

District Director CATS:SPf:T:JR

4750 West Oakey Blvd., Las Vegas, NV 89102

CERTIFICATE OF DUPLICATION OF THE 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 John S. and Irene Shahin recorded at the Douglas County Recorder, for the State of Nevada, on November 23, 1992, with lien number 889214508 and recording number 293768 is a duplicate of the Federal tax lien recorded at the Douglas County Recorder on November 12, 1992, with recording number 292898.

This certificate by no means implies that the Federal tax lien is being released, discharged, subordinated, or revoked. The underlying tax liability is still due and owing.

Witness my hand at Las Vegas, Nevada this 12 day of February 1993.

Brian P. McMahon District Director of Internal Revenue

By: [Signature] Chief, Special Procedures function

REQUESTED BY: [Signature] IN OFFICIAL RECORDS OF DOUGLAS CO., NEVADA

93 FEB 19 P2:48

SUZANNE BEAUDREAU RECORDER

300009

\$5.00 PAID [Signature] DEPUTY

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John Shahin Boy 1897 MINDEN, NV 89423