235445000 TK003 9/27/00

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UNEMPLOYMENT INSURANCE SERVICES
TAX BUREAU/COLLECTION SECTION
1000 East Grand Avenue
Des Moines, IA 50319-0209

DELAWARE COUNTY IOWA
FILED
2000 OCT 16 AM 10: 27
BOOK 2000 PAGE 3053
DEBORAH L. PEYTON
DELAWARE CO. RECORDER
6.00

Preparer: T. L.Edwards 1000 E. Grand Avenue, Des Moines, IA 50319-0209 (515)281-3083

NOTICE OF LIEN

To Whom It May Concern:

Notice is hereby given that on 09/27/00 Iowa Workforce Development made an assessment of employer contributions against:

Jay C. Hagelberg
dba JC's Dairy Queen
1209 W. Main Street
Manchester, Iowa 52057
Employer Account # 235445-4

in the sum of **$1,425.93** which, after demand for payment thereof, remains unpaid and which, together with accruing interest and costs, is a lien upon all property and rights of property both real and personal, belonging to the above-named employer.

The assessment was made and the lien therefore is claimed in favor of the State of Iowa, pursuant to provisions of 96.14-3, Code of Iowa, 1994.

Dated on 9/27/00, in the City of Des Moines.

Attest: E A Pruisner
E A Pruisner
Collection Officer

IOWA WORKFORCE DEVELOPMENT
Iowa
UNEMPLOYMENT INS SERVICES DIV.

By: James L Swessinger
James L. Swessinger
Executive Officer I

68-0024 (10-98EI)