

EXHIBIT 4

11874
 Department of the Treasury - Internal Revenue Service
Form 668 (Y)(c)
 (Rev. February 2004)
Notice of Federal Tax Lien

Area: WAGE & INVESTMENT AREA #1
 Lien Unit Phone: (800) 829-7650
 Serial Number: 787192211

For Optional Use by Recording Office

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.

RECEIVED & RECORDED
 On MAY 31, 2011
 At 10:55 AM
 Book 88 Page 573
Patricia Valente ASST.
 Town Clerk, Marshfield, VT

Name of Taxpayer **GEOFFREY A NADEL**

Residence **PO BOX 89
MARSHFIELD, VT 05658-0089**

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)
1040	12/31/2006	XXX-XX- XXXXXXXXXX	07/26/2010	08/25/2020	49710.12
Piece of Filing Town Clerk Marshfield Marshfield, VT 05658					Total \$ 49710.12

This notice was prepared and signed at MANHATTAN, NY, on this,

the 19th day of May, 2011.

Signature: [Signature] Title: ACS W&I
 for **DEBRA K. HURST** (800) 829-7650 11-00-0000

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien
 Rev. Rul. 71-468, 1971-2 C.B. 409)

Part 1 - Kept By Recording Office

Form 668(Y)(c) (Rev. 2-2004)
CAT. NO 60025X