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09-02-93A09:26 RCVD

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Form 668(Z)

180

Department of Treasury - Internal Revenue Service

(Rev. April 1984)

Certificate of Release of Federal Tax Lien

District

Portland, OR

Serial Number

938929622

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 October 09, 1989, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer DONALD RAY LAYNE
HAPPYS FAMILY RESTAURANT

Residence 824 WASHBURN WAY
KLAMATH FALLS, OR 97603-3651

COURT RECORDING INFORMATION:

Liber Page UCC No. Serial No.
M89 19032 n/a 6157

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	03/31/88	93-0922691	04/10/89	05/10/95	3278.85
941	06/30/88	93-0922691	04/10/89	05/10/95	1138.03
940	12/31/88	93-0922691	04/10/89	05/10/95	164.38

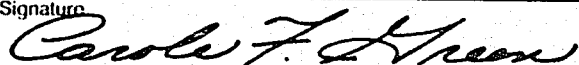
Place of Filing					
OFFICE OF COUNTY CLERK KLAMATH COUNTY KLAMATH FALLS, OR 97601					
Total					\$
					4581.26

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

the 19th day of August, 1993

This document to be returned to: Carole F. 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 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 Internal Revenue Ser the 2 day
of Sept A.D., 19 93 at 9:26 o'clock a M., and duly recorded in Vol. M93
of Tax Lien on Page 22344

FEE 5.00

By Evelyn Biehn County ClerkBy Carole F. Green