

Area: SMALL BUSINESS/SELF EMPLOYED AREA #4  
 Lien Unit Phone: (800) 829-3903  
 Serial Number: 488318808  
 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.**

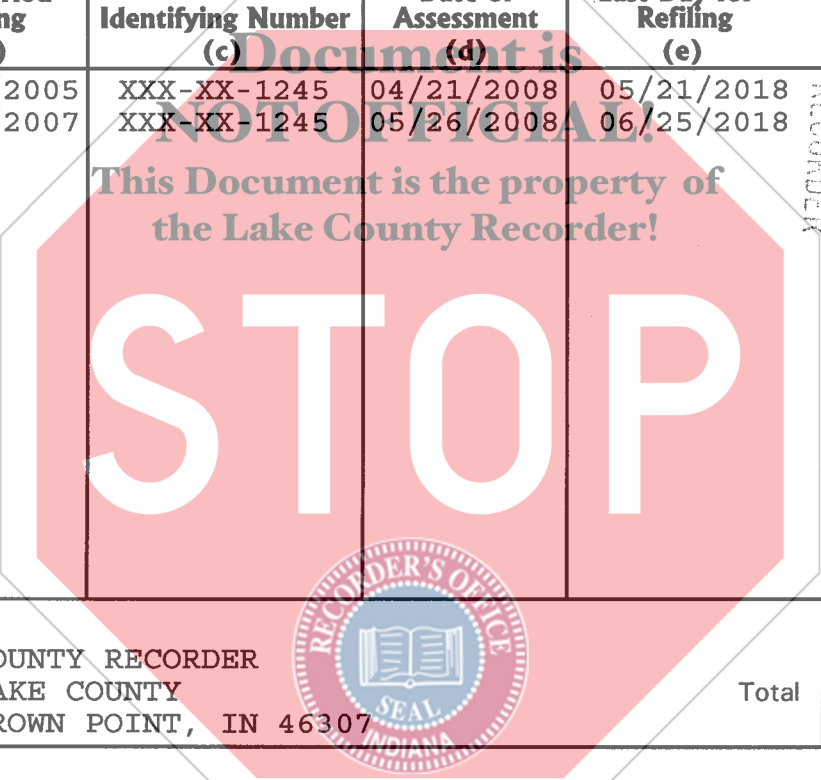
Name of Taxpayer CHARLES E & PATRICIA D KESTNER

Residence 2125 W 57TH AVE  
 MERRILLVILLE, IN 46410-1115

**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).

2008 078206

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	12/31/2005	XXX-XX-1245	04/21/2008	05/21/2018	1264.53	
1040	12/31/2007	XXX-XX-1245	05/26/2008	06/25/2018	5394.86	
Place of Filing					Total \$	6659.39
COUNTY RECORDER LAKE COUNTY CROWN POINT, IN 46307						



MICHAEL A. BROWN  
 COUNTY RECORDER  
 NOV 17 AM 9:08

This notice was prepared and signed at CHICAGO, IL, on this, the 29th day of October, 2008.

Signature: *R. A. Mitchell*  
 for MICHAEL W. COX  
 Title: ACS  
 (800) 829-3903  
 E 24-00-0008