Internal Revenue Service

Department of the Treasury

District Director 1297

500 22nd Street, S., Birmingham, AL 35233

Jack F. & Beverly Watts 4545 Pinetree Circle Birmingham, Alabama 35243 Person to Contact: N. C. Sanderson Telephone Number: (205) 254-1248 Refer Reply to: 550:NCS Date: October 3, 1985

In re: Nonjudicial Sale Ronald & Linda Brasher

Dear Mr. & Mrs. Watts:

This is to acknowledge receipt of your correspondence dated 9-27-85, regarding the taxpayer named above. Please note the item or items checked below regarding your correspondence.

- Your Notice of Foreclosure covering real property and/or personal property is adequate and timely. waive does not Internal Revenue Service The its right to redemption as to real property.) A copy of Publication 487 concerning Release of our Right of Redemption is enclosed for your information.
- () Your Application for Consent to Sale Free and Clear of Liens is granted. The consent is attached for filing with the appropriate Judge of Probate Office.
- () Your Application for Consent to Sale Property Free and Clear of Liens is denied since the Government has not been afforded adequate protection. () A copy of Publication 786 is enclosed for your information.
- () Your Notice of Foreclosure is late and/or deficient. Please see the enclosed Publication 786 which I have notated. Your sale will not extinguish our tax lien(s). If you conduct the sale you will need to apply for our discharge. See Publication 783.
- () In the future, please use the mailing address at the top of this letter for all correspondence concerning tax liens.
- In the future, please send your notices by The Regulations certified or registered mail. require this.

If you obtain excess proceeds from your sale, they are subject to the lien(s) of the Internal Revenue Service. Please notify us by James M. Kendrie phone or mail immediately of any excess proceeds.

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If you or the purchaser desires to submit an application for our release of right of redemption, please request a copy of our Publication 487 from either our local office or this office. A payment may be required to secure a release.

Sincerely yours,

M.C. Sandran, Advisor Special Procedures Staff

Enclosures: Publication 487 ()
Publication 783 ()
Publication 786 ()

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I CERTIFY THIS
INSTRUMENT WAS FILED

1985 NOV 20 AM 11: 16

JUDGE THE CENTE