This Instrument Prepared By:
BONE MCALLESTER NORTON PLLC
511 Union Street, Suite 1600
Nashville, Tennessee 37219

Conveyance Tax previously paid at Instrument No. 20050616-0069198.

Address New Owner(s):	**Send Tax Bills To:**	**Map & Parcel Nos.:**
Kenneth M. Garner **401 Bowling Avenue #74** **Nashville, TN 37205**	**New Owner**	**061-15-0-322.00**

Davidson County DEEDTRS
Recvd: 06/20/05 15:31 27 p
Fees:137.00 Taxes:0.00
20050620-0070663

AMENDED AND RESTATED TRUSTEE'S DEED

WHEREAS, Sam J. McAllester, III, Substitute Trustee executed a Trustee's Deed of record in Instrument 20050616-0069198, Register's Office for Davidson County, Tennessee, and said Trustee's Deed failed to include as Exhibits as provided for in T.C.A. §35-5-104 copies of certain notices provided to the United States as provided for in 26 U.S.C. § 7425(d)(1) and Substitute Trustee hereby amends and restates said Trustee's Deed for the purpose of including the required notices.

WHEREAS, default was made in the terms, conditions, and payments provided for and made in a Deed of Trust dated September 18, 1998, executed by Joe M. Chilton and wife, Sue B. Chilton, to Patti B. Hall, Trustee, of record in Book 11120, page 539, Register's Office for Davidson County, Tennessee ("Deed of Trust") to secure certain Indebtedness ("Indebtedness"); and

WHEREAS, Kenneth M. Garner, the owner and holder of the Indebtedness secured by said Deed of Trust replaced said Trustee by naming Sam J. McAllester III, J. Evan Gower, and Gregory G. Vick, as Substitute Trustees by an instrument of record in the Register's Office for

Davidson County, Tennessee, and authorized any one of the Substitute Trustee's to act alone or by a Designated Agent with the powers, given the Trustee in said Deed of Trust; and

WHEREAS, Sam J. McAllester, III, in his capacity as Substitute Trustee, and not Individually ("Substitute Trustee") caused to be published a Foreclosure Sale Notice in accordance with the provisions of said Deed of Trust, providing notice and advertising that said property would be sold at 12:00 o'clock Noon, prevailing time, at the entrance to the office of the Davidson County Register of Deeds, Gaylord Entertainment Center, 501 Broadway, Nashville, Davidson County, Tennessee, to be knocked off and sold to the highest, best, and last bidder for cash, pursuant to the terms and conditions of the Deed of Trust and the Foreclosure Sale Notice; and

WHEREAS, Sam J. McAllester, III, Substitute Trustee personally appeared (or appeared by Designated Agent) and offered said property for sale at public outcry and the highest, best, and last bid received was the sum of Sixty-five Thousand and 00/100 Dollars ($65,000.00) by Kenneth M. Garner (hereinafter referred to as the "Grantee") and said property was knocked off and sold to the Grantee.

NOW, THEREFORE, in consideration of the premises and sum of Sixty-five Thousand and 00/100 Dollars ($65,000.00) cash in hand paid by the Grantee, Sam J. McAllester, III, Substitute Trustee, has this day bargained and sold and, by the premises, does transfer and convey to Grantee, its/their heirs and assigns the title and interest that Substitute Trustee has the right to sell and convey under the Deed of Trust in a certain tract or parcel of land situated in Davidson County, Tennessee, and described as follows:

> Land in Davidson County, Tennessee, being Lot No. 230 on the Revised Plan of part of Inglewood Place, as of record in Book 421, page 137, Register's Office for Davidson County, Tennessee.

Said Lot No. 230 fronts 100 feet on the southerly side of Stratford Avenue and extends back between parallel lines 205 feet to a dead line in the rear measuring 100 feet thereon. This is the same legal description as in the previous deed of record. This is improved property known as 1110 Stratford Avenue, Nashville, Tennessee 37216.

Being the same property conveyed to Joe M. Chilton and wife, Sue. B. Chilton, by deed from Randle W. Hill, Jr., Administrator CTA of the Estate of Nellie M. Hicks, deceased, of record in Book 11120, page 536, and rerecorded in Book 11376, page 778, of the Register's Office for Davidson County, Tennessee. The said Joe M. Chilton died on May 30, 1999, and was survived by his wife, Sue B. Chilton. Upon the death of her husband, the said Sue B. Chilton became vested with title in and to said real estate as surviving tenant by the entireties. The said Sue B. Chilton subsequently conveyed a ½ undivided interest to Raymond E. Turek by deed of record in Instrument No. 200001250008265, Register's Office for Davidson County, Tennessee. Upon information and belief, the said Sue B. Chilton is deceased, and upon her death, her ½ interest then vested in her surviving children, Anita Dickinson and James R. Chilton.

The street address of the property is believed to be 1110 Stratford Avenue, Nashville, Davidson County, Tennessee, 37216, but such address is not part of the Legal Description of the property. In the event of any discrepancy, the Legal Description herein shall control. The Legal Description is drawn from recorded documents or provided by third parties, and the Substitute Trustee makes no warranty or representation regarding the accuracy of the Legal Description.

To have and to hold the said tract or parcel of land with the appurtenances, estate, title and interest thereto belonging to the Grantee, its/their heirs, successors, and assigns forever.

The Substitute Trustee covenants with the said Grantee that he is lawfully seized and possessed of said real property as Substitute Trustee only and, by the terms of the above-mentioned Deed of Trust, in his capacity as Substitute Trustee, has a good right to sell and convey the same liens subject to all matters shown on any applicable recorded Plat or Plan; any unpaid taxes which exist as a lien against said property; any restrictive covenants, easements, or setback lines that may be applicable; any statutory rights of redemption not otherwise waived in

the Deed of Trust, including rights of redemption of any governmental agency, state or federal; and any Deeds of Trust, liens, claims, and encumbrances that may take priority over the Deed of Trust. This sale is also subject to any matter that an accurate survey of the premises might disclose.

