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Department of the Treasury - Internal Revenue Service

Form 668 (Y)(c)
(Rev. February 2004)

Notice of Federal Tax Lien

Area: SMALL BUSINESS/SELF EMPLOYED AREA #7 Lien Unit Phone: (800) 829-3903	Serial Number 259948105	For Optional Use by Recording Office
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As provided by section 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 BERK CORPORATION , a Corporation

Residence 1594 W US 30
DYER, IN 46311

2005 105531

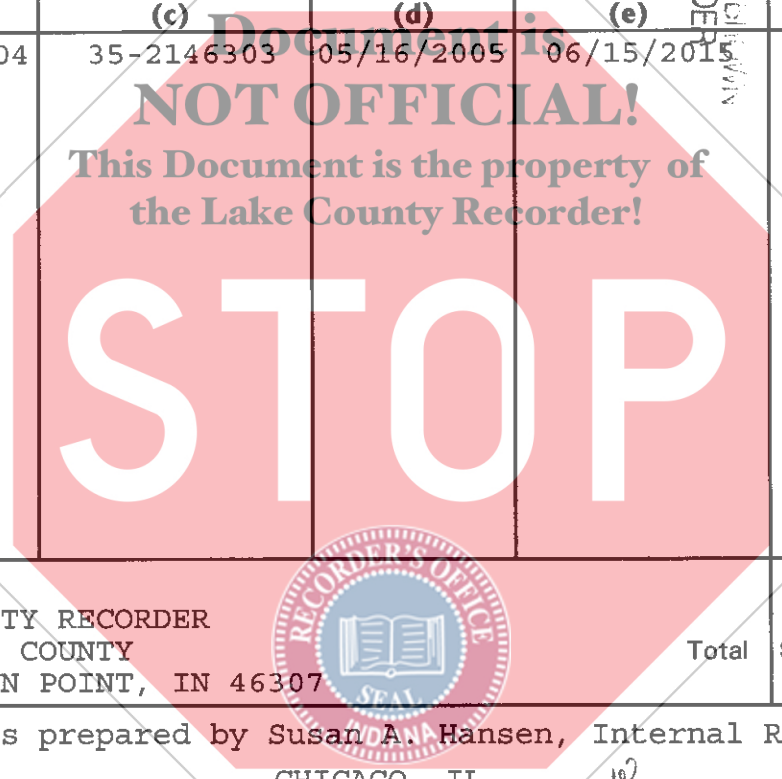
2005 DEC 1

RECORDED
MICHAEL A. BILMANN

FILED
LAKELAND
S.M. HANSEN

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the 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 Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	09/30/2004	35-2146303	05/16/2005	06/15/2005	2031.16



Place of Filing COUNTY RECORDER LAKE COUNTY CROWN POINT, IN 46307	Total \$	2031.16
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This instrument was prepared by Susan A. Hansen, Internal Revenue Service.
 This notice was prepared and signed at CHICAGO, IL, on this, the 17th day of November, 2005.

Signature: *Susan A. Hansen*
 Title: Director, Campus Compliance Operations 27-00-0008
 Susan A. Hansen