

01-528-CD
INTERNAL REVENUE SERVICE -vs- J & H MEDICAL CORPORATION as non-party

Notice of Federal Tax Lien Under Internal Revenue Laws

| | | |
|----------|---------------|--------------------------------------|
| District | Serial Number | For Optional Use by Recording Office |
|----------|---------------|--------------------------------------|

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, 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

J & H Medical Corporation, as Nominee of James T Hicks

Residence

17W760 Butterfield Road
Oakbrook Terrace, Ill. 60181

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of 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).

01-528-C2

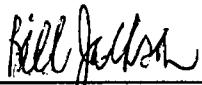
| Kind of Tax (a) | Tax Period Ended (b) | Identifying Number (c) | Date of Assessment (d) | Last Day for Refiling (e) | Unpaid Balance of Assessment (f) |
|---|---|---------------------------|------------------------------|---------------------------------|--|
| 1040 | 12/31/1999 | 208-16-2725 | 05/29/2000 | 05/29/2010 | \$89,180.38 |
| This Notice of Federal Tax Lien is intended to reach the properties described below: | | | | | |
| J & H Medical Corporation, Nominee of James Hicks, to the extent of J & H Medical Corporation's interest in the following described properties: | | | | | |
| "See attachment, "Exhibit A", consisting of two (2) pages, for legal descriptions of properties." | | | | | |
| FILED | | | | | |
| Place of Filing | APR 12 2001 | | | Total | \$ 89,180.38 |
| | Prothonotary Office Clearfield County Clearfield, Pa. 16830 | | | William A. Shaw Prothonotary | |

This notice was prepared and signed at 2001 Butterfield Road, Downers Grove, Ill. 60515, on this,

the 29th day of March, 2001.

Signature

Bill Jackson



Title

Revenue Officer

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

No. _____

United States

vs. _____

Notice of Tax Lien

Filed this _____ day of _____, 19 _____, at _____ m.

Clerk (or Registrar).

Form 658 (Y) (Rev. 7-89)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Liens, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lien, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(f) Place For Filing Notice; Form.—

(1) **Place For Filing**—The notice referred to in subsection (a) shall be filed—
(A) Under State Laws
 (i) Real Property—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and
 (ii) Personal Property—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or
(B) With Clerk Of District Court—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or
(C) With Recorder Of Deeds Of The District Of Columbia—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

FILED

12:41
APR 12 2001

William A. Shaw
Prothonotary

(2) **Situs Of Property Subject To Lien**—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

- (A) Real Property—In the case of real property, at its physical location; or
- (B) Personal Property—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) **Form**—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- 2. Motor vehicles
- 3. Personal property purchased at retail
- 4. Personal property purchased in casual sale
- 5. Personal property subjected to possessory lien
- 6. Real property tax and special assessment liens
- 7. Residential property subject to a mechanic's lien for certain repairs and improvements
- 8. Attorney's liens
- 9. Certain insurance contracts
- 10. Passbook loans

(g) Refiling Of Notice.—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is filed in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refiled during the required refiling period shall be effective only—

- (A) if—
 - (i) such notice of lien is filed in the office in which the prior notice of lien was filed, and
 - (ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and
- (B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means—

- (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax; and
- (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) **Liability Satisfied Or Unenforceable**—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) **Bond Accepted**—There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien—if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

2CC - IRS
(Many ② and ④ do.)

EXHIBIT "A"

I. One Acre
Map Number 114-P04-10.1

ALL that certain piece or parcel of land situate in Girard Township, Clearfield County, Pennsylvania, bounded and described as follows, to wit:

COMMENCING at the Northwest corner of land previously conveyed to James T. Hicks and Ellen Joanne Hicks by deed recorded in Deed Book 487, Page 38; thence North five (5) degrees East sixteen (16) perches to a point; thence North eighty-five (85) degrees East, ten (10) perches to a point; thence South five (5) degrees West, sixteen (16) perches to a point being the northeast corner of land previously conveyed to James T. Hicks and Ellen Joanne Hicks as hereinbefore mentioned; thence South eighty-five (85) degrees West along the northern line of land hereinbefore conveyed to James T. Hicks, ten (10) perches to the place of beginning.

