



Chicago Title Insurance Company

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UNDERWRITING MEMORANDUM 07-12

To: All South Carolina Agents
From: South Carolina State Office
Date: September 26, 2007
Re: Erroneous Releases of Federal Tax Liens

Please see the attached letter from The Department of the Treasury that states some erroneous Releases of Federal Tax liens dated August 5, 2007 were mailed to taxpayers.

Please do not rely on a "Taxpayer Copy" of a Release of Federal Tax Lien dated August 5, 2007 that you see filed in the public records.

If you have questions, please call our office.



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