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Vol. 90 Page 14682

Form 668
(Rev. July 1987)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District
Portland

Serial Number

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

Clayco Petroleum Corp.

Residence

1418 Ivory St.
Klamath Falls, OR 97603

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 (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	03/31/90	13-2648606	07/23/90	08/22/96	6,476.39
941	06/30/90		07/23/90	08/22/96	1,696.24
Total \$					8,172.63

Place of filing

Klamath County Recorder's Office

This notice was prepared and signed at

the 23rd day of July, 1990

Signature

Susan Chipps

Title

Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409.)

Form 668 (Rev. 7-87)

Part 1 - To be kept by recording office

STATE OF OREGON: COUNTY OF KLAMATH: ss.

Filed for record at request of Internal Revenue the 23 day
of July A.D., 1990 at 4:44 o'clock P.M., and duly recorded in Vol. M90
of Tax Liens on Page 14682

By Evelyn Biehn

County Clerk

FEE 5.00