REVK-159 (6-01) REV000K9

BUREAU OF COMPLIANCE
DEPT. 280948
HARRISBURG, PA 17128-0948

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE

CERTIFIED COPY OF LIEN

COURT OF COMMON PLEAS OF
CLEARFIELD COUNTY,
PENNSYLVANIA

FAIRMAN,ELEANOR L
DUBOIS AVENUE
DU BOIS PA 15801-9803

EIN: 25-1343043/000
Notice Date: January 4, 2003
Notice Number: 705-115-802-123-0

03-127-CD

To the Prothonotary of said court: Pursuant to the laws of the Commonwealth of Pennsylvania, there is herewith transmitted a certified copy of a lien to be entered of record in your county.

1 TAX TYPE	2 ACCOUNT ID	3 TAX PERIOD BEGIN	4 TAX PERIOD END	5 EVENT NUMBER	6 TAX DUE	7 TOTAL DUE
SALES	17100506	04-01-02	06-30-02	1	558.36	919.45
				TOTAL:	558.36	919.45
				FILING FEE(S):		25.00

FILED Icc Plff
01/12:49 BH Plff pd. 25.00
JAN 30 2003

William A. Shaw
Prothonotary

INTEREST COMPUTATION DATE: 01-14-03

The undersigned, the Secretary of Revenue (or an authorized delegate) of the Commonwealth of Pennsylvania, certifies this to be a true and correct copy of a lien against the above named taxpayer for unpaid TAX, INTEREST, ADDITIONS or PENALTIES therein due from such taxpayer and which, after demand for payment thereof, remains unpaid. The amount of such unpaid TAX, INTEREST, ADDITIONS or PENALTIES is a lien in favor of the Commonwealth of Pennsylvania upon the taxpayer's property, real, personal, or both, as the case may be.

Dorothy A. Cotton
SECRETARY OF REVENUE
(OR AUTHORIZED DELEGATE)

January 4, 2003
DATE

PART 1 - TO BE RETAINED BY RECORDING OFFICE

COMMONWEALTH OF PENNSYLVANIA

VS

FAIRMAN,ELEANOR L

NOTICE OF TAX LIEN

filed this _____ day of

_____, _____ at _____ m.

LIENS FOR TAXES

Liens for Corporation Taxes arise under Section 1401 of the Fiscal Code, 72 P.S. Section 1404, as amended.

Liens for Personal Income Tax and Employer Withholding Tax arise under Section 345 of the Tax Reform Code of 1971, 72 P.S. Section 7345, as amended.

Liens for Realty Transfer Tax arise under Section 1112-C of the Tax Reform Code of 1971, 72 P.S. Section 8112-C, as amended.

Liens for Liquid Fuels Tax arise under Section 13 of the Liquid Fuels Tax Act, 72 P.S. Section 2611-M, as amended.

Liens for Fuel Use Tax arise under Section 13 of the Fuel Use Tax Act, 72 P.S. Section 2614.13, as amended.

Liens for Motor Carriers Road Tax arise under Chapter 96 of the PA Vehicle Code, (75 PA. C.S. 9615).

Liens for Inheritance Tax and Estate Tax arise under the Inheritance and Estate Tax Act of 1982, Act of December 13, 1982, P.L. 1086, No. 225 Section 1 et. seq., 72 PA. C.S.A. Section 1701 et. seq. (For decendants with date of death prior to December 13, 1982, liens arise under the Inheritance and Estate Tax Act of 1961, 72 P.S. Section 2485 - 101 et. seq.).

Liens for State, or State and Local Sales, Use and Hotel Occupancy Tax and Public Transportation Assistance Fund Taxes and Fees arise under Section 242, Act of March 4, 1971, No. 2 as amended, 72 P.S. Section 7242.

Liens for Motorbus Road Tax arise under Chapter 98 of PA Vehicle Code, (75 PA C.S. 9815).

LIENS FOR TAXES, PENALTIES AND INTEREST

GENERAL INFORMATION:
Corporation Tax Liens provided under the Fiscal Code arise at the time of settlement (assessment) and are liens upon the franchises and property, both real and personal, with no further notice. The filing of a Notice of Lien with a county Prothonotary is not a requisite, and the lien remains in full force and validity without filing of revival until paid.

Inheritance Tax Liens are liens on real estate which continue until tax is paid.

Personal Income Tax, Employer Withholding Tax, Realty Transfer Tax, Sales and Use Tax, Liquid Fuels Tax, Fuel Use Tax, Motor Carriers Road Tax and Motorbus Tax liens are liens upon the franchises as well as real and personal property of taxpayers, but only after they have been entered and docketed of record by the Prothonotary of the county where such property is situated and shall not attach to stock of goods, wares, or merchandise regularly used in the ordinary course of business of the taxpayer. The lien has priority from the date of entry of record.

PLACE OF THE FILING NOTICE FORM

PLACE OF FILING: The notice of lien shall be filed: (a) In the case of Real Property, in the office of the Prothonotary of the county in which the property subject to the lien is situated and (b) in the case of Personal Property, whether tangible or intangible, in the office of the Prothonotary of the county in which the property subject to lien is situated.

AUTOMATIC REVIVAL OF NOTICE AND PRIORITY OF NOTICE

GENERAL RULE: According to the Fiscal Code, the Notice of Lien is automatically revived and does not require refiling of the Notice by the Commonwealth. Any Notice of Lien filed by the Commonwealth shall have priority to, and be paid in full, before any other obligation, judgement, claim, lien, or estate is satisfied from a subsequent judicial sale or liability with which the property may be charged. EXCEPTION: The Commonwealth does not maintain priority of tax liens over any existing mortgages or liens which are properly recorded at the time that the tax lien is filed. SEE: Act of December 12, 1994, P.L. 1015, No. 138.

