SEND TAX BILLS TO:
Department of Veterans Affairs
110 - 9th Avenue, South
Nashville, TN 37203

THIS INSTRUMENT PREPARED BY:
Michael I. Mossman, Attorney
Suite 500, One Church St. Bldg.
Nashville, Tennessee 37201

Attn: Loan Guaranty Division

Map 82-08
Parcel 377

SUBSTITUTE TRUSTEE'S DEED

WHEREAS, on the 15th day of December, 1978, Walter Lee Cantrell and wife, Rosie B. Cantrell, executed a Deed of Trust conveying to Thomas F. Baker, IV and Ralph E. Kelly, Trustees, certain land to secure a note in the amount of $30,900.00, payable to First Tennessee Bank National Association, as fully set forth in said Deed of Trust which is of record in the Register's Office for Davidson County, Tennessee, in Book 5377, Page 406, to which reference is here made, and

WHEREAS, the said Thomas F. Baker, IV and Ralph E. Kelly declined to serve as Trustees, and thereafter Michael I. Mossman was named Substitute Trustee by instrument of record in Book 8974, Page 44, Register's Office for Davidson County, Tennessee; and

WHEREAS, Michael I. Mossman, Substitute Trustee, at the request of the holder of said indebtedness, and under and by virtue of the power invested in him as such Substitute Trustee, in said Deed of Trust, advertised the said real estate as required by law and by the terms of said Deed of Trust by giving twenty-one (21) days notice by three (3) successive publications, namely August 2, August 9 and August 16, 1993, in the Nashville Business Journal, a newspaper published in Davidson County, Tennessee, said sale to be for cash and in bar of the equities of redemption, dower and homestead as provided in said Deed of Trust, and

PURSUANT to said advertisement, on August 25, 1993, at Noon at the South Door of the Courthouse in Davidson County, Tennessee, he, as such Substitute Trustee, offered for sale at public outcry to the highest and best bidder, the real estate hereinafter described for cash and in bar of the hereinabove mentioned equity of redemption as provided in said Deed of Trust, but subject to any and all unpaid taxes; restrictive covenants, easements and set back lines; and any and all redemption rights, including rights of

redemption of any governmental agency, State or Federal; and any and all other prior liens or encumbrances against said real property, at which time First Tennessee Bank National Association, submitted the highest and best bid in the amount of $35,299.92.

NOW, THEREFORE, in consideration of the premises, Michael I. Mossman, Substitute Trustee, does hereby sell, transfer, and convey to First Tennessee Bank National Association, their successors and assigns in fee simple, and in bar of all equities above mentioned the following described real property, to wit:

> Land in Davidson County, Tennessee, being Lot no. 29 of Block "E" on the Plan of Eastwood Addition, as of record in Book 332, page 63, Register's Office for Davidson County, Tennessee, to which plan reference is hereby made for a more complete and accurate legal description.
>
> Being the same property conveyed to Walter Lee Cantrell and wife, Rosie B. Cantrell by deed from Raymond Omar Kalgren and wife, Linda Sue Kalgren of record in Book 5377, page 404, Register's Office for Davidson County, Tennessee.
>
> This is improved property located at 1007 West Eastland Avenue, Nashville, Tennessee 37206.

Michael I. Mossman, Substitute Trustee, conveys to First Tennessee Bank National Association, all the rights conveyed to him as Substitute Trustee, in said Deed of Trust, and including such covenants and warranties as he, as such Substitute Trustee, may lawfully make, all his actions in the premises being solely as Trustee and not otherwise, under the power vested in him under said Deed of Trust hereinabove referred to and not as an Individual.

Two (2) Federal Tax Liens are recorded at Book 8152, Page 289 and Book 8152, Page 291, in the Register's Office of Davidson County, Tennessee, and the name of the taxpayers being Walter L. Cantrell and Rosie B. Cantrell. This property is subject to the right of the Internal Revenue Service to redeem the land as provided for in 26 USC Section 7425(b).

Five (5) State Tax Liens are recorded at Book 5925, Page 98, the name of the taxpayers being Rosie Cantrell and Walter L. Cantrell and Foster's & Cantrell Bar B Que; at Book 6484, Page 816, the name of the taxpayers being Walter Cantrell d/b/a Cantrell's Bar B Que Pit; at Book 6971, Page 12, Walter Cantrell & Rosie Cantrell and Cantrell's Bar B Que Pit; at Book 7574, Page 890 the

name of the taxpayers being Cantrell's Bar-B-Que, Inc. and Book 7977, Page 130, the name of the taxpayers being Cantrell's Bar-B-Que, Inc. D.B.A. Cantrells Bar B Que and Walter Cantrell, in the Register's Office of Davidson County, Tennessee. This property is subject to the right of the State of Tennessee Department of Revenue Tax Enforcement Division to redeem the land as provided for in T.C.A. §67-1-1433.

