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WHEN RECORDED MAIL TO:

Gail Marie 4914 Dundee Drive Anacortes, WA 98221

FIRST AMERICAN TITLE CO.

R82360

DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE

Form 669-E (Rev. November 1992) Certificate of Subordination of Federal Tax Lien

(Section 6325(d)(2) of the Internal Revenue Code

Bruntee. New Century Marting Corporation 200410290131

Whereas, Gail M & Ronald Scott Ball Of 4914 Dundee Drive, City of Anacortes, County of Skagit, State of Washington is indebted to the United States for unpaid internal revenue tax in the sum of Fourteen Thousand Five Hundred Fifty Six and 68/100 Dollars (\$14,556.68) as evidenced by:

Notice of Federal Tax Lien Serial Number (a)	Recording Information (b)	Date Recorded	Taxpayer Identification Number (d)	Amount Shown on Lien
910240758	200212180015	12/18/2002	532-76-3224	7,272.22
910240757	200212180014	12/18/2002	532-76-3224	12,457.37

Whereas, to secure the collection of said tax, notice of the lien of the United States, attaching to all property and rights to property of the said taxpayer on account of said tax indebtedness, was filed with the Skagit County Auditor, State of Washington, 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:

(Use this space for continued description of property)

Lot 36, SKYLINE NO. 8", according to the plat thereof recorded in Volume 9 of Plats, at pages 72 through 74, records of Skagit County, Washington.

Situated in the County of Skagit, State of Washington.

APN:3824-000-036-0006

Whereas, the Director of Advisory, Insolvency and Quality, Internal Revenue Service, has 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, Tom Mathews, Director of Advisory, Insolvency and Quality, Internal Revenue Service, charged by law with 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, in the amount heretofore stated to the instrument herein described as Deed of Trust to New Century Mortgage Corporation \$304,000.00, under recording number 200410290131 on 10/29/2004 saving and reserving, however, the force and effect of said tax lien against and upon all other property or rights to property to which said lien is attached, wheresoever situated.

-Witness my hand at Seattle, Washington, on this, the 25th day of April, 2005

Signąture

Title

by Jill L. Pace ID# 91-05959

Group Manager Technical Services

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

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