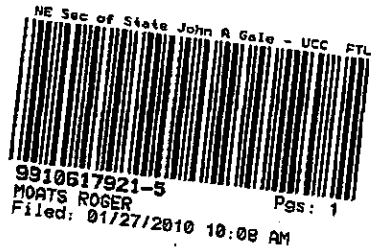




01/27/2010 WED 10:20 FAX 402 471 4429 UCC SECRETARI OF STATE 777 LANCASTER 01/27/2010

3592 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) 829-3903  
 Serial Number: 617720010  
 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 ROGER MOATS

Residence PO BOX 21914  
 LINCOLN, NE 68542-1914

**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).

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	12/31/2005	XXX-XX-6382	06/22/2009	07/22/2019	109190.15

Place of Filing Register of Deeds  
 Lancaster County  
 Lincoln, NE 68508  
 Total \$ 109190.15

This notice was prepared and signed at CHICAGO, IL, on this, the 19th day of January, 2010.

Signature *R. A. Mitchell*  
 for MICHAEL W. COX  
 Title ACS  
 (800) 829-3903  
 24-00-0008