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MTC 48104

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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  
 County of Klamath, and also with the \_\_\_\_\_ for 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 with the duty  
of collecting and enforcing the collection of internal revenue taxes, do hereby certify that 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 \$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 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 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"

## PARCEL 1

The NW1/4 of the SW1/4 of Section 17, Township 38 South, Range 9 East of the Willamette Meridian, Klamath County, Oregon. EXCEPTING THEREFROM that portion lying within TRACT 1174, COLLEGE INDUSTRIAL PARK, according to the official plat thereof on file in the office of the County Clerk of Klamath County, Oregon.

ALSO SAVING AND EXCEPTING that portion lying within the Uhrmann Road, Northern Heights Boulevard and Century Drive right of ways.

## PARCEL 2

That portion of the SW1/4 SW1/4 of Section 17, Township 38 South, Range 9 East of the Willamette Meridian, Klamath County, Oregon, lying Northwest of Northern Heights Boulevard.

State of Oregon, County of Klamath  
Recorded 8/06/99, at 11:23 a.m.  
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Linda Smith,  
County Clerk      Fees 15<sup>00</sup>