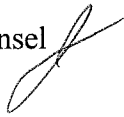




201 SOUTH COLLEGE STREET, SUITE 1590
CHARLOTTE, NC 28244
704-377--0093 / 800-868-6529
FAX: 704-377-1803 / 800-926-8692

CONFIDENTIAL MEMO

To: All North Carolina LandAmerica Title Agents

From: John T. McLean, North Carolina State Counsel 

Date: September 25, 2007

Re: Federal Tax Liens

We have received a copy of the attached Bulletin from the IRS. It is important to note that we should not accept a "Taxpayer Copy" of a release of federal tax lien dated August 5, 2007 as evidence of the satisfaction or release of the lien due to the error identified in the attached Bulletin.

Feel free to pass this information along to your customers.

Don't hesitate to contact me or Diane Cassidy if you have any questions.

NOTE: This notice is intended to be confidential and privileged information for the use of title agents of Lawyers Title Insurance Company, Commonwealth Land Title Insurance Company and Transnation Title Insurance Company and any dependence by any other person or entity is unauthorized. This notice is not to be construed as expressing an opinion by the Company as to the financial condition or integrity of the entity(ies) which are the subject of the notice, but is intended solely for the purpose of underwriting policies of Lawyers Title Insurance Company, Commonwealth Land Title Insurance Company and Transnation Title Insurance Company.



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,

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