Members Present:

Chairman Hayes
Vice Chairman Stewart
Mr. Banner
Mr. Brady
Mr. Coulter
Mr. Fielding
Mr. Horn
Mr. Malone
Mr. Polish
Mr. Prengaman
Mr. Sena

Members Absent:

None

Guests Present:

Richard Bennett	Attorney
Carol A. Corbett	Clark County Recorder's Office
Richard Rose	Rauscher, Pierce, Refsnes Corporation
Abner W. Sewell	Secretary of State's Office
Joe Souza	State Highway Department
William Swackhamer	Secretary of State
Vern Willis	Blythe, Eastman Dillon
Jim Wright	Deputy Recorder, Washoe County

Chairman Hayes called the meeting to order at 8:06 a.m.

SENATE BILL 59

Adopts revision of Uniform Federal Tax Lien Registration Act.

Carol Corbett, representing the Clark County Recorder's Office, stated that there were some amendments to SB 59 proposed by the Clark County Recorder's Office, see Exhibit A.

Mrs. Corbett stated that the wording concerning the new fee schedule presented some problems. It is proposed that for a lien on real estate, a different fee should be charged than for a lien on personal property. Chairman Hayes asked Mrs. Corbett if she had opposed this in the Senate, Mrs. Corbett said that she would have but she did not get to the hearing in time.

Mr. Stewart asked what the fee is now, Ms. Corbett replied it is $6.00, which is paid when a lien is recorded and covers all subsequent recordings. Ms. Corbett stated that all other fees are $3.00 for the first page and $1.00 for each additional page regardless of what kind of document it is, except for the Uniform Commercial Code documents, they are priced differently.

Mr. Jim Wright, Chief Deputy Recorder from Washoe County, spoke on SB 59. Mr. Wright stated that he would reinforce the testimony of Carol Corbett and he wished to address some additional areas of the bill. Mr. Wright pointed out that the bill provides that when a refile notice of Federal tax lien is brought in the Recorder would have to go back and permanently attach the refile notice to the original certificate. Through the NRS, the Recorder can now microfilm documents and it would be physically impossible to attach something to that original document. Mr. Wright suggested that the words, "permanently attach" be deleted and the document be merely recorded and then placed in an alphabetical index.

Mr. Stewart asked why it was originally in the law that attachment of refile notices were required. Mr. Wright replied that the only reason he was aware of was that if a person came in and found the original lien, it would all be in one place. Mr. Stewart asked if that would be a great convenience for persons searching the record, Mr. Wright said it is if people file them. There is a law, 239.070, that allows the microfiliming of records, and 247.130 which allows the Recorder to microfilm and record, which gives the equivalent filing of status. Mr. Wright went on to say that in other words, documents are not physically filed but are put in the regular records. Mr. Stewart asked if Mr. Wright had no longer been following the requirement of attaching, and Mr. Wright said no. Mr. Stewart asked if it was physically impossible and Mr. Wright stated that it would be possible but would mean that space would have to be used to actually file it. It would have to be manually filed. Mr. Wright further stated that if the dual procedure of filing and recording had to be done, it would be double the work. He reiterated that as long as the documents are recorded, it is equivalent to filing them and the original document can be returned to the person who brought it in and files do have to be physically built in the office. Mr. Stewart asked if no further notations were made on the slide and Mr. Wright said no, other than in the index presently kept in compliance with the law. Mr. Stewart asked if any other notations can be made on the microfiche and Mr. Wright said no, because the original document has been returned and there is no way to go back and make any notations at all on the microfilm. Mr. Stewart asked for clarification of the index and Mr. Wright said that it is the computer index. Mr. Stewart then asked if this is also put on microfilm and Mr. Wright said that the capability is there but at the present time there is only a paper print-out. Mr. Stewart commented that he did not understand why the computer could not be reprogrammed to allow notations to be made on the index, Mr. Wright replied that when a release finally comes in it might mean going back six years or so, and a whole new section of the index would have to be printed to do this. Mr. Stewart questioned what a person would have to do in order to pick up a release filed six years after the lien. Mr. Wright said

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that he would just have to follow the index, much like searching a record to run a change of title on a piece of property. Mr. Stewart asked if the Federal liens are the only documents bound by the requirement to attach a notice to the original, and Mr. Wright said that was correct.

