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Department of the Treasury - Internal Revenue Service

Form 668 (Y)(c)

(Rev. October 2000)

Notice of Federal Tax Lien

Area:

SMALL BUSINESS/SELF EMPLOYED AREA #11
Lien Unit Phone: (602) 207-8626

Serial Number

860395612

For Optional Use by Recording Office

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 JOSE L MANZANO FIERRO

Residence PO BOX 11911
ZEPHYR COVE, NV 89448-3911

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).

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	12/31/1993	2454	06/06/1994	07/06/2004	147.03
1040	12/31/1994	2454	06/12/1995	07/12/2005	611.40
1040	12/31/1996	2454	05/19/1997	06/18/2007	444.07

Place of Filing	COUNTY RECORDER DOUGLAS COUNTY MINDEN, NV 89423	Total	\$ 1202.50
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This notice was prepared and signed at Phoenix, AZ, on this, the 28th day of March, 2003.

Signature for JANICE A DUGGINS
Title REVENUE OFFICER
(702) 455-1042 31-08-2589

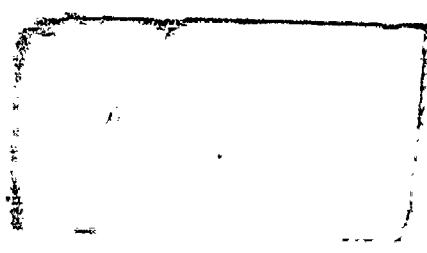
(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

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Part 1 - Kept By Recording Office

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

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COPY

REQUESTED BY
IRS
IN OFFICIAL RECORDS OF
DOUGLAS CO., NEVADA

2003 APR -3 AM 9:44

WERNER CHRISTEN
RECORDER

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