

ID: CCA\_2013091314430857

[Third Party Communication:

UILC: 6325.00-00

Date of Communication: Month DD, YYYY]

Number: **201348014**

Release Date: 11/29/2013

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**From:** [REDACTED]

**Sent:** Friday, September 13, 2013 2:43:09 PM

**To:** [REDACTED]

**Cc:** [REDACTED]

**Bcc:**

**Subject:** RE: 6325 Question

Your reading is correct. The release extinguished the underlying section 6321 lien. Upon revocation of the release, although the FTL is revived, the priority would be lost as against other section 6323(a) interests that arose during the interim. I am not sure whether your unrecorded assignee interest in fact primes the FTL, but that would be a straight section 6323 analysis. You might also want to explore some transferee liability theory. Feel free to call me if you want to discuss further.

Regards,