No. 1801

United States

vs.

Kurt Bruner
Service
Albert A. Schaller, Sr.

Notice of Tax Lien

Filed this 13th day of May, 19 92, at 10:22 A.m.
TSP 1, Field 106
Margaret A. Schaller
Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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.

(e) **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 (e) 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 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 (e) 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

Lien # 1801

(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) (4), and

(B) in any case in which, 90 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, if a 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.

(e) **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 day 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.

(k) **Disclosure of Certain Returns and Return information For Tax Administration Purposes.**—

(2) Disclosure of amount of outstanding lien,-If a 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.

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
BALTIMORE, MD	529247839

For Optional Use by Recording Office

RECEIVED
CLERK, CIRCUIT COURT
92 MAY 13 AM 10:22
QUEEN ANNE'S COUNTY

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 BERTS BURNER SERVICE
ALBERT A SCHAUBER SR

Residence BERTS BURNER SERVICE
PRICE, MD 21656

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)
941	06/30/91	52-1395896	12/23/91	01/22/02	3483.20
941	09/30/91	52-1395896	12/30/91	01/29/02	2953.00
940E	12/31/90	52-1395896	06/24/91	07/24/01	59.81

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 6496.01

This notice was prepared and signed at BALTIMORE, MD, on this,

the 7th day of May, 19 92.

Signature for ACS

Title MANAGER

(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

1081

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Form 668 (Z)
(Rev. 10-2000)

5356 Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

Area:
SMALL BUSINESS/SELF EMPLOYED AREA #4
Lien Unit Phone: (410) 962-1871

Serial Number
529247839

For Use by Recording Office

RECEIVED
CLERK, CIRCUIT COURT
01FEB 12 AM11:52
QUEEN ANNE'S COUNTY

I certify that the following-named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on May 13 1992, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer BERTS BURNER SERVICE
ALBERT A SCHAUBER SR

Residence BERTS BURNER SERVICE
PRICE, MD 21656

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	106	n/a	1801

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)
940	12/31/1990	52-1395896	06/24/1991	07/24/2001	59.81
941	06/30/1991	52-1395896	12/23/1991	01/22/2002	3483.20
941	09/30/1991	52-1395896	12/30/1991	01/29/2002	2953.00

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 6496.01

This notice was prepared and signed at Baltimore, MD, on this,

the 05th day of February, 2001.

Signature Joel F. Shelton

Title Compliance Technical Support Manager

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

Part 1 - RECORDING OFFICE

Form **668 (Z)** (Rev. 10-2000)
CAT. NO 600261

No. 1802

United States

vs.

Marcus E. C. & Louise S. Smith

Notice of Tax Lien

Filed this 13th day of May, 19 92, at 1:30 A.m.

TSPI, Lot 106

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If eny person liable to pay any tax neglects or refuses to pay the same after demend, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with eny costs that may accrue in eddition thereto) shall be a lien in favor ot 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 epecifically fixed by law, the lien imposed by section 6321 shall arise at tha time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer erising 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) ehall be filed-

(A) Under State Laws

(i) Real Property - In the case ot real property, in one office within the State (or the county, or other governmental subdivision), as designeted by the laws of such State, in which the property eubject to the lien is situteted; and

(ii) Personal Property-In the case of personel 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 eitueted; except thet Stete lew merely conforming to reenacting Federal law establiehing 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 tha office of the clerk of the United Stetes district court for the judiciel district in which the property eubject to lien is situated, whanevar the State has not by law designated one office which meets the requirements of subparagreph (A), or

(C) With Recordar Of Daede Of The District Of Columbia - In the office of the Recordar 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 eituated-

(A) Real Property - In the case of real property, at its physical location; or

(B) Personal Property-In the cese of personal property, whether tengible or intangible, at the residence of the taxpeyer et the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of e corporetion or partnarship ehall be deemed to ba tha place at which the principal executive office of the business is located, and the residence ot a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form end content of the notice referred to in subsection (a) ehall ba prascribed by the Secretary. Such notice shall be veild notwithstanding any other provision of law regarding the torm or content of e 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. Securitiee
2. Motor vehicles

Lien # 1802

(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 eccordence with subsection (f) efter the expiretion ot 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) (4), and

(B) in any case in which, 90 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 Secretery) concerning a change in the taxpayer's residence, if e notice of euch lien is eiso filed in eccordance with eubeection (f) in the State in which euch 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 efter 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 tor such notice ot lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to euch regulations es the Secretary may prescribe, the Secretary shall issue a certificate ot release of any lien imposed with respect to any internal revenue tax not later than 30 days after the dey on which -

(1) Liebility Satisfied or Unentorceable - The Secretary finds that the liability for the amount essessed, together with alf interest in respect thereof, has been fully setietied or has become legally unentorceeble; or

(2) Bond Accepted-There is furnished to the Secretary and eccepted by him a bond that is conditioned upon the peyment of the amount assessed, together with all interest in raepact thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with euch requirements relating to terms, conditions, and form of the bond and eureties thereon, as may be epecified by such regulations.

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

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

(2) Disclosure of amount of outstending lien,-If notice of lien has been filed pursuent to section 6323(f), the amount of the outstending obligation secured by such lien may be disclosed to any person who furnishes setisfectory written evidence that he hes e right in the property subject to such lien or intends to obtain e right in such property.

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*
BALTIMORE, MD	529247855	

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 MARCUS E C & LORRAINE S SMITH

Residence 1707 BAYSIDE DR
CHESTER, MD 21619-9714

RECEIVED
CLERK, CIRCUIT COURT
92 MAY 13 AM 10:23
QUEEN ANNE'S COUNTY

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	12/31/88	214-48-1271	05/13/91	06/12/01	8896.04
1040	12/31/89	214-48-1271	05/13/91	06/12/01	4224.79
1040	12/31/90	214-48-1271	11/25/91	12/25/01	1015.33
				Total	$ 14136.16

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

This notice was prepared and signed at BALTIMORE, MD, on this,

the 7th day of May, 19 92.

Signature for ACS

Title MANAGER

(**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

1802

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Form 668(Z) 2282
(Rev.8-97)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Use by Recording Office
DELAWARE-MARYLAND	529247855	

I certify that the following-named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on May 13, 1992, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
99 SEP -3 AM 11:49
QUEEN ANNE'S COUNTY

Name of Taxpayer
MARCUS E C & LORRAINE S SMITH

Residence
1707 BAYSIDE DR
CHESTER, MD 21619-9714

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	106	n/a	1802

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	12/31/1988	214-48-1271	05/13/1991	06/12/2001	8896.04
1040	12/31/1989	214-48-1271	05/13/1991	06/12/2001	4224.79
1040	12/31/1990	214-48-1271	11/25/1991	12/25/2001	1015.33

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 14136.16

This notice was prepared and signed at Baltimore, MD, on this,

the 30th day of August, 1999

Signature	Title
Susan Allen	Chief, SPf

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

S Allen

PART 1 - RECORDING OFFICE

Form 668 (Z) (Rev. 8-97)
CAT. NO 600261

No. 1803

United States

vs.

~~[illegible]~~

Charles N. & Emma B

Proctoid

Notice of Tax Lien

Filed this 13th day of May, 1993, at 10:33 A.M.

TSP, Folio 106

Margarita [illegible]

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If eny person lieble to pey any tax neglects or refuses to pey the seme efter demand, the emount (including any interest, edditionel emount, eddition to tax, or assessable penelty, together with eny costs thet mey accrue in eddition thereto) shell be e lien in fevor of the United Stetes upon all property end rights to property, whether reel or personel, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another dete is specificelly fixed by lew, the lien imposed by section 6321 shell erise et the time the assessment is mede and shall continue until the liability for the amount so assessed (or e judgment egainst the taxpeyer arising out of such liability) is setisfied or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(e) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imp ed by section 6321 shell not be velid es egeinst any purch er, holder of e security interest, mechenic's lienor, or ju ment lien creditor until notice thereof which meets the requ ments of subsection (f) has been filed by the Secretery.

(f) **Place For Filing Notice; Form.**—

(1) Piece For Filing - The notice referred to in s section (e) shall be filed-

(A) Under State Laws

(i) Reel Property - In the case of real property, in one office within the Stete (or the county, or other governmental subdivision), as designeted by the lews of such Stete, in which the property subject to the lien is situteted; end

(ii) Personal Property-In the case of personal property, whether tengible or intangible, in one office within the Stete (or the county, or other governmental subdivision), as designeted by the lews of such Stete, in which the property subject to the lien is situeted; except thet Stete lew merely conforming to reenacting Federal lew esteblishing a netional filing system does not constitute e second office for filing as designeted by the lews of such Stete; or

(B) With Clerk Of District Court-In the office of the clerk of the United Stetes district court for the judiciel district in which the property subject to lien is situeted, whenever the Stete hes not by lew designeted one office which meets the requirements of subperegreph (A), or

(C) With Recorder Of Deeds Of The District Of Columbie - In the office of the Recorder of Deeds of the District of Columbie, if the property subject to the lien is situeted in the District of Columbie.

(2) Situs Of Property Subject To Lien - For purposes of peregrephs (1) end (4), property shall be deemed to be situated-

(A) Real Property - In the case of real property, et its physicel location; or

(B) Personal Property-In the case of personel property, whether tangible or intangible, et the residence of the taxpeyer et the time the notice of lien is filed.

For purposes of paregraph (2) (B), the residence of e corporation or partnership shall be deemed to be the place et which the principal executive office of the business is located, and the residence of e taxpayer whose residence is without the United Stetes shall be deemed to be in the District of Columbie.

(3) Form - The form end content of the notice referred to in subsection (e) shell be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of lew regarding the form or content of e 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

Lien # 1803

(g) **Refiling Of Notice.**—For purposes of this section-

(1) **General Rule.**—Unless notice of lien is refiled in the manner prescribed in peregraph (2) during the required refiling period, such notice of lien shall be treeted as filed on the dete on which it is filed (in eccordance with subsection (f) efter the expiretion of such refiling period.

(2) **Place For Filing.**—A notice of lien refiled during the required refiling period shell be effective only-

(A) If-

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, end

(ii) in the case of real property, and the fect of refiling is entered end recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the Secretary received written information (in the manner prescribed in reguletions issued by the Secretery) concerning e chenge in the taxpeyer's residence, if e notice of such lien is also filed in eccordance with subsection (f) in the Stete 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 deys efter the expiretion of 10 years after the dete of the assessment of the tax, and

(B) the one-year period ending with the expiretion of 10 years efter the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) **Release Of Lien.**—Subject to such reguletions as the Secretary mey prescribe, the Secretery shall issue e certificete of release of eny lien imposed with respect to any internal revenue tax not leter than 30 deys efter the dey on which -

(1) Liability Setisfied or Unenforceable - The Secretery finds thet the liability for the emount essessed, together with ell interest in respect thereof, has been fully satisfied or has become legelly unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and eccepted by him e bond thet is conditioned upon the payment of the amount assessed, together with ell interest in respect thereof, within the time prescribed by lew (including eny extension of such time), and thet is in eccordance with such requirements releting to terms, conditions, and form of the bond and sureties thereon, as mey be specified by such regulations.

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

(k) **Disclosure of Certain Returns and Return information For Tax Administration Purposes.**—

(2) Disclosure of emount of outstanding lien,-If e notice of lien hes been filed pursuant to section 6323(f), the amount of the outstanding obligetion secured by such lien mey be disclosed to any person who furnishes setisfectory written evidence thet he has e right in the property subject to such lien or intends to obtain e right in such property.

Form 668 (Y) (Rev. 1-91)

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*
BALTIMORE, MD	529247967	

RECEIVED
CLERK, CIRCUIT COURT
92 MAY 13 AM 10: 23
QUEEN ANNE'S COUNTY

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 CHARLES H & EMMA B JERSCHEID

Residence PO BOX 72
STEVENSVILLE, MD 21666-0072

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	12/31/90	215-34-7910	05/27/91	06/26/01	2747.63

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 2747.63

This notice was prepared and signed at BALTIMORE, MD, on this,

the 7th day of May, 19 92.

Signature for Michael Hartz ACS

Title MANAGER

(**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

1803

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Form 668 (Z)
(Rev. 5-94)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Use by Recording Office
DELAWARE/MARYLAND	529247967	

I certify that as to the following-name taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on May 13, 19 92, is in authorized to note the books to show the release of this lien for these taxes and additions

RECEIVED
CLERK, CIRCUIT COURT
96 JUN 25 AM 9:37
QUEEN ANNE'S COUNTY

Name of Taxpayer CHARLES H & EMMA B JERSCHEID

Residence PO BOX 72
STEVENSVILLE, MD 21666-0072

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	106	n/a	1803

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	12/31/90	215-34-7910	05/27/91	06/26/01	2747.63

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 2747.63

This notice was prepared and signed at BALTIMORE, MD, on this,

the 18th day of June, 19 96.

Signature

Title Chief, SPf

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

PART 1 - RECORDING OFFICE

Form 668 (Z) (Rev. 5-94)
CAT. NO 60026I

No. 1804

United States

vs.

Reed O. Weeks, Exr.
Lorenzo Weeks

Notice of Tax Lien

Filed this 16th day of May, 19 23, at 2:32 P. m.
In Vol. 100 of Mechanic's Liens, Page 106
Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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.

(e) **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 (e) 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 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 (e) 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

Lien # 1804

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

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

(2) Disclosure of amount of outstanding lien.-If a 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.

Form **668 (Y)**
(Rev. January 1991)

181

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*
BALTIMORE, MD	529248185	

RECEIVED
CLERK, CIRCUIT COURT
92 MAY 15 AM 9:39
QUEEN ANNE'S COUNTY

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 DAVID W WEHRS INC , a CORPORATION
KENTMORR HARBOUR

Residence RT 2 BOX 720
STEVENSVILLE, MD 21666-9336

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)
941	12/31/91	52-1278341	03/30/92	04/29/02	13510.53
940	12/31/86	52-1278341	08/22/88	09/21/98	251.27
940	12/31/91	52-1278341	03/30/92	04/29/02	1104.68
				Total	$ 14866.48

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

This notice was prepared and signed at BALTIMORE, MD, on this,

the 11th day of May, 19 92.

Signature for K. STERLING

Title REVENUE OFFICER
52-01-3530

(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

No. 180 S

United States

vs.

Eaton Key Corp. Co., Exec.

Notice of Tax Lien

Filed this 13th day of May, 1993, at 9:30 a.m.

Bill Gus Re
Marquette Co. Mich.
Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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.

(e) **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 (e) 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 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 (e) 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

Lien # 1805

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

(k) **Disclosure of Certain Returns and Return information For Tax Administration Purposes.—**

(2) Disclosure of amount of outstanding lien,-If a 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.

Form **668 (Y)**
(Rev. January 1991)

181

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*
BALTIMORE, MD	529248177	

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.

RECEIVED
CLERK, CIRCUIT COURT
92 MAY 15 AM 9:39
QUEEN ANNE'S COUNTY

Name of Taxpayer EASTERN BAY SEAFOOD CO INC , a CORPORATION

Residence PO BOX 146
CHESTER, MD 21619-0146

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)
941	09/30/91	52-0955530	12/23/91	01/22/02	9149.72
941	12/31/91	52-0955530	04/06/92	05/06/02	3886.93
940	12/31/91	52-0955530	04/06/92	05/06/02	229.61
				Total	$ 13266.26

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

This notice was prepared and signed at BALTIMORE, MD, on this,

the 11th day of May, 19 92.

Signature for K. STERLING

Title REVENUE OFFICER
52-01-3530

(**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

No. 1806

United States

vs.

Wood A. Any

Notice of Tax Lien

Filed this 20th day of May, 1922, at 0:45 P. M.

Raymond Co. Mundy

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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.

(e) **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 (e) 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 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 (e) 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

Lien # 1806

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

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

(2) 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.

Form **668 (Y)**
(Rev. January 1991)

181

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*
BALTIMORE, MD	529248440	

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.

RECEIVED
CLERK, CIRCUIT COURT
92 MAY 20 AM 10:45
QUEEN ANNE'S COUNTY

Name of Taxpayer CAROL A CUNY

Residence 132 CHESAPEAKE BAY DR
STEVENSVILLE, MD 21666-3864

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	164-44-5107	08/22/88	09/21/98	3644.85

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 3644.85

This notice was prepared and signed at BALTIMORE, MD, on this,

the 13th day of May, 19 92.

Signature for J. DUNNIGAN

Title REVENUE OFFICER
52-01-3520

(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

1806

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

Form 668(Z) (Rev. 4-84)

Form **668(Z)**
(Rev. April 1984)

296

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	529248440	RECEIVED CLERK, CIRCUIT COURT 93 MAY 18 AM 10:19 QUEEN ANNE'S COUNTY

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on May 20, 19 92, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer CAROL A CUNY

Residence 132 CHESAPEAKE BAY DR
STEVENSVILLE, MD 21666-3864

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	106	n/a	1806

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	164-44-5107	08/22/88	09/21/98	3644.85

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 3644.85

This certificate was prepared and signed at BALTIMORE, MD, on this,

the 10th day of May, 19 93.

Signature Joanne Howard

Title Chief, SPf

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 400)

CAT. NO. 60026I

Form **668(Z)** (Rev. 4-84)

☆ U.S. GOVERNMENT PRINTING OFFICE: 1993—312-746/70412
E.I. NO. 25-0501000

No. 1807

United States

vs.

Notice of Tax Lien

Filed this 2nd day of May, 19 93, at 10:45 a.m.

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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.

(e) **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 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

Lien # 1807

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

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

(2) 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.

Form **668 (Y)**
(Rev. January 1991)

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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*
BALTIMORE, MD	529248437	

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.

RECEIVED
CLERK, CIRCUIT COURT
92 MAY 20 AM 10:45
QUEEN ANNE'S COUNTY

Name of Taxpayer ROBERT W TURNER & SONS INC , a CORPORATION

Residence 213 WINDSOR AVE
CENTREVILLE, MD 21617-1324

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)
941	03/31/91	52-1524214	02/10/92	03/11/02	11508.15
941	06/30/91	52-1524214	02/10/92	03/11/02	9717.51
941	09/30/91	52-1524214	02/10/92	03/11/02	12224.97
941	12/31/91	52-1524214	02/24/92	03/25/02	8860.77

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 42311.40

This notice was prepared and signed at BALTIMORE, MD , on this,

the 13th day of May , 19 92 .

Signature Michael Hart for J. DUNNIGAN

Title REVENUE OFFICER
52-01-3520

(**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

No. 1808

United States

vs.

Kenneth & Tamara Newton

Notice of Tax Lien

Filed this 22nd day of May, 19 92, at 10:30 A.m.

TSP 1 Fol. 10 G

Marguerite W. Marlin

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If eny person lieble to pey eny tax neglects or refuses to pey tha sama aftar demand, tha amount (including eny intarast, additional emount, eddition to tax, or assesseble penelty, togather with eny costs that may accrue in eddition tharato) shell be e lien in fevor of the United Stetas upon ell property end rights to property, whether reel or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless anothar dete is specificelly fixad by lew, the lien imposed by section 6321 shall arise at the time the assassment is mede end shell continue until the liability tor the amount so assessed (or a judgment egainst tha taxpayer erising out of such liability) is setisfied or becomes unentorceable by reeson of lepse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(e) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lian impos ad by section 6321 shall not be velid as egeinst any purchas ar, holder of a security interest, machanic's lianor, or judg ment lian craditor until notice theraof which meets tha requira mants of subsection (f) has been filed by tha Secretary.

(f) **Place For Filing Notice; Form.**—

(1) Piece For Filing - The notice referred to in sub section (a) shall be filed-

(A) Under State Lews

(i) Reel Property - In the case ot real property, in one office within the Stete (or the county, or other govarnmantal subdivision), as dasignated by tha lews of such Stete, in which the property subject to the lien is situteted; and

(ii) Personel Property-In tha cese of personal property, whether tangible or intangible, in one office within the Stete (or the county, or other governmantal subdivision), es designeted by the lews of such Steta, in which the property subject to the lien is situeted; except thet Stete lew marely conforming to reenecting Fedaral law esteblishing e netional filing system does not constitute e second offica for filing as designeted by the lews of such Steta; or

(B) With Clerk Of District Court-In the office of the clerk of the Unilad Stetas district court for tha judiciel district in which the property subject to lien is situeted, whenever the Stete hes not by lew designeted one office which meets tha requirements of subperegreph (A), or

(C) With Recorder Of Deeds Of Tha District Of Columble - In the office of the Recorder of Deeds of the District of Columbia, if the proparty subject to tha lian is situatad in the District of Columbia.

(2) Situs Of Property Subjact To Lien - For purposes of paregraphs (1) end (4), proparty shell be deemed to be situeted-

(A) Reel Property - In tha casa of real property, et its physical location; or

(B) Personal Property-In tha cese of personel property, whethar tengible or intangible, et the residanca of tha taxpayar at tha time the notice ot lien is filed.

For purposes of peregraph (2) (B), the residanca of a corporetion or partnership shall be deemed to be the piece at which the principal executive office of the businass is located, and the residence of a taxpeyer whose residance 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 (e) shall ba prescribed by the Secretary. Such notica shall ba valid notwithstending any other provision of law regarding the form or content of e 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

Lien # 1808

(g) **Refiling Of Notice.**—For purposes of this section-

(1) **General Rule.**—Unless notice of lien is refiled in tha mannar prescribed in paragraph (2) during the required rafiling period, such notica of lian shall be treated as filed on tha dete on which it is filed (in eccordance with subsection (f) aftar the expiretion of such refiling period.

(2) **Place For Filing.**—A notice of lien refiled during tha required rafiling period shall ba affactiva only-

(A) If-

(i) such notice of lien is rafilad in tha office in which the prior notice of lian was filed, and

(ii) in the case of real proparty, and the fect of refiling is entered end recorded in an index to tha extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), tha Secretary received written information (in the mennar prascribed in regulations issued by the Secretary) concarning e chenge in the taxpeyer's rasidance, if e notica of such lian is also filed in accordanca with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In tha casa of any notice of lien, tha tarm "raquired refiling pariod" means-

(A) the one-yaar pariod anding 30 deys efter tha axpiration of 10 years efter the dete of the assessment of the tax, and

(B) the one-year period ending with the exptretion of 10 years efter the close of the preceding required refiling period for such notica of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secratary shall issue e certificete of release of eny lien imposed with respect to eny internal revanue tax not teter than 30 days after the dey on which -

(1) Liability Satisfied or Unanforceabla - The Secratary finds thet the liability for tha amount essessed, togathar with ell interest in respect thareof, has been fully setisfiad or has become legelly unanforceable; or

(2) Bond Accapted-There is furnished to tha Secretary and accapted by him a bond thet is conditioned upon tha paymant of tha amount assessed, togethar with all intarest in respect thareof, within tha time prescribed by law (including any extansion of such tima), and that is in accordanca with such requirements releting to tarms, conditions, end form of the bond end surettes thereon, as may be specified by such regulations.

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

(k) **Disclosure of Certain Returns and Return information For Tax Administration Purposes.**—

(2) Disclosure of emount of outstanding lian,-If a notice of lien has baen filed pureuant to section 6323(f), *the* amount of tha outstanding obligetion secured by such lian mey be disclosed to any person who furnishes satisfactory writtan evidence thet he has a right in tha property subject to such lien or intends to obtain e right in such property.

Form **668 (Y)**
(Rev. January 1991)

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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*
BALTIMORE, MD	529248586	

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.

RECEIVED
CLERK, CIRCUIT COURT
92 MAY 22 AM 10: 29
QUEEN ANNE'S COUNTY

Name of Taxpayer KENNETH & TAMARA NEWTON

Residence PO BOX 173
CHURCH HILL, MD 21623-0173

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	12/31/90	216-56-2095	10/14/91	11/13/01	12054.65

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 12054.65

This notice was prepared and signed at BALTIMORE, MD, on this,

the 14th day of May, 19 92.

Signature for B.R. Burry ACS

Title MANAGER

(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

No. 1809

United States

vs.

Stevens Development Group, Ltd.

Notice of Tax Lien

Filed this 1st day of June, 19 83, at 11:07 A.m.

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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.

(e) **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 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.

Lien # 1809

(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) (4), and

(B) in any case in which, 90 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, if a 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.

(e) **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 day 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.

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

(2) Disclosure of amount of outstanding lien,-If a 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.

Form **668 (Y)**
(Rev. January 1991)

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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*
BALTIMORE, MD	529245217	

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.

RECEIVED
CLERK, CIRCUIT COURT
92 JUN -1 AM 11:07
QUEEN ANNE'S COUNTY

Name of Taxpayer STEVENS DEVELOPMENT GROUP LTD , a CORPORATION

Residence PO BOX 129
STEVENSVILLE, MD 21666-0129

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)
941	03/31/91	52-1448894	12/09/91	01/08/02	6173.99
941	06/30/91	52-1448894	12/09/91	01/08/02	3922.53
941	09/30/91	52-1448894	12/09/91	01/08/02	4075.36

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 14171.88

This notice was prepared and signed at BALTIMORE, MD, on this,

the 9th day of April, 19 92.

Signature for L. RIVERA

Title REVENUE OFFICER
52-01-3525

(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

No. 1810

United States

vs.

Bloomingdale Distribution Co Lens

Notice of Tax Lien

Filed this 1st day of June, 19 92, at 11:07 A.M.

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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.

(e) **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 (e) 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 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 (e) 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

Lien # 1810

(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) (4), and

(B) in any case in which, 90 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, if a 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.

(e) **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 day 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.

(k) **Disclosure of Certain Returns and Return information For Tax Administration Purposes.**—

(2) Disclosure of amount of outstanding lien,-If a 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.

Form 668 (Y)
(Rev. January 1991)

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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
BALTIMORE, MD	529249516	

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.

RECEIVED
CLERK, CIRCUIT COURT
92 JUN -1 AM 11:07
QUEEN ANNE'S COUNTY

Name of Taxpayer BLOOMINGDALE CONSTRUCTION CO INC
a CORPORATION

Residence MAIN ST
QUEENSTOWN, MD 21658

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)
940	12/31/91	52-0899297	03/23/92	04/22/02	6512.27

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 6512.27

This notice was prepared and signed at BALTIMORE, MD, on this,

the 22nd day of May, 19 92.

Signature	Title
for L. RIVERA	REVENUE OFFICER 52-01-3525

(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

No. 1811

United States

vs.

Ronald E. & Beverly A. Bates

Notice of Tax Lien

Filed this 14th day of June, 19 82, at 11:07 A.M.
Recorded in Liber 1082 Folio 1811
Marquette Co. Michigan
Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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.

(e) **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 (e) 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 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

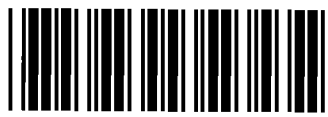
(B) Personal Property-In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

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 (e) 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



Lien # 1811

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

(k) **Disclosure of Certain Returns and Return information For Tax Administration Purposes.—**

(2) Disclosure of amount of outstanding lien,-If a 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.

Form 668 (Y)
(Rev. January 1991)

176

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
BALTIMORE, MD	529249519	

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.

RECEIVED
CLERK, CIRCUIT COURT
92 JUN -1 AM 11:07
QUEEN ANNE'S COUNTY

Name of Taxpayer RICHARD E & BEVERLY A BATES

Residence 220 NICHOLS MANOR RD
STEVENSVILLE, MD 21666

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	12/31/90	217-58-2112	05/27/91	06/26/01	5933.60
1040	12/31/91	217-58-2112	05/25/92	06/24/02	491.12
				Total	$ 6424.72

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

This notice was prepared and signed at BALTIMORE, MD, on this,

the 22nd day of May, 19 92.

Signature for L. RIVERA

Title REVENUE OFFICER
52-01-3525

(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

1811

Richard E &
Beverly A. BATES

STATE OF MARYLAND,
QUEEN ANNE'S COUNTY, SCT.
I HEREBY CERTIFY THAT
THIS Fed Tax Rel WAS
RECEIVED FOR RECORD THIS 17
DAY OF July 2001 AT 11:17A M
RE AND RECORDED IN
LIBER TSP 1 Folio 106 Fed Tax Rel
RECORD BOOK FOR QUEEN ANNE'S
COUNTY

CLERK.

SCOTT MacGLASHAN

Form 668 (Z)
(Rev. 10-2000)

2282 Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

Area:
SMALL BUSINESS/SELF EMPLOYED AREA #4
Lien Unit Phone: (410) 962-1871

Serial Number
529249519

For Use by Recording Office

RECEIVED
CLERK, CIRCUIT COURT
01 JUL 17 AM 11:17
QUEEN ANNE'S COUNTY

I certify that the following-named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on June 01 1992, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer RICHARD E & BEVERLY A BATES

Residence
220 NICHOLS MANOR RD
STEVENSVILLE, MD 21666

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	106	n/a	1811

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	12/31/1990	217-58-2112	05/27/1991	06/26/2001	5933.60
1040	12/31/1991	217-58-2112	05/25/1992	06/24/2002	491.12
**********	**********	**********	**********	**********	**********

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 6424.72

This notice was prepared and signed at Baltimore, MD, on this,

the 08th day of July, 2001.

Signature Joe F. Shelton

Title Compliance Technical Support Manager

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

Part 1 - RECORDING OFFICE

Form **668 (Z)** (Rev. 10-2000)
CAT. NO 600261

No. 1812

United States

vs.

Norman G. Morrison

Notice of Tax Lien

Filed this 10 day of June, 19 92, at 11:27 a.m.

Maywood Moulin, Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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 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

Lien # 1812

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

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

(2) Disclosure of amount of outstanding lien.-If a 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.

Form **668 (Y)**
(Rev. January 1991)

176

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*
BALTIMORE, MD	529249520	

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.

