

STATE OF WASHINGTON
EMPLOYMENT SECURITY DEPARTMENT
BELLINGHAM DISTRICT TAX OFFICE
P O BOX 978, BELLINGHAM, WA 98227
Tel: (360) 676-2070



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Skagit County Auditor

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STATEMENT AND CLAIM OF LIEN
RCW 50.24.050

Lien Claim Against:

JOHN CHILDS, an individual
d/b/a SIMPLY YARDS
ES Reference No.: 711354-00-1, UBI No.: 601-239-694

Claimant: EMPLOYMENT SECURITY DEPARTMENT, STATE OF WASHINGTON

NOTICE IS HEREBY GIVEN that the Employment Security Department of the State of Washington claims a lien prior to all other liens or claims and on a parity with prior tax liens against all property and rights to property, whether real or personal, located in the County of SKAGIT, State of Washington, now owned or hereafter acquired by the above named employer.

This lien is to secure payment of unemployment insurance contributions, penalties and/or interest due the Employment Security Department of the State of Washington, plus recording fees, for the period 3rd Quarter 2000, 4th Quarter 2000, all of which aggregate:

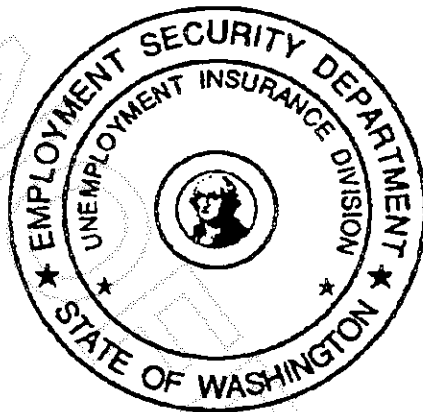
Eighteen Thousand Eight Hundred Forty Seven Dollars and Forty Three Cents (\$18,847.43)

and all of which were incurred under and by virtue of the operations of said employer in respect to which services were performed for said employer under the provisions of the Employment Security Act.

Interest accrues at 1% per month or fraction thereof. Late payment penalties accrue at 5% the first month, an additional 5% the second month, and an additional 10% the third month. Late report penalty is \$10.00. See RCW 50.12.220, 50.24.040.

It is hereby certified that an action was commenced, as provided by RCW 50.24.190 by execution of Notice of Assessment(s) (RCW 50.24.070) dated January 25, 2001.

DONE UNDER MY HAND this 25th day of January, 2001 at BELLINGHAM, WA.



COMMISSIONER
EMPLOYMENT SECURITY DEPARTMENT

CA Foldenauer
Authorized Representative