Chairman Hayes asked Mrs. Corbett if this same problem existed in Clark County. Mrs. Corbett said that a computer index is used also and the words "permanently attach" and "on the same line," are objected to.

Mr. Wright felt that another area that would present a problem is in regard to Federal tax lien searches. The current provision is for searches to go back to March 24, 1967, although liens are good for six years if not refiled. Mr. Wright suggested that the requirement be to only go back seven years.

Chairman Hayes asked where the date of March 24 came from and Mr. Wright explained that that is the date of the Uniform Tax Registration Act.

Mr. Stewart asked for an explanation of how the sub-section works. Mr. Wright explained that a person fills out a Form UCC-3, mails it to the Recorder's Office and the Recorder goes to the index for that period for tax liens on the person or the business, and lists them. Mr. Wright further explained that a tax lien goes against any person's property, personal or real and is listed under his name only. It does not go to a certain lot and block as a lien on that certain piece of property; it goes against anything. Chairman Hayes asked Mr. Wright if these suggestions were brought up before the Senate, Mr. Wright said they were not because the original hearing was missed.

SENATE BILL 182

Relaxes restrictions on use of fictitious names by professional corporations and associations.

Mr. Richard Bennett, an attorney representing Pleasie Moor Chartered, a small professional group consisting of two physical therapists, stated that SB 182 would propose to remove certain restrictions from the use of fictitious names by a professional corporation. Mr. Bennett stated that professional corporations are the only entity or person limited in the use of a fictitious name. Mr. Bennett said that doctors are restricted from incorporating under the General Corporation Law, and they therefore cannot use any fictitious name other than one that contains a name of a stockholder. He stated that the group he represented had been doing business under the name of "Reno Rehabilitation Center" for twenty years and they want to incorporate to use pension and profit-sharing plans and are unable to without losing the benefit of their fictitious name. Others must decide to either take the tax benefits of a professional

SB 182

corporation or to not be able to use a fictitious name to advertise their speciality. Mr. Bennett said there are few alternatives: they cannot incorporate and lose the tax advantages; they can ignore the prohibition against the use of a fictitious name by a professional corporation and either go ahead and file one or not file one and do business anyway; they can form a professional association with unknown tax consequences. Mr. Bennett stated that NRS 89.060 preserves the professional relationship between a professional and his client or patient, and that relationship would not be affected. A general corporation only has to list officers and directors, while the professional corporation has to list officers, directors and shareholders. Mr. Bennett pointed out that when you deal with a professional you are dealing on a face-to-face basis and it is his opinion that prohibiting the use of a fictitious name by a professional corporation is discriminatory when anybody else can.

Mr. Stewart asked if a group of doctors can now form a partnership and then advertise their speciality, but if they incorporate under a professional corporation, they couldn't use their specialty. Mr. Bennett said this was correct. Attorneys are the same, but any other corporation can do business under any other name. Mr. Stewart asked if incorporating would limit a doctor's liability and Mr. Bennett said it would not.

SENATE BILL 109

Changes date for filing certain corporation reports.

Mr. William D. Swackhamer, Secretary of State, said that this bill was introduced at the request of the auditors. Presently, each corporation in Nevada must file a list of their officers, directors and name of resident agent. The statute provides that this information be filed on or before July 1. At this time, there are 39,056 active corporations in the State, presenting a tough filing problem. The intent, then, is to have a filing date in the month of the anniversary of the incorporation which will spread the workload over a period of twelve filing dates instead of one for more efficiency. Four states presently have an anniversary filing date and SB 109 would provide for this transition. Mr. Swackhamer said that out-of-state corporations are handled the same way.

Mr. Stewart asked if spreading out the filing would save any money, Mr. Swackhamer said that ultimately it should because the same thing should be done with less people. He pointed out that it does not become effective until next year because they are in the filing period right now. Mr. Stewart asked how many extra people were hired to do the 38,000 or is it just a continuing staff. Mr. Swackhamer said no additional people were hired.

ASSEMBLY BILL 306

Makes various changes in law respecting state-owned rights-of-way.

Mr. Joe Souza, State Highway Engineer, spoke to this bill and stated that the original bill was amended and the only change was the addition of the word "county" to line 9, section 3, and on line 5.

