CERTIFIED MAIL:
Letter Date : /2005

MAILED TO:

Person to Contact:

Telephone Number:

Social Security or Employer ID Number:



NOTICE OF FEDERAL TAX LIEN FILING AND YOUR RIGHT TO A HEARING UNDER IRC 6320

This letter is to inform you that we have filed a Notice of Federal Tax Lien. In this letter we'll also explain your right to appeal the collection action and how you can get a release of the federal tax lien.

We Filed A Notice Of Federal Tax Lien

We filed a Notice of Federal Tax Lien on 2005 because our records show the following:

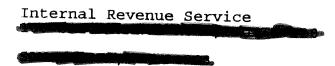
Type of Tax	Tax Period	Amount Owed
1040	12/31/1996	2023498.88
1040	12/31/1997	2607157.88
6700	12/31/2002	1194614.83

The lien attaches to all property you currently own and to all property you may acquire in the future. It may also damage your credit rating and hinder your ability to obtain additional credit.

You Have the Right to a Hearing

You have a right to request a hearing with us to appeal this collection action and to discuss your payment method options. To explain the different collection appeal procedures available to you, we've enclosed Publication 1660, Collection Appeal Rights.

If you want to request a hearing, please complete the enclosed form 12153, Request for a Collection Due Process Hearing, and mail it to:



We must receive your hearing request by 2005.



Letter 3172(DO) (Rev.11-2000) How to Get a Release of the Federal Tax Lien

We'll issue a Certificate of Release of the Federal Tax Lien within 30 days after you pay the full amount owed. To get your current balance, contact the person whose name and telephone appear at the top of this letter.

We'll also release the lien within 30 days after we accept a bond guaranteein payment of the amount owed or after we adjust your account based on the decision of your requested hearing. An explanation of how to get a lien released is in the enclosed Publication 1450, Instructions on Requesting a Certificate of Release of Federal Tax Lien.

If you have any questions, please contact the person whose name and telephone number appear at the top of this letter.

Sincerely,

Director, Campus Compliance Operations

Enclosures:

Pub. 1 Pub. 1450 Pub. 1660

Form 668Y, Notice of Federal Tax Lien

Form 12153, Request for a Collection Due Process Hearing