A Notice of Federal Tax Lien has been filed by the Department of the Treasury, Internal Revenue Service, against Raymond E. Turek, of record at Instrument No. 20020321-0034762, Register's Office for Davidson County, Tennessee, and of record at Instrument No. 20030916-0135787, Register's Office for Davidson County, Tennessee. Timely notice has been given by the Substitute Trustee to the Internal Revenue Service by certified mail, a copy of which is attached hereto, as required by 26 U.S.C. §7425(b). A copy of the response from the Internal Revenue Services is attached hereto as required by T.C.A § 35-5-104. The sale of this property will be subject to the right of the United States to redeem said property pursuant to 26 U.S.C. §7425(d).

A Notice of Lien for Fine and/or Restitution Imposed Pursuant to the Anti-Terrorism and Effective Death Penalty Act of 1996 has been filed by the United States Department of Justice against Raymond E. Turek, of record at Instrument No. 20040930-0117893, Register's Office for Davidson County, Tennessee. Written request has been given by the Substitute Trustee to the Department of Justice by certified mail, a copy of which is attached hereto as well as a copy of the response from the Department of Justice as required by T.C.A § 35-4-104. The sale of this property will be subject to the right of the United States to redeem said property pursuant to 28 U.S.C. §2410(c).

The Substitute Trustee, and not Individually, further covenants and binds himself/his successors and assigns, to warrant and forever defend the title to said real estate to the Grantee,

its/their heirs and assigns, against the lawful claims of any person claiming by or through him as Substitute Trustee, but no further or otherwise, it being the intention of the Substitute Trustee only to convey to Grantee no greater title in the subject real estate than he received as Substitute Trustee and that, as Substitute Trustee, he has the right to sell and convey.

This property is sold AS IS, WHERE IS AND WITH ALL FAULTS, without representations or warranties of any kind whatsoever, whether express or implied. Without limiting the foregoing, THE PROPERTY IS SOLD WITHOUT ANY IMPLIED WARRANTIES OR MERCHANTABILITY, CONDITION, OR FITNESS FOR A PARTICULAR USE OR PURPOSE.

Substitute Trustee makes no covenant of seisin, marketability of title, or warranty of title, express or implied. Substitute Trustee sells and conveys the subject real property by this Trustee's Deed as Substitute Trustee only, and not individually.

WITNESS my hand this 16th day of June, 2005.

Sam J. McAllester, III,
Substitute Trustee, and not Individually

STATE OF TENNESSEE)
)
COUNTY OF DAVIDSON)

Personally appeared before me, Kimberley R. Mankin, a Notary Public of this county, Sam J. McAllester, III, Substitute Trustee, and not Individually, the within named bargainor, with whom I am personally acquainted (or proved to me on the basis of satisfactory evidence), and who acknowledged that he executed the within instrument for the purposes therein contained.

WITNESS my hand, at office this 16th day of June, 2005.

Kimberley R. Mankin
NOTARY PUBLIC

KIMBERLEY R. MANKIN
STATE OF TENNESSEE NOTARY PUBLIC
DAVIDSON COUNTY

My Commission Expires: 9-30-06

STATE OF TENNESSEE)
)
COUNTY OF DAVIDSON)

The actual consideration or value, whichever is greater, for this transfer is $65,000.00.

AFFIANT

Subscribed and sworn before me on this 16th day of June, 2005.

NOTARY PUBLIC

KIMBERLEY R. MANKIN STATE OF TENNESSEE NOTARY PUBLIC DAVIDSON COUNTY

My Commission Expires: 9-30-06

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
Washington, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

June 13, 2005

Bone, McAllester, Norton PLLC
511 Union Street, Suite 1600, Nashville City Center
Nashville, Tennessee 37219

Dear Mr. McAllester:

This is to acknowledge receipt of your correspondence dated May 17, 2005 regarding Raymond E. Turek, 1110 Stratford Avenue, Nashville, Tennessee 37216, TIN 505-54-2240. Your notice is considered adequate for a non-judicial sale under the provisions of Section 7425 of the Internal Revenue Code of 1986.

If the property is sold for more than the total due on the foreclosing instrument, any excess proceeds are subject to the lien(s) of the Internal Revenue Service. Send excess proceeds to the address shown below.

The Internal Revenue Service reserves its right to redeem real property. If you desire to submit an application for release of our right of redemption, you may request a copy of Publication 487, by calling 1-800-TAX-FORM. A payment may be required to secure a release.

We are enclosing a blank "Report Of Sale". Within fifteen (15) days from the day of sale, please complete the report and return it to the address on the Report of Sale. If the sale is canceled, please provide a brief explanation as to the reason.

If you have any questions, please contact Leticia Wright, badge number 62-11108, telephone number, (615)250-5257, fax to (615)250-5406, or write to 801 Broadway, MDP 53, Nashville, TN 37203. Thank you for your cooperation.

Sincerely,

Gwannette Claybrook
Technical Services Group Manager

Enclosure

REPORT OF SALE

Raymond E. Turek
1110 Stratford Avenue, Nashville, Tennessee 37216
[redacted]-2240

Date Sale Held:_____ Sale Price:_____

Purchaser's Name and Address:_____

_____

_____

Payoff Amount of Foreclosing Instrument:_____

Detail Expenses Charged to the Sale:_____

_____

Will You Seek a Deficiency Judgment? YES NO

Amount of Judgment Obtainable:_____

Judgment Recording Place:_____

_____

Volume:_____ Page:_____

"Under penalty of perjury, I declare this information true, correct and complete."

