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Vol. m92 Page 23993Form **668(Z)**
(Rev. April 1984)

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Department of Treasury Internal Revenue Service

Certificate of Release of Federal Tax Lien

District

Portland, OR

Serial Number

939129914

For Optional Use by Recording Office

I Certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where, the notice of internal revenue tax lien was filed on December 26, 1991, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer **FRANK A HEATH**
DBA DENNY'S RESTAURANT 6205

Residence **PO BOX 5368**
BEND, OR 97708-5368

COURT RECORDING INFORMATION:

Liber Page UCC No. Serial No.
M91 26892 n/a 39087

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day of Refiling (e)	Unpaid Balance of Assessment (f)
941 *****	03/31/91 *****	93-0580099 *****	04/01/91 *****	05/01/01 *****	6897.20 *****
Place of Filing					
OFFICE OF COUNTY CLERK KLAMATH COUNTY KLAMATH FALLS, OR 97601					
Total					\$ 6897.20

This certificate was prepared and signed at Portland, OR, on this,

the 6th day of October, 1992

This document to be returned to: Carole F. Green, P.O. Box 2751, Portland, OR 97208

Signature

Carole F. Green

Title

Chief CSF

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

Form **668(Z)** (Rev. 4-84)

STATE OF OREGON: COUNTY OF KLAMATH: ss.

Filed for record at request of _____ the 14th day
of Oct. A.D., 19 92 at 10:00 o'clock A M., and duly recorded in Vol. M92
of U.S. Tax Liens on Page 23993.

FEE \$5.00

Evelyn Biehn County Clerk

By *Pauline M. Mueland*