Form 668 (Y)(c) (Rev. October 2000)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien

Area:

SMALL BUSINESS/SELF EMPLOYED AREA #11

Lien Unit Phone: (602) 207-8626

Serial Number

860393687

For Optional Use by Recording Office

Internal Revenue Servi M/S 5032 PHX 210 E-Earli Dr. Phoenix, AZ 85012

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 GUILLERMO & LANETTE REGALES

Residence

1243 HIGH SCHOOL ST APT V GARDNERVILLE, NV 89410-5277

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, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

III INC 0329(a).					1
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 1040 1040	12/31/1996 12/31/1997 12/31/1998	3019	11/17/1997 11/16/1998 11/22/1999	12/16/2008	33694.40 13558.30 17607.09
Place of Filing	COUNTY DOUGLA	RECORDER S COUNTY I, NV 89423		Total	\$ 64859.79

This notice was prepa	red and signed atPhoenix, AZ	, on this,
the 28th day	of February 2003	
theday	Of	
Signature	Title	

for KELLY GURNEY

REVENUE OFFICER (775) 824-2234

31-07-3730

(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)

0569169

Part 1 - Kept By Recording Office

Form **668(Y)(c)** (Rev. 10-00) **CAT. NO 60025X**

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REQUESTED BY IN OFFICIAL RECORDS OF DOUGLAS CO. MEVADA

2003 MAR -6 PM 2: 32

WERNER CHRISTEN RECORDER