

MTC 47930

1999 AUG -6 AM 11: 21

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CERTIFICATE OF SUBORDINATION OF FEDERAL TAX LIEN

(Sec. 6325(d)(2) of the Internal Revenue Code)

WHEREAS, DARYL J & MARTA C KOLLMAN
Of 6707 AMBER, City of KLAMATH FALLS,
County of KLAMATH, State of OREGON,
is indebted to the United States for unpaid internal revenue tax in the sum of Fourteen million, three hundred
twenty-five thousand, two hundred and 86/100 Dollars (\$ \$14,325,200.86)

as evidenced by:

NOTICE OF FEDERAL TAX LIEN SERIAL NUMBER (a)	RECORDING INFORMATION (b)	DATE RECORDED (c)	TAXPAYER IDENTIFICATION NUMBER (d)	AMOUNT SHOWN ON LIEN (e)
919860973	52577 Bk. 98 Pg. 3428	02/03/1998	478-42-9238	5,923,001.07

WHEREAS, to secure the collection of said tax, notice of the lien of the United States, attaching to all the property and rights to property of the said taxpayer on account of said tax indebtedness, was filed with the County Clerk _____ for the

County of Klamath _____, and also with the _____

_____, in accordance with the applicable provisions of law.

WHEREAS, the lien of the United States, listed above, for said tax has attached to certain property described as:

See attached Exhibit "A" which is incorporated herein as if reproduced herein.

(Use this space for continued description of property)

WHEREAS, the District Director of Internal Revenue having determined that the amount realizable by the United States from the property herein described, or from any other property subject to the lien will ultimately be increased by reason of the issuance of a certificate subordinating the tax lien of the United States and that the ultimate collection of the tax liability will be facilitated by such subordination is authorized to issue such certificate under the provisions of section 6325(d)(2) of the Internal Revenue Code.

NOW, THEREFORE, THIS INSTRUMENT WITNESSETH, That I, Rebecca McElwee,
District Director of Internal Revenue at Pacific-Northwest District, charged by law with the duty
of collecting and enforcing the collection of internal revenue taxes due to the United States, and charged with the
assessment hereinbefore stated, do, pursuant to the provisions of section 6325(d)(2) of the Internal Revenue Code,
subordinate the aforesaid tax lien, in the amount heretofore stated to the instrument herein described as a line of credit trust deed to Coast Business Credit with Daryl J. Kollman and Marta C. Kollman as
grantors that secures guarantees of a \$15,000,000.00 obligation to this described property only.

Subordination expires on August 31, 1999 if not recorded.
saving and reserving, however, the force and effect of said tax lien against and upon all other property or interests
to property to which said lien is attached, wheresoever situated.

WITNESS my hand at Portland, Oregon, on this,
the 21st day of July, 1999.

SIGNATURE

Lloyd Neal

TITLE

Advisor, Special Procedures Staff

Note: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Subordination of Federal Tax Lien. Rev. Rul. 71-466, 1971-2 C. B. 409.

EXHIBIT "A"

A tract of land lying in the SW1/4 of Section 33, Township 38 South, Range 9 East of the Willamette Meridian, Klamath County, Oregon, being more particularly described as follows:

Commencing at the West 1/4 corner of said Section 33; thence North 00 degrees 00' 49" East, 69.37 feet to a point on the original Southerly right of way line of South 6th Street; thence South 55 degrees 27' 00" East, along said Southerly right of way line, 188.55 feet; thence South 10 degrees 46' 30" West, 25.27 feet to the Southerly right of way line of said South 6th Street and the True Point of Beginning; thence continuing on said Southerly right of way line of South 6th Street the following three courses, South 73 degrees 06' 17" East, 32.30 feet; thence South 61 degrees 22' 11" East, 32.28 feet; thence South 55 degrees 27' 00" East, 149.88 feet; thence leaving said Southerly right of way line of South 6th Street, South 10 degrees 46' 30" West, 589.64 feet to a point of non-tangent curvature; thence along the arc of a 706.05 foot radius curve to the left, through a central angle of 01 degrees 27' 00", an arc distance of 17.87 feet (the long chord of which bears South 17 degrees 12' 30" West, 17.86 feet) to a point of tangency; thence South 10 degrees 46' 30" West, 70.23 feet to a point of curvature; thence along the arc of a 702.55 foot radius curve to the left, through a central angle of 22 degrees 37' 00", an arc distance of 277.32 feet (the long chord of which bears South 00 degrees 32' 00" East, 275.52 feet) to a point of compound curvature; thence along the arc of a 484.18 foot radius curve to the left, through a central angle of 32 degrees 53' 29", an arc distance of 277.95 feet (the long chord of which bears South 28 degrees 17' 14" East, 274.15 feet) to a point of tangency; thence South 44 degrees 44' 00" East, 40.49 feet; thence North 51 degrees 04' 00" West, 302.60 feet to a point of non-tangent curvature; thence along the arc of a 573.14 foot radius curve to the right, through a central angle of 48 degrees 14' 00", an arc distance of 482.49 feet (the long chord of which bears North 13 degrees 20' 30" West, 468.36 feet) to a point of tangency; thence North 10 degrees 46' 30" East, 687.07 feet to the point of beginning.

State of Oregon, County of Klamath
 Recorded 8/06/99, at 11:21 A m.
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 Linda Smith,
 County Clerk Fee \$ 15.00