Form 668 (Y)

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)

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 Taxasyace RANCHES NO 1 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	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1065 1065	9009 9209	88-0142386 88-0142386	11/11/91 12/27/93	12/10/01 01/26/04	3200.00 3500.00

Place of Filing

Douglas County Recorder Douglas County, Nevada

Total

6700.00

SACRAMENTO, CALIFORNIA

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

the day of March, 19 94

Signature

Kathryn Jones

Title

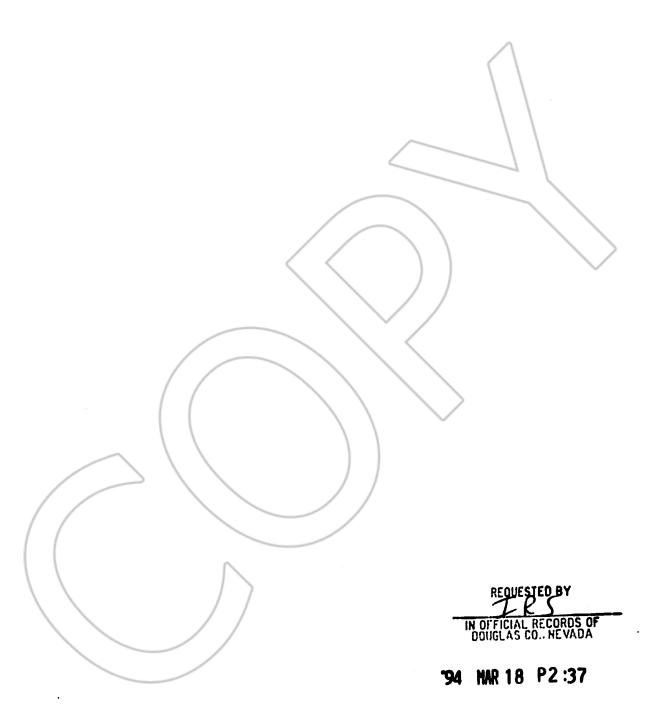
Chief, Special Procedures Branch

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien

BK 0 3 9 4 PG 3 5 3 L

Part 1 - Kept By Recording Office

332695 Form 668 (Y) (Rev. 1-91)



332695 BK 0 3 9 4 PG 3 5 3 5 SUZANNE BEAUDREAU
RECORDER
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