

Form 669-D  
(Rev. August 2005)

Department of the Treasury - Internal Revenue Service  
**Certificate of Subordination of Federal Tax Lien**  
(Sec. 6325(d)(1) and/or Sec. 6325(d)(2) of the Internal Revenue Code)

Of County of Michigan Department of State, Uniform Commercial Code Unit, State of Michigan, is indebted to the United States for unpaid internal revenue tax in the sum of Two hundred ten thousand nine hundred eighty eight and 86/100 Dollars (\$210,988.86) as evidenced by:

Notice of Federal Tax Lien Serial Number (a)	Recording Information (b)	Date Recorded (c)	Taxpayer Identification Number (d)	Amount Shown on Lien (e)
		03/27/2008		

A lien attaching to all the property of the taxpayer was filed to secure the amount owed. The notice of lien was filed with the Uniform Commercial Code Unit, for the Michigan Department of State, in accordance with the applicable provisions of law.

The lien listed above is attached to certain property described as:

Any and all accounts receivables in existence on or before October 31, 2008. This subordination may be terminated by the Internal Revenue Service by delivering written notice of termination to an officer of and receiving a written acknowledgment of delivery from. The termination shall not be effective until the opening of business on the fifteenth (15<sup>th</sup>) day following written acknowledgment of delivery. Any termination of this subordination shall have no effect or in any way diminish rights under the Agreement or the amounts owed to it as of the effective date of termination. shall retain priority on any such indebtedness then outstanding.

This is a non-transferable, non-assignable subordination.

Under provisions of Internal Revenue code section 6325(d)(1) and/or section 6325(d)(2), the Internal Revenue Service subordinates the lien on the property described above to (a factoring and security agreement executed by). However, the lien remains in effect for all other property, or rights to property, to which the lien is attached.

Signature	Title	Date
	Advisory Group Manager	April 28, 2008

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