

Form 668 (Y) (c)
(Rev. October 1993)

777

Notice of Federal Tax Lien

District SOUTHWEST	Serial Number 869611476	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
SIERRA RESOURCE ENGINEERING INC
% GEORGE M THIEL PRES

Residence
a Corporation
PO BOX 21910
CARSON CITY, NV 89721-1910

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)
941	09/30/95	88-0309482	03/11/96	04/10/06	140073.74
941	12/31/95	88-0309482	03/25/96	04/24/06	28295.40

Place of Filing COUNTY RECORDER DOUGLAS COUNTY MINDEN, NV 89423	Total	\$ 168369.14
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This notice was prepared and signed at Phoenix, AZ, on this, the 11th day of December, 19 96.

Signature 	Title Revenue Officer 88-01-2129 (702) 824-2262
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(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 1296PG4529

Part 1 - Kept By Recording Office

Form 668 (Y) (c) (Rev. 10/93)

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* U.S. GOVERNMENT PRINTING OFFICE: 1994-301-685/00316

COPY

REQUESTED BY
IRS
IN OFFICIAL RECORDS OF
DOUGLAS CO., NEVADA

'96 DEC 30 AM 11:26

403750
BK 1296 PG 4530

LINDA SLATER
RECORDER
\$ 8.00 PAID kg DEPUTY