

Notice of Federal Tax Lien

Area:
SMALL BUSINESS/SELF EMPLOYED AREA #4
Lien Unit Phone: (800) 913-6050

Serial Number
309272506

For Optional Use by Recording Office

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 P & Z GYROS INC , a Corporation

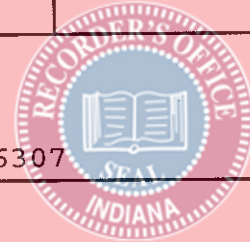
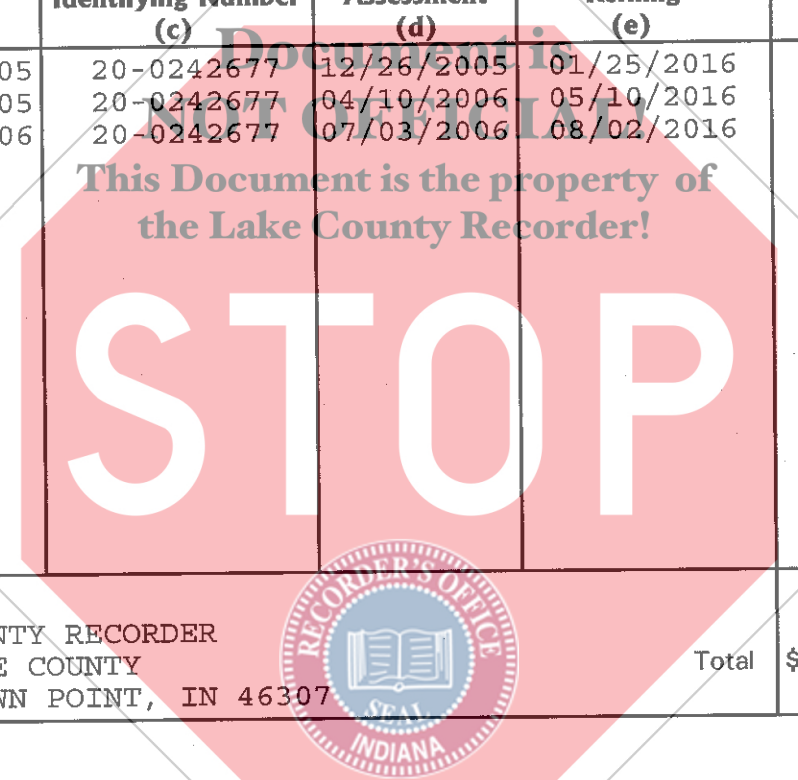
Residence 7858 E RIDGE RD
HOBART, IN 46342-2468

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).

2006 074182

STATE OF INDIANA
LAKE COUNTY
FILED FOR RECORDER
2006 AUG 10 10:00 AM
MICHAEL BROWN
RECORDER

| 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 | 09/30/2005 | 20-0242677 | 12/26/2005 | 01/25/2016 | 1493.85 |
| 941 | 12/31/2005 | 20-0242677 | 04/10/2006 | 05/10/2016 | 1888.20 |
| 941 | 03/31/2006 | 20-0242677 | 07/03/2006 | 08/02/2016 | 361.00 |
| Total | | | | | \$ 6962.39 |



This notice was prepared and signed at ST PAUL, MN, on this, 10th day of August, 2006.

Signature R. A. Mitchell Title REVENUE OFFICER
for CLARENCE UPSHAW (219) 738-4832 24-09-1805

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OK 0452
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(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)