

Notice of Federal Tax Lien

District: Indianapolis, IN
Serial Number: 359510035

For Optional Use by Recording Office

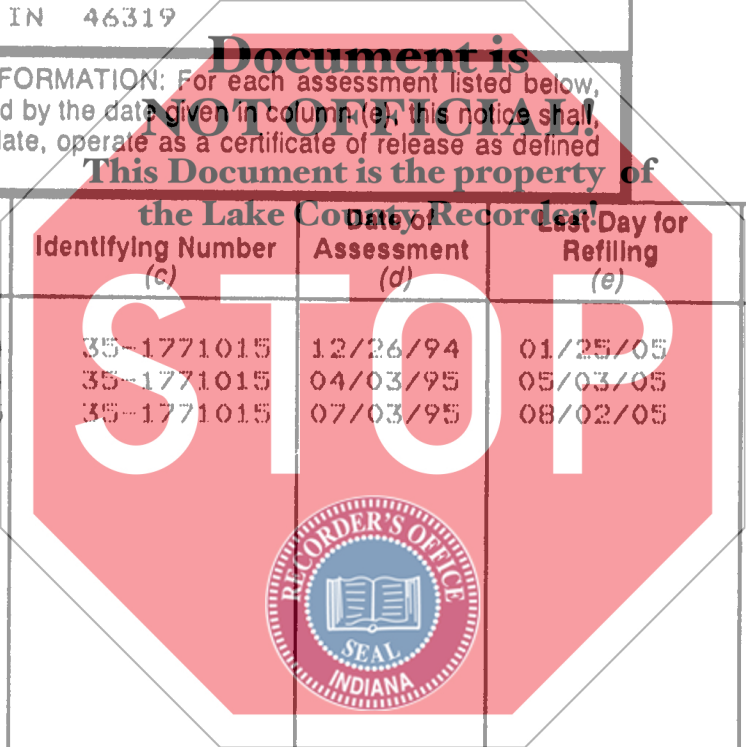
As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien 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: ARBORTECH INC, a Corporation

Residence: 1640 E MAIN ST
GRIFFITH, IN 46319

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of lien is refilled 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).

95056252



STATE OF INDIANA
 FILED
 SS SE
 RECORDER

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	09/30/94	35-1771015	12/26/94	01/25/05	592.68
941	12/31/94	35-1771015	04/03/95	05/03/05	7255.39
941	03/31/95	35-1771015	07/03/95	08/02/05	5898.67

Place of Filing: COUNTY RECORDER
LAKE COUNTY
CROWN POINT, IN 46307

Total \$ 13666.74

This instrument was prepared by Charles B. Spicer, Internal Revenue Service
This notice was prepared and signed at Indianapolis, IN, on this,

the 11th day of September, 1995.

Signature: *Charles B. Spicer*
CHARLES B. SPICER 113

Title: CHIEF, SFR
35-01-6900 9

(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)