



CCP-LU LINDA WILSON
38275 WEST TWELVE MILE ROAD
ROOM 200
FARMINGTON HILLS, MI 48331

RECEIVED BY
Warner Norcross & Judd LLP
APR 14 2014

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PAUL R JACKSON
PO BOX 900
MUSKEGON, MI 49443-0900



000836



CCP-LU LINDA WILSON
38275 WEST TWELVE MILE ROAD
ROOM 200
FARMINGTON HILLS, MI 48331

Date: 04/17/2014
In Reference to Your Client:
CP RECYCLING OF NEBRASKA INC

Taxpayer Identification Number:
26-0474375
Contact Person:
LINDA WILSON

Contact Telephone Number:
(248) 848-8550
Contact Identification Number:
1000237130



PAUL R JACKSON
PO BOX 900
MUSKEGON, MI 49443-0900

000836

Dear PAUL R JACKSON

This letter is your notification that we have filed Form 668(Y)(C), *Notice of Federal Tax Lien*, against your client and have sent the enclosed documents by certified mail to your client.

Section 6320 of the Internal Revenue Code requires that we notify a taxpayer when we have filed a Notice of Federal Tax Lien and provide the taxpayer with information regarding appeal rights.

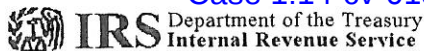
In addition to the enclosed documents, your client was provided Publication 1450, *Instructions on How to Request a Certificate of Release of Federal Tax Lien*; Publication 1660, *Collection Appeal Rights*; and Form 12153, *Request for a Collection Due Process or Equivalent Hearing*. You may view these documents on our website at www.irs.gov.

If you have any questions, please contact the person whose name and telephone number are shown at the top of this letter.

Sincerely,

Operations Manager,
Centralized Case Processing-Lien Unit

Enclosures:
Copy of Letter 3172
Form 668-Y(C)



CCP-LU LINDA WILSON
38275 WEST TWELVE MILE ROAD
ROOM 200
FARMINGTON HILLS, MI 48331

CERTIFIED MAIL

7105 5678 7185 1826 7022

Letter Date: 04/08/2014
Taxpayer Identification Number:
26-0474375
Person to Contact:
LINDA WILSON
Contact Telephone Number:
(248) 848-8550
Employee Identification Number:
1000237130

CP RECYCLING OF NEBRASKA INC
AS ALTER EGO OF CP RENEWABLE ENERGY MARKETERS LLC
453 W NORTON AVE
NORTON SHORES, MI 49444-3703



000836

Notice of Federal Tax Lien Filing and Your Right to a Hearing Under IRC 6320

Dear CP RECYCLING OF NEBRASKA INC

We filed a Notice of Federal Tax Lien on 04/08/2014 .

Type of Tax	Tax Period	Assessment Date	Amount on Lien
720	09/30/2008	08/24/2011	104034.44
720	03/31/2009	08/24/2011	447357.56
720	03/31/2011	09/24/2012	3678473.63
720	12/31/2008	08/24/2011	390415.94
720	12/31/2010	09/24/2012	15861884.93
720	09/30/2009	09/24/2012	993275.29
720	06/30/2009	08/24/2011	318275.52
720	12/31/2009	09/24/2012	1053690.11

NOTE: Please contact the person whose name and telephone number appears on this notice to obtain the current amount you owe. Additional interest and penalties may be increasing the amount on the lien shown above.

A lien attaches to all property you currently own and to all property you may acquire in the future. It also may damage your credit rating and hinder your ability to obtain additional credit.

You have the right to a hearing with us to appeal this collection action and to discuss your payment method options. To explain the different collection appeal procedures available to you, we have enclosed Publication 1660, Collection Appeal Rights.

You must request your hearing by 05/15/2014 . Please complete the enclosed Form 12153, *Request for a Collection Due Process or Equivalent Hearing*, and mail it to:

Internal Revenue Service
38275 WEST TWELVE MILE ROAD
ROOM 200
FARMINGTON HILLS, MI 48331

We will issue a Form 668(Z), Certificate of Release of Notice of Federal Tax Lien, within 30 days:

- After you pay the full amount of your debt;
- We accept a bond guaranteeing payment of the amount owed; or
- A decision is made to adjust your account (i.e., during an Appeals hearing).

