4916 Franklin Road, Nashville, Tennessee 37220

This instrument prepared by the District Director of Internal Revenue at Nashville, Tennessee. After recordation, the instrument should be returned to the District Director of Internal Revenue, Attention: Chief, Special Procedures Staff, P. O. Box 1107, Nashville, Tennessee 37202.

Mail

CERTIFICATE OF REDEMPTION

OF REAL PROPERTY BY UNITED STATES

WHEREAS, First American National Bank of Nashville, Trustee by instrument recorded April 19, 1986, on Trust Book 6225, page 112, Register's Office of Davidson County, Tennessee, was the beneficiary of a deed of trust securing an indebtedness of Jaco, Inc., and conveying in trust certain real property, to wit:

> Land in Davidson County, Tennessee, being Lot No. 3 on the Map of Franklin Road Estates, as of record in Book 1130, page 58, Register's Office for Davidson County, Tennessee, described as follows:
>
> BEGINNING at a point in the easterly margin of Franklin Pike at the corner of Lots 3 and 4; thence with the line between said lots, easterly 671 feet to a point; thence northerly 200 feet to the south margin of a 50 foot drive; thence with the margin of the same, westerly 651.4 feet to the beginning of a curve; thence around said curve southwesterly 29.5 feet to the east margin of the same, southerly 200.8 feet to the point of beginning.
>
> Being the same property conveyed to First American National Bank, by Trustee's Deed, dated December 29, 1986. and recorded in Deed Book 7083, page 343, Register's Office for Davidson County, Tennessee.

WHEREAS, a foreclosure sale was conducted by David J. Reynolds, Trustee, pursuant to the provisions of said deed of trust on April 19, 1984, and at which sale First American National Bank, purchased said real property for the price of $340,000.00 which includes the balance of the principal indebtedness, interest thereon to December 19, 1986, plus certain sales expenses and attorney's fees;

WHEREAS, The United States of America is the holder of Federal tax liens against Jaco, Inc., recorded under Register's Number 51179, 12188, and 82691 in the Register's Office of Davidson County, Tennessee, which liens were inferior to the lien created by the aforementioned deed of trust;

WHEREAS, the notices of Federal tax liens have been on file in said Register's Office for more than 30 days prior to the foreclosure sale on December 19, 1986.

WHEREAS, the United States was given notice of the sale in the manner prescribed in Section 7425(c) of the Internal Revenue Code of 1954;

WHEREAS, the United States of America is authorized under Section 7425(d) of the Internal Revenue Code of 1954 to redeem such property within 120 days from the date of the foreclosure sale, upon tender to the purchaser at said sale of amount specified in 28 U.S.C. Sec. 2410(d) (1964).

NOW, THEREFORE, THIS INSTRUMENT WITNESSETH, that I, William D. Kuss District Director of Internal Revenue at Nashville, Tennessee, have timely exercised the right of redemption given the United States under Section 7425(d) of the Internal Revenue Code of 1954 and through my designated agent, have tendered to First American National Bank the sum of $346,529.99, the amount required for redemption by 28 U.S.C. Sec. 2410(d)(1964). When recorded, this certificate shall transfer to the United States all the right, title, and interest in and to such property acquired by First American National Bank virtue of said foreclosure sale. Section 7425(d)(3)(C) of the Internal Revenue Code of 1954.

WITNESS my hand at Nashville, Tennessee, on this 14th day of April, 19 87.

1 4 7 4 1

IDENTIFICATION REFERENCE

APR 14 3 47 PM '87

ELLEN Z. HUDSON II REGISTER DAVIDSON COUNTY, TN

William D. Kuss

District Director of Internal Revenue

STATE OF TENNESSEE)
COUNTY OF DAVIDSON)

Subscribed and sworn to before me this 14th day of April, 19 87, by William D. Kuss District Director of Internal Revenue at Nashville, Tennessee, with whom I am personally acquainted.

Pat A. Ingram
Notary Public

NOTARY PUBLIC DAVIDSON COUNTY, TENN.

My commission expires: July 18, 1987