

Department of the Treasury - Internal Revenue Service  
**Certificate of Release of Federal Tax Lien**

District <b>INDIANA</b>	Serial Number <b>359715901</b>	For Use by Recording Office
----------------------------	-----------------------------------	-----------------------------

I certify that the following-named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on April 07, 1997, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer  
**DALE A KRAMER & DENNIS J KRAMER PTR  
D/B/A FOUR SEASONS KIDDIE COLLEGE  
a Partnership**  
Residence  
**11559 WESTWOOD PL  
CROWN POINT, IN 46307**

2000 001742

COURT RECORDING INFORMATION:  
Liber Page UCC No. Serial No.  
n/a n/a n/a 97020340

This Document is the property of  
the Lake County Recorder!

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refilling (e)	Unpaid Balance of Assessment (f)
940	12/31/1996	35-1635095	02/28/1997	03/30/2007	6887.89
941	03/31/1996	35-1635095	02/28/1997	03/30/2007	6888.33
941	06/30/1996	35-1635095	02/28/1997	03/30/2007	6873.36
941	09/30/1996	35-1635095	02/28/1997	03/30/2007	12727.53
941	12/31/1996	35-1635095	02/28/1997	03/30/2007	6127.57
*****					

MO...  
 2000  
 FILED FOR RECORD  
 STATE OF INDIANA  
 LAKE COUNTY  
 RECORDER

Place of Filing <b>COUNTY RECORDER LAKE COUNTY CROWN POINT, IN 46307</b>	Total \$	<b>53318.88</b>
---	----------	-----------------

This instrument was prepared by Patricia Kirk, Internal Revenue Service.  
This notice was prepared and signed at Indianapolis, IN, on this,  
the 17th day of December, 1999.

Signature <b>PATRICIA KIRK</b> <i>Patricia Kirk</i>	Title <b>CHIEF, SPB</b>	<i>1000</i> <i>25102</i>
--	----------------------------	-----------------------------

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