

**Notice of Federal Tax Lien**

District SACRAMENTO	Serial Number	For Optional Use by Recording Office
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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 DURHAM GENETIC ENGINEERING 1986-C, 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	88-0230761	11/25/91	12/24/01	6000.00
1065	9209	88-0230761	01/31/94	03/01/04	3500.00

Place of Filing Douglas County Recorder Douglas County, Nevada	<b>Total</b> \$ 9500.00
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This notice was prepared and signed at SACRAMENTO, CALIFORNIA, on this 10th day of March, 1994.

Signature Kathryn Jones	Title Chief, Special Procedures Branch
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REQUESTED BY  
ELS  
IN OFFICIAL RECORDS OF  
DOUGLAS CO., NEVADA

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SUZANNE BEAUDREAU  
RECORDER

\$2.00 PAID AK DEPUTY