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Vol. M87 Page 14082CERTIFICATE 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 Randall S. Conarty dba Stepping Stones, 5160 Summers Lane, Klamath Falls, OR 97603, based on Federal Income Tax Assessments for the periods ending December 31, 1982 and December 31, 1983 did not attach and does not now attach to any separate property of Stepping Stones.

Notice of Federal Tax Lien was filed with the County Clerk, Klamath County on June 9th, 1987 in the amount of fifteen thousand, six hundred fifty-three and 80/100 dollars (\$15,653.80).

Notice of the lien was filed as follows:

LIEN NO	DATE RECORDED	PLACE OF RECORDING	AMOUNT
87008439	006/09/87	Klamath County	\$15,653.80

The reason for this action is that it has been determined that Stepping Stones is not liable under the above assessment.

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

Carolyn Leonard
District Director of Internal Revenue

By: Robert K Erickson
Chief, Special Procedures Function

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

Edward J. Dougherty
Edward J. Dougherty
Notary Public
State of Oregon
My Commission Expires 8-8-88

Act: LKS

STATE OF OREGON: COUNTY OF KLAMATH: ss.

Filed for record at request of Internal Revenue Service the 5th day
of August A.D. 19 87 at 3:21 o'clock P.M., and duly recorded in Vol. M87
of U.S. Tax Liens on Page 14082.

FEE \$5.00

By Evelyn Biehn, County Clerk
Patricia Smith

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