



Innovative Solutions for Material Handling

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August 3, 2006

Gregory Russell
President
American Specialty Equipment, Inc.
dba Excalibur Equipment, LLC
15 Daniel Road
Fairfield, NJ 07004-2506

REFERENCE: BUSINESS PRACTICES OF AMERICAN SPECIALITY EQUIPMENT

I am aware of your efforts to continue to misrepresent information regarding the status of our EX approvals issued by Factory Mutual. **All of our EX-products are FM Approved and our quarterly audits are current.** We will continue to provide FM authored confirmation of this information with every EX quotation we issue.

I am also aware of the numerous federal and state tax liens filed in Essex County for your failure to pay your 941 Federal Withholding Taxes. As I am sure you know, 941 taxes include the amounts withheld from employees and the additional amount the business owes for Social Security and Medicare. The IRS tries to collect the money from the business AND officers and check signers known as "Responsible Persons." If the business cannot pay the taxes right away, the IRS goes hunting to collect the back taxes from the officers and owners directly.

If a business does not pay 941 taxes for three or more quarters, the IRS calls this "Pyramiding." According to the IRS website (<http://www.irs.gov/compliance/enforcement/article/0,,id=106705,00.html>), they define "Pyramiding" of employment taxes as a fraudulent practice where a business withholds taxes from its employees but intentionally fails to remit them to the IRS. Businesses involved in pyramiding frequently file for bankruptcy to discharge the liabilities accrued and then start a new business under a different name and begin a "new scheme."

It is apparent that you have indeed started a "new scheme" with your recent use of the company name *Excalibur Equipment, LLC* which is located at the same 15 Daniel Road, Fairfield, NJ address.

I can no longer allow your business practices to go unchallenged. Notices of Tax Liens and lawsuits are public information. I have full intentions on disclosing the details of the \$1,094,571.52 levied against American Specialty Equipment, Inc. These Tax Liens and lawsuits were uncovered during a simple search at the Essex County Courthouse this week.

I urge you to take this letter seriously and conduct yourself and your business in a professional and ethical manner.

Sincerely,

Dave Mueller
President

FILE: 6051

J.S. 636718

497 Department of the Treasury - Internal Revenue Service
Notice of Federal Tax Lien
 Form 668 (T)(c) (Rev. October 2000) For Optional Use by Recording Office

Area: **SMALL BUSINESS/SELF EMPLOYED AREA #3** Serial Number: **220231182**
 Lien Unit Phone: (973) 921-4328

As provided by sections 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.

Name of Taxpayer: **AMERICAN SPECIALTY EQUIPMENT INC**
 a Corporation

Residence: **15 DANIEL E FAIRFIELD, NJ 07004**

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)
941	09/30/2001	22-3372628	02/11/2002	03/12/2012	49655.04



Instr# 636718
 Recorded/Filed LS 8
 08/01/2002 09:02:0 Bk 145 Pg 370 #Pg# 1 Ak

Carole A. Graves
 Essex County Register

Place of Filing: **Office of the County Clerk**
 Essex
 NEWARK, NJ 07102

Total \$ **49655.04**

This notice was prepared and signed at **SPRINGFIELD, NJ**, on this

the 19th day of July, 2002.

Signature: *[Signature]*
 Fox T. ENG

Title: **REVENUE OFFICER**
 (973) 808-0715 x5510

23-02-2106

(NOTE: Certificate of officer ~~is~~ required by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien
 Rev. Rul. 71-465, 1971-2 C.B. 409) Form 668(T)(c) (Rev. 10-00) CAT. NO 60825X

Essex County Register Inst# 636718 BK# 145 PG# 370

Form 668 (Y)(c)
(Rev. October 2000)

497

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien

8-754489

Area: SMALL BUSINESS/SELF EMPLOYED AREA #3 Lien Unit Phone: (973) 921-4328	Serial Number 220339887	For Optional Use by Recording Office
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As provided by sections 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.

