

**MUNICIPAL LIEN CERTIFICATE**  
Office Of The Collector Of Taxes  
Town of West Spfld.  
THE COMMONWEALTH OF MASSACHUSETTS

June 22, 2009

ATTY'S SAPIRSTEIN & SAPIRSTEIN, P.C.  
1350 MAIN ST 12TH FLOOR  
SPRINGFIELD, MA 01103

fold

I certify from available information that all, assessments and charges now payable that constitute liens as of the date of this certificate on the parcel of real estate specified in your application received on June 22, 2009 are listed below.

**DESCRIPTION OF PROPERTY**

Assessed Owner: VIVENZIO SILVESTRO G  
Location of Property: 261 UNION ST  
Parcel Identification: 238-01450-31-001 Land Area: 080 SQ Feet Valuation: 258,000  
Tax Rate: 33.85 Deed Book: 10436 Page: 192

| FISCAL YEAR              | 2010     | 2009     | 2008& Prior Years |
|--------------------------|----------|----------|-------------------|
| Tax Preliminary          | 4,421.65 | 3,600.67 | Tax Title         |
| Tax Actual               |          | 5,132.63 | Account Has       |
| LIENS                    |          |          | Been Redeemed     |
| Utility Lien             |          | 110.00   | No Outstanding    |
|                          |          |          | Tax Amount        |
|                          |          |          |                   |
|                          |          |          |                   |
|                          |          |          |                   |
|                          |          |          |                   |
|                          |          |          |                   |
|                          |          |          |                   |
|                          |          |          |                   |
|                          |          |          |                   |
| TOTAL BILLED             | 4,421.65 | 8,843.30 |                   |
| Abatements/Exemptions    |          |          |                   |
| ADJUSTED BILL            | 4,421.65 | 8,843.30 |                   |
| Charges and Fees         |          | 5.00     |                   |
| Interest as of 7/06/2009 |          | 345.01   |                   |
| TOTAL OWED               | 4,421.65 | 9,193.31 |                   |
| Payments                 |          | 3,839.12 |                   |
| BALANCE DUE              | 4,421.65 | 5,354.19 |                   |

\*PRELIMINARY TAXES generally represent no more than 50% of prior year's tax.

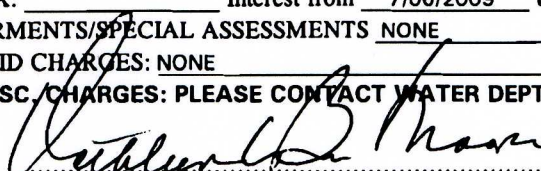
UNPAID BETTERMENTS/SPECIAL ASSESSMENTS NOT YET ADDED TO TAX: \_\_\_\_\_ Interest from 7/06/2009 to be added.

IMPROVEMENTS VOTED FOR WHICH THERE WILL PROBABLY BE BETTERMENTS/SPECIAL ASSESSMENTS NONE

UNPAID UTILITY CHARGES: March 4 2009 450.22 OTHER UNPAID CHARGES: NONE

FOR UNCOMMITTED WATER, SEWER AND MISC. CHARGES: PLEASE CONTACT WATER DEPT.

All of the amounts listed above are to be paid to the Collector.  
I have no knowledge of any other outstanding amount that constitutes a lien.  
Real Estate parcels are subject to supplemental tax assessments under G.L. Ch. 59 S2D.  
FORM 391 THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

  
Collector of Taxes