

**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 CHRISTINE WILKINS-ASH, AKA CHRISTINE WILKINS AND AKA CHRISTI WILKINS NOMINEE OF CRAIG PORTER, 17600 NE OLDS LANE, NEWBERG, OREGON 97132-6741 based on an assessment of TRUST FUND RECOVERY PENALTY TAX for the periods ending June 30, 1986, September 30, 1986, June 30, 1987, and June 30, 1989 did attach but do not now attach, to any separate property of Christine Wilkins Nominee of Craig Porter.

Notice of the lien in the sum of Ninety-two thousand, five hundred sixty-six and 49/100 Dollars (\$92,566.49) was filed in Book M92, Page 8460, with the County Clerk, County of Klamath, State of Oregon, on April 21, 1992 as provided by Section 6323 of the Internal Revenue Code.

Notice of the lien was filed as follows:

LIEN NO.	DATE RECORDED	PLACE OF RECORDING	RECORDING NO.	AMOUNT
939208064	04/21/92	Klamath	Bk.M92 Pg.8460	\$92,566.49

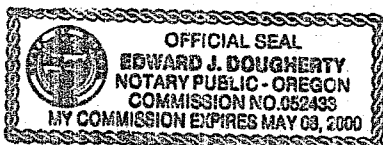
The reason for this action is that it has been determined that Christine Wilkins Nominee of Craig Porter is no longer liable for tax under the above assessment.

Witness my hand at Portland, Oregon this 1st day of August, 1997.

Paul Beene
District Director of
Internal Revenue

By: Lloyd Neal
Lloyd Neal, Advisor
Insolvency Unit III

Signed and Sworn Before me this 1st day of August, 1997.



Edward J. Dougherty
Edward J. Dougherty
Notary Public
State of Oregon
My Commission Expires 05/08/00

THIS DOCUMENT TO BE RETURNED TO
LLOYD NEAL, ADVISOR, INSOLVENCY UNIT III
1220 SW Third Ave M/S 0240
Portland Oregon 97204

STATE OF OREGON, ss.
County of Klamath

Filed for record at request of:

IPS
on this 11th day of August A.D., 1997
at 2:57 o'clock P. M. and duly recorded
in Vol. M97 of U.S. Tax Lien Page 26310

Bernetha G. Leisch, County Clerk

By Kathleen Rose
Fee, \$5.00 Deputy.

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