

Area: SMALL BUSINESS/SELF EMPLOYED AREA #4  
 Lien Unit Phone: (800) 913-6050  
 Serial Number: 406876307  
 For Optional Use by Recording Office

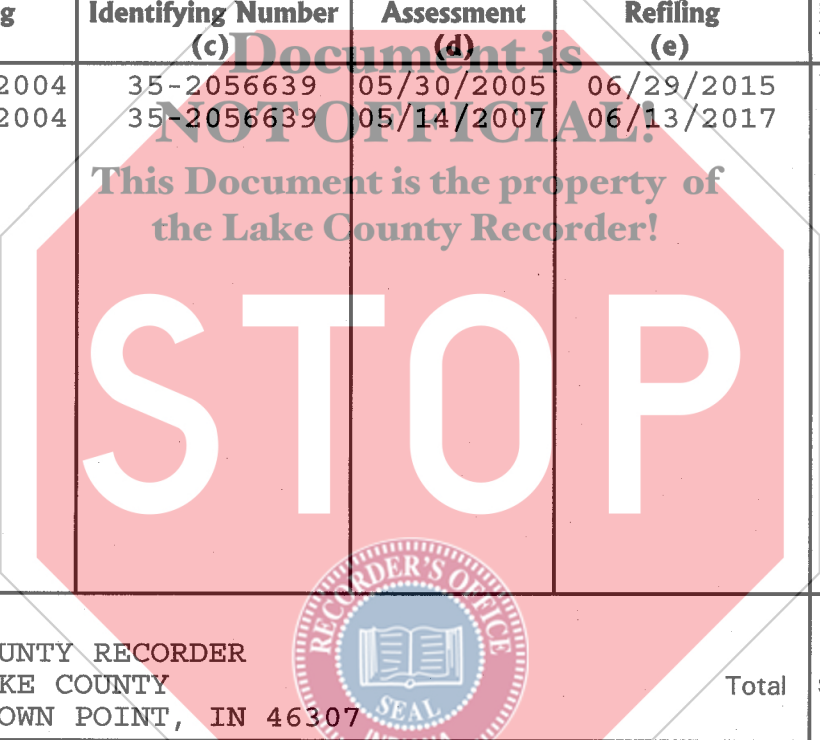
**As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien 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 **SIMPLY CELLULAR INC**, a Corporation

Residence **1192 N MAIN ST  
 CROWN POINT, IN 46307-2715**

2007 096353  
 2007 DEC 10 8 51  
 MICHAEL A. BROWN  
 RECORDER  
 STATE OF INDIANA  
 LAKE COUNTY  
 FILED FOR RECORDING

**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	12/31/2004	35-2056639	05/30/2005	06/29/2015	
941	12/31/2004	35-2056639	05/14/2007	06/13/2017	3817.08
					
Place of Filing					Total \$
COUNTY RECORDER LAKE COUNTY CROWN POINT, IN 46307					3817.08

This notice was prepared and signed at ST PAUL, MN, on this, the 30th day of November, 2007.

Signature: R. A. Mitchell  
 for MS. J M WALKER  
 Title: REVENUE OFFICER  
 (219) 736-4320  
 24-09-1858

12-DC  
6946