Name of Taxpayer: AMERICAN SPECIALTY EQUIPMENT INC
a Corporation

Residence: 15 DANIEL E
FAIRFIELD, NJ 07004

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refilled 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)
941	12/31/2001	22-3372628	05/20/2002	06/19/2012	40993.56
941	03/31/2002	22-3372628	08/26/2002	09/25/2012	41597.81
941	06/30/2002	22-3372628	10/21/2002	11/20/2012	35110.94



Instr# 754489
Recorded/Filed 19 8
04/05/2003 09:14:5 BK 146 Pg 878 of 91 Ab

Carole A. Graves
Essex County Register

Place of Filing Office of the County Clerk Essex NEWARK, NJ 07102	Total \$	117702.31
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This notice was prepared and signed at SPRINGFIELD, NJ on this

the 15th day of January, 2003

Signature: *Diane Banea*
for T. ENG
Title: REVENUE OFFICER
(973) 808-0715 x5510
23-02-2106

(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)
Part 1 - kept by Recording Office
Form 668(Y)(c) (Rev. 10-00)
CAT. NO 60025X

Essex County Register Instr# 754489 BK# 146 PG# 878 1/15/03

1008 Department of the Treasury - Internal Revenue Service
Form 668 (Y)(c)
 (Rev. October 2000)
Notice of Federal Tax Lien

802066

Area: **SMALL BUSINESS/SELF EMPLOYED AREA #3** Serial Number: **120523203**
 Lien Unit Phone: (412) 395-5265

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.

Name of Taxpayer: **AMERICAN SPECIALTY EQUIPMENT INC**
 a Corporation

Residence: **15 DANIEL E FAIRFIELD, NJ 07004**

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(e).

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)
941	09/30/2002	22-3372628	01/27/2003	02/26/2013	26202.93
941	12/31/2002	22-3372628	04/07/2003	05/07/2013	49118.80



Instr# 802066
 Recorded/Filed AC B
 05/20/2003 15:09:3 Bk 147 Pg 529 #Page 1

Carole A. Graves
 Essex County Register

Place of Filing: **Office of the County Clerk**
Essex
NEWARK, NJ 07102

Total \$ **75321.73**

This notice was prepared and signed at **PHILADELPHIA, PA** on this, the **24th** day of **June**, **2003**

Signature: *Loretta R. Coleman* Title: **REVENUE OFFICER**
 for: **802** (973) 808-0715 X5510 23-02-2106

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-485, 1971-2 C.B. 409) Form 668(Y)(c) (Rev. 10-00) CAT. NO 80028X

Essex County Register Instr# 802066 BK# 147 PG# 529 *pc/30/03*


Area: **SMALL BUSINESS/SRLP EMPLOYED AREA #3**
 Lien Unit Phone: (412) 395-5265
 Serial Number: **141289003**

For Optional Use by Recording Office

986191
 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.

Name of Taxpayer: **AMERICAN SPECIALTY EQUIPMENT INC**
 a Corporation
 Residence: **15 DANIEL E FAIRFIELD, NJ 07004**

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)
941	03/31/2003	22-3372628	08/04/2003	09/03/2013	76622.99
 Instr# 986191 Carol A. Graves Recorded/Filed AC 8 Essex County Register 03/11/2004 09:38:4 Bk 149 Pg 171 #Pg 1 AP					
Place of Filing					Total \$
Office of the County Clerk Essex NEWARK, NJ 07102					76622.99

This notice was prepared and signed at PHILADELPHIA, PA, on this, the 29th day of October, 2003.

Signature: Lionette R. Coleman Title: REVENUE OFFICER 23-02-2106
 (973) 808-0715 x5510

(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. 408) Form 668(Y)(c) (Rev. 10-00) CAT. NO 6002EX
 Part 1 - Kept By Recording Office

Essex County Register Instr# 986191 BK# 149 PG# 171 *10/31/04*

990667

1008

Department of the Treasury - Internal Revenue Service

Form 668 (Y)(c)
(Rev. October 2000)

Notice of Federal Tax Lien


Area: SMALL BUSINESS/SELF EMPLOYED AREA #3 Lien Unit Phone: (412) 395-5265	Serial Number 151632104	For Optional Use by Recording Office
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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.

