

38435

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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 Jeffrey A Hestand, P.O. Box 1057, Klamath Falls, Oregon 97601, based on an assessment of Personal Income Tax for the years ending December 31, 1981 and December 31, 1983, did attach, but does not now attach, to any separate property of Jeffrey A Hestand, P.O. 1057, Klamath Falls, Oregon 97601.

Notice of the lien in the sum of Twenty-five thousand, nine hundred fifty-five dollars and 45/100 (\$25,955.45) was filed on Recording No. 37131, Book M91, Page 23467 with the County Clerk, County of Klamath, State of Oregon, on November 08, 1991 as provided by section 6323 of the Internal Revenue Code.

Notice of the lien was filed as follows:

<u>LIEN NO.</u>	<u>DATE RECORDED</u>	<u>PLACE OF RECORDING</u>	<u>RECORDING NO.</u>	<u>AMOUNT</u>
939118643	11/08/91	Klamath County	37131 BK.M91 Pg.23467	\$25,955.45

The reason for this action is that it has been determined that Jeffrey and A Hestand, P.O. 1057, Klamath Falls, Oregon 97601, was once liable but is not now liable for tax under the above assessment.

Witness my hand at Portland, Oregon this 5th day of December, 1991.

Carolyn Leonard

District Director of Internal Revenue

By: Robert K Erickson

Robert K. Erickson, Chief
Special Procedures Staff

Signed and Sworn before me this 5th day of December, 1991.

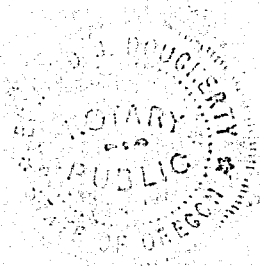
Edward J. Dougherty

Edward J. Dougherty

Notary Public

State of Oregon

My Commission Expires 05/08/92



STATE OF OREGON: COUNTY OF KLAMATH: ss.

Filed for record at request of _____ the 10th day
of Dec. A.D., 19 91 at 11:13 o'clock A.M., and duly recorded in Vol. M91,
of U. S. Tax Liens on Page 25723.

FEE \$5.00

Evelyn Biehn, County Clerk

By Pauline M. Mendenhall