WITNESS, my hand and Nashville, Tennessee this 25th day of August, 1993.

MICHAEL I. MOSSMAN
Substitute Trustee

STATE OF TENNESSEE

COUNTY OF DAVIDSON

Personally appeared before me, the undersigned, a Notary Public in and for the County and State, the within named Michael I. Mossman, Trustee, bargainor, with whom I am personally acquainted, and who acknowledged that he executed the within instrument for the purposes therein contained.

Witness my hand and official seal at Nashville, Davidson County, Tennessee, this 25th day of August, 1993.

NOTARY PUBLIC

MY COMMISSION EXPIRES: November 20, 1996

STATE OF TENNESSEE

COUNTY OF DAVIDSON

The actual consideration or value, whichever is greater, for this transfer is $35,299.92.

AFFIANT

Sworn to and subscribed before me, this 25th day of August, 1993.

NOTARY PUBLIC AT LARGE

MY COMMISSION EXPIRES: November 20, 1996

LAW OFFICES
MICHAEL I. MOSSMAN
ATTORNEY-AT-LAW
ONE CHURCH STREET BUILDING, SUITE 500
NASHVILLE, TENNESSEE 37201

TELEPHONE (615) 242-2521

TELECOPIER (615) 726-4812

July 26, 1993

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

District Director of
Internal Revenue Service
P.O. Box 1107
Stop 31
Nashville, Tennessee 37202

ATTN: Chief, Special Procedures Staff

RE: Notice of Foreclosure Sale Pursuant to 26 U.S.C. §7425(c)

The undersigned, Michael I. Mossman, Suite 500, One Church Street Building, Nashville, Tennessee 37201, submits this notice of sale pursuant to 26 U.S.C. §7425(c).

Enclosed, please find a copies of two (2) Form 668(Y); Notice of Federal Tax Lien Under Internal Revenue Laws noting the following: a) The Internal Revenue District named is Nashville, Tennessee. b) The names of the taxpayers are Walter L. Cantrell and Rosie B. Cantrell and the address of the taxpayers is 1007 W. Eastland Avenue, Nashville, TN 37206 and c) the date and place the notices were filed is July 5, 1990 at the Register of Deeds, Davidson County, Nashville, Tennessee 37219.

Enclosed herewith, please find a copy of a Substitute Trustee's Sale which includes a detailed description of the property to be sold, including the street address, city, and state and legal description of the property. I have also enclosed herewith a copy of the commitment for title insurance (abstract of title).

Further, please note that the property will be sold on Friday, August 25, 1993 at 12:00 noon at the south door of the Courthouse in Nashville, Davidson County, Tennessee at public outcry to the highest and best bidder for cash.

The approximate amount of the principal obligation, including interest, secured by the Deed of Trust is $23,788.59 plus advertising expenses of approximately $250.00 plus attorney fees of approximately $275.00 which may be charged against the sale proceeds.

Please contact this office upon receipt of this notice if this notice does not comply with 26 U.S.C. §7425(c) and Reg. Sections 301.7425-3(d).

Sincerely,

Michael I. Mossman

MIM:rsr

Enclosures

P 109 150 383

Receipt for Certified Mail
No Insurance Coverage Provided
Do not use for International Mail
(See Reverse)

Sent to IRS
Street and No.
P.O. State and ZIP Code
Postage $
Certified Fee
Special Delivery Fee
Restricted Delivery Fee
Return Receipt Showing to Whom & Date Delivered
Return Receipt Showing to Whom Date, and Addressee's Address
TOTAL Postage & Fees $2.24
Postmark or Date Mailed 7-26-93

PS Form 3800, June 1991

Is your RETURN ADDRESS completed on the reverse side?

SENDER:
- Complete items 1 and/or 2 for additional services.
- Complete items 3, and 4a & b.
- Print your name and address on the reverse of this form so that we can return this card to you.
- Attach this form to the front of the mailpiece, or on the back if space does not permit.
- Write "Return Receipt Requested" on the mailpiece below the article number.
- The Return Receipt will show to whom the article was delivered and the date delivered.

I also wish to receive the following services (for an extra fee):
1. ☐ Addressee's Address
2. ☐ Restricted Delivery

Consult postmaster for fee.