_____ _____
Date Signature

MAIL TO:
INTERNAL REVENUE SERVICE
AREA DIRECTOR COMPLIANCE
ATTN: TECHNICAL SERVICES
801 BROADWAY, MDP 53
NASHVILLE, TN 37203

U. S. Department of Justice

United States Attorney
Middle District of Tennessee

110 9th Avenue South, Suite A-961
Nashville, Tennessee 37203

Phone (615) 736-5151
Fax (615) 736-2114

June 9, 2005

Mr. Sam J. McAllester, III
Bone McAllester Norton
511 Union St., Ste. 1600
Nashville, TN 37219

In re: Foreclosure on behalf of Kenneth E. Garner on real property @ 1110 Stratford Ave., Nashville, TN

Dear Mr. McAllester:

This letter follows up formally my earlier telephone response to your May 17, 2005 letter to this office informing the U.S. Attorney that Kenneth Garner as lender is foreclosing on Davidson County realty on which the United States has a lien to secure a debt owed to the United States by Raymond Turek. Thank you for your very thorough letter. Although you aren't foreclosing judicially, my studied (and evolving) interpretation of 28 U.S.C. 2410 is that superior encumberancers may normally foreclose over the U.S.'s lien and thus eliminate it more or less like such a foreclosure eliminates any private party's junior lien. *See, e.g. United States v. Brosnan*, 264 F.2nd 762 (3rd Cir. 1959). While the U.S. must be notified—as someone with an interest in the property—the U.S.'s lien can be foreclosed over effectively without the senior secured lender having to resort to judicial sale. You do not need the government's consent to your proposed sale nor do you need a pre-emptive release of lien from us. Of course should there be proceeds to which the U.S. as junior lienholder would be entitled, you are under a duty to remit those.

I would appreciate a post-sale "report" of how much the property brings, so that if—as you expect–it does not sell for enough to clear your client's deed of trust, I can at least document my file. Just a short, factual letter will be fine.

Sincerely,
JAMES K. VINES
U.S. ATTORNEY FOR THE
MIDDLE DISTRICT OF TENNESSEE
By:

Steve Jordan
Assistant U.S. Attorney

BONE McALLESTER NORTON PLLC
www.bonelaw.com

Sam J. McAllester III
615.238.6320 Direct Dial
615.687.2207 Direct Fax
smcallester@bonelaw.com

May 17, 2005

Via Hand Delivery

Steve Jordan
Assistant United States Attorney
United States Attorney's Office
110 9th Avenue South, Suite A-961
United States Courthouse
Nashville, TN 37203-3817

Re: Notice of Non-Judicial Foreclosure on Behalf of Kenneth E. Garner ("Lender")
Name of Borrower: Joe M. Chilton and wife, Sue B. Chilton ("Borrower")
Address of Property: 1110 Stratford Avenue, Nashville, Tennessee ("Property")
Request for Release United States Lien/Raymond E. Turek

Dear Mr. Jordan:

Some time ago, you spoke with Mr. Keith Dennen of our office. We represent the above-described Lender who has commenced Foreclosure against the above Property under the Deed of Trust executed by Joe M. Chilton and Sue B. Chilton dated September 18, 1998, recorded in Book 11120, page 539, Registers Office for Davidson County, Tennessee ("Deed of Trust").

This letter is a request on behalf of the Lender for the consent of the United States to the sale and to extinguish the lien in the favor of the United States to the subject Property. There is no equity in the Property and no proceeds from the sale of the Property would be received to wholly or partially satisfy the lien of the United States. This request is pursuant to Title 28, §2410 of the United States Code.

In support of the above requests, I hereby submit the following information:

1. I am attorney for Lender. Lender is the owner and holder of a Promissory Note ("Note") dated September 18, 1998, in the original principal amount of $72,000.00, executed by Joe M. Chilton and Sue B. Chilton ("Borrower"). Borrower has defaulted on said Note and Lender has declared the default and accelerated the principal balance. As of April 22, 2005, the principal and accrued interest balance owing, past due and unpaid was $68,892.03. Pursuant to the

terms of the Note and Deed of Trust, Lender is entitled to accrued interest, and Lender is also entitled to its attorney's fees and expenses, including foreclosure costs, as part of the indebtedness secured by said Deed of Trust.

2. Raymond E. Turek purchased a one-half interest in said real Property from Sue B. Chilton by Deed dated January 24, 2000, of record in Instrument No. 200001250008265, Register's Office for Davidson County, Tennessee. According to the Affidavit of Value, the actual consideration paid or the value of the Property, whichever is greater, was stated to be $37,000.00.

3. Notice of Lien for Fine and/or Restitution imposed pursuant to Anti-Terrorism and Effective Death Penalty Act of 1996 by the United States Department of Justice in the name of Raymond E. Turek, filed for record on September 30, 2004, in Instrument No. 20040930-0117893, Register's Office for Davidson County, Tennessee. A copy of the lien is attached hereto. Mr. Turek acquired a one-half interest in said real Property after the date of the Deed of Trust in which Foreclosure is being conducted.

4. To the best of my knowledge and in reliance upon the title search by Gregory Vick and Associates, the last of which is dated April 14, 2005, title to said Property as of 8:00 a.m., April 11, 2005, is as follows:

[a] Said Property is presently vested in Sue B. Chilton, as to a ½ interest, and Raymond E. Turek, as to a ½ interest, by Deed from Sue B. Chilton, widow of Joe B. Chilton, dated January 24, 2000, filed for record January 25, 2000, in Instrument No. 200001250008265, Register's Office for Davidson County, Tennessee. Upon information and belief, Sue B. Chilton is deceased and upon her death, her ½ interest vested in her children Anita Dickinson and James R. Chilton.

[b] 2005 County real Property taxes are a lien against said Property but are not yet due and payable in the base amount of $974.40.

[c] There is of record in Book 11120, page 539, Register's Office for Davidson County, Tennessee, a Deed of Trust dated September 18, 1998 wherein said Property is conveyed to Pattie B. Hall, Trustee, for the purpose of securing the Note in the principal sum of $72,000.00, payable to Lender.

[d] There is a judgment lien of record in Book 11547, page 622, said Register's Office, in the name of Joe Chilton and Sue Chilton in favor of Mercury Finance Company in the amount of $1,498.63.

[e] There is a judgment lien of record in Instrument No. 20020205-0015661, said Register's Office, in the name of Joe M. Chilton in favor of Thomson Adams Realtors in the amount of $1,160.00.

[f] There is of record in Instrument No. 20020321-0034762, said Register's Office, a Notice of Federal Tax Lien in the name of Raymond E. Turek filed March 21, 2002 showing an indebtedness for a 12/31/98, 12/31/99, and 12/31/00 tax period. The total unpaid assessment is $324,008.77.

[g] There is of record in Instrument No. 20030916-0135787, said Register's Office, a Notice of Federal Tax Lien in the name of Raymond E. Turek filed September 16, 2003 showing an indebtedness for a 12/31/01 tax period. The total unpaid assessment is $3,935.56.

