This instrument was prepared by the Office of the District Director of Internal Revenue, Nashville, Tennessee.

Send tax bills to: (New Owner)

Sarah M. Piller
P.O. Box 13, 456
Route 518
Blawenburg, New Jersey 08504

Map Parcel Number:

Map 91-1
Parcel 80

QUITCLAIM DEED

(Pursuant to Section 6338(b) of the
Internal Revenue Code of 1986)

THIS DEED is made the 29th day of October, 1993, by and between Glenn Cagle, District Director of Internal Revenue for the District of Nashville, Tennessee, Grantor, and Sarah M. Piller, Grantee.

IN consideration of Five Thousand Three Hundred and 00/100ths Dollars ($5,300.00), receipt of which is acknowledged, the Grantor does hereby quitclaim to the Grantee, as the highest and successful bidder for the property at a sale conducted on April 29, 1993, by the Grantor pursuant to the requirements of the Internal Revenue Code of 1986, all of the Grantor's interest in the following real property:

Land in Davidson County, Tennessee, being Lot No. 7 of the Plan of the Re-Subdivision of Lot No. 3, of West Nashville Annex, of record in Book 4175, Page 112, Register's Office for said County.

Said Lot No. 7 fronts 55 feet on the easterly side of 23rd Street and extends back 101.23 feet on the northerly line and 120 feet on the southerly line to a dead line and measures 58.19 feet thereon.

Being the same property conveyed to Larry E. Parsley and wife, Nancy E. Parsley by deed from Floyd G. Cullop and wife, Charlene H. Cullop, of record in Book 5380, Page 830, Register's Office for Davidson County, Tennessee.

Being the same property conveyed to Michael L. Lowe by deed of record in Book 5873, Page 348, Register's Office for Davidson County, Tennessee.

This conveyance is subject to the plan of record in Book 4175, page 112, Register's Office for said County, which shows an Owner's Certificate, a 30-foot building setback line from 23rd Street; 10-foot easement for public utilities and drainage along rear line of premises and anchor easement at northwest and southwest corners; and restrictive covenants of record in Book 4395, page 720, Register's Office for said County.

Quitclaim Deed

Michael L. Lowe **Page 2**

GRANTOR obtained the herein conveyed interest as a result of the sale of the described real property seized pursuant to the Internal Revenue Code of 1986, Section 6331, for the nonpayment of Internal Revenue taxes due from Michael L. Lowe for which Notices of Federal

Tax Lien were filed on December 22, 1988; June 25, 1991; and March 10, 1993, pursuant to the Internal Revenue Code of 1986, Section 6323, Michael L. Lowe not having redeemed his interest pursuant to the Internal Revenue Code of 1986, Section 6337(b).

IN TESTIMONY WHEREOF, the Grantor has set his hand and seal the day and year first above written.

8814 IDENTIFICATION REFERENCE

93 NOV 22 AM 10:12 FELIX Z. [illegible] REGISTER DAVIDSON COUNTY, TN.

J. D. Mills
Chief, Special Procedures

For: GLENN CAGLE
District Director of
Internal Revenue Service
Nashville District

JUDY L FORCIER NOTARY PUBLIC AT LARGE STATE OF TENNESSEE

STATE OF TENNESSEE)
COUNTY OF DAVIDSON)

Personally appeared before me, Judy L. Forcier, a Notary Public in and for said State and County, the within named J. D. Mills, Chief, Special Procedures of Internal Revenue, Nashville District, State of Tennessee, the bargainor, with whom I am personally acquainted and known by me to be such officer who acknowledged that he executed the within instrument as such officer freely and voluntarily, for the purpose therein contained.

WITNESS MY HAND AND OFFICIAL SEAL, at Nashville, Tennessee, this 29th day of October, 1993.

1000 11/22 0101 03 CHECK 28.61

Judy L. Forcier
Notary Public

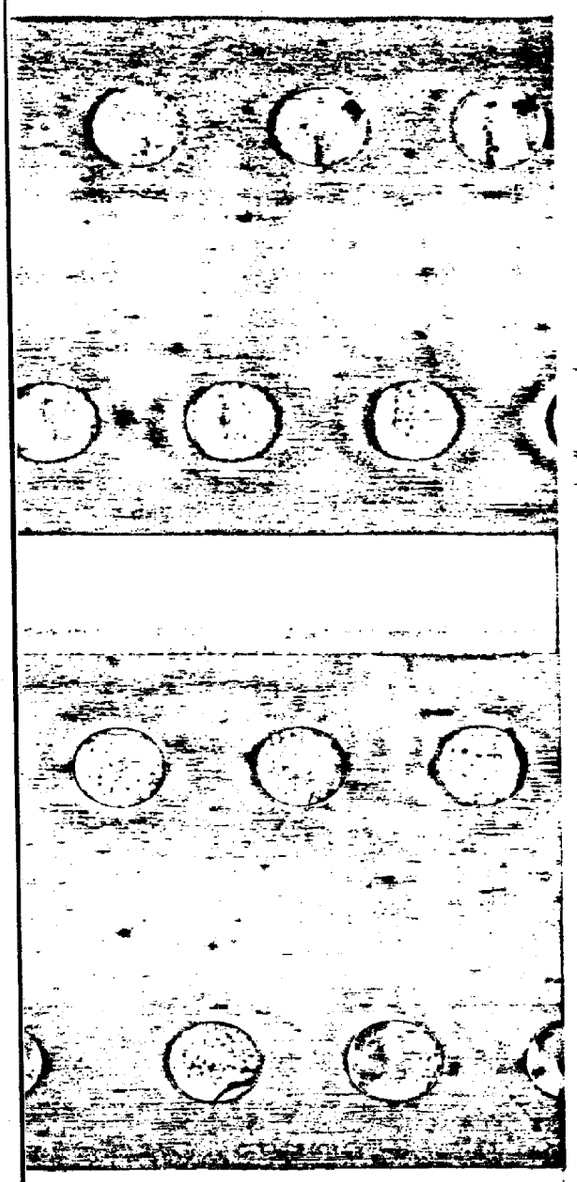
My Commission Expires: May 24, 1997

STATE OF TENNESSEE
COUNTY OF DAVIDSON
THE ACTUAL CONSIDERATION OR TRUE VALUE, WHICHEVER IS GREATER, FOR THIS TRANSFER IS $5300

AFFIANT

SUBSCRIBED AND SWORN TO BEFORE ME, THIS THE 22 DAY OF November 1993

Notary Public



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

RECEIVED OF _____

FOR _____

BOOK 9159 PAGE 230

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 53.00
				CON TX 19.61
				PRFEE 1.00
				WDEED 8.00
				TOTAL 28.61
				CHECK 28.61
			11/22/93 01	10:12 0001 1000

RECEIPT IS NOT VALID UNTIL CHECK IS PAID BY BANK

88148
IDENTIFICATION REFERENCE

93 NOV 22 AM 10:12
FELIX Z. WILSON, II REGISTER
DAVIDSON COUNTY, TN.

No. 724741