

-12

Assessor's Parcel Number: _____

Recording Requested By:

Name: Internal Revenue Service
Address: PO Box 145595
City/State/Zip: Stop # 8420-G Team 206
Cincinnati, OH 45250-5595

Douglas County - NV
Werner Christen - Recorder
Page: 1 Of 4 Fee: 17.00
BK-1206 PG- 6735 RPTT: 0.00



Mail Tax Statements to:

Name: Internal Revenue Service
Address: PO Box 145595
City/State/Zip: Stop # 8420-G Team 206
Cincinnati, OH 45250-5595

Please complete Affirmation Statement below:

I the undersigned hereby affirm that this document submitted for recording does not contain the social security number of any person or persons. (Per NRS 239B.030)

-OR-

I the undersigned hereby affirm that this document submitted for Recording contains the social security number of a person or persons as required by law: _____ (state specific law)

L. Minnich
Signature (Print name under signature)

Manager
Title

L. Minnich

Notice of Federal Tax Lien
(Title of Document)

If legal description is a metes & bounds description furnish the following information:

Legal description obtained from: _____ (Document Title), Book: _____ Page: _____
Document # _____ recorded _____ (Date) in the Douglas County Recorders Office.

-OR-

If Surveyor, please provide name and address:

Department of the Treasury – Internal Revenue Service
**Notice of Federal Estate Tax Lien
Under Internal Revenue Laws**

Area Office

Serial number

(For Optional Use by Recording Office)

SB/SE San Jose

12-H-06-0338

Notice is given under the provisions of section 6324B of the Internal Revenue Code that a lien exists in favor of the United States against the specific property described below for the (check one):

- special valuation elected under section 2032A as calculated under section 2032A(c)(2).
- deduction elected under section 2057 as calculated under section 2057(f)(2).
- special valuation elected under section 2032A and the deduction elected under section 2057 as calculated under sections 2032A(c)(2) and 2057(f)(2), respectively.

Name of Estate

The Estate of Ronald C. Kemp
Qualified Heirs: Victoria L. Sherrod and See Exhibit "A"

Name and address of agent designated by the qualified heirs for dealing with IRS

Scott T. Kemp
Box 448
Independence, CA 93526

Date of death

Decedent's social security number (SSN)

Amount of additional tax

05/19/2004

XXX-XX-2893

\$ 494,000.00

Description of property to which lien attaches

"The real property situate in the County of Inyo, State of California, more particularly described in Exhibit B, which is attached hereto and by this reference incorporated herein."

This notice of lien is filed for the purpose of giving notice that the United States has lien rights against any rights, title or interest that the above named qualified heirs may have in the above described property. This notice of lien does not attach to any other real or personal property in which the above named may have an interest except the property described herein.

Place of Filing

Office of the Recorder
Douglas County, Nevada

This notice was prepared and signed at this

San Jose, California

, on

the 2nd day of AUGUST 2006

Signature

D. Huber

Title

Technical Services Advisor, San Jose



EXHIBIT "A"

