Box 21-B

This Instrument Prepared by:
Mary Paty Lynn Jetton
MANIER, HEROD, HOLLABAUGH & SMITH
2200 First Union Tower
Nashville, Tennessee 37219-2494
(615) 244-0030/742-9331

BOOK 9579 PG 374

THE ACTUAL CONSIDERATION OR VALUE, WHICHEVER IS GREATER IS $210,000.

Mary Paty Lynn Jetton

Sworn and subscribed to before me this 29th day of November, 1994.

My Commission Expires: 5/28/95

Notary Public

FROM: MARY PATY LYNN JETTON, TRUSTEE

NAME OF BUYERS:	SEND TAX BILLS TO:	MAP-PARCEL
Mr. and Mrs. Frank E. Neal, Jr. c/o Frank E. Neal & Company, Inc. 2223 Eighth Avenue, South P.O. Box 40507 Nashville, TN 37204	Mr. Frank E. Neal, Jr. c/o Frank E. Neal & Company, Inc. 2223 Eighth Avenue, South P.O. Box 40507 Nashville, TN 37204	Map 159 Parcel 128

TRUSTEE'S DEED

WHEREAS, by Deed of Trust dated June 15, 1993, of record in Book 8984, Page 24, Register's Office of Davidson County, Tennessee, ("the Deed of Trust"), Ronald W. Beaty and wife, Paulette G. Beaty conveyed to Mary Paty Lynn Jetton, Trustee, the real estate described herein, ("the Property"), to secure an indebtedness evidenced by a Note of even date therewith, ("the Note"), which is fully described in the Deed of Trust; and

WHEREAS, default having occurred in the payment of the Note, and in accordance with the terms and conditions of the Note and Deed of Trust, the holder thereof declared the entire indebtedness due and owing; and

WHEREAS, the owner and holder of the indebtedness directed Mary Paty Lynn Jetton, Trustee, to sell the Property and in accordance with the terms provided in the Deed of Trust and the Note, and pursuant to said direction, the Trustee did advertise the Property for sale, and the Property was advertised to be sold at 12:00 o'clock noon on Tuesday, November 29, 1994, at the front door

of the Courthouse in Nashville, Davidson County, Tennessee, at public outcry, to the highest and best bidder for cash, free from the equity of redemption, homestead, and dower, and all other exemptions of every kind, all of which are expressly waived in the Deed of Trust; and the advertisement of sale was duly published in The Nashville Record, a newspaper of general circulation in Davidson County, Tennessee, on Thursday, October 27, 1994, Thursday, November 3, 1994, and Thursday, November 10, 1994; and

WHEREAS, at the time and place of said sale, and upon the Property being offered under the terms hereinabove set forth, Frank E. Neal, Jr., and wife, Shirley P. Neal, were the highest and best bidder.

NOW, THEREFORE, the undersigned, Mary Paty Lynn Jetton, Trustee, pursuant to the bid of Frank E. Neal, Jr. and wife, Shirley P. Neal, acknowledges receipt of the sum of Two Hundred Ten Thousand Dollars ($210,000), which was the highest bid, and for and in consideration of this bid, has bargained and sold and by these presents does hereby transfer and convey unto Frank E. Neal, Jr., and wife, Shirley P. Neal, their successors and assigns, the following described real estate in Davidson County, Tennessee:

> TRACT I: A tract of parcel of land lying wholly within the Seventh Civil District, Davidson County, Tennessee, described as follows:
>
> BEGINNING at an iron pin at the point of interception of the west margin of a public road and the south margin of Old Hickory Boulevard; thence with the west margin of said public road south 35 degrees 30 min. West 15.6 feet to an iron pin; thence North 51 degrees 30 min. W26.4 feet to the south margin of Old Hickory Boulevard; thence with said margin, South 81 degrees 15 minutes East 30 feet to the point of beginning and contains 0.01 acres, more or less.
>
> TRACT II: A tract or parcel of land lying wholly within the Seventh Civil District, Davidson County, Tennessee described as follows:
>
> BEGINNING at an iron pin the point of interception of the south margin of Old Hickory Boulevard, and the east margin of a public road (High Lee Drive); thence with said south margin of Old Hickory Boulevard, North 81 degrees, 51 min. West 30.5 feet and South

77 degrees, 45 min. East 200.0 feet to an iron pin; thence South 28 degrees, 30 min. West 149.0 feet to an iron pin and South 35 degrees 30 min. West 335.6 feet to an iron pin; thence North 51 degrees 30 min. West 226.45 feet to the east margin of a public road (High Lee Drive); thence with said east margin, North 35 degrees 30 min. East 372.6 feet to a point of beginning and containing 1.99 acres, more or less.

