

STATE OF WASHINGTON

Claimant.

vs.

OLIVE D. FRYDENBERG

Donor.

CERTIFICATE OF GIFT TAX LIEN

Clarence A. Borley, the duly appointed qualified and acting Assistant Director of the Department of Revenue, Inheritance and Gift Tax Division, hereby certifies as follows:

1. Notice of Gift Tax Deficiency: Pursuant to RCW 83.56.160(1), the Division mailed a notice of gift tax deficiency to the above donor by certified mail. Said notice set forth the circumstances and facts which gave rise to the deficiency.
2. Amount of Deficiency Final: More than thirty days have elapsed since the mailing of the above notice. The donor has not filed a petition for review with Thurston County Superior Court, as required by RCW 83.56.160. Therefore, under the terms of RCW 83.56.160, the amount of deficiency is fixed and final.
3. Gift Tax Deficiency:
 - a. Date of Delinquency: April 15, 1975.
 - b. Date of mailing of Notice of Gift Tax Deficiency: 4/12/77
 - c. Amount of Gift Tax Deficiency: \$1,777.50
 - d. Amount of Penalty: \$ 444.38
 - Subtotal \$2,221.88
 - e. Amount of Interest: \$ 551.03
 - Total Lien \$2,772.91

This lien bears interest as provided in Chapter 83.56 of the Revised Code of Washington.

4. Lien: In accordance with the provisions of RCW 83.56.130, the State of Washington has a lien for the amount of deficiency upon any real or personal property owned or hereafter acquired by any of the above-named DONOR(S) and DONEE(S).

DATED this 3 day of June, 1977

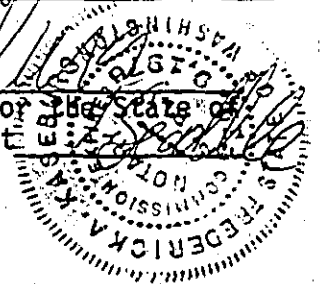
Clarence A. Borley
 Assistant Director
 Department of Revenue
 Inheritance and Gift Tax Division

STATE OF WASHINGTON)
) ss.
 COUNTY OF THURSTON)

On this day personally appeared before me Clarence A. Borley, to me known to be the Assistant Director described herein and who executed the within and foregoing instrument, and acknowledged that he signed the same as his free and voluntary act and deed, in his official capacity, for the uses and purposes therein mentioned.

Given under my hand and official seal this 3 day of June, 1977

[Signature]
 Notary-Public in and for the State of
 Washington, residing at [Address]



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