3. Article Addressed to:
District Director of IRS
P.O. Box 1107
Stop 31
Nashville, TN 37202
Attn: Chief, Spec. Procedures Staff

4a. Article Number
P109 150 383

4b. Service Type
☐ Registered ☐ Insured
☒ Certified ☐ COD
☐ Express Mail ☐ Return Receipt for Merchandise

5. Signature (Addressee)

6. Signature (Agent)
D M Bryant
for Cantrell

7. Date of Delivery
JUL 29 1993

8. Addressee's Address (Only if requested and fee is paid)

PS Form 3811, December 1991 ☆U.S.G.P.O. 1992-307-530 DOMESTIC RETURN RECEIPT

Thank you for using Return Receipt Service.

RECORDERS MEMO
LEGIBILITY OF WRITING, TYPING OR PRINTING IN THIS DOCUMENT UNSATISFACTORY WHEN RECEIVED

BOOK 9057 PAGE 636

Form 668 (Y) 220 Department of the Treasury - Internal Revenue Service

(Rev. 7-89)

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number
Nashville, TN	629028114

For Optional Use by Recording Office

BOOK 8152 PAGE 289

9947 07/13 0101 03CHECK

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, 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 WALTER L CANTRELL

Residence 1007 W EASTLAND AVE
NASHVILLE, TN 37206

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of 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).

FELIX E. WILSON, JR. REGISTER DAVIDSON COUNTY, TN
JUL 13 3 15 PM '90
INSTRUMENT REFERENCE
41351

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
6672	09/30/89	[redacted]-8085	02/26/90	03/28/96	13822.46
				Total	$ 13822.46

Place of Filing
Register of Deeds
Davidson County
Nashville, TN 37219

This notice was prepared and signed at Nashville, TN on this,

the 05th day of July, 19 90.

Signature for Mary Stansell

Title Revenue Officer
62-01-1129

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

Form 668 (Y) (Rev. 7-89)

Part 1 - Kept By Recording Office

RECORDERS MEMO
LEGIBILITY OF WRITING, TYPING OR PRINTING IN
THIS DOCUMENT UNSATISFACTORY WHEN RECEIVED

BOOK 9057 PAGE 637

No. _____

United States

vs.

BOOK 8152 PAGE 290

Notice of Tax Lien

Filed this _____ day of _____, 19 ____ at _____ m.

Clerk (or Registrar).

Form 668 (Y) (Rev. 7-69)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors. — The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(f) Place For Filing Notice; Form. —

(1) Place For Filing - The notice referred to in subsection (a) shall be filed -

(A) Under State Laws -

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated, and

(ii) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated, or

(B) With Clerk Of District Court - In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated -

(A) Real Property - In the case of real property, at its physical location, or

(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail
4. Personal property purchased at casual sale
5. Personal property subjected to possessory lien
6. Real property tax and special assessment liens
7. Residential property subject to a mechanic's lien for certain repairs and improvements
8. Attorney's liens
9. Certain insurance contracts
10. Passbook loans

(g) Refiling Of Notice. — For purposes of this section -

(1) General Rule. — Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) Place For Filing. — A notice of lien refiled during the required refiling period shall be effective only -

(A) if -

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refiling Period. — In the case of any notice of lien, the term "required refiling period" means -

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, or

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. — Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to an internal revenue tax not later than 30 days after the day on which -

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary an acceptable by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes. —

(2) Disclosure of amount of outstanding lien - If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

RECORDERS MEMO
LEGIBILITY OF WRITING, TYPING OR PRINTING IN THIS DOCUMENT UNSATISFACTORY WHEN RECEIVED

BOOK 9057 PAGE 638

Form 668 (Y) (Rev. 7-89) | 220 | Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District: Nashville, TN | Serial Number: 629028113 | For Optional Use by Recording Office: BOOK 8152 PAGE 291

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, 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.

FELIX Z. WILSON III REGISTER DAVIDSON COUNTY, TN
Jul 13 3 15 PM '90
IDENTIFICATION REFERENCE
41352

Name of Taxpayer: ROSIE B CANTRELL

Residence: 1007 W EASTLAND AVE
NASHVILLE, TN 37206

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of 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 Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
6672	09/30/89	[redacted]-0774	02/26/90	03/28/96	13822.46
				9948 07/13 0101 03CHECK	6.00
Place of Filing: Register of Deeds, Davidson County, Nashville, TN 37219				Total	$ 13822.46

This notice was prepared and signed at Nashville, TN, on this, the 05th day of July, 19 90.

