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**From:**

**Sent:** Thursday, September 16, 2010 4:24:31 PM

**To:**

**Cc:**

**Subject:** RE: POSTF memo re: levies on rents/rental property

Hi

2) Regarding service of the final demand form:

Final demands are not legally necessary, and as a legal matter there is no particular form of delivery that is required. However, as you observed, our manual states that these forms should be either hand delivered or sent by certified mail prior to suit. Although these are just administrative directives, they are obviously in place to ensure that we have a solid case for suit and for asserting the fifty percent penalty.

Please do not hesitate to contact us if you have any questions.

Best regards,