

and

WHEREAS, section 3674 (b) of the Internal Revenue Code reads as follows:

"(b) *Part payment.*—Subject to such regulations as the Commissioner, with the approval of the Secretary, may prescribe, the collector charged with an assessment in respect of any tax may issue a certificate of discharge of any part of the property subject to the lien if there is paid over to the collector in part satisfaction of the liability in respect of such tax an amount determined by the Commissioner, which shall not be less than the value, as determined by him, of the interest of the United States in the part to be so discharged. In determining such value the Commissioner shall give consideration to the fair market value of the part to be so discharged and to such liens thereon as have priority to the lien of the United States."

and

WHEREAS, the Commissioner of Internal Revenue has determined that the value of the interest of the United States in the foregoing property, under and by virtue of its aforesaid tax lien, amounts to the sum of three thousand two hundred & ^{no}/₁₀₀ dollars (\$ 3,200.00) and has authorized the issuance, under the provisions of section 3674 (b), Internal Revenue Code, of a certificate discharging the property from the tax lien of the United States upon payment of the sum of three thousand two hundred and ^{no}/₁₀₀ dollars (\$ 3,200.00) to be applied in part satisfaction of the liability in respect of the tax es hereinbefore mentioned, which sum has been paid to me to be so applied, and the receipt of which sum by me is hereby acknowledged;

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