

Constructive Notice Of Demand
Fraud And Fault/Default

William Wallace Lear & Rose Ann Aleszka-Lear * 1264 Montgomery, Muskegon, Michigan 49441

CITY OF MUSKEGON REVISED PLAT OF 1903 BLK 495 PART OF LOTS 3 & 14 BEG AT A POINT ON NWLY LINE MONTGOMERY AVE 14 FT SWLY FROM MOST ELY COR LOT 14 THEN SWLY ALG MONTGOMERY AVE 48.5 FT NWLY AT RT ANG 112 FT NELY PAR MONTGOMERY 48.5 FT SELY AT RT ANG 112 FT TO BEG

TO: Robert J. Kleine
Michigan State Treasurer
Michigan Department of Treasury
Lansing, Michigan 48922
Certified Mail # 7003 2260 0000 4127 8246

Julie Caroll
Chief Deputy Treasurer
Michigan Department of Treasury
Lansing, Michigan 48922
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Administrator, Return Processing Division
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Barbara J. McWilliams
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PURPOSE: To secure 1st Amendment Right of Redress for illegal criminal prosecution and conviction of William Wallace Lear under 26 USC 7203 by way of Affidavit.

RE: Michigan Department of Treasury Letter dated July 12, 2006 # 1628, IRSABS, and to establish Constructive Notice Demand, of Fraud by Department of the Treasury, Internal Revenue Service, it's agents/employees to Michigan Department of Treasury, and Constructive Notice of Fault/Default to Department of the Treasury, Internal Revenue Service, and it's agents/employees **ALL** in their personal capacity.

Be it hereby NOTICED by the INDIVIDUALS, Robert J. Kleine, Julie Caroll, Administrator, Return Processing-Michigan Department of Treasury, Mark Everson, Henry M. Paulson, Jr., and Robert Kimmit, Margaret M. Chiara, Thomas J. Gezon, James R. Flink, Paula Cochran, Barbara J. McWilliams, as addressed above to the content of this Affidavit by William Wallace Lear, and Rose Ann Aleszka-Lear:

AFFIDAVIT

1. William Wallace Lear did peaceably and Legally issue a Direct Challenge of Personal Authority [Muskegon County Record 5121540 L-3621 P-208] to Mark Everson, Larry Leder, Michele M. Haldaman ID # 38-00549, Barbara J. McWilliams ID # 38-00946, and Paula Cochran, ID # 38-000992, and any and ALL IRS agents and/or employees to examine, assess, indict, prosecute and collect on claims of debt owed to Federal Government by William Wallace Lear. (See Exhibit 1 - Proof of service to Cochran, Haldman, and McWilliams and Enclosure - Direct Challenge of Personal Authority)
2. William Wallace Lear now gives notice that by Default, Mark Everson, Larry Leder, Michele M. Haldaman ID # 38-00549, Barbara J. McWilliams ID # 38-00946, and Paula Cochran, ID # 38-000992, and any and ALL IRS agents and/or employees have Stipulated that all Facts and Statements of Law contained within Direct Challenge of Personal Authority [Muskegon County Record 5121540 L-3621 P-208] are true and correct and go **UNDISPUTED**.
3. William Wallace Lear did receive a Letter from Paula Cochran ID # 38-00992 dated May 3, 2005, which stated; "The delinquent returns will be accepted as filed..." "I have the week of May 16th blocked out on my schedule to complete your reports (as long as **all original delinquent returns** have been received from the Service Center). If the delinquent returns have been received, you can expect to **receive the report the week of May 23rd.**" (See Exhibit 2 - May 3 Letter)
4. William Wallace Lear did respond to Ms.. Cochran with a peaceful and Legal Constructive Notice of Demand And Intent on Dated May 12, 2005 and filed as Public Notice with Muskegon County Recorder # 5151812 L-3651 P-424, which informed Ms.. Cochran that she was attempting to process 1040 Returns for the years 1995 through 2004 signed **UNDER DURESS and DURESS OF IMPRISONMENT**. (See Exhibit 3 - 2000 Federal and Michigan 1040 Returns)
5. Paula Cochran did not send a report the week of May 23rd of her findings, in fact, Paula Cochran to this day has not sent William Wallace Lear a report on these alleged delinquent returns. By Default has Stipulated to the facts contained within Constructive Notice Of Demand And Intent [Muskegon County Record # 5151812 L-3651 P-424] to be true and correct and goes **UNDISPUTED**.
6. Ms. Cochran further stated in her May 3, 2005 Letter; "When years are under examination for a non filer, it is **REGULAR PRACTICE** for **substitute for returns** to be posted which places a freeze on the accounts."
7. Under federal tax law, "assessment is a prescribed procedure for officially recording the fact and the amount of a taxpayer's administratively determined tax liability, with consequences some what similar to the reduction of a claim to judgment." Cohen v. Gross, 316 F.2d 521, 522-23 (3d Cir. 1963) (citations omitted).