Chairman Hayes commented that the Committee was still trying to figure out why this bill came to Judiciary. Mr. Souza said that a Do Pass was recommended in Government Affairs and he did not understand why he had to appear before another committee.

Mr. Malone asked Mr. Souza what procedure is being used now when a city or county has to maintain a right-of-way or does the state maintain it. Mr. Souza replied that if the city constructed the sidewalk, then it was under agreement that they would maintain it. If a private owner wants to build a sidewalk, then he gets a city permit, but it still occupies the highway right-of-way and if there is any deterioration of that sidewalk, then the state is liable for any injuries or accidents.

Chairman Hayes pointed out that the reason Judiciary had the bill was because there is a section dealing with due process and service. Mr. Souza explained that if a permit is requested and issued, the department wants to be assured that if the encroachment causes any type of problem, the department can tell the encroachee to remove whatever he has there or he will be fined $100 a day. He is given five days from the date of notice to remove it. Chairman Hayes asked what kind of encroachment; Mr. Souza explained it could be sidewalks, shrubbery, signs or any type encroachment that would cause injury or some demand on the public.

Chairman Hayes asked Mr. Souza to explain the bill itself. Mr. Souza said that the bill is because in the past, the encroachments on the right-of-way behind the curb, have always been verbal, with no commitment in writing to the entity that was encroaching on the right-of-way. There has never been anything written on it; people have gone to the cities with their ordinances which allow them to occupy the right-of-way except for permit. In some cases the permits have never been forthcoming, so there are encroachments in the towns behind the curb where there are trees, sidewalks, signs, and no one has the responsibility other than the state. That is the reason to redefine and get something in writing, to define the authority or liability.

Mr. Stewart commented that this bill provided that the obligation of maintenance of a sidewalk is with the city or county, but the permit for encroachment over the area of the sidewalk still lies with the state. Mr. Souza responded that if an encroachment permit is requested, this is true. The state will be responsible for the issuance of the permit, but will not be responsible for any action

AB 306

of the city, county, or individual if there is an injury caused by that encroachment. Mr. Stewart asked if this pertained only to rights-of-way or to easements as well. Mr. Souza said it is for rights-of-way and easements. Mr. Stewart also asked if the state can go in and remove the encroachment without notice. Mr. Souza replied that within five days after personal service of notice. Chairman Hayes questioned certified mail instead of personal service of the notice and Mr. Souza explained that certified mail can be used in lieu of personal service.

SENATE BILL 130

Provides appraisal rights in certain circumstances to corporate shareholders entitled to fractional shares.

Mr. Buster Sewell, Deputy Secretary of State, in charge of the Securities Division, spoke to this bill stating that it is to propose legislation which has shareholders' protection and gives minority shareholders protection by setting into action the use of an independent appraiser to determine the value of their shares if the company so elects to reverse split stock. It is felt that this is necessary because of the potential harm that could affect the small shareholders and, in the long run, hope to install confidence in the investors in security markets, especially the raising of venture capital. Mr. Sewell stated that there is already a law in effect which protects investors' rights in case of a take-over or merger, and basically this same procedure would go into effect if the minority shareholders wish on a reverse stock.

Mr. Sewell explained that SB 130 would provide that any shareholders holding an aggregate of fiteen percent of the stock wish to have this appraisal, they can take the action through the already establishe law. The shareholders who are affected on a reverse split usually are fractional shareholders. Nevada statute says that it is up to the company to determine the fair cash value of a fractional share. If the company so reverses its stock, the notification has to go out to all the shareholders that gives them the right to ask for the shareholders list and also states the procedure that the fractional shareholder can go through this procedure.

Mr. Stewart asked if this bill only applied in situations where there is a reduction in the number of outstanding shares and persons are entitled to a payment of cash to persons who are entitled to become holders of fractional shares and Mr. Sewell said that this was correct.

Mr. Malone asked if currently reversals are used to force share-holders out. Mr. Sewell said that this is sometimes done, but the current legislation would provide for an appraisal of the fractional shares for determing fair cash value of those fractions. Mr. Malone asked if this legislation requires payment of fair market value or only an appraisal, Mr. Sewell said that he would have to say that it requires payment of the fair market value.