RECEIVED
CLERK, CIRCUIT COURT
92 JUN -1 AM 11:07
QUEEN ANNE'S COUNTY

Name of Taxpayer HERMAN R THOMPSON

Residence RTE2 BOX 390
STEVENSVILLE, MD 21666-9800

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)
6672	12/31/90	219-56-8300	10/25/91	11/24/01	175501.14
1040	12/31/84	219-56-8300	02/04/91	03/06/01	875.39
1040	12/31/85	219-56-8300	02/11/91	03/13/01	2353.76
1040	12/31/86	219-56-8300	02/18/91	03/20/01	4327.31
				Total	$ 183057.60

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

This notice was prepared and signed at BALTIMORE, MD, on this,

the 22nd day of May, 19 92.

Signature for L. RIVERA

Title REVENUE OFFICER
52-01-3525

(**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

1812

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Form 668(Z) 3497
(Rev.6-97)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Use by Recording Office
DELAWARE-MARYLAND	529249520	

I certify that the following-named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on June 01, 1992, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
98 FEB 27 PM 12:57
QUEEN ANNE'S COUNTY

Name of Taxpayer
HERMAN R THOMPSON

Residence
RTE2 BOX 390
STEVENSVILLE, MD 21666-9800

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	1812

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)
6672	12/31/1990	219-56-8300	10/25/1991	11/24/2001	175501.14
1040	12/31/1984	219-56-8300	02/04/1991	03/06/2001	875.39
1040	12/31/1985	219-56-8300	02/11/1991	03/13/2001	2353.76
1040	12/31/1986	219-56-8300	02/18/1991	03/20/2001	4327.31

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 183057.60

This notice was prepared and signed at Baltimore, MD, on this,

the 06th day of February, 1998.

Signature

Title
Chief, SPF

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

PART 1 - RECORDING OFFICE

Form 668 (Z) (Rev. 8-97)
CAT. NO 600261

No. 1813

United States

vs.

Bro Mason, Comp

Notice of Tax Lien

Filed this 24 day of June, 1987, at 4:07 p.m.

Marguerite Woods

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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.

(e) **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 (e) 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 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

Lien # 1813

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

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

(2) Disclosure of amount of outstanding lien,-If a 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.

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*
BALTIMORE, MD	529249351	

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.

RECEIVED
CLERK, CIRCUIT COURT
92 JUN -1 AM 11:07
QUEEN ANNE'S COUNTY

Name of Taxpayer BENS MASONRY INC , a CORPORATION

Residence 828 MONROE MANOR RD
STEVENSVILLE, MD 21666-9372

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)
941	06/30/87	52-1001769	09/14/87	10/14/97	518.06
941	12/31/87	52-1001769	04/18/88	05/18/98	1538.88
941	03/31/91	52-1001769	07/08/91	08/07/01	2378.35
941	06/30/91	52-1001769	09/09/91	10/09/01	9619.94

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 14055.23

This notice was prepared and signed at BALTIMORE, MD, on this, the 21st day of May, 19 92.

Signature for ACS

Title MANAGER

(**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

No. 1814

United States

vs.

RC Cleary, Wno

Notice of Tax Lien

Filed this 1st day of June, 19 92, at 11:07 A.M.

TSA, Folio 106

Marquette, Mich.

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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 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

Lien # 1814

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

(k) **Disclosure of Certain Returns and Return information For Tax Administration Purposes.**—

(2) Disclosure of amount of outstanding lien,-If a 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.

Form **668 (Y)**
(Rev. January 1991)

Ø

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*
BALTIMORE, MD	529249244	

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 RC CLEANING INC , a CORPORATION
% CHERYL A BOWMAN

Residence PO BOX 303
STEVENSVILLE, MD 21666-0303

RECEIVED
CLERK, CIRCUIT COURT
92 JUN -1 AM 11:07
QUEEN ANNE'S COUNTY

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)
941	Ø6/3Ø/91	52-162Ø59Ø	Ø2/Ø3/92	Ø3/Ø4/Ø2	31Ø4.42
941	Ø9/3Ø/91	52-162Ø59Ø	Ø2/Ø3/92	Ø3/Ø4/Ø2	1756.22

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 4860.64

This notice was prepared and signed at BALTIMORE, MD, on this,

the 21st day of May, 19 92.

Signature for ACS

Title MANAGER

(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

1814

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

Form 668(Z) (Rev. 4-84)

S

Form **668(Z)** (Rev. April 1984)

28

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	529249244	

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on June 01, 19 92, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
93 JAN 28 AM 10: 58
QUEEN ANNE'S COUNTY

Name of Taxpayer RC CLEANING INC , a CORPORATION
% CHERYL A BOWMAN

Residence PO BOX 303
STEVENSVILLE, MD 21666-0303

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	n/a	n/a	1814

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)
941	06/30/91	52-1620590	02/03/92	03/04/02	3104.42
941	09/30/91	52-1620590	02/03/92	03/04/02	1756.22
**********	**********	**********	**********	**********	**********

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 4860.64

This certificate was prepared and signed at BALTIMORE, MD, on this,

the 25th day of January, 19 93.

Signature Joanne Howard

Title Chief, SPf

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

CAT. NO. 60026I

Form **668(Z)** (Rev. 4-84)

☆ U.S. GOVERNMENT PRINTING OFFICE: 1993—312-746/70412

E.I. NO. 25-0501000

No. 1815

United States

vs.

Allen S. Jones

Notice of Tax Lien

Filed this 5th day of June, 19 92, at 10:32 A m.

BPI, Jpeis 906

Marguerite Lee Nardin

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If eny person liabla to pey any tax neglects or rafuses to pay tha same efter demand, the emount (including eny interest, additional emount, eddition to tax, or assessable penelty, togathar with any cosis that may accrua in addition therato) shell be e lien in fevor of the United Stetes upon ell property end rights to property, whether reel or personal, belonging to such parson.

Sec. 6322. Period Of Lien.

Unless another dete is specificelly fixed by law, the lien imposed by section 6321 shell erise et the time the essessment is mede and shall continue until the liability for the amount so assassed (or a judgmant egainst the taxpeyer arising out of such lieblity) is setisfied or becomas unenforceabla by reason of lapse of tima.

Sec. 6323. Validity and Priority Against Certain Persons.

(e) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien impo ed by section 6321 shall not be valid as egainst any purcha er, holder of e security interest, mechanic's lienor, or jud mant lien creditor until notica thereof which maats the raqui ments of subsection (f) hes been filed by the Secretery.

(f) **Place For Filing Notice; Form.**—

(1) Piece For Filing - The notice referred to in su section (e) shall be filed-

(A) Undar Stete Laws

(i) Real Property - In the cese of real property, in one office within the State (or the county, or other governmantel subdivision), as dasigneted by tha lews of such Stete, in which the property subject to the lian is siluleted; end

(ii) Parsonel Property-In the casa of personel property, whether tengible or intangible, in one office wilhin the State (or tha county, or othar governmental subdivision), es designeted by tha lews of such Steta, in which the property subject to the lien is altueted; axcept that Stela law marely conforming to reenacting Faderal lew establishing e national filing system does not constitute e second offica for filing as designeted by the laws of such State; or

(B) With Clerk Of District Court-In the office of the clark of the United Stetas district court for tha judicial district in which the property subject to lian is situeted, whanever the State has not by law designeted ona offica which meets tha requiraments of subperagreph (A), or

(C) With Recorder Of Deeds Of The District Of Columbie - In the office of the Recorder of Deeds of the District of Columbie, if the property subject to the lien is situated in tha District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) end (4), proparty shell ba deemed to be situetad-

(A) Reel Property - In the case of real property, et ita physical locetion; or

(B) Parsonal Property-In the casa of peraonal proparty, whether tengibla or intangible, at the residance of tha taxpayar at tha time the notice of lian is filed.

For purposes of paragraph (2) (B), tha residenca of a corporation or partnership shall be deemed to be the piece at which tha principel axecutive office of the business is located, end tha residence of e taxpeyer whose residence la without tha United Stetas shell ba deemed to be in the District of Columbia.

(3) Form - The form and content of the notica referred to in subsection (e) shell be prescribed by the Secretary. Such notice shell be valid notwithstanding any other provision of lew regarding tha form or content of e notica 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 vahicles

Lien # 1815

(g) **Refiling Of Notice.**—For purposes of this section-

(1) **General Rule.**—Unless notice of lian is refilad in tha manner prescribed in paragreph (2) during the required refiling period, such notice of lien shell be treeted as filed on the date on which it is filed (in eccordance with subsection (f) eftar tha axpiration of such refiling period.

(2) **Place For Filing.**—A notice of lian refiled during tha required rafiling period shall be effective only-

(A) If-

(i) such notica of lian is rafiled in tha office in which the prior notice of lien was filed, and

(ii) in tha case of raal property, end tha fect of rafiling is anterad and recordad in an index to tha axtent requirad by subsaction (f) (4), end

(B) In any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the Secretary received written information (in the manner prescribed in regulationa issuad by tha Secratary) concerning e change in tha taxpeyer's residence, if e notice of such lien is also filed in eccordance with subsection (f) in tha State in which such residence is locatad.

(3) **Required Refiling Period.**—In tha cese of any notice of lian, tha tarm "required refiling period" means-

(A) the one-yeer parlod anding 30 days after tha expiretion of 10 years efter the date of the assassment of tha tax, and

(B) tha one-year parlod ending with tha axpiretion of 10 yeers efter 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 raguletions as the Secretary mey prescribe, the Secretary shell issua e certificate of ralaase of any lien imposed with respect to any intarnal revanua tax not later than 30 deys aftar tha day on which -

(1) Liability Setisfied or Unenforceable - Tha Secretary finda thet the liability for tha emount assessed, together with all interest in respect thereof, has been fully setiafied or has becoma legelly unanforcaabla; or

(2) Bond Accepted-There is furnished to the Secratary and eccapted by him e bond thet is conditioned upon tha payment of tha amount assessed, togethar with ell intarest in respact thereof, within the tima prescribed by lew (including any extansion of such time), and thet is in eccordance with such requirements releting to terms, conditions, and form of the bond and aureties theraon, as may be specified by such raguletions.

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

(k) **Disclosure of Certain Returns and Return information For Tax Administration Purposes.**—

(2) Disclosure of amount of outstanding lien,-If a notica of lian has bean filed pursuant to aection 6323(f), the amount of the outstanding obligetion secured by such lien mey be disclosed to eny person who furnishes satisfactory writtan evidence thet ha has a right in the property subject to such lian or intands to obtain e right in such property.

THIS NOTICE CORRECTS ORIGINAL NOTICE 528719013 FILED ON 04/22/87

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*
BALTIMORE	529249833	

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.

RECEIVED
CLERK, CIRCUIT COURT
92 JUN -5 AM 10:31
QUEEN ANNE'S COUNTY

Name of Taxpayer ALLEN T JONES

Residence R D 1 NESBIT RD BOX 80
QUEENSTOWN, MD 21658

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).
*** CORRECTS ORIGINAL DATE IN COL. (e) ***

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	12/31/82	222-12-7067	05/26/86	06/25/96	6253.91
1040	12/31/83	222-12-7067	06/30/86	07/30/96	6186.41
				Total	$ 12440.32

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Original Recording Data:
1:54 66 1158

This notice was prepared and signed at BALTIMORE, MD, on this,

the 27th day of May, 19 92.

Signature Michael Hartz

Title Chief, SPf

(**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

1815

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Form 668 (Z)
(Rev. 5-94)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Use by Recording Office
DELAWARE/MARYLAND	529249833	

I certify that as to the following-name taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on June 05 19 92, is in authorized to note the books to show the release of this lien for these taxes and additions

RECEIVED
CLERK, CIRCUIT COURT
96 JUL 18 AM 10:01
QUEEN ANNE'S COUNTY

Name of Taxpayer
ALLEN T JONES

Residence
R D 1 NESBIT RD BOX 80
QUEENSTOWN, MD 21658

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	106	n/a	1815

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	12/31/82	222-12-7067	05/26/86	06/25/96	6253.91
1040	12/31/83	222-12-7067	06/30/86	07/30/96	6186.41

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 12440.32

This notice was prepared and signed at BALTIMORE, MD, on this,

the 02nd day of July, 19 96.

Signature

Title
Chief, SPf

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

PART 1 - RECORDING OFFICE

Form 668 (Z) (Rev. 5-94)
CAT. NO 60026I

No. 1816

United States

vs.

Mary Odalee

Notice of Tax Lien

Filed this 8th day of June, 19 82, at 11:34 A.M.

TBPI, Folio 106

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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 reenecting 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

Lien # 1816

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

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

(2) Disclosure of amount of outstanding lien,-If a 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.

Form 668 (Y) (Rev. 1-91)

Form **668 (Y)**
(Rev. January 1991)

199

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*
BALTIMORE, MD	529250297	

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.

RECEIVED
CLERK, CIRCUIT COURT
92 JUN -8 AM 11:39
QUEEN ANNE'S COUNTY

Name of Taxpayer MARY ODDER

Residence RT 1 PO BOX 308
GRASONVILLE, MD 21638-9785

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	12/31/86	281-20-7490	01/07/91	02/06/01	
1040	12/31/86	281-20-7490	07/22/91	08/21/01	2407.15
1040	12/31/87	281-20-7490	01/07/91	02/06/01	
1040	12/31/87	281-20-7490	08/19/91	09/18/01	28451.54
1040	12/31/88	281-20-7490	09/02/91	10/02/01	
1040	12/31/88	281-20-7490	09/30/91	10/30/01	10394.97
1040	12/31/89	281-20-7490	09/02/91	10/02/01	
1040	12/31/89	281-20-7490	11/25/91	12/25/01	23101.43

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 64355.09

This notice was prepared and signed at BALTIMORE, MD, on this,

the 30th day of May, 19 92.

Signature for L. RIVERA

Title REVENUE OFFICER
52-01-3525

(**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

1816

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19_____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

Form 668(Z) (Rev. 4-84)

5

Form **668(Z)**
(Rev. April 1984)

Ø

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	529250297	

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on June Ø8, 19 92, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
94 JAN 10 PM 12:57
QUEEN ANNE'S COUNTY

Name of Taxpayer MARY ODDER

Residence RT 1 PO BOX 3Ø8
GRASONVILLE, MD 21638-9785

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	1Ø6	n/a	1816

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)
1Ø4Ø	12/31/86	281-2Ø-7490	Ø1/Ø7/91	Ø2/Ø6/Ø1	
1Ø4Ø	12/31/86	281-2Ø-7490	Ø7/22/91	Ø8/21/Ø1	24Ø7.15
1Ø4Ø	12/31/87	281-2Ø-7490	Ø1/Ø7/91	Ø2/Ø6/Ø1	
1Ø4Ø	12/31/87	281-2Ø-7490	Ø8/19/91	Ø9/18/Ø1	28451.54
1Ø4Ø	12/31/88	281-2Ø-7490	Ø9/Ø2/91	1Ø/Ø2/Ø1	
1Ø4Ø	12/31/88	281-2Ø-7490	Ø9/3Ø/91	1Ø/3Ø/Ø1	1Ø394.97
1Ø4Ø	12/31/89	281-2Ø-7490	Ø9/Ø2/91	1Ø/Ø2/Ø1	
1Ø4Ø	12/31/89	281-2Ø-7490	11/25/91	12/25/Ø1	23Ø1.43

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 64355.Ø9

This certificate was prepared and signed at BALTIMORE, MD, on this,

the 6th day of January, 19 94.

Signature L. Howard

Title Chief, SPf

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

☆ U.S. GOVERNMENT PRINTING OFFICE: 1993—312-746/70412

E.I. NO. 25-0501000

No. 1817

United States

vs.

Robert C. + Shirley L. Rice

Notice of Tax Lien

Filed this 8th day of June, 19 92, at 11:39 A m.

TSPI, Folio 106

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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 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

Lien # 1817

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

(k) **Disclosure of Certain Returns and Return information For Tax Administration Purposes.**—

(2) Disclosure of amount of outstanding lien,-If a 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.

Form 668 (Y) (Rev. 1-91)

THIS NOTICE CORRECTS ORIGINAL NOTICE 528733745 FILED ON 09/25/87

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*
BALTIMORE	529249904	RECEIVED CLERK, CIRCUIT COURT 92 JUN -8 AM 11:39 QUEEN ANNE'S COUNTY

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 ROBERT A & SHIRLEY L NICE

Residence RT 1 BOX 444
QUEENSTOWN, MD 21658

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).

*** CORRECTS ORIGINAL DATE IN COL. (e) ***

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	279-28-8517	05/26/86	06/25/96	1871.20

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 1871.20

Original Recording Data:
11:17 68 1203

This notice was prepared and signed at BALTIMORE, MD, on this,

the 27th day of May, 19 92.

Signature B. Gold

Title for Chief, SPf

(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

1817

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Form 668 (Z)
(Rev. 5-94)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Use by Recording Office
DELAWARE/MARYLAND	529249904	

I certify that as to the following-name taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on June 08 19 92, is in authorized to note the books to show the release of this lien for these taxes and additions

RECEIVED
CLERK, CIRCUIT COURT
96 JUN 13 AM 9:59
QUEEN ANNE'S COUNTY

Name of Taxpayer ROBERT A & SHIRLEY L NICE

Residence
RT 1 BOX 444
QUEENSTOWN, MD 21658

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	106	n/a	1817

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	279-28-8517	05/26/86	06/25/96	1871.20

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 1871.20

This notice was prepared and signed at BALTIMORE, MD, on this,

the 28th day of May, 19 96.

Signature

Title Chief, SPf

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

PART 1 - RECORDING OFFICE

Form 668 (Z) (Rev. 5-94)
CAT. NO 60026I

No. 1818

United States

vs.

Edward W. Solson

Notice of Tax Lien

Filed this 10th day of June, 19 92, at 10:40 A m.

TSP 1, Folio 106

Marguerite W. Marlin

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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.

(e) **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 (e) 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 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 (e) 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

Lien # 1818

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

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

(2) Disclosure of amount of outstanding lien,-if a 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.

THIS NOTICE CORRECTS ORIGINAL NOTICE 528911862 FILED ON 08/02/89

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*
BALTIMORE	529250590	RECEIVED CLERK, CIRCUIT COURT 92 JUN 10 AM 10:40 QUEEN ANNE'S COUNTY

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 EDWARD I TOLSON

Residence KENT ISLAND VILLAGE APT 27
CHESTER, MD 21619

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).
*** CORRECTS ORIGINAL DATE IN COL. (e) ***

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	219-36-6164	06/02/86	07/02/96	
1040	12/31/85	219-36-6164	06/06/88	07/06/98	2370.01
1040	12/31/88	219-36-6164	05/22/89	06/21/99	304.63
				Total	$ 2674.64

Place of Filing: CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Original Recording Data:
11:36 1368

This notice was prepared and signed at BALTIMORE, MD., on this,

the 3rd day of June, 1992.

Signature [signature]

Title Chief, SPf

(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

1818

Form 668 (Z) 2049
(Rev. 5-94)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Use by Recording Office
DELAWARE-MARYLAND	529250590	

I certify that as to the following-name taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on June 10 19 96, is in authorized to note the books to show the release of this lien for these taxes and additions

RECEIVED
CLERK, CIRCUIT COURT
96 SEP -5 AM 9:59
QUEEN ANNE'S COUNTY

Name of Taxpayer EDWARD I NELSON

Residence KENT ISLAND VILLAGE APT 27
CHESTER, MD 21619

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
tsc-1	106		1819

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	219-36-6164	06/02/86	07/02/96	
1040	12/31/85	219-36-6164	06/06/88	07/06/98	2370.01
1040	12/31/88	219-36-6164	05/22/89	06/21/99	304.63

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 2674.64

This notice was prepared and signed at Baltimore, MD, on this,

the 20th day of August, 19 96.

Signature [signature]

Title Chief, SPT

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

PART 1 - RECORDING OFFICE

Form 668 (Z) (Rev. 5-94)
CAT. NO. 60026I

No. 1819

United States

vs.

Lawrence A. Cave

Notice of Tax Lien

Filed this 11th day of June, 1992, at 10:37 A.M.

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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 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

Lien # 1819

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

(k) **Disclosure of Certain Returns and Return information For Tax Administration Purposes.**—

(2) Disclosure of amount of outstanding lien,-If a 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.

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
BALTIMORE, MD	529250945	RECEIVED CLERK, CIRCUIT COURT 92 JUN 11 AM 10:27 QUEEN ANNE'S COUNTY

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 LAWRENCE A CAVE

Residence 201 TENNESSEE RD
STEVENSVILLE, MD 21666-9672

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	220-40-4209	02/25/91	03/27/01	9654.55

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 9654.55

This notice was prepared and signed at BALTIMORE, MD, on this,

the 4th day of June, 19 92.

Signature for D. Ghemalar ACS

Title MANAGER

(**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

6181

Form 668 (Z)
(Rev. 5-94)

Ø

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Use by Recording Office
BALTIMORE, MD	529250945	

I certify that as to the following-name taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on June 11 19 92, is in authorized to note the books to show the release of this lien for these taxes and additions

RECEIVED
CLERK'S CIRCUIT COURT
94 AUG 16 A10:17
QUEEN ANNE'S COUNTY

Name of Taxpayer LAWRENCE A CAVE

Residence
201 TENNESSEE RD
STEVENSVILLE, MD 21666-9672

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
tsp-1	106	n/a	1819

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	220-40-4209	02/25/91	03/27/01	9654.55

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 9654.55

This notice was prepared and signed at BALTIMORE, MD, on this,

the 08th day of August, 94

Signature	Title
	Chief, SPf

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

PART 1 - RECORDING OFFICE

Form 668 (Z) (Rev. 5-94)
CAT. NO 60026I

No. 1820

United States

vs.

Ralph N. Brewster
aka Wife
Wally Travis

Notice of Tax Lien

Filed this 15th day of June, 19 88, at 10:43 A.m.
In my office and recorded in Book 1301, page 186

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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 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

Lien # 1820

(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) (4), and

(B) In any case in which, 90 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, if a 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 day 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.

(k) **Disclosure of Certain Returns and Return information For Tax Administration Purposes.—**

(2) Disclosure of amount of outstanding lien.-If a 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.

THIS NOTICE CORRECTS ORIGINAL NOTICE 528719551 FILED ON 04/21/87

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
BALTIMORE	529251294

For Optional Use by Recording Office

RECEIVED
CLERK, CIRCUIT COURT
92 JUN 15 AM 10:43
QUEEN ANNE'S COUNTY

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 RALPH T ROBERTS
D/B/A QUALITY STRUCTURES

Residence PO BOX 161
SUDLENSVILLE, MD 21668

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).
*** CORRECTS ORIGINAL DATE IN COL. (e) ***

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)
941	03/31/86	52-1147858	06/09/86	07/09/96	729.56
				Total	$ 729.56

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Original Recording Data:
10:08 1156

This notice was prepared and signed at BALTIMORE, MD., on this,

the 10th day of June, 19 92.

Signature

Title Chief, SPf

(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

1820

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Form 668 (Z)
(Rev. 5-94)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Use by Recording Office
DELAWARE/MARYLAND	529251294	

I certify that as to the following-name taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on June 15 19 92, is in authorized to note the books to show the release of this lien for these taxes and additions

RECEIVED
CLERK, CIRCUIT COURT
96 JUN 13 AM 10:00
QUEEN ANNE'S COUNTY

Name of Taxpayer RALPH T ROBERTS
D/B/A QUALITY STRUCTURES

Residence PO BOX 161
SUDLENSVILLE, MD 21668

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	106	n/a	1820

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)
941	03/31/86	52-1147858	06/09/86	07/09/96	729.56
**********	**********	**********	**********	**********	**********

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 729.56

This notice was prepared and signed at BALTIMORE, MD, on this,

the 03rd day of June, 19 96

Signature

Title Chief, SPf

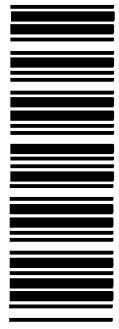
(NOTE: *Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971-2 C.B. 409)*

PART 1 - RECORDING OFFICE

Form 668 (Z) (Rev. 5-94)
CAT. NO 60026I

No. 1821

Felice Testito



U.S. Department of Justice

United States Attorney
District of Maryland

Richard D. Bennett
United States Attorney

Larry D. Adams
Assistant United States Attorney

820 United States Courthouse
101 West Lombard Street
Baltimore, MD 21201-2692

410-962-9941

FTS410-962-9941

June 12, 1992

Clerk of the Court
Circuit Court for
Queen Anne's County
Court House
Centreville, Maryland 21617

Re: United States v. Felice Sestito
Court No. JH-89-0269

Dear Clerk:

Enclosed for filing is an notice of lien for fine or penalty rendered in the above-referenced case. Pursuant to Title 28 United States Code Section 3201, the attached judgment is to be filed in the same manner in which a notice of tax lien would be filed under paragraphs (1) and (2) of 26 U.S.C. §6323(f).

We request that you record the judgment, and on your receipt to us please note your court docket reference number. A postage paid envelope is provided. Also enclosed is our check in the amount of $3.00 in payment of your recordation fee.

Thank you for your assistance in this matter. Any questions should be directed to Ms. Spence in our Financial Litigation Unit.

Very truly yours,

Richard D. Bennett
United States Attorney

By: Larry D. Adams
Larry D. Adams
Assistant United States Attorney

Enclosures

U.S. Department of Justice

United States Attorney
District of Maryland

United States Courthouse, Eighth Floor
101 West Lombard Street
Baltimore, Maryland 21201-2692

(301) 539-2940
FTS 922-4822

RECEIVED
CLERK, CIRCUIT COURT
92 JUN 17 PM 2:51
QUEEN ANNE'S COUNTY

NOTICE OF LIEN FOR FINE IMPOSED PURSUANT TO THE SENTENCING REFORM ACT OF 1984

United States Attorneys Office for
tne District of Maryland

Serial Number
104-42-9710

Notice is hereby given of a lien in favor of the United States against the property of the below named defendant. Pursuant to Title 18, United States Code, Section 3613(a), a fine 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. 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).

FED/LN 10442971O #
RECD FEE 3.00
CHECK/MO TL 3.00

#155410 C001 R01 T14:49

Name of Defendant Felice Sestito

Residence 2810 Wesleyan Drive
Church Hill, MD 21623

Amount of Fine 15,000.00

Court Imposing Judgment United States District Court
for District of Maryland

Court Number JH-89-0269

Date of Judgment May 11, 1990

Date of Entry of the Judgment May 11, 1990

Rate of Interest When Payment is Deferred by Court 18%

If payment becomes past due, possible penalties totaling 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) on May 11, 2010.

Place of Filing.

This notice was prepared and signed at the United States Attorneys Office, 101 W. Lombard Street, Room 820, Baltimore, MD 21201 on this, the 15th day of June 1992.

Richard D. Bennett
United States Attorney

By: Larry D. Adams
Larry D. Adams
Assistant United States Attorney

No. 1822

United States

vs.

Steven Gregg & Carried Dyer, Inc.

Notice of Tax Lien

Filed this 4th day of June, 19 93, at 10:19 a.m.

Form 668 (Y) (Rev. 1-91)

Recorded in Tax Lien Index 1, Folio 106

Marquette County, Michigan

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.

(e) **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 (e) 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 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 (e) 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

Lien # 1822

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

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

(2) Disclosure of amount of outstanding lien.-If a 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.

Form **668 (Y)**
(Rev. January 1991)

176

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*
BALTIMORE, MD	529252114	

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.

RECEIVED
CLERK, CIRCUIT COURT
92 JUN 24 AM10:19
QUEEN ANNE'S COUNTY

Name of Taxpayer SUPERIOR LIGHTING & ELECTRICAL SUPPLY INC
a CORPORATION

Residence PO BOX 288
CHESTER, MD 21619-0288

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)
941	09/30/90	52-1636658	04/01/91	05/01/01	2009.51
941	12/31/91	52-1636658	03/18/91	04/17/01	5228.51
				Total	$ 7238.02

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

This notice was prepared and signed at BALTIMORE, MD, on this,

the 16th day of June, 19 92.

Signature D. Shoemaker for K. STERLING

Title REVENUE OFFICER
52-01-3530

(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

Form 668 (Y) (Rev. 1-91)

Clerk (or Registrar).

Filed this 22nd day of June, 19 92, at 10:12 A.M.
Recorded in Book 196
Page 1, Folio 106
Marietta W. Marker,

Notice of Tax Lien

No. 1823

United States

vs.

Cole's Store, Inc.

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any parson liabla to pay any tax neglects or rafuses to pay tha sama aftar damand, tha amount (including any interest, additional amount, addition to tax, or assessabla panalty, togathar with any costs that may accrua in addition tharato) shall be a lian in favor of tha United States upon all proparty and rights to proparty, whathar real or parsonal, balonging to such person.

Sec. 6322. Period Of Lien.

Unless anothar data is specifically fixed by law, tha lian imposed by section 6321 shall arisa at tha tima tha assessmant is mada and shall continua until tha liability for tha amount so assessed (or a judgmant against the taxpayar arising out of such liability) is satisfied or becomes unanforceabla by raason of lapse of tima.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—Tha lian imposed by saction 6321 shall not be valid as against any purchasar, holdar of a security interest, machanic's lianor, or judgmant lian craditor until notica tharaof which meets tha requirmants of subsection (f) has baan filad by tha Secratary.

(f) **Place For Filing Notice; Form.**—

(1) Place For Filing - Tha notice referred to in subsection (a) shall be filad-

(A) Undar State Laws

(i) Raal Property - In tha casa of raal proparty, in one office within tha State (or tha county, or othar governmantal subdivision), as dasignated by tha laws of such State, in which tha proparty subject to tha lian is situtatad; and

(ii) Parsonal Proparty-In tha case of parsonal property; whathar tangibla or intangibla, in ona offica within the State (or tha county, or other governmental subdivision), as designated by the laws of such State, in which tha property subject to tha lian is situated; except that State law merely conforming to reenacting Fadaral law establishing a national filing system does not constituta a sacond office for filing as dasignated by tha laws of such State; or

(B) With Clark Of District Court-In tha office of tha clark of tha United Statas district court for tha judicial district in which tha property subject to lian is situated, whanavar tha State has not by law dasignated one offica which maets the raquiramants of subparagraph (A), or

(C) With Recordar Of Deads Of Tha District Of Columbia - In tha offica of tha Recordar of Deeds of tha District of Columbia, if tha property subject to tha lian is situatad in tha 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) Raal Property - In tha case of raal property, at its physical location; or

(B) Parsonal Property-In tha case of parsonal property, whether tangibla or intangibla, at tha residanca of tha taxpayar at the time the notice of lian is filed.