8. In the recent ruling by the Third Circuit Court of Appeals, *United States v. Farnsworth*, No. 06-1425 (3rd Cir. 08/08/2006) the court ruled;

[The] Government also points out law in other circuits[,] especially *United States v. Dack*[, 747 F.2d 1172 (7th Cir. 1984) (per curiam)]. We're bound by the law of the Third Circuit and if there's any weakness in the reasoning [I]'ll leave that for the government to argue directly to the Court of Appeals. But [I] do rule that evading payment does require in the Third Circuit an assessment, either self assessment or assessment by the Internal Revenue Service.

Ordinarily, . . . [I] would make a determination as to whether or not the evidence establishes a claim for evasion of payment under Rule 29, but the defendant has raised it up front and that is the Court's ruling and what does the Government intend to do in view of the Court's ruling in that regard? . . . You have to establish that there was an assessment in order to proceed on the evading payment charge which I have concluded is in the indictment, of course along with evading assessment.

(JA 36-37 (emphasis added).) The Third Circuit decisions relied upon by the District Court were *United States v. McGill*, 964 F.2d 222 (3d Cir. 1992), and *United States v. McLaughlin*, 126 F.3d 130 (3d Cir. 1997).

9. **Be it further NOTICED** that IRS Revenue Officers do not have authority to execute form 1040 Individual under Section 6020 (b) of the Internal Revenue Code. (See Exhibit 4 - Delegation Order No. DDOKC-150)

5.1.11.6.10 (05-27-1999) IRC 6020(b) Authority (See <http://www.irs.gov/irm/part5/ch01s12.html>)

1. The following returns may be prepared, signed and assessed under the authority of IRC 6020(b):
 1. Form 940, Employer's Annual Federal Unemployment Tax Return
 2. Form 941, Employer's Quarterly Federal Tax Return
 3. Form 943, Employer's Annual Tax Return for Agricultural Employees
 4. Form 720, Quarterly Federal Excise Tax Return
 5. Form 2290, Heavy Vehicle Use Tax Return
 6. Form CT-1, Employer's Annual Railroad Retirement Tax Return
 7. Form 1065, U.S. Return of Partnership Income.

10. **Be it further NOTICED** under United States Code, Title 26 § 6331. Levy and distraint;

(a) Authority of Secretary If any person Liable to pay any tax neglects or refuses to pay the same within 10 days after notice and demand, it shall be lawful for the Secretary to collect such tax (and such further sum as shall be sufficient to cover the expenses of the levy) by levy upon all property and rights to property (except such property as is exempt under section 6334) belonging to such person or on which there is a lien provided in this chapter for the payment of such tax. **Levy may be made upon the accrued salary or wages of any officer, employee, or elected official, of the United States, the District of Columbia, or any agency or instrumentality of the United States or the District of Columbia,** by serving a notice of levy on the employer (as defined in sections 3401 (d) of such officer, employee, or elected official. If the Secretary makes a finding that the collection of such tax is in jeopardy, notice and demand for immediate payment of such tax may be made by the Secretary and, upon failure or refusal to pay such tax, collection thereof by levy shall be lawful without regard to the 10-day period provided in this section.

(See http://www.law.cornell.edu/uscode/html/uscode26/usc_sec_26_00006331---000-.html)

CFR parts for which 26 USC 6331 provides authority

This is a list of parts within the Code of Federal Regulations for which this US Code section provides rulemaking authority. It is taken from the Parallel Table of Authorities provided by NARA at http://www.access.gpo.gov/nara/cfr/parallel/parallel_table.html.

