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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 GENETIC ENGINEERING 1986-B, 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 refilled 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 | 88-0230760 | 11/18/91 | 12/17/01 | 6222.00 |
| 1065 | 9209 | 88-0230760 | 01/31/94 | 03/01/04 | 2250.00 |

Place of Filing
Douglas County Recorder
Douglas County, Nevada

Total \$ 8472.00

SACRAMENTO, CALIFORNIA

This notice was prepared and signed at _____, on this,

the 10th day of March, 19 94.

Signature: Kathryn Jones
Title: Chief, Special Procedures Branch

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BK0394P63400

8:45:00

COPY

REQUESTED BY

FRS

IN OFFICIAL RECORDS OF
DOUGLAS CO., NEVADA

94 MAR 18 P1:48

SUZANNE BEAUDREAU
RECORDER

\$2.00 PAID *OK* DEPUTY

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BK0394PG3401