	$(\overline{1})$	Rx 4/10	
Department of the Treasury	ln In	nternal Revenue Service	RX#13
**************************************	Ta	axpayer Identification Numbe	r:
CERTIFIED MAIL 7108 8516 2574 6628		erson to Contact:	
DAVID P FONTAINE	2: C	HEILA OBRIEN ontact Identification Number: 1-08BROO ontact Telephone Number:	:
	(3	800) 829-3903	

## Notice of Federal Tax Lien Filing and Your Right to a Hearing Under IRC 6320

We filed a Notice of Federal Tax Lien on 04/06/2004 because our records show the following:

Type of Tax	Tax Period	Amount Owed	
1040	12/31/2000	6597.95	

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 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:

Internal Revenue Service PO BOX 57 BENSALEM, PA 19020

You must request your hearing by 05/13/2004.

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 <u>current balance</u>, contact the person whose name and telephone appear at the top of this letter.

(over)

Letter 3172 (DO) rev. (11-2000) Catalog No. 267671

Exhibit 082

Rx #13

We'll also release the lien within 30 days after we accept a bond guaranteeing payment of the amount owed or after we adjust your account based on the decision of your requested hearing. We enclosed Publication 1450, *Instructions on Requesting a Certificate of Release of Federal Tax Lien*.

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

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Compliance Technical Support Territory Manager

Enclosures: Publication 1, Your Rights as a Taxpayer Publication 1450, Instructions on Requesting A Certificate of Release of Federal Tax Lien Publication 1660, Collection Appeal Rights Form 668 (Y) (c), Notice of Federal Tax Lien Form 12153, Request for a Collection Due Process Hearing

> Letter 3172 (DO) rev. (11-2000) Catalog No. 267671

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INTERNAL REVENUE SERVICE FACSIMILE FEDERAL TAX LIEN DOCUMENT			COURT RECORDING DATA Lien Recorded : 04/07/2004 - 17:00PM Recording Number: 01008FON2453103 UCC Number : IRS166400404 Liber : Page :				
Area: SMALL BUSINESS/SELF EMPLOYED #1 Lien Unit Phone: (800) 829-3903				IRS Serial Number: 166400404			
					in Accordance with on 301.6323(f)-1.		
DAVID Residence	Taxpayer : P FONTAINE ce : N HORN ST				·····		
W SPR	INGFIELD, MA		t below.	unles	ss notice of lien		
is ret	filed by the	date in colur	mn(e), th	nis no	otice shall consti ed in IRC 6325(a).	tute	
Form (a)	Period (b)	ID Number (c)	Assess (d)		Refile Deadline (e)	Unpaid Balance (f)	
_1040	12/31/2000		07/28/2	2003	08/27/2013	6597.9	
Filed at	USDC EI	strict Court ECTRONIC			Total	\$ 6597.9	
This not		MA 02109 pared and exe	cuted at	BOST	DN, MA	'	
on this	, the 06th d	lay of April, 2	2004.				
	zing Officia HEILA OBRIEN			Tit: ACS	Le:	21-00-0008	