TRACTS I and II BEING the same property conveyed to Ronald W. Beaty and Paulette G. Beaty by Warranty Deed dated June 15, 1993, from Frank E. Neal, Jr. and Shirley P. Neal of record at Book 8984, page 20, Davidson County, Tennessee.

THIS PROPERTY IS IMPROVED PROPERTY LOCATED at: 1221 Old Hickory Boulevard, Nashville, Tennessee 37207.

TO HAVE AND TO HOLD the Property, with the appurtenances, estate, title, and interest thereto belonging to Frank E. Neal, Jr. and wife, Shirley P. Neal, their successors and assigns, forever; and Mary Paty Lynn Jetton, Trustee, does hereby transfer, assign, and set over unto Frank E. Neal, Jr. and wife, Shirley P. Neal, all of her right, title, and interest in the Property as Trustee, but not further or otherwise.

IN WITNESS WHEREOF, the aforesaid Trustee, has executed this instrument on this the 29th day of November, 1994.

Attached hereto as Collective Exhibit A are the Application for Consent from the IRS for foreclosure sale and the Letter of Consent from the IRS for the foreclosure sale.

Mary Paty Lynn Jetton
MANIER, HEROD, HOLLABAUGH & SMITH
2200 One Nashville Place
Nashville, Tennessee 37219
(615) 244-0030/742-9327

STATE OF TENNESSEE)
COUNTY OF DAVIDSON)

Personally appeared before me, the undersigned, a Notary Public in and for said County and State, the within named Mary Paty Lynn Jetton, TRUSTEE, the bargainor, with whom I am personally acquainted, or proved to me on the basis of satisfactory evidence, and who upon oath acknowledged that she executed the within instrument for the purposes therein contained.

Witness my hand and official seal at Nashville, Tennessee, this 29th day of November, 1994.

NOTARY PUBLIC
DAVIDSON COUNTY, TENN.

Notary Public

My Commission Expires: 5/29/95

LAW OFFICES

MANIER, HEROD, HOLLABAUGH & SMITH

A PROFESSIONAL CORPORATION

FIRST UNION TOWER

SUITE 2200

150 FOURTH AVENUE NORTH

NASHVILLE, TENNESSEE 37219-2494

TELEPHONE (615) 244-0030

FACSIMILE (615) 242-4203

(615) 742-9331

DIRECT DIAL NUMBER

LEWIS B. HOLLABAUGH
DON L. SMITH
JAMES M. DORAN, JR.
STEPHEN E. COX
J. MICHAEL FRANKS
RANDALL C. FERGUSON
TERRY L. HILL
JAMES DAVID LECKRONE
ROBERT C. EVANS
TOMMY C. ESTES
B. GAIL REESE
MICHAEL E. EVANS
LAURENCE M. PAPEL
JOHN M. GILLUM
GREGORY L. CASHION
SAM H. POTEET, JR.
SAMUEL ARTHUR BUTTS III
DAVID J. DEMING
MARK S. LEVAN
RICHARD M. SMITH

MARY PATY LYNN JETTON
H. ROWAN LEATHERS III
JEFFERSON C. ORR
WILLIAM L. PENNY
DANIEL C. DECKBAR
LAWRENCE B. HAMMETT II
JOHN H. ROWLAND
SUSAN C. WEST
JOHN E. QUINN
JOHN F. FLOYD
PAUL L. SPRADER
LELA M. HOLLABAUGH
J. STEVEN KIRKHAM
T. RICHARD TRAVIS
STEPHANIE M. JENNINGS
C. BENTON PATTON
KENNETH A. WEBER
PHILLIP R. NEWMAN

October 19, 1994

Internal Revenue Service
District Office
801 Broadway
P.O. Box 1107
MDP 148
Nashville, Tennessee 37202

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Attn: Chief, Advisory Section
Special Procedures Branch

RE: Consent to Foreclosure of Federal Tax Lien
IRS Reference No: [redacted]-6082

To Whom It May Concern:

Please consider this correspondence an application for consent from the IRS for the foreclosure sale of the herein described property, free and clear of all tax liens. The relevant information relating to the lien is as follows:

1. This notice is submitted by Mary Jetton, counsel for the secured lender, Frank Neal.

2. The taxpayer names are Ronald W. Beaty and Paulette Beaty.

3. Taxpayer Ronald W. Beaty filed a voluntary petition in the U.S. Bankruptcy Court for the Middle District of Tennessee for relief under Chapter 13 of the Bankruptcy Code on May 10, 1994.