For purposas of paragraph (2) (B), the residanca of a corporation or partnarship shall be deemed to ba tha placa at which the principal axecutiva offica of tha business is located, and the residence of a taxpayar whose rasidanca is without tha United States shall be deemed to ba in tha District of Columbia.

(3) Form - Tha form and contant of tha notica rafarrad to in subsection (a) shall ba prascribad by tha Secretary. Such notica shall be valid notwithstanding any othar provision of law regarding tha form or contant of a notica of lian.

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 vahicles

Lien # 1823

(g) **Refiling Of Notice.**—For purposes of this section-

(1) **General Rule.**—Unless notica of lian is refiled in tha mannar prascribed in paragraph (2) during tha raquirad refiling parlod, such notice of lien shall be treated as filad on the data on which it is filad (in accordance with subsection (f) aftar the axpiration of such rafiling period.

(2) **Place For Filing.**—A notice of lien refiled during tha requirad rafiling parlod shall be effactiva only-

(A) If-

(i) such notice of lien is refiled in the office in which tha prior notica of lien was filed, and

(ii) in tha casa of raal property, and tha fact of rafiling is antared and recorded in an indax to the axtant required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to tha date of a rafiling of notice of lien under subparagraph (A), the Secretary received written information (in tha mannar prescribed in regulations issuad by tha Secretary) concerning a changa in tha taxpayar's residance, if a notica of such lian is also filad in accordance with subsection (f) in the State in which such residanca is locatad.

(3) **Required Refiling Period.**—In the casa of any notice of lian, tha tarm "raquired rafiling parlod" means-

(A) the one-yaar period anding 30 days aftar tha axpiration of 10 yaars after the data of tha assessmant of tha tax, and

(B) tha ona-yaar period anding with tha axpiration of 10 yaars aftar tha close of tha preceding required refiling parlod for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as tha Secratary may prescriba, tha Secretary shall issua a cartificata of releasa of any lian imposed with respect to eny internal ravanua tax not latar than 30 days aftar tha day on which -

(1) Liability Satisfied or Unanforceabla - Tha Secratary finds that tha liability for tha amount assessed, togather with all interast in respect thareof, has bean fully satisfied or has become legally unanforcaabla; or

(2) Bond Accapted-Thara is furnishad to tha Secratary and accapted by him a bond that is conditioned upon the paymant of tha amount assessed, togather with all interest in respect tharaof, within tha tima prascribad by law (including any axtansion of such tima), and that is in accordance with such raquiramants ralating to tarms, conditions, and form of tha bond and sureties thereon, as may be specifiad by such regulations.

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

(k) **Disclosure of Certain Returns and Return information For Tax Administration Purposes.—**

(2) Disclosure of amount of outstanding lian,-If a notice of lien has been filad pursuant to section 6323(f), the amount of tha outstanding obligation secured by such lien may ba disclosed to any person who furnishes satisfactory writtan avidanca that ha has a right in tha proparty subject to such lien or intends to obtain a right in such property.

Form **668 (Y)**
(Rev. January 1991)

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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*
BALTIMORE, MD	529252481	RECEIVED CLERK, CIRCUIT COURT 92 JUN 24 AM 10: 19 QUEEN ANNE'S COUNTY

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 ASHE & SONS INC , a CORPORATION

Residence RT 1 BOX 129C
CHURCH HILL, MD 21623-9607

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)
941	12/31/90	52-1399036	04/01/91	05/01/01	5857.73
941	03/31/91	52-1399036	06/17/91	07/17/01	94.56
				Total	$ 5952.29

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

This notice was prepared and signed at BALTIMORE, MD, on this,

the 18th day of June, 19 92.

Signature Richard Manely for ACS

Title MANAGER

(**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

1823

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19_____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

Form 668(Z) (Rev. 4-84)

Hx

S

Form **668(Z)**
(Rev. April 1984)

256

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	529252481	

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on June 24, 19 92, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
94 MAY -6 AM 10:24
QUEEN ANNE'S COUNTY

Name of Taxpayer ASHE & SONS INC , a CORPORATION

Residence RT 1 BOX 129C
CHURCH HILL, MD 21623-9607

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	1823

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)
941	12/31/90	52-1399036	04/01/91	05/01/01	5857.73
941	03/31/91	52-1399036	06/17/91	07/17/01	94.56
**********	**********	**********	**********	**********	**********

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 5952.29

This certificate was prepared and signed at BALTIMORE, MD, on this, the 03rd day of May, 19 94.

Signature Joann Howard

Title Chief, SPf

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

☆ U.S. GOVERNMENT PRINTING OFFICE: 1993—312-748/70412

E.I. NO. 25-0501000

No. 1824

United States

vs.

Queen Ann Title Corp

Notice of Tax Lien

Filed this 2 5th day of June, 19 92, at 10:29 A m.

BPL Folio 106

Maynette W. Martin

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liebla to pay any tax naglects or rafusas to pay tha sama aftar damand, tha amount (including any intarest, additionel emount, addition to tax, or assessabla panalty, togathar with any costs that may accrua in addition tharato) shall ba a lian in favor of tha Unitad States upon all proparty and rights to property, whethar raal or parsonal, balonging to such parson.

Sec. 6322. Period Of Lien.

Unlass anothar data is spacifically fixad by law, tha lian imposed by section 6321 shall arise at tha tima tha assassmant is mada and shall continua until tha liability for tha amount so assessed (or a judgmant against tha taxpayar arising out of such liability) is satisfiad or becomas unanforceabla by raason of lapsa of tima.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—Tha lien imposad by section 6321 shall not ba valid as against any purchasar, holdar of a sacurity intarest, mechanic's lianor, or judgmant lian craditor until notica tharaof which meets tha requiremants of subsection (f) has bean filad by tha Secratary.

(f) **Place For Filing Notice; Form.**—

(1) Placa For Filing - Tha notice rafarred to in subsection (a) shall be filad-

(A) Undar Stata Laws

(i) Raal Proparty - In tha casa of raal proparty, in ona office within tha Stata (or tha county, or othar govarnmantal subdivision), as dasignatad by tha laws of such Stata, in which tha proparty subjact to tha lian is situtated; and

(ii) Parsonal Proparty-In tha casa of parsonal proparty, whathar tangibla or intangibla, in ona office within tha Stata (or tha county, or othar govarnmantal subdivision), as dasignatad by the laws of such State, in which tha proparty subject to tha lian is situated; axcapt that Stata law maraly conforming to raanacting Federal law astablishing a national filing systam does not constituta a second offica for filing as dasignated by tha laws of such Stata; or

(B) With Clark Of District Court-In tha offica of tha clark of tha United Statas district court for tha judicial district in which tha proparty subject to lian is situetad, whanavar tha Stata has not by law dasignatad ona office which maats tha requiramants of subparagraph (A), or

(C) With Racordar Of Deeds Of Tha District Of Columbia - In the offica of tha Racorder of Daeds of tha District of Columbia, if tha proparty subjact to tha tian is situated in tha District of Columbia.

(2) Situs Of Proparty Subject To Lian - For purposes of paragraphs (1) and (4), proparty shall ba daamad to ba situatad-

(A) Raal Proparty - In tha case of real proparty, at its physical locetion; or

(B) Parsonal Proparty-In tha casa of parsonal property, whathar tangibla or intangibla, at tha rasidanca of tha taxpayar at tha tima tha notica of lian is filed.

For purposes of paragraph (2) (B), tha rasidanca of a corporation or partnarship shall ba deemed to be tha placa at which tha principal axacutiva office of tha business is located, and tha residanca of a taxpayar whosa residance is without tha United Statas shall be deemed to be in the District of Columbia.

(3) Form - Tha form and contant of tha notica refarred to in subsaction (a) shall be prescribed by tha Secratary. Such notice shall ba valid notwithstanding any othar provision of law regarding tha form or contant of a notice of lian.

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 vahicles
3. Personal property purchased at retail

Lien # 1824

(g) **Refiling Of Notice.**—For purposes of this section-

(1) **General Rule.**—Unless notica of lien is rafilad in tha manner prascribad in paragraph (2) during tha required rafiling period, such notica of lian shall be traated as filad on tha data on which it is filed (in accordanca with subsection (f) aftar tha axpiration of such refiling period.

(2) **Place For Filing.**—A notice of lian rafilad during tha requirad rafiling parlod shall ba effactiva only-

(A) If-

(i) such notica of lian is rafilad in tha offica in which tha prior notice of lian was filed, and

(ii) in tha casa of raal proparty, and tha fact of rafiling is antarad and racordad in an indax to tha axtant raquired by subsaction (f) (4), and

(B) in any case in which, 90 days or more prior to the data of a refiling of notice of lien under subparagraph (A), the Secretary received written information (in the mennar prascribed in regulations issuad by tha Secratary) concerning a changa in tha taxpayar's residanca, if a notica of such lian is also filed in accordanca with subsaction (f) in tha Stata in which such rasidanca is locatad.

(3) **Required Refiling Period.**—In tha case of any notice of lian, tha tarm "raquirad rafiling period" maans-

(A) tha one-yaar parlod anding 30 days aftar tha axpiration of 10 yaars aftar tha data of tha assassmant of tha tax, and

(B) tha one-yaar parlod anding with tha axpiration of 10 yaars aftar tha closa of tha praceding raquired rafiling period for such notica of lian.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such ragulations as tha Secratary may prascriba, tha Secratary shall issua a cartificata of ralaase of any lian imposed with raspect to any internal ravanua tax not letar than 30 days aftar tha day on which -

(1) Liability Satisfied or Unanforceabla - Tha Secratary finds that tha liability for tha amount assessed, togathar with all intarest in raspect thareof, has been fully satisfiad or has becoma legally unanforceabla; or

(2) Bond Accapted-Thara is furnished to tha Secratary and accepted by him a bond that is conditioned upon tha paymant of tha amount assassed, togathar with all intarast in respect tharaof, within tha tima prascribed by law (including any axtansion of such tima), and that is in accordanca with such raquiramants ralating to tarms, conditions, and form of tha bond and suraties thareon, as may ba specifiad by such regulations.

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

(k) **Disclosure of Certain Returns and Return information For Tax Administration Purposes.**—

(2) Disclosure of amount of outstanding lian,-if a notica of lian has bean filad pursuant to section 6323(f), tha amount of tha outstanding obligation securad by such lian may be disclosad to any parson who furnishas satisfactory writtan evidanca that ha has a right in tha proparty subjact to such lian or intands to obtain a right in such property.

Form 668 (Y)
(Rev. January 1991)

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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
BALTIMORE, MD	529252570	

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.

RECEIVED
CLERK, CIRCUIT COURT
92 JUN 25 AM 10:29
QUEEN ANNE'S COUNTY

Name of Taxpayer QUEEN ANN TITLE CORPORATION , a CORPORATION

Residence 1ØØ3 THOMPSON CREEK BOS PARK
STEVENSVILLE, MD 21666-2519

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)
941	Ø6/3Ø/9Ø	52-1520917	Ø9/23/91	1Ø/23/Ø1	26.67
941	Ø9/3Ø/9Ø	52-1520917	Ø9/23/91	1Ø/23/Ø1	27.11
941	12/31/9Ø	52-1520917	Ø9/23/91	1Ø/23/Ø1	1447.Ø2
				Total	$ 15ØØ.8Ø

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

This notice was prepared and signed at BALTIMORE, MD, on this,

the 18th day of June, 19 92.

Signature for ACS

Title MANAGER

(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

No. 1825

United States

vs.

David C. & Glenys Munro

Notice of Tax Lien

Filed this 23rd day of June, 19 93, at 10:39 A.M.

Pursuant to 26 USC 6321, 6322, 6323

Marguerite O. Munn

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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 requirments 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 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

Lien # 1825

(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) (4), and

(B) In any case in which, 90 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, if a 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 day 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.

(k) **Disclosure of Certain Returns and Return information For Tax Administration Purposes.—**

(2) Disclosure of amount of outstanding lien.-If a 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.

Form **668 (Y)**
(Rev. January 1991)

199

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*
BALTIMORE, MD	529252744	

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.

RECEIVED
CLERK, CIRCUIT COURT
92 JUN 25 AM 10:29
QUEEN ANNE'S COUNTY

Name of Taxpayer DAVID C & JANEY L MINDER

Residence RT 1 BOX 70 A
MARYDEL, MD 21649-9613

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	12/31/87	211-40-4969	05/30/88	06/29/98	3370.99
1040	12/31/88	211-40-4969	03/16/92	04/15/02	5255.72

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 8626.71

This notice was prepared and signed at BALTIMORE, MD, on this,

the 18th day of June, 19 92.

Signature for K. STERLING

Title REVENUE OFFICER
52-01-3530

(**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

1825

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Form 668 (Z)
(Rev. 5-94)

O

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Use by Recording Office
BALTIMORE, MD	529252744	

I certify that as to the following-name taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of Internal revenue tax lien was filed on June 25 19 92, is in authorized to note the books to show the release of this lien for these taxes and additions

RECEIVED
CLERK, CIRCUIT COURT
95 JUN -7 AM 9:14
QUEEN ANNE'S COUNTY

Name of Taxpayer DAVID C & JANEY L MINDER

Residence RT 1 BOX 70 A
MARYDEL, MD 21649-9613

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	1825

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	12/31/87	211-40-4969	05/30/88	06/29/98	3370.99
1040	12/31/88	211-40-4969	03/16/92	04/15/02	5255.72
**********	**********	**********	**********	**********	**********

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 8626.71

This notice was prepared and signed at BALTIMORE, MD, on this,

the 22nd day of May, 1995.

Signature [signature]

Title Chief, SPf

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

PART 1 - RECORDING OFFICE

Form 668 (Z) (Rev. 5-94)
CAT. NO 60026I

No. 1826

United States

vs.

Kevin B. Gunn

Notice of Tax Lien

Filed this 29th day of June, 1992 at 10:49 A.m.

Rpt. Dist. 158

Maywetole Marlin

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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.

(e) **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 (e) 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 situtated; 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 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 (e) 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

Lien # 1826

(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) (4), and

(B) in any case in which, 90 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, if a 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.

(e) **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 day 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.

(k) **Disclosure of Certain Returns and Return information For Tax Administration Purposes.**—

(2) Disclosure of amount of outstanding lien,-If a 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.

Form 668 (Y) (Rev. 1-91)

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*
BALTIMORE, MD	529252290	

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.

RECEIVED
CLERK, CIRCUIT COURT
92 JUN 29 AM 10:49
QUEEN ANNE'S COUNTY

Name of Taxpayer KEVIN B QUINN

Residence PO BOX 387
STEVENSVILLE, MD 21666-0387

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	12/31/90	214-66-2202	11/04/91	12/04/01	9427.28

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 9427.28

This notice was prepared and signed at BALTIMORE, MD, on this,

the 18th day of June, 19 92.

Signature for T. Brooke ACS

Title MANAGER

(**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

1826

5

Form 668 (Z)
(Rev. 6-94)

Ø

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Use by Recording Office
BALTIMORE, MD	529252290	

I certify that as to the following-name taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on June 29 19 92, is in authorized to note the books to show the release of this lien for these taxes and additions

RECEIVED
CLERK, CIRCUIT COURT
91 JUN 30 A11:59
QUEEN ANNE'S COUNTY

Name of Taxpayer KEVIN B QUINN

Residence PO BOX 387
STEVENSVILLE, MD 21666-0387

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	108	n/a	1826

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	12/31/90	214-66-2202	11/04/91	12/04/01	9427.28
**********	**********	**********	**********	**********	**********

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 9427.28

This notice was prepared and signed at BALTIMORE, MD, on this,

the 13th day of June, 1991.

Signature L. Howard

Title Chief, SPf

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

PART 1 - RECORDING OFFICE

Form 668 (Z) (Rev. 5-94)
CAT. NO 60028I

No. 1827

United States

vs.

Robert J. Wolfe

Notice of Tax Lien

Filed this 1st day of July, 19 92, at 10:37 A.M.

TSPT, folio 108

Margaret Ex. Mendez

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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 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.

Lien # 1827

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

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

(2) Disclosure of amount of outstanding lien,-If a 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.

THIS NOTICE CORRECTS ORIGINAL NOTICE 528907395 FILED ON 05/03/89

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
BALTIMORE	529253023	

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.

RECEIVED
CLERK, CIRCUIT COURT
92 JUL -1 AM 10: 32
QUEEN ANNE'S COUNTY

Name of Taxpayer ROBERT J WEBBER

Residence 108 1/2 LONG CREEK DR
STEVENSVILLE, MD 21666

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).

*** CORRECTS ORIGINAL DATE IN COL. (e) ***

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)
941	03/31/86	52-1448876	08/24/87	09/23/97	6271.44
941	09/30/86	52-1448876	08/17/87	09/16/97	1465.49
941	12/31/86	52-1448876	08/17/87	09/16/97	2272.20
941	03/31/87	52-1448876	08/24/87	09/23/97	4620.60
941	06/30/87	52-1448876	11/23/87	12/23/97	253.97
941	09/30/87	52-1448876	04/04/88	05/04/98	2474.07
940	12/31/85	52-1448876	06/23/86	07/23/96	1504.75
940	12/31/86	52-1448876	08/24/87	09/23/97	5656.03

Place of Filing: CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 24518.55

Original Recording Data: f176
11:25 162 1344

This notice was prepared and signed at BALTIMORE, MD. , on this,

the 24th day of June , 19 92 .

Signature [signature]

Title Chief, SPf

(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

1827

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Form 668(Z) 2282
(Rev.8-97)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Use by Recording Office
DELAWARE-MARYLAND	529253023	

I certify that the following-named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on July 01, 1992, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
98 OCT -7 PM 12:48
QUEEN ANNE'S COUNTY

Name of Taxpayer ROBERT J WEBBER

Residence 108 1/2 LONG CREEK DR
STEVENSVILLE, MD 21666

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	1827

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)
941	06/30/1987	52-1448876	11/23/1987	12/23/1997	253.97
941	09/30/1987	52-1448876	04/04/1988	05/04/1998	2474.07
941	03/31/1986	52-1448876	08/24/1987	09/23/1997	6271.44
941	09/30/1986	52-1448876	08/17/1987	09/16/1997	1465.49
941	12/31/1986	52-1448876	08/17/1987	09/16/1997	2272.20
941	03/31/1987	52-1448876	08/24/1987	09/23/1997	4620.60
940	12/31/1985	52-1448876	06/23/1986	07/23/1996	1504.75
940	12/31/1986	52-1448876	08/24/1987	09/23/1997	5656.03
**********	**********	**********	**********	**********	**********

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 24518.55

This notice was prepared and signed at Baltimore, MD, on this,

the 25th day of September 1998

Signature	Title
	Chief, SPF

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

PART 1 - RECORDING OFFICE

Form 668 (Z) (Rev. 8-97)
CAT. NO 600261

No. 1828

United States

vs.

Ethel E. Collins

Notice of Tax Lien

Filed this 1st day of July 19 82 at 10:30 A m.

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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 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-

Lien # 1828

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

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

(2) Disclosure of amount of outstanding lien,-If a 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.

THIS NOTICE CORRECTS ORIGINAL NOTICE 528802054 FILED ON 02/09/88

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
BALTIMORE	529253101	RECEIVED CLERK, CIRCUIT COURT 92 JUL -1 AM 10:32 QUEEN ANNE'S COUNTY

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 ETHEL E. COLLINS

Residence BOX #224
CRUMPTON, MD 21628

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). CORRECTS ORIGINAL DATE IN COL. (e) ***

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	215-62-0187	06/23/86	07/23/96	2286.40
1040	12/31/86	215-62-0187	06/01/87	07/01/97	1790.84

Place of Filing CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 4077.24

Original Recording Data: 1
10:10 70 1225

This notice was prepared and signed at BALTIMORE, MD., on this,

the 24th day of June, 19 92.

Signature D. Vanmeter [signature]

Title Chief, SPf

(**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

No. 1829

United States

vs.

Cornelius D. Boyle

Notice of Tax Lien

Filed this 6th day of July, 19 92, at 11:19 A.m.

TSP1, folio 108

Marjorie W. Marker

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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 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

Lien # 1829

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

(k) **Disclosure of Certain Returns and Return information For Tax Administration Purposes.**—

(2) Disclosure of amount of outstanding lien,-If a 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.

Form **668 (Y)**

(Rev. January 1991)

Ø

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*
BALTIMORE, MD	529253353	

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.

RECEIVED
CLERK, CIRCUIT COURT
92 JUL -6 AM 11:19
QUEEN ANNE'S COUNTY

Name of Taxpayer CORNELIUS D BOYLE

Residence R R 1 BOX 48
CENTREVILLE, MD 21617-9611

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	12/31/88	142-26-6555	08/19/91	09/18/01	46324.00

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 46324.00

This notice was prepared and signed at BALTIMORE, MD, on this,

the 25th day of June, 19 92.

Signature for D. Nonemaker ACS

Title MANAGER

(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

1829

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Form 668 (Z)
(Rev. 5-94)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Use by Recording Office
BALTIMORE, MD	529253353	

I certify that as to the following-name texpayer, the requirements of section 6325 (e) of the Internel Revenue Code heve been satisfied for the taxes listed below and for eil statutory additions. Therefore, the lien provided by Code section 6321 for these taxes end additions hes been released. The proper officer in the office where the notice of Internal revenue tax lien was filed on July 06 19 92, is in authorized to note the books to show the release of this lien for these taxes and additions

RECEIVED
CLERK, CIRCUIT COURT
96 JAN 12 AM 10:59
QUEEN ANNE'S COUNTY

Name of Taxpayer CORNELIUS D BOYLE

Residence R R 1 BOX 48
CENTREVILLE, MD 21617-9611

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	108	n/a	1829

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	12/31/88	142-26-6555	08/19/91	09/18/01	46324.00
**********	**********	**********	**********	**********	**********

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 46324.00

This notice was prepared and signed at BALTIMORE, MD, on this,

the 12th day of December, 19 95.

Signature

Title Chief, SPf

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

PART 1 - RECORDING OFFICE

Form 668 (Z) (Rev. 5-94)
CAT. NO 60026I

No. 1830

United States

vs.

Poseidon Restaurant
Hemingways Restaurant

Notice of Tax Lien

Filed this 6th day of July, 19 93, at 11:19 A m.
TS Pl. Jfw 108
Margaretta W. Marlin
Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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.

(e) **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 (e) 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 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

Lien # 1830

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

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

(2) Disclosure of amount of outstanding lien,-If a 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.

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*
BALTIMORE, MD	529253411	

RECEIVED
CLERK, CIRCUIT COURT
92 JUL -6 AM 11:19
QUEEN ANNE'S COUNTY

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 POSEIDON RESTAURANT , a CORPORATION
HEMINGWAYS RESTAURANT

Residence PO BOX 841
STEVENSVILLE, MD 21666-0841

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)
941	06/30/91	52-1248762	02/24/92	03/25/02	18347.14
941	09/30/91	52-1248762	12/09/91	01/08/02	4295.92
941	12/31/91	52-1248762	03/23/92	04/22/02	12322.61

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 34965.67

This notice was prepared and signed at BALTIMORE, MD, on this,

the 25th day of June, 19 92.

Signature for D. Rohemaker ACS

Title MANAGER

(**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

No. 1831

United States

vs.

Bonney E. Scott

Notice of Tax Lien

Filed this 8th day of July, 1992, at 10:08 A.M.

TSP1, filed 188

Maryanne W. Mandlin

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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 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

Lien # 1831

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

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

(2) Disclosure of amount of outstanding lien,-If a 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.

THIS NOTICE CORRECTS ORIGINAL NOTICE 529007900 FILED ON 04/25/90

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
BALTIMORE	529253727	

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.

RECEIVED
CLERK, CIRCUIT COURT
92 JUL -8 AM 10:08
QUEEN ANNE'S COUNTY

Name of Taxpayer RONNEY E. SCOTT

Residence P. O. BOX 771
STEVENSVILLE, MD 21666

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).

*** CORRECTS ORIGINAL DATE IN COL. (e) ***

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	12/31/83	219-28-6993	06/30/86	07/30/96	1176.81
1040	12/31/84	219-28-6993	11/10/86	12/10/96	905.71
				Total	$ 2082.52

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Original Recording Data: 1
10:23 84 1445

This notice was prepared and signed at BALTIMORE, MD., on this,

the 1st day July, 1992.

Signature

Title Chief, SPf

(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

1831

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Form 668 (Z)[2043]
(Rev. 5-94)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Use by Recording Office
DELAWARE-MARYLAND	529253727	

I certify that as to the following-name taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on July 08 19 92, is in authorized to note the books to show the release of this lien for these taxes and additions

RECEIVED
CLERK, CIRCUIT COURT
95 DEC -9 PM 2:14
QUEEN ANNE'S COUNTY

Name of Taxpayer RONNEY E. SCOTT

Residence P. O. BOX 771
STEVENSVILLE, MD 21666

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	108		1831

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	12/31/83	219-28-6993	06/30/86	07/30/96	1176.81
1040	12/31/84	219-28-6993	11/10/86	12/10/96	905.71
**********	**********	**********	**********	**********	**********

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 2082.52

This notice was prepared and signed at Baltimore, MD, on this,

the 12th day of November, 19 96.

Signature [signature]

Title Chief, SPf

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

PART 1 - RECORDING OFFICE

Form 668 (Z) (Rev. 5-94)
CAT. NO 60026I

No. 1832

United States

vs.

Dale A. Dawson

Notice of Tax Lien

Filed this 23rd day of July, 19 92, at 10:03 A m.

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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.

(e) **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 (e) 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 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 (e) 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

Lien # 1832

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

(k) **Disclosure of Certain Returns and Return information For Tax Administration Purposes.**—

(2) Disclosure of amount of outstanding lien,-if a 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.

Form **668 (Y)**
(Rev. January 1991)

60

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number
BALTIMORE, MD	529254557

For Optional Use by Recording Office

RECEIVED
CLERK, CIRCUIT COURT
92 JUL 23 AM 10:02
QUEEN ANNE'S COUNTY

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 DALE A DARDEN

Residence 3600 CRATER DR
DAVIDSONVILLE, MD 21035-1201

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	12/31/88	216-44-5256	07/15/91	08/14/01	141854.36

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 141854.36

This notice was prepared and signed at BALTIMORE, MD, on this,

the 14th day of July, 19 92.

Signature D. Greenaker
for L. WALKER

Title REVENUE OFFICER
52-01-2433

(**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

#1832

--*--

Form 668 (Z)
(Rev. 5-94)

607

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Use by Recording Office
BALTIMORE, MD	529254557	

I certify that as to the following-name taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on July 23 19 92, is in authorized to note the books to show the release of this lien for these taxes and additions

RECEIVED
CLERK, CIRCUIT COURT
95 OCT -5 AM 9:46
QUEEN ANNE'S COUNTY

Name of Taxpayer DALE A DARDEN

Residence 3600 CRATER DR
DAVIDSONVILLE, MD 21035-1201

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	1832

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	12/31/88	216-44-5256	07/15/91	08/14/01	141854.36

RECORDING FEE 3.00
TOTAL 3.00
Rest QA01 Rcpt # 19856
SH RCB Blk # 270
Oct 05, 1995 09:47 am

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 141854.36

This notice was prepared and signed at BALTIMORE, MD, on this,

the 03rd day of October, 19 95.

Signature	Title
[signature]	Chief, SPf

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

PART 1 - RECORDING OFFICE

Form 668 (Z) (Rev. 5-94)
CAT. NO 60026I

Form 668 (Y) (Rev. 1-91)

Filed this 23rd day of July, 1993, at 10:05 A m.
Marcelo Mendez
Clerk (or Registrar).

Notice of Tax Lien

United States
vs.
Cuan Chey Langdung

No. 1833

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.

(e) **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 (e) 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 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 (e) 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

Lien # 1833

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

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

(2) Disclosure of amount of outstanding lien,-If a 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.

Form 668 (Y) (Rev. January 1991) | 181

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District: BALTIMORE, MD

Serial Number: 529254098

For Optional Use by Recording Office

RECEIVED
CLERK, CIRCUIT COURT
92 JUL 23 AM 10:02
QUEEN ANNE'S COUNTY

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: CORSICA WHARF INN INCORPORATED
a CORPORATION

Residence: RT 4 BOX 631 % THOMAS F. MURPHY
CENTREVILLE, MD 21617-9804

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)
941	06/30/91	52-1606478	05/21/92	06/20/02	5888.10
941	09/30/91	52-1606478	05/21/92	06/20/02	3843.26
941	12/31/91	52-1606478	05/21/92	06/20/02	4743.57
940	12/31/91	52-1606478	05/21/92	06/20/02	1419.61

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 15894.54

This notice was prepared and signed at BALTIMORE, MD, on this,

the 7th day of July, 19 92.

Signature: W. Blackmore
for K. STERLING

Title: REVENUE OFFICER
52-01-3530

(**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)

No. 1834

United States

vs.

James L. Brown
Unauthorized Entry,
etc.

Notice of Tax Lien

Filed this 22nd day of July, 19 92, at 10:42 A.M.
Pittsburgh, Pa.
Marguerite Mann
Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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 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

Lien # 1834

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

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

(2) Disclosure of amount of outstanding lien.-If a 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.