27 CFR 70

TITLE 27--Alcohol, Tobacco Products and Firearms

CHAPTER I--ALCOHOL AND TOBACCO TAX AND TRADE BUREAU, DEPARTMENT OF THE TREASURY

SUBCHAPTER F--PROCEDURES AND PRACTICES

(See http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?c=ecfr&tpl=/ecfrbrowse/Title27/27cfr70_main_02.tpl)

11. William Wallace Lear and Rose Ann Aleszka-Lear are not Officers, employees, or elected officials, of the United States, the District of Columbia, or any agency or instrumentality of the United States or the District of Columbia or an officer of a Corporation or involved in the sale of Alcohol, Tobacco or Firearms..
12. William Wallace Lear and Rose Ann Aleszka-Lear are not Officers, employees, or elected officials of the State of Michigan or any agency or instrumentality or sub-division of the State of Michigan or an employee within the meaning of § 1402 (c) (2)(E).
13. Be it NOTICED that on August 9, 2006, Rose Ann Aleszka-Lear did research the Code of Federal Regulation for which 26 U.S.C 6091 provides rule making authorities, at Government Printing Office via GPO Access to establish the Parallel Table of Authorities.
(See http://www.access.gpo.gov/nara/cfr/parallel/parallel_table.html)

[Code of Federal Regulations]
[Parallel Table]
[Revised as of January 1, 2006]
[From the U.S. Government Printing Office via GPO Access]

PARALLEL TABLE OF AUTHORITIES AND RULES

6091.....26 Parts 40, 44, 46, 55, 156
27 Parts 17, 24, 25, 31, 53, 194

Internal Revenue Code, section 7601 - The Secretary shall...cause officers or employees of the Treasury Department to proceed...through each internal revenue district and inquire after and concerning all persons therein who may be liable to pay any internal revenue tax...

If you only read T.O. 150-01, you'd think that is a blanket authority to canvass the entire country for people who may owe a tax. Having read the regulations for EO 10289 (which authorizes T.O. 150-01) we now know that such canvassing (and its associated "examinations") can only take place in a designated customs area, because those designated customs areas are the internal revenue districts, as established by the Secretary of the Treasury on behalf of the President.

An argument might be possible in which, because 19 CFR, Part 101, also establishes the general authority of customs officers, internal revenue districts exist wherever a customs officer is executing his official duties. However, even if that is so, the significance is still evident – places that might be considered an internal revenue district would be such place as where a customs officer is conducting his official duty. That still means that there are no internal revenue districts established for any other tax purpose. (See Exhibits 8 Executive Order 10289 & Exhibit 9 Treasury Order No. 150-01)

14. Since it is the position of the Internal Revenue Service that the evidence presented may be taken out of context to suit my position, I will endeavor to include documentation in support of the evidence as exhibits for your personal

examination and study. You are being **NOTICED** with actual documentation of law and have a duty to act in accordance with said Law.

There is a very important principle which must be considered first...a person does not have to do what an IRS agent tells him to do, he only has to do what the law tells him to do. Laws are expressed by Constitution, court rulings, statutes, and regulations. In order for a statute to have the force of law, there must be an accompanying implementing regulation as upheld by the United States Supreme Court:

UNITED STATES v. MERSKY, 361 U.S. 431, 438 (1960):

“The result is that neither the statute nor the regulations are complete without the other, and only together do they have any force. In effect, therefore, the construction of one necessarily involves the construction of the other... When the statute and regulations are so inextricably intertwined, the dismissal must be held to involve the construction of the statute.”

CALIFORNIA BANKERS ASSN. v. SHULTZ, 416 U.S. 21, 26 (1974):

“...we think it important to note that the Act’s civil and criminal penalties attach only upon violation of regulations promulgated by the Secretary; if the Secretary were to do nothing, the Act itself would impose no penalties on anyone.”

15. William Wallace Lear and Rose Ann Aleszka-Lear **have never had** gain or income from any activity within 26 USC Parts 40,44, 46, 55, 156 or 27 USC Parts 17, 24, 25, 31, 53, and 194.
16. 26 CFR Chapter 1 § 602.101 (4-1-00 Edition) shows regulations implementing § 6091 is 1.6091-3 assigned OMB controll number “1545-0089” which is Form 1040 NR until this year, 2006. As of 2006, IRS form 1040 NR now has control No. 1545-0074 which is the same as 1040 Individual. William Wallace Lear and Rose Ann Aleszka-Lear are **NOT** “Non-Resident Aliens” doing a “Trade or Business” in the United States and are **NOT** “Non-Resident Aliens” “married to a Citizen” of the United States. (See Exhibit 5 - 26 CFR Chapter 1 § 602.101 (4-1-00 Edition)) (See Exhibit 5 - Form’s I-9 for William Wallace Lear and Rose Ann Aleszka-Lear)
17. IRS Form 1040 Individual OMB control number “1545-0074 is not a legal enforceable form that displays regulations implementing § 6091 informing “Reporting and Filing” requirements per the Paperwork Reduction Act [PRA].

