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Vol. 78 Page 4647 MTC 6053

CERTIFICATE OF SUBORDINATION OF FEDERAL TAX LIEN

(Sec. 6325(d)(2) of the Internal Revenue Code)

WHEREAS, Ronald Lewis & Waltraud LewisOf 3543 Onyx, City of Klamath FallsCounty of Klamath, State of Oregonis indebted to the United States for unpaid internal revenue tax in the sum of FOUR THOUSAND FOUR HUNDREDFORTY-FIVE & 27/100 Dollars (\$ 4,445.27)

lawfully assessed, to wit:

LIEN NO KIND OF TAX (a)	TAX PERIOD ENDED (b)	COUNTY NO ASSESSMENT DATE (c)	DATE FILED IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
KF984		93469	10-1-74	407.05
KF1013		98463	2-28-75	571.14
SA985		32965	7-25-77	3,467.08
TOTAL				\$ 4,445.27

WHEREAS, to secure the collection of said tax, notice of the lien of the United States, attaching to all the property and rights to property of the said taxpayer on account of said tax indebtedness, was filed with the

County Clerk for the

County of Klamath, State of Oregon, and also with the

in accordance with the applicable provisions of law.

WHEREAS, the lien of the United States, Federal Number AS STATED ABOVE, for said tax has attached to certain property described as: Lot 1, Block 2, Lawanda Hills Subdivision, Klamath County, Oregon.

Return to MTC

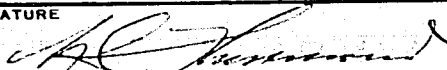
WHEREAS, the District Director of Internal Revenue has determined that the amount realizable by the United States from the property herein described, or from any other property subject to the lien, will ultimately be increased by reason of the issuance of a certificate subordinating the tax lien of the United States and that the ultimate collection of the tax liability will be facilitated by such subordination has authorized the issuance, under the provisions of section 6325(d)(2) of the Internal Revenue Code, of such certificate.

NOW, THEREFORE, THIS INSTRUMENT WITNESSETH, That I, Ralph B. Short, District Director of Internal Revenue at Portland, Oregon, charged by law with the duty of collecting and enforcing the collection of internal revenue taxes due to the United States, and charged with the assessment hereinbefore stated, do, pursuant to the provisions of section 6325(d)(2) of the Internal Revenue Code, subordinate the aforesaid tax lien, in the amount heretofore stated to the instrument herein described as State of Oregon, Dept. of Veterans; Affairs Mortgage Loan in the amount of \$35,000.00.

saving and reserving, however, the force and effect of said tax lien against and upon all other property or rights to property to which said lien is attached, wheresoever situated.

WITNESS my hand at Portland, Oregon, on this, the 20th day of December, 1977.

SIGNATURE



TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Discharge of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

STATE OF OREGON; COUNTY OF KLAMATH; ss.

I hereby certify that the within instrument was received and filed for record on the 10th day of March A.D., 1978 at 3:58 o'clock P M., and duly recorded in Vol. M78 of Mortgages on Page 4647.

FEE \$6.00

WM. D. MILNE, County Clerk

By Bernetha J. Heloch Deputy