BOOK 10536 PG 230

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

Send tax bills to:

Hufizollah Panahandeh
900 Coldwater Rd., Apt 13
Murray, KY 42071

Map Parcel Number:
Map 70-6
Par 11

97 JUL 21 AM 11:03

0328307

IDENTIFICATION REFERENCE

PICK-UP

QUITCLAIM DEED

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

THIS DEED is made the 30th day of May, 1997, by and between John C. Stocker, District Director of Internal Revenue for the District of Kentucky-Tennessee, Grantor, and Hufizollah Panahandeh, Grantee.

WITNESSETH:

WHEREAS, by virtue of levy issued to collect unpaid taxes due the United States and payable by Allison H. Grayson, 1902 S. Rutherford Blvd., Murfreesboro, TN 37130, which taxes were duly assessed and remained unpaid more than ten days after notice and demand, the District Director of Internal Revenue, Kentucky-Tennessee, through his duly authorized Revenue Officer seized the property hereinafter described and offered same for sale on

December 4, 1996, after having given public notice of the time and place in the manner and form as required by statutes in such cases, and that at such sale the property was sold as provided by Sections 6331 and 6335, Internal Revenue Code of 1986, at public sale to Hufizollah Panahandeh, 900 Coldwater Rd., Apt 13, Murray, KY 42071, for the sum of One Thousand Two Hundred Eighty-Eight and no/100 Dollars ($1,288.00); and

WHEREAS, more than 180 days have elapsed since the date of sale for the purpose of redeeming the said property described in Certificate of Sale of Seized Property, issued December 4, 1996, executed under authority of Section 6338(a) of the Internal Revenue Code of 1986; and whereas no redemption has been made in accordance with Section 6337(b) of the Internal Revenue Code of 1986;

NOW, THEREFORE, the Grantor, as District Director of Internal Revenue, Kentucky-Tennessee, by virtue of the levy and in consideration of the amount paid as aforesaid, receipt of which is hereby acknowledged, and upon surrender of the Certificate of Sale of Seized Property, issued December 4, 1996, has conveyed and by these presents does convey, remise, release, and forever quitclaim unto said Hufizollah Panahandeh, Grantee, in accordance with the provisions of section 6339(b) of the Internal Revenue Code of 1986, all of the estate, right, title and interest which the said Allison H. Grayson, had of, in, and to all that tract or parcel of land hereinafter described to wit:

Land in the Thirteenth, formerly the Twenty-third, Civil District of Davidson County, Tennessee, being part of Mrs. J.B. Lewis Tract and being part of the Daniel Young property, described according to a survey made by T.R. Sanford, Surveyor, January 25, 1955, as follows:

Beginning at a point in the easterly margin of Buena Vista Pike, formerly Hamilton Road, said point being 443 feet, more or less, northerly from the center of Young Lane at its intersection with said Pike: thence North 83 29' East 189 feet, more or less, to a point: thence North 3 35' West 107 feet to a point; thence North 89 19' West 183.5 feet to a point in the easterly margin of said Pike; thence with the margin of the same, southerly 130 feet to the point of beginning.

Being the same property conveyed to Allison H. Grayson, of record in Book 9730, Page 800, Register's Office, Davidson County, Tennessee.

This is improved property known as 2612 Buena Vista Pike, Nashville, Tennessee.

THIS INSTRUMENT and the interest hereby released and quitclaimed are subject to such limitations, restrictions and encumbrances as may affect the premises.

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

Terry H. Delaney
Chief, Special Procedures

For: John C. Stocker
District Director of
Internal Revenue Service
Kentucky-Tennessee District

STATE OF TENNESSEE)
COUNTY OF DAVIDSON)

Personally appeared before me, _____, a Notary Public in and for said State and County, the within named Terry H. Delaney, Chief, Special Procedures of Internal Revenue, Kentucky-Tennessee District, 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 30th day of May, 1997.

Karen D. Runnels
Notary Public At Large

My Commission Expires: November 22, 2000

STATE OF TENNESSEE)

COUNTY OF)

I, or we, hereby swear or affirm that to the best of affiant's knowledge, information, and belief, the actual consideration for this transfer is $1,288.00.

Affiant

Subscribed and sworn to before me this the 21 day of July, 1997.

B. Edwards - Dep Reg
~~Notary Public~~

~~My Commission Expires:~~ _____

"Revised"

Notice to Purchaser or Purchaser's Assignee

BOOK 10536 PG 234

Personnel 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.

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 excecute (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 by him, reciting the facts set forth in the certificate.

(c) Real Property Purchased by United States.—If real property is declared pruchased by the United States at a sale pursuant to section 635, the Secretary shall at the proper time execute a deed therefore, and without delay cause such deed to be duly recorded in the proper registry of deeds.

SEC. 6339. LEGAL EFFECT OF CERTIFICATE FOR 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 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 conveyances.—Shall transfer to the purchaser all right, title, and interest of the party delinquent in and to the property sold; and

(3) As a 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, while 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.

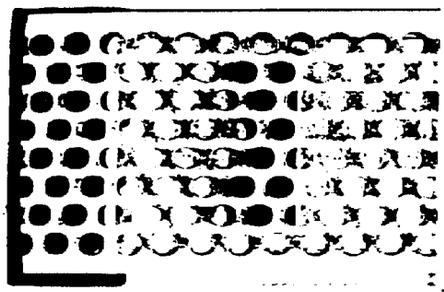
(c) Effect of Junior Encumbrances.—A certificate of sale of personal property given or a deed to real property executed pursuant to section 6338 shall discharge such property from all liens, encumberances, and titles over which the lien of the United States with respect to which the levy was made had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

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



RECEIVED OF _____ BOOK 10536 PG 235

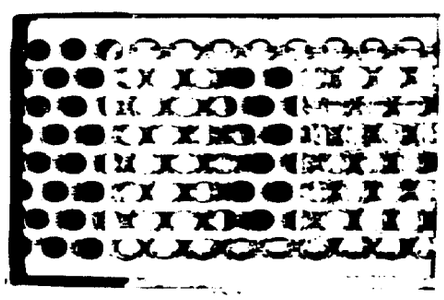
FOR _____

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 1288.00
				CON TX 4.77
				PRFEE 1.00
				MISC 20.00
				COPIES 1.25
				TOTAL 27.02
				CASH 27.02
			07/21/97 01	11:05 0001 6724

RECEIPT IS NOT VALID UNTIL CHECK IS PAID BY BANK

0328309



0328307
IDENTIF. & REFERENCE

97 JUL 21 AM 11:03
FELIX Z. WILSON II REGISTER
DAVIDSON COUNTY, TN.

No. 1176420