

UNOFFICIAL COPY

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Cook County Recorder 8.50



0020703775



**NOTICE OF FEDERAL LIEN UNDER 26 U.S.C. SEC. 412(n)
PENSION BENEFIT GUARANTY CORPORATION**

As provided by 26 U.S.C. §412(n), notice is given by the Pension Benefit Guaranty Corporation, a wholly-owned United States government corporation created by Title IV of the Employee Retirement Income Security Act of 1974, that the pension plan named below has a lien on all property and rights to property of the person named below because that person failed to make contributions to the pension plan required under 26 U.S.C. §412 by the due date specified below. The amount of the lien was determined under 26 U.S.C. §412(n)(3) and shall be treated as taxes due and owing the United States. The priority of the lien imposed shall be determined in the same manner as are federal taxes under 26 U.S.C. §6323. See 26 U.S.C. §412(n)(4) and 29 U.S.C. §1368(c).

IMPORTANT FILING INFORMATION:

- As provided by 26 U.S.C. §412(n)(4)(C) and 29 U.S.C. §1368(c)(4), this notice shall be filed in the same manner as a lien for federal taxes under 26 U.S.C. §6323(f) and (g).
- As provided by 26 U.S.C. §412(n)(5), the Pension Benefit Guaranty Corporation may perfect a lien that arises under 26 U.S.C. §412(n)(1).
- All prior liens under 26 U.S.C. §412(n) filed against this person are listed in (d), below. The amount of each such lien, with interest accrued to 4/15/2002 is listed in column (f), below. Interest continues to accrue until the required contributions are made.
- RELEASE INFORMATION:** Unless a notice of lien is refilled by the date given in column (b), this notice shall, on the day following such date, operate as a release of this lien.

Name and Address of Person Liable for Contributions
(DEBTOR):

LONGVIEW ALUMINUM, LLC
4900 First Avenue
McCook, IL 60525-3202

EIN# 50-4413743

Name of Pension Plan (SECURED PARTY):

**PENSION PLAN FOR HOURLY EMPLOYEES OF
SCOTTSBORO ALUMINUM LLC**
c/o Pension Benefit Guaranty Corporation
1200 K Street, N.W.
Washington, DC 20005

Due Date (a)	Last Day for Refiling (b)	Section 412(n)(3) Amount at Due Date (c)
4/15/2002	6/21/2008	\$680,120.00

Interest accrues from the Due Date until required contributions are made.

Place of Filing:	Prior 412(n) Liens Filing Dates (d)	Recording Office File Stamp Number (e)	Amount with Interest to 4/15/2002 (f)
Cook County Recorder 118 N. Clark Street, Room 120 Chicago, IL 60602	4/3/2002	0020376307	\$1,224,050.00

This notice was prepared and signed at Washington, D.C., on this 23rd day of May, 2002.

William G. Beyer

Deputy General Counsel
Pension Benefit Guaranty Corporation

Please return a copy of the recorded original to:

ROGER REIERSEN, ESQ.
OFFICE OF THE GENERAL COUNSEL
PENSION BENEFIT GUARANTY CORPORATION
1200 K ST., N.W., SUITE 340
WASHINGTON, DC 20005-4026
PHONE NO. (202) 326-4020, EXT. 3704

PBGC LIEN NO. 02L-1127

Form 412(n)1