

Mail-In Bid for Public Auction Sale

I, the undersigned, bid the following on stock being offered for sale on Monday, November 9, 2009, at the Internal Revenue Service Office in Brooklyn Center, MN:

\$ _____ (Amount of Bid) on _____ (Insert number of shares-not to exceed 2 shares) of stock in **Alleghany Corporation**. I have enclosed my payment of \$ _____, which is full payment of my bid and authorize the enclosed payment to be applied against the sale price if I am the successful bidder. Increments are at the discretion of the auctioneer as dictated by the live bidding.

\$ _____ (Amount of Bid) on _____ (Insert number of shares-not to exceed 265 shares) of stock in **AT&T**. I have enclosed my payment of \$ _____, which is full payment of my bid and authorize the enclosed payment to be applied against the sale price if I am the successful bidder. Increments are at the discretion of the auctioneer as dictated by the live bidding.

\$ _____ (Amount of Bid) on _____ (Insert number of shares-not to exceed 1,253 shares) of stock in **American Electric Power (AEP)**. I have enclosed my payment of \$ _____, which is full payment of my bid and authorize the enclosed payment to be applied against the sale price if I am the successful bidder. Increments are at the discretion of the auctioneer as dictated by the live bidding.

\$ _____ (Amount of Bid) _____ (Insert number of shares-not to exceed 1,189 shares) of stock in **Ecolab Inc. (ECL)**. I have enclosed my payment of \$ _____, which is full payment of my bid and authorize the enclosed payment to be applied against the sale price if I am the successful bidder. Increments are at the discretion of the auctioneer as dictated by live bidding.

*******I UNDERSTAND THAT MY BID WILL NOT BE ACCEPTED IF IT IS NOT AT LEAST 95% OF THE PREVIOUS DAY'S CLOSING PRICE!*******

******I Understand that I must remit a separate check for each mail in bid I send, though I can put multiple bids in one envelope******

I understand that in order to ensure inclusion in the sale, Mail-In Bids must be received at the address below by the end of the business day on Friday, November 6, 2009.

NOTE: the form of payment and/or bid must comply with the Terms of Payment as stated on the *Notice of Public Auction Sale*. **(DO NOT SEND CASH)**

*****PLEASE Remit Separate Mail In Bid AND Check for each lot*******

Bidder's Name (Print) _____

Bidder's Phone Number _____

Bidder's Address: _____

Phone Number _____

Cell Number _____

E-Mail Address _____

Fax Number _____

- This is a mail-in bid for a public auction sale, and is not a sealed bid sale;
- I must comply with all other conditions as stated in the Notice of Public Auction;
- There are advantages that I am foregoing by not being present at the actual sale; such as inspecting the property, hearing any statement by the taxpayer or lienholders, and engaging in open, competitive bidding; and
- If I am the successful bidder, I am responsible for pick-up and delivery of the asset and for all costs associated with the storage and delivery of the asset after the sale is completed, and I assume all risk of loss after the bid is accepted.

SIGNATURE OF BIDDER: _____

Submit the bid in a securely sealed envelope with your name, address and date of sale on the upper left corner of the envelope. Address to submit MAIL-IN BID and Remittance:

Internal Revenue Service/PALS
Janell Petersen, Badge #41-03481
Property Appraisal & Liquidation Specialist
6200 Shingle Creek Parkway, Suite 610
Brooklyn Center, MN 55430

Annotate the envelope with the following statement: ' MAIL-IN BID - TO BE OPENED BY PALS"

(IRS USE ONLY)

Total amount of successful bid \$_____

Deposit received \$_____

Balance received Date_____ \$_____

Certificate of Sale issued Date_____

Signature/Title _____

RETURN OF REMITTANCE TO UNSUCCESSFUL BIDDER

The deposit submitted with this bid was returned by Mail on _____, 20__

Signature/Title _____