Form **668 (Y)**
(Rev. January 1991)

181

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*
BALTIMORE, MD	529254102	

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.

RECEIVED
CLERK, CIRCUIT COURT
92 JUL 23 AM 10: 02
QUEEN ANNE'S COUNTY

Name of Taxpayer JAMES F BOWSER CONTRACT HAULING INC
a CORPORATION

Residence RT 1 BOX 230A
GRASONVILLE, MD 21638-9801

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)
941	12/31/91	52-1477674	03/30/92	04/29/02	245.50
941	03/31/92	52-1477674	06/15/92	07/15/02	520.74
940	12/31/88	52-1477674	06/08/92	07/08/02	246.90
940	12/31/91	52-1477674	03/16/92	04/15/02	190.03
8278	12/31/88	52-1477674	09/09/91	10/09/01	4627.50

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 5830.67

This notice was prepared and signed at BALTIMORE, MD, on this,

the 7th day of July, 19 92.

Signature W. Blackmore
for K. STERLING

Title REVENUE OFFICER
52-01-3530

(**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

2282

DELAWARE-MARYLAND 82925A102

July 29

92

JAMES F BOWSER CONTRACT HAULING INC
a Corporation

RT 1 BOX 230A
GRASONVILLE, MD 21638-9801

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	1834

941	12/31/91	82-147767A	03/30/92	04/29/02	246.80
941	03/31/92	82-147767A	06/15/92	07/15/02	820.74
940	12/31/88	82-147767A	06/08/92	07/08/02	246.90
940	12/31/91	82-147767A	03/16/92	04/15/02	190.03
8278	12/31/88	82-147767A	09/09/91	10/09/01	4427.80

****

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617 5830.67

Baltimore, MD

15th August 97

Chief, SPF

Form 668 (Z) 8282
(Rev. 5-94)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Use by Recording Office
DELAWARE-MARYLAND	529254102	

I certify that as to the following-name taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on July 23 19 92, is in authorized to note the books to show the release of this lien for these taxes and additions

RECEIVED
CLERK, CIRCUIT COURT
97 AUG 22 PM 1:02
QUEEN ANNE'S COUNTY

Name of Taxpayer JAMES F BOWSER CONTRACT HAULING INC
a Corporation

Residence RT 1 BOX 230A
GRASONVILLE, MD 21638-9801

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	1834

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)
941	12/31/91	52-1477674	03/30/92	04/29/02	245.50
941	03/31/92	52-1477674	06/15/92	07/15/02	520.74
940	12/31/88	52-1477674	06/08/92	07/08/02	246.90
940	12/31/91	52-1477674	03/16/92	04/15/02	190.03
8278	12/31/88	52-1477674	09/09/91	10/09/01	4627.50

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 5830.67

This notice was prepared and signed at Baltimore, MD, on this,

the 15th day of August, 19 97.

Signature	Title
	Chief, SPF

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

PART 1 - RECORDING OFFICE

Form 668 (Z) (Rev. 5-94)
CAT. NO 60026I

No. 1835

United States

vs.

Elizabeth A. Hare
a/k/a
Elizabeth A. Flowers

STATE OF MARYLAND,
QUEEN ANNE'S COUNTY, ss
I HEREBY CERTIFY
THIS Notice
RECEIVED FOR RECORD THIS 23rd
DAY OF July 1992 AT 10:03 A.M.
RE ..... AND RECORDED IN
LIBER TSP1, folio 108 Fed Tax Lien
RECORD BOOK FOR QUEEN ANNE'S
COUNTY
Marguerite W. Mankin

Lien # 1835

ABSTRACT OF JUDGMENT

NOTICE

Pursuant to Title 28, United States Code, Section 3201, this judgment, upon the filing of this abstract in the manner in which a otice of tax lien would be filed under paragraphs (1) and (2) of 26 U.S.C. §6323(f), creates a lien on all real property of the defendant(s) and has priority over all other liens or encumbrances which are perfected later in time. The lien created by this section is effective, unless satisfied, for a period of 20 years and may be renewed by filing a notice of renewal. If such notice of renewal is filed before the expiration of the 20 year period to prevent the expiration of the lien and the court approves the renewal, the lien shall relate back to the date the judgment is filed.

Names and Addresses of Parties against whom judgments have been obtained	Names of Parties in whose favor judgments have been obtained
Elizabeth A. Hare a/k/a Elizabeth A. Flowers 1860 Harbor Drive Chester, MD 21619	United States of America Plaintiff v. Elizabeth A. Hare a/k/a Elizabeth A. Flowers Defendant

FILED
LODGED
ENTERED
JUL - 8 1992
CLERK U.S. DISTRICT COURT
DISTRICT OF MARYLAND
DEPUTY

Amount of Judgment	Names of Creditors' Attorneys	Docketed
$ 6,072.14 (principal of $2,900.00, cost of $95.50 and interest in the amount of $3,076.64 through October 3, 1991)	United States Attorney District of Maryland United States Courthouse Eighth Floor 101 West Lombard Street Baltimore, Maryland 21201-2692 Attn: Financial Litigation Unit	N-92-128-C FED/LN 0 W RECD FEE 3.00 CHECK/MO TL 3.00 #169930 C001 R01 T10:02

UNITED STATES OF AMERICA, CLERK'S OFFICE U.S. DISTRICT COURT FOR THE

DISTRICT OF _____
SS.

I CERTIFY, That the foregoing is a correct Abstract of the Judgment entered or registered by this Court.

Date, [City] July 8, 1992

Jon A Hare, Clerk.

By [signature], Deputy Clerk.

RECEIVED
CLERK, CIRCUIT COURT
92 JUL 23 AM 10: 03
QUEEN ANNE'S COUNTY

RECEIVED
CLERK CIRCUIT COURT
99 MAR 17 AM 10:52
QUEEN ANNE'S COUNTY

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MARYLAND

UNITED STATES OF AMERICA,

Plaintiff

v. : Court No. N-92-128-C

ELIZABETH A. HARE,

Defendant

RECORDING FEE 3.00
TOTAL 3.00
Rec# 04491 Rcpt # 65491
SM RCB Blk # 1793
Mar 17, 1999 10:53 am

ORDER OF SATISFACTION

Please enter the judgment in the above-entitled action, to include principal, interest, and costs, as PAID, SETTLED, and SATISFIED.

Respectfully submitted,

Lynne A. Battaglia
United States Attorney

By: Tamera L. Fine

Tamera L. Fine
Assistant United States Attorney
6625 United States Courthouse
101 West Lombard Street
Baltimore, Maryland 21201-2692
410/209-4800
Trial Bar No. 024751

CERTIFICATE OF SERVICE

I HEREBY CERTIFY this 24th day of August, 1998, that a copy of the foregoing Substitution of Counsel was mailed first class, postage prepaid to Elizabeth A. Hare, 1860 Harbor Drive, Chester, Maryland 21619, defendant.

Tamera L. Fine
Assistant United States Attorney

1835

No. 1836

United States

vs.

~~Elizabeth~~ Cellular Services, Inc.

Notice of Tax Lien

Filed this 24th day of July, 19 92, at 11:02 A.m.

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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.

(e) **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 (e) 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 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 (e) 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. [illegible]

Lien # 1836

(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) (4), and

(B) in any case in which, 90 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, if a 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.

(e) **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 day 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.

(k) **Disclosure of Certain Returns and Return information For Tax Administration Purposes.**—

(2) Disclosure of amount of outstanding lien,-If a 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.

Form **668 (Y)**
(Rev. January 1991)

Ø

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*
BALTIMORE, MD	529254765	

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 CELLULAR SERVICES INC , a CORPORATION

Residence 147 G 1 MORGAN NECK RD
QUEENSTOWN, MD 21658

RECEIVED
CLERK, CIRCUIT COURT
92 JUL 24 AM 11:02
QUEEN ANNE'S COUNTY

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)
941	12/31/88	52-1525754	11/25/91	12/25/Ø1	273.35
941	Ø6/3Ø/89	52-1525754	Ø2/12/9Ø	Ø3/14/ØØ	16Ø5.3Ø
941	Ø9/3Ø/89	52-1525754	Ø2/19/9Ø	Ø3/21/ØØ	18ØØ.55
94ØE	12/31/89	52-1525754	Ø4/27/92	Ø5/27/Ø2	588.11

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 4267.31

This notice was prepared and signed at BALTIMORE, MD, on this,

the 16th day of July, 19 92.

Signature for ACS

Title MANAGER

(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

No. 1837

United States

vs.

R. Dale Witt

Notice of Tax Lien

Filed this 29th day of July, 1992, at 10:55 A.M.

Bill Fisher 108

Maynette W. Martin

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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 (e) 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 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

Lien # 1837

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

(k) **Disclosure of Certain Returns and Return information For Tax Administration Purposes.**—

(2) Disclosure of amount of outstanding lien,-If a 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.

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*
BALTIMORE, MD	529255494	

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.

RECEIVED
CLERK, CIRCUIT COURT
92 JUL 29 AM 10:55
QUEEN ANNE'S COUNTY

Name of Taxpayer R DRAKE WITTE

Residence 91 BENNETT POINT RD
QOEENSTOWN, MD 21658

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	12/31/89	219-54-0392	11/12/90	12/12/00	1948.19
1040	12/31/90	219-54-0392	10/07/91	11/06/01	2718.46
				Total	$ 4666.65

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

This notice was prepared and signed at BALTIMORE, MD, on this,

the 23rd day of July, 19 92.

Signature L. Howard ACS

Title MANAGER

(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

1837

--*--

Form 668(Z) 2282
(Rev.8-97)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Use by Recording Office
DELAWARE-MARYLAND	529255494	

I certify that the following-named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of Internal revenue tax lien was filed on July 29, 1992, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
98 SEP 23 AM 11:41
QUEEN ANNE'S COUNTY

Name of Taxpayer R DRAKE WITTE

Residence 91 BENNETT POINT RD
QUEENSTOWN, MD 21658

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	108	n/a	1837

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	12/31/1989	219-54-0392	11/12/1990	12/12/2000	1948.19
1040	12/31/1990	219-54-0392	10/07/1991	11/06/2001	2718.46
**********	**********	**********	**********	**********	**********

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 4666.65

This notice was prepared and signed at Baltimore, MD, on this,

the 18th day of September 1998

Signature

Title Chief, SPF

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

PART 1 - RECORDING OFFICE

Form 668 (Z) (Rev. 8-97)
CAT. NO 600261

No. 1838

United States

vs.

William Wray Wingate

Notice of Tax Lien

Filed this 3rd day of Oct., 19 88, at 10:52 A.M.

Marguerite Mahlon Ross
Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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.

(e) **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 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

Lien # 1838

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

(k) **Disclosure of Certain Returns and Return information For Tax Administration Purposes.—**

(2) Disclosure of amount of outstanding lien.-If a 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 evidance that he has a right in the property subject to such lien or intends to obtain a right in such property.

Form **668 (Y)** (Rev. January 1991) | 90

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
BALTIMORE, MD	529255076	

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.

RECEIVED
CLERK, CIRCUIT COURT
92 AUG -3 AM 10: 54
QUEEN ANNE'S COUNTY

Name of Taxpayer WILLIAM HARVEY WINGATE

Residence 100 OREGON DRIVE
STEVENSONVILLE,, MD 21666

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	12/31/89	220-16-9663	05/18/92	06/17/02	44885.08
1040	12/31/90	220-16-9663	05/18/92	06/17/02	19333.20

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 64218.28

This notice was prepared and signed at BALTIMORE, MD, on this,

the 21st day of July, 19 92.

Signature for L. MC PHERSON

Title REVENUE OFFICER
52-01-1409

(**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)

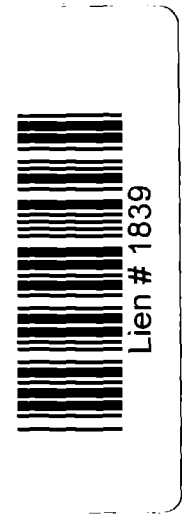
Part 1 - Kept By Recording Office

1839

U.S. A.

V.

Peter R. Boyd



RECEIVED
CLERK, CIRCUIT COURT

DEPARTMENT OF JUSTICE

92 AUG -4 PM 1:45

NOTICE OF LIEN FOR FINE
IMPOSED PURSUANT TO
THE SENTENCING REFORM ACT OF 1984

QUEEN ANNE'S COUNTY

For Optional Use By Recording Office

United States Attorneys Office for
Eastern District of Virginia

Serial Number

92139

Notice is hereby given of a lien against the property of the defendant named below. Pursuant to Title 18, United States Code, Section 3613(a), a fine 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. 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: Peter R. Boyd

Residence: 312 Calvert Road, Stevensville, MD 21666

Amount of Fine: $7,200.00 fine.

Court Imposing Judgment: U.S. District Court, Richmond Division

Court Number: 3:92CR36

Date of Judgment: May 29, 1992

Date of Entry of Judgment: May 29, 1992

FEB/LN 0 #
RECD FEE 3.00
CHECK/MO TL 3.00

M174330 C001 R01 T13:45

Rate of Interest When Payment is Deferred by Court: 4.26%

If payment becomes past due, possible penalties totaling 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) on May 29, 2012.

Place of Filing: Queen Annes Circuit Court, MD

This notice was prepared and signed at Norfolk, VA

on this, the 15th day of July, 1992.

Signature

MARK A. EXLEY

Title

ASSISTANT U.S. ATTORNEY
804/441-3179

DEPARTMENT OF JUSTICE

CERTIFICATE OF RELEASE OF LIEN
IMPOSED UNDER
THE SENTENCING REFORM ACT OF 1984
UNITED STATES ATTORNEY'S OFFICE
FOR THE EASTERN DISTRICT OF VIRGINIA

I hereby certify that as to the following named debtor the requirements of section 18 United States Code Section 3613 have been satisfied with respect to the judgment enumerated below, together with all statutory additions; and that the lien for this judgment and statutory additions has thereby been released. The proper officer in the office where the Notice of Lien or Judgment was filed on **August 4, 1992**, **#1839**, **Page 108, TSP #1**, is hereby authorized to make notation on the books to show the release of said lien, insofar as the lien relates to the following imposition.

Name of Defendant: **PETER R. BOYD**

Residence: **312 Calvert Road, Stevensville, MD 21666**

Court Imposing Judgment: **U.S. District Court, Richmond Division**

Court Number: **3:92CR36**

Amount of Judgment: **$7,200.00**

RECORDING FEE 3.00
TOTAL 3.00
Rest QA01 Rcpt # 39148
SH JCG Blk # 711
May 07, 1997 03:24 PM

Place of filing: **QUEEN ANNES CIRCUIT COURT, MD**

WITNESS my hand at Norfolk, this 21st day of April, 1997

RECORDING FEE
TOTAL
Rest QA01 Rcpt # 39147
SH JCG Blk # 711
May 07, 1997 03:22 PM

Signature **Title**

Mark A. Exley **Assistant United States Attorney**
(757) 441-3179

RECEIVED
CLERK, CIRCUIT COURT
97 MAY -7 PM 3:
QUEEN ANNE'S COUNTY

1839

Peter R. Boyd

STATE OF MARYLAND,
QUEEN ANNE'S COUNTY, SCT.
I HEREBY CERTIFY THAT
THIS Rel WAS
RECEIVED FOR RECORD THIS 7
DAY OF May, 1997 AT ... M
AND ... AND RECORDED IN
LIBER TSP 1 Folio 108
RECORD BOOK FOR QUEEN ANNE'S
COUNTY

No. 1840

United States

vs.

William H. Freestate
4501 Main

Notice of Tax Lien

Filed this 22 day of April, 19 82, at 10:26 A. M.

Marietta Co. Maine
Clerk (or Registrar).

Form 668 (Y) (Rev. 1-81)

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 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 Recordar 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

Lien # 1840

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

(k) **Disclosure of Certain Returns and Return information For Tax Administration Purposes.—**

(2) Disclosure of amount of outstanding lien,-If a 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.

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*
BALTIMORE, MD	529255924	

RECEIVED
CLERK, CIRCUIT COURT
92 AUG -5 AM 10:06
QUEEN ANNE'S COUNTY

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 WILLIAM M FREESTATE & SON INC , a CORPORATION

Residence 105 LAWYERS ROW
CENTREVILLE, MD 21617-0430

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)
941	06/30/91	52-1135586	05/04/92	06/03/02	35561.18
941	09/30/91	52-1135586	05/04/92	06/03/02	34759.97
				Total	$ 70321.15

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

This notice was prepared and signed at BALTIMORE, MD, on this,

the 30th day of July, 19 92.

Signature for L. Howard ACS

Title MANAGER

(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

1840

United States

vs.

Release of Tax Lien

Filed this 5th day of

March, 1993 9:54A M.,

and proper entry made in QA's Co.

TSP Book No. 1, page 108

Marguerite W. Mankin

Clerk (or Registrar).

Form 668(Z) (Rev. 4-84)

S

Form 668(Z)
(Rev. April 1984)

28

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	529255924	

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on August 05, 19 92, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
93 MAR -5 AM 9:54
QUEEN ANNE'S COUNTY

Name of Taxpayer WILLIAM M FREESTATE & SON INC , a CORPORATION

Residence 105 LAWYERS ROW
CENTREVILLE, MD 21617-0430

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	108	n/a	1840

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)
941	06/30/91	52-1135586	05/04/92	06/03/02	35561.18
941	09/30/91	52-1135586	05/04/92	06/03/02	34759.97
**********	**********	**********	**********	**********	**********

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 70321.15

This certificate was prepared and signed at BALTIMORE, MD, on this, the 1st day of March, 19 93.

Signature Joanne Howard

Title Chief, SPf

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

CAT. NO. 60026I

Form 668(Z) (Rev. 4-84)

☆ U.S. GOVERNMENT PRINTING OFFICE: 1993—312-746/70412
E.I. NO. 25-0501000

No. 1841

United States

vs.

Patrick Carbery

Notice of Tax Lien

Filed this 7th day of Oct, 1982, at 2:38 p.m.

Marguerite O. Wells

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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.

(e) **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 (e) 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 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 (e) 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

Lien # 1841

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

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

(2) Disclosure of amount of outstanding lien.-If a 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.

Form **668 (Y)**
(Rev. January 1991)

181

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*
BALTIMORE, MD	529256165	

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.

RECEIVED
CLERK, CIRCUIT COURT
92 AUG -7 AM 9:53
QUEEN ANNE'S COUNTY

Name of Taxpayer PATRICIA SCHWARTZ

Residence 725 KIMBERLY WAY
STEVENSVILLE, MD 21666-9246

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)
6672	09/30/87	071-46-4013	03/26/90	04/25/00	4876.64
				Total	$ 4876.64

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

This notice was prepared and signed at BALTIMORE, MD, on this,

the 3rd day of August, 19 92.

Signature
for J. DUNNIGAN
J. Howard

Title
REVENUE OFFICER
52-01-3520

(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

1841

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19_____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

Form 668(Z) (Rev. 4-84)

5

Form **668(Z)** (Rev. April 1984)

296

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	529256165	RECEIVED CLERK, CIRCUIT COURT 94 JAN 17 AM 8:38 QUEEN ANNE'S COUNTY

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on August 07, 19 92, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer PATRICIA SCHWARTZ

Residence 725 KIMBERLY WAY
STEVENSVILLE, MD 21666-9246

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	108	n/a	1841

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)
6672	09/30/87	071-46-4013	03/26/90	04/25/00	4876.64

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 4876.64

This certificate was prepared and signed at BALTIMORE, MD, on this,

the 11th day of January, 19 94.

Signature Joanne Howard

Title Chief, SPf

NOTE: *Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)*

☆ U.S. GOVERNMENT PRINTING OFFICE: 1993—312-746/70412

E.I. NO. 25-0501000

No. 1842

United States

vs.

Mary Edwards

Notice of Tax Lien

Filed this 28 day of Aug 19 93 at 9:33 a.m.

Mary E. Morton

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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.

(e) **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 (e) 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 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 (e) 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

Lien # 1842

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

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

(2) Disclosure of amount of outstanding lien.-If a 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.

Form **668 (Y)** (Rev. January 1991) | 181 | 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
BALTIMORE, MD	529256164	RECEIVED CLERK, CIRCUIT COURT 92 AUG -7 AM 9: 53 QUEEN ANNE'S COUNTY

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 HENRY SCHWARTZ

Residence 725 KIMBERLY WAY
STEVENSVILLE, MD 21666-9246

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)
6672	09/30/87	101-32-5331	03/26/90	04/25/00	4861.96

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 4861.96

This notice was prepared and signed at BALTIMORE, MD, on this,

the 3rd day of August, 19 92.

Signature for J. DUNNIGAN [signature] | Title REVENUE OFFICER 52-01-3520

(**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)

1842

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19_____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

Form 668(Z) (Rev. 4-84)

Form **668(Z)**
(Rev. April 1984)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	529256164	

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on August 07, 19 92, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
93 OCT -6 PM 1:45
QUEEN ANNE'S COUNTY

Name of Taxpayer HENRY SCHWARTZ

Residence 725 KIMBERLY WAY
STEVENSVILLE, MD 21666-9246

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	108	n/a	1842

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)
6672	09/30/87	101-32-5331	03/26/90	04/25/00	4861.96

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 4861.96

This certificate was prepared and signed at BALTIMORE, MD, on this, the 30th day of September, 19 93.

Signature L. Howard **Title** Chief, SPf

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

CAT. NO. 60026I

Form **668(Z)** (Rev. 4-84)

☆ U.S. GOVERNMENT PRINTING OFFICE: 1993—312-745/70412

E.I. NO. 25-0501000

No. 1843

United States

vs.

Brian T. & Lisa J. Speard

Notice of Tax Lien

Filed this 10th day of Aug, 1992, at 10:19 A.m.

TSP, Folio 108

Marguerite W. Martin

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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.

(e) **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 (e) 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 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 (e) 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

Lien # 1843

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

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

(2) Disclosure of amount of outstanding lien,-If a 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.

Form 668 (Y) (Rev. 1-91)

Form 668 (Y)
(Rev. January 1991)

60

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
BALTIMORE, MD	529256410	

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 BRIAN T & LISA J SPEARS

Residence 199 WEST LAKE DRIVE
ANNAPOLIS, MD 21401

RECEIVED
CLERK, CIRCUIT COURT
92 AUG 10 AM 10:19
QUEEN ANNE'S COUNTY

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	217-76-7058	06/26/89	07/26/99	1022.11
1040	12/31/87	217-76-7058	05/22/89	06/21/99	415.10
1040	12/31/90	217-76-7058	04/27/92	05/27/02	22410.90

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 23848.11

This notice was prepared and signed at BALTIMORE, MD, on this,

the 5th day of August 19 92.

Signature for G. CRIGGER

Title REVENUE OFFICER
52-01-2432

(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

No. 1844

United States

vs.

Brian T. Spears

Notice of Tax Lien

Filed this 10th day of Aug, 19 92, at 10:19A m.

TSP, Folio 108

Marguerite W. Mosher

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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.

(e) **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 (e) 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 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

Lien # 1844

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

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

(2) Disclosure of amount of outstanding lien,-If a 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.

Form **668 (Y)**
(Rev. January 1991)

60

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*
BALTIMORE, MD	529256436	

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.

RECEIVED
CLERK, CIRCUIT COURT
92 AUG 10 AM 10: 19
QUEEN ANNE'S COUNTY

Name of Taxpayer BRIAN T SPEARS

Residence 199 WEST LAKE DRIVE
ANNAPOLIS, MD 21401

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)
6672	03/31/83	217-76-7058	12/23/85	01/22/96	6475.27

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 6475.27

This notice was prepared and signed at BALTIMORE, MD, on this,

the 5th day of August 19 92.

Signature for G. CRIGGER L. Howard

Title REVENUE OFFICER
52-01-2432

(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

No. 1845

United States

vs.

Susan Ogley & Edward Ogley, wife

Notice of Tax Lien

Filed this 17th day of Oct., 19 82, at 9:34 A.M.
Fee, $6.00 Paid
Marquette Co. Wisconsin
Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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 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

Lien # 1845

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

(k) **Disclosure of Certain Returns and Return information For Tax Administration Purposes.—**

(2) Disclosure of amount of outstanding lien.-If a 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.

Form **668 (Y)**
(Rev. January 1991)

181

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*
BALTIMORE, MD	529257165	RECEIVED CLERK, CIRCUIT COURT 92 AUG 17 PM 12:34 QUEEN ANNE'S COUNTY

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 SUPERIOR LIGHTING & ELECTRICAL SUPPLY INC
a CORPORATION

Residence 2134 RED APPLE PLAZA
CHESTER, MD 21619

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)
941	12/31/90	52-1636658	03/18/91	04/17/01	5228.51
941	03/31/91	52-1636658	07/20/92	08/19/02	7772.33
941	06/30/91	52-1636658	07/20/92	08/19/02	5549.71

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 18550.55

This notice was prepared and signed at BALTIMORE, MD, on this,

the 11th day of August, 19 92.

Signature for K. STERLING — L. Howard

Title REVENUE OFFICER
52-01-3530

(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

No. 1846

United States

vs.

Prestige Electrical Serv & Lighting Design, Inc.

Notice of Tax Lien

Filed this 17th day of Aug, 1992, at 12:34 p.m.

TSP1, Jules 88

Maxwell Martin

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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 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

Lien # 1846

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

(k) **Disclosure of Certain Returns and Return information For Tax Administration Purposes.**—

(2) Disclosure of amount of outstanding lien,-If a 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.

Form 668 (Y)
(Rev. January 1991)

181

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
BALTIMORE, MD	529257164	

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.

RECEIVED
CLERK, CIRCUIT COURT
92 AUG 17 PM12:34
QUEEN ANNE'S COUNTY

Name of Taxpayer PRESTIGE ELECTRICAL SERV & LIGHTING DESIGN INC
a CORPORATION

Residence 2134 RED APPLE PLAZA
CHESTER, MD 21619

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)
941	03/31/91	52-1583331	07/20/92	08/19/02	7867.29
941	06/30/91	52-1583331	07/20/92	08/19/02	10147.17
				Total	$ 18014.46

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

This notice was prepared and signed at BALTIMORE, MD, on this,

the 11th day of August, 19 92.

Signature for K. STERLING L. Howard

Title REVENUE OFFICER
52-01-3530

(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

No. 1847

United States

vs.

Emo Lenard

Notice of Tax Lien

Filed this 1st day of Dec, 1982, at 10:27 a.m.

Maynardville, Tennessee

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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) **Purchasers, 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 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 lian 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

Lien # 1847

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

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

(2) Disclosure of amount of outstanding lien.-If a 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.

Form 668 (Y) (Rev. January 1991)

60

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
BALTIMORE, MD	529256382	RECEIVED CLERK, CIRCUIT COURT 92 AUG 19 AM 10:27 QUEEN ANNE'S COUNTY

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 E M O LIMITED , a CORPORATION

Residence 199 WEST LAKE DRIVE
ANNAPOLIS, MD 21401

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)
941	03/31/90	52-1538587	04/13/92	05/13/02	16443.80
941	06/30/90	52-1538587	09/30/90	10/30/00	122.61
941	09/30/90	52-1538587	07/20/92	08/19/02	52437.77
941	12/31/90	52-1538587	04/13/92	05/13/02	52326.34
941	03/31/91	52-1538587	04/13/92	05/13/02	38198.91
941	06/30/91	52-1538587	04/13/92	05/13/02	39625.77
941	09/30/91	52-1538587	04/13/92	05/13/02	7059.47
941	12/31/91	52-1538587	04/13/92	05/13/02	2294.80
940	12/31/91	52-1538587	04/13/92	05/13/02	1677.85

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 210187.32

This notice was prepared and signed at BALTIMORE, MD, on this,

the 5th day of August 19 92.

Signature for G. CRIGGER L. Howard

Title REVENUE OFFICER
52-01-2432

(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

No. 1848

United States

vs.

Harvey E. Scott

Notice of Tax Lien

Filed this 1st day of Apr, 1924 at 10:27 a m.

Wm. Miller

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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 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

Lien # 1848

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

(k) **Disclosure of Certain Returns and Return information For Tax Administration Purposes.**—

(2) Disclosure of amount of outstanding lien.-If a 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.

THIS NOTICE CORRECTS ORIGINAL NOTICE 529007899 FILED ON 04/25/90

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
BALTIMORE	529257286	

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.

RECEIVED
CLERK, CIRCUIT COURT
92 AUG 19 AM 10:27
QUEEN ANNE'S COUNTY

Name of Taxpayer RONNEY E. SCOTT

Residence P. O. BOX 771
STEVENSVILLE, MD 21666

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).

*** CORRECTS ORIGINAL DATE IN COL. (e) ***

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)
6672	09/30/84	219-28-6993	08/11/86	09/10/96	6855.20

Place of Filing: CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 6855.20

Original Recording Data: 1
10:23 84 1446

This notice was prepared and signed at BALTIMORE, MD., on this,

the 12th day of August, 19 92.

Signature L. Howard

Title Chief, SPf

(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

8581

Form 668 (Z) 2049
(Rev. 5-94)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Use by Recording Office
DELAWARE-MARYLAND	528257286	RECEIVED CLERK, CIRCUIT COURT 96 SEP -5 AM 9:59 QUEEN ANNE'S COUNTY

I certify that as to the following-name taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on August 19 19 92, is in authorized to note the books to show the release of this lien for these taxes and additions

Name of Taxpayer RONNEY E. SCOTT

Residence P. O. BOX 771
STEVENSVILLE, MD 21666

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	108		1848

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)
6672	09/30/84	219-28-6993	08/11/86	09/10/96	6855.20

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 6855.20

This notice was prepared and signed at Baltimore, MD, on this,

the 20th day of August, 19 96.

Signature [signature]

Title Chief, SPf

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

PART 1 - RECORDING OFFICE

Form 668 (Z) (Rev. 5-94)
CAT. NO. 60026I

No. 1849

United States

vs.

