Internal Revenue Service

Department of the Heasury

District Director

> James E. and Florence N. Latimore 2065 50th Place Gary, IN 46408

Person to Contact:

Sharon McBride Telephone Number:

(317) 226-5732 Refer Reply to:

C:S:A2 Date: APR 1 8 1996 96028902

Re: Notice of Inadvertently Filed Notice of Federal Tax Lien

Dear Mr. Latimore:

On February 6, 1996, a Notice of Federal Tax Lien, Recording
Number 96008020 Serial Number 359601217, was filed in Lake County against to you. The Notice of Federal Tax Lien was inadvertently filed in violation of the Automatic Stay imposed by Title 11 U.S.C. Section 362(a).

Accordingly, the Notice of Federal Tax Lien is to be given no effective against the property of your bankruptcy estate as defined by Title 11 U.S.C. Section 531(a), (c) and (d). This notice does not release the lien imposed by the 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,

Patricia Kirk

Chief. Special Procedures Branch

This instrument prepared by F. E. Porter, Internal Revenue Service.

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