

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:

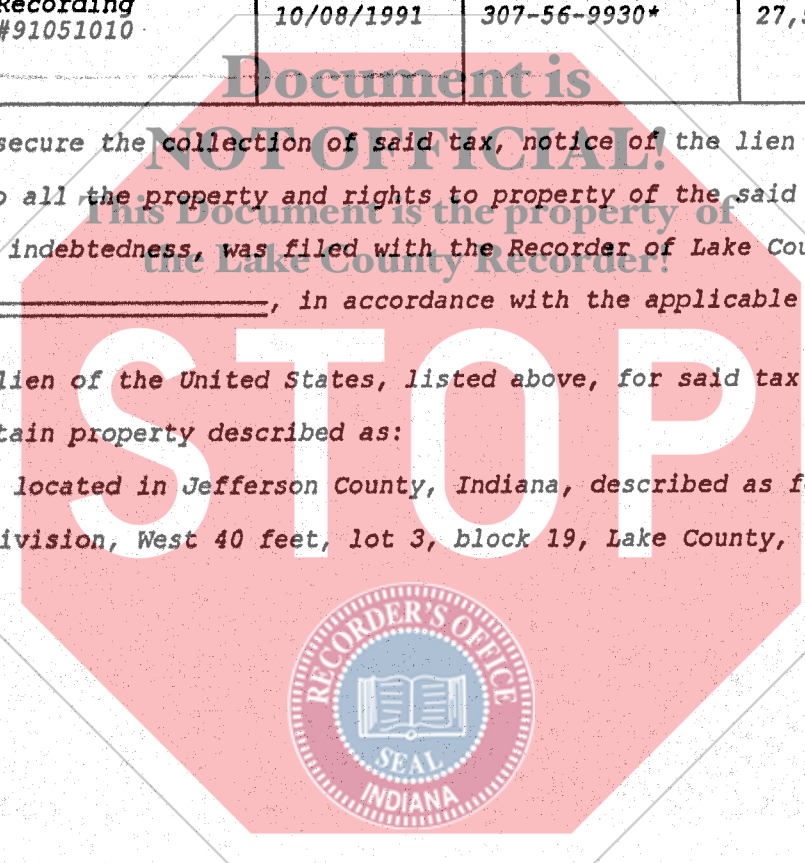
Notice of Federal Tax Lien Serial Number (a)	Recording Information (b)	Date Recorded (c)	Taxpayer Identification (d)	Amount Shown on Lien (e)
359119335	Recording #91051010	10/08/1991	307-56-9930*	27,572.71

98021010

Whereas, to secure the collection of said tax, notice of the lien of the United States, attaching to all the property and rights to 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.



STATE OF INDIANA
LAKE COUNTY
FILED FOR RECORD
98 APR -9 AM 9:12
S. W. C. 101

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

CK# 52491
CK# 52544

1100 PM