

Form 668 (Z)

(Rev. 10-2000)

3479

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

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

Serial Number: 392135207

For Use by Recording Office

I certify that the following-named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on October 03 2007, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer: PALMIRA GOLF & COUNTRY CLUB INC, a Corporation

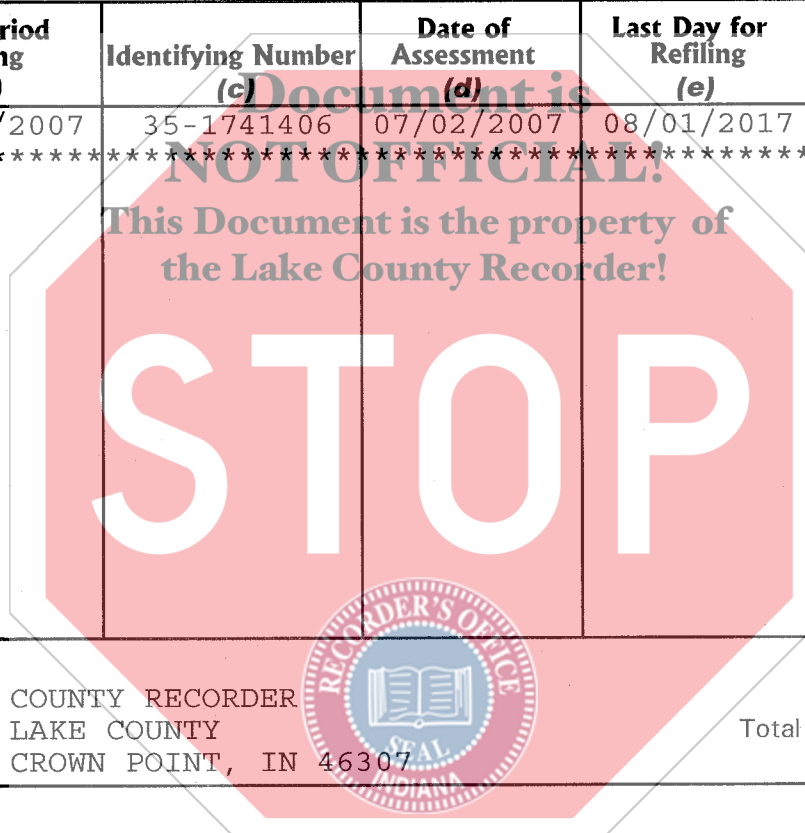
Residence PO BOX 359
ST JOHN, IN 46373-0359

COURT RECORDING INFORMATION:

Liber Page UCC No. Serial No.
n/a n/a n/a 2007-078862

2009 067065

| 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 | 03/31/2007 | 35-1741406 | 07/02/2007 | 08/01/2017 | 11201.72 |
| ***** | | | | | |



MICHAEL A. BROWN
 COUNTY RECORDER
 INDIANA
 09-01-2009 09:01 AM

| | | | |
|-----------------|---|----------|----------|
| Place of Filing | COUNTY RECORDER LAKE COUNTY CROWN POINT, IN 46307 | Total \$ | 11201.72 |
|-----------------|---|----------|----------|

This notice was prepared and signed at CHICAGO, IL, on this, 13th day of September, 2009.

Signature: R. A. Mitchell Title: Director, Campus Compliance Operations

JK 8651 E

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)