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'88 FEB 26 PM 2 04 Vol. M88 Page 2311

Form 668(Y) (Rev. December 1985)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District: PORTLAND

Serial Number: 88001269 1588

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer: SPORAN ENTERPRISES INC
A CORPORATION

Residence: 900 - 625 HOWE ST, VANCOUVER BC
CANADA V6C 2T6 00000

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled 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 Ended (b)	Identifying Number (c)	Date of Assessment (c)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1120	05/31/86	91-1240897	10/27/86	11/26/92	49158.84
1120	05/31/87	91-1240897	09/07/87	10/07/93	15060.26

Place of Filing: Klamath County

Total $ 64219.10

This notice was prepared and signed at PORTLAND, OREGON, on this, the 08 day of FEB, 19 88.

Signature: C. Green for B HEFTY

Title: REVENUE OFFICER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-456, 1971 - 2 C.B. 409)

Part 1 - Kept By Recording Office

Form 668(Y) (Rev. 12-85)

STATE OF OREGON: COUNTY OF KLAMATH: ss.

Filed for record at request of Internal Revenue Service the 26th day of February A.D., 19 88 at 2:04 o'clock P M., and duly recorded in Vol. M88, of U.S. Tax Liens on Page 2811.

FEE $5.00

Evelyn Biehn, County Clerk
By Pam Smith