Under the PRA regulations, a “collection of information” is defined in 5 C.F.R. § 1320.3(c), as “the obtaining, causing to be obtained, soliciting, or requiring the disclosure to an agency, third parties or the public of information by or for an agency by means of identical questions posed to, or identical reporting, record keeping, or disclosure requirements imposed on, ten or more persons... ‘Collection of information’ includes any requirement or request for persons to obtain, maintain, retain, report, or publicly disclose information. As used in this Part, ‘collection of information to be collected or disclosed, to a plan and/or instrument calling for the collection or disclosure of information, or any of these, as appropriate.” There can be no doubt that existing agency regulations are subject to the PRA because § 1320.12 of the PRA regulations clearly commands that they be submitted to OMB for approval.

18. The requirement to file a federal income tax return is subject to 26 U.S.C. § 6091, which provides in pertinent part as follows:
 - “(a) General rule” When not otherwise provided for by this title, the Secretary shall by regulations prescribe the place for the filing of any return, declaration, statement, or other document, or copies thereof, required by this title or by regulations.
 - “(b) Tax returns” In the case of returns of tax required under authority of part II of this subchapter -
 - (1) Persons other than corporations - (A) General Rule - Except as provided in subparagraph (B), a return (other than a corporation return) shall be made to the Secretary - (i) in the internal revenue district in which is located the legal residence or principle place of business of the person making the return, or (ii) at a service center serving the internal revenue district referred in a clause (i), “as the Secretary may by regulations designate.”

Examination of this statute reveals that it depends for its implementation upon the promulgation of regulations, and the relevant cases have so held. See *United States v. Citron*, 221 F.Supp. 454, 456 (S.D.N.Y. 1963); *United States v. Gorman*, 393 F.2d 209, 213-214 (7th Cir. 1968); *United States v. Ramantanin*, 452 F.2d 670, 671 (4th Cir. 1971); *United States v. Gilkey*, 362 F.Supp. 1069, 1071 (E.D.Pa. 1973); *United States v. Lawhon*, 499 F.2d 352, 355 (5th Cir. 1974); *United States v. Calhoun*, 566 F.2d 969, 973 (5th Cir. 1978); *United States v. Clinton*, 574 F.2d 464, 465 (9th Cir. 1978); *United States v. Quimby*, 636 F.2d 86, 90 (5th Cir. 1981); *United States v. Rice*, 659 F.2d 524, 526 (5th Cir. 1981); *United States v. Grabinski*, 727 F.2d 681, 684 (8th Cir. 1984); *United States v. Garman*, 748 F.2d 218, 219 (4th Cir. 1984); *United States v. Griffin*, 814 F.2d 806, 810 (1st Cir. 1987); and *United States v. Dawes*, 874 F.2d 746, 750 (10th Cir. 1989). (See Exhibit 6 - 26 CFR Chapter 1 § 1.6091-1 through 4 (4-1-03 Edition))

CFR parts for which 26 USC 6091 provides authority

This is a list of parts within the Code of Federal Regulations for which this US Code section provides rulemaking authority. It is taken from the Parallel Table of Authorities provided by NARA at http://www.access.gpo.gov/nara/cfr/parallel/parallel_table.html.

- 26 CFR 156
- 26 CFR 40
- 26 CFR 44
- 26 CFR 46
- 26 CFR 55
- 27 CFR 17
- 27 CFR 194
- 27 CFR 24
- 27 CFR 25
- 27 CFR 53

However, such return information shall not be disclosed to the extent that the Secretary determines that such disclosure would identify a confidential informant or seriously impair any civil or criminal tax investigation.

19. Subchapter D of Chapter 36 refers only to excise taxes. William Wallace Lear and Rose Ann Aleszka-Lear do not fall within 26 USC 6103 (d) Disclosure to State tax officials and State and local law enforcement agencies. Title 26 USC 6103 (d) states:

§ 6103. Confidentiality and disclosure of returns and return information

- (d) Disclosure to State tax officials and State and local law enforcement agencies
 - (1) In general

Returns and return information with respect to taxes imposed by chapters 1, 2, 6, 11, 12, 21, 23, 24, 31, 32, 44, 51, and 52 and subchapter D of chapter 36 shall be open to inspection by, or disclosure to, any State agency, body, or commission, or its legal representative, which is charged under the laws of such State with responsibility for the administration of State tax laws for the purpose of, and only to the extent necessary in, the administration of such laws, including any procedures with respect to locating any person who may be entitled to a refund. Such inspection shall be permitted, or such disclosure made, only upon written request by the head of such agency, body, or commission, and only to the representatives of such agency, body, or commission designated in such written request as the individuals who are to inspect or to receive the returns or return information on behalf of such agency, body, or commission. Such representatives shall not include any individual who is the chief executive officer of such State or who is neither an employee or legal representative of such agency, body, or commission nor a person described in subsection (n).

