

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

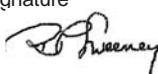
NOTE: The Internal Revenue Service does not warrant the correctness or completeness of the information listed and provides it solely to help the prospective bidder determine the value of the interest being sold. Bidders should, therefore, verify for themselves the validity, priority, and amount of the encumbrances against the property offered for sale. Each party listed below was mailed a notice of sale on or before March 25, 2016.

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:

73 West Street in Ludlow, MA

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
Tax Taking	\$5,141.00	10/24/2014	11/13/2014 Hampden County Registry of Deeds (HCROD)	Town of Ludlow, MA 488 Chapin St. Ludlow, MA 01056	09/17/2015
Property Taxes	\$1,657.08	2016		Town of Ludlow, MA	02/08/2016
Mortgage	\$4,000.00	08/15/2012	08/15/2012 HCROD	Manuel D. Rodrigo 26 Prospect St Ludlow, MA 01056	10/02/2015
Notice of Federal Tax Lien (NFTL) S/N 145191115	\$5,093.56	12/01/2003, & 3/27/2006	03/04/2015 HCROD	Internal Revenue Service 410 Amherst St- Ste 350 Nashua, NH 03063	02/08/2016
NFTL – S/N 115511114	\$20,641.78	04/10/2006 & 02/26/2007	08/26/2014 HCROD	Internal Revenue Service	02/08/2016
Notice of Massachusetts Tax Lien	\$12,176.66	09/28/2011 & 06/13/2014	11/24/2015 HCROD	MA Department of Revenue P.O. Box 7021 Boston, MA 02204	02/08/2016
NFTL – S/N 984781414	\$47,644.04	05/06/2013	02/25/2014 HCROD	Internal Revenue Service	02/08/2016
NFTL – S/N 118664114	\$7,855.47	08/11/2014, & 08/25/2014	09/17/2014 HCROD	Internal Revenue Service	02/08/2016
NFTL – S/N 142470215	\$104,872.52	01/05/2015 & 01/12/2015	02/11/2015 HCROD	Internal Revenue Service	02/08/2016
NFTL – S/N 142470315	\$11,845.11	01/05/2015	02/11/2015 HCROD	Internal Revenue Service	02/08/2016
NFTL – S/N 148203815	\$23,505.16	03/02/2015	03/24/2015 HCROD	Internal Revenue Service	02/08/2016
NFTL – S/N 153622715	\$166.03	03/02/2015	04/30/2015 HCROD	Internal Revenue Service	02/08/2016
NFTL – S/N 193766816	\$625.14	08/03/2015	01/21/2016 HCROD	Internal Revenue Service	02/08/2016

Name	R.P. Sweeney	Signature 	Digitally Signed by R.P. Sweeney, PALS Internal Revenue Service - www.irs.auctions.gov Roger.P.Sweeney@irs.gov 603.303.6196	Date March 25, 2016
Title	Property Appraisal and Liquidation Specialist			