



OLD REPUBLIC
National Title Insurance Company

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Boston, MA 02108
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A L E R T

TO: All Massachusetts Agents
FROM: Underwriting Department
DATE: September 27, 2007
RE: Erroneous Federal Tax Lien Releases

DO NOT RELY ON ANY RELEASE OF FEDERAL TAX LIEN DATED AUGUST 5, 2007, STAMPED AS "TAXPAYER COPY".

The IRS has recently issued a letter, dated August 20, 2007, addressed to Registries of Deeds all over the country, warning that erroneous Releases of Federal Tax Liens dated August 5, 2007, stamped as "Taxpayer Copy", had been sent by mail to an unknown number of taxpayers. We have been advised that a follow-up letter, dated September 17, 2007, was sent to each Registry of Deeds along with a list of the taxpayers that received the erroneous releases. Copies of both of these letters are available for review on our website at: www.oldrepublictitle.com/ma

Please be sure to alert your examiners that when searching for Federal Tax Liens, if their search discloses a **Release of Federal Tax Lien dated August 5, 2007**, the release cannot be assumed to be valid.

Similarly, please alert your examiners and office staff who are involved in preparing reports, searches or conducting closings, that they must not accept any such Release that is presented as evidence of payment of a Federal Tax Lien.

In no case should anyone attempt to record such a release.

Instead, please call the IRS Small Business/Self-Employed Division special Recorder telephone number at 1-800-913-4170, to advise it of the existence of the Release and to investigate the authenticity of the Release. You should also contact the local Registry of Deeds to determine if it has received the IRS's specific list of taxpayers who received the taxpayer copy of the Release to determine if there is a match.

As always, feel free to contact Underwriting Department with any questions you may have with regard to this bulletin.



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

AUG 20 2007

Dear Recorder:

I am asking your assistance in a critical matter involving erroneous Releases of Federal Tax Liens. A systems error on August 5, 2007, caused a yet unknown number of Releases of Federal Tax Liens to be sent to taxpayers. The tax obligations on those liens have not been satisfied and the liens are not to be released.

We were able to stop the releases that would have been sent directly to the recording offices from our office in Cincinnati. However, the "Taxpayer Copy" of the release was mailed to taxpayers from our Detroit Print Site. We are following up with a letter to those taxpayers indicating that the Release they received in the mail was erroneous, that the release does not affect the balance due that they owe, and that they should not try to record the document.

Should anyone try to present a "Taxpayer Copy" of a Release of Federal Tax Lien dated August 5, 2007, please do not record the document.

Please call our special line for recording offices (800 913-4170) and inform us of the attempt. If the taxpayer wishes to speak to one of our representatives, we will handle their questions.

We are in the process of identifying those erroneous releases that were sent to taxpayers for liens filed in your county. When we identify those, we will send you a follow-up letter with the names of the taxpayers who received the erroneous releases.

We apologize for this error and any inconvenience it may cause you. If you have any questions, or if you need any additional information concerning this matter, please call our recorder line at 800 913-4170. Thank you for your assistance.

Sincerely,

Kirk Newland
for Renee A. Mitchell
Director, Campus Compliance Operations
Cincinnati



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
Washington, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

SEP 17 2007

Dear Recorder:

On August 20, 2007, I wrote to you concerning erroneous copies of Release of Federal Tax Lien that were mailed to taxpayers. The problem resulted from a programming error, which has since been corrected. In my earlier letter, I asked that if a taxpayer presented a "Taxpayer Copy" of a release dated August 5, 2007, that you not record that document.

I also promised to follow up with a specific list of the taxpayers who received the taxpayer copy of the erroneous releases. I am enclosing that list with this letter.

Again, I apologize for this error and for any inconvenience it may have caused you.

If you have any further questions about this matter, or any matter relating to the filing of Federal Tax Liens with your office, please call our special line for recording offices at 1-800-913-4170. If you feel you need to refer a taxpayer to our office, please give them the public toll-free number of 1-800-913-6050.

Thank you, again, for your assistance.

Sincerely,

A handwritten signature in cursive script that reads "Renee A. Mitchell".

Renee A. Mitchell
Director, Campus Compliance Operations
Cincinnati

Enclosure: Taxpayer Listing