

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)

[Redacted]  
Of [Redacted], City of Wickliffe  
County of Lake, State of Ohio

is indebted to the United States for unpaid internal revenue tax in the sum of Two Hundred Eighty Two Thousand Four Hundred Seventy and 83/100 Dollars (\$ 282,470.83 )  
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)
[Redacted]	[Redacted]	12-26-2006	[Redacted]	138,157.72
		08-17-2007		144,313.11

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 Recorder's Office for the Lake County, and also with the SB\SE Director in accordance with the applicable provisions of law.

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

- Subject to the following conditions:
- A. All federal tax deposits for current tax obligations of [Redacted] will be made timely and in the proper amount.
  - B. All federal tax returns for which [Redacted] is liable will be filed and paid timely.
  - C. The Subordination Agreement will expire six months from the date of approval. Prior to that time, the subordination agreement can be reviewed and may be extended if it is determined to be in the best interest of the United States.
  - D. Failure to comply with any of the conditions set forth will result in the subordination agreement being declared null and void.