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CERTIFICATE OF NONATTACHMENT OF
FEDERAL TAX LIENSVol. M86 Page 14182

TO WHOM IT MAY CONCERN:

I certify that I am the appointed and qualified District Director of Internal Revenue charged by law with the duty of collecting and enforcing the collection of Internal Revenue taxes due the United States. I also certify that the Federal tax liens against all property belonging to Terry J Scroggin, A Partner, and Arnold L Waldron, A Partner, of La Tortilleria Tortilla Factory, based on Employment tax for the Quarters ending 12-31-81, 3-31-82, 6-30-82, 9-30-82 and 12-31-82 against La Tortilleria Tortilla Factory, A Partnership, Arnold L Waldron, a Partner, and Terry J Scroggin, a Partner, did not attach and does not now attach to any separate property of Terry J Scroggin.

Notice of the liens were filed as follows:

<u>Lien No.</u>	<u>Date Recorded</u>	<u>Place of Recording</u>	<u>Amount</u>
84002868	4-13-83	Klamath County 2395	\$ 510.33
84002870	4-11-83	Klamath County 22303	11631.20

The reason for this action is that it has been determined that Terry J Scroggin, 413 Roundelay Circle, Medford, Oregon is not liable for the tax under the above assessments.

WITNESS MY HAND at Portland, Oregon this 4th day of August, 1986.

Carolyn Leonard

District Director of Internal Revenue

By:

Robert K EricksonRobert K Erickson
Chief, Special Procedures
Internal Revenue

STATE OF OREGON: COUNTY OF KLAMATH: ss.

Filed for record at request of _____ the _____ day
of August A.D., 19 86 at 9:24 o'clock A M., and duly recorded in Vol. M86
of U. S. Tax Liens on Page 14182

FEE \$5.00

Evelyn Biehn, County Clerk
By [Signature]