Robert F. Williams

Notice of Tax Lien

Filed this 19th day of Sept, 1988 at 10:27 A.M.

Marguerite L. Woodruff

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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.

(e) **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 (e) 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 reenacting Federal law astablishing 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 (e) 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

Lien # 1849

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

(k) **Disclosure of Certain Returns and Return information For Tax Administration Purposes.—**

(2) Disclosure of amount of outstanding lien.-If a 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.

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
BALTIMORE, MD	529257926	

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.

RECEIVED
CLERK, CIRCUIT COURT
92 AUG 19 AM 10:27
QUEEN ANNE'S COUNTY

Name of Taxpayer ROBERT F GIBBONS

Residence PO BOX 308
STEVENSVILLE, MD 21666-0308

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)
CIVP	09/30/88	215-32-7157	10/29/90	11/28/00	17374.20

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 17374.20

This notice was prepared and signed at BALTIMORE, MD, on this,

the 13th day of August 19 92.

Signature for ACS

Title MANAGER

(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

No. 1850

United States

vs.

Alamo Land Title of 10161 Bentley Building Contractors

Notice of Tax Lien

Filed this 24 day of Aug., 19 92, at 11:24 a.m.

In Recorder's Office

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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 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

Lien # 1850

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

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

(2) Disclosure of amount of outstanding lien.-If a 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.

Form **668 (Y)**
(Rev. January 1991)

181

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*
BALTIMORE, MD	529258107	

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.

RECEIVED
CLERK, CIRCUIT COURT
92 AUG 24 AM 11:12
QUEEN ANNE'S COUNTY

Name of Taxpayer THOMAS DAVID WILLEY JR
D/B/A BUILDING CONTRACTOR

Residence RT 1 BOX 224 D3
QUEENSTOWN, MD 21658-9601

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)
940	12/31/86	52-1438333	05/11/92	06/10/02	884.27

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 884.27

This notice was prepared and signed at BALTIMORE, MD, on this,

the 17th day of August 19 92.

Signature	Title
for K. STERLING L. Howard	REVENUE OFFICER 52-01-3530

(**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

1857

TSP1
Folio 108

--*--

Form 668 (Z)
(Rev. 10-2000)

7918 Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

Area:
WAGE & INVESTMENT AREA #2
Lien Unit Phone: (410) 962-1871

Serial Number
529258107

For Use by Recording Office

RECEIVED
CLERK, CIRCUIT COURT
2004 JUL 29 PM 1:44
QUEEN ANNE'S COUNTY

I certify that the following-named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on August 24 1992, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer
THOMAS DAVID WILLEY JR
D/B/A BUILDING CONTRACTOR

Residence RT 1 BOX 224 D3
QUEENSTOWN, MD 21658-9601

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	108	n/a	1850

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)
940	12/31/1986	52-1438333	05/11/1992	06/10/2002	884.27

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 884.27

This notice was prepared and signed at Baltimore, MD, on this,

the 19th day of July, 2004.

Signature K. L. Blunt

Title Compliance Technical Support Manager

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

Part 1 - RECORDING OFFICE

Form **668 (Z)** (Rev. 10-2000)
CAT. NO 600261

No. 1851

United States

vs.

Bens Masonry Inc

Notice of Tax Lien

Filed this 24th day of Aug, 19 92, at 11:12 A m.

TSP 1 Folio 108

Margarita W. Marden

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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 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

Lien # 1851

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

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

(2) Disclosure of amount of outstanding lien,-If a 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.

Form **668 (Y)**
(Rev. January 1991)

181

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*
BALTIMORE, MD	529258102	

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.

RECEIVED
CLERK, CIRCUIT COURT
92 AUG 24 AM 11:12
QUEEN ANNE'S COUNTY

Name of Taxpayer BENS MASONRY INC , a CORPORATION

Residence 828 MONROE MANOR RD
STEVENSVILLE, MD 21666-9372

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)
941	06/30/87	52-1001769	09/14/87	10/14/97	524.06
941	12/31/87	52-1001769	04/11/88	05/11/98	1538.88
941	03/31/91	52-1001769	07/08/91	08/07/01	2378.35
941	06/30/91	52-1001769	09/09/91	10/09/01	9619.94
940	12/31/91	52-1001769	05/04/92	06/03/02	600.66

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 14661.89

This notice was prepared and signed at BALTIMORE, MD, on this,

the 17th day of August 19 92.

Signature for L. RIVERA L. Howard

Title REVENUE OFFICER
52-01-3525

(**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

No. 1852

United States

vs.

Albert Diederichs
D/B/A
Ten Oaks Auto
Service

Notice of Tax Lien

Filed this 27th day of July, 19 92, at 10:13 A.m.
Tsp/Folio 108

MARGUERITE V. MANKIN, CLERK
Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any parson liabla to pay any tax naglacts or rafuses to pay the sema aftar damand, the amount (including any intarast, additional emount, addition to tax, or assassable penalty, togathar with any costs that may eccrua in addition tharato) shall ba a lian in fevor of tha United Stetes upon all property end rights to property, whether raal or personal, belonging to such parson.

Sec. 6322. Period Of Lien.

Unless enother dete is specifically fixed by lew, the lian imposad by section 6321 shall arise at tha tima tha assessment is made and shell continua until the liability for tha amount so assessad (or e judgment against the taxpeyer arising out of such liability) is setisfied or becomes unanforceable by reason of lapsa of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—Tha lian imposed by section 6321 shell not ba valid as against any purchasar, holdar of e security intarest, mechanic's lianor, or judgmant lian creditor until notica tharaof which meats tha requiremants of subsection (f) has bean filed by tha Secratary.

(f) **Place For Filing Notice; Form.**—

(1) Piece For Filing - The notice referred to in subsection (a) shall ba filed-

(A) Undar Stata Laws

(i) Real Property - In the case of raal property, in ona offica within tha Steta (or tha county, or other govarnmantal subdivision), as dasignetad by the laws of such Stata, in which the proparty subject to tha lian is situtetad; and

(ii) Parsonal Property-In the casa of personal property, whather tengible or intengible, in one office within tha Stata (or tha county, or othar govarnmantal subdivision), as designeted by tha laws of such Stata, in which the proparty subject to tha lian is situatad; axcept that Stata law merely conforming to reenecting Fadaral lew establishing a nationel filing systam does not constituta a second office for filing as designeted by the lews of such Stete; or

(B) With Clerk Of District Court-In tha office of tha clark of tha United Stetas district court for the judicial district in which the property subject to lien is situeted, whenever the Steta hes not by law dasignated ona offica which meats tha requirements of subparagraph (A), or

(C) With Recordar Of Deeds Of Tha District Of Columble - In tha offica of tha Recorder of Daads of tha District of Columbia, if tha proparty subject to tha lian is situated in the District of Columbia.

(2) Situs Of Propaity Subject To Lian - For purposes of paragraphs (1) and (4), proparty shall ba daamad to be situatad-

(A) Raal Property - In tha casa of raal property, at its physical locetion; or

(B) Parsonal Property-In tha case of personal property, whether tangible or intangible, at tha rasidance of tha taxpayar at the time the notica of lian is filed.

For purposes of paragraph (2) (B), tha rasidanca of a corporetion or partnership shall be deemed to be the place et which the principal axecutiva office of tha business is located, and the residanca of a taxpeyer whose residanca is without tha United States shall be daamed to be in tha District of Columbia.

(3) Form - Tha form and contant of the notica rafarred to in subsection (e) shall be prescribed by the Secratary. Such notica shall ba valid notwithstanding any othar provision of taw regerding the form or content of e 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 vahicles

Lien # 1852

(g) **Refiling Of Notice.**—For purposes of this section-

(1) **General Rule.**—Unless notice of lian is refiled in tha mannar prascribed in paragraph (2) during tha requtred refiling period, such notice of lian shall be treated as filed on the data on which it is filed (in eccordanca with eubsection (f) after tha expiretion of such rafiling period.

(2) **Place For Filing.**—A notice of lien rafiled during the requirad rafiling period shall be affactive only-

(A) If-

(i) such notice of lien is refiled in the office in which tha prior notica of lian was filad, and

(ii) in the case of real property, and the fect of refiling is entered end recordad in an indax to the axtant requirad by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the data of e refiling of notice of lien under subparagraph (A), the Secratery recaived writtan information (in tha manner prescribad in regulations issued by the Secratary) concarning a changa in the taxpayar's rasidence, if a notice of such lian is elso filed in eccordance with subsection (f) in tha Stata in which such residenca is located.

(3) **Required Refiling Period.**—In the casa of any notice of lian, tha tarm "raquired rafiling period" means-

(A) the one-year parlod ending 30 daye after tha axpiration of 10 years aftar tha date of tha assessmant of tha tax, end

(B) tha one-yaar period anding with the expiration of 10 yaars aftar tha close of the precedtng required rafiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(e) **Release Of Lien.**—Subject to such regulations as the Secratary mey prescribe, tha Secretary shall issue e certificeta of release of any lien imposed with respect to any intarnal ravenue tax not later than 30 days aftar the day on which -

(1) Liability Satisfied or Unenforceabla - The Secretery finds that tha liability for tha amount assessed, togather with ell interest in respect thereof, has been fully satisfied or has become legally unanforceable; or

(2) Bond Accepted-Thare is furnished to tha Secretary end acceptad by him a bond that is conditioned upon the peymant of the amount assessed, together with all interest in raspect thereof, within tha time prescribed by law (including any extension of such time), and that is in eccordance with such requirements relating to tarms, conditions, and form of the bond and eureties thereon, as mey be specified by such regulations.

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

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

(2) Disclosura of emount of outstanding lien,-If e notica of lian has been filad pursuant to section 6323(f), the emount of the outstending obligation secured by such lien may ba disclosed to any person who furnishes satisfectory writtan avidence that ha has e right in tha proparty subject to such lien or intends to obtain e right in such property.

Form **668 (Y)**
(Rev. January 1991)

70

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*
BALTIMORE, MD	529258284	RECEIVED CLERK, CIRCUIT COURT 92 AUG 27 AM 10: 13 QUEEN ANNE'S COUNTY

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 ALBERT DIEDERICHES
D/B/A TEN OAKS AUTO SERVICE

Residence 326 FIVE FARMS DR
STEVENSVILLE, MD 21666-9726

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)
940	12/31/87	52-1057448	08/13/90	09/12/00	13154.83

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 13154.83

This notice was prepared and signed at BALTIMORE, MD, on this,

the 19th day of August 19 92.

Signature for P. VOTTA L. Howard ACS

Title CHF. CONTACT ACS
52-01-0491

(**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

1852

Form 668 (Z)
(Rev. 5-94)

O

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Use by Recording Office
BALTIMORE, MD	529258284	

I certify thet as to the following-neme taxpeyer, the requirements of section 6325 (a) of the Internel Revenue Code have been satisfied for the taxes listed below end for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and edditions hes been releesed. The proper officer in the office where the notice of internal revenue tax lien was filed on August 27 19 92, is in authorized to note the books to show the release of this lien for these taxes and additions

RECEIVED
CLERK, CIRCUIT COURT
95 SEP 19 AM 9:44
QUEEN ANNE'S COUNTY

Name of Taxpayer ALBERT DIEDERICHES
D/B/A TEN OAKS AUTO SERVICE

Residence 326 FIVE FARMS DR
STEVENSVILLE, MD 21666-9726

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	108	n/a	1852

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)
940	12/31/87	52-1057448	08/13/90	09/12/00	13154.83

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 13154.83

This notice was prepared and signed at BALTIMORE, MD, on this,

the 29th day of August, 1995.

Signature

Title Chief, SF'f

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

PART 1 - RECORDING OFFICE

Form 668 (Z) (Rev. 5-94)
CAT. NO 60026I

No. 1853

United States

vs.

Queen Ann Title Corporation

Notice of Tax Lien

Filed this 27th day of Aug, 19 92, at 10:13 A.m.

TSPL Folio 108

MARGUERITE W. MANKIN, CLERK

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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 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

Lien # 1853

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

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

(2) Disclosure of amount of outstanding lien,-If a 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.

Form 668 (Y)
(Rev. January 1991)

70

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
BALTIMORE, MD	529258288	

RECEIVED
CLERK, CIRCUIT COURT
92 AUG 27 AM 10: 13
QUEEN ANNE'S COUNTY

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 QUEEN ANN TITLE CORPORATION , a CORPORATION

Residence 1003 THOMPSON CREEK BOS PARK
STEVENSVILLE, MD 21666-2519

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)*
8278	12/31/90	52-1520917	05/11/92	06/10/02	100.00
8278	12/31/90	52-1520917	05/18/92	06/17/02	100.15

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 200.15

This notice was prepared and signed at BALTIMORE, MD, on this,

the 19th day of August, 19 92.

Signature	Title
for P. VOTTA [signature] ACS	CHF.CONTACT ACS 52-01-0491

(**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

No. 1854

United States

vs.

Coast Combustion Systems, Inc.

Notice of Tax Lien

Filed this 27th day of Aug, 19 92, at 10:13 A m.

TSP1 Folio 108

MARGUERITE W. MANKIN, CLERK

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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.

(e) **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 (e) 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 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 (e) 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

Lien # 1854

(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) (4), and

(B) in any case in which, 90 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, if a 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.

(e) **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 day 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.

(k) **Disclosure of Certain Returns and Return information For Tax Administration Purposes.**—

(2) Disclosure of amount of outstanding lien,-If a 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.

Form 668 (Y)
(Rev. January 1991)

60

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
BALTIMORE, MD	529259348	

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.

RECEIVED
CLERK, CIRCUIT COURT
92 AUG 27 AM10:13
QUEEN ANNE'S COUNTY

Name of Taxpayer COAST COMBUSTION SYSTEMS INC , a CORPORATION

Residence 1006 BUTTERWORTH COURT, A-4
STEVENSVILLE, MD 21666-2314

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)
941	06/30/91	52-1633510	10/21/91	11/20/01	2388.89
941	09/30/91	52-1633510	12/16/91	01/15/02	7300.02
941	12/31/91	52-1633510	04/13/92	05/13/02	8750.52
940	12/31/89	52-1633510	05/18/92	06/17/02	146.24
				Total	$ 18585.67

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

This notice was prepared and signed at BALTIMORE, MD, on this,

the 24th day of August, 19 92.

Signature for H. ALIANO L. Howard

Title REVENUE OFFICER
52-01-2421

(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

(Use this space for continued description of property)

Paints & Compounds
Ridgid Conduit
Conduit Fittings
Wire, Stake-Ons & Etc.
Allen Bradley Panel Material
(Terminals, Switches & Etc.)
Other Electrical Panel Material
Electric Fans
Extension Cords & Come Alongs
Hard Hats
Old Fireye Controls
New Fireye Mounting Bases
A-B SLC-100 System
4 Maxon Gas Vent Valves 2 1/2"
1 Misc. Motor Starters, Etc.
1 Stereo System & Speakers
1 Refrigerator
1 Color Television , 1 Microwace Oven

2 Bang Boxes
4 Metal Shelves
1 Misc. Office Supp.
1 Metal Bookcase
1 Metal Cabinet
1 Hand Truck
1 Wooden Bookcase
1 Drafting Table
2 Wall Mounted Control Cabinets
5 Hoffman Bases
1 Wonder Ware Software
1 Allen Bradley SLC500 Software
1 File Cabinet - 4 drawer
1 File Cabinet - 2 drawer
2 File Cabinets with Desk Top
1 Desk - Blonde
2 Swivel Chairs
1 Fax Machine
1 Utility Truck Box

Whereas, the District Director of Internal Revenue has determined that the value of the interest of the United States in the foregoing property, under and by virtue of its aforesaid tax lien, amounts to the sum of Two Thousand Two Hundred Five and 00/100 dollars ($ 2,205.00) and has authorized the issuance, under the provisions of section 6325(b)(2)(A) of the Internal Revenue Code, of a certificate discharging the above-described property from the tax lien of the United States upon the payment of the sum of Two Thousand Two Hundred Five and 00/100 dollars ($ 2,205.00) to be applied in part satisfaction of the liability in respect of the tax hereinbefore stated which sum has been paid to be so applied, and the receipt of which sum by me is hereby acknowledged; David S. Schrotty.

1854

Now, therefore, this instrument witnesseth, that I, Paul M. Harrington, District Director of Internal Revenue at Baltimore, Maryland, charged by law with the duty of collecting and enforcing the collection of internal revenue taxes due the United States, and charged with the assessment hereinbefore stated, do, pursuant to the provisions of section 6325(b)(2)(A) of the Internal Revenue Code, discharge the property heretofore described from the aforesaid tax lien, saving and reserving, however, the force and effect of said tax lien against and upon all other property or rights to property to which said lien is attached, wheresoever situated.

Witness my hand at Wilmington, Delaware, on this, the 21ST day of July, 19 97.

Signature	Title
David S. Schrotty	Special Procedures Advisor

Note: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Discharge of Federal Tax Lien. Rev. Rul. 71-466, 1971-2, C.B. 409.

Form **669-B** (Rev. 2-92)

FORM **669-B**
(Rev. February 1992)

DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE

Certificate of Discharge of Property from Federal Tax Lien

(Section 6325(b)(2)(A) of the Internal Revenue Code)

Whereas, Coast Combustion Systems, Inc.

Of 1006 Butterworth Ct., City of Stevensville,

County of Queen Annes, State of Maryland,

is indebted to the United States for unpaid internal revenue tax in the sum of One Hundred Forty Thousand Six Hundred Thirteen and 85/100 Dollars ($ 140,613.85)

as evidenced by:

Notice of Federal Tax Lien Serial Number *(a)*	Recording Information *(b)*	Date Recorded *(c)*	Taxpayer Identification Number *(d)*	Amount Shown on Lien *(e)*
529259348	1854	08/27/92	52-1633510	18585.67
529268342	1872	11/02/92	52-1633510	18143.30
529308023	1948	04/19/93	52-1633510	14153.68
529311554	1958	06/03/93	52-1633510	18018.55
529326999	2049	12/22/93	52-1633510	1556.93
529405160	2088	03/25/94	52-1633510	17053.57
529410936	2128	06/20/94	52-1633510	18122.38
529506952	2222	04/25/95	52-1633510	755.20

Whereas, to secure the collection of said tax, notice of the lien of the United States, attaching to all the property and rights to property of the said taxpayer on account of said tax indebtedness, was filed with the Clerk of the Circuit Court for the County of Queen Annes, ~~and also with the~~ _____, in accordance with the applicable provisions of law.

Whereas, the lien of the United States, listed above, for said tax has attached to certain property described as:

1 Model 286 Computer & Monitor
2 Office Desks (Wooden)
3 Office Chairs
2 Office File Cabinets
1 Small Refrigerator
3 Desk Lamps
1 Rolling Computer Table
1 Bookcase
3 Folding Tables
1 Metal Storage Cabinet
2 Test Panels with Switches
Cutler Hammer Panel Material
1 Truck Tool/Work Box
1 Hydraulic Greenlee
1 Shop Vac
1 Pipe Vice
4 Pipe Wrenches
1 Pipe Cutter
1 Oiler
1 Air Compressor
1 Bench Electric Grinder
1 Bench Vise
1 Belt Sander
1 Band Saw
1 Chain Falls
1 Ronan Transmation
1 1/2" Electric Drill
2 Saws-All

RECEIVED
CLERK, CIRCUIT COURT
97 AUG 15 PM 1:25
QUEEN ANNE'S COUNTY

(continued)

1854

--*--

Form 668 (Z)
(Rev. 10-2000)

2282 Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

Area:
SMALL BUSINESS/SELF EMPLOYED AREA #4
Lien Unit Phone: (410) 962-1871

Serial Number
529259348

For Use by Recording Office

RECEIVED
CLERK, CIRCUIT COURT
02 MAY 22 AM 10: 34
QUEEN ANNE'S COUNTY

I certify that the following-named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on August 27 1992, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer
COAST COMBUSTION SYSTEMS INC , a Corporation

Residence 1096 BUTTERWORTH COURT, A-4
STEVENSVILLE, MD 21666-2314

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	108	n/a	1854

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)
940	12/31/1989	52-1633510	05/18/1992	06/17/2002	146.24
941	06/30/1991	52-1633510	10/21/1991	11/20/2001	2388.89
941	09/30/1991	52-1633510	12/16/1991	01/15/2002	7300.02
941	12/31/1991	52-1633510	04/13/1992	05/13/2002	8750.52

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 18585.67

This notice was prepared and signed at Baltimore, MD, on this,

the 19th day of May, 2002.

Signature Joe F. Shelton

Title Compliance Technical Support Manager

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

No. 1855

United States

vs.

William N. Kellum, Sr.

Notice of Tax Lien

Filed this 1st day of Sept, 19 92, at 4:08 P.m.

Fsp1, Fold 158

Marjorie W. Martin

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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 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

Lien # 1855

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

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

(2) Disclosure of amount of outstanding lien.-If a 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.

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
Baltimore	529206591	RECEIVED CLERK, CIRCUIT COURT 92 SEP -1 PM 4:08 QUEEN ANNE'S COUNTY

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
William H. Kellum, Sr.

Residence
P.O. Box 209
Queen Anne, MD 21657

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	12/31/90	214-38-0647	06/08/92	07/08/02	2,013.60
1040	12/31/91	214-38-0647	06/01/92	07/01/02	1,466.21

Place of Filing
Clerk of Circuit Court
Queen Anne County
Centreville, MD 21617

Total $ 3,479.81

This notice was prepared and signed at Salisbury, Maryland, on this,

the 1st day of September, 19 92.

Signature [signature]

Title
Revenue Officer

(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)

Part 1 - Kept By Recording Office

No. 1856

United States

vs.

Robert Vaught

Notice of Tax Lien

Filed this 10th day of Sept, 19 82, at 10:40 A.M.
Recorded 1982
Marion Co. Indiana
Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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.

(e) **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 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

Lien # 1856

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

(k) **Disclosure of Certain Returns and Return information For Tax Administration Purposes.—**

(2) Disclosure of amount of outstanding lien.-If a 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.

Form **668 (Y)**
(Rev. January 1991)

60

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*
BALTIMORE, MD	529260589	

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 PETER K VOIGT

Residence 102 GREAT LAKE DR
ANNAPOLIS, MD 21403-3726

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	12/31/90	278-32-5730	03/02/92	04/01/02	872.20

RECEIVED
CLERK, CIRCUIT COURT
92 SEP 10 AM 10:16
QUEEN ANNE'S COUNTY

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 872.20

This notice was prepared and signed at BALTIMORE, MD, on this,

the 1st day of September, 92.

Signature for D. VARSALONE L. Howard

Title REVENUE OFFICER
52-01-2428

(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

1856

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19_____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

Form 668(Z) (Rev. 4-84)

5

Form **668(Z)**
(Rev. April 1984)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	529260589	

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of Internal revenue tax lien was filed on September 10, 19 92, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
93 MAY 18 AM 10:19
QUEEN ANNE'S COUNTY

Name of Taxpayer PETER K VOIGT

Residence 102 GREAT LAKE DR
ANNAPOLIS, MD 21403-3726

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	108	n/a	1856

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	12/31/90	278-32-5730	03/02/92	04/01/02	872.20

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 872.20

This certificate was prepared and signed at BALTIMORE, MD, on this,

the 13th day of May, 19 93.

Signature L. Howard

Title Chief, SPf

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

CAT. NO. 60026I

Form **668(Z)** (Rev. 4-84)

☆ U.S. GOVERNMENT PRINTING OFFICE: 1993—312-748/70412

E.I. NO. 25-0501000

No. 1857

United States

vs.

James Peran
Sherman

Notice of Tax Lien

Filed this 1st day of Sept, 19 93, at 10:16 A.m.
TSP 1, folio 110
Maywood Co. Martin
Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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.

(e) **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 (e) 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 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 (e) 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

Lien # 1857

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

(k) **Disclosure of Certain Returns and Return information For Tax Administration Purposes.**—

(2) Disclosure of amount of outstanding lien.-If a 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.

Form **668 (Y)**
(Rev. January 1991)

181

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*
BALTIMORE, MD	529262148	

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 JAMES PARAN SHERMAN

Residence PO BOX 246
CENTREVILLE, MD 21617-0246

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)
941	03/31/90	52-1518601	06/22/92	07/22/02	3419.17
941	06/30/90	52-1518601	06/22/92	07/22/02	4813.65
941	09/30/90	52-1518601	06/22/92	07/22/02	3832.98
941	12/31/90	52-1518601	06/22/92	07/22/02	4300.47
941	03/31/91	52-1518601	06/22/92	07/22/02	1372.66
941	06/30/91	52-1518601	06/22/92	07/22/02	4176.20
941	09/30/91	52-1518601	06/22/92	07/22/02	1301.66
941	12/31/91	52-1518601	06/22/92	07/22/02	1715.08
941	03/31/92	52-1518601	06/22/92	07/22/02	628.32
940	12/31/90	52-1518601	07/06/92	08/05/02	318.68
940	12/31/91	52-1518601	07/06/92	08/05/02	153.21

RECEIVED
CLERK, CIRCUIT COURT
92 SEP 10 AM 10:16
QUEEN ANNE'S COUNTY

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 26032.08

This notice was prepared and signed at BALTIMORE, MD, on this,

the 3rd day of September, 92.

Signature for K. STERLING Howard

Title REVENUE OFFICER
52-01-3530

(**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

No. 1858

United States

vs.

Raymond C. Barr
Gwendolyn Barr

Notice of Tax Lien

Filed this 10th day of Sept, 1993, Fees $10 at 9:12 A.M.
Milwaukee Co. Wisconsin
Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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.

(e) **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 (e) 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 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 (e) 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

Lien # 1858

(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) (4), and

(B) In any case in which, 90 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, if a 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 day 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.

(k) **Disclosure of Certain Returns and Return information For Tax Administration Purposes.—**

(2) Disclosure of amount of outstanding lien.-If a 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.

Form **668 (Y)**
(Rev. January 1991)

Ø

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*
BALTIMORE, MD	529262042	

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 RAYMOND C AARON
GRASONVILLE CITGO

Residence RT 1 BOX 139 HESS RD
GARSONVILLE, MD 21638-9603

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)
941	Ø3/31/9Ø	52-1665542	Ø2/Ø3/92	Ø3/Ø4/Ø2	18Ø1.91
941	Ø9/3Ø/9Ø	52-1665542	Ø2/Ø3/92	Ø3/Ø4/Ø2	1625.72
941	12/31/9Ø	52-1665542	Ø2/Ø3/92	Ø3/Ø4/Ø2	1697.76
941	Ø6/3Ø/91	52-1665542	12/16/91	Ø1/15/Ø2	1673.38
94Ø	12/31/89	52-1665542	Ø5/18/92	Ø6/17/Ø2	822.95

RECEIVED
CLERK'S CIRCUIT COURT
92 SEP 10 AM 10: 16
QUEEN ANNE'S COUNTY

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 7621.72

This notice was prepared and signed at BALTIMORE, MD, on this,

the 3rd day of September 92.

Signature for L. Howard ACS

Title MANAGER

(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

1858

RAYMOND C. AARON

STATE OF MARYLAND,
QUEEN ANNE'S COUNTY, SCT.

I HEREBY CERTIFY THAT
THIS Rel Fed TAX Lien
RECEIVED FOR RECORD THIS 13
DAY OF March 2008 AT 10:54A M.
RE ..... AND RECORDED IN
LIBER JSL 1 Folio 110 Rel & Lien
RECORD BOOK FOR QUEEN ANNE'S
COUNTY

SCOTT MacGLASHAN CLERK

--*--

Form 668 (Z)
(Rev. 10-2000)

2282 Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

Area:
SMALL BUSINESS/SELF EMPLOYED AREA #4
Lien Unit Phone: (410) 962-1871

Serial Number
529262042

For Use by Recording Office

RECEIVED
CLERK, CIRCUIT COURT
02 MAR 13 AM 10:54
QUEEN ANNE'S COUNTY

I certify that the following-named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on September 10 1992, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer
RAYMOND C AARON
GRASONVILLE CITGO

Residence RT 1 BOX 139 HESS RD
GARSONVILLE, MD 21638-9603

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	110	n/a	1858

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)
940	12/31/1989	52-1665542	05/18/1992	06/17/2002	822.95
941	03/31/1990	52-1665542	02/03/1992	03/05/2002	1801.91
941	09/30/1990	52-1665542	02/03/1992	03/05/2002	1625.72
941	12/31/1990	52-1665542	02/03/1992	03/05/2002	1697.76
941	06/30/1991	52-1665542	12/16/1991	01/15/2002	1673.38

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 7621.72

This notice was prepared and signed at Baltimore, MD, on this,

the 10th day of March, 2002.

Signature Joe F. Shelton

Title Compliance Technical Support Manager

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

Part 1 - RECORDING OFFICE

Form **668 (Z)** (Rev. 10-2000)
CAT. NO 600261

No. 1859

United States

vs.

Thomas O. & Kimberly A. Willey

Notice of Tax Lien

Filed this 10th day of Sept, 19 98, at 10:12 A m.

Mahoning Co. Ohio

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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 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. [illegible]

Lien # 1859

(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) (4), and

(B) In any case in which, 90 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, if a 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 day 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.

(k) **Disclosure of Certain Returns and Return information For Tax Administration Purposes.—**

(2) Disclosure of amount of outstanding lien.-If a 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.

Form **668 (Y)**
(Rev. January 1991)

181

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*
BALTIMORE, MD	529261899	

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 THOMAS D & KIMBERLY A WILLEY

Residence RT 1 BOX 224 D3
QUEENSTOWN, MD 21658-9725

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	12/31/89	216-56-2136	02/04/91	03/06/01	5267.89

RECEIVED
CLERK, CIRCUIT COURT
92 SEP 10 AM 10:17
QUEEN ANNE'S COUNTY

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 5267.89

This notice was prepared and signed at BALTIMORE, MD, on this,

the 3rd day of September, 19 92.

