

Notice of Federal Tax Lien Under Internal Revenue Laws

District Indianapolis 91051020

Serial Number

For Optional Use by Recording Office

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.

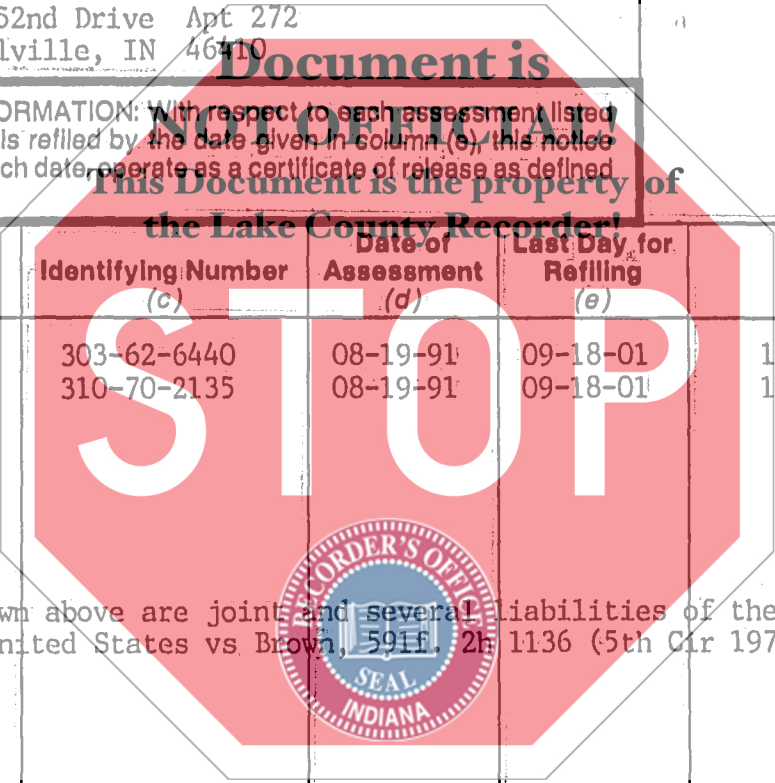
Name of Taxpayer John M Kelley & Vera L Kelley, Jointly
John M Kelley, an individual
Vera L Kelley, an individual

Residence 830 W 52nd Drive Apt 272
Merrillville, IN 46410

RECEIVED
OCT 6 11 25 AM '91
STATE

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refilled 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 Refilling (e) | Unpaid Balance of Assessment (f) |
|-----------------|----------------------|------------------------|------------------------|----------------------------|----------------------------------|
| 6672 | 06-30-90 | 303-62-6440 | 08-19-91 | 09-18-01 | 15,153.38 |
| 6672 | 06-30-90 | 310-70-2135 | 08-19-91 | 09-18-01 | 15,153.38 |



The liabilities shown above are joint and several liabilities of the persons named above. See United States vs Brown, 591 F. 2d 1136 (5th Cir 1979).

Place of Filing County Recorder
Lake County
Crown Point, IN 46307
Total \$ 15,153.38

This instrument prepared by E A Platis, Internal Revenue Service

This notice was prepared and signed at Indianapolis, IN, on this, the 23rd day of Sept, 19 91.

Signature *Joseph D Kiefner* Title Chief, Special Procedures Branch
Joseph D Kiefner 1732 600

(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)