Name of Taxpayer **AMERICAN SPECIALTY EQUIPMENT INC**
a Corporation

Residence **15 DANIEL E
FAIRFIELD, NJ 07004**

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refilled 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)
941	06/30/2003	22-3372628	10/13/2003	11/12/2013	57135.01
 Inst# 990667 Carole A. Graves Recorded/Filed BB 8 Essex County Register 03/18/2004 10:23:1 Bk 149 Pg 637 #Pgs 1 Ax					
Place of Filing Office of the County Clerk Essex NEWARK, NJ 07102					Total \$ 57135.01

This notice was prepared and signed at PHILADELPHIA, PA, on this,

the 15th day of January, 2004

Signature Lionnette R. Coleman
for T. ENG

Title REVENUE OFFICER 23-02-2106
(973) 808-0715 x5510

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien
Rev. Rul. 71-488, 1971-2 C.B. 408) Part 2 - Internal Revenue Service TDA Copy Form 668(Y)(c) (Rev. 10-00) CAT. NO. 60025X

Essex County Register Inst# 990667 BK# 149 PG# 637

10/18/04

Form 668 (Y)(c)
(Rev. February 2004)

1872

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien

87031 JB

Area: **SMALL BUSINESS/SELF EMPLOYED AREA #3**
 Serial Number: **186171004**
 Jen Unit Phone: (412) 395-5265

For Optional U

As provided by sections 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.

Name of Taxpayer: **AMERICAN SPECIALTY EQUIPMENT INC**
 a Corporation

Residence: **15 DANIEL E FAIRFIELD, NJ 07004**

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refilled 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 6328(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)
941	12/31/2003	22-3372628	05/17/2004	06/16/2014	66531.90
Place of Filing: Office of the County Clerk Essex NEWARK, NJ 07102					Total \$ 66531.90

Inst# 1087031
 Recorded/Filed LMB 8
 08/02/2004 08:17:1 BK 151 Pg 385 Page 1
 Circle A. Essex
 Essex County Register

This notice was prepared and signed at **PHILADELPHIA, PA**, on this

the **11th** day of **August**, 2004.

Signature: *Linnete R. Coleman* **TREASURY OFFICER** 23-02-2106
 for T. ENG (973) 808-0715 x5510

(NOTE: Certificate of official authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien Form 668(Y)(c) (Rev. 2-2004) CAT. NO 80025X
 Rev. Rul. 71-448, 1971-2 C.B. 408) Part 1 - Kept By Recording Office

Essex County Register Inst# 1087031 BK# 151 PG# 395

9/2/04

5-26-12

Area: **SMALL BUSINESS/SELF EMPLOYED AREA #3** Serial Number: **212709605**
 Lien Unit Phone: (412) 395-5265

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.

Name of Taxpayer: **AMERICAN SPECIALTY EQUIPMENT INC**
 a Corporation

Residence: **15 DANIEL E FAIRFIELD, NJ 07004**

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (d), 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)
941	06/30/2004	22-3372628	11/01/2004	12/01/2014	58627.56



Inst# 5026412 Carole A. Graves
 Recorded/Filed AC 8 Essex County Register
 02/18/2005 15:04:1 Bk 152 Pg 945 #Pg 1

Place of Filing: **Office of the County Clerk**
 Essex
 NEWARK, NJ 07102
 Total \$ **58627.56**

This notice was prepared and signed at PHILADELPHIA, PA on this 04th day of February, 2005

Signature: *Asherwood* Title: **REVENUE OFFICER** 23-02-2106
 for T. ENG (973) 808-0715 X5510

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien)
 Rev. Rul. 71-488, 1971-2 C.B. 4081 Form 4460 (Rev. 2-2004) CAT. NO 80025X

Form 668 (Y)(c)
(Rev. February 2004)

1872 Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien

5-62467

Area: SMALL BUSINESS/SELF EMPLOYED AREA #3 Lien Unit Phone: (412) 395-5265	Serial Number 223518505	For Optional Use by Recording Office
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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.

Name of Taxpayer **AMERICAN SPECIALTY EQUIPMENT INC**
a Corporation

Residence **15 DANIEL E**
FAIRFIELD, NJ 07004

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)
941	09/30/2004	22-3372628	01/31/2005	03/02/2015	81248.24



Inst# 5062467 Carole A. Graves
Recorded/Filed AC 8 Essex County Register
05/02/2005 13:41:1 Bk 153 Pg 675 #Pg 1

Place of Filing Office of the County Clerk Essex NEWARK, NJ 07102	Total \$	81248.24
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This notice was prepared and signed at PHILADELPHIA, PA, on this

the 15th day of April, 2005.