Signature for K. STERLING L. Howard

Title REVENUE OFFICER
52-01-3530

(**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

1859

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19_____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

Form 668(Z) (Rev. 4-84)

Form **668(Z)**
(Rev. April 1984)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	529261899	

I certify thet es to the following-nemed taxpeyer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for eli statutory additions. Therefore, the lien provided by Code section 6321 for these taxes end edditions hes been released. The proper officer in the office where the notice of internel revenue tex lien was filed on September 10, 19 92, is euthorized to note the books to show the release of this lien for these texes and additions.

RECEIVED
CLERK, CIRCUIT COURT
93 MAY 18 AM 10: 19
QUEEN ANNE'S COUNTY

Name of Texpayer THOMAS D & KIMBERLY A WILLEY

Residence RT 1 BOX 224 D3
QUEENSTOWN, MD 21658-9725

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	110	n/a	1859

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Dete of Assessment (d)	Last Day for Refiling (e)	Unpeid Belence of Assessment (f)
1040	12/31/89	216-56-2136	02/04/91	03/06/01	5267.89

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Totel $ 5267.89

This certificate was prepared end signed at BALTIMORE, MD, on this,

the 13th dey of May, 19 93.

Signeture L. Howard **Title** Chief, SPf

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

CAT. NO. 60026I

Form **668(Z)** (Rev. 4-84)

☆ U.S. GOVERNMENT PRINTING OFFICE: 1993—312-746/70412

E.I. NO. 25-0501000

No. 1860

United States

vs.

Arthur T. and Joann Ware

Notice of Tax Lien

Filed this 16th day of Sept, 19 92, at 10:06A m.

TS P1, Folio 110

MARGUERITE V. HANKIN, CLERK

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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.

(e) **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 (e) 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 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

Lien # 1860

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

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

(2) Disclosure of amount of outstanding lien,-If a 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.

Form **668 (Y)**
(Rev. January 1991)

Ø

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

RECEIVED
CLERK CIRCUIT COURT

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	529264329	92 SEP 16 AM 10:06 QUEEN ANNE'S COUNTY

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 ARTHUR T & JO ANN WARE

Residence PO BOX 38
TEMPLEVILLE, MD 21670-0038

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	12/31/86	215-34-0455	03/07/88	04/06/98	416.83
1040	12/31/87	215-34-0455	05/30/88	06/29/98	2896.95
1040	12/31/88	215-34-0455	06/19/89	07/19/99	1827.07
1040	12/31/89	215-34-0455	05/14/90	06/13/00	115.92
1040	12/31/90	215-34-0455	05/20/91	06/19/01	3171.89
1040	12/31/91	215-34-0455	05/18/92	06/17/02	2032.65

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 10461.31

This notice was prepared and signed at BALTIMORE, MD, on this,

the 10th day of September 92.

Signature for L. Howard ACS

Title MANAGER

(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

No. 1864

United States

vs.

This is not, Unc.

Notice of Tax Lien

Filed this 23rd day of Sept, 19 92, at 10:17 a.m.

BPI, folio 110

Maynette W. Mosher

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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.

(e) **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 (e) 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 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 (e) 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

Lien # 1861

(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) (4), and

(B) in any case in which, 90 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, if 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.

(k) **Disclosure of Certain Returns and Return information For Tax Administration Purposes.**—

(2) 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.

Form 668 (Y)
(Rev. January 1991)

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Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number
BALTIMORE, MD	529264937

For Optional Use by Recording Office

RECEIVED
CLERK, CIRCUIT COURT
92 SEP 23 AM 10: 17
QUEEN ANNE'S COUNTY

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 WINCHESTER LIQUORS INC , a CORPORATION

Residence RT 1 BOX 162A
GRASONVILLE, MD 21638-9603

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)
941	12/31/90	52-1586029	03/23/92	04/22/02	4399.11

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 4399.11

This notice was prepared and signed at BALTIMORE, MD, on this,

the 17th day of September 92.

Signature for L. Harold ACS

Title MANAGER

(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

No. 1862

United States

vs.

Winchester Liquors, Inc.

Notice of Tax Lien

Filed this 23rd day of Sept, 19 92, at 10:17 A.m.

TSPK Folio 110

Marguerite W. Martin

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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.

(e) **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 (e) 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 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 (e) 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

Lien # 1862

(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) (4), and

(B) in any case in which, 90 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, if 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

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

(2) 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.

Form **668 (Y)**
(Rev. January 1991)

255

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*
BALTIMORE, MD	529264702	RECEIVED CLERK, CIRCUIT COURT 92 SEP 23 AM 10:17 QUEEN ANNE'S COUNTY

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 THIS IS IT INC , a CORPORATION

Residence RT 18 BOX 506A
GRASONVILLE, MD 21638-9618

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)
941	09/30/90	52-1265938	06/22/92	07/22/02	2020.58

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 2020.58

This notice was prepared and signed at BALTIMORE, MD, on this,

the 16th day of September 92.

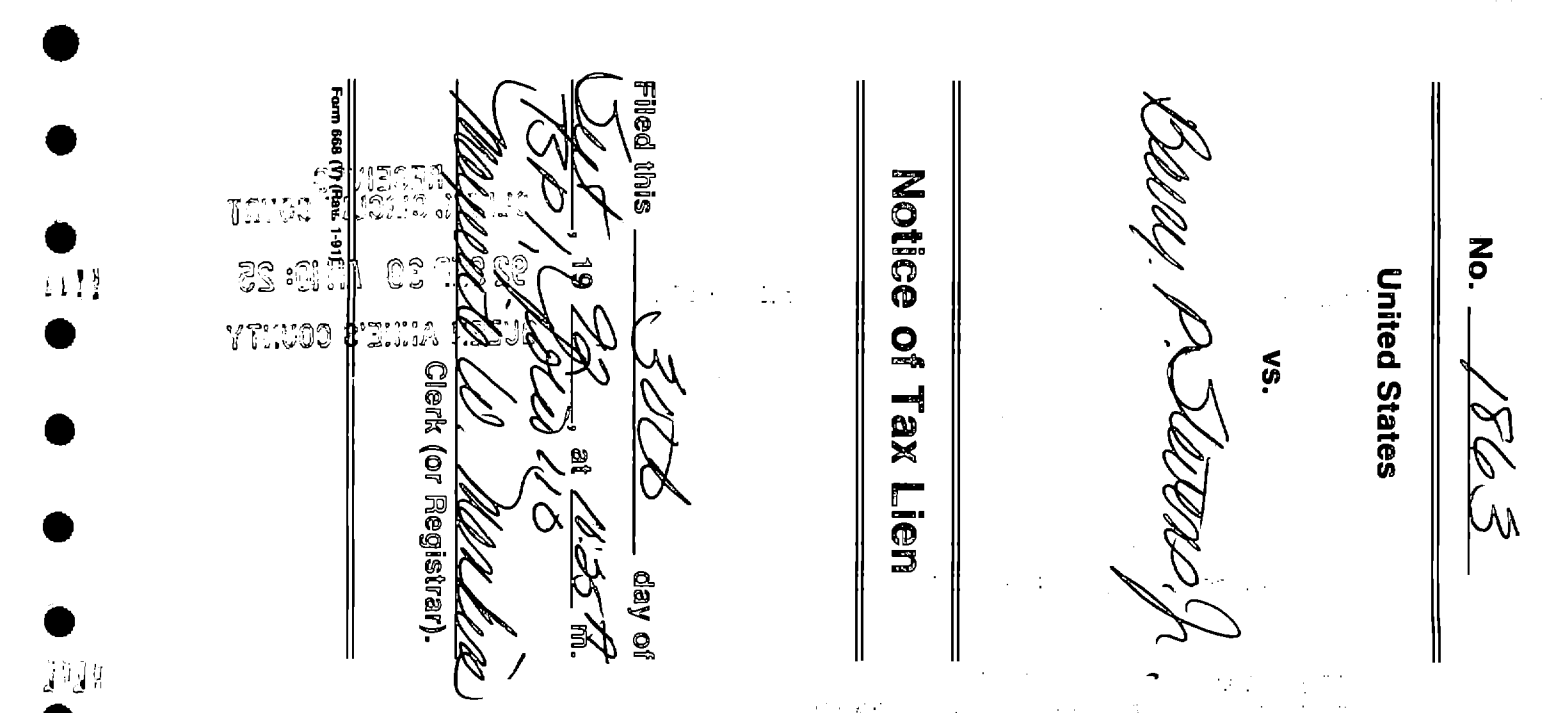
Signature for W. AMES [signature]

Title REVENUE OFFICER
52-01-3528

(**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



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 taxpeyar arising out of such liability) is satisfied or becomes unenforceable by reason of lepse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(e) **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, machenic'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 (e) 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 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 Recordar 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

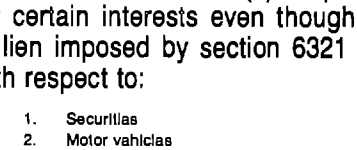
(B) Personal Property-In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

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 (e) 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



(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) (4), and

(B) in any case in which, 90 days or more prior to the date of the 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, if a 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 refilin 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.

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

(2) 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 li may be disclosed to any person who furnishes satisfactor written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Form **668 (Y)**
(Rev. January 1991)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

RECEIVED
CLERK, CIRCUIT COURT

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	529265332	92 SEP 30 AM 10: 25 QUEEN ANNE'S COUNTY

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 BARRY P STEVENS SR

Residence 730 OLD LOVE POINT RD
STEVENSVILLE, MD 21666-2342

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	12/31/91	216-44-0894	07/20/92	08/19/02	1511.27

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 1511.27

This notice was prepared and signed at BALTIMORE, MD, on this,

the 24th day of September 92.

Signature for L. Howard ACS

Title MANAGER

(**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

1863

2282

DELAWARE-MARYLAND 529265332

September 30

1992

BARRY P STEVENS SR

730 OLD LOVE POINT RD
STEVENSVILLE, MD 21666-2342

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	1IC	n/a	1863

1040 12/31/1991 216-44-0894 07/20/1992 08/19/2002 1511.27

****

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

1511.27

Baltimore, MD

02nd November 1998

Chief, SPF

--*--

Form 668(Z) 2282
(Rev.8-97)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Use by Recording Office
DELAWARE-MARYLAND	529265332	

I certify that the following-named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on September 30, 1992, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
98 NOV 12 PM 1:19
QUEEN ANNE'S COUNTY

Name of Taxpayer BARRY P STEVENS SR

Residence 730 OLD LOVE POINT RD
STEVENSVILLE, MD 21666-2342

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	110	n/a	1863

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	12/31/1991	216-44-0894	07/20/1992	08/19/2002	1511.27

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 1511.27

This notice was prepared and signed at Baltimore, MD, on this,

the 02nd day of November, 1998

Signature

Title Chief, SPF

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

PART 1 - RECORDING OFFICE

Form 668 (Z) (Rev. 8-97)
CAT. NO 600261

No. 1864

United States

vs.

Donald W. Bizzell

Notice of Tax Lien

Filed this 5th day of Oct, 19 93, at 10:35 A m.

B.P.I. Folio 118

Marjorie W. Martin

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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.

(e) **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 (e) 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 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 (e) 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

Lien # 1864

(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) (4), and

(B) in any case in which, 90 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, if 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 day 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.

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

(2) 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.

Form **668 (Y)** (Rev. January 1991)

199

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
BALTIMORE, MD	529265548	

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 HOWARD W BIZZELL

Residence PO BOX 673
STEVENSVILLE, MD 21666-0673

RECEIVED
CLERK, CIRCUIT COURT
92 OCT -5 AM 10:25
QUEEN ANNE'S COUNTY

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	12/31/91	442-38-7870	05/18/92	06/17/02	3703.49

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 3703.49

This notice was prepared and signed at BALTIMORE, MD, on this,

the 25th day of September 92.

Signature for L. RIVERA [signature]

Title REVENUE OFFICER
52-01-3525

(**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

FORM **669-B**
(Rev. February 1992)

DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE

Certificate of Discharge of Property from Federal Tax Lien

(Section 6325(b)(2)(A) of the Internal Revenue Code)

Whereas, HOWARD W. BIZZELL

Of P.O. BOX 673, City of STEVENSVILLE,

County of ——————————, State of MARYLAND,

is indebted to the United States for unpaid internal revenue tax in the sum of SIXTY SIX THOUSAND THREE — HUNDRED THIRTY SEVEN and 17/100 Dollars ($ 66,337.17)

as evidenced by:

Notice of Federal Tax Lien Serial Number *(a)*	Recording Information *(b)*	Date Recorded *(c)*	Taxpayer Identification Number *(d)*	Amount Shown on Lien *(e)*
529265548	No. 1864	10-05-92	442-38-7870	3,703.49
529129511	No. 1697	10-30-91	442-38-7870	38,173.97

RECEIVED
CLERK, CIRCUIT COURT
95 NOV -1 PM 2:24
QUEEN ANNE'S COUNTY

Whereas, to secure the collection of said tax, notice of the lien of the United States, attaching to all the property and rights to property of the said taxpayer on account of said tax indebtedness, was filed with the CLERK OF THE CIRCUIT COURT for the QUEEN ANNE'S COUNTY, ——————, in accordance with the applicable provisions of law.

Whereas, the lien of the United States, listed above, for said tax has attached to certain property described as:

Residential real property located at Route No. 1, Box 88, Nash Drive, Queenstown, Queen Anne's County, Maryland 21658, as described among the Land Records of Queen Anne's County, Maryland in Liber C.W.C. 85, Folio 173.

(Use this space for continued description of property)

1864

Whereas, the District Director of Internal Revenue has determined that the value of the interest of the United States in the foregoing property, under and by virtue of its aforesaid tax lien, amounts to the sum of Thirty Four — Thousand Nine Hundred Eighty Nine and 04/100———— dollars ($ 34,989.04————) and has authorized the issuance, under the provisions of section 6325(b)(2)(A) of the Internal Revenue Code, of a certificate discharging the above-described property from the tax lien of the United States upon the payment of the sum of Thirty Four Thousand Nine Hundred Eighty Nine & 04/100 dollars ($ 34,989.04————) to be applied in part satisfaction of the liability in respect of the tax hereinbefore stated which sum has been paid to be so applied, and the receipt of which sum by me is hereby acknowledged; Paul M. Harrington .

Now, therefore, this instrument witnesseth, that I, Paul M. Harrington , District Director of Internal Revenue at Baltimore, Maryland , charged by law with the duty of collecting and enforcing the collection of internal revenue taxes due the United States, and charged with the assessment hereinbefore stated, do, pursuant to the provisions of section 6325(b)(2)(A) of the Internal Revenue Code, discharge the property heretofore described from the aforesaid tax lien, saving and reserving, however, the force and effect of said tax lien against and upon all other property or rights to property to which said lien is attached, wheresoever situated.

Witness my hand at Baltimore, Maryland , on this, the 27th day of October , 1995 .

Signature	Title
By: Paul M. Harrington	Chief, Special Procedures Branch

Note: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Discharge of Federal Tax Lien. Rev. Rul. 71-466, 1971-2, C.B. 409.

*U.S. GPO: 1993-343-049/71988

No. 1865

United States

vs.

E. Marie Mohr

Notice of Tax Lien

Filed this 15th day of April, 1993, at 10:41A m.

Requested by: Internal Revenue Service

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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 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

Lien # 1865

(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) (4), and

(B) in any case in which, 90 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, if 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 day 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.

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

(2) 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.

THIS NOTICE CORRECTS ORIGINAL NOTICE 528800539 FILED ON 01/20/88

Form **668 (Y)**
(Rev. January 1991)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District: BALTIMORE

Serial Number: 529266430

For Optional Use by Recording Office

RECEIVED
CLERK, CIRCUIT COURT
92 OCT 15 AM 10:41
QUEEN ANNE'S COUNTY

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: E MARCUS THOMAS

Residence: P.O. BOX 554
CHESTER, MD 21619

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).

*** CORRECTS ORIGINAL DATE IN COL. (e) ***

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	218-78-0685	10/06/86	11/05/96	804.18
1040	12/31/86	218-78-0685	04/06/87	05/06/97	4467.00

Place of Filing: CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 5271.18

Original Recording Data: 1
10:31 70 1222

This notice was prepared and signed at BALTIMORE, MD., on this,

the 7th day October, 1992.

Signature: [signature]

Title: Chief, SPf

(**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

No. 1866

United States

vs.

Leonard Industries, Inc.

Notice of Tax Lien

Filed this 26th day of Oct, 1982 at 4:50 p.m.

Lawrence Main, Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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 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

Lien # 1866

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

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

(2) Disclosure of amount of outstanding lien.-If a 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.

Form **668 (Y)**
(Rev. January 1991)

Ø

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*
BALTIMORE, MD	529267520	

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.

RECEIVED
CLERK, CIRCUIT COURT
92 OCT 26 AM 11:50
QUEEN ANNE'S COUNTY

Name of Taxpayer GREENWOOD INDUSTRIES INC , a CORPORATION

Residence 3 BATEAU LNDG
GRASONVILLE, MD 21638-9660

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)
941	12/31/90	52-1678405	07/01/91	07/31/01	2338.65
941	03/31/91	52-1678405	07/22/91	08/21/01	2959.02
941	06/30/91	52-1678405	07/01/92	07/31/02	2382.94
941	09/30/91	52-1678405	06/01/92	07/01/02	3716.57
941	12/31/91	52-1678405	03/30/92	04/29/02	957.00
940	12/31/91	52-1678405	03/23/92	04/22/02	1550.42

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 13904.60

This notice was prepared and signed at BALTIMORE, MD, on this,

the 19th day of October, 92.

Signature for I. Howard ACS

Title MANAGER

(**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

No. 1867

United States

vs.

Engineered Marine Systems, Inc.

Notice of Tax Lien

Filed this 26th day of Oct, 19 92, at 11:50 A.m.

FSPI, Folio 40

Maryvitola Monkin

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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 data 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 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

Lien # 1867

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

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

(2) Disclosure of amount of outstanding lien,-If a 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.

Form 668 (Y)
(Rev. January 1991)

181

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
BALTIMORE, MD	529266999	

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.

RECEIVED
CLERK, CIRCUIT COURT
92 OCT 26 AM 11:50
QUEEN ANNE'S COUNTY

Name of Taxpayer ENGINEERED MARINE SYSTEMS INC , a CORPORATION

Residence 122 HARFORD RD
STEVENSVILLE, MD 21666

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)
940	12/31/88	52-1504822	05/18/92	06/17/02	1790.04
940	12/31/89	52-1504822	05/18/92	06/17/02	2297.24
8278	12/31/89	52-1504822	09/21/92	10/21/02	7083.90
				Total	$ 11171.18

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

This notice was prepared and signed at BALTIMORE, MD, on this,

the 14th day of October 92.

Signature	Title
for K. STERLING L. Howard	REVENUE OFFICER 52-01-3530

(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

No. 1868

United States

vs.

Melvin L. & Cynthia Shyker

Notice of Tax Lien

Filed this 24th day of Oct, 1992, at 11:50 A.m.

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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.

(e) **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 (e) 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 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 (e) 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

Lien # 1868

(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) (4), and

(B) in any case in which, 90 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, if a 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.

(e) **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 day 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.

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

(2) Disclosure of amount of outstanding lien,-if a 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.

Form **668 (Y)**
(Rev. January 1991)

181

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*
BALTIMORE, MD	529266997	

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.

RECEIVED
CLERK, CIRCUIT COURT
92 OCT 26 AM 11:50
QUEEN ANNE'S COUNTY

Name of Taxpayer MELVIN L. & CYNTHIA HUGHES

Residence 815 BAYSIDE DRIVE
STEVENSVILLE, MD 21666

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	12/31/87	219-42-2684	06/05/89	07/05/99	4313.78
1040	12/31/89	219-42-2684	05/25/92	06/24/02	9721.42
1040	12/31/90	219-42-2684	05/25/92	06/24/02	18551.27
				Total	$ 32586.47

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

This notice was prepared and signed at BALTIMORE, MD, on this,

the 14th day of October, 92.

Signature for K. STERLING L. Howard

Title REVENUE OFFICER
52-01-3530

(**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

No. 1869

United States

vs.

Richard H. Souden

Notice of Tax Lien

Filed this 27th day of Oct, 19 92, at 10:11 A m.

TSP 1 Folio 110

MARGUERITE W. HANKIN, CLERK

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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 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

Lien # 1869

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

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

(2) Disclosure of amount of outstanding lien,-If a 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.

THIS NOTICE CORRECTS ORIGINAL NOTICE 528810083 FILED ON 05/24/88

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
BALTIMORE	529267719	

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.

RECEIVED
CLERK, CIRCUIT COURT
92 OCT 27 AM 10:11
QUEEN ANNE'S COUNTY

Name of Taxpayer RICHARD H SOWDEN

Residence P O BOX 20-6 BAY CITY
STEVENSVILLE, MD 21666

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). *** CORRECTS ORIGINAL DATE IN COL. (e) ***

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)
8278	12/31/81	120-52-0632	10/20/86	11/19/96	500.00

Place of Filing: CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 500.00

Original Recording Data: 1
9:57 72 1256

This notice was prepared and signed at BALTIMORE, MD., on this,

the 21st day of October, 19 92.

Signature L. Howard

Title Chief, SPf

(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

No. 1870

United States

vs.

Joseph Meta
Construction of
Annapolis, Inc.

Notice of Tax Lien

Filed this 27th day of Oct, 19 92, at 10:12 A m.

TSP 1 Fo/10 110

MARGUERITE W. [illegible], CLERK

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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 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

Lien # 1870

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

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

(2) Disclosure of amount of outstanding lien,-If a 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.

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
BALTIMORE, MD	529267879	

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.

RECEIVED
CLERK, CIRCUIT COURT
92 OCT 27 AM 10: 12
QUEEN ANNE'S COUNTY

Name of Taxpayer JOSEPH META CONSTRUCTION OF ANNAP INC
a CORPORATION

Residence RR 1 BOX 30A
BARCLAY, MD 21607-9801

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)
941	03/31/88	52-1323500	02/17/92	03/18/02	3977.44

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 3977.44

This notice was prepared and signed at BALTIMORE, MD, on this,

the 21st day of October, 92.

Signature for L. Howard ACS

Title MANAGER

(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

No. 1871

United States

vs.

Byron Englad, Wmc

Notice of Tax Lien

Filed this 3rd day of Oct, 19 83, at 11:48 m.

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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 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

Lien # 1871

(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) (4), and

(B) In any case in which, 90 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, if 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 day 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

(k) **Disclosure of Certain Returns and Return information For Tax Administration Purposes.—**

(2) 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.

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*
BALTIMORE, MD	529267998	

RECEIVED
CLERK, CIRCUIT COURT
92 OCT 30 AM 11:18
QUEEN ANNE'S COUNTY

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 BAXTER SEAFOOD INC , a CORPORATION

Residence 1807 CRAB ALLEY DR
CHESTER, MD 21619

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)
941	12/31/91	52-1731989	07/27/92	08/26/02	6471.60
941	03/31/92	52-1731989	06/08/92	07/08/02	2806.95
				Total	$ 9278.55

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

This notice was prepared and signed at BALTIMORE, MD, on this,

the 23rd day of October 92.

Signature for [signature] ACS

Title MANAGER

(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

No. 1872

United States

vs.

Coast Combustion Systems, Inc.

Notice of Tax Lien

Filed this 2nd day of Nov, 19 93, at 12:54 P.m.

TSP1, Fld 110

Marguerite W. Morlin

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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.

(e) **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 (e) 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 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

Lien # 1872

(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) (4), and

(B) in any case in which, 90 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, if 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 day 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

(k) **Disclosure of Certain Returns and Return information For Tax Administration Purposes.**—

(2) 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.

Form **668 (Y)**
(Rev. January 1991)

60

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*
BALTIMORE, MD	529268342	

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.

RECEIVED
CLERK, CIRCUIT COURT
92 NOV -2 PM 12:54
QUEEN ANNE'S COUNTY

Name of Taxpayer COAST COMBUSTION SYSTEMS INC , a CORPORATION

Residence 16 DIXON CT
STEVENSVILLE, MD 21666-2314

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)
941	12/31/90	52-1633510	08/03/92	09/02/02	9247.57
941	03/31/92	52-1633510	06/29/92	07/29/02	1385.80
940	12/31/91	52-1633510	07/27/92	08/26/02	146.24
1120	12/31/90	52-1633510	07/27/92	08/26/02	7363.69

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 18143.30

This notice was prepared and signed at BALTIMORE, MD, on this,

the 27th day of October, 92.

Signature for H. ALIANO L. Howard

Title REVENUE OFFICER
52-01-2421

(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

FORM **669-B**
(Rev. February 1992)

DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE

Certificate of Discharge of Property from Federal Tax Lien

(Section 6325(b)(2)(A) of the Internal Revenue Code)

Whereas, Coast Combustion Systems, Inc.

Of 1006 Butterworth Ct., City of Stevensville,

County of Queen Annes, State of Maryland,

is indebted to the United States for unpaid internal revenue tax in the sum of One Hundred Forty Thousand Six Hundred Thirteen and 85/100 Dollars ($ 140,613.85)

as evidenced by:

Notice of Federal Tax Lien Serial Number *(a)*	Recording Information *(b)*	Date Recorded *(c)*	Taxpayer Identification Number *(d)*	Amount Shown on Lien *(e)*
529259348	1854	08/27/92	52-1633510	18585.67
529268342	1872	11/02/92	52-1633510	18143.30
529308023	1948	04/19/93	52-1633510	14153.68
529311554	1958	06/03/93	52-1633510	18018.55
529326999	2049	12/22/93	52-1633510	1556.93
529405160	2088	03/25/94	52-1633510	17053.57
529410936	2128	06/20/94	52-1633510	18122.38
529506952	2222	04/25/95	52-1633510	755.20

Whereas, to secure the collection of said tax, notice of the lien of the United States, attaching to all the property and rights to property of the said taxpayer on account of said tax indebtedness, was filed with the Clerk of the Circuit Court for the County of Queen Annes, ~~and also with the~~ , in accordance with the applicable provisions of law.

Whereas, the lien of the United States, listed above, for said tax has attached to certain property described as:

1 Model 286 Computer & Monitor
2 Office Desks (Wooden)
3 Office Chairs
2 Office File Cabinets
1 Small Refrigerator
3 Desk Lamps
1 Rolling Computer Table
1 Bookcase
3 Folding Tables
1 Metal Storage Cabinet
2 Test Panels with Switches
Cutler Hammer Panel Material
1 Truck Tool/Work Box
1 Hydraulic Greenlee
1 Shop Vac
1 Pipe Vice
4 Pipe Wrenches
1 Pipe Cutter
1 Oiler
1 Air Compressor
1 Bench Electric Grinder
1 Bench Vise
1 Belt Sander
1 Band Saw
1 Chain Falls
1 Ronan Transmation
1 1/2" Electric Drill
2 Saws-All

RECEIVED
CLERK, CIRCUIT COURT
97 AUG 15 PM 1:25
QUEEN ANNE'S COUNTY

(continued)

EL81

(Use this space for continued description of property)

Paints & Compounds
Ridgid Conduit
Contuit Fittings
Wire, Stake-Ons & Etc.
Allen Bradley Panel Material
(Terminals, Switches & Etc.)
Other Electrical Panel Material
Electric Fans
Extension Cords & Come Alongs
Hard Hats
Old Fireye Controls
New Fireye Mounting Bases
A-B SLC-100 System
4 Maxon Gas Vent Valves 2 1/2"
1 Misc. Motor Starters, Etc.
1 Stereo System & Speakers
1 Refrigerator
1 Color Television , 1 Microwace Oven
2 Bang Boxes
4 Metal Shelves
1 Misc. Office Supp.
1 Metal Bookcase
1 Metal Cabinet
1 Hand Truck
1 Wooden Bookcase
1 Drafting Table
2 Wall Mounted Control Cabinets
5 Hoffman Bases
1 Wonder Ware Software
1 Allen Bradley SLC500 Software
1 File Cabinet - 4 drawer
1 File Cabinet - 2 drawer
2 File Cabinets with Desk Top
1 Desk - Blonde
2 Swivel Chairs
1 Fax Machine
1 Utility Truck Box

Whereas, the District Director of Internal Revenue has determined that the value of the interest of the United States in the foregoing property, under and by virtue of its aforesaid tax lien, amounts to the sum of Two Thousand Two Hundred Five and 00/100 dollars ($ 2,205.00) and has authorized the issuance, under the provisions of section 6325(b)(2)(A) of the Internal Revenue Code, of a certificate discharging the above-described property from the tax lien of the United States upon the payment of the sum of Two Thousand Two Hundred Five and 00/100 dollars ($ 2,205.00) to be applied in part satisfaction of the liability in respect of the tax hereinbefore stated which sum has been paid to be so applied, and the receipt of which sum by me is hereby acknowledged; David B. Schoettger.

Now, therefore, this instrument witnesseth, that I, Paul M. Harrington, District Director of Internal Revenue at Baltimore, Maryland, charged by law with the duty of collecting and enforcing the collection of internal revenue taxes due the United States, and charged with the assessment hereinbefore stated, do, pursuant to the provisions of section 6325(b)(2)(A) of the Internal Revenue Code, discharge the property heretofore described from the aforesaid tax lien, saving and reserving, however, the force and effect of said tax lien against and upon all other property or rights to property to which said lien is attached, wheresoever situated.

Witness my hand at Wilmington, Delaware, on this, the 21ST day of July, 19 97.

Signature	Title
David B. Schoettger	Special Procedures Advisor

Note: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Discharge of Federal Tax Lien. Rev. Rul. 71-466, 1971-2, C.B. 409.

Form **669-B** (Rev. 2-92)

EL81

Form 668 (Y) (Rev. 1-91)

Filed this 28 day of Dec, 1992, at 8:51 a.m.
Marguerite Hunter
Clerk (or Registrar).