THE ESTATE OF RONALD C. KEMP

QUALIFIED HEIRS

12-H-06-0338

SCOTT T. KEMP

VICTORIA L. SHERROD

ELIZABETH K. CARRASCO

KATHERINE A. KEMP

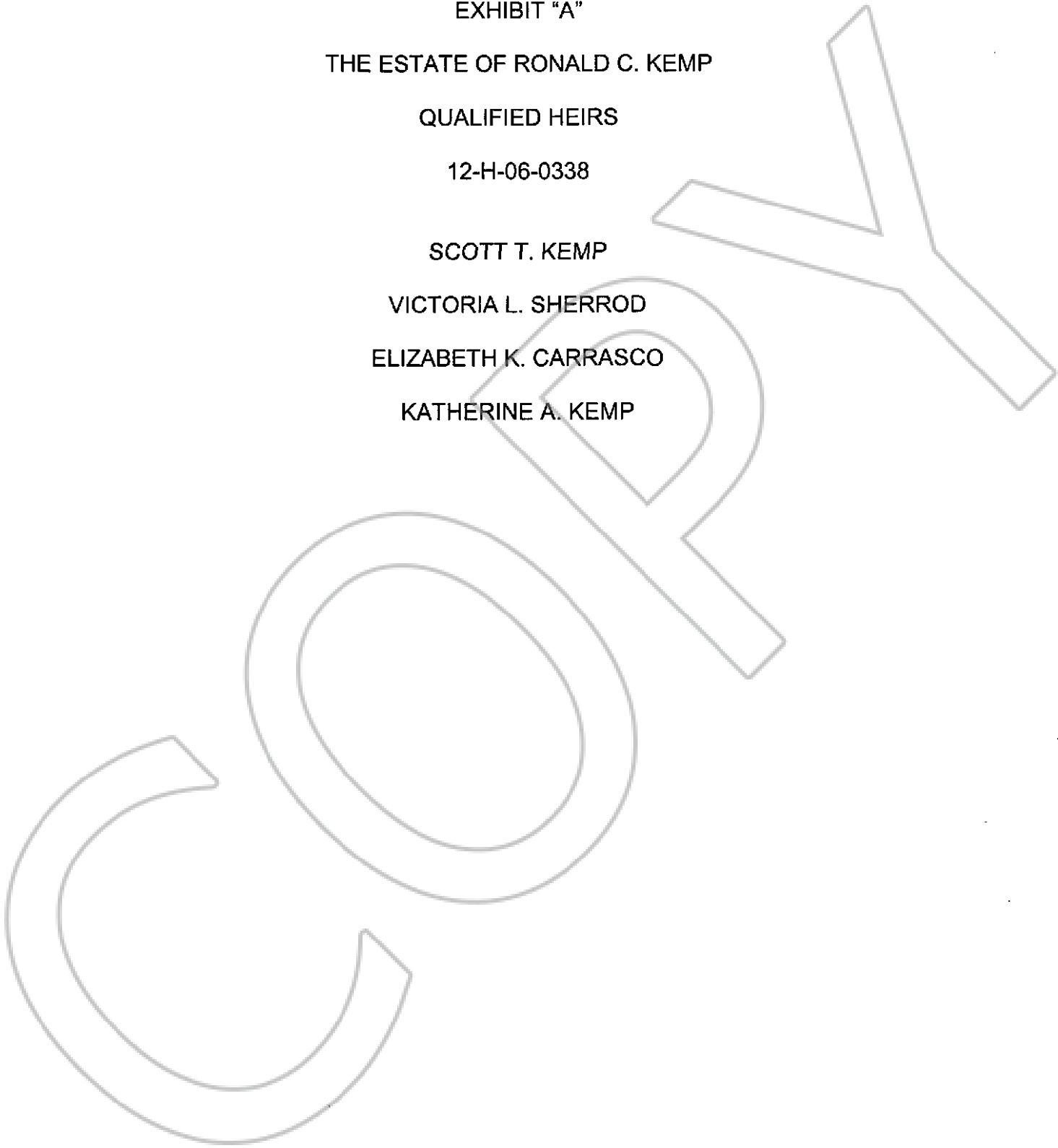


EXHIBIT "B"

THE ESTATE OF RONALD C. KEMP

12-H-06-0338

Real property located in Inyo County and described as follows:

The Northeast 1/4 of the Southeast 1/4 and the Southeast 1/4 of the Northeast 1/4 of Section 7; the Southwest 1/4 of the Northwest 1/4 and the Northwest 1/4 of the Southwest 1/4 of Section 8; all in Township 16 South, Range 36 East, Mount Diablo Base and Meridian, according to the official township plat thereof.

The South half of the Southwest quarter; the Northeast quarter of the Southwest quarter; the South half of the Southeast quarter and the Northwest quarter of the Southeast quarter of Section 8, Township 16 South, Range 36 East, M.D.M., in the County of Inyo, State of California, according to this official plat thereof.

The Northeast quarter of the Northwest quarter and the Northwest quarter of the Northeast quarter of Section 17, Township 16 South, Range 36 East, M.D.M., in the County of Inyo, State of California, according to the official plat thereof.

The Southeast quarter of the Southeast quarter of Section 7; the Northeast quarter of the Northeast quarter; the South half of the Northeast quarter; the Southeast quarter of the Northwest quarter; the Northwest quarter of the Northwest quarter of Section 17; and the Northeast quarter of the Northeast quarter of Section 18, all in Township 16 South, Range 36 East, M.D.M.&M., in the County of Inyo, State of California, according to the official plat thereof.

APN: 026-150-06	160	ACRES
026-150-08	319	ACRES
026-160-01	120	ACRES
026-160-02	1	ACRE
026-160-07	40	ACRES
026-160-08	120	ACRES



BK- 1206
PG- 6738