

FORM 669-F
(Rev. June 1981)

DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE
Certificate of Subordination of Federal Estate Tax Lien
(Section 6325(d)(3)(2) of the Internal Revenue Code)

Name of estate Constance Boucher	Decedent's date of death 12/20/95
Decedent's address at time of death 208 Paradise Drive Tiburon, CA. 94920	Decedent's Social Security Number 564-20-2481V
	Amount of additional estate tax Unpaid Balance of Assessment \$1,304,718.05

Name, address, and social security number of qualified heirs of property subject to the lien N/A	Name and address of agent designated by the qualified heirs for dealings with the Internal Revenue Service regarding the specially valued property N/A
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A lien exists in favor of the United States against the specific property described below for additional Federal estate tax imposed by Code Section ~~2032A(c)~~ due to the ~~special valuation elected under Section 2032A.~~ 6324A.

Notice of the lien was filed with Douglas County, Nevada document number 0517705, July 5, 2001 for the N/A

Description of property against which the lien exists:

See Attached Exhibit A

Disposition, if any, of the qualified property:

N/A

Description of security, if any, substituted for the property:

N/A

Liens or other interests to which the lien for the United States is subordinated:

N/A

I, Peggy C. Rule, Area Director, SB/SE of Internal Revenue
at Oakland, California am charged by law with the duty of collecting and enforcing
the collection of internal revenue taxes due the United States.

I have determined that the United States will be adequately secured after the issuance of a certificate
subordinating the Federal estate tax lien, and I authorize the issuance of the certificate.

The lien for the United States, Federal Number 0517705, Douglas County Nevada for the above tax
is subordinated as to the following property:

Under Code Section 6325(d)(3)(2), I subordinate the Federal estate tax lien to the instrument described as: A
note and deed of trust, in the amount of three million, five hundred thousand dollars (\$3,500,000.00) in favor
of Metrociti Mortgage LLC, a Limited Liability Company, successors or assignees as lender and beneficiary,
Determined Productions Inc., a California Corporation as borrower and trustor, and Fidelity National Loan
Portfolio Solutions, a California Corporation as trustee, reserving, however, the effect of the lien on all other
property or rights to property to which the lien attaches, wherever located.

This certificate was prepared at Oakland, California,
on this, the 12th day of December, 2001 .

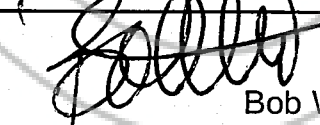
Signature  Bob Williams, ID # 94-09080	Title Group Manager, Technical Support Group I
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EXHIBIT A

All that real property situate in the County of Douglas, State of Nevada, described as follows:

Parcel 2, as shown on the Parcel Map for R.E. ECKENWEILER, JUNE M. ECKENWEILER, CONSTANCE BOUCHER and JAMES YOUNG, filed for record in the office of the County Recorder of Douglas County, Nevada, on June 7, 1979, in Book 679, Page 379, as Document No. 33205.

EXCEPTING THEREFROM all that real property, being a portion of Section 15, Township 14 North, Range 18 East, M.D.B.&M., more particularly described as follows:

BEGINNING at the Northwest corner of Parcel No. 2, as shown on that Record of Survey Map filed in the office of the County Recorder of Douglas County, State of Nevada, on May 14, 1990, Document NO. 22597, said point being a chiseled X in boulder and on the approximate high water line of Lake Tahoe; thence along said approximate high water line of Lake Tahoe North $26^{\circ}20'22''$ West, 215.21 feet; thence leaving said approximate high water line of Lake Tahoe South $76^{\circ}47'56''$ East, 468.63 feet; thence South $76^{\circ}36'51''$ West 370.83 feet to the Point of Beginning of this description.

