

CERTIFICATE OF SUBORDINATION OF FEDERAL TAX LIEN
(Sec. 6325(d)(2) of the Internal Revenue Code)

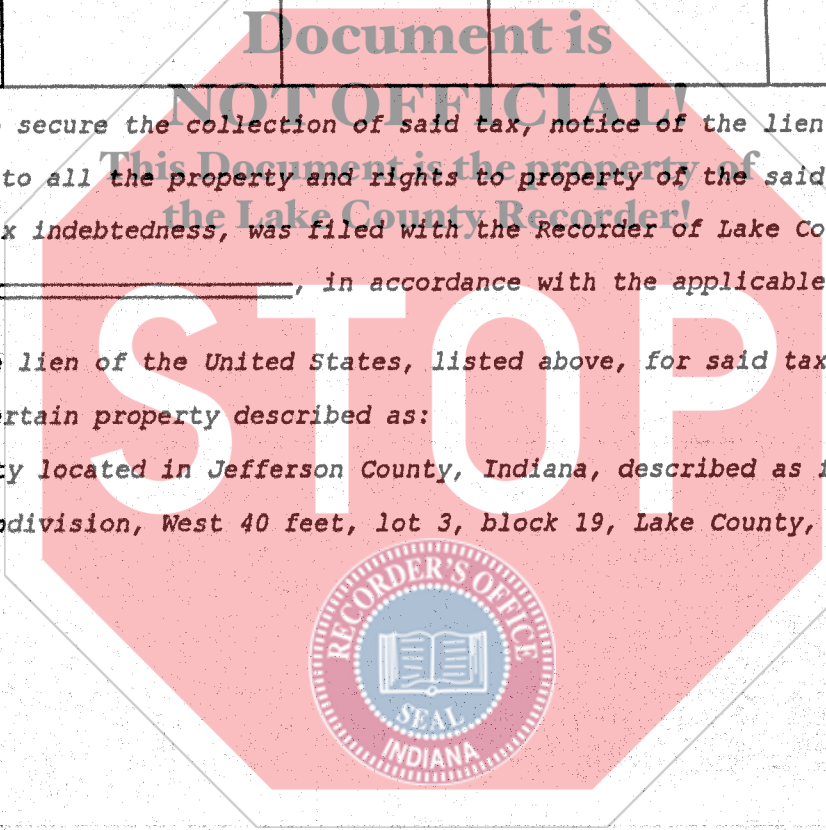
Whereas, Denise Cunningham Neal Of 1204 West 35th Avenue, City of Gary, County of Lake County, State of Indiana, is indebted to the United States for unpaid internal revenue tax in the sum of Twenty-seven Thousand Five Hundred Seventy-two and 71/100 (\$27,572.71) Dollars as evidenced by:

Notice of Federal Tax Lien Serial Number (a)	Recording Information (b)	Date Recorded (c)	Taxpayer Identification (d)	Amount Shown on Lien (e)
86006705	Recording 848887	04/10/1986	307-56-9930*	27,572.71

Whereas, to secure the collection of said tax, notice of the lien of the United States, attaching to all the property and rights to the property of the said taxpayer on account of said tax indebtedness, was filed with the Recorder of Lake County, Indiana, 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:

Real property located in Jefferson County, Indiana, described as follows:
Junedale Subdivision, West 40 feet, lot 3, block 19, Lake County, Indiana



98 APR -9 AM 9:12
 STATE OF INDIANA
 LAKE COUNTY
 FILED FOR RECORD
 CHRIS W. C...

Beneficial Mortgage
 P.O. Box 402
 Schererville, IN 46375

CR# 52490
 CR# 52544

11/00
 ym