Signature: for Mary Stansell | Title: Revenue Officer, 62-01-1129

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

Form 668 (Y) (Rev. 7-89)

Part 1 - Kept By Recording Office

RECORDERS MEMO
LEGIBILITY OF WRITING, TYPING OR PRINTING IN THIS DOCUMENT UNSATISFACTORY WHEN RECEIVED

BOOK 9057 PAGE 699

BOOK 8152 PAGE 292

No. _____

United States

vs.

Notice of Tax Lien

Filed this _____ day of _____, 19 ____, at _____ m.

Clerk (or Registrar)

Form 668 (3) (Rev. 7-69)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6323. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.** — The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(f) **Place For Filing Notice; Form.** —

(1) Place For Filing - The notice referred to in subsection (a) shall be filed -

(A) Under State Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated, and

(ii) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated, or

(B) With Clerk Of District Court-In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia-In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated -

(A) Real Property - In the case of real property, at its physical location, or

(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail
4. Personal property purchased in casual sale
5. Personal property subjected to possessory lien
6. Real property tax and special assessment liens
7. Residential property subject to a mechanic's lien for certain repairs and improvements
8. Attorney's liens
9. Certain insurance contracts
10. Passbook loans

(g) **Refiling Of Notice.** — For purposes of this section -

(1) **General Rule.** — Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.** — A notice of lien refiled during the required refiling period shall be effective only -

(A) if-

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.** — In the case of any notice of lien, the term "required refiling period" means

(A) the one-year period ending 30 days after the expiration of 5 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property

(a) **Release Of Lien.** — Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to an internal revenue tax not later than 30 days after the day on which -

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable, or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.** —

(2) Disclosure of amount of outstanding lien-If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

RECORDERS MEMO
LEGIBILITY OF WRITING, TYPING OR PRINTING IN
THIS DOCUMENT UNSATISFACTORY WHEN RECEIVED

Internal Revenue Service

District
Director

Department of the Treasury

801 Broadway MDP 148
Nashville, Tennessee 37203

BOOK 9057 PAGE 760

Person to Contact:
Mae Caldwell
Telephone Number:
(615) 736-2338
Refer Reply to:
[redacted]-8085
Date:
August 2, 1993

MICHAEL I. MOSSMAN
ATTORNEY AT LAW
ONE CHURCH STREET BLDG. SUITE 500
NASHVILLE TN 37201

Re: Notice of Sale
Taxpayer: CANTRELL, WALTER L.
Property Address 1007 W EASTLAND AVENUE
NASHVILLE, TN

Dear Mr. Mossman:

We received your notice of non-judicial foreclosure concerning the property of the taxpayer identified above. The notice dated July 26, 1993 was filed on time and contains all of the required information.

If the property is sold for more than the total of the liens that are senior to the Federal tax lien, the government is entitled to the surplus proceeds. Please send any surplus proceeds to the Internal Revenue Service, 801 Broadway MDP 148, Nashville, Tennesee 37202, ATTENTION Special Procedures Function.

Thank you for your cooperation.

Sincerely,

Chief, Advisory Section
Special Procedures Branch

[redacted]

LAW OFFICES
MICHAEL I. MOSSMAN
ATTORNEY-AT-LAW
ONE CHURCH STREET BUILDING, SUITE 500
NASHVILLE, TENNESSEE 37201

BOOK 9057 PAGE 701

TELEPHONE (615) 242-2521

TELECOPIER (615) 726-4812

July 26, 1993

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

Mr. Wilbur E. Hooks
Tax Enforcement Division
P.O. Box 3287
1320 Andrew Jackson State Office Building
Nashville, Tennessee 37219

RE: Notice of Foreclosure Sale Pursuant to T.C.A. §67-1-1433

Dear Mr. Hooks:

The undersigned, Michael I. Mossman, Suite 500, One Church Street Building, Nashville, Tennessee 37201, submits this notice of sale pursuant to T.C.A. §67-1-1433.

Enclosed, please find copies of Notices of State Tax Lien noting the following: a) The name of the Taxpayer, residence or place of business and county. b) The account number, previous DLN of form and lien identification number, and c) the date and place the notice was filed is: August 12, 1982, January 29, 1985, September 2, 1986, June 13, 1988, and October 31, 1989 at the Register of Deeds, Davidson County, Nashville, Tennessee 37219. I have also enclosed a copy of the Notice of Federal Tax Lien Under Internal Revenue Laws which notes a lien on this property, said notice having been filed with the Register of Deeds on July 5, 1990.