4. Taxpayer Ronald W. Beaty converted his case to a proceeding under Chapter 7 of the Bankruptcy Code on August 25, 1994.

5. The secured lender, Frank Neal, obtained automatic relief from the stays imposed by 11 U.S.C. §§ 362 and 1301 by issuance of notice on September 8, 1994, in accordance with the Court Order entered on August 24, 1994.

6. The property address is 1221 Old Hickory Boulevard, Brentwood, Tennessee 37027.

COLLECTIVE EXHIBIT A

7. A copy of the Notice of Federal Tax Lien (Form 668) is attached hereto as Exhibit A.

8. A copy of the Notice of the Foreclosure Sale is attached hereto as Exhibit B.

9. The date of the proposed foreclosure sale is Tuesday, November 29, 1994, to be held at twelve o'clock (12:00) noon, in front of the Davidson County, Tennessee Courthouse, the sale to be made to the highest bidder for cash.

10. The approximate balance due and owing to the secured lender is $210,000. Additional costs, including costs directly relating to the sale, are expected to approximate $10,000.

Consent is requested as the sale has been noticed to all parties, including the IRS. Adequate protection is given to the United States by the following:

1. It is not believed that the property will bring sufficient value to satisfy Frank Neal, the lender, thus the taxpayer has no equity in the property; and

2. We will notify the District Director should there by excess funds prior to the disbursement of the same.

This application is being submitted in triplicate.

The information supplied in this application is certified to be true and correct to the best knowledge of the undersigned, and is made under penalty of perjury.

A response to this application at your earliest possible convenience will be greatly appreciated. Should you have questions or concerns, please do not hesitate to contact the undersigned, or Steve Kirkham of our office.

Very truly yours,

MANIER, HEROD, HOLLABAUGH & SMITH

By: Mary Paty Lynn Jetton

Enclosures
cc: Martha Malloch, Chief, Insolvency (via certified mail)
Internal Revenue Service

Mae Caldwell, Advisory Section (via certified mail)
Internal Revenue Service

BOOK 9579PG379

Form 668 (Y) (Rev. January 1991) — Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number
Nashville, TN	629210167

For Optional Use by Recording Office

BOOK 8654 PAGE 823

JUN 19 10 48 AM '92

TICOR TITLE REFERENCE

203697

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 RONALD W & PAULETTE BEATY

Residence 6001 HUNTCASTLE DR
NASHVILLE, TN 37221-6401

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)
1040	12/31/84	[redacted]-6082	00/00/00	09/07/98	513.83
1040	12/31/85	[redacted]-6082	06/24/91	07/24/01	30061.27
1040	12/31/86	[redacted]-6082	06/24/91	07/24/01	24294.97
1040	12/31/87	[redacted]-6082	06/24/91	07/24/01	25010.03
1040	12/31/88	415-60-6082	05/11/92	06/10/02	12880.73
1040	12/31/89	[redacted]-6082	05/04/92	06/03/02	11994.14
1040	12/31/90	[redacted]-6082	05/11/92	06/10/02	14671.05
1040	12/31/91	[redacted]-6082	03/23/92	04/22/02	10866.50
				2443 06/18 0101 03CHECK	6.00

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

Total $ 130492.52

This notice was prepared and signed at Nashville, TN, on this, the 9th day of June, 19 92

Signature	Title
for Deana Chrastor	Revenue Officer 62-01-2603

(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. 1-91)

Part 1 - Kept By Recording Office

BOOK 8654 PAGE 824

No. _____

United States

vs.

Notice of Tax Lien

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

Clerk (or Registrar).

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, except that State law merely conforming to rules under Federal law establishing a national filing system shall not constitute a second office for filing or recording by the laws of such State, 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, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (1), and

(B) in any case in which, 30 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, the 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 10 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 any internal revenue tax not later than 30 days after the date 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 the regulations.

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

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

(E) Disclosure of amount of outstanding lien.—If 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.

BOOK 9579 PG 381

Form 668 (Y)
(Rev. January 1991)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Nashville, TN	620206239	

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.

