

District Phoenix Serial Number For Optional Use by Recording Office

Notice is given under the provisions of section 6324B of the Internal Revenue Code that a lien exists in favor of the United States against the specific property described below for additional Federal estate tax imposed by section 2032A(c) due to the special valuation elected under section 2032A.

Name of Estate Willis D. Packer

Name and address of agent designated by the qualified heirs for dealing with IRS regarding the specially valued property.

Warner Whipple
c/o Kalfoury Armstrong & Co.
975 Fifth Street
Elko, NV 89801

Date of Death January 20, 1995

Decedent's Social Security Number

Amount of Additional Tax \$ 287,235.00

Description of Property to Which Lien Attaches

SEE ATTACHED

This lien is being filed to modify the lien filed 11/4/96 at file # 396721 by reflecting the correct description of property to which the lien attaches.

Place of Filing ELKO COUNTY RECORDER

Elko County, NV

This notice was prepared and signed at Phoenix, Az, on this

the 4th day of August, 19 97

Signature J. Packer

Title Special Procedures Advisor

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 Form 668-H (Rev 1-83)

LEGAL DESCRIPTION

Parcel No.	Legal Description	Acres
1	Township 38 North, Range 51 East, MDB&M	

SITE DATA

Section 1:	Lot 1 (40.69); Lot 2 (40.48); Lot 3 (40.26); SE¼NW¼; E½SW¼; S½NE¼; SE¼	481.43
Section 2:	Lot 3 (39.92); Lot 4 (39.91); SW¼NW¼; NW¼SW¼	159.83
Section 3:	Lot 3 (39.75); Lot 4 (39.69); S½NW¼; E½SW¼; E½SE¼; SW¼SE¼	359.44
Section 4:	Lot 1 (39.72); Lot 2 (39.83); Lot 3 (39.95); Lot 4 (40.06); S½NW¼; NW¼SW¼; W½SE¼; SE¼SE¼	519.56
Section 5:	Lot 1 (40.13); Lot 2 (40.16); Lot 3 (40.18); Lot 4 (40.21); SW¼NW¼; SE¼NE¼; NW¼SE¼; SW¼SE¼	440.68
Section 8:	NW¼; NW¼SW¼; SE¼SW¼; W½E¼	440.00
Section 9:	NE¼NE¼; SE¼SW¼; NE¼SE¼; S½SE¼	200.00
Section 10:	NE¼; E½NW¼; SW¼NW¼; W½SW¼; S½SE¼; NE¼SE¼	480.00
Section 11:	NW¼NW¼	40.00
Section 12:	E½W¼; E¼	480.00
Section 13:	E¼; E½W¼; W½SW¼	560.00
Section 15:	SW¼; E½NW¼; W½NE¼; SW¼SE¼	360.00
Section 16:	E¼; E½NW¼; SW¼NW¼; NW¼SW¼; SW¼SW¼	560.00
Section 17:	E½NW¼; SW¼NW¼; NW¼SW¼; S½SW¼; S½SE¼; NE¼SE¼; SE¼NE¼	400.00
Section 20:	NE¼; W½NW¼; SE¼NW¼	280.00
Section 21:	NE¼; W½NW¼; SE¼NW¼; NE¼SW¼; NW¼SE¼	400.00
Section 22:	NW¼; W½NE¼; NW¼SE¼	280.00
Section 23:	E¼; E½NW¼; NW¼SW¼	480.00
Section 24:	ALL	640.00

Parcel No.	Legal Description	Acres	Acres
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1 (cont.) Township 39 North, Range 50 East, MDB&M

Section 10: Lot 4 (SE&SE&E) 30.85

Section 15: Lot 1 (30.89); Lot 2 (31.02) 61.91

Township 39 North, Range 51 East, MDB&M

Section 17: SE&SW&X 40.00

Section 18: Lot 2 (35.09); Lot 3 (35.13); Lot 4 (35.18); SE&NW&X; NE&SW&X; SW&NE&X; S&SE&X

Section 19: Lot 1 (35.25); Lot 2 (35.36); Lot 3 (35.48); Lot 4 (35.59); SE&SW&X; SW&SE&X; E&NE&X

