

(Rev. December 1985)

Notice of Federal Tax Lien Under Internal Revenue Laws

District LAS VEGAS	Serial Number 87001722 0000	For Optional Use by Recording Office
-----------------------	--------------------------------	--------------------------------------

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, 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
BRYAN RANDALL MCMASTERS
QUALITY ENGINE SERVICE

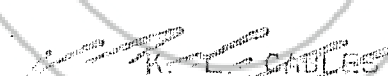
Residence
P O BOX 413
GARDNERVILLE NV 89410

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of 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 Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	09/30/84	88-0197447	12/09/85	01/08/92	1310.03
941	03/31/85	88-0197447	12/09/85	01/08/92	879.94
941	06/30/85	88-0197447	12/09/85	01/08/92	522.13
RETURN TO: INTERNAL REVENUE SERVICE 300 LAS VEGAS BLVD. SO. LAS VEGAS, NV 89101 SPECIAL PROCEDURES FUNCTION-LIENS					
Place of Filing Douglas County Recorder Minden, Nevada					Total \$ 2712 10

This notice was prepared and signed at LAS VEGAS, NEVADA, on this,

the 11 day of MAR, 19 87.

Signature:  Title: CHIEF SPECIAL PROCEDURES

(NOTE: Certificate of officer authorized by law to take acknowledgments 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

151457 Form 668(Y) (Rev. 12-85)
387 PAGE 1413

COPY

REQUESTED BY
[Signature]
IN OFFICIAL RECORDS OF
COURT OF QUEBEC

'87 MAR 16 A10:56

SUZANNE H. ALLEN
CLERK OF COURT
5100 PAUL
DEPUTY

151457
BOOK 387 PAGE 1414