SB 130

Mr. Stewart asked what was being done now with fractional shares. Mr. Sewell replied that the management of the company determines that the fractional shares are worth so much money and you either take it or not.

Mr. Vern Willis, Manager of Blythe, Eastman and Dillon, spoke to SB 130 stating that the industry, as far as Southern Nevada is concerned, favors this bill. He went on to explain that inverse splits, or reverse splits, come about as a result of recapitalizing shell companies that do exist in Nevada. Mr. Willis explained that shell companies are those companies that have gone out of business, but whose corporate charters have not been revoked. Many of these companies were formed during the mining era, and have millions of shares. Mr. Willis stated that it has been common practice in Nevada for entrepreneurs of new business to buy existing companies. If you have a company with many millions of shares outstanding and you have earnings from a stream of the new business, the earnings are not meaningful because divided down on a per share basis, they represent sometimes less than 1¢ per share. By the same token, the market value of these shares reflecting that type of earnings is practically nil. The market that exists for these shares is the over-the-counter market, and often that market, at the initial inception of the reorganization of the company, takes the value of the shares way beyond reason. Mr. Willis said there also existed a period when these securities are trading in the over-the-counter market. Two years go by and there is no visible trading because there are no meaningful earnings. The net result is that the corporation, at that time, determines that in order to get meaningful earnings, they will inversely split the stock. If they inverse split a large number of shares, there will be a much higher market price. But at the same time, the market mechanism does not accommodate fractional shares. So the net result, the common procedure, is to buy the less than full shares at a price set by the board of directors of the company. Mr. Willis stated that in that case, it has been found that there are inequities, and it is felt that there should be the right of appraisal governed by some mechanism, such as the fifteen percent or more of the outstanding shares. Mr. Willis commented that there is law under NRS 78.510 that provides for such an appraisal.

Mr. Richard Rose, Vice-President and Manager of Rauscher, Pierce, Refsnes, reiterated Mr. Willis' testimony and said that the major firms in Northern Nevada were in support of SB 130. Mr. Rose went on to say that this bill will protect the integrity of the market and the investor.

SB 130

Mr. Stewart asked if the company is obligated to pay the appraisal price irrespective of any agreements of consolidation or that may be specified in the Articles of Incorporation. Mr. Willis replied that he did not think there is any agreed price in the Articles of Incorporation. The term, "par value," has no meaning in the general sense. Mr. Stewart cited from the statute that contemplates a provision in the Articles, and Mr. Willis said he would consult with counsel. Mr. Stewart commented that it should be looked into as there are many alternatives for the company to get around paying the fair market value. Mr. Swackhamer interjected that his interpretation is that the appraised value would have to be paid if it was asked for, but if the original agreement in the plan of reorganization and so on was satisfactory to the people, they would not have to have an appraisal.

Mr. Malone observed that Mr. Willis had stated that par value was nothing and asked why. Mr. Willis replied that par value is an arbitrary value that is created at the time of incorporation and there is par value and no par value stock. Generally speaking, par value is not the value of issue because most corporations have set just an arbitrary value that has no relationship to the asset value. Mr. Rose explained that it is an accounting feature which is initiated at the time the corporation is formed to determine a price, at that time. As the years go by, and the corporation continues to expand, the par value becomes almost like the fractional share that has been talked about, not a factor as such, because the market determines what the fair price of the share would be.

Chairman Hayes asked Mr. Willis and Mr. Rose to get the opinion of their legal counsel and report back to the Committee.

ASSEMBLY BILL 251 - Revises provisions on compensation to victims of crimes.

ASSEMBLY BILL 273 - Revises law on compensation for victims of crime.

Mr. Brady spoke to this and stated that he had taken what the District Attorney of Clark County had recommended as a general rule. He suggested taking AB 251 as a whole, since one or the other had to be selected as a start. Mr. Brady, referring to page 2, line 30, suggested that the words, "as a result of a commission of a crime," is too broad and wording should be compromised as "commission of a felony" or "gross misdemeanor." It was discussed by the Committee and agreed that "commission of a felony" only should be used.

AB 251 & AB 273

Mr. Brady went on to AB 273, Page 3, where particular amounts that might be paid are listed. It was suggested that the amounts be left to the discretion of a board; however, after discussion, the Committee agreed to list specific amounts.