20. Be it NOTICED that William Wallace Lear and Rose Ann Aleszka-Lear are **returning to Robert J. Kleine, Michigan State Treasurer, the State of Michigan refund checks issued for years 2000 and 2002.** Any disputes of Moneys given to the IRS by the State of Michigan in connection to any returns filed **UNDER DURESS AND DURESS OF IMPRISONMENT** by William Wallace Lear and Rose Ann Aleszka-lear will be the responsibility of the State of Michigan to recover from the IRS.
(See Enclosed Exhibit 7 - Unsigned uncashed checks issued by Michigan Department of Treasury)
21. Be it NOTICED by the Department of Treasury Secretary, Henry M. Paulson, Jr. and Deputy Secretary of Treasury, Robert M. Kimmitt, that William Wallace Lear and Rose Aleszka-Lear are now demanding all moneys extorted from them by United States Prosecuting Attorney, Margaurt M. Chiara, Assistant United States Attorney, Thomas J. Gezon, IRS Special Agent, James Flink, Revenue Agents; Michelle M. Haldaman ID # 38-00549, Barbara J. McWilliams ID # 38-00946, and Paula Cochran ID # 38-00992 through **FRAUD, and UNDER DURESS AND DURESS OF IMPRISONMENT** for the years of 1995 through 2004 to be returned.
22. Per **Federal Maritime Commission v. South Carolina Ports Authority**, 122 S.Ct. 1864, 152 L.Ed.2d 962 (U.S. 05/28/2002), There are essentials to any case or controversy, whether administrative or judicial, arising under the Constitution and laws of the United States (Article III § 2, U.S. Constitution, “arising under “ clause)

The following elements are essential:

1. When Challenged, standing, venue and all elements of subject matter jurisdiction, including compliance with substantive and procedural due process requirements, must be established in record.
 2. Facts of the case must be established in record.
 3. Unless stipulated by agreement, facts must be verified by competent witness via testimony (affidavit, deposition or direct oral examination).
 4. The LAW of the case must affirmatively appear in record, which in the instance of a tax controversy necessarily includes taxing and liability statutes with attending regulations (See *United States of America v. Menk*, 260 F. Sup. 784 at 787 and *united States of America v. Community TV. Inc.*, 327 F.2d 79 (10th Cir., 1964)
 5. The advocate of a position must prove application of law to stipulated or otherwise provable facts.
 6. The trial court, whether administrative or judicial, must render a written decision that includes findings of fact and conclusions of law.
23. As no one to date has complied with these elements in the criminal prosecution or administrative procedure actions of assessment and collection against William Wallace Lear, Docket Number 1:02:cr:57-01, we are duty bound to ask that each recipient of this Constructive Notice answer the questions below within the required 20 days. Answers are to be provided in writing and Certified as True And Correct under penalties of perjury. Failure to answer will be an automatic STIPULATION of agreement by DEFAULT to the facts and exhibits contained within this Constructive Notice and and will be an admission that all parties are willfully, with full knowledge of there actions, engaging in an act of fraud and extortion.
1. Please provide the Statute and cross reference Implementing Regulation for IRS Form 1040 Individual OMB control number “1545-0074” which provides rule making authority. under 26 CFR § 6091 and 26 USC 7203.

There are no CFR parts for which 26 USC 7203 provides authority.
(See http://www4.law.cornell.edu/usc-cgi/usc_cfr.cgi?title=26§ion=7203)

2. Please comply with 44 USC 3506 (c) (1) (B) (III) (IV); Is Form 1040 Individual OMB control number “1545-0074 Voluntary?, Required to obtain a benefit?, or Mandatory?.

“Whether responses to the collection of information are voluntary, required to obtain a benefit, or mandatory;” [44 USC 3506 (c) (1) (B) (III) (IV)]

3. Per 44 USC §§ 3501 et seq.

Does the 1040 Individual return OMB 1545-0074 display a valid control number assigned by the Director in accordance with this subchapter [44 USC §§ 3501 et seq.]

