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Form 668 (Y)
(Rev. October 1993)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien

District SACRAMENTO

Serial Number

For Optional Use by Recording Office

As provided by sections 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
DURHAM FARMS #5 J.V.
WALTER J. HOYT III, GENERAL PARTNER

Residence
8788 ELK GROVE BLVD., SUITE E
ELK GROVE, CA 95624

IMPORTANT RELEASE INFORMATION: For 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)
1065	9009	88-0164062	11/11/91	12/10/01	3800.00
1065	9109	88-0164062	12/07/92	01/06/03	3750.00
1065	9209	88-0164062	12/27/93	01/26/04	3750.00

Place of Filing Douglas County Recorder Douglas County, Nevada	Total \$ 11300.00
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This notice was prepared and signed at SACRAMENTO, CALIFORNIA, on this

the 10th day of March, 19 94.

Signature Kathryn Jones	Title Chief, Special Procedures Branch
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REQUESTED BY

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IN OFFICIAL RECORDS OF
DOUGLAS CO., NEVADA

94 MAR 18 P1:36

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SUZANNE BEAUDREAU
RECORDER

\$8.00 PAID OK DEPUTY