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Department of the Treasury - Internal Revenue Service

Form 668 (Y)(c)

(Rev. February 2004)

Notice of Federal Tax Lien

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

Serial Number 423097808

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 CONGRESS ENTERPRISES INC , a Corporation

Residence 1540 LOUISIANA ST
GARY, IN 46407-1520

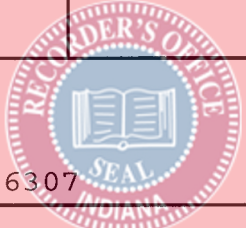
IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

2008 015714

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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	12/31/1999	35-1423475	03/06/2000	04/05/2010	
940	12/31/1999	35-1423475	01/28/2002	02/27/2012	793.39
941	03/31/2005	35-1423475	08/06/2007	09/05/2017	23391.24
941	06/30/2005	35-1423475	08/06/2007	09/05/2017	22859.60
941	09/30/2005	35-1423475	08/06/2007	09/05/2017	22315.44
941	12/31/2005	35-1423475	08/06/2007	09/05/2017	21743.09

STOP



Place of Filing COUNTY RECORDER LAKE COUNTY CROWN POINT, IN 46307 Total \$ 91102.76

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

the 20th day of February, 2008.

Signature R. A. Mitchell Title REVENUE OFFICER 24-03-1407
for E A MCQUEN (219) 736-4311

Handwritten initials and date

(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