Enclosed herewith, please find a copy of a Substitute Trustee's Sale which includes a detailed description of the property to be sold, including the street address, city, and state and legal description of the property. I have also enclosed herewith a copy of the commitment for title insurance (abstract of title).

Further, please note that the property will be sold on Friday, August 25, 1993 at 12:00 noon at the south door of the Courthouse in Nashville, Davidson County, Tennessee at public outcry to the highest and best bidder for cash.

The approximate amount of the principal obligation, including interest, secured by the Deed of Trust is $23,788.59 plus advertising expenses of approximately $250.00 plus attorney fees of approximately $275.00 which may be charged against the sale proceeds.

Mr. Wilbur E. Hooks
July 26, 1991
Page Two

Please contact this office upon receipt of this notice if this notice does not comply with T.C.A. §67-1-1433.

Sincerely,

Michael I. Mossman

MIM:rsr

Enclosures

P 109 150 382

Receipt for Certified Mail
No Insurance Coverage Provided
Do not use for International Mail
(See Reverse)

Sent to Hooks	
Street and No.	
P.O. State and ZIP Code	
Postage	$
Certified Fee	
Special Delivery Fee	
Restricted Delivery Fee	
Return Receipt Showing to Whom & Date Delivered	
Return Receipt Showing to Whom, Date and Addressee's Address	
TOTAL Postage & Fees	$ 2.29
Postmark or Date	mailed 7-26-93

PS Form 3800, June 1991

Is your RETURN ADDRESS completed on the reverse side?

SENDER:
- Complete items 1 and/or 2 for additional services.
- Complete items 3, and 4a & b.
- Print your name and address on the reverse of this form so that we can return this card to you.
- Attach this form to the front of the mailpiece, or on the back if space does not permit.
- Write "Return Receipt Requested" on the mailpiece below the article number.
- The Return Receipt will show to whom the article was delivered and the date delivered.

I also wish to receive the following services (for an extra fee):
1. ☐ Addressee's Address
2. ☐ Restricted Delivery

Consult postmaster for fee.

3. Article Addressed to:
Wilbur E. Hooks
Tax Enforcement Division
P.O. Box 3287
1320 Andrew Jackson State Ofc. Bldg.
Nashville, TN 37219

4a. Article Number
P 109 150 382

4b. Service Type
☐ Registered ☐ Insured
☒ Certified ☐ COD
☐ Express Mail ☐ Return Receipt for Merchandise

7. Date of Delivery
7/29/93

5. Signature (Addressee)

8. Addressee's Address (Only if requested and fee is paid)

6. Signature (Agent)
Vanessa Barnett
P/ Cantrell

PS Form 3811, December 1991 * U.S.G.P.O. 1992-307-530 DOMESTIC RETURN RECEIPT

Thank you for using Return Receipt Service.

LEGIBILITY OF WRITING, TYPING OR PRINTING IN
THIS DOCUMENT UNSATISFACTORY WHEN RECEIVED

State of Tennessee
Department of Revenue
Tax Enforcement Division
Nashville, Tn. 37242
615/741-7071

BOOK 9057 PAGE 703

NOTICE OF STATE TAX LIEN

Pursuant to the provisions of T.C.A. 67-6001 et seq., a lien exists in favor of the State of Tennessee upon all property and all rights, title and interest in property acquired either prior to or subsequent to the filing of this notice, belonging to the hereinafter named taxpayer.

Notice is hereby given that there have been assessed taxes, penalty, and interest against the said taxpayer, which after demand for payment thereof remain unpaid.

The amount of said taxes, penalty, and interest, either previously accrued or to accrue in the future without payment, constitutes the amount of said lien and the precise amount of the lien may be obtained by inquiry of the Tax Enforcement Division.

FOR DEPARTMENT OF REVENUE USE ONLY

Name of Taxpayer

Rosie Cantrell and Walter L. Cantrell and
Foster's & Cantrell Bar B Que

Residence or Place of Business

726 McTerrin
Nashville, TN 37206

Account Number

3-000001220-001-8

Previous DLN of Form

NONE

County

Davidson

County Code 19

This lien is filed because Rosie and Walter L. Cantrell personally endorsed a Partial Payment Agreement.

Witness my hand at Nashville, Tennessee, on the 12th day of August , 19 82

This instrument was prepared by the Department of Revenue, State of Tennessee.

COMMISSIONER OF REVENUE

BY: _____

DEPUTY COMMISSIONER

IDENTIFICATION REFERENCE

Aug 16 11 26 AM '82

FEE $ _____
DAVIDSON COUNTY, TN.

