

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

Whereas, Otho Lyles III Of 1701 Arthur St., 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 Thirty-three Thousand One Hundred Seventy-one and 02/100 Dollars (\$33,171.02) as evidenced by:

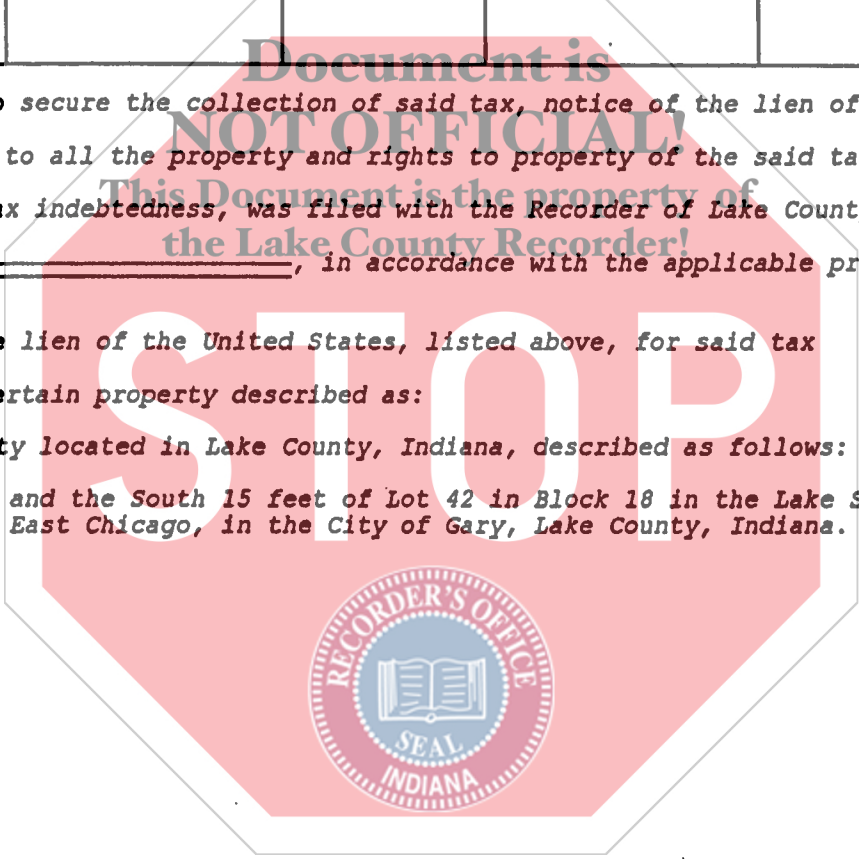
| Notice of Federal Tax Lien Serial Number (a) | Recording Information (b) | Date Recorded (c) | Taxpayer Identification (d) | Amount Shown on Lien (e) |
|---|------------------------------|----------------------|--------------------------------|-----------------------------|
| 359303893 | Recording #93021755 | 04/07/1993 | 307-54-5686 | 33,171.02 |

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 Lake County, Indiana, described as follows:

Lots 40, 41 and the South 15 feet of Lot 42 in Block 18 in the Lake Shore Addition to East Chicago, in the City of Gary, Lake County, Indiana.



98028460

STATE OF INDIANA
LAKE COUNTY
FILED FOR RECORD

98 APR 22 AM 11:30

J. J. W. C. F.

HOLD FOR:
THE TITLE SEARCH CO

1200
✓ #15404
Su

97-3479

(Use this space for continued description of property)

Whereas, the District Director of Internal Revenue has determined that the amount realizable by the United States from the property herein described, or from any other property subject to the lien, will ultimately be increased by reason of the issuance of a certificate subordinating the tax lien of the United States and the ultimate collection of the tax liability will be facilitated by such subordination is authorized to issue such certificate under the provisions of section 6325(d)(2) of the Internal Revenue Code.

NOW, THEREFORE, THIS INSTRUMENT WITNESSTH, That I, James E. Rogers Jr., District Director of Internal Revenue at 575 North Pennsylvania Street, Indianapolis, IN 46244, charged by law with the duty of collecting and enforcing the collection of internal revenue taxes due to the United States, and charged with the assessment hereinbefore stated, do, pursuant to the provisions of section 6325(d)(2) of the Internal Revenue Code, subordinate the aforesaid tax lien, in the amount heretofore stated to the instrument herein described as a mortgage in favor of Custom Mortgage Inc., 1712 N. Meridian St., Indianapolis, IN 46202 recorded March 19, 1998 with the Recorder of Lake County, Indiana as instrument #98018860 Indiana, saving and reserving, however, the force and effect of said tax lien against and upon all other property or rights to property to which said lien is attached, wheresoever situated.

This instrument prepared by Matthew Roberts, Internal Revenue Service
Witness my hand at Indianapolis, Indiana, on this, the 31st day of March, 1998.

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|---|----------------------|
| Signature District Director <i>Matthew Roberts</i> | Title |
| By Matthew Roberts | Chief, Advisory III. |

Note: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Subordination of Federal Tax Lien.
Rev. Rul. 71-466, 1971-2, C.B. 409.