BOOK 8603 PAGE 204

APR 16 10 12 AM '92

IDENTIFICATION REFERENCE

0 2 2 8 8

Name of Taxpayer RONALD H BEATY

Residence 8004 MONTCASTLE DR
NASHVILLE, TN 37221-6401

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)
1040	12/31/85	[redacted]-6082	06/24/91	07/24/01	30061.27
1040	12/31/86	[redacted]-6082	06/24/91	07/24/01	24294.97
1040	12/31/87	[redacted]-6082	06/24/91	07/24/01	25310.03

Place of Filing

Register of Deeds
Davidson County
Nashville, TN 37219

Total $ 79666.27

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

the 16th day of April, 19 92.

Signature

for John Dvorak ACS

Title

(615) 736-5934
12-01-6006

(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. 1-91)

Part 1 - Kept By Recording Office

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

BOOK 9579 PG 382

No. _____

United States

vs.

BOOK 8603 PAGE 265

Notice of Tax Lien

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

Clerk (or, Registrar)

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, except that State law thereby conforming to (or reenacting Federal law establishing a national filing system does not constitute a second office for filing as designated by the laws of such State, 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, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (1), and

(B) in any case in which, 60 days or more prior to the date of a refiling or 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, the 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 10 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 any internal revenue tax not later than 30 days after the date 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.

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

(7) Disclosure of amount of outstanding lien.—If 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.

NOTICE OF FORECLOSURE SALE

Default having occurred under that Deed of Trust, Security Agreement, and Assignment of Rents and Leases executed June 15, 1993, executed by Ronald W. Beaty and Paulette G. Beaty to Mary Paty Lynn Jetton, Trustee, said Deed of Trust being of record and Book 8984, page 24, Register's Office for Davidson County, Tennessee ("the Deed of Trust");

NOW THEREFORE, I, Mary Paty Lynn Jetton, as substitute Trustee and not otherwise, acting upon demand of Frank E. Neal, Jr. and Shirley P. Neal, who are the lawful owners and holders of the indebtedness secured by the Deed of Trust, will, on Tuesday, November 29, 1994, at twelve o'clock (12:00) noon, at the main door of the Davidson County Courthouse in Nashville, Tennessee, sell to the highest bidder for cash, at public outcry, the property located at 1221 Old Hickory Boulevard, Brentwood, Davidson County, Tennessee ("the Property"), being more particularly described as follows, to wit:

TRACT I: A tract of parcel of land lying wholly within the Seventh Civil District, Davidson County, Tennessee, described as follows:

BEGINNING at an iron pin at the point of interception of the west margin of a public road and the south margin of Old Hickory Boulevard; thence with the west margin of said public road south 35 degrees 30 min. West 15.6 feet to an iron pin; thence North 51 degrees 30 min. W26.4 feet to the south margin of Old Hickory Boulevard; thence with said margin, South 81 degrees 15 minutes East 30 feet to the point of beginning and contains 0.01 acres, more or less.

TRACT II: A tract or parcel of land lying wholly within the Seventh Civil District, Davidson County, Tennessee described as follows:

BEGINNING at an iron pin the point of interception of the south margin of Old Hickory Boulevard, and the east margin of a public road (High Lee Drive); thence with said south margin of Old Hickory Boulevard, North 81 degrees, 51 min. West 30.5 feet and South 77 degrees, 45 min. East 200.0 feet to an iron pin; thence South 28 degrees, 30 min. West 149.0 feet to an iron pin and South 35 degrees 30 min. West 335.6 feet to an iron pin; thence North 51 degrees 30 min. West 226.45 feet to the east margin of a public road (High Lee Drive); thence with said east margin, North 35 degrees 30 min. East 372.6 feet to a point of beginning and containing 1.99 acres, more or less.

BEING the same property conveyed to Ronald W. Beaty and Paulette G. Beaty by Warranty Deed dated June 15, 1992, from Frank E. Neal, Jr. and Shirley P. Neal of record at Book 8984, page 20, Davidson County, Tennessee.

EXHIBIT B

The sale of the property will be subject to any and all prior liens, encumbrances, deeds of trust, easements, restrictions, building liens, unpaid taxes, and assessments (plus penalty and interest, if any), and any redemptive rights (including redemptive rights of any taxing authority by reason of any tax liens), plus any and all other matters and encumbrances superior in right to a lien to the Deed of Trust.

Dated this the 19th day of October, 1994.

Mary Pat Hodges, V.P.

Manier, Herod, Hollabaugh & Smith
150 Fourth Avenue, North
Suite 2200
Nashville, Tennessee 37219
(615) 244-0030

INSERTION DATES:
Thursday, October 27, 1994
Thursday, November 3, 1994
Thursday, November 10, 1994

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.