Notice of Tax Lien

No. 1873

United States

vs.

Robert F. & Wanda A. Coleman

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 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

Lien # 1873

(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) (4), and

(B) in any case in which, 90 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, if 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

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

(2) 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.

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*
BALTIMORE, MD	529268611	

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.

RECEIVED
CLERK, CIRCUIT COURT
92 NOV -9 AM 10:51
QUEEN ANNE'S COUNTY

Name of Taxpayer ROBERT F JR & ISABELLE A SCHRAMM

Residence P O BOX 760
STEVENSVILLE, MD 21666-0760

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	12/31/89	212-54-1073	03/30/92	04/29/02	1044.86
1040	12/31/90	212-54-1073	11/18/91	12/18/01	4280.50
				Total	$ 5325.36

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

This notice was prepared and signed at BALTIMORE, MD, on this,

the 2nd day of November 92.

Signature for L. Stevens ACS

Title MANAGER

(**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

1873

--*--

Form 668 (Z)
(Rev. 5-94)

O

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Use by Recording Office
BALTIMORE, MD	529268611	

I certify that as to the following-name taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on November 07, 19 92, is in authorized to note the books to show the release of this lien for these taxes and additions

RECEIVED
CLERK, CIRCUIT COURT
95 JUL 21 AM 11:18
QUEEN ANNE'S COUNTY

Name of Taxpayer ROBERT F JR & ISABELLE A SCHRAMM

Residence P O BOX 760
STEVENSVILLE, MD 21666-0760

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	1873

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	12/31/89	212-54-1073	03/30/92	04/29/02	1044.86
1040	12/31/90	212-54-1073	11/18/91	12/18/01	4280.50
**********	**********	**********	**********	**********	**********

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 5325.36

This notice was prepared and signed at BALTIMORE, MD, on this,

the 17th day of July, 19 95.

Signature [signature]

Title Chief, SP'f

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

PART 1 - RECORDING OFFICE

Form 668 (Z) (Rev. 5-94)
CAT. NO 60026I

No. 1874

United States

vs.

Larry S. Jones

Notice of Tax Lien

Filed this 18th day of Nov, 19 92, at 11:56A m.

TSPI, Folio 110

MARGUERITE W. WINKLER, CLERK
Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If eny person liable to pey eny tax neglects or refuses to pey the same ener demend, the amount (including any interest, additionel emount, eddition to tax, or essessable penalty, logathar with any costs thet mey eccrua in addition thereto) shall be e lien in fevor of the United States upon all property end rights to property, whether reel or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless enother dete is specificelly fixed by lew, the lien imposed by section 6321 shall arise et the time tha assessmanl is made and shall continue until tha liability for tha amount so essessed (or e judgment egainst tha taxpayer erising out of such liability) is setisfied or becomes unanforceeble by reeson of lapsa of tima.

Sec. 6323. Validity and Priority Against Certain Persons.

(e) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as egeinst any purchaser, holder ot a sacurity intarast, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by tha Secratary.

(f) **Place For Filing Notice; Form.**—

(1) Place For Filing - The notice referred to in subsection (e) shall be filed-

(A) Undar Stete Laws

(I) Reel Property - In the case of reel property, in one office within the Stete (or the county, or other governmentel subdivision), as dasignated by the lews of such Stete, in which the property subject to the lien is situtelad; and

(II) Personal Proparty-In the case of personal property, whether tengible or intangibla, in one office wilhin the Stete (or the county, or othar govarnmental subdivision), as designated by the lews of such State, in which the property subjact to the lien is situatad; axcept thet State lew merely conforming to reenecting Faderel law establishing e nelional filing system does not constitute e second office for filing as dasignated by the laws of such Stata; or

(B) With Clerk Of District Court-In the office of the clerk of the United Statas district court for tha judicial district in which the property subject to lien is situeted, whenever the Stete has not by lew designated ona offica which meets the requiraments of subperegreph (A), or

(C) With Recorder Of Daeds Of Tha District Of Columbie - In the office of the Recorder of Deeds of the District of Columbia if the property subject to tha lian is situeted in the District of Columbie.

(2) Situs Of Property Subjact To Lian - For purpoaes of paregraphs (1) and (4), proparty shell be deemed to ba situeted-

(A) Real Property - In the case of real property, el its physical location; or

(B) Personal Property-In the case of personal property, whathar tengible or intangible, et the residence of the taxpeyer el the time the notice of lien is filed.

For purposes of peragraph (2) (B), the residence of a corporetion or partnership shall be deemed to be the piece at which the principel executive office of the business is loceted, and the rasidence of e taxpeyer whose residence is without the United States shell be deemed to be in the District of Columbie.

(3) Form - The form and contant of the notice referred to in aubsection (a) shell be prescribed by tha Secretery. Such notica shall ba velid notwithstanding any othar provision of lew regerding the form or contant of e 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

Lien # 1874

(g) **Refiling Of Notice.**—For purposes of this section-

(1) **General Rule.**—Unlass notice of lien le rafiled in the menner prescribed in paragreph (2) during the required refiling period, such notice of lien ahall ba traated as filed on the date on which it la filed (in accordence with subsection (f) aftar the expiretion of such refiling period.

(2) **Place For Filing.**—A notice of lian rafitad during the required refiling period shell be effective only-

(A) If-

(I) such notice of lian is refiled in the offica in which the prior notice of lien was filed, and

(II) in the case of reel property, and the fect of refiling is antarad and recorded in an indax to the axtant required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to tha date of e refiling of notice of lien under subparagraph (A), the Secratary racaivad writtan informetion (in tha mannar prescribed in regulations issuad by the Secretary) concerning e chenge in tha taxpayar's residence, if notice of such lien is elso filed in eccordance with subsection (f) in the Steta in which such residence i loceted.

(3) **Required Refiling Period.**—In the case of eny notica of lian, the term "requirad rafiling period" means-

(A) the one-year period anding 30 deys efter the expiration of 10 yeers after the date of the essessment of the tax, end

(B) the one-yeer period ending with the expiretion of 10 yaars aftar the close of tha pracading required refilin period for such notica of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to auch reguletions as tha Secratary may prascribe, the Secretary shall issua e certificete of ralaasa of any lian imposed with respect to any intarnal revenue tax not tatar than 30 days eftar the da on which -

(1) Liebility Setisfied or Unanforceabla - The Secretary finds that tha liability for tha amount assessed, togather with all intarest in respect thereof, has been fully setisfied or has becoma legally unenforceeble; or

(2) Bond Acceptad-Thara is furnished to tha Secratary end accepted by him e bond that is conditioned upon tha paymant of the amount assassad, togathar with all intarest in respect thareof, within tha tima prascribed by law (including any extension of such time), and thel is in eccordance with such requiramants ralating to tarms, conditions, and form of the bond and sureties thereon, as may be specified by such reguletiona.

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

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

(2) Disclosura of emount of outstanding lian,-if notice of lien hes been filed pursuant to section 6323(f), th emount of tha outstanding obligation secured by such liar mey be disclosed to any person who furnishes satisfector, writtan avidanca that ha has a right in tha proparty subject to auch lian or intends to obtain e right in such property.

THIS NOTICE CORRECTS ORIGINAL NOTICE 528912312 FILED ON 08/15/89

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*
BALTIMORE	529269225	

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.

RECEIVED
CLERK, CIRCUIT COURT
92 NOV 18 AM 11:56
QUEEN ANNE'S COUNTY

Name of Taxpayer LARRY S. JONES

Residence 308 N COMMERCE % VELMA SPEIGHT
CENTREVILLE, MD 21617

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).

*** CORRECTS ORIGINAL DATE IN COL. (e) ***

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	12/31/82	212-22-9377	12/22/86	01/21/97	5107.89
1040	12/31/83	212-22-9377	12/29/86	01/28/97	4173.64
				Total	$ 9281.53

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Original Recording Data:
9:51 1375

This notice was prepared and signed at BALTIMORE, MD., on this,

the 4th day of November, 1992.

Signature L. Howard

Title Chief, SPf

(**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. 1-9

Part 1 - Kept By Recording Office

1874

--*--

Form 668(Z) 2282
(Rev.8-97)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Use by Recording Office
DELAWARE-MARYLAND	529769225	

I certify that the following-named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on November 18, 1992, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
98 APR 27 PM 3:06
QUEEN ANNE'S COUNTY

Name of Taxpayer
LARRY S. JONES

Residence
308 N COMMERCE % VELMA SPEIGHT
CENTREVILLE, MD 21617

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	110	n/a	1874

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	12/31/1982	212-22-9377	12/22/1986	01/21/1997	5107.89
1040	12/31/1983	212-22-9377	12/29/1986	01/28/1997	4173.64
**********	**********	**********	**********	**********	**********

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 9281.53

This notice was prepared and signed at Baltimore, MD, on this,

the 17th day of April, 1998

Signature

Title
Chief, SPf

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

PART 1 - RECORDING OFFICE

Form 668 (Z) (Rev. 8-97)
CAT. NO 600261

No. 1875

United States

vs.

Baxter Seafood, Inc.

Notice of Tax Lien

Filed this 25th day of Nov., 19 92, at 10:39A m.

TSP 1, Folio 110

Marquette Co. Michigan

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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 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

Lien # 1875

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

(k) **Disclosure of Certain Returns and Return information For Tax Administration Purposes.—**

(2) Disclosure of amount of outstanding lien,-If a 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.

Form **668 (Y)**
(Rev. January 1991)

Ø

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*
BALTIMORE, MD	529270444	

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.

RECEIVED
CLERK, CIRCUIT COURT
92 NOV 25 AM 10: 39
QUEEN ANNE'S COUNTY

Name of Taxpayer BAXTER SEAFOOD INC , a CORPORATION

Residence 1807 CRAB ALLEY DR
CHESTER, MD 21619

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)
941	06/30/92	52-1731989	09/07/92	10/07/02	6912.50
940	12/31/91	52-1731989	07/27/92	08/26/02	2377.62
				Total	$ 9290.12

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

This notice was prepared and signed at BALTIMORE, MD, on this,

the 19th day of November 92.

Signature	Title
for L. Howard ACS	MANAGER 52-01-6999

(**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

No. 1876

United States

vs.

Frank and Diane S. Genovak, Sr.

Notice of Tax Lien

Filed this 25th day of Nov., 19 92, at 10:39 A m.

TSP 1, Folio 110

Marguerite W. Monkin

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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 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

Lien # 1876

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

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

(2) Disclosure of amount of outstanding lien,-If a 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.

Form 668 (Y)
(Rev. January 1991)

60

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
BALTIMORE, MD	529270472	

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.

RECEIVED
CLERK, CIRCUIT COURT
92 NOV 25 AM 10:39
QUEEN ANNE'S COUNTY

Name of Taxpayer FRANK & DIANE J GENSIAK JR

Residence RT 1, BOX 204-A
QUEENSTOWN, MD 21658

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	12/31/80	213-46-9352	07/04/88	08/03/98	3196.80
1040	12/31/81	213-46-9352	06/06/88	07/06/98	3578.04
1040	12/31/82	213-46-9352	06/27/88	07/27/98	5168.70
				Total	$ 11943.54

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

This notice was prepared and signed at BALTIMORE, MD, on this,

the 19th day of November 92.

Signature	Title
for D. VARSALONE, Howard	REVENUE OFFICER 52-01-2428

(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

No. 1877

United States

vs.

Richard C. Jones, Jr.

Notice of Tax Lien

Filed this 24th day of Dec, 19 92, at 10:53 A.m.

Marguerite W. Mankin
Clerk (or Registrar).
TSP / Folio 110

Form 668 (Y) (Rev. 1-91)

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.

(e) **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 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 (e) 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

Lien # 1877

(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) (4), and

(B) in any case in which, 90 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, if 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.

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

(2) Disclosure of amount of outstanding lien,-If a 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.

Form **668 (Y)**

(Rev. January 1991)

60

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*
BALTIMORE, MD	529270878	

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.

RECEIVED
CLERK, CIRCUIT COURT
92 DEC -4 AM 10: 52
QUEEN ANNE'S COUNTY

Name of Taxpayer RICHARD C JONES JR

Residence 325 ARBOR OAKS COURT
MILLERSVILLE, MD 21108-2052

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)*
941	12/31/90	190-30-9083	03/17/92	04/16/02	81529.51

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 81529.51

This notice was prepared and signed at BALTIMORE, MD, on this,

the 25th day of November, 19 92.

Signature	Title
for S. SAPPEY [signature]	REVENUE OFFICER 52-01-2425

(**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

No. 1878

United States

vs.

Charles B. Ritch
Brenda S. Ritch

Notice of Tax Lien

Filed this 4th day of Dec, 19 92, at 10:52A m.

Marguerite W. Mankin
Clerk (or Registrar).

TSPI Folio 110

Form 668 (Y) (Rev. 1-91)

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.

(e) **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 (e) 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 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 (e) 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

Lien # 1878

(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) (4), and

(B) in any case in which, 90 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, if 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 day 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.

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

(2) 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.

Form 668 (Y)

(Rev. January 1991)

Ø

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
BALTIMORE, MD	529270957	

RECEIVED
CLERK, CIRCUIT COURT
92 DEC -4 AM 10:52
QUEEN ANNE'S COUNTY

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 CHARLES B & BRENDA J RITCH

Residence RT 2 BOX 39
QUEENSTOWN, MD 21658-9717

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	12/31/91	217-44-9407	09/14/92	10/14/02	5279.14

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 5279.14

This notice was prepared and signed at BALTIMORE, MD, on this,

the 27th day of November 19 92.

Signature for [signature] ACS

Title MANAGER
52-01-6999

(**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

1878

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19_____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

Form 668(Z) (Rev. 4-84)

Form **668(Z)**
(Rev. April 1984)

296

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

5

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	529270957	RECEIVED CLERK, CIRCUIT COURT 94 MAR 11 AM 10: 27 QUEEN ANNE'S COUNTY

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on December 04, 19 92, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer CHARLES B & BRENDA J RITCH

Residence RT 2 BOX 39
QUEENSTOWN, MD 21658-9717

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	110	n/a	1877

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	12/31/91	217-44-9407	09/14/92	10/14/02	5279.14
**********	**********	**********	**********	**********	**********

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 5279.14

This certificate was prepared and signed at BALTIMORE, MD, on this,

the 8th day of March, 19 94.

Signature Joanne Howard

Title Chief, SPf

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 408)

CAT. NO. 60026I

Form **668(Z)** (Rev. 4-84)

☆ U.S. GOVERNMENT PRINTING OFFICE: 1993—312-746/70412

E.I. NO. 25-0501000

No. 1879

United States

vs.

Berta Burner Service
Albert A. Schauber, Sr.

Notice of Tax Lien

Filed this 8th day of Dec, 19 92, at 10:12 A m.

Marguerite W. Marker
Clerk (or Registrar).

TSP 1, Folio 110

Form 668 (Y) (Rev. 1-91)

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.

(e) **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 (e) 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 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 (e) 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

Lien # 1879

(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) (4), and

(B) in any case in which, 90 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, if 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 forms, 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.

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

(2) Disclosure of amount of outstanding lien,-if a 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.

Form 668 (Y)
(Rev. January 1991)

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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
BALTIMORE, MD	529271182	

RECEIVED
CLERK, CIRCUIT COURT
92 DEC -8 AM 10: 12
QUEEN ANNE'S COUNTY

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 BERTS BURNER SERVICE
ALBERT A SCHAUBER SR

Residence BERTS BURNER SERVICE
PRICE, MD 21656

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)
941	12/31/91	52-1395896	Ø3/16/92	Ø4/15/Ø2	3972.5Ø
941	Ø3/31/92	52-1395896	Ø6/29/92	Ø7/29/Ø2	3771.55
941	Ø6/3Ø/92	52-1395896	Ø9/14/92	1Ø/14/Ø2	3196.94
				Total	$ 1Ø94Ø.99

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

This notice was prepared and signed at BALTIMORE, MD, on this, the 2nd day of December, 19 92.

Signature for L. Howard ACS

Title MANAGER
52-Ø1-6999

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

bC81

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Form 668 (Z)
(Rev. 10-2000)

5356 Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

Area:
SMALL BUSINESS/SELF EMPLOYED AREA #4
Lien Unit Phone: (410) 962-1871

Serial Number
529271182

For Use by Recording Office

RECEIVED
CLERK, CIRCUIT COURT
01FEB 12 AM 11:52
QUEEN ANNE'S COUNTY

I certify that the following-named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on December 08 1992, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer BERTS BURNER SERVICE
ALBERT A SCHAUBER SR

Residence BERTS BURNER SERVICE
PRICE, MD 21656

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	110	n/a	1879

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)
941	12/31/1991	52-1395896	03/16/1992	04/15/2002	3972.50
941	03/31/1992	52-1395896	06/29/1992	07/29/2002	3771.55
941	06/30/1992	52-1395896	09/14/1992	10/14/2002	3196.94

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 10940.99

This notice was prepared and signed at Baltimore, MD, on this,

the 05th day of February, 2001.

Signature Joel F. Sheller

Title Compliance Technical Support Manager

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

Part 1 - RECORDING OFFICE

Form **668 (Z)** (Rev. 10-2000)
CAT. NO 600261

No. 1880

United States

vs.

Burro, Carl

Notice of Tax Lien

Filed this 18th day of Apr, 1992, at 10:22 a.m.

Amanda W. Miller

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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 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

Lien # 1880

(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) (4), and

(B) in any case in which, 90 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, if 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 day 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.

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

(2) 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.

Form **668 (Y)**
(Rev. January 1991)

181

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*
BALTIMORE, MD	529271930	

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.

RECEIVED
CLERK, CIRCUIT COURT
92 DEC 18 AM 10: 24
QUEEN ANNE'S COUNTY

Name of Taxpayer BAUME CORP , a CORPORATION

Residence PO BOX 106
GRASONVILLE, MD 21638-0106

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)
941	12/31/89	22-2573914	09/14/92	10/14/02	340.37
941	03/31/90	22-2573914	06/11/90	07/11/00	1340.77
941	09/30/90	22-2573914	12/17/90	01/16/01	5468.97
941	12/31/90	22-2573914	03/11/91	04/10/01	10981.47
941	03/31/91	22-2573914	06/17/91	07/17/01	2802.37
941	06/30/91	22-2573914	09/16/91	10/16/01	2246.69
941	09/30/91	22-2573914	01/27/92	02/26/02	1937.55
				Total	$ 25118.19

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

This notice was prepared and signed at BALTIMORE, MD, on this,

the 14th day of December 92.

Signature	Title
for K. STERLING	REVENUE OFFICER 52-01-3530

(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

1880

Baume Corp.

STATE OF MARYLAND,
QUEEN ANNE'S COUNTY, SCT.
I HEREBY CERTIFY THAT
THIS Rel WAS
RECEIVED FOR RECORD THIS 6
DAY OF March 2003 AT 1:20 P. M.
RE AND RECORDED IN
LIBER TSP 1 Folio 110
RECORD BOOK FOR QUEEN ANNE'S
COUNTY

CLERK.

SCOTT MacGLASHAN

Form 668 (Z)
(Rev. 10-2000)

2282 Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

Area:
SMALL BUSINESS/SELF EMPLOYED AREA #4
Lien Unit Phone: (410) 962-1871

Serial Number
529271930

For Use by Recording Office

RECEIVED
CLERK, CIRCUIT COURT
02 MAR -6 PM 1:20
QUEEN ANNE'S COUNTY

I certify that the following-named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on December 18 1992, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer
BAUME CORP , a Corporation

Residence PO BOX 106
GRASONVILLE, MD 21638-0106

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	1880

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)
941	12/31/1989	22-2573914	09/14/1992	10/14/2002	340.37
941	03/31/1990	22-2573914	06/11/1990	07/11/2000	1340.77
941	09/30/1990	22-2573914	12/17/1990	01/16/2001	5468.97
941	12/31/1990	22-2573914	03/11/1991	04/10/2001	10981.47
941	03/31/1991	22-2573914	06/17/1991	07/17/2001	2802.37
941	06/30/1991	22-2573914	09/16/1991	10/16/2001	2246.69
941	09/30/1991	22-2573914	01/27/1992	02/26/2002	1937.55

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 25118.19

This notice was prepared and signed at Baltimore, MD, on this,

the 03rd day of March, 2002.

Signature Joe F. Shelton

Title Compliance Technical Support Manager

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

No. 1881

United States

vs.

Edwin Gibbs

Notice of Tax Lien

Filed this 18th day of Dec, 1992, at 10:24 A.m.

Marjorie W. Martin

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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 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

Lien # 1881

(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) (4), and

(B) in any case in which, 90 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, if 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 day 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.

(k) **Disclosure of Certain Returns and Return information For Tax Administration Purposes.**—

(2) 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.

Form **668 (Y)**
(Rev. January 1991)

1Ø4

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*
BALTIMORE, MD	529271742	RECEIVED CLERK, CIRCUIT COURT 92 DEC 18 AM 10: 24 QUEEN ANNE'S COUNTY

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 EDWIN GIBBS

Residence 227 LITTLE KIDWELL AVENUE
CENTREVILLE, MD 21617-1213

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	12/31/87	218-70-3261	11/11/91	12/11/01	5677.11

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 5677.11

This notice was prepared and signed at BALTIMORE, MD, on this,

the 10th day of December 92.

Signature for L. Howard ACS

Title MANAGER
52-01-6999

(**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

Form 668 (Y) (Rev. 1-91)

Filed this 18th day of Feb, 1982, at 9:30 A.M.
Marguerite O. Warden
Clerk (or Registrar).

Notice of Tax Lien

No. 1882

United States
vs.
Bruce Eaton, I

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 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

Lien # 1882

(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) (4), and

(B) in any case in which, 90 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, if 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 day 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.

(k) **Disclosure of Certain Returns and Return information For Tax Administration Purposes.—**

(2) 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.

Form **668 (Y)** (Rev. January 1991) | 181

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District: BALTIMORE, MD

Serial Number: 529271929

For Optional Use by Recording Office

RECEIVED CLERK, CIRCUIT COURT
92 DEC 18 AM 10: 24
QUEEN ANNE'S COUNTY

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: JOHN L EATON JR

Residence: TWO PIERSON RD BOX 106
GRAYSONVILLE, MD 21638-9632

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)
6672	09/30/91	376-34-8621	06/29/92	07/29/02	17490.96
1040	12/31/91	376-34-8621	09/14/92	10/14/02	2499.77

Place of Filing:
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 19990.73

This notice was prepared and signed at BALTIMORE, MD, on this,

the 14th day of December 92.

Signature: for K. STERLING

Title: REVENUE OFFICER 52-01-3530

(**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)

1882

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Form 668 (Z)
(Rev. 10-2000)

2282 Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

Area:
SMALL BUSINESS/SELF EMPLOYED AREA #4
Lien Unit Phone: (410) 962-1871

Serial Number
529271929

For Use by Recording Office

RECEIVED
CLERK, CIRCUIT COURT
01 JUN 26 AM 9:36
QUEEN ANNE'S COUNTY

I certify that the following-named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on December 18 1992, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer JOHN L EATON JR

Residence TWO PIERSON RD BOX 106
GRAYSONVILLE, MD 21638-9632

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	1882

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	12/31/1991	376-34-8621	09/14/1992	10/14/2002	2499.77
6672	09/30/1991	376-34-8621	06/29/1992	07/29/2002	17490.96

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 19990.73

This notice was prepared and signed at Baltimore, MD, on this,

the 22nd day of June, 2001.

Signature Joe F. Shelton

Title Compliance Technical Support Manager

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

Part 1 - RECORDING OFFICE

Form **668 (Z)** (Rev. 10-2000)
CAT. NO 600261

No. 1883

United States

vs.

Bad Ones

Notice of Tax Lien

Filed this 18th day of Dec, 1992, at 12:24 P.M.

Mildred D. Brunder

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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.

(e) **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 (e) 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 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 (e) 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

Lien # 1883

(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) (4), and

(B) in any case in which, 90 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, if 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

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

(2) 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.

Form 668 (Y)
(Rev. January 1991)

Ø

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
BALTIMORE, MD	529272000	

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.

RECEIVED
CLERK, CIRCUIT COURT
92 DEC 10 AM 10: 24
QUEEN ANNE'S COUNTY

Name of Taxpayer BILL CRISP

Residence BOX 71 B
CHESTER, MD 21619-0071

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	222-18-1391	04/06/92	05/06/02	1990.76

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 1990.76

This notice was prepared and signed at BALTIMORE, MD, on this,

the 15th day of December 92.

Signature for L. Howard ACS

Title MANAGER
52-01-6999

(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

No. 1884

United States

vs.

Mary V. Reda

Notice of Tax Lien

(1254)

Filed this 28th day of Dec, 1992, at 11:05 A.M.

BPI, Aviv 118

Marjorie W. Martin

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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.

(e) **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 (e) 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 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 (e) 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

Lien # 1884

(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) (4), and

(B) in any case in which, 90 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, if 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 day 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.

(k) **Disclosure of Certain Returns and Return information For Tax Administration Purposes.**—

(2) 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.

THIS NOTICE CORRECTS ORIGINAL NOTICE 528809382 FILED ON 05/12/88

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
BALTIMORE	529272145	

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.

RECEIVED
CLERK, CIRCUIT COURT
92 DEC 28 AM 11:05
QUEEN ANNE'S COUNTY

Name of Taxpayer MARY V RADA

Residence P.O. BOX 73
GRASONVILLE, MD 21638

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).
*** CORRECTS ORIGINAL DATE IN COL. (e) ***

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)
6672	12/31/84	222-14-9475	02/10/87	03/12/97	7420.84

Place of Filing: CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 7420.84

Original Recording Data: 1
10:02 72 1254

This notice was prepared and signed at BALTIMORE, MD., on this,

the 16th day of December, 19 92.

Signature [signature] Title Chief, SPf

(**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

1884

Mary V. Rada

QUEEN ANNE'S COUNTY, SCT.
I HEREBY CERTIFY THAT

THIS ..... WAS

RECEIVED FOR RECORD THIS 19

DAY OF March 1997 AT 1:57 P. M.

RE ..... AND RECORDED IN

LIBER JSP 1 folio 110

RECORD BOOK FOR QUEEN ANNE'S

COUNTY

SCOTT MacGLASHAN

QUEEN ANNE'S COUNTY
FILED FOR RECORD
97 MAR 19 PM 1:57

Form 668 (Z) 049
(Rev. 5-94)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Use by Recording Office
DELAWARE-MARYLAND	529272145	

I certify that as to the following-name taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on December 28 1992, is in authorized to note the books to show the release of this lien for these taxes and additions

RECEIVED
CLERK, CIRCUIT COURT
97 MAR 19 PM 1:57
QUEEN ANNE'S COUNTY

Name of Taxpayer
MARY V RADA

Residence
P.O. BOX 73
GRASONVILLE, MD 21638

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	1884

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)
6672	12/31/84	222-14-9475	02/10/87	03/12/97	7420.84
				Total	$ 7420.84

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

This notice was prepared and signed at Baltimore, MD, on this,

the 18th day of February, 19 97.

Signature	Title
	Chief, SPf

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

PART 1 - RECORDING OFFICE

Form 668 (Z) (Rev. 5-94)
CAT. NO 60026I

No. 1885

United States

vs.

Arnold E. Kade

Notice of Tax Lien

(1958)

Filed this 25th day of Dec, 1962, at 11:57 A.M.

Marguerite O. Mueller

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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.

(e) **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 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

Lien # 1885

(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) (4), and

(B) in any case in which, 90 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, if 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 day 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

(k) **Disclosure of Certain Returns and Return information For Tax Administration Purposes.**—

(2) 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.

THIS NOTICE CORRECTS ORIGINAL NOTICE 528809383 FILED ON 05/12/88

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
BALTIMORE	529272146	

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.

RECEIVED
CLERK, CIRCUIT COURT
92 DEC 28 AM 11:05
QUEEN ANNE'S COUNTY

Name of Taxpayer RONALD E RADA

Residence P.O. BOX 73
GRASONVILLE, MD 21638

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).
*** CORRECTS ORIGINAL DATE IN COL. (e) ***

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)
6672	12/31/84	218-72-1263	02/10/87	03/12/97	7420.84
				Total	$ 7420.84

Place of Filing: CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Original Recording Data: 1
10:02 72 1255

This notice was prepared and signed at BALTIMORE, MD. , on this,

the 16th day of December , 19 92 .

Signature L. Howard Title Chief, SPf

(**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

1885

Ronald E. Roda

QUEEN ANNE'S COUNTY, SCI.
I HEREBY CERTIFY THAT

THIS ..... WAS

RECEIVED FOR RECORD THIS 19

DAY OF March 1997 AT 1:57 P M

RE ..... AND RECORDED IN

LIBER TSP1 Folio 110

RECORD BOOK FOR QUEEN ANNE'S

COUNTY

SCOTT MacGLASHAN

QUEEN ANNE'S COUNTY
21 MAR 13 PM 1:21

Form 668 (Z) 049
(Rev. 5-94)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Use by Recording Office
DELAWARE-MARYLAND	529272146	

I certify that as to the following-name taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on December 28 19 92, is in authorized to note the books to show the release of this lien for these taxes and additions

RECEIVED
CLERK, CIRCUIT COURT
97 MAR 19 PM 1:57
QUEEN ANNE'S COUNTY

Name of Taxpayer
RONALD E RADA

Residence
P.O. BOX 73
GRASONVILLE, MD 21638

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	1885

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)
6672	12/31/84	218-72-1263	02/10/87	03/12/97	7420.84

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 7420.84

This notice was prepared and signed at Baltimore, MD, on this,

the 18th day of February, 19 97.

Signature	Title
	Chief, SPf

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

PART 1 - RECORDING OFFICE

Form 668 (Z) (Rev. 5-94)
CAT. NO 60026I

No. 1886

United States

vs.

James A. Lima

Notice of Tax Lien

Filed this 7th day of Sept, 1993, at 12:33 p. m.