We have enclosed Publication 1450, Instructions on How to Request a Certificate of Release of Federal Tax Lien.

If you have any questions, please contact the person whose name and telephone number appear at the top of this letter.

Sincerely,



Operations Manager,
Centralized Case Processing-Lien Unit

Enclosures:

Publication 594, *The Collection Process*

Publication 1450

Publication 1660

Form 668 (Y) (C), *Notice of Federal Tax Lien*

Form 12153

1872 Department of the Treasury - Internal Revenue Service
Form 668 (Y)(c)
 (Rev. February 2004) **Notice of Federal Tax Lien**

Area: **SMALL BUSINESS/SELF EMPLOYED AREA #2** Serial Number **271408694**
 (800) 913-6050

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

- For Optional Use by Recording Office
- This Notice of Federal Tax Lien has been filed as a matter of public record.
 - IRS will continue to charge penalty and interest until you satisfy the amount you owe.
 - Contact the Area Office Collection Function for information on the amount you must pay before we can release this lien.
 - See the back of this page for an explanation of your Administrative Appeal rights.

Name of Taxpayer
CP RECYCLING OF NEBRASKA INC
AS ALTER EGO OF CP RENEWABLE ENERGY MARKETERS LLC
 a Corporation

Residence
453 W NORTON AVE
NORTON SHORES, MI 49444-3703

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
720	09/30/2008	26-0474375	08/24/2011	09/23/2021	104034.44
720	12/31/2008	26-0474375	08/24/2011	09/23/2021	390415.94
720	03/31/2009	26-0474375	08/24/2011	09/23/2021	447357.56
720	06/30/2009	26-0474375	08/24/2011	09/23/2021	318275.52
720	09/30/2009	26-0474375	09/24/2012	10/24/2022	993275.29
720	12/31/2009	26-0474375	09/24/2012	10/24/2022	1053690.11
720	12/31/2010	26-0474375	09/24/2012	10/24/2022	15861884.93
720	03/31/2011	26-0474375	09/24/2012	10/24/2022	3678473.63

Place of Filing
MICHIGAN DEPARTMENT OF STATE
UNIFORM COMMERCIAL CODE UNIT
LANSING, MI 48909

Total **22847407.42**

This notice was prepared and signed at DETROIT, MI, on this, the 31st day of March, 2014.

Signature *Linda Wilson*
 for **LINDA WILSON**

Title
REVENUE OFFICER
(248) 848-8550

22-03-5015

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Lien

This Notice of Federal Tax Lien gives public notice that the government has a lien on all your property (such as your house or car), all your rights to property (such as money owed to you) and to property you acquire after this lien is filed.

Your Administrative Appeal Rights

If you believe the IRS filed this Notice of Federal Tax Lien in error, you may appeal if any of the following conditions apply:

- You had paid all tax, penalty and interest before the lien was filed;
 - IRS assessed tax after the date you filed a petition for bankruptcy;
 - IRS mailed your notice of deficiency to the wrong address;
- You have already filed a timely petition with the Tax Court;
- The statute of limitations for collection ended before IRS filed the notice of lien.

Your appeal request must be in writing and contain the following:

- Your name, current address and SSN/EIN;
- Copy of this notice of lien, if available;
- The specific reason(s) why you think the IRS is in error;
- Proof that you paid the amount due (such as cancelled check);
- Proof that you filed a bankruptcy petition before this lien was filed.

Send your written request to the IRS, Attention: Technical Services Group Manager, in the office where this notice of lien was filed.

When This Lien Can Be Released

The IRS will issue a Certificate of Release of Federal Tax Lien within 30 days after:

- You pay the tax due, including penalties, interest, and any other additions under law, or IRS adjusts the amount due, or;
- The end of the time period during which we can collect the tax (usually 10 years).

Publication 1450, Request for Release of Federal Tax Lien, available at IRS offices, describes this process.

