

NOTICE OF SALE

Under authority contained in KRS 131.500 et seq. and KRS 134.500(5) the property described below has been seized for nonpayment of Kentucky taxes due from Dennis Handy of Pine Knot, Kentucky. The property will be sold in accordance with KRS 131.500 et seq. by public sale under sealed bids. Bids may be delivered to the Department of Revenue, Attn: Handy Bid, Department of Revenue, P.O. Box 5222, Frankfort, Kentucky 40602. Bids must be postmarked on or before January 14, 2008 to be considered. The bids will be opened at the Office of McCreary County Judge Executive Blaine Phillips, Whitley City, Kentucky on the date of the sale.

Date of Sale: January 17, 2008.

Time of Sale: 11:00 A.M. EST

Title Offered: Only the right, title and interest of Dennis Handy in and to the property will be offered for sale. If requested, the Department of Revenue will furnish information about possible encumbrances.

If real estate is being sold a Certificate of Sale will be issued to the successful bidder on the date of the sale. Pursuant to KRS 131.530(2), Dennis Handy may redeem the property within 120 days of the sale by paying to the successful bidder the purchase price paid at the sale plus interest at the rate of 20% per annum from the date of the sale. If the property is not redeemed by Dennis Handy within the 120 day redemption period, the Department of Revenue will issue a deed to the successful bidder.

DESCRIPTION OF PROPERTY

A certain tract or parcel of land lying and being in McCreary County, Kentucky in Revelo, on the waters of Paunch Creek, and bounded and described as follows:

Beginning on a stone; thence S 22 E 18 poles to a stone; thence S 50 ½ E 88 feet to the point of beginning. Containing one (1) acre, more or less. Surface rights only are conveyed.

TRACT II:

About one-half (1/2) acre of land, including small church building, lying in Revelo, McCreary County, Kentucky, on the South side of Appletree Road, and described as follows:

Beginning on a set stone, a corner of Flonie Perkins; running thence with her line South 22-00 East 15 poles to her corner; thence north 50-30 East 88 feet to a set stone; thence North 22-00 West 15 poles to a stone at the road; thence South 50-30 East 88 feet to the beginning. Surface rights only conveyed. Being known and designated as metes and bounds property.

Being the same property conveyed unto Dennis Handy and wife, Debra Handy, from Phillip Ross, single, by deed dated April 10, 1998, as found of record in Deed Book 145, Page 522, in the office of the McCreary County Court Clerk. See Map No. 122-20-04-010.00 in McCreary County PVA Office.

Payment Terms: Full payment required upon acceptance of highest bid.

Form of Payment: All payments must be in the form of cash, cashier's check, certified check or money order. Make check or money order payable to the Kentucky State Treasurer.

Sheila Ashley

December 27, 2007

Authorized Delegate

Date