

3464

Department of the Treasury - Internal Revenue Service

Form 668 (Y)(c)
(Rev. February 2004)

Notice of Federal Tax Lien

Area:
SMALL BUSINESS/SELF EMPLOYED AREA #4
Lien Unit Phone: (800) 829-3903

Serial Number
374037407

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.

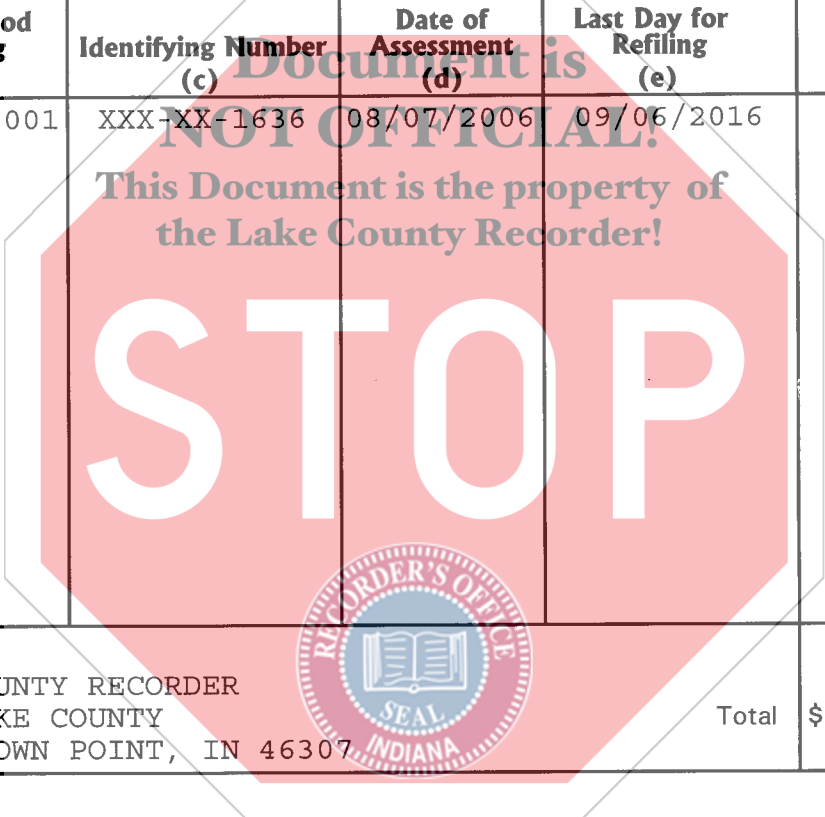
2007 055292

Name of Taxpayer ROGER WESTMORELAND

Residence 2516 E 37TH AVE
LAKE STATION, IN 46405-2959

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 | 12/31/2001 | XXX-XX-1636 | 08/07/2006 | 09/06/2016 | 6895.37 |
| Place of Filing COUNTY RECORDER LAKE COUNTY CROWN POINT, IN 46307 | | | | | Total \$ 6895.37 |



This notice was prepared and signed at ST PAUL, MN, on this, the 26th day of June, 2007.

4450
1250

Signature R. A. Mitchell
for REGINA OWENS

Title ACS
(800) 829-3903
24-00-0008

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

Part 1 - Kept By Recording Office

Form 668(Y)(c) (Rev. 2-2004)
CAT. NO 60025X