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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

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CERTIFICATE OF AMOUNT OF TAX, INTEREST AND PENALTIES DUE

(Filed Pursuant to NRS 360.473 of Nevada Revised Statutes, when applicable)

Certificate No:

15112

Account No:

834-252-800 (new)

Account No:

1-156745 (old)

Douglas County

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

Scott L Penley, dba: Bar-B-Que Heaven

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 January 1996, and ending on the 31st day of December 1996, to wit: tax \$9664.26; penalty \$1086.31; interest \$2663.16; return check charge \$75.00; the total amount being \$13488.73; that further interest will accrue on any and all of the tax remaining unpaid after February 28, 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:

19161 E American Ave Reedley CA 93654

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: February 10, 1998

DEPARTMENT OF TAXATION OF THE STATE OF NEVADA

Padma Kailash, Program Assistant II

Revenue Division

STATE OF NEVADA

SS

Carson City

On February 10, 1998, personally appeared before me, a notary public, Padma Kailash, who acknowledged that she executed the above instrument.

State of Nevada

N OFFICIAL RECORDS OF DOUGLAS CO., NEVADA Notary Public in and for

Carson City

State of Nevada

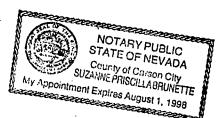
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LINDA SLATER
RECORDER

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