

Internal Revenue Service

Department of the Treasury

District Director

P.O. Box 44211, Indianapolis, IN 46244-0211

94027845

Mr. Benny A. Daniel  
P.O. Box 2392  
Hammond, IN 46323-0392

Person to Contact:  
Elfriede Westwater

Telephone Number:  
(317) 226-6707

Refer Reply to:  
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APR 01 1994

SARAH J. HUGHES  
RECORDER

APR 14 8 56 AM '94

STATE OF INDIANA, S.S.M.D.  
LAKE COUNTY  
FILED FOR RECORD

Re: Notice of Inadvertently Filed Notice of Federal Tax Lien

Dear Mr. Daniel:

On February 5, 1994 a Notice of Federal Tax Lien (Serial Number 359300097), Recording Number (93-008626) was filed in Lake County against you. The Notice of Federal Tax Lien was inadvertently filed in violation of the automatic stay imposed by 11 U.S.C. Section 326(a). Accordingly, the Notice of Federal Tax Lien is to be given no effect against property of your bankruptcy estate as defined by 11 U.S.C. Section 541 (a), (c) and (d). This notice does not release the lien imposed by Internal Revenue Code Section 6321 and does not discharge you from liability for the unpaid assessments on the Notice of Federal Tax Lien. Bankruptcy Code Section 349(b) provides for the reinstatement of said notice in the event of dismissal of the bankruptcy case.

Sincerely,



*Robert French*  
Charles B. Spicer  
Chief, Special Procedures

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