Form 668 (Y) (Rev. October 1993)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien

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 Taxoayam GENETIC ENGINEERING 1983-3 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 (θ)	Unpaid Balance of Assessment (f)
1065	3003	68-0004196	11/11/91	12/10/01	11020.00
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Douglas County Recorder Douglas County, Nevada

Total

11020.00

YE CONTRIBUTE SACRAMENTO, CALIFORNIA

This notice was prepared and signed at

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the 10th day of March , 19 94 .

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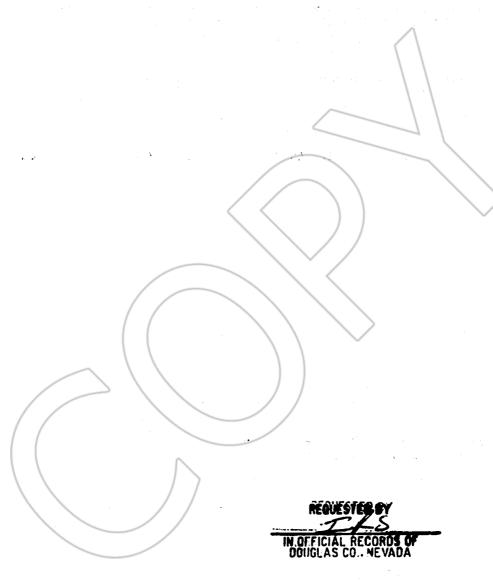
Signature

Kathryn Jones

Title

Chief, Special Procedures Branch

(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. 4(9)



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SUZANNE BEAUDREAU
RECORDER

DEPUTY