27th day of March 99 was prepared by Charles B. Spicer, Internal Revenue Service Title Bignature CHIEF, SPB Charles B. Spicer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax light Rev. Rul. 71-466, 1971 - 2 C.B. 409) Form **668 (Y)** (Rev. 10-93)