

Notice of Federal Tax Lien

District
SOUTHWEST

Serial Number 860046491

As provided by section 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 TIP TOP SHIPPERS , a Corporation

Residence 930 TAHOE BLVD 802 389
INCLINE VLG, NV 89451-9488

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1120	10/31/1995	33-0588880	07/15/1996	08/14/2006	
1120	10/31/1995	33-0588880	02/21/2000	03/23/2010	10815.63
1120	10/31/1996	33-0588880	02/21/2000	03/23/2010	3727.78

Place of Filing COUNTY RECORDER
DOUGLAS COUNTY
MINDEN, NV 89423

Total \$ 14543.41

This notice was prepared and signed at Phoenix, AZ, on the
03rd day of August, 2000

NOT AN ORIGINAL SIGNATURE

SIGNATURE BY K. L. DRAPER
for B JOHNS
K.L. Draper

Title Revenue Officer 86-01-3771
(775) 824-2234

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409) Form 668 (Y) (Rev. 10-93)

RECORDING REQUESTED BY:
Internal Revenue Service

WHEN RECORDED RETURN TO:
Internal Revenue Service
210 E. Earll Drive
Phoenix, Az 85012 M/S 5023PX

REQUESTED BY
IRS

IN OFFICIAL RECORDS OF
DOUGLAS CO., NEVADA

2000 AUG 18 AM 11:00

LINDA SLATER
RECORDER
\$ 7.00 PAID K2 DEPUTY

0497915
BK0800PG3381