

ID: CCA\_2009103015010255

Number: **200949043**

Office:

Release Date: 12/4/2009

UILC: 6330.00-00

---

**From:**

**Sent:** Friday, October 30, 2009 3:01:05 PM

**To:**

**Cc:**

**Subject:** RE: Second Notice of Lien filing

While this is a ground for withdrawing the NFTL, whether or not to withdraw is up to the Secretary's discretion and withdrawal does not seem justified here. The error has been resolved by sending the second notice and giving the taxpayer a new opportunity for a hearing.