

**CERTIFICATE OF SUBORDINATION OF FEDERAL TAX LIEN**

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

WHEREAS, DARYL J & MARTA C KOLLMANOf 6707 AMBER, City of KLAMATH FALLSCounty of KLAMATH, State of OREGONis 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

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:

Lots 5, 6, 9, 10, and 11 in Block 1 of TRACT 1174, COLLEGE INDUSTRIAL PARK, according to the official plat thereof on file in the office of the County Clerk of Klamath County, Oregon.

(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 and 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, the 21st day of July, 1999.

SIGNATURE

*Lloyd Peak*

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.

\*U.S. GPO: 1983-343-049/71983

State of Oregon, County of Klamath  
Recorded 8/06/99, at 11:22 A.M.  
In Vol. M99 Page 31630  
Linda Smith,  
County Clerk Fee\$ 12.00