

STATE OF MISSISSIPPI )  
COUNTY OF DE SOTO )  
WALLS, MISSISSIPPI )

CERTIFICATE OF REDEMPTION OF REAL PROPERTY  
BY THE UNITED STATES OF AMERICA

I, William Daniel, Director of Internal Revenue and delegate of Secretary of the Treasury, Jackson, Mississippi, certify that on *FEBRUARY 15*, 1979, the United States paid James W. Amos, Olive Branch, Mississippi, \$27,895.90 pursuant to the provisions and requirements of I.R.C. § 7425(d)(2) and 28 U.S.C. § 2410(d) in redemption of real property in the County of De Soto, State of Mississippi, described as follows:

Lot 44 in Section "B" of Allen Subdivision in the Northwest Quarter of Section 32, Township 1 (South), Range 8 West, (De Soto County, Mississippi), as shown by the plat of said subdivision in Plat Book 1, Page 41 in the Office of the Chancery Clerk of said County.

The redemption is from the sale of the above-described real property on November 10, 1978, by Terry Maxey, Substituted Trustee, for the benefit of North Mississippi Savings and Loan Association of Oxford, Mississippi, under a first deed of trust executed by J. C. Henson and Jessie Henson on June 30, 1975, and recorded in the Office of the Chancery Clerk of De Soto County, Mississippi, in Deed of Trust Book 188, Page 93, all as described in the Substitute Trustee's Deed dated November 10, 1978, and recorded in the aforesaid Office in Deed Book 137 at Page 541, on November 15, 1979.

The above-described real property was sold to Colleen E. Lehnus, who paid for it the sum of \$27,251.00 as evidenced by the aforesaid Substituted Trustee's Deed. The above-described real property was subsequently transferred to James W. Amos as evidenced by a Warranty Deed.

The redemption is based upon the right accorded the United States by I.R.C. § 7425(d)(1) by reason of the lien of the United States on the above-described real property under I.R.C. § 6321, notices of which lien were filed with the Office of the Chancery Clerk of De Soto County, Mississippi, on January 21, 1975;

April 17, 1975; March 11, 1977; April 11, 1977; June 15, 1978; June 22, 1978; July 17, 1978; and November 7, 1978, pursuant to I.R.C. § 6323(f) and Miss. Code Ann. § 89-5-47 (1972).

This certificate of redemption is made pursuant to I.R.C. § 7425(d)(3)(A) and Treas. Reg. § 301.7425-4(c)(1).

IN WITNESS WHEREOF, I have executed this certificate this 15<sup>TH</sup> day of FEBRUARY, 1979, at Jackson, Mississippi.

*William Daniel*  
William Daniel  
District Director of Internal Revenue  
Jackson, Mississippi

STATE OF MISSISSIPPI )  
COUNTY OF HINDS )

Personally appeared before me, the undersigned authority in and for said state and county, the within named, William Daniel, District Director of Internal Revenue, Jackson, Mississippi, who acknowledged that he, as such officer, signed the foregoing instrument on the day and year mentioned.

WITNESS my hand and official seal at Jackson in the county and state as aforesaid this 15<sup>TH</sup> day of FEBRUARY, 1979.

FILED  
18  
NOTARY PUBLIC  
MISSISSIPPI  
COMMISSION EXPIRES FEB. 25, 1979

*Robbie W. Pugh*  
Notary Public  
My Commission Expires Feb. 25, 1979

STATE OF MISSISSIPPI, DESOTO COUNTY

I certify that the within instrument was filed for record at 3 o'clock 15 minutes P. M. 15 day of Feb. 1979, and that the same has been recorded in Book 139 Page 131 records of Desoto of said County.

Witness my hand and seal this the 16 day of Feb. 1979.  
Fees \$3.50 pd.  
SEAL H. H. Ferguson CLERK