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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 and rights of property belonging to Benny and Barbara K. Tofell, dba Tofell Dairy, Route 1, Box 292, Bonanza, Oregon 97623, based on an assessment of Agricultural tax for the year ending December 31, 1981, against Benny and Barbara K. Tofell did not attach, and does not now attach, to any separate property of Barbara K. Tofell, aka Barbara K. Knox.

Notice of the lien in the sum of Seven thousand, ninety-four and 27/100 dollars (\$7,094.27) was filed on October 12, 1982 with the County Recorder, County of Klamath, State of Oregon, on Book M82, Page 13614, Sequence Number 16303, as provided by section 6323 of the Internal Revenue Code.

Notice of the lien was filed as follows:

LIEN NO.	DATE RECORDED	PLACE OF RECORDING	RECORDING NO.	AMOUNT
84030347	10/12/82	Klamath County	16303 Bk.M82 Pg.13614	\$7,094.27

The reason for this action is that it has been determined that Barbara K. Knox, 2645 Kingsley Road, Hood River, Oregon 97031, is not liable for tax under the above assessment.

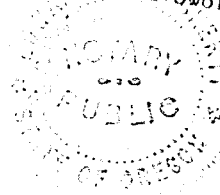
Witness my hand at Portland, Oregon this 25th day of July, 1988.

Carolyn Leonard
District Director of Internal Revenue

By: P.C. Moar
P.C. Moar, Acting Chief
Special Procedures Staff

Signed and Sworn before me this 25th day of July, 1988.

Edward J. Dougherty
Edward J. Dougherty
Notary Public
State of Oregon
My Commission Expires 05/08/92



STATE OF OREGON: COUNTY OF KLAMATH:

Filed for record at request of

Aug. I.R.S.

A.D. 1988

at

2:38

of

U. S. Tax Liens

o'clock

P. M.

and duly recorded in Vol.

M88

the

1st

day

on Page

12292

Evelyn Biehn

County Clerk

By

Pauline Mullen

FEE \$5.00