RECORDERS MEMO
LEGIBILITY OF WRITING, TYPING OR PRINTING IN
THIS DOCUMENT UNSATISFACTORY WHEN RECEIVED

FOR REGISTER USE ONLY - PRINT OR STAMP

BOOK NO. 6925

PAGE NO. 98

DATE

TIME

REGISTER

BY:

DEPUTY REGISTER

RECORDERS MEMO
LEGIBILITY OF WRITING, TYPING OR PRINTING IN
THIS DOCUMENT UNSATISFACTORY WHEN RECEIVED

State of Tennessee
Department of Revenue
Tax Enforcement Division
Nashville, Tn. 37242
615/741-7071

BOOK 9057 PAGE 704

NOTICE OF STATE TAX LIEN

1-1401

Pursuant to the provisions of T.C.A. 67-[illegible] et seq., a lien exists in favor of the State of Tennessee upon all property and all rights, title and interest in property acquired either prior to or subsequent to the filing of this notice, belonging to the hereinafter named taxpayer.

Notice is hereby given that there have been assessed taxes, penalty, and interest against the said taxpayer, [illegible]

The amount of said taxes, penalty, and interest, either previously accrued or to accrue in the future without payment, constitutes the amount of said lien and the precise amount of the lien may be obtained by inquiry of the Tax Enforcement

01/31/85-00- CHECK

FOR DEPARTMENT OF REVENUE USE ONLY

Name of Taxpayer

Walter Cantrell d/b/a
Cantrells Bar B Que Pit
Residence or Place of Business

829 Lischey Avenue
Nashville, TN 37207

County

Davidson

Account Number

1-414208085-001-8

Previous DLN of Form

None

County Code 19

Lien ID# 85025003

Witness my hand at Nashville, Tennessee, on the 29 day of January, 19 85.

This instrument was prepared by the Department of Revenue, State of Tennessee.

COMMISSIONER OF REVENUE

BY: Robert D. Jones
DELEGATE OF COMMISSIONER

FOR REGISTER USE ONLY—PRINT OR STAMP

BOOK NO.	PAGE NO.	DATE	TIME
BOOK 6484 PAGE 816		JAN 31 9 53 AM 1985	1:8:0:3:0:7

FELIX Z. WILSON, II REGISTER
DAVIDSON COUNTY, TN

IDENTIF. REFERENCE

REGISTER

BY:

RV-1307 WHITE-REGISTER CANARY-REVENUE PINK-SUSPENSE 02-018-0503

RECORDERS MEMO
LEGIBILITY OF WRITING, TYPING OR PRINTING IN
THIS DOCUMENT UNSATISFACTORY WHEN RECEIVED

RECORDERS MEMO
LEGIBILITY OF WRITING, TYPING OR PRINTING IN
THIS DOCUMENT UNSATISFACTORY WHEN RECEIVED

TENNESSEE DEPARTMENT OF REVENUE
Tax Enforcement Division
Nashville, TN 37242-0002
615/741-7071

BOOK 9057 PAGE 705

NOTICE OF STATE TAX LIEN

Pursuant to the provisions of T.C.A. 67-1-1401 et seq., a lien exists in favor of the State of Tennessee upon all property and all rights, title and interest in property acquired either prior to or subsequent to the filing of this notice, belonging to the hereinafter named taxpayer.

Notice is hereby given that there have been assessed taxes, penalty, and interest against the said taxpayer, which after demand for payment thereof remain unpaid.

The amount of said taxes, penalty, and interest, either previously accrued or to accrue in the future without payment, constitutes the amount of said lien and the precise amount of the lien may be obtained by inquiry of the Tax Enforcement Division.

FOR DEPARTMENT OF REVENUE USE ONLY

Name of Taxpayer	Account Number
Walter Cantrell & Rosie Cantrell and Cantrell's Bar B Que Pit	Business Taxes: 1-414208085-001-8
Residence or Place of Business: 829 Lischey Ave. Nashville, TN 37207	Previous DLN of Form: S6-2401-92031
County: Davidson	County Code 19
Rosie Cantrell personally endorsed a Partial Payment Agreement.	Lien ID #86041001

Witness my hand at Nashville, Tennessee on the 2nd day of September, 19 86.

This instrument was prepared by the Department of Revenue, State of Tennessee.

