

Area: SMALL BUSINESS/SELF EMPLOYED AREA #4
 Lien Unit Phone: (800) 913-6050
 Serial Number: 407653807
 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. a Corporation

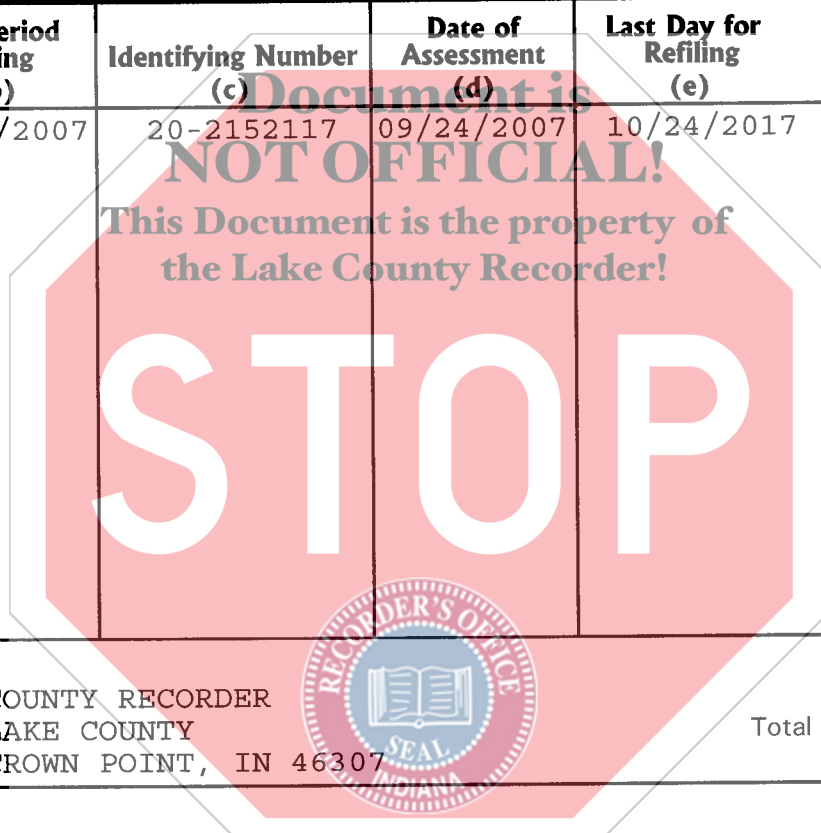
Name of Taxpayer ROUNDERS SPORTS PUB & GRUB LLC

Residence 275 JOLIET ST STE 130
 DYER, IN 46311-1777

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) |
|-----------------|-----------------------|------------------------|------------------------|---------------------------|----------------------------------|
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| 941 | 06/30/2007 | 20-2152117 | 09/24/2007 | 10/24/2017 | 7028.31 |
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| Place of Filing | COUNTY RECORDER LAKE COUNTY CROWN POINT, IN 46307 | Total | \$ 7028.31 |
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This notice was prepared and signed at ST PAUL, MN, on this, the 05th day of December, 2007.

Signature R. A. Mitchell
 for CLARENCE UPSHAW
 Title REVENUE OFFICER
 (219) 736-2772
 24-09-1805

2007 098457
 2007 OCT 15 9 15 AM
 MICHAEL J. GORMAN
 RECORDER
 LAKE COUNTY
 INDIANA

5498
 12/5/07
 RAG