3592

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

Department of the Treasury - Internal Revenue

Notice of Federal Tax Lien

Area:

SMALL BUSINESS/SELF EMPLOYED AREA #15 Lien Unit Phone: (800) 913-6050

Serial Number

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 AGNICO-EAGLE USA LIMITED & SUBSIDIARIES

a Corporation

Residence

C/O 145 KING ST E SUITE 500 TORONTO ONTARIO M5C 2Y7 TORONTO ONTARIO M5C 2Y,

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	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941 941	12/31/2011		02/27/2012	03/29/2022	101050 00
941	12/31/2011		02/17/2014	03/18/2024	101258.28
Place of Filing					
	EUREKA	RECORDER COUNTY NV 89316		Total	\$ 101258.28

This notice was prepared and signed at SEATTLE, WA				
theO9th day of _OctoberO				
Signature Coc for DAVID S-CHOI	Title REVENUE OFFICER	35-02-1917		