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✓ STATE OF NEVADA
 DEPARTMENT OF TAXATION
 1550 E COLLEGE PKWY
 Suite 115
 CARSON CITY, NEVADA 89706
 PHONE NUMBER - (702) 687-4820

Printed on recycled paper

CERTIFICATE OF AMOUNT OF TAX, INTEREST AND PENALTIES DUE
 (Filed Pursuant to NRS 360.473 of Nevada Revised Statutes, when applicable)

Certificate No: 15060
 Account No: 082-422-432 (new)
 Account No: 0-405003 (old)
 Douglas County

THE DEPARTMENT OF TAXATION of the State of Nevada hereby certifies that

Pantechnicon Aviation Ltd, dba:
 Pantechnicon Aviation Ltd

hereinafter referred to as taxpayer, is liable to the State of Nevada for amounts due from and required to be paid by the taxpayer and duly determined under the provisions of Chapters 360.473 of Nevada Revised Statutes, when applicable, for the period beginning on the 1st day of November 1996, and ending on the 30th day of November 1996, to wit: tax \$19175.00; penalty \$3835.00; interest \$3739.14; return check charge \$0.00; the total amount being \$26749.14; that further interest will accrue on any and all of the tax remaining unpaid after January 31, 1998, at the rate of 1½ percent per month or fraction thereof; that the address of the taxpayer as it appears on the records of the Department is:

430 Cambridge Ave # 100
 Palo Alto CA 94306

and that the Department of Taxation has complied with all the provisions of Chapters 360.473 of Nevada Revised Statutes, when applicable, in the determination of the amounts required to be paid.

IN WITNESS WHEREOF, the said Department of Taxation has caused this Certificate to be executed.

Date: January 27, 1998

DEPARTMENT OF TAXATION
 OF THE STATE OF NEVADA

Padma Kailash
 Padma Kailash, Program Assistant II
 Revenue Division

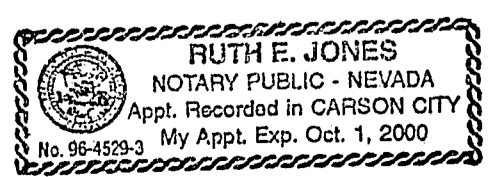
STATE OF NEVADA)
) SS
 Carson City)

On January 27, 1998, personally appeared before me, a notary public, Padma Kailash, who acknowledged that she executed the above instrument.

REQUESTED BY
State of Nevada
 IN OFFICIAL RECORDS OF
 DOUGLAS CO., NEVADA

Ruth E. Jones
 Notary Public in and for
 Carson City
 State of Nevada

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LINDA SLATER
 RECORDER

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