

**Department of the Treasury -- Internal Revenue Service**  
**Notice of Encumbrances Against or Interests in**  
**Property Offered for Sale**

**NOTE:** The Internal Revenue Service does not warrant the correctness or completeness of the information listed and provides it solely to help the prospective bidder determine the value of the interest being sold. Bidders should, therefore, verify for themselves the validity, priority, and amount of the encumbrances against the property offered for sale. Each party listed below was mailed a notice of sale on or before (Date) April 24, 2012.

**As of this date, the following are the encumbrances against or interests in the property (as described in the Notice of Public Auction or Notice of Sealed Bid Sale) that was seized for nonpayment of Internal Revenue taxes due from: (Name) The Taxpayer**  
**Some of these encumbrances or interests may be superior to the lien of the United States.**

Type of Encumbrance or Interest	Amount of Encumbrance or Interest	Date of Instrument Creating Encumbrance or Interest	Date and Place Recorded	Name and Address of Party Holding Encumbrance or Interest	Date of Information
Judgment	\$1,087.15	03/23/2005	Erie County Clerk 25 Delaware Avenue Buffalo NY 14202 06/06/2005	Executive Reporting Service 28 East Main Street STE101 Rochester NY14614	04/03/2012
Judgment	\$11,750.00	12/26/2006	Erie County Clerk 25 Delaware Avenue Buffalo NY14202 12/26/2006	Workers Compensation Board of the State of New York 20 Park Street Albany NY 12207	04/03/2012
Judgment	\$238.28	04/21/2010	Erie County Clerk 25 Delaware Avenue Buffalo NY14202 12/26/2006	New York State Department of Labor Unemployment Insurance Division Albany NY 12240	04/03/2012
Notice of Federal Tax Lien	\$588,004.19	02/27/2006 03/31/2008 07/26/2010	Erie County Clerk 25 Delaware Avenue Buffalo NY14202 09/30/2010	Internal Revenue Service 130 South Elmwood Avenue Buffalo NY 14202	04/03/2012
State Tax Warrant	\$4348.71	06/18/2007	Erie County Clerk 25 Delaware Avenue Buffalo NY 14202 07/02/2007	NYS Department of Tax & Finance Tax Compliance Division PO Box 5149 Albany NY 12205	04/03/2012
Judgment	\$106,000.00	08/10/2011	Erie County Clerk 25 Delaware Avenue Buffalo NY 14202 08/10/2011	Workers Compensation Board of the State of New York 20 Park Street Albany NY 12207	04/03/2012

<b>Name</b>	JOHN M. KENNEY	Signature	Date 04/12/2012
<b>Title</b>	PROP AP & LIQ SPEC-PALS		