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STATE

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 STATE OF NEVADA
 DEPARTMENT OF TAXATION
 1550 E COLLEGE PKWY
 Suite 115
 CARSON CITY, NEVADA 89706
 PHONE NUMBER - (775) 687-4820

CERTIFICATE OF AMOUNT OF TAX, INTEREST AND PENALTIES DUE

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

Certificate No: 17675
 Account No: 126-603-897 (new)
 Account No: C-0185942 (old)
 Douglas County

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

Eagle Land Construction & Investment, dba:
 Eagle Land Construction & Investment

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 April 1995, and ending on the 31st day of March 1996, to wit: tax \$600.00; penalty \$169.45; interest \$414.32; return check charge \$0.00; the total amount being \$1183.77; that further interest will accrue on any and all of the tax remaining unpaid after October 31, 1999, at the rate of 1 percent per month or fraction thereof; that the address of the taxpayer as it appears on the records of the Department is:

P O Box 1709
 Glenwood CO 81602

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: September 20, 1999

DEPARTMENT OF TAXATION
 OF THE STATE OF NEVADA

Padma Kailash

Padma Kailash, Program Assistant II
 Revenue Division

STATE OF NEVADA)
) SS
 Carson City)

On September 20, 1999 personally appeared before me, a notary public, Padma Kailash, who acknowledged that she executed the above instrument.

Suzanne P. Brunette

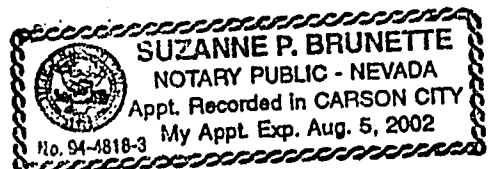
Notary Public in and for
 Carson City
 State of Nevada

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

1999 SEP 22 PM 2: 12

LINDA SLATER
 RECORDER

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