STATE FOR

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: 18928

Account No:

308-888-792 (new)

Account No:

N/A (old)

Douglas County

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

Americana Leisure Products of Incline LLC, dba: Americana Leisure Products of Incline Village

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 October 1999, and ending on the 30th day of April 2000, to wit: tax \$17,468.14; penalty \$1,761.82; interest \$1,423.65; return check charge \$0.00; the total amount being \$20,653.61; that further interest will accrue on any and all of the tax remaining unpaid after October 31, 2000 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 6222 Incline Village NV 89450

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: October 12, 2000

DEPARTMENT OF TAXATION OF THE STATE OF NEVADA

Joanne Lofthouse, Program Assistant II Revenue Division

STATE OF NEVADA

) SS

Carson City

On October 12, 2000, personally appeared before me, a notary public, Joanne Lofthouse, who acknowledged that she executed the above instrument.

Notary Public in and for

Carson City State of Nevada

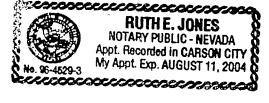
State of Nevada

IH OFFICIAL RECORDS OF
DOUGLAS CO., HEVADA

2000 OCT 16 AM 11: 52

LINDA SLATER RECORDER

\$ PAID X DEPUTY



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