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ALAN S. LOWE

SOVEREIGN CITIZEN OF THE AMERICAN REPUBLIC

C/O P.O. BOX 352353

PALM COAST, FLORIDA P.O. ID 32135

April 30, 1993

Certified mail no. TB250942613 US
EXPRESS MAIL

Benjamin A. de Luna
District Counsel
I.R.S. S.E. Region
400 West Bay St.
Jacksonville, FLA. 32202

NOTICE AND DEMAND

Dear Mr. de Luna,

I received a summons from the Internal Revenue Service to appear on April 14, 1993. I responded in writing which was sent by certified delivery. The Internal Revenue received my response and replied to my response by certified delivery. In my response, I asked some questions that were essential. The answer to my questions was necessary for me to determine how I should properly proceed. Without the requested information, it is impossible for me to know what to do. Numerous court cases and your own procedure manuals require you to answer specific questions and provide information requested. **IN THE INTERNAL REVENUE SERVICE RESPONSE TO MY REQUEST FOR THIS INFORMATION, MR. GEAR STATED THAT NO ONE IN THE INTERNAL REVENUE SERVICE WAS RESPONSIBLE TO ANSWER MY QUESTIONS.**

I NEED INFORMATION. You indicated in your letter that I should direct all questions to Mr. Gear. Mr. Gear refuses to answer any questions. I demand answers to each and every question that I asked of Mr. Gear. Since you continue to withhold the information that I need to proceed, I am forced to conclude that you and the Internal Revenue Service are operating in an unlawful manner.

In your letter you claimed that I failed to respond to your Internal Revenue Summons. I have written and signed proof from the Internal Revenue Service that I did in fact respond to the summons and I demand that you immediately justify sending me a "FAILURE TO RESPOND TO INTERNAL REVENUE SUMMONS" letter.

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POID 32135

Rt Alan Lowe
c/o P.O. Box 352353
Palm Coast, FL

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I also just received a notice that there has been filed against me a "NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS". I demand that you explain why this notice of lien was filed three weeks BEFORE the summons of April 14, 1993.

I also demand to know if the Internal Revenue Service has a procedure that you must follow in order to file a "Notice of Federal Tax Lien Under Internal Revenue Laws" or if you simply file these papers whenever you wish?

I also want to report that Mr. Gear has been harassing my mother by sending my private tax information to her instead of to me at my clearly and frequently indicated address. This is more than harassment, it is also a violation of my privacy. I also want to state that Mr. Gear has not apologized or explained why he does these illegal things.

I am considering legal action against Mr. Gear and the Internal Revenue Service. As you can see from the documented evidence supplied by Mr. Gear, who is acting for the Internal Revenue Service, my rights have been and continue to be violated.

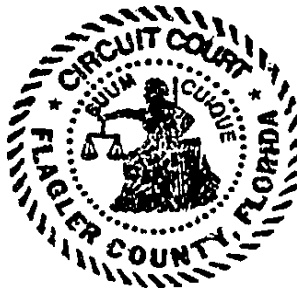
I continue to demand that Mr. Gear and the Internal Revenue Service answer my questions (the original of which he kept) so that I will be able to do the right thing.

You are directed to respond in writing to me ONLY AT THE ABOVE ADDRESS within 15 days of receipt of this certified letter. DO NOT CONTINUE TO HARASS MY MOTHER AND VIOLATE MY PRIVACY. Do not attempt to lie and say that you never received this certified letter or that it wasn't in the certified mail envelope; I make sure to have the contents of this and all certified mail attested at time of sealing and mailing.

Sincerely,

Alan S. Lowe

Alan S. Lowe



CLERK OF CIRCUIT COURT
FLAGLER COUNTY, FLORIDA

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