Section 20: NW&N&NE&X; SE&NW&X; NE&SE&X 301.68

Section 21: S&N&X; N&S&X; NW&NW&X; SE&SW&X; S&SE&X 320.00

Section 22: S&X 480.00

Section 23: NE&X; S&X 320.00

Section 24: All 640.00

Section 25: All 640.00

Section 26: All 640.00

Section 27: All 640.00

Section 28: N&X; SE&X; SE&SW&X 520.00

Section 29: N&NW&X; W&NE&X; SE&NE&X 200.00

Section 30: Lot 1 (35.64); NE&NW&X; N&NE&X 155.64

Section 33: SE&SE&X 40.00

Section 34: E&NW&X; NE&X; SW&X; W&SE&X; NE&SE&X 520.00

Section 35: NE&NW&X; N&NE&X; SE&NE&X; NW&SE&X; E&SW&X 280.00

Section 36: NW&NW&X; E&W&X; W&SE&X 360.00

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Parcel No.	Legal Description	Acres
1 (cont.)	Township 39 North, Range 52 East, MDB&M Section 19: Lot 1 (35.58); Lot 2 (35.58); Lot 3 (35.24); Lot 4 (35.11); E½NW¼; NE½SW¼; NW¼NE½	341.51
2	Township 39 North, Range 52 East, MDB&M Section 29: NW¼; E½SW¼ Section 31: E½NE½ Section 32: N½N½; S½NW¼; SE½NE½; N½SE½ Section 33: SW¼ Township 38 North Range 52 East, MDB&M Section 4: Lot 3 (39.78); Lot 4 (39.81) PARCEL NO. 2 SUB-TOTAL	79.59
3	Section 28: W½NW¼; SE½NW¼; NE½SW¼; SE¼ PARCEL NO. 3 SUB-TOTAL	320.00
4	Township 40 North, Range 51 East, MDB&M Section 24: NW½SE½; SE½SE½ Section 25: E½ Section 36: NE¼ Township 40 North, Range 52 East, MDB&M Section 30: Lot 2 (35.08); Lot 3 (34.91); Lot 4 (34.93); SW½SE½; E½SW¼ Section 31: NE½NW¼; NW¼NE½ PARCEL NO. 4 SUB-TOTAL	864.92
5	Township 40 North, Range 51 East, MDB&M Section 25: SW½NW¼; NW¼SW¼ Section 26: N½SE½; S½NE½; NE½SW¼; SE½NW¼ PARCEL NO. 5 SUB-TOTAL	320.00

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Parcel No.

Legal Description

Acres

Acres

Parcel No.	Legal Description	Acres
6	Township 39 North, Range 51 East, MDB&M Section 5: W½SW½; SW¼NW½ Section 6: NE½SE½ PARCEL NO. 6 SUB-TOTAL	120.00 40.00 160.00
7	Township 40 North, Range 50 East, MDB&M Section 10: Lot 4 (30.55) Township 40 North, Range 51 East, MDB&M Section 18: Lot 3 (34.16); Lot 4 (34.19); E½; SE¼NW½; E½SW½ Section 19: Lot 1 (34.21); Lot 2 (34.23); E½; NE½SW½; E½NW½ Section 20: W½SW½ Section 29: S½; S½W½; NW½NE½ Section 30: SE½; SE¼NE½; NW½NE½ PARCEL NO. 7 SUB-TOTAL	30.55 508.35 508.44 80.00 560.00 280.00 1,967.34
8	Township 36 North, Range 49 East, MDB&M Section 21: W½ Section 22: SW½ Section 28: NE½ PARCEL NO. 8 SUB-TOTAL	320.00 160.00 160.00 640.00
9	Township 35 North, Range 49 East, MDB&M Section 8: NE½; SW½ Section 18: NE½ PARCEL NO. 9 SUB-TOTAL	320.00 160.00 480.00
10	Township 37 North, Range 49 East, MDB&M Section 1: Lot 1 (40.04); Lot 2 (40.13); Lot 3 (40.21); Lot 4 (40.30) Section 2: Lot 1 (40.34); Lot 2 (40.33); Lot 3 (40.30)	160.68 120.97

Parcel No.	Legal Description	Acres	Acres
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10 (cont.)	Township 38 North, Range 49 East, MDB&M	120.00	160.00
	Section 35: SE½SW¼; S½SE¼		
	Section 36: S½S¼		

Township 37 North, Range 50 East, MDB&M

Section 3:	Lot 2 (40.17); Lot 4 (40.20); S½NW¼; SW¼NE¼; N½SW¼; NW¼SE¼	320.37	
Section 4:	Lot 1 (40.20); Lot 2 (40.20); Lot 3 (40.20); Lot 4 (40.20); S½N¼; S¼	640.80	
Section 5:	Lot 1 (40.16); Lot 2 (40.09); Lot 3 (40.01); Lot 4 (39.94)	160.20	
Section 6:	Lot 1 (39.91); Lot 3 (39.96); Lot 4 (38.36)	118.23	
Section 9:	NW¼	160.00	

Township 37 North, Range 51 East, MDB&M

Section 4:	Lot 2 (NW¼NE¼)	40.25	
Section 5:	Lot 3 (40.23); Lot 4 (40.26); S½SW¼	160.49	
Section 6:	Lot 1 (40.24); Lot 2 (40.18); Lot 5 (37.20); SE¼NW¼; SW¼NE¼; SE¼	357.62	
Section 8:	NW¼NW¼; SE¼NW¼	80.00	

Township 38 North, Range 50 East, MDB&M

Section 27:	Lot 2 (30.70); Lot 3 (30.66); Lot 4 (30.62); W½SE¼; E½SW¼; S½SW¼	291.98	
Section 28:	E½SE¼; SW¼SE¼	120.00	
Section 31:	S½S¼	160.00	
Section 32:	S½S¼	160.00	
Section 33:	All	640.00	
Section 34:	Lot 1 (30.75); Lot 2 (31.05); Lot 3 (31.35); Lot 4 (31.65); S½N¼; S¼	604.80	

Parcel No. Legal Description Acres

10 (cont.)

