District For Optional Use by Recording Office 86009968 3501 As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code. notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue. INDIANA COLLEGE OF COMMERCE INC. Name of Taxpayer A CORPORATION Residence 7117 KENNEDY AVENUE CHOMMAH ТN 46323 IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a). ត្រពុក Tax Period Date of Last Day for **Unpaid Balance** Kind of Tax Ended **Identifying Number** Assessment Refiling of Assessment (b) (d) (a) (c) (e) (t)941 03/31/86 35-1145564 6/16/86 07/16/92 5120,94 Place of Filing Total 5120,94 RECORDER OF LAKE COUNTY, INDIANA THIS INSTRUMENT PREPARED BY E - MARVIN G. INTERNAL REVENUE SERVICE INDIANAPOLIS INDIANA This notice was prepared and signed at , on this, 1.6 Title MARVIN G. BAKER CHIEF SPECIAL PROCEDURES STAFF

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668(Y) (Aev. 5-85)