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EDWARD M. MOODY

COOK COUNTY RECORDER OF DEEDS

DATE: 09/04/2019 09:39 AM PG: 1 OF 2

Please return a copy of the recorded original to:

CASSANDRA BURTON, ESQ.
OFFICE OF THE GENERAL COUNSEL
PENSION BENEFIT GUARANTY CORPORATION
1200 K ST., N.W.
WASHINGTON, DC 20005-4026
PHONE NO. (202) 326-4000, EXT. 6778

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

** 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.*

Debtor:

Netcom, Inc.
599 Wheeling Road
Wheeling, IL 60090

Secured Party:

Netcom, Inc. Employees' Pension Plan
c/o Pension Benefit Guaranty Corporation
1200 K Street, N.W.
Washington, DC 20005

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PHONE NO. (202) 326-4000, EXT. 6778



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 for 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).
- 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 notices of lien under IRC §412(n) (2007) or §430(k) (2008) filed against this person are listed in columns (d) and (e).
- WITHDRAWAL 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, be deemed withdrawn.

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

Netcom, Inc.
599 Wheeling Road
Wheeling, IL 60090

Name of Pension Plan (**SECURED PARTY**):

Netcom, Inc. Employees' Pension Plan
c/o Pension Benefit Guaranty Corporation
1200 K Street, N.W.
Washington, DC 20005

Due Date (a)	Last Day for Refiling (b)	Amount Under IRC §412(n)(3) and/or §430(k)(3) at Due Date** (c)
7/15/2019	9/4/2025	\$76,637.00

** Excludes amounts attributable to any other lien notices listed in columns (d) and (e).

Interest accrues until required contributions are made.

Place of Filing: Cook County Recorder of Deeds Recording Division 118 N. Clark St., Room 120 Chicago, IL 60602	Prior IRC §412(n) and/or §430(k) Notice of Lien Filing Dates (d)	Recording Office File Stamp Number (e)
	7/17/2019	1919862000

This notice was prepared and signed at Washington, D.C., on August 29, 2019.

Kartar Khalsa

Deputy General Counsel, Pension Benefit Guaranty Corporation
PBGC Lien No. 19L-6121