Signature <i>Csherwood</i>	Title REVENUE OFFICER	23-02-2106
for T. BNG	(973) 439-2227 x5510	

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien
Rev. Rul. 71-486, 1971-2 C.B. 409) Part 1 - Kept By Recording Office Form 668(Y)(c) (Rev. 2-2004) CAT. NO 60028X

Essex County Register Inst# 5062467 BK# 153 PG# 675 5/2/05

FL SR 918

Area: **SMALL BUSINESS/SELF EMPLOYED AREA 43** Serial Number: **243749605**
 Lien Unit Phone: (800) 913-6050 For Optional Use by Rec:

As provided by sections 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.

Name of Taxpayer: **AMERICAN SPECIALTY EQUIPMENT INC**
 a Corporation

Residence: **15 DANIEL E PAIRFIELD, NJ 07004**

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refilled 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 §3204(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)
940	12/31/2004	22-3372628	03/28/2005	04/27/2015	1542.05
941	12/31/2004	22-3372628	05/16/2005	06/15/2015	79899.92
941	06/30/2005	22-3372628	08/16/2005	09/15/2015	71178.22

Place of Filing: **Office of the County Clerk, Essex, NEWARK, NJ 07102** Total \$ **152620.19**

This notice was prepared and signed at PHILADELPHIA, PA, on this, the 17th day of August, 2005.

Signature: Susan A. Hanson Title: **REVENUE OFFICER** 23-02-2110
 for Y. BELL (973) 639-2212

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-488, 1971-2 C.B. 408) Form 668 (7)(c) (Rev. 2-2004) CAT. NO 80025X
 Part 1 - kept by Recording Office

Carole A. Greene
 Essex County Register
 8124183
 Recorded/Filed MC B
 08/24/2005 15:44:23 Blk 154 Pg 828 Page 1

F2 5143125

Area: SMALL BUSINESS/SELF EMPLOYED AREA #3
 Lien Unit Phone: (800) 913-6050
 Serial Number: 197069104
 For Optional Use by:

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. a Corporation

Name of Taxpayer AMERICAN SPECIALTY EQUIPMENT INC

Residence 15 DANIEL E FAIRFIELD, NJ 07004

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refilled 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)
941	03/31/2004	22-3372628	08/16/2004	09/15/2014	78812.08

Place of Filing Office of the County Clerk
 Essex
 NEWARK, NJ 07102
 Total \$ 78812.08

This notice was prepared and signed at PHILADELPHIA, PA on this

the 21st day of October, 2004

Signature *Asherwood* Title REVENUE OFFICER 23-02-2106
 for T. ENG (973) 439-2227 x5510

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien Form 688(Y)(e) (Rev. 2-2004) CAT. NO 80025X
 Rev. Ref. 71-486, 1871 - 2 C.B. 408 Part 1 - kept by Recording Office

Essex County Register Inst# 5143125 BK# 155 PG# 149

09/24/05

Carole A. Graves
 Inst# 5143125
 Recorded/Filed MC B Essex County Register
 09/21/2005 12:08:4 BK 155 Pg 148 #Pg 1

Form 648 (T)(c)
 Rev. February 2004

Area: **SMALL BUSINESS/SELF EMPLOYED AREA #2**
 Lien Unit Phone: (800) 913-6050

Serial Number: **293649406**

For Optional Use by Recording Office

8 2180977

As provided by sections 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.