Township 38 North, Range 51 East, MDB&M

Section 30: NW¼SE¼; S¼SE¼ 120.00

Section 31: Lot 1 (37.08); Lot 2 (37.00);

Lot 3 (36.92); Lot 4 (36.84);

E¼NW¼; NE¼NE¼; NW¼NE¼; NE¼SE¼

Section 32: W¼NW¼; SE¼NW¼; SW¼NE¼; N¼SE¼

Section 33: NW¼SW¼; S¼SW¼

Section 33: NW¼SW¼; S¼SW¼ 200.00

PARCEL NO. 10 SUB-TOTAL

5,684.23

11

Township 38 North, Range 49 East, MDB&M

Section 3: Lot 4 (39.40); SE¼NW¼; NW¼SW¼;

SE¼SW¼

Section 9: E¼SE¼ 80.00

Section 10: W¼NW¼; NW¼NE¼; SE¼NE¼

Section 11: NW¼SW¼; E¼SW¼; W¼SE¼; SE¼SE¼

Section 13: W¼NW¼; SE¼NW¼; SW¼NE¼; NE¼NE¼

Section 14: NE¼NE¼

Section 16: E¼E¼

Section 21: E¼NE¼

Section 22: NW¼SW¼; SE¼SW¼ 80.00

Section 7: Lot 4 (37.65)

Township 38 North, Range 50 East, MDB&M

Section 33: SE¼SE¼

Township 39 North, Range 49 East, MDB&M

Section 33: SE¼SE¼

Section 33: SE¼SE¼ 40.00

PARCEL NO. 11 SUB-TOTAL

1,277.05

12

Township 38 North, Range 49 East, MDB&M

Section 24: NW¼SW¼; SE¼NW¼; NW¼NE¼

Section 24: NW¼SW¼; SE¼NW¼; NW¼NE¼ 160.00

PARCEL NO. 12 SUB-TOTAL

160.00

Parcel No. 13

Township 37 North, Range 49 East, MDB&M

Acres

Acres

Section 3: SE½SE½

40.00

Section 10: W½N½X; N½SE½; excepting the

Beginning at the East 1/4 corner of Section 10, thence N 89°56'30" W 1,069.15'; thence S 53°54'00" W 573.60' to the point of Beginning; thence N 36°06'00" W 125'; thence S 53°54'00" W 785.64'; thence S 36°06'00" E 560.00'; thence N 53°54'00" E 785.64'; thence N 36°06'00" W 435' to the point of Beginning.

Also excepting a road dedicated to Elko County 60' in width with the following described centerline:

Beginning at the East 1/4

corner of Section 10, thence N 89°56'30" W 1,324.70'; thence N 00°42'57" E 975.00' to the

point of Beginning; thence S 65°42'57" W 217.16'; thence

through a curve to the left with a delta of 45°00'00" with

a radius of 200.00' a length of 157.08'; thence S 20°42'57"

West 126.00'; thence through a curve to the right with a delta

of 11°11'03" with a radius of 300.00' a length of 58.56';

thence S 31°54'00" W 318.60';

thence through a curve to the left with a delta of 71°10'47"

with a radius of 250.00' a

length of 310.58'; thence S 34°31'37" E 361.50'; thence S

36°06'00" E 451.98'; thence

through a curve to the left with a delta of 27°00'00" with

a radius of 200' a length of 94.25'; thence S 63°06'00" E

56.05'; thence through a curve to the right with a delta of

23°09'15" with a radius of 200'

a length of 80.82'; thence S 39°56'45" E 129.19' to the

south line of the N½SE½ of Section 10.