[h] A Notice of Lien for Fine and/or Restitution Imposed Pursuant to the Anti-Terrorism and Effective Death Penalty Act of 1996 by the United States Department of Justice in the name of Raymond E. Turek, filed for record September 30, 2004, in Instrument No. 20040930-0117893, Register's Office for Davidson County, Tennessee.

5. Lender does not have a current appraisal of the Property. According to the records of the Tax Assessor of Davidson County, said Property has a value of $85,100.00. Based upon the condition of the Property, it is Lender's opinion that said Property is worth less than the amount owed Lender.

6. For your information, I am enclosing a copy of the Foreclosure Sale Notice which I have prepared and issued on behalf of Lender in my capacity as Substitute Trustee, setting the Foreclosure Sale for the 16th day of June, 2005, at 12:00 o'clock Noon at the entrance to the office of the Davidson County Register of Deeds, Gaylord Entertainment Center, 501 Broadway, Nashville, Davidson County, Tennessee.

This notice and application for consent to sale and extinguishment of lien is submitted in duplicate, and it is requested that a copy of this notice be acknowledged and returned to my office, indicating the date and time of your receipt.

In reliance upon your prior conversations with Mr. Dennen that the United States would release its lien and/or extinguish its lien upon issuance of the Foreclosure Sale Notice, in reliance upon that Agreement and caused the Foreclosure Sale Notice to be published, we have issued a Foreclosure Sale Notice in reliance upon that Agreement, and we are proceeding with the Foreclosure Sale. If for any reason the United States will not voluntarily release its lien or extinguish its lien on the subject Property, please immediately advise so that I can cease the Foreclosure process and cease incurring expenses for the scheduled Foreclosure Sale.

The facts stated in this letter are true to the best of my knowledge, information, and belief.

Sincerely,

Sam J. McAllester III
Attorney for Kenneth M. Garner

SJM/ls

Enclosures

DEPARTMENT OF JUSTICE

NOTICE OF LIEN FOR FINE AND/OR RESTITUTION IMPOSED PURSUANT TO THE ANTI-TERRORISM AND EFFECTIVE DEATH PENALTY ACT OF 1996

For Optional Use By Recording Office

Davidson County LIENMISC
Recvd: 09/30/04 12:52 1pgs
Fees:12.00 Taxes:0.00
20040930-0117893
Serial Number

United States Attorney's Office for

The Middle District of Tennessee

NOTICE is hereby given of a lien against the property of the defendant named below. Pursuant to Title 18, United States Code, § 3613(c), a fine or an order of restitution imposed pursuant to the provisions of subchapter C of chapter 227 is a lien in favor of the United States upon all property belonging to the person fined or ordered to pay restitution. Pursuant to § 3613(d), a notice of lien shall be considered a notice of lien for taxes for the purposes of any State or local law providing for the filing of a tax lien. The lien arises at the time of the entry of judgment and continues until the liability is satisfied, remitted, or set aside, or until it becomes unenforceable pursuant to § 3613(b).

Name of Defendant/Social Security Number
Raymond E. Turek
SSN: [redacted]-2240

Court Number
3:04-00028

Residence
1110 Stratford Avenue
Nashville, TN 37216

Date of Judgment
July 19, 2004

Amount of Debt
$2,300,200.00

Date of Entry of Judgment
July 19, 2004

Court Imposing Judgment
U.S. District Court, Middle Dist. of Tenn.

Rate of Interest
0%

If payment becomes past due, penalties totaling up to 25 percent of the principal amount past due may arise. 18 U.S.C. § 3612(g).

IMPORTANT RELEASE INFORMATION--With respect to the lien listed above, this notice shall operate as a certificate of release pursuant to 18 U.S.C. § 3613(b) by operation of law, but no later than January 19, 2027, (twenty years plus term of imprisonment)).

PLACE OF FILING: Davidson County, TN, Property Records.

This notice was prepared and signed at Nashville, Tennessee, on this 26th day of August, 2004.

Document Prepared by:

Steve Jordan
Assistant United States Attorney
110 9th Avenue South, Suite A-961
Nashville, Tennessee 37203-3870
Telephone: 615-736-5151

This Instrument Prepared By:
BONE MCALLESTER NORTON PLLC
511 Union Street, Suite 1600
Nashville, Tennessee 37219

FORECLOSURE SALE NOTICE

WHEREAS, Joe M. Chilton and wife, Sue B. Chilton, by a Deed of Trust dated September 18, 1998, of record in Book 11120, page 539, Register's Office for Davidson County, Tennessee ("Deed of Trust"), conveyed to Patti B. Hall, Trustee, the hereinafter described real property to secure the payment of certain indebtedness, etc., ("Indebtedness") as described in said Deed of Trust; and

WHEREAS, Sam J. McAllester III, J. Evan Gower, and Gregory G. Vick have been appointed Substitute Trustees by AmSouth Bank, the owner and holder of said Indebtedness, by an instrument of record in the Register's Office for Davidson County, Tennessee, with authority for any one of such Substitute Trustees to act alone or by a Designated Agent with the powers given the Trustee in the Deed of Trust and by applicable law; and

WHEREAS, default in indebtedness secured by said Deed of Trust has been made; and

WHEREAS, the owner and holder of said Indebtedness has demanded that the real property be advertised and sold in satisfaction of said Indebtedness and the cost of the foreclosure, in accordance with the terms and provisions of the Loan Documents and Deed of Trust.

NOW, THEREFORE, notice is hereby given that one of the Substitute Trustees or a Designated Agent for any one of the Substitute Trustees, pursuant to the power, duty and authority vested in and imposed upon the Trustee in said Deed of Trust and applicable law, will on

Thursday, June 16, 2005

at 12:00 o'clock Noon, prevailing time, at the entrance to the office of the Davidson County Register of Deeds, Gaylord Entertainment Center, 501 Broadway, Nashville, Davidson County, Tennessee offer for sale to the highest and best bidder for cash and free from all rights and equity of redemption, statutory right of redemption or otherwise, homestead, dower, elective share and all other rights and exemptions of every kind as waived in said Deed of Trust, certain real property situated in Davidson County, Tennessee, described as follows:

> Land in Davidson County, Tennessee, being Lot No. 230 on the Revised Plan of part of Inglewood Place, as of record in Book 421, page 137, Register's Office for Davidson County, Tennessee.
>
> Said Lot No. 230 fronts 100 feet on the southerly side of Stratford Avenue and extends back between parallel lines 205 feet to a dead line in the rear measuring

100 feet thereon. This is the same legal description as in the previous deed of record. This is improved property known as 1110 Stratford Avenue, Nashville, Tennessee 37216.

