

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 GENETIC ENGINEERING 1985-4 JV
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	8612	88-0206506	02-01-88	03/02/98	12320.00

Place of Filing
**Douglas County Recorder
Douglas County, Nevada** **Total \$ 12320.00**

This notice was prepared and signed at **SACRAMENTO, CALIFORNIA**

the 10th day of March, 19 94.

Signature **Kathryn Jones** Title **Chief, Special Procedures Branch**

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REQUESTED BY
FRS
IN OFFICIAL RECORDS OF
DOUGLAS CO., NEVADA

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SUZANNE BEAUDREAU
RECORDER

\$ P.O. PAUL PK DEPUTY