

Notice of Federal Tax Lien Under Internal Revenue Laws

District Indianapolis, IN	Serial Number 92054350	359217216	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.

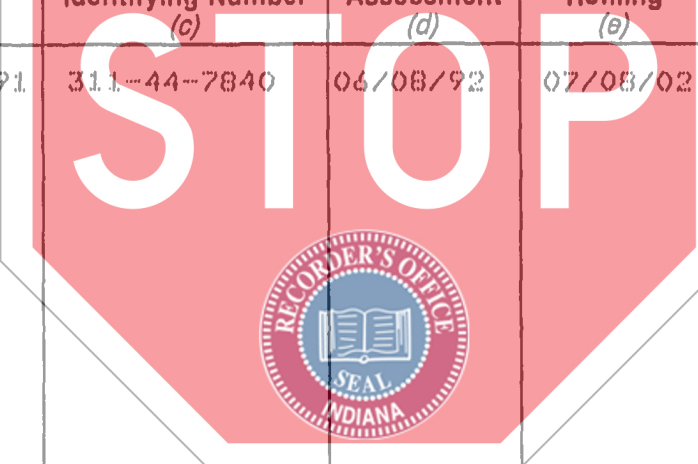
Name of Taxpayer RONALD M & BETTY R SPIRES

Residence 571 TANNEY PL.
GARY, IN 46404-1229

STATE OF INDIANA
 COUNTY OF LAKE
 RECORDER'S OFFICE
 AUG 7th 10 58 AM '92
 ROBERT H. ...
 CLERK

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).

NOT OFFICIAL
 This Document is the property of the Lake County Recorder!



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	311-44-7840	06/08/92	07/08/92	1306.45

Place of Filing
 COUNTY RECORDER
 LAKE COUNTY
 CROWN POINT, IN 46307

Total \$ 1306.45

This instrument was prepared by Joseph D. Kiefner, Internal Revenue Service
 This notice was prepared and signed at Indianapolis, IN, on this
 the 14th day of August, 1992.

Signature <i>Joseph D. Kiefner</i> for JOSEPH D. KIEFNER ACS	Title CHIEF, SPR 35-01-0000
--	-----------------------------------

(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)