V9

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:
Ms. Mae Caldwell
Advisory Section
Internal Revenue Service
District Office
801 Broadway
MDP 148
Nashville, TN 37202

4a. Article Number
P 319 807 980

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

7. Date of Delivery
OCT 20 1994

5. Signature (Addressee)

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

6. Signature (Agent)
[signature]

PS Form 3811, December 1991 ☆U.S. GPO: 1993—352-714 DOMESTIC RETURN RECEIPT

Thank you for using Return Receipt Service.

5472 01/25 0101 03CHECK 830.00

BOOK 9579PG386

12/01/94 09:40 ☎615 736 2240 IRS COLL NASH 002

Internal Revenue Service

District
Director

Department of the Treasury

301 Broadway MDP 148
Nashville, Tennessee 37203

Person to Contact:
Scott Biggs
Telephone Number:
(615) 736-2240
Refer Reply to:
415-66-0002
Date:
November 1, 1994

MARY PATY LYNN JETTON
MANIRE, HEROD, HOLLABAUGH & SMITH
150 FOURTH AVENUE SOUTH SUITE 2200
NASHVILLE TN 37219

Re: Notice of Sale
Taxpayer: BEATY, RONALD W & PAULETTE
Property 1221 OLD HICKORY BLVD
Address BRENTWOOD, TN 37027

Dear Ms. Jetton:

We received your notice of non-judicial foreclosure concerning the property of the taxpayer identified above. The notice dated October 19, 1994 was filed on time and contains all of the required information.

If the property is sold for more than the total due on the foreclosing instrument, plus other liens senior to the federal tax lien(s) but junior to the foreclosing instrument, the government is entitled to the surplus proceeds. Please send any surplus proceeds to the Internal Revenue Service, 301 Broadway MDP 148, Nashville, Tennessee 37203. ATTENTION Special Procedures Function.

Thank you for your cooperation.

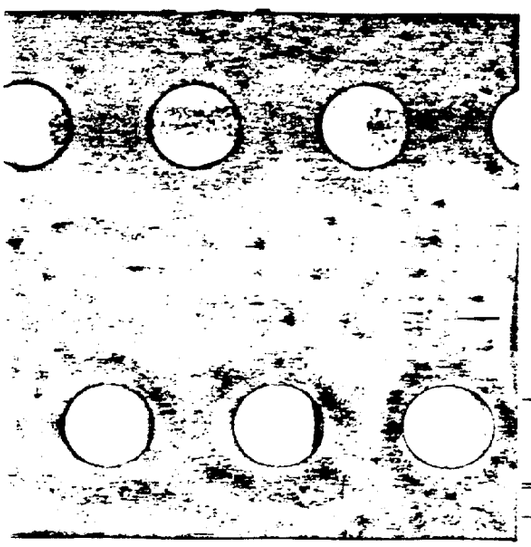
Sincerely,

Chief, Advisory Service
Special Procedures Branch

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

95 JAN 26 PM 12:51
FELIX A. ... REGISTER
DAVIDSON COUNTY, TN.

28366
IDENTIF. & REFERENCE



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

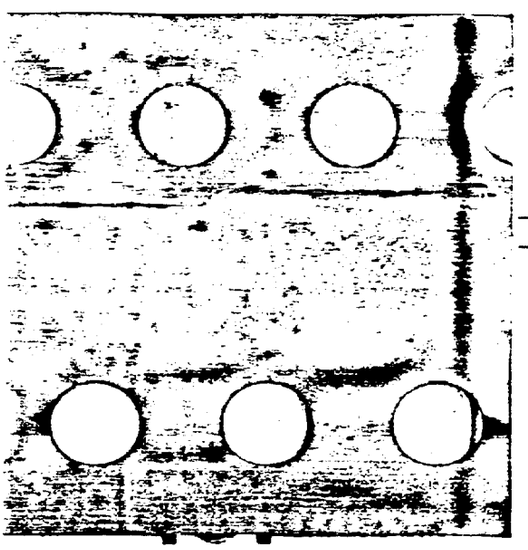
RECEIVED OF _____

FOR _____

BOOK 9579 PG 387

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	210000.00
CON TX	777.00
PRFEE	1.00
MISC	52.00
TOTAL	830.00
CHECK	830.00

RECEIPT IS NOT VALID UNTIL CHECK IS PAID BY BANK 001 5472

28366
IDENTIF. & REFERENCE

95 JAN 26 PM 12:52

FELIX Z. WILSON, II REGISTER
DAVIDSON COUNTY, TN.

No. 875261