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Form 2435
(Rev. May 1987)

Department of the Treasury — Internal Revenue Service

Certificate of Sale of Seized Property

161-1-19

I certify that I sold at public sale the property described below, seized for nonpayment of delinquent internal revenue taxes due from:

Taxpayer's name: Childrens Learning Ctr. of America, Inc., 337 Margo Lane, Nashville, TN 37211-5533

Date of sale: February 1, 1989 Sale held at: Main entrance - U. S. Courthouse

801 Broadway, Nashville, TN 372 03 in the county of Davidson

Description of property sold:
(If you need more space, please attach a separate sheet.)

Real estate in Davidson County, Tennessee, as follows:

Land in Davidson County, Tennessee, being Lot No. 16 on the Plan of Fairlane Park of record in Book 2331, page 108, Register's Office for Davidson County, Tennessee, described as follows:

Said Lot No. 16 fronts together 293.70 feet on the northerly side of Tusculum Road, and runs back a total of 316.70 feet on the west line and 400.0 feet on the east line to a line in the rear which measures 199.1 feet thereon.

Being the same property conveyed to Joseph D. McClanahan, Jr., by deed of record in Book 6267, page 943, Register's Office for Davidson County, Tennessee. Being the same property conveyed to Child Care Learning Centers of America of record in Book 6602, page 108, Registers Office for Davidson County, Tennessee.

This is improved property known as 338 Tusculum Road, Nashville, TN 37211.

SUBS... THE ... Deputy Register

...OR TRUE VALUE, ...IS TRANSFER IS ... ...FORE ME, THIS ... 19 87

Jack Bills
Buyer. Same address

RUSH

FELIX Z. WILSON II REGISTER DAVIDSON COUNTY, TN

IDENTIFICATION REFERENCE

05718

The above property was sold at the highest bid received, and receipt of the bid amount is acknowledged. The sale was conducted as provided by Subchapter D, Chapter 64, of the Internal Revenue Code and related regulations.

Sale amount: $ 1735 58 Purchaser's name June D. McKinney

Purchaser's address: 608 West Iris Dr., Nashville, TN 37204

(Please see the information on the back of this form)

Revenue Officer's Signature	District
Duane B. Wyatt	Nashville, TN
Revenue Officer's Address	**Date**
Internal Revenue Service 801 Broadway, Room 201, Nashville, TN 37203	Feb. 1, 1989

Part 1 — To Purchaser *(over)* Form **2435** (Rev. 5-87)

RECORDER'S MEMO:
Legibility of Writing, Typing or Printing in This Document Unsatisfactory When Received.

Notice to Purchaser or Purchaser's Assignee

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Personal Property

This certificate transfers to the purchaser all right, title, and interest of the taxpayer in and to the personal property described.

Real Property

If the real property is not redeemed within the time prescribed in section 6337 of the Internal Revenue Code, a deed will be issued as soon as possible after the surrender of this certificate. The deed will convey the right, title, and interest of the taxpayer in and to the real property. Instructions for obtaining a deed are given below.

Redemption Rights

The rights of redemption of real estate after sale, as specified in Code Section 6337(b), are quoted below:

(b) Redemption of Real Estate After Sale.

(1) Period. — The owners of any real property sold as provided in section 6335, their heirs, executors, or administrators, or any person having any interest therein, or a lien thereon, or any person in their behalf, shall be permitted to redeem the property sold, or any particular tract of such property, at any time within 180 days after the sale thereof.

(2) Price. — Such property or tract shall be permitted to be redeemed upon payment to the purchaser, or in case he cannot be found in the county in which the property to be redeemed is situated, then to the Secretary, for the use of the purchaser, his heirs, or assigns, the amount paid by such purchaser and interest thereon at the rate of 20 percent per annum.

How to Obtain a Deed

If the real estate is not redeemed within the 180-day period, the purchaser or assignee may obtain a deed by surrendering this certificate of sale, either by personal delivery or mail, to:

(1) The District Director of Internal Revenue for the district in which the property is located, marked for the Attention, Chief, Special Procedures; or

(2) The address of the Internal Revenue Service office shown on the front of this certificate.

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Applicable Sections Under The Internal Revenue Code

SEC. 6338. CERTIFICATE OF SALE; DEED OF REAL PROPERTY

(a) Certificate of Sale. — In the case of property sold as provided in section 6335, the Secretary shall give to the purchaser a certificate of sale upon payment in full of the purchase price. In the case of real property, such certificate shall set forth the real property purchased, for whose taxes the same was sold, the name of the purchaser, and the price paid therefor.

(b) Deed to Real Property. — In the case of any real property sold as provided in section 6335 and not redeemed in the manner and within the time provided in section 6337, the Secretary shall execute (in accordance with the laws of the State in which such real property is situated pertaining to sales of real property under execution) to the purchaser of such real property at such sale, upon his surrender of the certificate of sale, a deed of the real property so purchased by him, reciting the facts set forth in the certificate.

(c) Real Property Purchased by United States. — If real property is declared purchased by the United States at a sale pursuant to section 6335, the Secretary shall at the proper time execute a deed therefor, and without delay cause such deed to be duly recorded in the proper registry of deeds.

SEC. 6339. LEGAL EFFECT OF CERTIFICATE OF SALE OF PERSONAL PROPERTY AND DEED OF REAL PROPERTY.

