

**Notice of Federal Tax Lien**

Area: SMALL BUSINESS/SELF EMPLOYED AREA #4 Lien Unit Phone: (800) 913-6050	Serial Number 309272706	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 CULVERS OF MERRILLVILLE LLC , a Partnership

Residence 1579 E 79TH AVE  
MERRILLVILLE, IN 46410-5703

**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).

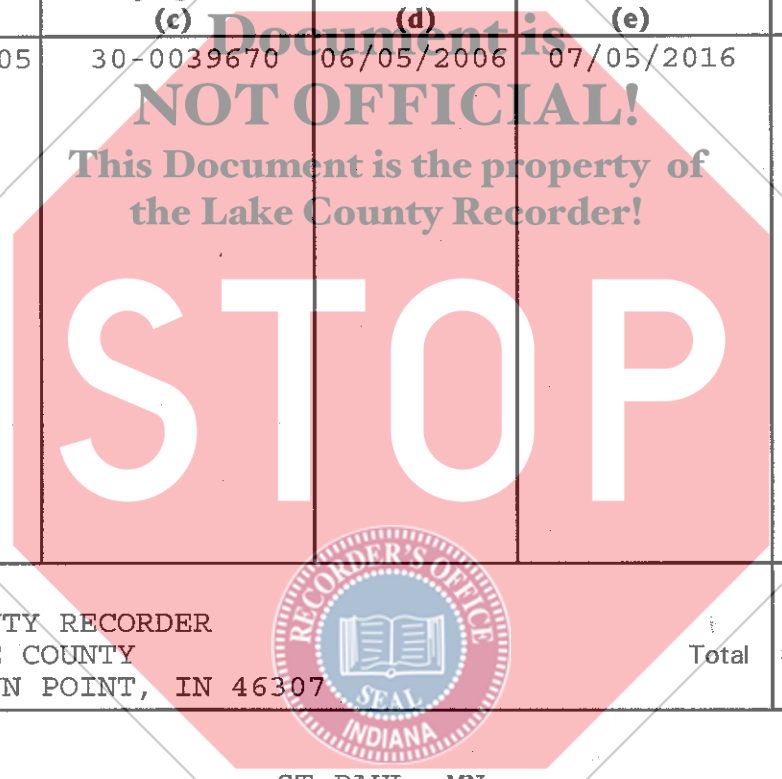
2006 074184

2006 AUG 24

MICHAEL A. BROWN  
RECORDER

STATE OF INDIANA  
LAKE COUNTY  
FILED FOR RECORDING

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)	
940	12/31/2005	30-0039670	06/05/2006	07/05/2016	1557.46	
Place of Filing					Total \$	1557.46
COUNTY RECORDER LAKE COUNTY CROWN POINT, IN 46307						



This notice was prepared and signed at ST PAUL, MN, on this, 12th day of August, 2006.

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CL 0452  
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Signature for JASON KNEIFEL	<i>R. A. Mitchell</i>	Title REVENUE OFFICER (219) 736-4307	24-09-1863
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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)

Part 1 - Kept By Recording Office

Form 668(Y)(c) (Rev. 2-2004)  
CAT. NO 60025X