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THIS NOTICE CORRECTS ORIGINAL NOTICE 88001704 FILED ON 03/14/88

Vol. 93 Page 1524

Form 668(Y)

(Rev. January 1991)

Department of Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District

Portland

Serial Number

939300285

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 had 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 JAMES GORDON RICHARDS

Residence

PO BOX 544

MERRILL, OR 97633

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).

*** CORRECTS ORIGINAL DATE IN COL. (e) ***

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)
1040	12/31/82	542-72-8062	06/01/87	07/01/97	2842.03
1040	12/31/83	542-72-8062	03/09/87	04/08/97	10775.94
1040	12/31/84	542-72-8062	03/09/87	04/08/97	5046.35
Place of Filing OFFICE OF COUNTY CLERK KLAMATH COUNTY KLAMATH FALLS, OR 97601 Original Recording Data: M88 9:40 3492 85169					Total \$ 18664.32

This notice was prepared and signed at Portland, OR., on this,

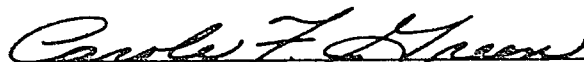
the 10th day of January, 19 93

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

Signature

Title

Chief CSF



(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)

Part 1 - Kept By Recording Office

Form 668(Y) (Rev. 1-91)

STATE OF OREGON: COUNTY OF KLAMATH: ss.

Filed for record at request of _____ the 21st day
of Jan. 19 93 at 10:07 o'clock A.M., and duly recorded in Vol. M93
of U.S. Tax Liens on Page 1524.

FEE \$5.00

Evelyn Biehn - County Clerk

By