Being the same property conveyed to Joe M. Chilton and wife, Sue. B. Chilton, by deed from Randle W. Hill, Jr., Administrator CTA of the Estate of Nellie M. Hicks, deceased, of record in Book 11120, page 536, and rerecorded in Book 11376, page 778, of the Register's Office for Davidson County, Tennessee. The said Joe M. Chilton died on May 30, 1999, and was survived by his wife, Sue B. Chilton. Upon the death of her husband, the said Sue B. Chilton became vested with title in and to said real estate as surviving tenant by the entireties. The said Sue B. Chilton subsequently conveyed a ½ undivided interest to Raymond E. Turek by deed of record in Instrument No. 200001250008265, Register's Office for Davidson County, Tennessee. Upon information and belief, the said Sue B. Chilton is deceased, and upon her death, her ½ interest then vested in her surviving children, Anita Dickinson and James R. Chilton.

The street address of the property is believed to be 1110 Stratford Avenue, Nashville, Davidson County, Tennessee, 37216, but such address is not part of the legal description of the property. In the event of any discrepancy, the legal description herein shall control.

This property is sold AS IS, WHERE IS AND WITH ALL FAULTS, and without any representations or warranties of any kind whatsoever, whether express or implied. Without limiting the foregoing, THE PROPERTY IS TO BE SOLD WITHOUT ANY IMPLIED WARRANTIES OF MERCHANTABILITY, CONDITION, OR FITNESS FOR A PARTICULAR USE OR PURPOSE.

Other interested parties: The Estate of Joe M. Chilton, The Estate of Sue B. Chilton, Anita Dickinson, James R. Chilton, Raymond E. Turek, United States Department of Justice, United States Department of Treasury - Internal Revenue Service, Mercury Finance Company, Thomson Adams Realtors.

The right is reserved to (i) delay the sale to another time certain or adjourn the day of sale to another day and time certain, without further publication and in accordance with law, upon announcement of said delay or adjournment on the day and time and place of sale set forth above; (ii) sell the Property at the time fixed by the last postponement or to give new notice of sale; (iii) sell the Property in such lots, parcels, segments, or separate estates as Substitute Trustee may choose; (iv) sell part of the Property and delay, adjourn, cancel, or postpone the sale of the remaining part of the Property; (v) sell the Property in whole and then to sell the Property in parts and to consummate the sale in whichever manner produces the highest sale price; (vi) to sell to the next highest bidder in the event any higher bidder does not comply with the terms of the sale.

A Notice of Federal Tax Lien has been filed by the Department of the Treasury, Internal Revenue Service, against Raymond E. Turek, of record at Instrument No. 20020321-0034762, Register's Office for Davidson County, Tennessee, and of record at Instrument No. 20030916-

0135787, Register's Office for Davidson County, Tennessee. Timely notice has been given by the Substitute Trustee to the Internal Revenue Service by certified mail, as required by 26 U.S.C. §7425(b). The sale of this property will be subject to the right of the United States to redeem said property pursuant to 26 U.S.C. §7425(d).

A Notice of Lien for Fine and/or Restitution Imposed Pursuant to the Anti-Terrorism and Effective Death Penalty Act of 1996 has been filed by the United States Department of Justice against Raymond E. Turek, of record at Instrument No. 20040930-0117893, Register's Office for Davidson County, Tennessee. Written request has been given by the Substitute Trustee to the Department of Justice by certified mail to have the junior lien extinguished. The sale of this property will be subject to the right of the United States to redeem said property pursuant to 28 U.S.C. §2410(c).

Substitute Trustee will make no covenant of seisin, marketability of title or warranty of title, express or implied, and will sell and convey the subject real property by Trustee's Quitclaim Deed as Substitute Trustee only.

THIS sale is subject to all matters shown on any applicable recorded Plat or Plan; any unpaid taxes and assessments (plus penalties, interest, and costs) which exist as a lien against said property; any restrictive covenants, easements or setback lines that may be applicable; any rights of redemption, equity, statutory or otherwise, not otherwise waived in the Deed of Trust, including rights of redemption of any governmental agency, state or federal; and any and all prior deeds of trust, liens, dues, assessments, encumbrances, defects, adverse claims and other matters that may take priority over the Deed of Trust upon which this foreclosure sale is conducted or are not extinguished by this Foreclosure Sale. This sale is also subject to any matter that an inspection and accurate survey of the property might disclose.

THIS IS AN ATTEMPT TO COLLECT A DEBT, AND ANY INFORMATION OBTAINED WILL BE USED FOR THIS PURPOSE.

THIS 17th day of May, 2005.

J. Evan Gower, Substitute Trustee

BONE MCALLESTER NORTON PLLC
511 Union Street, Suite 1600
Nashville, Tennessee 37219
615/238-6325

CERTIFICATE OF SERVICE

I certify that on May 17, 2005, a true copy of the foregoing Foreclosure Sale Notice has been placed in the United States mail both by regular mail, postage pre-paid, to:

Raymond E. Turek
Inmate # 16630-075
Federal Prison Camp
P.O. Box 150160
Atlanta, GA 30315

Raymond E. Turek
1110 Stratford Avenue
Nashville, TN 37216

Estate of Joe M. Chilton
1110 Stratford Avenue
Nashville, TN 37216

Estate of Sue B. Chilton
1110 Stratford Avenue
Nashville, TN 37216

Anita Dickinson
3512 Kennedy Avenue
Nashville, TN 37216

James R. Chilton
1122 Howard Drive
Nashville, TN 37216

Gene Osekowsky
1784 West Northfield Blvd. #227
Murfreesboro, TN 37219

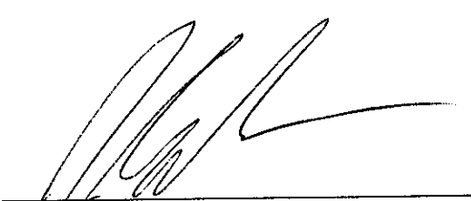
Mercury Finance Company
Robert P. Ziegler
201 4th Avenue North, Suite 1300
Nashville, TN 37219

