DELAWARE COUNTY IOWA
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BOOK 2004 PAGE 1170
DEBORAH L. FEYTON
DELAWARE COUNTY RECORDER
21.00

~~POLK COUNTY RECORDER~~
~~111 COURT AVE.~~
~~DES MOINES, IA 50309~~

PREPARED BY: MARY HOUSMAN, INTERNAL REVENUE SERVICE
WASHINGTON D.C. 20224
(314) 612-4054

AFTER RECORDING RETURN TO: THE ROCK MORTGAGE SERVICES
10506 JUSTIN DRIVE
URBANDALE, IA. 50322
(515) 251-7134

FORM 669-E
(Rev. 11-1992)

DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE
CERTIFICATE OF SUBORDINATION OF FEDERAL TAX LIEN

(Sec. 6325(d)(2)(of the Internal Revenue Code)

WHEREAS, Edward A & Marla L Wulfekuhle of 108 Franklin St, City of Delhi, County of Delaware, State of Iowa is/are indebted to the United States for unpaid internal revenue tax in the sum of Twenty-three thousand seven hundred fifty-six and 54/100 Dollars ($23,756.54) as evidenced by:

NOTICE OF FEDERAL TAX LIEN SERIAL NUMBER (a)	RECORDING INFORMATION (b)	DATE RECORDED (c)	TAXPAYER IDENTIFICATION NUMBER (d)	AMOUNT SHOWN ON LIEN (e)
390263065	2002 4245	11/12/2002	[redacted]0341	23756.54

WHEREAS, to secure the collection of said tax, notice of the lien of the United States, attaching to all the property and rights to property of the said taxpayer(s) on account of said tax indebtedness, was/were filed with the Delaware County Recorder, Delaware County, Manchester, Iowa 52057, in accordance with the applicable provisions of law.

WHEREAS, the lien of the United States, listed above, for said tax has attached to certain property described as:

Vacated Lot seven (7), Block Two (2), Delhi, Delaware County, Iowa, according to plat recorded in Book A. L.D., Pages128-129.

WHEREAS, the Area Director for the Small Business,/Self Employed Division of Internal Revenue having determined that the amount realizable by the United States from the property herein described, or from any other property subject to the lien, will ultimately be increased by reason of the issuance of a certificate subordinating the tax lien of the United States and that the ultimate collection of the tax liability will be facilitated by such subordination is authorized to issue such certificate under the provisions of section 6325(d)(2) of the Internal Revenue Code.

NOW, THEREFORE, THIS INSTRUMENT WITNESSETH, that I, Faris R. Fink, Area Director SB/SE at St. Louis, Missouri 63103, charged by law the duty of collecting and enforcing the collection of internal revenue taxes due the United States, and charged with the assessment hereinbefore stated, do, pursuant to the provisions of Section 6325(d)(2) of the Internal Revenue Code, subordinate the aforesaid tax lien(s), in the amount heretofore stated to the instrument herein described as Premier Home Mortgage L L C, 8345 University Blvd G-1, Clive, Ia. 50325, in the amount of One hundred fifty-three thousand and 00/100($153,000.00) saving and reserving, however, the force and effect of said tax lien against and upon all other property and/or rights to property to which said lien is/are attached, wheresoever situated.

WITNESS my hand at 1222 Spruce Stop 5333STL, St. Louis, Missouri, 63103 on this, the 1st day of April 2004.

Faris R. Fink
Area Director SBSE

by: _____
John S. Heald
Collection Technical Services Group Manager

(Note:) Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Discharge of Federal Tax Lien
Rev. Rul. 71-466 1971-2, C. B. 409