

Notice of Federal Tax Lien Under Internal Revenue Laws

District SACRAMENTO	Serial Number	For Optional Use by Recording Office
------------------------	---------------	--------------------------------------

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, 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: ^{SMOART} SMORHORN GENETIC ENGINEERING 1982-5, J.V.
WALTER J. HOYT III, GENERAL PARTNER

Residence 8788 ELK GROVE BLVD., SUITE E
ELK GROVE, CA 95624

IMPORTANT RELEASE INFORMATION: With respect to 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	95-3826109	11/11/91	12/10/01	9420.00
1065	9209	95-3826109	01/31/94	03/01/04	6500.00

Place of Filing Douglas County Recorder Douglas County, Nevada	Total \$ 15920.00
--	-------------------

SACRAMENTO, CALIFORNIA

This notice was prepared and signed at _____, on this, the 04th day of March, 19 94.

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. 409)

BK 0394 PG 3522

Part 1 - Kept By Recording Office

332689

Form 668 (Y) (Rev. 1-91)

COPY

REQUESTED BY
[Signature]
IN OFFICIAL RECORDS OF
DOUGLAS CO., NEVADA

94 MAR 18 P2:23

SUZANNE BEAUDREAU
RECORDER: **332689**

[Signature] PAID *[Signature]* DEPUTY

BK0394PG3523