Thomson Adams Realtors
Ingram & Lowe, Attorneys
405-A Two Mile Pike
Goodlettsville, TN 37072

Rick Siren MDP-146
Internal Revenue Service
United States Courthouse
801 Broadway
Nashville, TN 37203

Steve Jordan
Assistant United States Attorney
U.S. Attorney's Office for the Middle District of Tennessee
110 9th Avenue South, Suite A-961
Nashville, TN 37203-3870

Elvis Presley, Jr.
1110 Stratford Avenue
Nashville, TN 37216



J. Evan Gower

BONE MCALLESTER NORTON PLLC
www.bonelaw.com

May 17, 2005

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Rick Siren MDP-146
Internal Revenue Service
United States Courthouse
801 Broadway
Nashville, Tennessee 37203



Re: Notice of Nonjudicial Foreclosure on Behalf of Kenneth M. Garner ("Lender")
Name of Borrower: Joe M. Chilton and wife, Sue B. Chilton ("Borrower")
Address of Property: 1110 Stratford Avenue, Nashville, Tennessee ("Property")

Dear Mr. Siren:

This letter is notice to the Internal Revenue Service, pursuant to Publication 783 of the proposed nonjudicial foreclosure sale at 12:00 o'clock Noon on the 16th day of June, 2005, by and on behalf of Lender, the owner and holder of a Note dated September 18, 1998, in the original principal amount of 72,000.00, which is secured by a Deed of Trust dated September 18, 1998, executed by Joe M. Chilton and Sue B. Chilton to Pattie B. Hall, Trustee, and duly recorded in Book 11120, page 539, Register's Office for Davidson County, Tennessee, on certain real property located at 1110 Stratford Avenue, Nashville, Davidson County, Tennessee (the "Deed of Trust").

This letter is a request on behalf of Lender for the consent of the Internal Revenue Service to the sale of the Property and for discharge of said Property from the liens of the Internal Revenue Service and/or the sale of said property free and clear of such liens. This letter is also a request on behalf of Lender for the release of the right of redemption of the State of Tennessee against said Property. In support of the above requests, I hereby submit the following information:

1. I am attorney for Lender. Lender is the owner and holder of a Promissory Note ("Note") dated September 18, 1998, in the original principal amount of $72,000.00, executed by Joe M. Chilton and Sue B. Chilton ("Borrower"). Borrower has defaulted on said Note and Lender has declared the default and accelerated the principal balance. As of April 22, 2005, the principal and accrued interest balance owing, past due and unpaid was $68,892.03. Pursuant to the terms of the Note and Deed of Trust, Lender is entitled to accrued interest, and Lender is also entitled to its attorney's fees and expenses, including foreclosure costs, as part of the indebtedness secured by said Deed of Trust.

2. A Notice of Federal Tax Lien Under Internal Revenue Laws was filed by the Department of Treasury against Raymond E. Turek, dated March 14, 2002, filed for record on March 21, 2002, in Instrument No. 20020321-0034762, Register's Office for Davidson County, Tennessee. A copy of said tax lien is attached hereto for your information.

3. A Notice of Federal Tax Lien Under Internal Revenue Laws was filed by the Department of Treasury against Raymond E. Turek, dated September 4, 2003, filed for record September 16, 2003, in Instrument No. 20030916-0135787, Register's Office for Davidson County, Tennessee. A copy of said tax lien is attached hereto for your information.

4. Raymond E. Turek purchased a ½ interest in said real Property from Sue B. Chilton by Deed dated January 24, 2000, of record in Instrument No. 200001250008265, Register's Office for Davidson County, Tennessee. According to the Affidavit of Value, the actual consideration paid or the value of the Property, whichever is greater, was stated to be $37,000.00.

5. To the best of my knowledge and in reliance upon the title search by Gregory Vick and Associates, the last of which is dated April 14, 2005, title to said Property as of 8:00 a.m., April 11, 2005, is as follows:

   [a] Said Property is presently vested in Sue B. Chilton, as to a ½ interest, and Raymond E. Turek, as to a ½ interest, by Deed from Sue B. Chilton, widow of Joe B. Chilton, dated January 24, 2000, filed for record January 25, 2000, in Instrument No. 200001250008265, Register's Office for Davidson County, Tennessee. Upon information and belief, Sue B. Chilton is deceased and upon her death, her ½ interest vested in her children Anita Dickinson and James R. Chilton.

   [b] 2005 County real property taxes are a lien against said Property but are not yet due and payable in the base amount of $974.40.

   [c] There is of record in Book 11120, page 539, Register's Office for Davidson County, Tennessee, a Deed of Trust dated September 18, 1998 wherein said Property is conveyed to Pattie B. Hall, Trustee, for the purpose of securing the Note in the principal sum of $72,000.00, payable to Lender.

   [d] There is a judgment lien of record in Book 11547, page 622, said Register's Office, in the name of Joe Chilton and Sue Chilton in favor of Mercury Finance Company in the amount of $1,498.63.

   [e] There is a judgment lien of record in Instrument No. 20020205-0015661, said Register's Office, in the name of Joe M. Chilton in favor of Thomson Adams Realtors in the amount of $1,160.00.

[f] There is of record in Instrument No. 20020321-0034762, said Register's Office, a Notice of Federal Tax Lien in the name of Raymond E. Turek filed March 21, 2002 showing an indebtedness for a 12/31/98, 12/31/99, and 12/31/00 tax period. The total unpaid assessment is $324,008.77.

[g] There is of record in Instrument No. 20030916-0135787, said Register's Office, a Notice of Federal Tax Lien in the name of Raymond E. Turek filed September 16, 2003 showing an indebtedness for a 12/31/01 tax period. The total unpaid assessment is $3,935.56.

