CERTIFICATE OF NONATTACHMENT OF FEDERAL TAX LIEN

TO WHOM IT MAY CONCERN:

I certify that I am the appointed and qualified District Director of Internal Revenue charged by law with the duty of collecting and enforcing the collection of internal revenue taxes due the United States. I also certify that the Federal Tax Lien against all property and rights of property belonging to Alfred D. & Sylvia Johnson, P. O. Box 818, Fernley, Nv. 89408 based on an assessment of Income Taxes for the years 1978, 1979,1980, 1981, 1985, 1986, and 1987 against Alfred D. & Sylvia Johnson, did not attach, and does not now attach, to any separate property of Alfred D. Johnson, 5092 Galway Circle, Huntington Beach, Ca. 92649, SSN 3943, or the following described property:

Lot 92, SIERRA VIEW SUBDIVISION, as recorded in Book 1 of Maps of Douglas County, Nevada under File No. 15892.

Notice of Lien in the sum of Eighty Thousand Ninety Nine dollars and 78/100 (\$80,099.78) was filed with the Douglas County Recorder, State of Nevada, on July 28, 1986 as provided by Section 6323 of the Internal Revenue Code.

The reason for this action is that it has been determined that Alfred D. Johnson is not liable for tax under assessment.

Witness my hand at Las Vegas, Nevada, this May, 1989.

> Jesse A. Cota District Director of Internal Revenue

Ron Smith

Chief, Special Procedures

REQUESTED BY

IRS IN OFFICIAL RECORDS OF DOUGLAS CO. REVADA

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