As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer

TED & JEAN BERNSTERN

Residence

18524 OCEAN MIST DRIVE BOCA RATON, FL 33498

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (C)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (/)
1040 1040 1040	12/31/91 12/31/93 12/31/94		07/16/97 10/14/96 10/14/96	08/15/07 11/13/06 11/13/06	18126.33 26791.68 98521.82
Place of Filing  COUNTY COURTHOUSE Total					\$

This notice was prepared and signed at \_\_ET.\_LAUDERDALE.\_FL

F)

the <u>08TH</u> day of <u>DECEMBER</u>, 19 97.

Signature

FOR V. SMITHLE

PALM BEACH COUNTY

WEST PALM BEACH,

Title

REVENUE OFFICER 65-01-4307

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax ilen Rev. Rul. 71-466, 1971 - 2 C.B. 409)

143439.83