[h] A Notice of Lien for Fine and/or Restitution Imposed Pursuant to the Anti-Terrorism and Effective Death Penalty Act of 1996 by the United States Department of Justice in the name of Raymond E. Turek, filed for record September 30, 2004, in Instrument No. 20040930-0117893, Register's Office for Davidson County, Tennessee.

6. Lender does not have a current appraisal of the property. According to the records of the Tax Assessor of Davidson County, said Property has a value of $85,100.00. However, based upon information furnished Lender, the cash flow generated by the Property and the general status of similar properties, it is best opinion of Lender that the Property is not worth more than the debt owing Lender and real property taxes.

7. For your information, I am enclosing a copy of the Foreclosure Sale Notice which I have prepared and issued on behalf of Lender in my capacity as Substitute Trustee, setting the foreclosure sale for the 16th day of June, 2005, at 12:00 o-clock Noon at the entrance to the office of the Davidson County Register of Deeds, Gaylord Entertainment Center, 501 Broadway, Nashville, Davidson County, Tennessee.

This notice and application for consent to sale is submitted in duplicate, and it is requested that a copy of this notice be acknowledged and returned to my office, indicating the date and time of your receipt.

The facts stated in this letter are true to the best of my knowledge, information, and belief.

Sincerely,

Sam J. McAllester III
Attorney for Kenneth M. Garner

SJM/ls
Enclosures

This Instrument Prepared By:
BONE MCALLESTER NORTON PLLC
511 Union Street, Suite 1600
Nashville, Tennessee 37219

FORECLOSURE SALE NOTICE

WHEREAS, Joe M. Chilton and wife, Sue B. Chilton, by a Deed of Trust dated September 18, 1998, of record in Book 11120, page 539, Register's Office for Davidson County, Tennessee ("Deed of Trust"), conveyed to Patti B. Hall, Trustee, the hereinafter described real property to secure the payment of certain indebtedness, etc., ("Indebtedness") as described in said Deed of Trust; and

WHEREAS, Sam J. McAllester III, J. Evan Gower, and Gregory G. Vick have been appointed Substitute Trustees by AmSouth Bank, the owner and holder of said Indebtedness, by an instrument of record in the Register's Office for Davidson County, Tennessee, with authority for any one of such Substitute Trustees to act alone or by a Designated Agent with the powers given the Trustee in the Deed of Trust and by applicable law; and

WHEREAS, default in indebtedness secured by said Deed of Trust has been made; and

WHEREAS, the owner and holder of said Indebtedness has demanded that the real property be advertised and sold in satisfaction of said Indebtedness and the cost of the foreclosure, in accordance with the terms and provisions of the Loan Documents and Deed of Trust.

NOW, THEREFORE, notice is hereby given that one of the Substitute Trustees or a Designated Agent for any one of the Substitute Trustees, pursuant to the power, duty and authority vested in and imposed upon the Trustee in said Deed of Trust and applicable law, will on

Thursday, June 16, 2005

at 12:00 o'clock Noon, prevailing time, at the entrance to the office of the Davidson County Register of Deeds, Gaylord Entertainment Center, 501 Broadway, Nashville, Davidson County, Tennessee offer for sale to the highest and best bidder for cash and free from all rights and equity of redemption, statutory right of redemption or otherwise, homestead, dower, elective share and all other rights and exemptions of every kind as waived in said Deed of Trust, certain real property situated in Davidson County, Tennessee, described as follows:

> Land in Davidson County, Tennessee, being Lot No. 230 on the Revised Plan of part of Inglewood Place, as of record in Book 421, page 137, Register's Office for Davidson County, Tennessee.
>
> Said Lot No. 230 fronts 100 feet on the southerly side of Stratford Avenue and extends back between parallel lines 205 feet to a dead line in the rear measuring

100 feet thereon. This is the same legal description as in the previous deed of record. This is improved property known as 1110 Stratford Avenue, Nashville, Tennessee 37216.

Being the same property conveyed to Joe M. Chilton and wife, Sue. B. Chilton, by deed from Randle W. Hill, Jr., Administrator CTA of the Estate of Nellie M. Hicks, deceased, of record in Book 11120, page 536, and rerecorded in Book 11376, page 778, of the Register's Office for Davidson County, Tennessee. The said Joe M. Chilton died on May 30, 1999, and was survived by his wife, Sue B. Chilton. Upon the death of her husband, the said Sue B. Chilton became vested with title in and to said real estate as surviving tenant by the entireties. The said Sue B. Chilton subsequently conveyed a ½ undivided interest to Raymond E. Turek by deed of record in Instrument No. 200001250008265, Register's Office for Davidson County, Tennessee. Upon information and belief, the said Sue B. Chilton is deceased, and upon her death, her ½ interest then vested in her surviving children, Anita Dickinson and James R. Chilton.

The street address of the property is believed to be 1110 Stratford Avenue, Nashville, Davidson County, Tennessee, 37216, but such address is not part of the legal description of the property. In the event of any discrepancy, the legal description herein shall control.

This property is sold AS IS, WHERE IS AND WITH ALL FAULTS, and without any representations or warranties of any kind whatsoever, whether express or implied. Without limiting the foregoing, THE PROPERTY IS TO BE SOLD WITHOUT ANY IMPLIED WARRANTIES OF MERCHANTABILITY, CONDITION, OR FITNESS FOR A PARTICULAR USE OR PURPOSE.

Other interested parties: The Estate of Joe M. Chilton, The Estate of Sue B. Chilton, Anita Dickinson, James R. Chilton, Raymond E. Turek, United States Department of Justice, United States Department of Treasury - Internal Revenue Service, Mercury Finance Company, Thomson Adams Realtors.

The right is reserved to (i) delay the sale to another time certain or adjourn the day of sale to another day and time certain, without further publication and in accordance with law, upon announcement of said delay or adjournment on the day and time and place of sale set forth above; (ii) sell the Property at the time fixed by the last postponement or to give new notice of sale; (iii) sell the Property in such lots, parcels, segments, or separate estates as Substitute Trustee may choose; (iv) sell part of the Property and delay, adjourn, cancel, or postpone the sale of the remaining part of the Property; (v) sell the Property in whole and then to sell the Property in parts and to consummate the sale in whichever manner produces the highest sale price; (vi) to sell to the next highest bidder in the event any higher bidder does not comply with the terms of the sale.