Mr. Brady, referring to Sub-section 2, page 4, line 13, asked if the Committee wanted to set it up so that every person who commits a felony is charged or just if a person is killed or injured, and there was discussion concerning the $25.00 to $5,000 charges. It was agreed to have it drafted to read, "if a person is killed or injured..... a minimum of $100 to a maximum of $5,000 at the discretion of the court," and brought back to Judiciary for approval.

ASSEMBLY BILL 389

Provides penalty for stopping payment on a check under certain circumstances.

Chairman Hayes said it was her recommendation that line 13 and section 3 be deleted. It was agreed by the Committee to delete section 3. Some of the Committee, however, saw no merit in the bill at all.

Mr. Prengaman made the motion to Indefinitely Postpone AB 389; Mr. Stewart seconded the motion. The motion lost on the following vote:

Aye - Stewart, Malone, Polish, Prengaman - 4

Nay - Hayes, Banner, Brady, Coulter, Fielding, Horn, Sena - 7

Mr. Horn made the motion Do Pass AB 389 As Amended by $100 in cash, $500 in merchandise and two bank dates, and delete section 3; Mr. Sena seconded the motion. The Committee unanimously approved the motion.

Mr. Stewart made the motion to further amend AB 389 by adding a provision that clarified that this had no application to any gaming obligation. Motion died; no second.

SB 109

Mr. Stewart made the motion Do Pass and Re-refer to Ways and Means; seconded by Mr. Prengaman. The Committee unanimously approved the motion.

SB 182

Mr. Malone made the motion Do Pass; seconded by Mr. Sena. The Committee unanimously approved the motion.

ASSEMBLY BILL 264

Removes distinctions based on sex from NRS 207.040.

Mr. Sena made the motion Do Pass; seconded by Mr. Brady. The Committee unanimously approved the motion.

ASSEMBLY BILL 265

Abolishes "tender years" criterion in child custody cases.

Mr. Stewart suggested the following be added: "In determining custody of a minor child in an action brought under this Chapter, the court's sole consideration shall be the best interest of the child and no preference shall be given to either parent for the sole reason that the parent is the mother or the father."

Mr. Horn made the motion Do Pass As Amended; Mr. Coulter seconded the motion. The Committee approved the motion on the following vote:

Aye - Hayes, Stewart, Banner, Brady, Coulter, Fielding, Horn, Malone, Polish, Sena - 10

Nay - Prengaman - 1

SENATE BILL 27

Abolishes causes of action for seduction and criminal conversation.

Mr. Horn made the motion to Rescind Judiciary Action of March 2; Mr. Sena seconded the motion. The Committee unanimously approved the motion.

Chairman Hayes adjourned the meeting at 10:40 a.m.

Respectfully submitted,

Sharon L. Day

Sharon L. Day
Secretary

AMENDMENTS TO SB 59

PROPOSED BY CLARK COUNTY RECORDER

Page 2, Line 26

Delete "and time".

Page 2, Lines 26 & 27

Retain original wording. Delete "title and address of the official or entity certifying the lien".

Explanation: The alphabetical index to federal tax liens serves only as a method of locating a document by names of the parties involved and is not intended to be used as a substitute for examining the document itself. As the document shows both of these items, there would be no purpose in including it in the index also. Inclusion of this information would increase the size of our computer-produced index, which is already cumbersome, as well as increase the time required to enter the information.

Page 3, Lines 9-14

Delete existing wording and substitute the following:

1. The county recorder shall charge the standard fee specified in NRS 247.305 for filing and indexing each notice of lien or certificate or notice affecting the lien.

Page 3, Lines 29-41

Delete new wording, retaining paragraph 3.

Explanation: The standard recording fee specified in NRS 247.305 sets out a fee of $3.00 for the first page of a document and $1.00 for each additional page thereof. The proposed fee schedule follows this standard for liens on real estate, but deviates for liens on personal property and for subsequent certificates and notices affecting the liens. As standardization and simplification of procedures and fees are vital to maintaining accurate records, we support the adoption of a standard fee schedule. Also, the proposed schedule differentiates between liens on real property and those on personal property, which is sometimes difficult to determine without extensive examination of each document.