RELEASE OF LIEN

Subject to such regulation as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any tax if: (1) the liability is satisfied, satisfaction consisting of payment of the amount assessed together with all interest and costs in respect thereof; or (2) the liability has become legally unenforceable. EXCEPTION: Interest on Corporation Taxes is computed after a lien is paid.

SETTLEMENT OF ACCOUNT

The "Total" column (Column 7) for each type of tax listed on this Notice of Lien comprises the balance of Tax Due (Column 6) plus assessed additions and/or penalties, and assessed and accrued interest up to the interest computation date on the face of this notice.

If payment or settlement of account is made after the interest computation date, the payment must include the lien filing costs and accrued interest from the interest computation date to and through the payment date.

For any delinquent taxes due on or before December 31, 1981, interest is imposed at the following rates.

C.S., F.F., C.L., C.N.I.	- 6% PER ANNUM (DUE DATE TO PAYMENT DATE)
C.I., G.R., C.A., S.T.	- 6% PER ANNUM (DUE DATE TO PAYMENT DATE)
B.L., N.E., G.P., M.I.	- 6% PER ANNUM (DUE DATE TO PAYMENT DATE)
P.U.R..	- 1% PER MONTH OR FRACTION (DUE DATE TO PAYMENT DATE)
P.I.T., E.M.T.	- 3/4 OF 1% PER MONTH OR FRACTION
S. & U.	- 3/4 OF 1% PER MONTH OR FRACTION
R.T.T.	- 6% PER ANNUM
INH & EST.	- 6% PER ANNUM
L.F.T., F.U.T.	- 1% PER MONTH OR FRACTION
M.C.R.T.	- 1% PER MONTH OR FRACTION
O.F.T.	- 18% PER ANNUM

For all taxes that are originally due and payable on and after January 1, 1982, the PA Department of Revenue will calculate daily interest on all tax deficiencies using an annual interest rate that will vary from calendar year. Interest is calculated on a daily basis at the following rates:

DELINQUENT DATE	INTEREST RATE	DAILY INTEREST FACTOR
1/1/82 THRU 12/31/82	20%	.000548
1/1/83 THRU 12/31/83	16%	.000438
1/1/84 THRU 12/31/84	11%	.000301
1/1/85 THRU 12/31/85	13%	.000356
1/1/86 THRU 12/31/86	10%	.000274
1/1/87 THRU 12/31/87	9%	.000247
1/1/88 THRU 12/31/91	11%	.000301
1/1/92 THRU 12/31/92	9%	.000247
1/1/93 THRU 12/31/94	7%	.000192
1/1/95 THRU 12/31/98	9%	.000247
1/1/99 THRU 12/31/99	7%	.000192
1/1/00 THRU 12/31/00	8%	.000219
1/1/01 THRU 12/31/01	9%	.000247
1/1/02 THRU 12/31/02	6%	.000164
1/1/03 THRU 12/31/03	5%	.000137

---Taxes that become delinquent on or before December 31, 1981 will remain a constant interest rate until the delinquent balance is paid off.

---Taxes that become delinquent on or after January 1, 1982 are subject to a variable interest that changes each calendar year.

---Interest is calculated as follows:

INTEREST = (BALANCE OF TAX UNPAID) X(NUMBER OF DAYS DELINQUENT) X (DAILY INTEREST FACTOR)

REVK-300 (8-01) REV00K10

BUREAU OF COMPLIANCE
DEPT. 280948
HARRISBURG, PA 17128-0948

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
V.

FAIRMAN,ELEANOR L
DUBOIS AVENUE
DU BOIS PA 15801-9803

AUTHORITY TO SATISFY

COURT OF COMMON PLEAS OF
CLEARFIELD COUNTY,
PENNSYLVANIA

DOCKET NUMBER: 03-127
DATE FILED: January 30, 2003 #919.45
EIN: 25-1343043/000
NOTICE NUMBER: 741-765-603-060-5

To the Prothonotary of CLEARFIELD County:

The Commonwealth of Pennsylvania, Department of Revenue, the Plaintiff in the above action, acknowledges that the above captioned Lien/Judgment note should be removed from the records thereof.

AND you, the Prothonotary of said Court, upon receipt by you of your costs of satisfaction are hereby authorized and empowered, in the name and stead of the Plaintiff, to enter full satisfaction upon the record as fully and effectually, to all intents and purposes, as we could were we present in person to do so; and for doing so, this shall be sufficient warrant of authority.

IN TESTIMONY WHEREOF, there is hereunto affixed the Seal of the Department of Revenue, Commonwealth of Pennsylvania, this 05 day of June, 2003.

Gregory C. Fajt

Gregory C. Fajt
Secretary of Revenue

Dorothy A. Totton

Dorothy A. Totton
Director, Bureau of Compliance

FILED

JUN 19 2003

William A. Shaw
Prothonotary

IN THE COURT OF COMMON PLEAS OF
CLEARFIELD COUNTY, PENNSYLVANIA

NO. TERM, 2003

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE

V.

FAIRMAN,ELEANOR L

FILED
JUN 19 2003
William A. Shaw
Prothonotary

AUTHORITY TO SATISFY