Form 668 (Y)
(Rev. October 1993)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
SACRAMENTO		

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 RIVER CITY RANCHES #2, 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	9009	94-2884172	01/27/92	02/25/02	2500.00

Place of Filing

Douglas County Recorder
Douglas County, Nevada

Total $ 2500.00

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

the __10th__ day of __March__, 19 __94__.

Signature	Title
Kathryn Jones	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. 409)

Part 1 - Kept By Recording Office

Form **668 (Y)** (Rev. 10-93)

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