Name of Taxpayer: **AMERICAN SPECIALTY EQUIPMENT INC
 a Corporation**

Residence: **15 DANIEL RD EAST
 FAIRFIELD, NJ 07004-2506**

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refilled 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)
941	03/31/2005	22-3372628	09/19/2005	10/19/2015	82800.32



Instr# 6084728 Carol A. Graves
 Recorded/Filed MC 8 Essex County Register
 06/06/2006 15:24:5 BK 158 Pg 158 #Pg 1

Place of Filing: **Office of the County Clerk
 ESSEX
 NEWARK, NJ 07102**

Total \$ **82800.32**

This notice was prepared and signed at **DETROIT, MI**, on this
 the **25th** day of **May**, 2006

Signature: *R. A. Mitchell*
 Title: **REVENUE OFFICER**
 for **YVETTE K BELL** (973) 439-2212

(NOTE) Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien
 Rev. Rul. 71-486, 1971-2 C.B. 409

Part 1 - kept by Recording Office

Form 648(T)(c) (Rev. 2-2004)
 CAT. NO 60025X

lien
101
102796

Form 668 (Z)
(Rev. 10-2000)

1008

Department of the Treasury - Internal Revenue Service
Certificate of Release of Federal Tax Lien

Area:
SMALL BUSINESS/SELF EMPLOYED AREA #3
Lien Unit Phone: (412) 395-5265

Serial Number:
160106204

For Use by Recording Office

I certify that the following named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on XXXXXXXXXX is authorized to note the books to show the release of this lien for these taxes and additions.

a Corporation

Name of Taxpayer
AMERICAN SPECIALTY EQUIPMENT INC

Residence IS DANIEL E
FAIRFIELD, NJ 07004

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)
941	09/30/2003	22-3372628	12/29/2003	01/28/2014	3261.75



Inst# 1028796 Carol A. Graves
Recorded/Filed MH 9 Essex County Register
05/27/2004 14:28:3 BK 150 Pg 639 #Pg 1 AN

Place of Filing
Office of the County Clerk
Essex
NEWARK, NJ 07102
Total \$ 3261.75

This notice was prepared and signed at PHILADELPHIA, PA, on this,

the 05th day of May, 2004.

Signature: *Lemnette R. Coleman*

Title Compliance Technical Support Manager

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-468, 1971-2 C.B. 408)

Part 1 - RECORDING OFFICE

Form 668 (Z) (Rev. 10-2000)
CAT NO 610263

Essex County Register Inst# 1028796 BK# 150 PG# 639
REL
25/6/04

INV-NEWK-A LS
B xxx-xxx-828/000 17

SUPERIOR COURT OF NEW JERSEY
Law Division
County of ESSEX COUNTY



Warrant
of
Execution

BK 33
PG 125

STATE OF NEW JERSEY
Division of Taxation,
Plaintiff
vs. AMERICAN SPECIALTY EQUIPMENT, INC.
Defendant.

STATE OF NEW JERSEY, DIVISION OF TAXATION, COMPLIANCE ACTIVITY

WHEREAS, on 11/17/2005, a Certificate of Debt was entered in the Superior Court of the State of New Jersey by virtue of N.J.S.A. 54:49-12 against AMERICAN SPECIALTY EQUIPMENT, INC. (Docket No.: 308,002-05) who is indebted to the State of New Jersey, Division of Taxation, by reason of failure to pay taxes, penalties, interest, and costs of collection to the date hereof on the principal sums with penalty and interest as follows:

TAX TYPE / TAX LAW N.J.S.A.	TAX AMOUNT DUE	PENALTY	INTEREST	TOTAL
Corporate Business 54:10A-1 et seq.	0.00	1,005.96	1,308.16	2,314.12
Gross Income/ 54A-1-1, et seq.	22,400.03	1,491.34	2,776.68	26,668.03
Costs of Collection				4,896.00
GRAND TOTAL				\$ 33,878.15

THEREFORE, I command you to satisfy the said sum out of the tangible and intangible personal property, moneys, choses in action, or any other personal property of AMERICAN SPECIALTY EQUIPMENT, INC. debtor in whomsoever hands the same may be; and that you do pay the moneys realized by you from such property to the said State of New Jersey, Division of Taxation, and return this execution and your proceedings thereon within 60 days after the date of its issuance to the State of New Jersey, Division of Taxation.

I further command you that within 5 days after receipt of this warrant you file with the County Clerk a copy thereof.

I further command you that, in case of a sale, you make return of this warrant with your proceedings thereon to said State of New Jersey, Division of Taxation, and to the County Clerk and that you pay the said Clerk any surplus in your hands within 30 days after said sale.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my seal as Director, Division of Taxation, State of New Jersey.

this day _____, Pursuant to N.J.S.A. 54:49-13a, this Warrant of Execution expires 60 calendar days after docketing by the County Clerk.

