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08-24-94 09:18 RCVD

Vol. M94 Page 26301

Form 668(Y)
Rev. January 1991

Department of Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District

Portland, OR

Serial Number

939410981

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 **HEAVY RAILROAD EXCAVATIONS INC**
a Corporation

Residence **PO BOX 1676**
KLAMATH FALLS, OR 97601-0994

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refilled 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 § 25(a).

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	03/31/93	93-1083120	08/30/93	09/29/93	1572.98
941	09/30/93	93-1083120	06/13/94	07/13/94	2223.50
Total					\$ 3796.48

Place of Filing

OFFICE OF COUNTY CLERK
KLAMATH COUNTY
KLAMATH FALLS, OR 97601

Total

\$

3796.48

This notice was prepared and signed at

Portland, OR

on this,

the 16th day of August, 94

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

Signature

for K. HOWE

Title

Revenue Officer
93-01-1506

(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 CB 409)

Part 1 - Sent By Recording Office

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

STATE OF OREGON: COUNTY OF KLAMATH: ss.

Filed for record at request of _____ the 24th day
of Aug A.D. 19 94 at 9:18 o'clock AM, and duly recorded in Vol. M94
of _____ S Tax Liens on Page 26301

FEE \$5.00

Evelyn Biehn - County Clerk
By Carole F. Green