

Area: WAGE & INVESTMENT AREA #4
 Lien Unit Phone: (800) 829-7650
 Serial Number: 350246865
 For Optional Use by Recording Office

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer TILTON C PIPPINS
 Residence 3641 MADISON ST
 GARY, IN 46408-1665

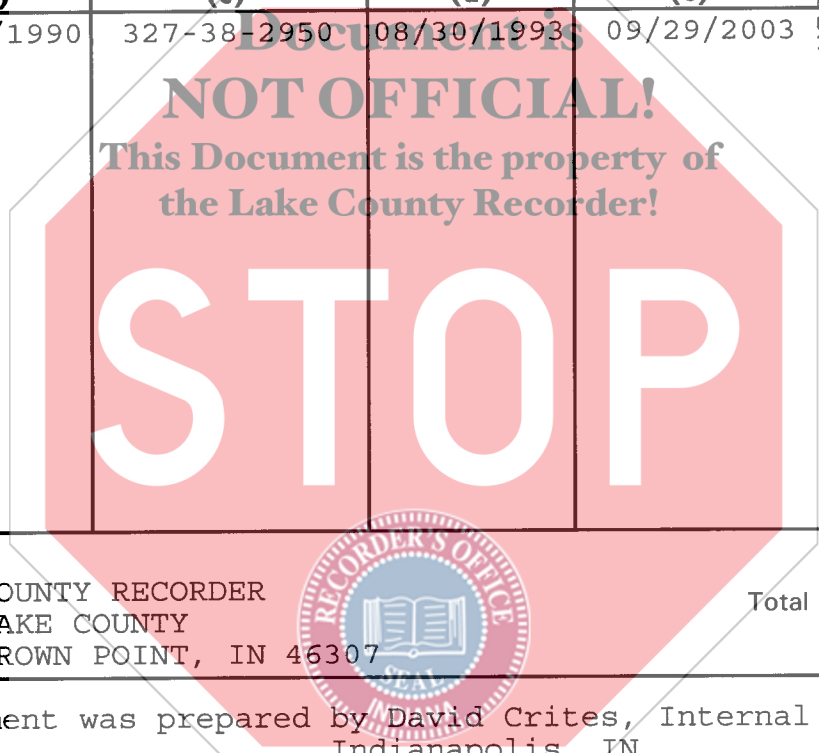
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RECORDED
 MORRIS W. CARTER

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/1990	327-38-2950	08/30/1993	09/29/2003	3463.64



Place of Filing: COUNTY RECORDER, LAKE COUNTY, CROWN POINT, IN 46307
 Total \$ 3463.64

This instrument was prepared by David Crites, Internal Revenue Service, Indianapolis, IN. This notice was prepared and signed at _____, on this,

the 21st day of May, 2002.

Signature: DAVID CRITES (with handwritten signature)
 Title: COMPLIANCE TECHNICAL SUPPORT, 14-00-0000

Handwritten notes: 9, D.H. 6342