When a Lien against Property can be Removed

The IRS may remove the lien from a specific piece of property if any of the following conditions apply:

- You have other property subject to this lien that is worth at least two times the total of the tax you owe, including penalties and interest, plus the amount of any other debts you owe on the property (such as a mortgage);
- You give up ownership in the property and IRS receives the value of the government's interest in the property;
- IRS decides the government's interest in the property has no value when you give up ownership;
- The property in question is being sold; there is a dispute about who is entitled to the sale proceeds; and the proceeds are placed in escrow while the dispute is being resolved.

Publication 783, Instructions on How to Apply for a Certificate of Discharge of Property from a Federal Tax Lien, available at IRS offices, describes this process.

Gravamen

Este Aviso de Gravamen del Impuesto Federal da aviso público que el gobierno tiene un gravamen en todas sus propiedades (tal como su casa o carro), todos sus derechos a propiedad (tales como el dinero que le adeuda a usted) y la propiedad que adquiera después que se presentó éste gravamen.

Sus Derechos de Apelación Administrativos

Si usted cree que el IRS presentó éste Aviso de Gravamen del Impuesto Federal por error, usted puede apelar si cualquiera de las siguientes condiciones le aplican:

- Usted pagó todo el impuesto, multa, interés antes de que el gravamen fuera presentado;
- El IRS tasó el impuesto después de la fecha en que usted presentó una petición de quiebra;
- El IRS le envió por correo el aviso de deficiencia a una dirección incorrecta;
- Usted presentó a tiempo una petición ante la Corte de Impuesto;
- El IRS no presentó el aviso de gravamen dentro del término prescriptivo.

Su petición de apelación tiene que estar por escrito y debe incluir lo siguiente:

- Su nombre, dirección actual y SSN/EIN;
- Una copia de este aviso de gravamen, si está disponible;
- La razón (o razones) específica(s) por qué piensa que el IRS está erróneo;
- Prueba que pagó la cantidad adeudada (tal como un cheque cancelado);
- Prueba que presentó una petición de quiebra antes de que se presentara el gravamen.

Envíe su petición por escrito al IRS, Atención: "Technical Services Group Manager" (Grupo de Gerente-Servicios Técnicos) en la oficina donde este aviso de gravamen fue presentado.

Cuándo Este Gravamen Se Puede Cancelar

El IRS emitirá un Certificado de Cancelación de Gravamen del Impuesto Federal dentro de 30 días después que:

- Usted paga el impuesto adeudado, incluyendo multas, intereses, y otras sumas adicionales según la ley, o el IRS ajusta la cantidad adeudada, o;
- Aceptemos una fianza garantizando el pago de su deuda;
- La expiración del término en que podemos cobrar el impuesto (usualmente 10 años).

La Publicación 1450, en inglés, "Petición Para Cancelar el Gravamen del Impuesto Federal", describe este proceso y está disponible en las oficinas del IRS.

Cuándo un Gravamen en Contra de la Propiedad Puede Eliminarse

El IRS puede eliminar el gravamen de una propiedad específica si cualquiera de las siguientes condiciones aplica:

- Usted tiene otra propiedad sujeta a este gravamen cuyo valor es por lo menos dos veces el total del impuesto que usted adeuda, incluyendo intereses y multas, más la cantidad de cualquiera de las otras deudas que adeuda sobre la propiedad (tal como una hipoteca);
- Usted cede su interés en la propiedad y el IRS recibe el valor del interés del gobierno en la propiedad;
- El IRS decide que el interés del gobierno en la propiedad no tiene valor alguno cuando usted cedió su interés en la propiedad;
- La propiedad gravada será vendida; existe una controversia sobre quién tiene derecho al producto de la venta; y se depositan los fondos recibidos en la venta en una cuenta especial en lo que se resuelve la controversia.

La Publicación 783 en inglés, "Instrucciones de Cómo Solicitar un Certificado de Relevé de la Propiedad de un Gravamen del Impuesto Federal", describe éste proceso y está disponible en las oficinas del IRS.