



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
COLUMBIA 1, SOUTH CAROLINA

November 28, 1955

540 47

IN REPLYING REFER TO:
C:D:SPS:EBB:mmm

11 A.M.
:30987

FOR TAX LIEN IN CONNECTION WITH THIS LETTER SEE DEED BOOK 540, PAGE 48

Hon. Ollie Farnsworth
Register of Mesne Conveyances
Greenville County
Greenville, South Carolina

Dear Mr. Farnsworth:

On September 22, 1955, there was filed in your office Federal tax lien No. 55-1294 against Charlie Douglas Lockhart. It now appears that this notice of lien erroneously listed Spartanburg County as the county for filing whereas it was intended that said notice of lien should read Greenville County. Of course, this office could issue a new instrument, but rather than show two notices of liens outstanding against the same taxpayer, we would prefer to change the erroneous Spartanburg designation to read Greenville. In this connection we are asking our Group Supervisor in Greenville, Mr. G. W. Hayes, to present this letter to you and be allowed the privilege of drawing a line through Spartanburg County, Spartanburg, South Carolina, appearing on the lien and inserting Greenville County, Greenville, South Carolina and then all of the records with respect to this notice of lien would be correct.

As you know the lien of the United States arises at the time the assessment is made and not when the Notice of Lien is filed. The purpose of our filing the notice of lien is merely to give notice to certain creditors that there exists a lien in favor of the United States against the taxpayer.

Thank you for your consideration in this matter.

Very truly yours,

R. C. Pitts
District Director

By:

S. H. Hutton
S. H. Hutton
Chief, Collection Division

Recorded November 30th, 1955 at 11:00 A.M. #30987