

Notice of Federal Tax Lien

SMALL BUSINESS/SELF EMPLOYED AREA #11
(800) 829-3903

Serial Number
860275449

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 FRANK & HELEN C NAPIER

Residence PO BOX 5723
STATELINE, NV 89449-5723

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)
1040	12/31/1989	██████████ 9803	10/25/1993	11/24/2003	3290.52
1040	12/31/1990	██████████ 9803	10/04/1993	11/03/2003	2522.67
1040	12/31/1991	██████████ 9803	10/04/1993	11/03/2003	4433.76

Place of Filing COUNTY RECORDER
DOUGLAS COUNTY
MINDEN, NV 89423

Total \$ 10246.95

This notice was prepared and signed at Phoenix, AZ, on the 25th day of April, 2002

Signature for S KILPATRICK *[Signature]* Title ACS (800) 829-3903 31-00-0008

NOT AN ORIGINAL SIGNATURE

(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

2002 MAY -3 AM 11:02

LINDA SLATER
RECORDER
\$1400 PAID *Be* DEPUTY.

0541357
BK 0502 PGO 1005