COMMISSIONER OF REVENUE

BY: _____ DELEGATE OF COMMISSIONER

FOR REGISTER USE ONLY: PRINT OR STAMP

BOOK NO.	PAGE NO.	DATE	TIME
BOOK 6971	PAGE 12	86 SEP 15 PM 3:35	

REGISTER BY:

RV-1307 (REV. 5-85) WHITE-REGISTER CANARY-REVENUE PINK-SUSPENSE 02-016-0503

RECORDERS MEMO
LEGIBILITY OF WRITING, TYPING OR PRINTING IN
THIS DOCUMENT UNSATISFACTORY WHEN RECEIVED

BOOK 9057 PAGE 706

TENNESSEE DEPARTMENT OF REVENUE
Tax Enforcement Division
Nashville, TN 37242-0002
615/741-7071

NOTICE OF STATE TAX LIEN 6332 06/16 0101 03CHECK 6.00

Pursuant to the provisions of T.C.A. 67-1-1401 et seq., a lien exists in favor of the State of Tennessee upon all property and all rights, title and interest in property acquired either prior to or subsequent to the filing of this notice, belonging to the hereinafter named taxpayer.

Notice is hereby given that there have been assessed taxes, penalty, and interest against the said taxpayer, which after demand for payment thereof remain unpaid.

The amount of said taxes, penalty, and interest, either previously accrued or to accrue in the future without payment, constitutes the amount of said lien and the precise amount of the lien may be obtained by inquiry of the Tax Enforcement Division.

FOR DEPARTMENT OF REVENUE USE ONLY

Name of Taxpayer	Account Number
ROSIE CANTRELL AND CANTRELL'S BAR-B-QUE, INC.	2-621119321-000-6
Residence or Place of Business	**Previous DLN of Form**
829 CLEVELAND ST NASHVILLE, TN 37207	88-3016-01717
County	County Code 19
DAVIDSON	LIEN I.D. 88165021
ROSIE CANTRELL PERSONALLY GUARANTEED PARTIAL PAYMENT AGREEMENT.	

Witness my hand at Nashville, Tennessee, on the 13 day of JUNE, 19 88.

This instrument was prepared by the Department of Revenue, State of Tennessee.

COMMISSIONER OF REVENUE

BY: _____
DELEGATE OF COMMISSIONER

FOR REGISTER USE ONLY--PRINT OR STAMP

BOOK NO.	PAGE NO.	DATE	TIME
BOOK 7574 PAGE 890		FELIX Z MILLSAPS DAVIDSON COUNTY, TN JUN 16 10 20 AM '88	IDENTIFICATION REFERENCE 4085 1.
REGISTER		BY:	

RV-1307 (REV. 5-85) WHITE-REGISTER CANARY-REVENUE PINK-SUSPENSE 02-018-0503

RECORDERS MEMO
LEGIBILITY OF WRITING, TYPING OR PRINTING IN THIS DOCUMENT UNSATISFACTORY WHEN RECEIVED

BOOK 9057 PAGE 787

TENNESSEE DEPARTMENT OF REVENUE
Tax Enforcement Division
Nashville, TN 37242-0002
615/741-7071

NOTICE OF STATE TAX LIEN

Pursuant to the provisions of T.C.A. 67-1-1401 et seq., a lien exists in favor of the State of Tennessee upon all property and all rights, title and interest in property acquired either prior to or subsequent to the filing of this notice, belonging to the hereinafter named taxpayer.

Notice is hereby given that there have been assessed taxes, penalty, and interest against the said taxpayer, which after demand for payment thereof remain unpaid.

The amount of said taxes, penalty, and interest, either previously accrued or to accrue in the future without payment, constitutes the amount of said lien and the precise amount of the lien may be obtained by inquiry of the Tax Enforcement Division.

FOR DEPARTMENT OF REVENUE USE ONLY

Name of Taxpayer	Account Number
CANTRELL'S BAR-B-QUE, INC. D.B.A. CANTRELLS BAR B QUE, INC. AND WALTER CANTRELL	2-621119321-001-4
Residence or Place of Business 829 LISCHEY AVENUE NASHVILLE, TN 37207	Previous DLN of Form 89-2961-90492
County DAVIDSON	County Code 19
WALTER CANTRELL PERSONALLY ENDORSED A PARTIAL PAY AGREEMENT.	LIEN I.D. 89305001

Witness my hand at Nashville, Tennessee, on the 31 day of OCTOBER, 19 89.

This instrument was prepared by the Department of Revenue, State of Tennessee.