Carol O'Claircain

Carol O'Claircain
Division of Taxation

FILED
CHRISTOPHER J. BURKIN
2006 JUN 14 A 10:27

STH
BOOK 33 PAGE 125

RN06-206-08489
575-4848-97

RE: ATS-6632

1

SUPERIOR COURT OF NEW JERSEY

JUDGMENT NUMBER: DJ-275698-2005 CASE NUMBER: 200504797
DATE DOCKETED: 10/17/05 DATE OF JUDGMENT IN S.C.P.: 09/07/05
TYPE OF ACTION: FOREIGN JUDGMENT
VENUE: ESSEX

DEBT: \$ 20,973.16
DCKG: \$ 35.00
PLUS COSTS

CREDITOR(S):

KUTZNER MANUFACTURING CO INC
3255 MEETINGHOUSE RD, TELFORD, PA 18969

ATTORNEY: SCOTT L FELDMAN
103 MECHANICS ST
DOYLESTOWN PA 18901
215-230-8800

DEBTOR(S):

AMERICAN SPECIALTY EQUIPMENT INC
15 DANIEL RD, FAIRFIELD, NJ 07004

JUDGMENT ENTERED IN THE COUNTY OF BUCKS, STATE OF PENNSYLVANIA AND
RECORDED IN THE STATE OF NEW JERSEY UNDER THE UNIFORM ENFORCEMENT OF
FOREIGN JUDGMENTS ACT.

*** End of Abstract ***

SUPERIOR COURT OF NEW JERSEY

JUDGMENT NUMBER: DJ-308002-2005
DATE DOCKETED: 11/17/05
TYPE OF ACTION: CERTIF OF DEBT
VENUE: MERCER

DEBT: \$ 48,961.33

CREDITOR(S):

DIV OF TAXATION
ATTORNEY: PRO SE

DEBTOR(S):

AMERICAN SPECIALTY EQUIPMENT INC
15 DANIEL RD, FAIRFIELD, NJ 07004
ATTORNEY: PRO SE

*** End of Abstract ***

RN06-206-08489
575-4848-97

RE: ATS-6632

2

SUPERIOR COURT OF NEW JERSEY

JUDGMENT NUMBER: DJ-308003-2005

DATE DOCKETED: 11/17/05

TYPE OF ACTION: CERTIF OF DEBT

VENUE: MERCER

CREDITOR(S):

DIV OF TAXATION

ATTORNEY: PRO SE

DEBT: \$ 26,194.65

DEBTOR(S):

GREGORY B RUSSELL , SSN#***-**-5034

12 WINDSOR DR, PINE BROOK, NJ 07058-9620

ATTORNEY: PRO SE

D/B/A

AMERICAN SPECIALTY EQUIPMENT INC

(No Address)

*** End of Abstract ***

SUPERIOR COURT OF NEW JERSEY

JUDGMENT NUMBER: DJ-335215-2005

DATE DOCKETED: 12/27/05

TYPE OF ACTION: CERTIF OF DEBT

VENUE: MERCER

CREDITOR(S):

STATE OF NEW JERSEY

DEBTOR(S):

AMERICAN SPECIALTY EQUIPMENT INC , EIN#:02-23372628

15 DANIEL RD, FAIRFIELD, NJ 07004

DEBT: \$ 114,655.38
W/ INT FROM: 12/13/05

DEBT CERTIFIED TO THE CLERK OF THE SUPERIOR COURT BY THE
DEPARTMENT OF LABOR, DIVISION OF EMPLOYER ACCOUNTS, UNDER
THE PROVISIONS OF THE UNEMPLOYMENT COMPENSATION LAW.

