

Notice of Federal Tax Lien

| | | |
|-----------------------------------------------------------------------|----------------------------|--------------------------------------|
| Area: WAGE & INVESTMENT AREA #2 Lien Unit Phone: (800) 829-7650 | Serial Number 205013204 | 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.

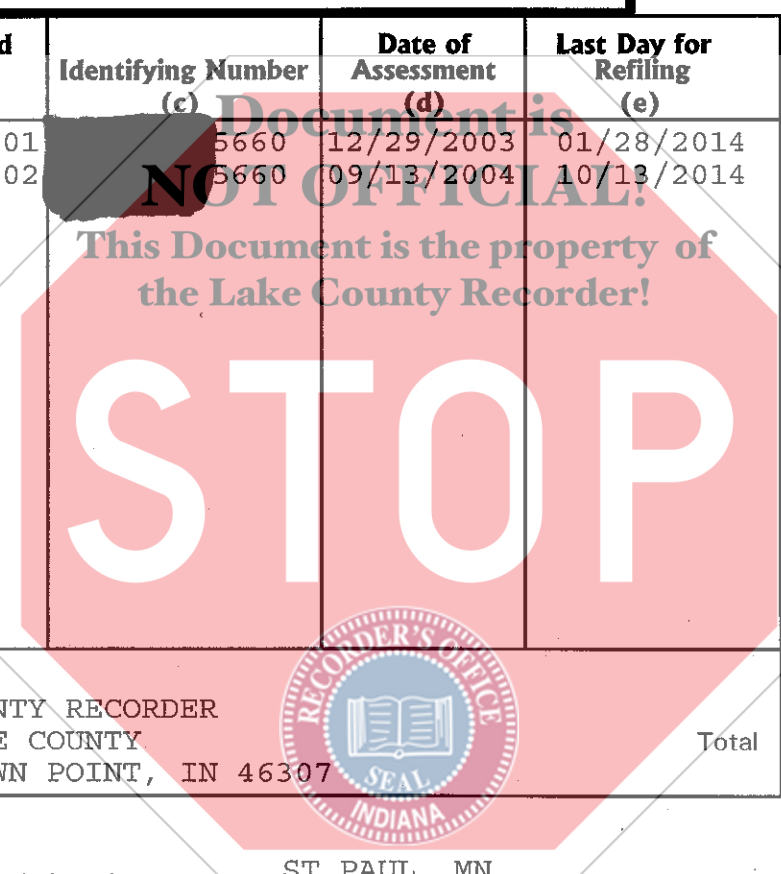
Name of Taxpayer JAMES M DEEMER

Residence 3316 E 35TH AVE
LAKE STATION, IN 46405-3017

2006 075120

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) |
|----------------------------------------------------------------------------|-----------------------|------------------------|------------------------|---------------------------|----------------------------------|
| 1040 | 12/31/2001 | 5660 | 12/29/2003 | 01/28/2014 | 3256.80 |
| 1040 | 12/31/2002 | 5660 | 09/13/2004 | 10/13/2014 | 1854.39 |
| Place of Filing COUNTY RECORDER LAKE COUNTY CROWN POINT, IN 46307 | | | | | Total \$ 5111.19 |



2006 JUL 28 AM 9:45
 RECORDER
 MICHAEL CROWN
 STATE OF INDIANA
 FILED RECORDS

This notice was prepared and signed at ST PAUL, MN, on this,

the 14th day of December, 2004.

| | | |
|----------------------------------------------------------|--------------------------------|------------|
| Signature <i>R. A. Mitchell</i> for DENISE BRADLEY | Title ACS (800) 829-7650 | 14-00-0000 |
|----------------------------------------------------------|--------------------------------|------------|

12-14-04
09391
JS