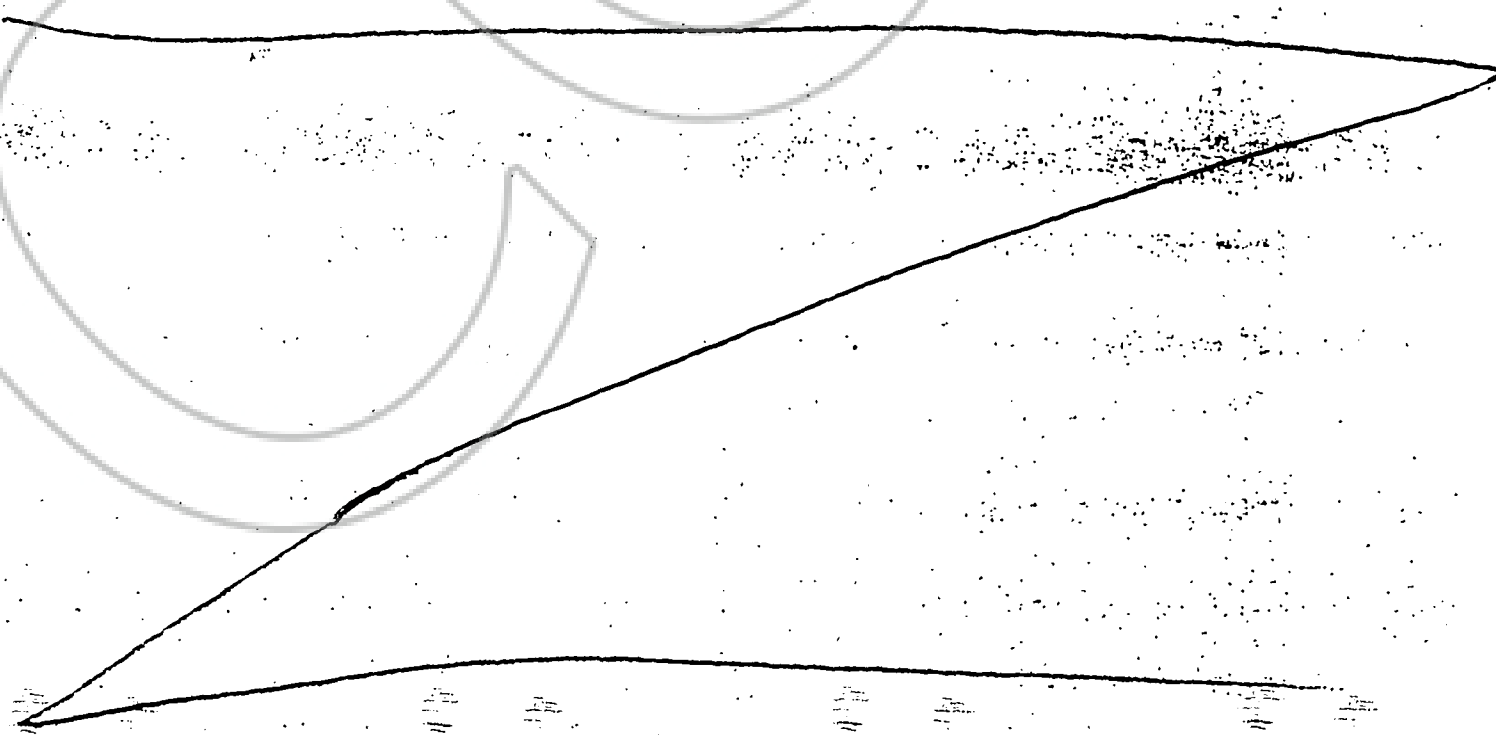
TOGETHER WITH a right of way over the Westerly 30 feet of Parcels 3 and 4 as shown on the map referred to above for access to a boat dock as reserved in deed from CONSTANCE BOUCHER, et al, to R.E. ECKENWEILER, et ux, recorded September 28, 1979, in Book 979, Page 2168, as Document No. 37158, Official Records, Douglas County, Nevada.

EXCEPTING any portion of the above described property lying below the 6233.00 foot level of Lake Tahoe and also excepting any artificial accretions to said land waterward of said land or natural ordinary high water or if lake level has been artificially lowered. Excepting any portion below such elevation as may be established as the boundary by boundary line agreement with the State or by quit title action in which the State is a party.

A.P.N.: 01-110-200

BK 1201 PG 4404

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CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

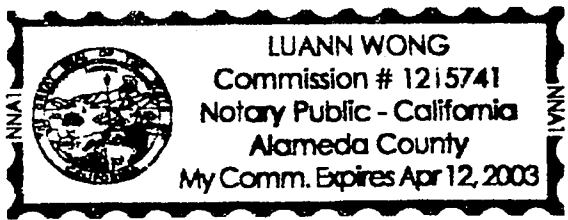
State of California

County of Alameda

On December 12, 2001 before me, Lu Ann Wong, Notary Public
Date Name and Title of Officer (e.g., "Jane Doe, Notary Public")

personally appeared Robert William (Bob)
Name(s) of Signer(s)

personally known to me – OR – proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.



WITNESS my hand and official seal.

[Signature]
Signature of Notary Public

OPTIONAL

Though the information below is not required by law, it may prove valuable to persons relying on the document and could prevent fraudulent removal and reattachment of this form to another document.

Description of Attached Document

Title or Type of Document: Certificate of Subordination of Federal Estate Tax Lien

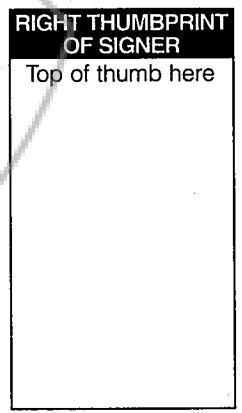
Document Date: December 12, 2001 Number of Pages: 2

Signer(s) Other Than Named Above: _____

Capacity(ies) Claimed by Signer(s)

Signer's Name: _____

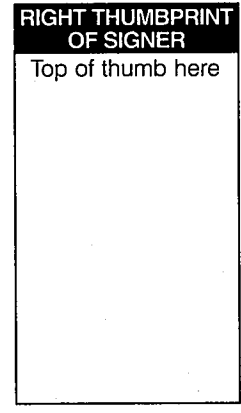
- Individual
- Corporate Officer
Title(s): _____
- Partner — Limited General
- Attorney-in-Fact
- Trustee
- Guardian or Conservator
- Other: _____



Signer Is Representing: _____

Signer's Name: _____

- Individual
- Corporate Officer
Title(s): _____
- Partner — Limited General
- Attorney-in-Fact
- Trustee
- Guardian or Conservator
- Other: _____



Signer Is Representing: _____

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COPY

REQUESTED BY
FIRST CENTENNIAL TITLE CO.

IN OFFICIAL RECORDS OF
DOUGLAS CO., NEVADA

2001 DEC 13 PM 2: 54

LINDA SLATER
RECORDER

\$18⁵⁰ PAID *Ka* DEPUTY

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BK 1201 PG 4406