

74200

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CERTIFICATE OF NONATTACHMENT
OF FEDERAL TAX LIEN

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 lien against all property belonging to Stephen G & Theresa Dippel, 1117 E Main St, Medford, OR 97504 based on Income tax assessments for the year ending December 31, 1983, did not attach and does not now attach to any separate property of Theresa Dippel.

Notice of the Federal Tax Lien was filed with the County Clerk, Klamath County, on August 15, 1984 in the amount of Thirteen thousand two hundred fourteen and 20/100 (\$13,214.20).

Notice of the lien was filed as follows:

LIEN NO	DATE RECORDED	PLACE OF RECORDING	AMOUNT
85002831	08-15-84	Klamath County 40078	\$13,214.20

The reason for this action is that it has been determined that Theresa Dippel, is not liable under the above assessments.

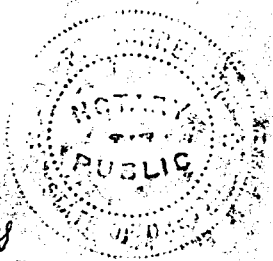
Witness my hand at Portland, Oregon this 29th day of April, 1987.

Carolyn Leonard
District Director of Internal Revenue

By: Robert K. Eickson
Chief, Special Procedures Function

Signed and Sworn before me this 29th day of April, 1987.

D. F. Schreiber
Notary Public
State of Oregon
My Commission Expires 6-2-89



STATE OF OREGON: COUNTY OF KLAMATH: ss.

Filed for record at request of Internal Revenue Service the 5th day
of May A.D. 19 87 at 2:09 o'clock P M., and duly recorded in Vol. M87
of U.S. Tax Liens on Page 7623.

FEE \$5.00

Evelyn Biehn, County Clerk
By Ann Smith