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COURTNEY L. HANSEN, ESQ.
 OFFICE OF THE CHIEF COUNSEL
 PENSION BENEFIT GUARANTY CORPORATION
 1200 K ST., N.W.
 WASHINGTON, DC 20005-4026
 PHONE NO. (202) 326-4020, EXT. 3738

Doc#: 1002617022 Fee: \$25.25
 Eugene "Gene" Moore
 Cook County Recorder of Deeds
 Date: 01/28/2010 02:16 PM Pg: 1 of 1



NOTICE OF FEDERAL LIEN UNDER IRC § 412(n) AND/OR § 430(k)* PENSION BENEFIT GUARANTY CORPORATION

As provided by Internal Revenue Code (IRC) §412(n) (2007) and/or §430(k) (2008), 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 IRC §§ 412 and/or 430 by the due date specified below. The amount of the lien was determined under IRC §412(n)(3) (2007) and/or §430(k)(3) (2008) 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 IRC §6323. See IRC §412(n)(4)(C) (2007) and §430(k)(4)(C) (2008), and 29 U.S.C. §1368(c).
 * IRC §412(n) (2007) applies to pension plan years beginning on or before Dec. 31, 2007. IRC §430(k) (2008) applies to pension plan years beginning after Dec. 31, 2007.

IMPORTANT FILING INFORMATION:

- As provided by IRC §412(n)(4)(C) (2007), §430(k)(4)(C) (2008), and 29 U.S.C. §1368(c)(4), this notice shall be filed in the same manner as a lien for federal taxes under IRC §6323(f) and (g).
- As provided by IRC §412(n)(5) (2007) and §430(k)(5) (2008), the Pension Benefit Guaranty Corporation may perfect a lien that arises under IRC §412(n)(1) (2007) or §430(k)(1) (2008).
- All prior liens under IRC §412(n) (2007) or §430(k) (2008) filed against this person are listed in (d), below. The amount of each such lien, with interest accrued to ___/___ is listed in column (f), below. Interest continues to accrue until the required contributions are made.
- RELEASE INFORMATION:** Unless a notice of lien is re-filed 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):
 SK Hand Tool Corporation
 3535 West 47th St.
 Chicago, IL 60632

Name of Pension Plan (SECURED PARTY):
 SK Hand Tool Corporation Pension Plan
 For Local Lodge No. 1356
 c/o Pension Benefit Guaranty Corporation
 1200 K Street, N.W.
 Washington, DC 20005

Tax ID Number: 36-3255336

Due Date (a)	Last Day for Refiling (b)	Amount Under IRC §412(n)(3) and/or §430(k)(3) at Due Date (c)
10/15/2009	2/5/2016	\$2,529,216.00

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

Place of Filing:	Prior IRC §412(n) and/or §430(k) Lien Filing Dates (d)	Recording Office File Stamp Number (e)	Amount with Interest to (f)
Cook County Recorder of Deeds Recording Division 118 N. Clark Street, Rm. 120 Chicago, IL 60602			-/-/

This notice was prepared and signed at Washington, D.C., on this 6th day of January, 2010.

Charles L. Finke

Deputy Chief Counsel, Pension Benefit Guaranty Corporation
 PBGC Lien No. 09L-0008

Form 412(n)/430(k)

S Y
 P L
 S N
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