

Return to:  
THE GUARANTEE TITLE & TRUST COMPANY  
7865 BROADWAY SUITE  
MERRILLVILLE, IN 46410

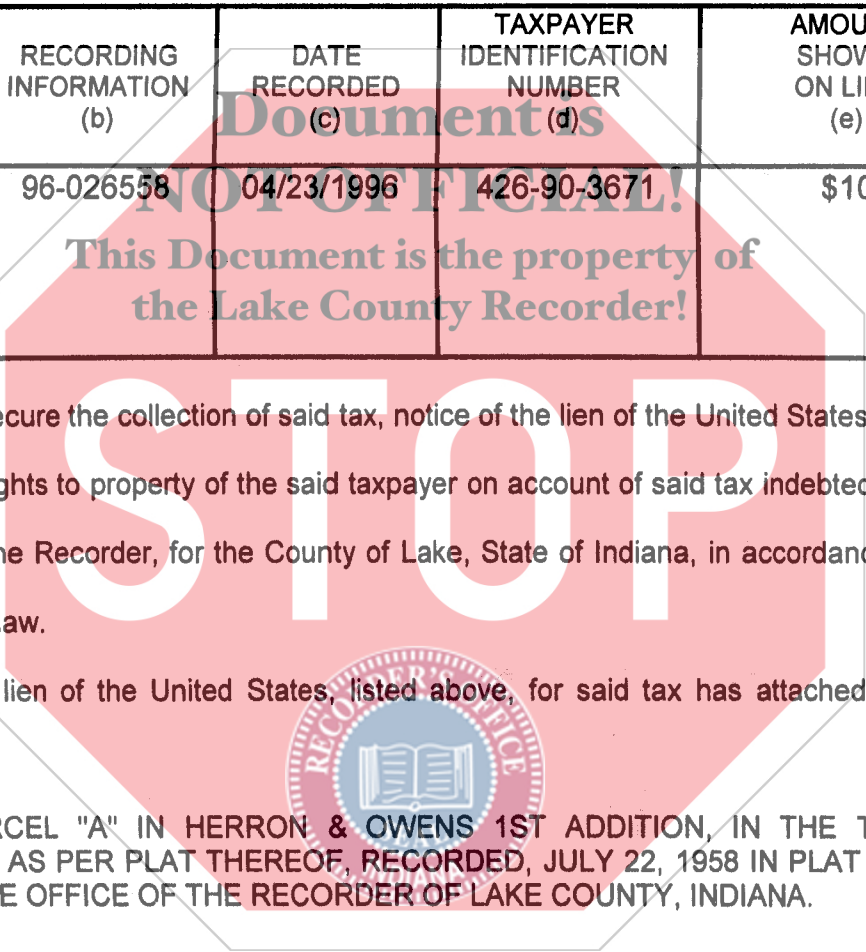
2

Department of the Treasury - Internal Revenue Service  
STATE OF INDIANA  
**FORM 669-E**  
(Rev. 2/92)  
**CERTIFICATE OF SUBORDINATION OF FEDERAL TAX LIEN**  
(Sec. 6325(d)(2) of the Internal Revenue Code)

2000 021714

WHEREAS, James D. McKinney, of 940 W 54th Place, City of Merrillville, County of Lake, State of Indiana, is indebted to the United States for unpaid internal revenue tax in the sum of Eight Thousand, Four Hundred Sixty-Six and 01/100 Dollars (\$8,466.01) as evidenced by:

NOTICE OF FEDERAL TAX LIEN SERIAL NUMBER (a)	RECORDING INFORMATION (b)	DATE RECORDED (c)	TAXPAYER IDENTIFICATION NUMBER (d)	AMOUNT SHOWN ON LIEN (e)
359604053	96-026558	04/23/1996	426-90-3671	\$10,916.31



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 Office of the Recorder, for the County of Lake, State of Indiana, 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:

LOT 5 IN PARCEL "A" IN HERRON & OWENS 1ST ADDITION, IN THE TOWN OF MERRILLVILLE, AS PER PLAT THEREOF, RECORDED, JULY 22, 1958 IN PLAT BOOK 32, PAGE 62, IN THE OFFICE OF THE RECORDER OF LAKE COUNTY, INDIANA.

WHEREAS, the District Director of Internal Revenue at Indianapolis, Indiana, having determined that the amount realizable from the property described herein, or from other property subject to the lien, will ultimately be increased by reason of a certificate subordinating the tax lien of the United States and that 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 WITNESSETH, That I, James E. Rogers, Jr., District Director of Internal Revenue at Indianapolis, Indiana, charged by law with the duty of collecting and

13.00  
E.P.  
XX  
Jag

enforcing the collection of internal revenue taxes due 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 the amount of \$67,600.00 between James D. McKinney and Long Beach Mortgage Company and recorded as Instrument Number 2000-012688 in the Office of the Recorder, Lake County, Indiana, on February 24, 2000, 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.

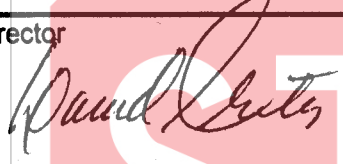
This instrument prepared by David Crites, Chief, Advisory II, Internal Revenue Service.

WITNESS my hand at Indianapolis, Indiana, on this 24<sup>th</sup> day of March, 2000.

Signature of District Director

Title

By: David Crites



Chief, Advisory II

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Discharge of Federal Tax Lien. Rev. Rul. 71-466. 1971-2, C. B. 409.)

