January 6, 1999

Internal Revenue Service
Chief, Special Procedures Function
24000 Avila Rd.
Laguna Niguel, CA 92577

Dear Director, Office of Disclosure:

I am an authorized representative of Michael Benoit concerning federal tax matters and am filing this Privacy Act request on their behalf.

This is a Privacy Act request under 5 USC § 552a or regulations thereunder. This is my firm promise to pay fees and costs for locating and duplicating the records requested below, ultimately determined in accordance with 26 CFR §601.702(f). If costs are expected to exceed $0.00, please send estimate of costs. I am a category E requester.

If portions of this request are exempt from release, please furnish me with those portions reasonably segregable. On my client’s behalf, I am waiving personal inspection of the requested records and attest under penalties of perjury, per provisions of 28 USC §1746(l), that I am a category E requester. Please expedite this request within the time prescribed by statute. This request pertains to calendar year 1995,'96.

1. Please send a record of any Lien (not, Notice of Lien, 668-Y) that is on file for Michael Benoit, a natural person.
2. Please send a record of any Levy, 668-B (not, Notice of Levy, 668-A or W) that is on file for Michael Benoit, a natural person.

I understand the penalties provided in 5 USC § 552a(l)(3) for requesting or obtaining access to records under false pretense. This information is being secured on the above client’s behalf for use in representing them regarding tax matters.

Please identify all correspondence with client’s Social Security Number and client name.

Regards,

Thomas W. Roberts

STATE OF Florida
COUNTY OF Lake
The foregoing instrument was acknowledged before me this 6th day of Jan 1999 by Thomas W. Roberts, who is personally known to me.

[Signature of Notary Public]

Pre Poll 121798
Regarding: Michael Bennett

Dear Mr. Roberts:

This is in response to your Privacy Act request dated January 6, 1999. Our research indicates that no lien or levy has been filed for 1995 or 1996 against Mr. Bennett as of the date of this letter. This concludes our response.

If you have any questions, please contact our office at the telephone number shown above.

Sincerely,

D. Kozarovich
Acting Disclosure Officer
I.R.S. Releases Levy on Tempelman Property

After a contentious multi-year battle with the property owners, including a failed attempt to auction the property last week the Internal Revenue Service has issued a Release of Levy on the Ram in the Thicket restaurant and inn in Milford, N.H. The property is owned by Andrew and Priscilla Tempelman.

Steven A. Swan of Auburn, N.H. was instrumental in getting the I.R.S. to release the Levy on the Tempelman property through the Freedom of Information Act by requesting that the I.R.S. provide documentation which authorizes them to seize and sell a person’s property for nonpayment of the federal income tax. The I.R.S. was unable to provide such documentation…