A Notice of Federal Tax Lien has been filed by the Department of the Treasury, Internal Revenue Service, against Raymond E. Turek, of record at Instrument No. 20020321-0034762, Register's Office for Davidson County, Tennessee, and of record at Instrument No. 20030916-

0135787, Register's Office for Davidson County, Tennessee. Timely notice has been given by the Substitute Trustee to the Internal Revenue Service by certified mail, as required by 26 U.S.C. §7425(b). The sale of this property will be subject to the right of the United States to redeem said property pursuant to 26 U.S.C. §7425(d).

A Notice of Lien for Fine and/or Restitution Imposed Pursuant to the Anti-Terrorism and Effective Death Penalty Act of 1996 has been filed by the United States Department of Justice against Raymond E. Turek, of record at Instrument No. 20040930-0117893, Register's Office for Davidson County, Tennessee. Written request has been given by the Substitute Trustee to the Department of Justice by certified mail to have the junior lien extinguished. The sale of this property will be subject to the right of the United States to redeem said property pursuant to 28 U.S.C. §2410(c).

Substitute Trustee will make no covenant of seisin, marketability of title or warranty of title, express or implied, and will sell and convey the subject real property by Trustee's Quitclaim Deed as Substitute Trustee only.

THIS sale is subject to all matters shown on any applicable recorded Plat or Plan; any unpaid taxes and assessments (plus penalties, interest, and costs) which exist as a lien against said property; any restrictive covenants, easements or setback lines that may be applicable; any rights of redemption, equity, statutory or otherwise, not otherwise waived in the Deed of Trust, including rights of redemption of any governmental agency, state or federal; and any and all prior deeds of trust, liens, dues, assessments, encumbrances, defects, adverse claims and other matters that may take priority over the Deed of Trust upon which this foreclosure sale is conducted or are not extinguished by this Foreclosure Sale. This sale is also subject to any matter that an inspection and accurate survey of the property might disclose.

THIS IS AN ATTEMPT TO COLLECT A DEBT, AND ANY INFORMATION OBTAINED WILL BE USED FOR THIS PURPOSE.

THIS 17th day of May, 2005.

J. Evan Gower, Substitute Trustee

BONE MCALLESTER NORTON PLLC
511 Union Street, Suite 1600
Nashville, Tennessee 37219
615/238-6325

CERTIFICATE OF SERVICE

I certify that on May 17, 2005, a true copy of the foregoing Foreclosure Sale Notice has been placed in the United States mail both by regular mail, postage pre-paid, to:

Raymond E. Turek
Inmate # 16630-075
Federal Prison Camp
P.O. Box 150160
Atlanta, GA 30315

Raymond E. Turek
1110 Stratford Avenue
Nashville, TN 37216

Estate of Joe M. Chilton
1110 Stratford Avenue
Nashville, TN 37216

Estate of Sue B. Chilton
1110 Stratford Avenue
Nashville, TN 37216

Anita Dickinson
3512 Kennedy Avenue
Nashville, TN 37216

James R. Chilton
1122 Howard Drive
Nashville, TN 37216

Gene Osekowsky
1784 West Northfield Blvd. #227
Murfreesboro, TN 37219

Mercury Finance Company
Robert P. Ziegler
201 4th Avenue North, Suite 1300
Nashville, TN 37219

Thomson Adams Realtors
Ingram & Lowe, Attorneys
405-A Two Mile Pike
Goodlettsville, TN 37072

Rick Siren MDP-146
Internal Revenue Service
United States Courthouse
801 Broadway
Nashville, TN 37203

Steve Jordan
Assistant United States Attorney
U.S. Attorney's Office for the Middle
District of Tennessee
110 9th Avenue South, Suite A-961
Nashville, TN 37203-3870

Elvis Presley, Jr.
1110 Stratford Avenue
Nashville, TN 37216

J. Evan Gower

1916

Form 668 (Y)(c)
(Rev. October 2000)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien

Area:
SMALL BUSINESS/SELF EMPLOYED AREA #8
Lien Unit Phone: (615) 250-5934

Serial Number
620273357

For Optional Use by Recording Office

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, 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 RAYMOND E TURER

Residence BOX 873
SMYRNA, TN 37167-0873

Davidson County LIENFYL
Recvd: 03/21/02 08:27 1pgs
Fees:12.00 Taxes:0.00

20020321-0034762

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the 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 Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/1998	[redacted]-2240	07/05/1999	08/04/2009	
1040	12/31/1998	[redacted]-2240	06/08/2001	07/08/2011	230306.78
1040	12/31/2000	[redacted]-2240	11/26/2001	12/26/2011	93701.99

Place of Filing
Register of Deeds
Davidson County
Nashville, TN 37201

Total $ 324008.77

This notice was prepared and signed at Nashville, TN, on this, the 14th day of March, 2002.

Signature for RICK SEXEN

Title REVENUE OFFICER (615) 250-5356

28-15-2227

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

Part 1 - Kept By Recording Office

Form 668(Y)(c) (Rev. 10-00)
CAT. NO 60025X

1008

Form 668 (Y)(c)
(Rev. October 2000)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien

Area:
SMALL BUSINESS/SELF EMPLOYED AREA #8
Lien Unit Phone: (615) 250-5934

Serial Number
133650403

For Optional Use by Recording Office

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, 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 RAYMOND E TUREK

Residence BOX 873
SMYRNA, TN 37167-0873

Davidson County LIENFIL
Recvd: 09/15/03 10:21 lmgs
Fees:12.00 Taxes:0.00
20030915-0135787

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the 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 Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/2001	[redacted]-2240	09/30/2002	10/30/2012	3935.56

Place of Filing
Register of Deeds
Davidson County
Nashville, TN 37201

Total $ 3935.56

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

the 04th day of September, 2003.

Signature
for RICK SIREN Pat L Brone

Title
REVENUE OFFICER
(615) 250-5356

26-15-2227

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

Part 1 - Kept By Recording Office

Form 668(Y)(c) (Rev. 10-00)
CAT. NO 60025X