Marquette County Clerk

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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 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

Lien # 1886

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

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

(2) Disclosure of amount of outstanding lien.-If a 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.

Form **668 (Y)** Ø

(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*
BALTIMORE, MD	529272852	RECEIVED CLERK, CIRCUIT COURT 93 JAN -7 AM 10: 33 QUEEN ANNE'S COUNTY

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 JAMES T THOMA

Residence PO BOX 1Ø5
SUDLERSVILLE, MD 21668-Ø1Ø5

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)
1Ø4Ø	12/31/91	172-38-588Ø	Ø9/14/92	1Ø/14/Ø2	6861.86

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 6861.86

This notice was prepared and signed at BALTIMORE, MD, on this,

the 28th day of December, 19 92.

Signature	Title
for [signature] ACS	MANAGER 52-Ø1-6999

(**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)

Part 1 - Kept By Recording Office

1886

Form 668 (Z)(CO14)
(Rev. 5-94)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Use by Recording Office
DELAWARE-MARYLAND	529272652	

I certify that as to the following-name taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on January 07 19 93, is in authorized to note the books to show the release of this lien for these taxes and additions

RECEIVED
CLERK, CIRCUIT COURT
96 SEP 13 AM 9:53
QUEEN ANNE'S COUNTY

Name of Taxpayer JAMES T THONA

Residence PO BOX 103
SUDLERSVILLE, MD 21668-0103

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	110		1886

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	12/31/91	172-38-5880	09/14/92	10/14/02	6861.86

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 6861.86

This notice was prepared and signed at Baltimore, MD, on this,

the 9th day of September, 19 96.

Signature

Title Chief, SPF

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

PART 1 - RECORDING OFFICE

Form 668 (Z) (Rev. 5-94)
CAT. NO 60026I

No. 1887

United States

vs.

Richard Charles Doe
Superior Valuation

Notice of Tax Lien

Filed this 7th day of May, 1993, at 10:33 A. m.

Recorded in Book 15, Folio 118

Marjorie C. Martin

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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.

(e) 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 (e) 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 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 (e) 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

Lien # 1887

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

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

(2) Disclosure of amount of outstanding lien.-If a 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.

Form **668 (Y)**
(Rev. January 1991)

Ø

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*
BALTIMORE, MD	529272776	

RECEIVED
CLERK, CIRCUIT COURT
93 JAN -7 AM 10:23
QUEEN ANNE'S COUNTY

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 RICHARD CHARLES JONES
SHIP & SHORE RESTORATION

Residence RT 1 BOX 33 PINDER HILL RD
CHURCH HILL, MD 21623-9714

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)
CIVP	12/31/89	52-1579130	09/28/92	10/28/02	1475.10

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 1475.10

This notice was prepared and signed at BALTIMORE, MD, on this,

the 28th day of December 92.

Signature for L. Stevens ACS

Title MANAGER
52-01-6999

(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

L 281

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Form 668 (Z)
(Rev. 5-94)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Use by Recording Office
BALTIMORE, MD	529272776	RECEIVED CLERK, CIRCUIT COURT 95 MAR 23 AM 9:27 QUEEN ANNE'S COUNTY

I certify that as to the following-name taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on January 07 19 93, is in authorized to note the books to show the release of this lien for these taxes and additions

Name of Taxpayer: RICHARD CHARLES JONES
SHIP & SHORE RESTORATION

Residence: RT 1 BOX 33 PINDER HILL RD
CHURCH HILL, MD 21623-9714

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	110	n/a	1887

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)
CIVP	12/31/89	52-1579130	09/28/92	10/28/02	1475.10

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 1475.10

This notice was prepared and signed at BALTIMORE, MD, on this,

the 17th day of March, 1995.

Signature

Title: Chief, SPf

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

PART 1 - RECORDING OFFICE

Form 668 (Z) (Rev. 5-94)
CAT. NO 60026I

No. 1888

United States

vs.

FHL Corwin, [illegible] Ford - [illegible]

Notice of Tax Lien

Filed this 7th day of Aug, 19 83, at 8:35 A.M.

[illegible] Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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 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

Lien # 1888

(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) (4), and

(B) In any case in which, 90 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, if a 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 day 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.

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

(2) Disclosure of amount of outstanding lien.-If a 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.

Form **668 (Y)**

(Rev. January 1991)

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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*
BALTIMORE, MD	529272772	

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.

RECEIVED
CLERK, CIRCUIT COURT
93 JAN -7 AM 10: 33
QUEEN ANNE'S COUNTY

Name of Taxpayer FHL CONCRETE , a PARTNERSHIP
STORKE RON GEN PTR

Residence 383 BAYSIDE DR
CHESTER, MD 21619

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)*
940	12/31/91	52-1554327	03/16/92	04/15/02	282.26

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 282.26

This notice was prepared and signed at BALTIMORE, MD, on this,

the 28th day of December, 19 92.

Signature	Title
for [signature] ACS	MANAGER 52-01-6999

(**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

5881

5.

Form 668 (Z)
(Rev. 5-94)

Ø

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Use by Recording Office
BALTIMORE, MD	529272772	RECEIVED CLERK, CIRCUIT COURT 94 JUL 29 AM 10:10 QUEEN ANNE'S COUNTY

I certify that es to the following-name taxpayer, the requirements of section 6325 (e) of the Internel Revenue Code heve been satisfied for the taxes listed below end for ell stetutory edditions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internel revenue tax lien wes filed on January Ø7 19 93, is in authorized to note the books to show the release of this lien for these taxes and additions

Neme of Taxpayer FHL CONCRETE , a PARTNERSHIP
STORKE RON GEN PTR

Residence 383 BAYSIDE DR
CHESTER, MD 21619

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	110	n/a	1888

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)
940	12/31/91	52-1554327	Ø3/16/92	Ø4/15/Ø2	282.26

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 282.26

This notice was prepared and signed at BALTIMORE, MD, on this,

the 25th day of July, 94.

Signature L. Howard

Title Chief, SPf

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

PART 1 - RECORDING OFFICE

Form 668 (Z) (Rev. 5-94)
CAT. NO 60026I

No. 1889

United States

vs.

Rod M. Wood

Notice of Tax Lien

Filed this 26 day of Aug., 19 93, at 10:37 a.m.

Recorded in Liber 43 Folio 1

Marjorie L. Martin

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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 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

Lien # 1889

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

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

(2) Disclosure of amount of outstanding lien.-If a 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.

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
BALTIMORE, MD	529273Ø1

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.

For Optional Use by Recording Office

RECEIVED
CLERK, CIRCUIT COURT
93 JAN -7 AM10:33
QUEEN ANNE'S COUNTY

Name of Taxpayer ROSE M WOOD

Residence PO BOX 542
STEVENSVILLE, MD 21666-Ø542

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)
1Ø4Ø	12/31/9Ø	218-34-3327	Ø5/27/91	Ø6/26/Ø1	1282.Ø7
1Ø4Ø	12/31/91	218-34-3327	Ø5/25/92	Ø6/24/Ø2	579.69

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 1861.76

This notice was prepared and signed at BALTIMORE, MD, on this,

the 30th day of December, 92.

Signature for L. Howard ACS

Title MANAGER
52-Ø1-6999

(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

No. 1890

United States

vs.

John E. Phillips

Notice of Tax Lien

Filed this 7th day of Jun, 19 93, at 10:33 A.m.

BPI, Folio 118

Marguerite W. Martin

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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.

(e) **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 (e) 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 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

Lien # 1890

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

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

(2) Disclosure of amount of outstanding lien,-if a 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.

THIS NOTICE CORRECTS ORIGINAL NOTICE 528816558 FILED ON 08/29/88

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
BALTIMORE	529272960	

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.

RECEIVED
CLERK, CIRCUIT COURT
93 JAN -7 AM 10: 33
QUEEN ANNE'S COUNTY

Name of Taxpayer JOHN E PHILLIPS

Residence RT 1 BOX 277A
GRASONVILLE, MD 21638

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).

*** CORRECTS ORIGINAL DATE IN COL. (e) ***

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	12/31/81	221-28-9375	02/23/87	03/25/97	8254.91
1040	12/31/82	221-28-9375	04/11/88	05/11/98	15339.12
1040	12/31/83	221-28-9375	04/11/88	05/11/98	12545.75
				Total	$ 36139.78

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Original Recording Data: 1
11:15 74 1282

This notice was prepared and signed at BALTIMORE, MD, on this,

the 30th day of December, 19 92.

Signature L. Howard

Title Chief, SPf

(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

1896

Form 668 (Z) 2049
(Rev. 5-94)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Use by Recording Office
~~DELAWARE-MARYLAND~~	~~529272960~~	RECEIVED CLERK, CIRCUIT COURT 97 APR 29 PM 1:22 QUEEN ANNE'S COUNTY

I certify that as to the following-name taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of Internal revenue tax lien was filed on January 07 19 93, is in authorized to note the books to show the release of this lien for these taxes and additions

Name of Taxpayer
JOHN E PHILLIPS

Residence
RT 1 BOX 277A
GRASONVILLE, MD 21638

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	112	n/a	1890

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	12/31/81	221-28-9375	02/23/87	03/25/97	8254.91
1040	12/31/82	221-28-9375	04/11/88	05/11/98	15339.12
1040	12/31/83	221-28-9375	04/11/88	05/11/98	12545.75

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 36139.78

This notice was prepared and signed at ~~Baltimore, MD~~, on this,

the ~~16th~~ day of April, 19 97.

Signature	Title
	Chief, SPf

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

PART 1 - RECORDING OFFICE

Form 668 (Z) (Rev. 5-94)
CAT. NO 60026I

No. 1891

United States

vs.

Roberson, Watson & Honeyman Lumber

Notice of Tax Lien

Filed this 17th day of Jan., 1923, at 11:04 A m.

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-81)

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 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

Lien # 1891

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

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

(2) Disclosure of amount of outstanding lien.-If a 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.

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*
BALTIMORE, MD	529300156	

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.

RECEIVED
CLERK, CIRCUIT COURT
93 JAN 11 AM 11:51
QUEEN ANNE'S COUNTY

Name of Taxpayer POSEIDON RESTAURANT
HEMINGWAYS RESTAURANT

Residence PO BOX 841
STEVENSVILLE, MD 21666-0841

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 Endad (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	12/31/89	52-1248762	09/28/92	10/28/02	175.24
941	03/31/92	52-1248762	08/24/92	09/23/02	5999.79
940	12/31/91	52-1248762	04/20/92	05/20/02	1672.96

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 7847.99

This notice was prepared and signed at BALTIMORE, MD, on this,

the 4th day of January, 93.

Signature for L. Howard ACS

Title MANAGER
52-01-6999

(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

No. 1892

United States

vs.

John O. Swan &
Mc Argo

Notice of Tax Lien

Filed this 1st day of Aug., 1893, at 11:00 a.m.

Recorded in Liber R.P.I., Folio 12

Requested by Marshal

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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.

(e) 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 (e) 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 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 (e) 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

Lien # 1892

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

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

(2) Disclosure of amount of outstanding lien.-If a 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.

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*
BALTIMORE, MD	529300022	

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.

RECEIVED
CLERK, CIRCUIT COURT
93 JAN 11 AM 11:54
QUEEN ANNE'S COUNTY

Name of Taxpayer JOHN W & SUSAN B MCDOUGALL

Residence 14 KENT TOWN MARKET
CHESTER, MD 21619-2632

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	12/31/89	181-26-7153	09/17/90	10/17/00	1110.88
1040	12/31/90	181-26-7153	05/27/91	06/26/01	4604.09
1040	12/31/91	181-26-7153	09/28/92	10/28/02	6247.60

RECEIVED
CLERK, CIRCUIT COURT
93 JAN 11 AM 11:54
QUEEN ANNE'S COUNTY

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 11962.57

This notice was prepared and signed at BALTIMORE, MD, on this,

the 4th day of January 19 93.

Signature for L. Hammond ACS

Title MANAGER
52-01-6999

(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

Pg
112

~~[illegible]~~
1892

John W. Susan B
Mc Dougall

STATE OF MARYLAND,
QUEEN ANNE'S COUNTY, SEC.
I HEREBY CERTIFY THAT
THIS ..... WAS
RECEIVED FOR RECORD THIS 15
DAY OF April 1996 AT 9:53A M
RE ..... AND RECORDED IN
LIBER TSP1 Folio 112
RECORD BOOK FOR QUEEN ANNE'S
COUNTY

Scott Mac Glashan

--*--

Form 668 (Z)
(Rev. 5-94)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Use by Recording Office
DELAWARE/MARYLAND	529300022	RECEIVED CLERK, CIRCUIT COURT QUEEN ANNE'S COUNTY 96 APR 15 AM 9:53

I certify that as to the following-name taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on January 11 19 93, is in authorized to note the books to show the release of this lien for these taxes and additions

Name of Taxpayer JOHN W & SUSAN B MCDOUGALL

Residence 14 KENT TOWN MARKET
CHESTER, MD 21619-2632

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	93-112	n/a	1892

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	12/31/89	181-26-7153	09/17/90	10/17/00	1110.88
1040	12/31/90	181-26-7153	05/27/91	06/26/01	4604.09
1040	12/31/91	181-26-7153	09/28/92	10/28/02	6247.60
**********	**********	**********	**********	**********	**********

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 11962.57

This notice was prepared and signed at BALTIMORE, MD, on this,

the 11th day of March, 19 96.

Signature

Title Chief, SPf

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

PART 1 - RECORDING OFFICE

Form 668 (Z) (Rev. 5-94)
CAT. NO 60026I

No. 1893

United States

vs.

Jeffrey Thomas Rhitter
JTP Enterprises

Notice of Tax Lien

Filed this 22nd day of Jan, 19 93, at 9:59 A m.
Bk. 1, Folio 112
Maysville W. Martin
Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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 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

Lien # 1893

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

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

(2) Disclosure of amount of outstanding lien,-If a 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.

Form **668 (Y)**
(Rev. January 1991)

200

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*
BALTIMORE, MD	529300754	

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.

RECEIVED
CLERK, CIRCUIT COURT
93 JAN 22 AM 9:59
QUEEN ANNE'S COUNTY

Name of Taxpayer JEFFREY THOMAS PFISTER
J.T.P. ENTERPRISES

Residence PO BOX 783 % JEFFREY THOMAS PFISTER
STEVENSVILLE, MD 21666-0783

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)
941	12/31/89	52-1566042	03/26/90	04/25/00	2267.94
941	03/31/90	52-1566042	08/17/92	09/16/02	4707.98
941	06/30/90	52-1566042	03/18/91	04/17/01	4680.14
941	09/30/90	52-1566042	03/11/91	04/10/01	3212.11
941	12/31/90	52-1566042	03/11/91	04/10/01	1784.60
941	06/30/91	52-1566042	09/09/91	10/09/01	2281.76
				Total	$ 18934.53

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

This notice was prepared and signed at BALTIMORE, MD, on this,

the 11th day of January 19 93.

Signature for K. STERLING L. Howard

Title REVENUE OFFICER
52-01-3530

(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

1893

STATE OF MARYLAND.
QUEEN ANNE'S COUNTY, [illegible]
I HEREBY CERTIFY THAT
This Rel WD
RECEIVED FOR RECORD THIS 18
DAY OF July 1994 AT 11:05 P.M.
RE ..... AND RECORDED IN
LIBER TSP 1 Folio 112
RECORD BOOK FOR QUEEN ANNE'S
COUNTY

MARGUERITE W. MANKIN, CLERK

Form 668 (Z)
(Rev. 6-94)

Ø

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Use by Recording Office
BALTIMORE, MD	529300754	

I certify that as to the following-name taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxee lieted below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxee and additione hae been released. The proper officer in the office where the notice of internal revenue tax lien was filed on January 22 19 93, is in authorized to note the books to show the release of this lien for these taxes and additions

RECEIVED
CLERK'S CIRCUIT COURT
93 JUL 18 AM 11:05
QUEEN ANNE'S COUNTY

Name of Taxpayer JEFFREY THOMAS PFISTER
J.T.P. ENTERPRISES

Residence PO BOX 783 % JEFFREY THOMAS PFISTER
STEVENSVILLE, MD 21666-0783

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	112	n/a	1893

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)
941	12/31/89	52-1566042	03/26/90	04/25/00	2267.94
941	03/31/90	52-1566042	08/17/92	09/16/02	4707.98
941	06/30/90	52-1566042	03/18/91	04/17/01	4680.14
941	09/30/90	52-1566042	03/11/91	04/10/01	3212.11
941	12/31/90	52-1566042	03/11/91	04/10/01	1784.60
941	06/30/91	52-1566042	09/09/91	10/09/01	2281.76
**********	**********	**********	**********	**********	**********

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 18934.53

This notice was prepared and signed at BALTIMORE, MD, on this,

the 11th day of July, 1994.

Signature L. Howard

Title Chief, SF'f

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

PART 1 - RECORDING OFFICE

Form 668 (Z) (Rev. 6-94)
CAT. NO 60026I

No. 1894

United States

vs.

William C. & Mary P. Littleton

Notice of Tax Lien

Filed this 22nd day of Jan, 19 93, at 9:59 A m.

BPI, Folio 42

Mayerton W. Mendez

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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 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

Lien # 1894

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

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

(2) Disclosure of amount of outstanding lien,-If a 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.

Form **668 (Y)**
(Rev. January 1991)

255

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*
BALTIMORE, MD	529300894	

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.

RECEIVED
CLERK, CIRCUIT COURT
93 JAN 22 AM 9:59
QUEEN ANNE'S COUNTY

Name of Taxpayer WILLIAM C & MARY P LITTLETON

Residence RT 1 BOX 63
QUEEN ANNE, MD 21657-9704

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	12/31/90	216-34-5417	05/27/91	06/26/01	30028.99
1040	12/31/91	216-34-5417	05/25/92	06/24/02	26772.45
				Total	$ 56801.44

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

This notice was prepared and signed at BALTIMORE, MD, on this,

the 12th day of January, 93.

Signature for L. RIVERA L. Howard

Title REVENUE OFFICER
52-01-3525

(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

1894

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

Form 668(Z) (Rev. 4-84)

Form **668(Z)** (Rev. April 1984)

296

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	529300894	

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on January 22, 19 93, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
93 SEP 10 PM 4:15
QUEEN ANNE'S COUNTY

Name of Taxpayer WILLIAM C & MARY P LITTLETON

Residence RT 1 BOX 63
QUEEN ANNE, MD 21657-9704

FED/LN 1894 #
REL # 0 #
RECD FEE 3.00
CHECK/MO TL 3.00

#345940 C001 R01 T16:14

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	112	n/a	1894

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	12/31/90	216-34-5417	05/27/91	06/26/01	30028.99
1040	12/31/91	216-34-5417	05/25/92	06/24/02	26772.45

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 56801.44

This certificate was prepared and signed at BALTIMORE, MD, on this, the 3rd day of September, 19 93.

Signature	Title
Joanne Howard	Chief, SPf

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

CAT. NO. 60026I

Form **668(Z)** (Rev. 4-84)

☆ U.S. GOVERNMENT PRINTING OFFICE: 1993—312-746/70412
E.I. NO. 25-0501000

No. 1895

United States

vs.

Equipment Distributors, Inc.

Notice of Tax Lien

Filed this 22nd day of March, 19 93, at 2:52 P.M.

Recorded in Volume 12 Page 1

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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.

(e) 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 (e) 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 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 (e) 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

Lien # 1895

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

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

(2) Disclosure of amount of outstanding lien.-If a 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.

Form **668 (Y)**
(Rev. January 1991)

Ø

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*
BALTIMORE, MD	529300846	

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.

RECEIVED
CLERK, CIRCUIT COURT
93 JAN 22 AM 9:59
QUEEN ANNE'S COUNTY

Name of Taxpayer ENVIRONMENTAL CONTROL SYSTEMS , a CORPORATION INC

Residence RT 1 BOX 21
CHURCH HILL, MD 21623-9757

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)
940	12/31/87	35-1177013	Ø6/Ø4/9Ø	Ø7/Ø4/ØØ	7Ø71.13
940	12/31/88	35-1177013	Ø7/Ø1/91	Ø7/31/Ø1	5386.19
				Total	$ 12457.32

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

This notice was prepared and signed at BALTIMORE, MD, on this,

the 12th day of January, 19 93.

Signature for L. Howard ACS

Title MANAGER
52-Ø1-6999

(**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

No. 1896

United States

vs.

Kat Enterprises, Inc.

Notice of Tax Lien

Filed this 22nd day of Feb., 19 93, at 2:52 p.m.

Marguerite Co. Mack, Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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, 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

Lien # 1896

(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) (4), and

(B) in any case in which, 90 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, if 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 day 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.

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

(2) Disclosure of amount of outstanding lien.-If a 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.

Form **668 (Y)**
(Rev. January 1991)

70

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number
BALTIMORE, MD	529300864

For Optional Use by Recording Office

RECEIVED
CLERK, CIRCUIT COURT
93 JAN 22 AM 9:59
QUEEN ANNE'S COUNTY

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 K & T ENTERPRISES INC , a CORPORATION

Residence 2A QUEEN VICTORIA CT % K J LORD
CHESTER, MD 21619-9400

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)
941	06/30/89	52-1497924	02/12/90	03/14/00	1080.52
1120	09/30/89	52-1497924	07/02/90	08/01/00	4105.25
				Total	$ 5185.77

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

This notice was prepared and signed at BALTIMORE, MD, on this,

the 12th day of January, 93.

Signature for L. Howard ACS

Title MANAGER
52-01-6999

(**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

No. 1897

United States

vs.

York & York

Notice of Tax Lien

Filed this 28th day of Apr., 1983, at 10:52 a.m.

Marquette Morris

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-81)

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.

(e) **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 (e) 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 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 (e) 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

Lien # 1897

(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) (4), and

(B) In any case in which, 90 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, if a 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 day 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.

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

(2) 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 li- 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.

Form 668 (Y)
(Rev. January 1991)

70

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
BALTIMORE, MD	529301570	

RECEIVED
CLERK, CIRCUIT COURT
93 JAN 28 AM 10: 59
QUEEN ANNE'S COUNTY

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 JACK K. & JANET L. WITTY

Residence 104 COVE CREEK COURT
STEVENSVILLE, MD 21666-3712

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)
6672	12/31/91	167-22-5990	06/29/92	07/29/02	32060.78
6672	12/31/91	169-28-8870	06/29/92	07/29/02	32060.78

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 32060.78

This notice was prepared and signed at BALTIMORE, MD, on this,

the 21st day of January, 93.

Signature for R. EKEY L. Howard

Title REVENUE OFFICER
52-01-2423

(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

~~2608~~
1897
Jack K & Janet L.
Witty

...TE OF MARYLAND,
QUEEN ANNE'S COUNTY, ...
I HEREBY CERTIFY THAT
THIS Fed Tax Lien ... WAS
RECEIVED FOR RECORD THIS 12
DAY OF Nov 1999 AT 2:29 P M
...E ..... AND RECORDED IN
...BER TSP1 Folio ~~156~~ 112 Fed Tax
...TTNERD BOOK FOR QUEEN ANNE'S
...UNTY

SCOTT MacGLASHAN

TSP1 Folio ~~156~~ 112

--*--

Form 668(Z) 1974
(Rev.8-97)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Use by Recording Office
DELAWARE-MARYLAND	529301570	

I certify that the following-named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on January 28, 1993, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer JACK K. & JANET L. WITTY

Residence 104 COVE CREEK COURT
STEVENSVILLE, MD 21666-3712

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	112	n/a	1897

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)
6672	12/31/1991	167-22-5990	06/29/1992	07/29/2002	32060.78
6672	12/31/1991	167-22-5990	06/29/1992	07/29/2002	32060.78

99 NOV 12 PM 2:29
QUEEN ANNE'S COUNTY

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 32060.78

This notice was prepared and signed at Baltimore, MD, on this,

the 05th day of November, 1999.

Signature	Title
	Chief, SPF

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

PART 1 - RECORDING OFFICE

Form 668 (Z) (Rev. 8-97)
CAT. NO 600261

No. 1898

United States

vs.

Robert E. Boswell, Distributor, Louisville, Kentucky

Notice of Tax Lien

Filed this 23rd day of June, 1943, at 10:54 A.M.

Louisville, Kentucky

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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 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

Lien # 1898

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

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

(2) Disclosure of amount of outstanding lien.-If a 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.

Form 668 (Y)
(Rev. January 1991)

153

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
BALTIMORE, MD	529301645	

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.

RECEIVED
CLERK, CIRCUIT COURT
93 JAN 28 AM 10:59
QUEEN ANNE'S COUNTY

Name of Taxpayer ROBERT E GOSSELIN
D/B/A ARCADIA BUILDERS

Residence 1 OYSTER COVE DRIVE APT. 1C
GRASONVILLE, MD 21638

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)
941	03/31/89	52-1593596	01/01/90	01/31/00	9449.01
941	06/30/89	52-1593596	12/04/89	01/03/00	23346.12
941	09/30/89	52-1593596	12/11/89	01/10/00	25835.97
941	12/31/89	52-1593596	03/26/90	04/25/00	8808.96
941	03/31/90	52-1593596	07/02/90	08/01/00	30662.25
941	06/30/90	52-1593596	09/03/90	10/03/00	15462.74
941	09/30/90	52-1593596	12/24/90	01/23/01	29301.15
941	12/31/90	52-1593596	03/18/91	04/17/01	19314.48
941	03/31/91	52-1593596	06/10/91	07/10/01	2880.85
941	06/30/91	52-1593596	09/16/91	10/16/01	288.25
940	12/31/89	52-1593596	05/11/92	06/10/02	199.27
940	12/31/90	52-1593596	03/11/91	04/10/01	2197.88
				Total	$ 167746.93

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

This notice was prepared and signed at BALTIMORE, MD, on this,

the 22nd day of January, 93.

Signature for M. ARONIN L. Howard

Title REVENUE OFFICER
52-01-3443

(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

No. 1899

United States

vs.

Paul Wurz
Cyprus, Wyo.

Notice of Tax Lien

Filed this 28th day of Jan, 1993 at 10:52 A.m.

Lincoln County, Wyoming
Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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.

(e) 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 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

Lien # 1899

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

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

(2) Disclosure of amount of outstanding lien.-If a 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.

Form **668 (Y)**
(Rev. January 1991)

255

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*
BALTIMORE, MD	529301512	RECEIVED CLERK, CIRCUIT COURT 93 JAN 28 A11:59 QUEEN ANNE'S COUNTY

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 TOTAL VISION SYSTEMS INC , a CORPORATION

Residence 4D QUEEN VICTORIA WAY
CHESTER, MD 21619-9400

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)
940	12/31/89	52-1598670	04/23/90	05/23/00	1462.91

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 1462.91

This notice was prepared and signed at BALTIMORE, MD, on this,

the 20th day of January 93.

Signature for L. RIVERA L. Howard

Title REVENUE OFFICER
52-01-3525

(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

1899

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19_____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

Form 668(Z) (Rev. 4-84)

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Form **668(Z)**
(Rev. April 1984)

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Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	529301512	RECEIVED CLERK, CIRCUIT COURT 93 AUG 18 AM 9:56 QUEEN ANNE'S COUNTY

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on January 28, 19 93, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer TOTAL VISION SYSTEMS INC , a CORPORATION

Residence 4D QUEEN VICTORIA WAY
CHESTER, MD 21619-9400Ø

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	112	n/a	7899

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)
94Ø	12/31/89	52-1598670	Ø4/23/9Ø	Ø5/23/ØØ	1462.91

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 1462.91

This certificate was prepared and signed at BALTIMORE, MD, on this,

the 12th day of August, 19 93.

Signature L. Howard

Title Chief, SPf

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

☆ U.S. GOVERNMENT PRINTING OFFICE: 1993—312-746/70412

E.I. NO. 25-0501000

No. 1900

United States

vs.

Danny L. Lewis
Lewis Drilling
Wis

Notice of Tax Lien

Filed this 29th day of Dec, 1993, at 10:07 a.m.

Marquette County, Wisconsin

Clerk (or Registrar).

Form 668 (Y) (Rev. 1-91)

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.

(e) **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 (e) 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 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 (e) 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

Lien # 1900

(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) (4), and

(B) in any case in which, 90 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, if a 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 day 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.

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

(2) Disclosure of amount of outstanding lien.-If a 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.

Form **668 (Y)**
(Rev. January 1991)

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Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number
BALTIMORE, MD	529301510

For Optional Use by Recording Office

RECEIVED
CLERK, CIRCUIT COURT
93 JAN 28 AM 10:59
QUEEN ANNE'S COUNTY

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 LENNY L SPICER
SPICER CONTRACTING SVCS

Residence 335 PROSPECT BAY DR W
GRASONVILLE, MD 21638-9650

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)
941	06/30/92	52-1069463	08/31/92	09/30/02	4722.27

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 4722.27

This notice was prepared and signed at BALTIMORE, MD, on this,

the 20th day of January, 93.

Signature for L. RIVERA L. Rivera

Title REVENUE OFFICER
52-01-3525

(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

1900

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19_____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

Form 668(Z) (Rev. 4-84)

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Form **668(Z)**
(Rev. April 1984)

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Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	529301510	RECEIVED CLERK, CIRCUIT COURT 93 DEC 17 AM 10:49 QUEEN ANNE'S COUNTY

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on January 28, 19 93, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer LENNY L SPICER
SPICER CONTRACTING SVCS

Residence 335 PROSPECT BAY DR W
GRASONVILLE, MD 21638-9650

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	112	n/a	1900

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)
941	06/30/92	52-1069463	08/31/92	09/30/02	4722.27

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 4722.27

This certificate was prepared and signed at BALTIMORE, MD, on this,

the 15th day of December, 19 93.

Signature Joanne Howard

Title Chief, SPf

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

☆ U.S. GOVERNMENT PRINTING OFFICE: 1993—312-746/70412
E.I. NO. 25-0501000