Department of the Treasury - Internal Revenue Service 2230 Form 668 (Y) (c) **Notice of Federal Tax Lien** (Rev. October 1993) For Optional Use by Recording Office Serial Number District INDIANA 359720399 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 BHM HEALTH ASSOCIATES INC, a Corporation Residence 9223 BROADWAY STE A MERRILLVILLE, IN 46410-7046 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). Tax Period Date of Last Day for Kind of Tax Ended **Identifying Number** Assessment Refiling (a) (b) (d) (0) (C) 941 03/31/97 35-1599833 08/15/97 09/14/07 44158.00 Place of Filing COUNTY RECORDER Total LAKE COUNTY 44158.00 CROWN POINT IN 46307 This instrument was prepared by Patricia Kirk, Internal Revenue Service. This notice was prepared and signed at _Indianapolis. IN on this. the 24th day of September, 19 97. Title Signature CHIEF, SPB 01-1841 (NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien

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Rev. Rul. 71-466, 1971 - 2 C.B. 409)