS/SELF EMPLOYED AREA #5 Lien Unit Phone: (800) 913-6050 Serial Number

526397809

For Optional Use by Recording Office



20090401000119230 1/1 \$28.00 Shelby Cnty Judge of Probate, AL 04/01/2009 01:42:02PM FILED/CERT

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.

As provided by section 6321, 6322, and 6323 of the Internal Revenue

Name of Taxpayer JAMES DAVID SPAIN

Residence

192 WEATHERLY WAY

PELHAM, AL 35124-0000

**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	12/31/2002		02/05/2007	03/07/2017	8148.78 8824.53
Place of Filing	Judge Shelby	of Probate County iana, AL 35051		Total	\$ 16973.31

Shelby County Columbiana, AL 35051	Total	\$	16973.31	
This notice was prepared and signed atNASE	NASHVILLE, TN			, on this,
the 23rd day of March, 2009.				
Signature A. A. Witchell for REBECCA L. HOUGHTALING	Title REVENUE OFFICER (205) 912-5112			25-02-3313

(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)