COMMONWEALTH OF MASSACHUSET DEPARTMENT OF REVENU		Const of S
DAVID P. FONTAINE	140C	Notice Date: 11/25/08 Taxpayer ID Number: Case Number: 005
а ж		Notice ID Number: 20032
DAVID D FONTAINE		3. 15
DAVID P. FONTAINE Address: ( City: Zip:	State: MA	
Address: City: Zip: You are advised that failure to pa	ay outstanding Massachuset	s tax liabilities has made necessary the fi cretary of State in Boston on 10/22/08 an
Address: City: Zip: You are advised that failure to pa of a notice of Massachusetts Tax	ay outstanding Massachuset x Lien in the Office of the Se	s tax liabilities has made necessary the f cretary of State in Boston on 10/22/08 an Y, SPRINGFIELD, MA
Address: City: Zip: You are advised that failure to pa of a notice of Massachusetts Tay the following place: Registry Name: Registry Date: Lien Total Amount:	ay outstanding Massachusett x Lien in the Office of the Se HAMPDEN COUNT 10/27/08 \$473.94 044110003483	cretary of State in Boston on 10/22/08 an Y, SPRINGFIELD, MA

Exhibit 148

MASSACHUSETTS DEPT. OF REVENUE P.O. BOX 7021 BOSTON, MA 02204

Lien Number:	
Taxpayer ID Number	: 1

0441 1000 3483

NOTICE OF MASSACHUSETTS TAX LIEN

000193

DAVID P. FONTAINE

PLACE OF FILING

Registry of Deeds: HAMPDEN COUNTY, SPRINGFIELD, MA Secretary of State: BOSTON, MA

Pursuant to the provisions of Section 50 of Chapter 62C of the General Laws, a lien in favor of the Commonwealth of Massachusetts has been placed upon all property and rights to property belonging to the above-named taxpayer(s) for assessed and unpaid taxes, interest and penalties as stated below.

\* Important Release Information: For each assessment listed below, unless a Notice of Massachusetts Tax Lien is refiled within 10 years and 30 days following the date of such assessment, operate as a Release of Massachusetts Tax lien.

INCOME	12/31/00	02/18/04	\$1,685.46	\$284.64 TOTAL:	\$473.94 <b>\$473.94</b>
Tax Type	Bariad End Date	Assessment Date	Appendiment Appoints	Statutory Additions	Galance Day

Bk 17521 Ps593 ₹69226 10-27-2008 & 11:16a

Tax Examiner: Nicholas Cosmos

DONALD E. ASHE, REGISTER HAMPDEN COUNTY REGISTRY OF DEED

Teresa O'Brian-Horan **Deputy Commissioner** Brie 0 cal.

Exhibit 148