*** End of Abstract ***

RN06-206-08489
575-4848-97

RE: ATS-6632

2

SUPERIOR COURT OF NEW JERSEY

JUDGMENT NUMBER: DJ-308003-2005
DATE DOCKETED: 11/17/05
TYPE OF ACTION: CERTIF OF DEBT
VENUE: MERCER

DEBT: \$ 26,194.65

CREDITOR(S):

DIV OF TAXATION

ATTORNEY: PRO SE

DEBTOR(S):

GREGORY B RUSSELL , SSN#:-*-*-5034

12 WINDSOR DR, PINE BROOK, NJ 07058-9620

ATTORNEY: PRO SE

D/B/A

AMERICAN SPECIALTY EQUIPMENT INC

(No Address)

*** End of Abstract ***

SUPERIOR COURT OF NEW JERSEY

JUDGMENT NUMBER: DJ-335215-2005
DATE DOCKETED: 12/27/05
TYPE OF ACTION: CERTIF OF DEBT
VENUE: MERCER

DEBT: \$ 114,655.38
W/ INT FROM: 12/13/05

CREDITOR(S):

STATE OF NEW JERSEY

DEBTOR(S):

AMERICAN SPECIALTY EQUIPMENT INC , EIN#:02-23372628

15 DANIEL RD, FAIRFIELD, NJ 07004

DEBT CERTIFIED TO THE CLERK OF THE SUPERIOR COURT BY THE
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*** End of Abstract ***

RN06-206-08489
575-4848-97

RE: ATS-6632

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DEBTOR(S):

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15 DANIEL RD, FAIRFIELD, NJ 07004

JUDGMENT ENTERED IN THE COUNTY OF BUCKS, STATE OF PENNSYLVANIA AND
RECORDED IN THE STATE OF NEW JERSEY UNDER THE UNIFORM ENFORCEMENT OF
FOREIGN JUDGMENTS ACT.

*** End of Abstract ***

SUPERIOR COURT OF NEW JERSEY

JUDGMENT NUMBER: DJ-308002-2005
DATE DOCKETED: 11/17/05
TYPE OF ACTION: CERTIF OF DEBT
VENUE: MERCER

DEBT: \$ 48,961.33

CREDITOR(S):

DIV OF TAXATION
ATTORNEY: PRO SE

DEBTOR(S):

AMERICAN SPECIALTY EQUIPMENT INC
15 DANIEL RD, FAIRFIELD, NJ 07004
ATTORNEY: PRO SE

*** End of Abstract ***

SUPERIOR COURT OF NEW JERSEY
Law Division
County of ESSEX COUNTY



Warrant
of
Execution

STATE OF NEW JERSEY
Division of Taxation,
Plaintiff
vs. AMERICAN SPECIALTY EQUIPMENT, INC.
Defendant.

BK 33
PG 125

STATE OF NEW JERSEY, DIVISION OF TAXATION, COMPLIANCE ACTIVITY

WHEREAS, on 11/17/2005, a Certificate of Debt was entered in the Superior Court of the State of New Jersey by virtue of N.J.S.A. 54:49-12 against AMERICAN SPECIALTY EQUIPMENT, INC. (Docket No.: 308,002-05) who is indebted to the State of New Jersey, Division of Taxation, by reason of failure to pay taxes, penalties, interest, and costs of collection to the date hereof on the principal sums with penalty and interest as follows:

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Costs of Collection				4,896.00
GRAND TOTAL				\$ 33,878.15

THEREFORE, I command you to satisfy the said sum out of the tangible and intangible personal property, moneys, choses in action, or any other personal property of AMERICAN SPECIALTY EQUIPMENT, INC. debtor in whomsoever hands the same may be; and that you do pay the moneys realized by you from such property to the said State of New Jersey, Division of Taxation, and return this execution and your proceedings thereon within 80 days after the date of its issuance to the State of New Jersey, Division of Taxation.

I further command you that within 5 days after receipt of this warrant you file with the County Clerk a copy thereof.

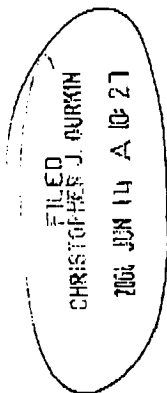
I further command you that, in case of a sale, you make return of this warrant with your proceedings thereon to said State of New Jersey, Division of Taxation, and to the County Clerk and that you pay the said Clerk any surplus in your hands within 30 days after said sale.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my seal as Director, Division of Taxation, State of New Jersey,

this day _____ Pursuant to N.J.S.A. 54:49-13a, this Warrant of Execution expires 60 calendar days after docketing by the County Clerk.

Carol O'Clairacain

Carol O'Clairacain
Division of Taxation



STH
BOOK 33

PAGE 125