

**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) September 10, 2008.

**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) 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
Real Estate Taxes	\$8,695.91	12/07/2007	12/07/2007 City of Cortland	City of Cortland Finance 25 Court Street Cortland NY 13045	09/03/2008
Mortgage	\$3,266.73	05/10/1989	05/10/1989 Cortland County Clerk Ithaca NY	Alliance Bank 65 Main Street Cortland NY 13045	09/03/2008
Notice of Federal Tax Lien	\$221,313.32	01/01/2007 01/08/2007 12/25/2006	05/07/2007 Cortland County Clerk Ithaca NY	Internal Revenue Service 49 Court Street Binghamton NY 13901	09/03/2008
Notice of Federal Tax Lien	\$38,739.02	03/19/2007	06/11/2007 Cortland County Clerk Ithaca NY	Internal Revenue Service 49 Court Street Binghamton NY 13901	09/03/2008

<b>Name</b>	John M Kenney	Signature	Date
<b>Title</b>	PALS		