(a) Certificate of Sale Property Other Than Real Property. — In all cases of sale pursuant to section 6335 of property (other than real property), the certificate of such sale —

(1) As evidence. — Shall be prima facie evidence of the right of the officer to make such sale, and conclusive evidence of the regularity of his proceedings in making the sale; and

(2) As conveyance. — Shall transfer to the purchaser all right, title, and interest of the party delinquent in and to the property sold; and

(3) As authority for transfer of corporate stock. — If such property consists of stocks, shall be notice, when received, to any corporation, company, or association of such transfer, and shall be authority to such corporation, company, or association to record the transfer on its books and records in the same manner as if the stocks were transferred or assigned by the party holding the same, in lieu of any original or prior certificate, which shall be void, whether canceled or not; and

(4) As receipts. — If the subject of sale is securities or other evidences of debt, shall be a good and valid receipt to the person holding the same, as against any person holding or claiming to hold possession of such securities or other evidences of debt; and

(5) As authority for transfer of title to motor vehicle. — If such property consists of a motor vehicle, shall be notice, when received, to any public official charged with the registration of title to motor vehicles, of such transfer and shall be authority to such official to record the transfer on his books and records in the same manner as if the certificate of title to such motor vehicle were transferred or assigned by the party holding the same, in lieu of any original or prior certificate, which shall be void, whether canceled or not.

(b) Deed of Real Property. — In the case of the sale of real property pursuant to section 6335 —

(1) Deed as evidence. — The deed of sale given pursuant to section 6338 shall be prima facie evidence of the facts therein stated; and

(2) Deed as conveyance of title. — If the proceedings of the Secretary as set forth have been substantially in accordance with the provisions of law, such deed shall be considered and operate as a conveyance of all the right, title, and interest the party delinquent had in and to the real property thus sold at the time the lien of the United States attached thereto.

(c) Effect of Junior Encumbrances. — A certificate of sale of personal property given or a deed to real property executed pursuant to section 6338 shall discharge such property from all liens, encumbrances, and titles over which the lien of the United States with respect to which the levy was made had priority.

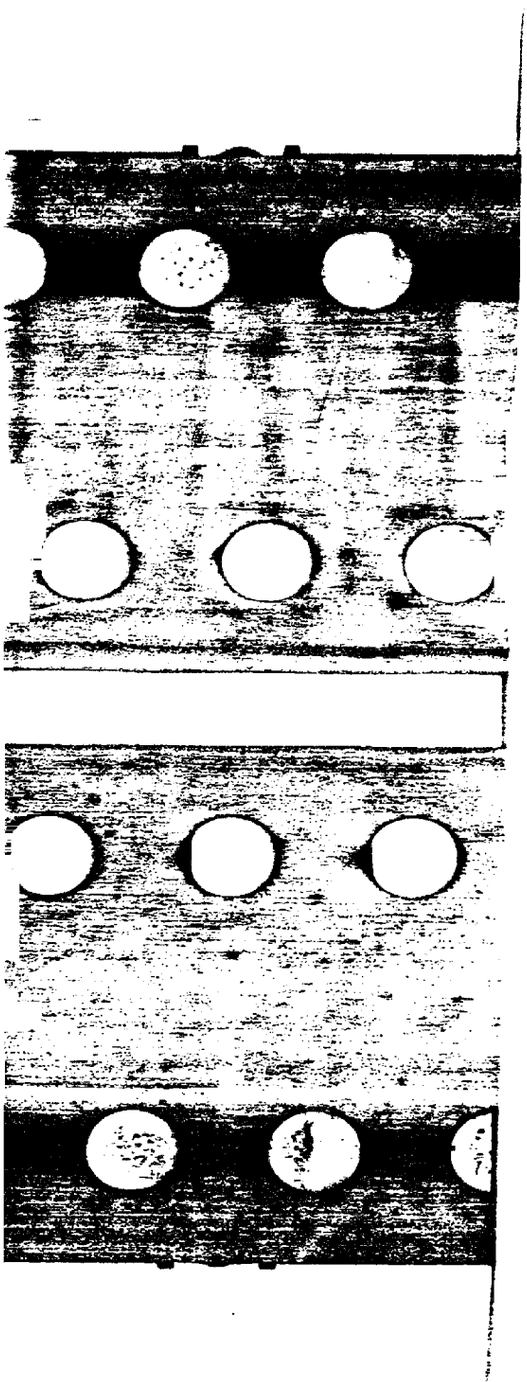
(d) Cross References. —

(1) For distribution of surplus proceeds, see section 6342(b).

(2) For judicial procedure with respect to surplus proceeds, see section 7426(a)(2).

Form 2435 (Rev. 5-87)

1303 [illegible]



OFFICIAL RECEIPT
FELIX Z. WILSON, II
REGISTER OF DAVIDSON COUNTY
NASHVILLE, TENNESSEE

RECEIVED OF _____

FOR _____

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CO - CONVEYANCE	CC - CERTIFIED COPY	MISC - MISCELLANEOUS
MO - MORTGAGE	REL - RELEASE	CO TAX - STATE TAX CONVEY
WD - WARRANTY DEED	UCC - UNIFORM COMMERCIAL CODE	MO TAX - STATE TAX MORT
TD - TRUST DEED		PRFEE - PROBATE FEE

DATE	SYMBOL	VALUATION	TAX AND FEES	TOTAL

CAMT	1735.50
CON TX	5.61
PRFEE	0.50
MISC	6.00
TOTAL	12.11
CHECK	12.11

02/01/89 01 10:30 0001 3305

RECEIPT IS NOT VALID UNTIL CHECK IS PAID BY BANK

0 5 7. 1 8

IDENTIFICATION REFERENCE

Feb 1 10 29 AM '89

FELIX Z. WILSON II REGISTER
DAVIDSON COUNTY, TN

No. 177824