Section 11: N½N½

145.70

Section 12: NW¼NW¼

160.00

40.00

PARCEL NO. 13 SUB-TOTAL

385.70

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Site Data

Parcel No.	Legal Description	Acres
14	Township 38 North, Range 51 East, MDB&M Section 7: Lot 3 (36.22); Lot 4 (36.26); NE½SW¼ Section 18: Lot 1 (36.31); Lot 2 (36.37); NE½NW¼ PARCEL NO. 14 SUB-TOTAL	112.48
15	Township 38 North, Range 51 East, MDB&M Section 18: W½SE¼ Section 19: Lot 3 (36.60); NE½SW¼; NE½NW¼; W½NE¼ PARCEL NO. 15 SUB-TOTAL	276.60
16	Section 19: SE½SE¼ PARCEL NO. 16 SUB-TOTAL	40.00
17	Township 38 North, Range 50 East, MDB&M Section 5: S½NW¼ Section 6: SE½NE¼ PARCEL NO. 17 SUB-TOTAL	120.00
18	Section 6: Lot 3 (40.11); Lot 4 (37.56) PARCEL NO. 18 SUB-TOTAL	77.67
19	Section 7: NE½NE¼ PARCEL NO. 19 SUB-TOTAL	40.00
20	Township 38 North, Range 51 East, MDB&M Section 6: SE½NW¼ PARCEL NO. 20 SUB-TOTAL	40.00
21	Township 39 North, Range 50 East, MDB&M Section 27: Lot 2 (31.41); SW½NE¼; NW½SE¼ PARCEL NO. 21 SUB-TOTAL	111.41

Parcel No.	Legal Description	Acres
22	Township 39 North, Range 51 East, MDB&M Section 31: Lot 4 ((35.79))	35.79
	PARCEL NO. 22 SUB-TOTAL	
23	Section 33: SW&SWX	40.00
	PARCEL NO. 23 SUB-TOTAL	40.00
24	Township 39 North, Range 52 East, MDB&M Section 15: W&SE&X; SE&SWX	120.00
	PARCEL NO. 24 SUB-TOTAL	120.00
25	Township 41 North, Range 50 East, MDB&M Section 34: NE&SWX	40.00
	PARCEL NO. 25 SUB-TOTAL	40.00
26	Township 41 North, Range 52 East, MDB&M Section 24: W&SWX	80.00
	PARCEL NO. 26 SUB-TOTAL	80.00
27	Township 35 North, Range 48 East, MDB&M Section 3: Lot 1 (58.49); Lot 2 (58.32); Lot 3 (58.14); Lot 4 (57.97); Section 5: Lot 1 (57.89); Lot 2 (57.75); Lot 3 (57.61); Lot 4 (57.47); S&N&X; SX	712.92
	Section 7: All	640.00
	Section 9: All	640.00
	Section 11: All	640.00
	Section 15: All	640.00
	Section 17: All	640.00

Acres

35.79

40.00

120.00

40.00

80.00

80.00

Parcel No.	Legal Description	Acres
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27 (Cont.)	Township 36 North, Range 48 East, MDB&M	
	Section 13: S½	320.00
	Section 15: S½	320.00
	Section 17: S½	320.00
	Section 19: Lot 1 (39.67); Lot 2 (39.65); Lot 3 (39.63); Lot 4 (39.61); S½N½; S½	638.56
	Section 21: All	640.00
	Section 23: All	640.00
	Section 25: N½; SW¼	480.00
	Section 27: All	640.00
	Section 29: All	640.00
	Section 31: Lot 1 (40.14); Lot 2 (40.10); Lot 3 (40.06); Lot 4 (40.02); S½N½; S½	640.32
	Section 33: All	640.00
	Section 35: N½; SW¼	480.00
	PARCEL NO. 27 SUB-TOTAL	<u>11,022.52</u>
28	Township 36 North, Range 49 East, MDB&M	
	Section 29: W½	320.00
	PARCEL NO. 28 SUB-TOTAL	<u>320.00</u>
29	Section 31: Lot 1 (41.52); Lot 6 (41.29); Lot 7 (41.05); Lot 8 (40.82); W½E½; SW¼	484.68
	PARCEL NO. 29 SUB-TOTAL	<u>484.68</u>
30	Township 44 North, Range 56 East, MDB&M	
	Section 12: NW¼NW¼	40.00
	PARCEL NO. 30 SUB-TOTAL	<u>40.00</u>

Parcel No.	Legal Description	Acres	Acres
31	Section 36: Lot 3 (39.88) PARCEL NO. 31 SUB-TOTAL	39.88	39.88
32	Township 44 North, Range 57 East, MDB&M Section 7: Lot 1 (36.23); Lot 2 (36.27) PARCEL NO. 32 SUB-TOTAL	72.50	72.50
33	Section 19: Lot 1 (36.70) PARCEL NO. 33 SUB-TOTAL	36.70	36.70
TOTAL ACREAGE:		141,319.67	141,319.67

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 OFFICIAL RECORDS
 RECORDED AT THE REQUEST OF
Deanna of Deanna Service
 97 AUG 21 PM 12:01
 EUREKA COUNTY NEVADA
 M.H. REBALEATI, RECORDER
 FILE NO. _____
 FEES 18.00

167883

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