

Internal Revenue Service

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Department of the Treasury

30295805

9 0 2 9 8 7 5

District Director

Special Procedures Branch
P. O. Box 745 DPN 27-3
Chicago, Illinois 60690

Stephen J. Topolski
545 Paris Lane
Hoffman Estates, Illinois 60194

Person to Contact:
Mrs. A. Bjorklund
Telephone Number:
(312) 886-4469

Refer Reply to:
C:SP:D:AB/vw

Date:

JUN 18 1990

BRIDGE PLAZA CHICAGO

60604-4170

SECRET

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Certificate of Nonattachment of Federal Tax Lien

To Whom It May Concern:

I certify that I am the appointed and qualified District Director of Internal Revenue charged by law with the duty of collecting and enforcing the collection of Internal Revenue taxes due the United States. I also certify that the Federal tax lien against all property and rights of property belonging to Boots Ltd., a Partnership, Stephen J. Topolski General Partner, 312 West Randolph, Chicago, Illinois 60606-1705, TIN: 36-3394020, based on an assessment of Form 940 taxes for tax year ended December 31, 1986 and Form 941 taxes for the periods ended March 31, 1987, June 30, 1987, September 30, 1987 and December 31, 1986, did not attach, and does not now attach, to any separate property of Stephen J. Topolski, 545 Paris Lane, Hoffman Estates, Illinois 60194, who can be identified by TIN: 305-46-3119.

Notice of the lien in the sum of FOURTEEN THOUSAND SEVEN HUNDRED NINETY-THREE AND TWENTY CENTS (\$14,793.20) was filed on September 22, 1988 as Document No. 88433762 with the Recorder of Deeds for Cook County in Chicago, Illinois as provided by section 6323 of the Internal Revenue Code.

The reason for this action is that I have determined that Stephen J. Topolski, TIN: 305-46-3119 is not liable for tax under the above assessment.

Witness my hand at Chicago, Illinois this 14th day of June, 1990.

R. S. Wintrode, Jr.
District Director of
Internal Revenue

By: Robert D. Cummings
Robert D. Cummings
Chief, Advisory Section D

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3023-805

Return to: Denise Livingston
Schuyler, Rock & Zwick
Box 272