

PORTLAND

9500097 1509

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that such delinquent taxes and penalties have been assessed against the following named taxpayer. Payment for payment of such taxes and penalties, with interest, is required. Therefore, there is a lien in favor of the United States on all property and rights in property belonging to this taxpayer for the amount of these taxes and additional penalties, interest, and costs that may accrue.

Name of Taxpayer **ROEL H. FREDERICK
& JOHN H. FREDERICK**

Residence
**P O BOX 18
SPRAUE RIVER OR 97439**

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is noted 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 (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/81	545-80-8613	10/07/85	11/06/91	2625.10
1040	12/31/82	545-80-8613	09/16/85	10/16/91	6186.33
Total					\$ 8811.43

This notice was prepared and signed at **PORTLAND, OREGON**

15 day of Jan 19 86

Signature *[Signature]*
for D. SMITH

TITLE
REVENUE OFFICER

NOTE: This notice is subject to the 90-day rule and is not essential to the validity of Notice of Federal Tax Lien.

STATE OF OREGON: COUNTY OF KLAMATH: 11

Filed for record at request of _____
of January A.D. 19 86 at 10:11 o'clock A M., and duly recorded in Vol. X86
of U. S. Tax Liens on Page 1259
FEE \$5.00
By Evelyn Bohn, County Clerk *[Signature]*