

Area: WAGE & INVESTMENT AREA #4
 Lien Unit Phone: (800) 829-7650
 Serial Number: 167931304

For Optional Use by Recording Office
 2004 039394
 MORNING RECORDING
 2004 MAY 13 AM
 FILED FOR RECORDING
 STATE OF INDIANA
 LAKE COUNTY

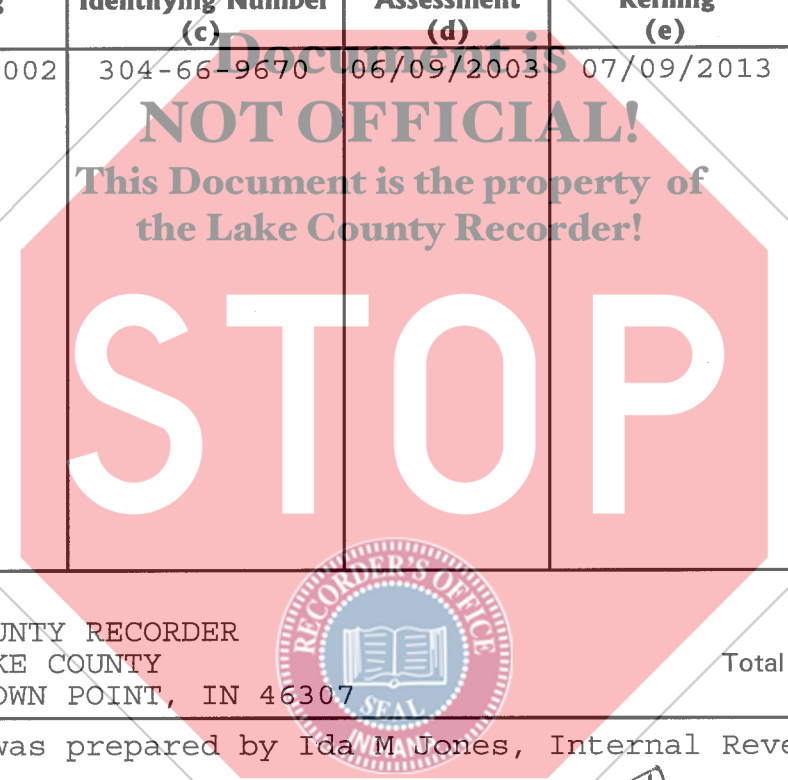
As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien 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 JERALD LOWE

Residence 1541 POLK ST
 GARY, IN 46407-1916

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	12/31/2002	304-66-9670	06/09/2003	07/09/2013	6875.38



Place of Filing: COUNTY RECORDER, LAKE COUNTY, CROWN POINT, IN 46307
 Total \$ 6875.38

This instrument was prepared by Ida M Jones, Internal Revenue Service.
 This notice was prepared and signed at CHICAGO, IL, on this, 9.00 XP, the 14th day of April, 2004. (Signature: ID 1138)

Signature: *Ida M Jones*
 Title: Compliance Technical Support Manager
 ID: 14-00-0000