COMMISSIONER OF REVENUE

BY: _____ 1435 11/06 0101 03CHECK 6.00
DELEGATE OF COMMISSIONER

FOR REGISTER USE ONLY--PRINT OR STAMP

BOOK NO.	PAGE NO.	DATE	TIME
BOOK 7977	PAGE 130	May 6 11 10 AM '89	79545

REGISTER BY:

IDENTIF. REFERENCE

RV-1307 (REV. 8-85) WHITE-REGISTER CANARY-REVENUE PINK-SUSPENSE 02-018-0503

RECORDERS MEMO
LEGIBILITY OF WRITING, TYPING OR PRINTING IN THIS DOCUMENT UNSATISFACTORY WHEN RECEIVED



STATE OF TENNESSEE
DEPARTMENT OF REVENUE
ANDREW JACKSON STATE OFFICE BUILDING
NASHVILLE, TENNESSEE 37242

BOOK 9057 PAGE 708

August 10, 1993

Mr. Michael I. Mossman
Attorney at Law
One Church Street Building
Suite 500
Nashville, Tennessee 37201

RE: Foreclosure Sale of Property Owned by
Walter Lee Cantrell and Rosie Cantrell
Account Number: 3-000001220-001-8

Dear Mr. Mossman:

This is in reference to your letters dated July 26, 1993 concerning the foreclosure sales of property owned by Walter Lee Cantrell and Rosie Cantrell.

Your letters do comply with the provisions of T.C.A. 67-1-1401 et. seq., but if the sales produce more than the amount needed to satisfy the cost of sales, the indebtedness indicated in your letters, and any other superior liens, the amount of taxes, penalties, and interest due the Department of Revenue must be remitted to the State of Tennessee. The amount of taxes, penalties and interest due as of September 20, 1993 is $441,336.65.

After the sales, please furnish me with an accounting of the sales (closing statements), and I will release the State's tax lien on the property sold.

I trust that this has answered your letters, but if not, please let me know.

Sincerely,

John S. Peeler, Director
Tax Enforcement Division

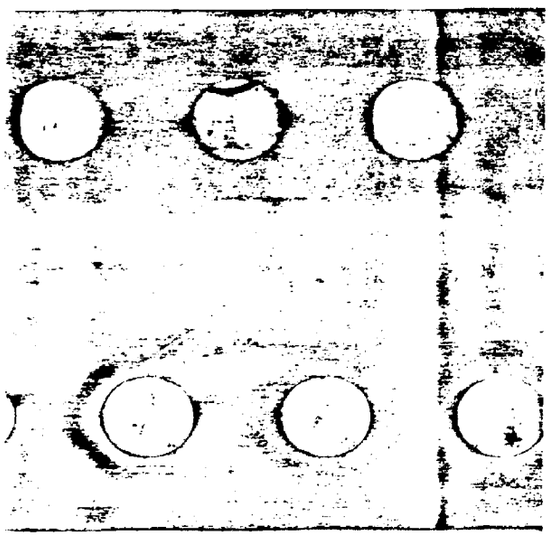
Wilbur E. Hooks
Administrative Assistant
Special Procedures Section

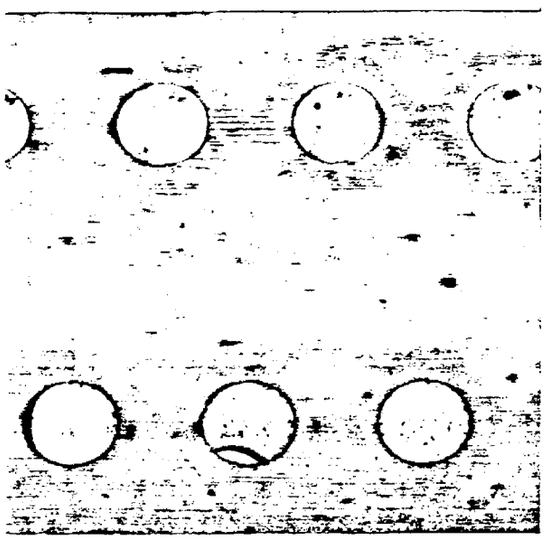
JSP:WEH:mab

cc: Bob Tyree, Revenue Enforcement Supervisor, Nashville Region

55711
IDENTIF. ↑ REFERENCE

3778 08/25 0101 CHECKED





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

RECEIVED OF _____

FOR _____

BOOK 9057 PAGE 709

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

DATE	SYMBOL	VALUATION	TAX AND FEES	TOTAL PAID
			CAMT	35299.92
			CON TX	130.61
			PRFEE	1.00
			WDEED	72.00
			TOTAL	203.61
			CHECK	203.61
08/25/93	01		12:49 0001	3778

RECEIPT IS NOT VALID UNTIL CHECK IS PAID BY BANK

55711
IDENTIF. & REFERENCE

93 AUG 25 PM 12:50

No. 690038