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DOC # 0/39440 3/12/2009 10:07 AM Deputs OFFICIAL RECORD

Requested By:
IRS

Douglas County - NV Karen Ellison - Recorder

Page: 1 Of 2 Fee: 15.00 BK-0309 PG-2867 RPTT: 0.00

Assessor's Parcel Number:

Recording Requested By: I.R.S

Name: Internal Revenue Service

Address: P.O Box 145595

City/State/Zip Cincinnati, OH 45250-9732

Real Property Transfer Tax: \$

Notice of Federal Tax Lien

(Title of Document)

This page added to provide additional information required by NRS 111.312 Sections 1-2. (Additional recording fee applies)

This cover page must be typed or legibly hand printed.

8801

Form 668 (Y)(c)

Department of the Treasury - Internal Revenue Service

521723409

Notice of Federal Tax Lien

(Rev. February 2004)

Area: SMALL BUSINESS/SELF EMPLOYED AREA #6

Serial Number

For Optional Use by Recording Office

Lien Unit Phone: (800) 913-6050

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. a Partnership

Name of Taxpayer FIRST RESORTS MANAGEMENT GROUP LLC

Residence

PO BOX 4827

STATELINE, NV 89449

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)
940 941 941 941	12/31/2007 09/30/2007 12/31/2007 03/31/2008	88-0482114 88-0482114	02/16/2009 02/16/2009 02/16/2009 02/16/2009	03/18/2019 03/18/2019	3862.02 194.03 182.08 4262.41
Place of Filing	COUNTY DOUGLA	RECORDER S COUNTY , NV 89423		Total	\$ 8500.54

This notic	e was prepared	and signed at	SEATTLE,	WA	,	on this,
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03rd day of March 2009 the

0739446

BK-0309 PG-2868 03/12/2009

Signature

nitchell

Title REVENUE OFFICER

26-07-3707

for ROBERT C KALMAN (775) 325-9343

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax lien Form 668(Y)(c) (Rev. 2-2004)

Rev. Rul. 71-466, 1971 - 2 C.B. 409)