Containing one (1) acre, more or less.

BEING the same premises conveyed to James T. Hicks from James T. Hicks and Ellen Joanne Hicks by deed dated February 3, 1993, said deed being recorded at Clearfield County in Volume 1513, Page 29.

II. House, 2 Camps, 4 Buildings, Shed, 100 Acres Surface
and 50% Interest in Gas and Oil Rights
Map Number 114-P04-12

ALL that certain premises situated in Girard Township, Clearfield County, Pennsylvania, bounded and described as follows:

BEGINNING at a stone corner, original of tract line; thence North three hundred seventeen (317) perches to stone corner; thence West sixty (60) perches to stone corner; thence South three hundred and seventeen (317) perches to stone corner; thence East sixty (60) perches to stone corner and place of beginning.

Containing one hundred (100) acres, more or less.

(2) of (2)

EXHIBIT "A"

BEING the same premises conveyed to James T. Hicks from James T. Hicks and Joanne E. Hicks, also known as Joanne Hicks, Co-Trustees of the Oakton Service Corporation Employees' Retirement Plan Trust, by deed dated February 3, 1993, said deed being recorded at Clearfield in Volume 1513, Page 18.

III. Camp and One (1) Acre
Map Number 114-P04-42

ALL that certain piece or parcel of land situate in the Township of Girard, County of Clearfield, State of Pennsylvania, bounded and described as follows:

BEGINNING at a stone corner on line of Celestine F. Billotte Estate at a point two hundred seventy-six (276) feet North of the center of Sandy Run from where it crosses said C.F. Billotte line; thence along said C.F. Billotte line North five (5) degrees East sixteen (16) perches to a stone pile; thence East eighty-five (85) degrees East ten (10) perches to a stone corner; thence South five (5) degrees West sixteen perches to a stone corner; thence West eighty-five (85) degrees West ten (10) perches to line of C.B. Billotte Estate and place of beginning.

Containing one (1) acre neat measure.

BEING the same premises conveyed to James T. Hicks from James T. Hicks and Ellen Joanne Hicks by deed dated February 3, 1993, said deed being recorded at Clearfield County in Volume 1513, Page 24.

Form 668 (Z)
(Rev. 10-2000)

3758

Department of the Treasury - Internal Revenue Service
Certificate of Release of Federal Tax Lien

Area:
SMALL BUSINESS/SELF EMPLOYED AREA #2
Lien Unit Phone: (800) 913-6050

Serial Number

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 April 12

2001, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer
J&H MEDICAL CORPORATION, AS NOMINEE OF JAMES T HICKS

Residence 17W760 BUTTERFIELD ROAD
OAKBROOK TERRACE, IL 60181

COURT RECORDING INFORMATION:
Liber Page UCC No. Serial No.
n/a n/a n/a 2001-00528-CD

FILED
03/07/01
MAY 27 2008

William A. Shaw
Prothonotary/Clerk of Courts

| 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 ***** | 12/31/1999 ***** | XXX-XX-2725 ***** | 05/29/2000 ***** | 06/28/2010 ***** | 89180.38 ***** |

INTERNAL REVENUE SERVICE
W&I-FIELD ASSISTANCE
ALTOONA PA 16601

MAY 27 2008

RECEIVED
17402

Place of Filing

Clearfield Prothonotary
Clearfield County
Clearfield, PA 16830

Total \$ 89180.38

This notice was prepared and signed at Philadelphia, PA, on this,

the 27th day of May, 2008.

Signature

R. A. Mitchell

Title Director, Campus Compliance
Operations

(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)

Part 1 - RECORDING OFFICE

Form 668 (Z) (Rev. 10-2000)
CAT. NO 600261