24. Subject to 44 USC § 3512 Public Protection

(a) Notwithstanding any other provision of law, no person shall be subject to any penalty for failing to comply with a collection of information that is subject to this subchapter [44 USC §§ 3501 et seq.] if--

(1) the collection of information does not display a valid control number assigned by the Director in accordance with this subchapter [44 USC §§ 3501 et seq.]; or

(2) the agency fails to inform the person who is to respond to the collection of information that such person is not required to respond to the collection of information unless it displays a valid control number.

(3) The protection provided by this section may be raised in the form of a complete defense, bar, or other wise at any time during the agency administrative process or judicial action applicable thereto.

NOTICE: I reserve the right to enter this Affidavit and all evidence attached within, to be preserved as self-authenticating evidence under Rule 902 (4) of the Federal Rules of Evidence and Michigan Rules of Evidence, upon the records of such public recorder’s office at such place or places as I alone determine, which as a matter of public record shall be subject to submission and use in any legal proceeding thereafter as utilized by any person having cause to rely thereupon for evidence purpose, under the aforesaid Federal Rules of Evidence, and as for any other reasons that a public record of debt may be used, accordingly.

Because of the before mentioned misrepresentations and omissions of the Law, and in order to protect my Right to Life, Liberty and the Pursuit of Happiness secured by the United States Constitution and the Constitution of the State of Michigan, it may from time to time become necessary to amend this **Constructive Notice of Demand, Notice of Fraud AND Notice of Fault/Default**. Wherefore, I do hereby declare that right herein.

Record Notice Act: When an instrument of conveyance or a mortgage is recorded in the appropriate public office, it is constructive notice of its contents to the whole world. [Black’s Law, Sixth Edition, Page 1275]

Constructive Notice: Such notice as is implied or imputed by law, usually on the basis that the information is a part of a public record or file, as in the case of notice of documents which have been recorded in the appropriate registry of deeds or probate. Notice with which a person is charged by reason of the notorious nature of the thing to be noticed, as contrasted with actual notice of such thing. That which the law regards as sufficient to give notice and is regarded as a substituti for actual notice. [Black’s Law, Sixth Edition, Page 1275] (See Freeman v. Mayer, 253 F.2d 295 (3rd Cir. 03/10/1958))

encl: Constructive notice of Demand For Direct Challenge to Personal Authority [Muskegon County Record #5121540 L-3621 P-208]

Constructive Notice of Demand And Intent [Muskegon County Record # 5151812 L-3651 P-424]

Affidavit

I, William Wallace Lear and I, Rose Ann Aleszka-Lear [Husband and Wife], attest to the facts stated in this Constructive Notice of Demand And Constructive Notice of Fault/Default to be true and accurate to the best of our knowledge, including any and all Exhibits attached.

We say this in the Name of Our Lord Jesus Christ.

William Wallace Lear

Rose Ann Aleszka-Lear

The above named man and woman appeared before me, a Notary Public, and identified themselves to me and attested to the statements above as being true.

In the state of Michigan, county of Muskegon

SUBSCRIBED AND SWORN TO before me this _____ day of _____, 2006

state of _____ county of _____

PROOF OF SERVICE

One, Rose Ann Aleszka-Lear, a living breathing woman, does hereby swear and affirm on One's own unlimited commercial liability, that true, correct and complete copies of the AFFIDAVIT OF MISTAKE have been served this date July 18, 2006 addressed as follows:

Robert J. Kleine
Michigan State Treasurer
Michigan Department of Treasury
Lansing, Michigan 48922
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Julie Caroll
Chief Deputy Treasurer
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Revenue Agent
Badge # 38-00946
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Certified Mail # 7003 2260 0000 4127 8369

By: _____
Rose Ann Aleszka-Lear

Jurat

On this day came before me the Affiant, Rose Ann Aleszka-Lear, under oath to attest and affirm the signature is true, complete, and correct on the foregoing Proof of Service. Rose Ann Aleszka-Lear, upon proper identification, personally came before me, a notary public in and for said County and State, and Duly Affirmed the truth of the foregoing Affidavit in my presence. The Affiant also acknowledged the signing thereof to be his own voluntary act and deed.

In the state of Michigan

county of Muskegon

Signed this ____ day of _____, 2006 at _____.

My commission expires on: _____

state of _____ county of _____

By _____