

Form 668 (Y)
(Rev. October 1993)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien

District: Indianapolis Serial Number: 359415326 For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, 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.

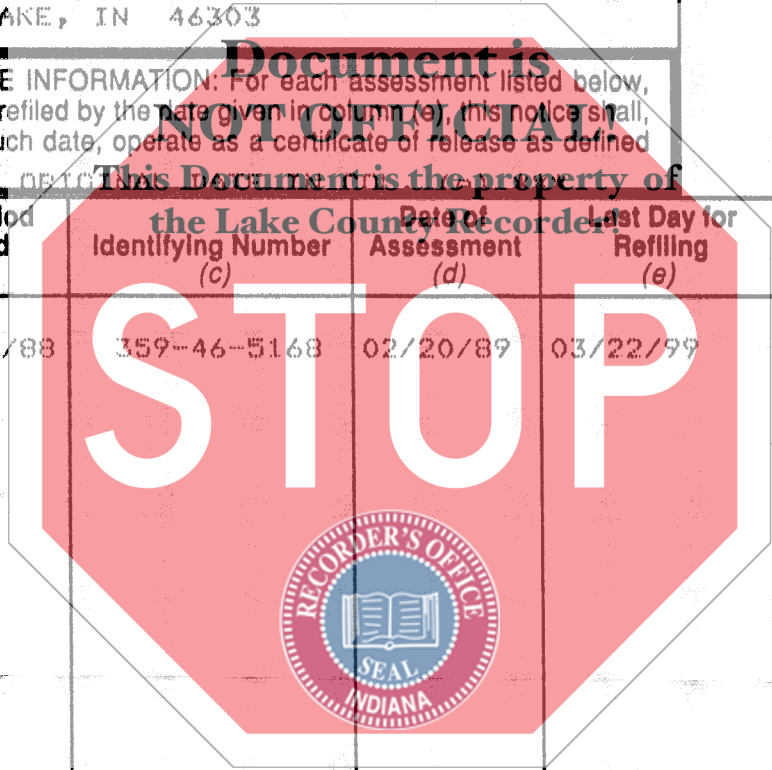
Name of Taxpayer: SCOTT A WAGNER

Residence: 12932 WILDWOOD DR
CEDAR LAKE, IN 46303

95001938
 AMASA G. COLBY
 CHIEF DEP. RECORDER
 95 JAN 11
 FILED FOR RECORDING
 STATE OF INDIANA
 LAKE COUNTY

IMPORTANT RELEASE INFORMATION: For 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).

| Kind of Tax (a) | Tax Period Ended (b) | Identifying Number (c) | Date of Assessment (d) | Last Day for Refiling (e) | Unpaid Balance of Assessment |
|-----------------|----------------------|------------------------|------------------------|---------------------------|------------------------------|
| 6672 | 03/31/88 | 359-46-5168 | 02/20/89 | 03/22/99 | \$1,691,299.71 |



Place of Filing: COUNTY RECORDER, LAKE COUNTY, CROWN POINT, IN 46307
 Total: \$1,691,299.71
 Original Recording Data: 10:39 041501

This notice was prepared and signed at Indianapolis, IN., on this,

the 25th day of December, 1994. This instrument was prepared by Charles B. Spicer, Internal Revenue Service.

Signature: Charles B Spicer Title: CHIEF, SPR

10.00