We also support the current policy of semi-monthly, rather than monthly, billing. Bills to the Internal Revenue Service average approximately $350 semi-monthly and are often over 30 days in arrears. Billing on a less frequent basis may cause an even greater delay in receiving these fees.

EXHIBIT A

401204 RECORDER'S OFFICE PAGE NO. 1
JANUARY THRU JANUARY ** GRANTOR LISTING ** RUN DATE 02-21-79

DOCUMENT # EXTENSION	FILING DATE	GRANTOR	GRANTEE	DOCUMENT TYPE	BOOK	PAGE
581507	001 01-17-79	A & L DRYWALL	USA-IRS	FED TAX LIEN	1351	580
581938	001 01-11-79	A-1 PAINTING & DECORATING	USA-IRS	FED TAX LIEN	1348	971
585983	000 01-31-79	ABBOTT,JOHN M & ELEANOR	CATHCART,NORMAN G	DEED	1355	411
585984	001 01-31-79	ABBOTT,JOHN M & ELEANOR	CATHCART,F D III & SHIRLEY H	DEED	1355	414
585985	000 01-31-79	ABBOTT,JOHN M & ELEANOR	CATHCART,CHANNING J & MARTHA J	DEED	1355	417
582746	000 01-16-79	ABELMAN,WILLIAM P & PENNY J	VALENTI,DOUGLAS & JANET D	DEED	1350	255
581432	000 01-09-79	ADAIR,GLEN E	FIRST FED S & L ASSN NEV	TR D	1348	127
584821	000 01-26-79	ADAMS,CALVERT B & MARIAN	FIRST FED S & L ASSN NEV	TR D	1353	457
584454	000 01-25-79	ADAMS,EMERSON S JR & OLYVE H	SECURITY NATL BK NEV TR	RE DEED	1352	929
584454	001 01-25-79	ADAMS,EMERSON S JR & OLYVE H	GRAY,W HOWARD TRUST	RE DEED	1352	929
584444	000 01-09-79	ADAMS,GARY L & JANET L	SECURITY NATL BK NEV	TR D	1348	145
583098	000 01-17-79	ADKINS,BARBARA	ADKINS,JEFF	DEED	1350	930
583099	000 01-17-79	ADKINS,JEFF	ADKINS,BARBARA	TR D	1350	932
583502	002 01-19-79	ADMIRAND,WILLIAM & JANICE	KENNEDY,DONALD LEE	RE DEED	1351	574
581974	000 01-11-79	ADS INVESTS	KIMBALL BROS NEV	AMEND TR D	1349	39
584865	000 01-26-79	AETNA CASUALTY & SURETY CO	GALE,MAY BOWERS	REL JDGT	1353	551
564838	001 01-26-79	AIELLO,JOSEPH N & RUTH I BY TR	WELLS FARGO REALTY SERVS INC TR	TRUSTEES DEED	1353	560
585943	000 01-31-79	AKEE,GEORGE E & MARY A	VALLEY BK NEV	TR D	1355	562
582920	002 01-17-79	AKERT,WILLIAM B & ANITA	OMAHA WOODMAN LIFE INS SOC	RECONVEY TR D	1350	632
582921	002 01-17-79	AKERT,WILLIAM B & ANITA	OMAHA WOODMAN LIFE INS SOC	RECONVEY AND ASGT LSE	1350	633
581099	000 01-09-79	AKHTAR,SALIM & NASIM	TASSONE,LOUIS B	DEED	1347	546
583106	000 01-18-79	AKINS,CHERYL L	AKINS,EUTRELL JR	DEED	1350	943
583107	000 01-18-79	AKINS,EUTRELL JR	STARRELL,M CO	TR D	1350	944
580568	000 01-04-79	ALBANY GEN MED CTR	FARRELL,HELEN T	DEED	1346	618
580569	001 01-04-79	ALBANY GEN MED CTR	WAHL,WAYNE L	DEED	1346	619
585408	000 01-30-79	ALBEE,SIDNEY & DIANE	FORD,LAWRENCE & OLGA S	DEED	1351	475
582048	000 01-12-79	ALBRIGHT,DEANE A & JUDY	LAKE-RIDGE	TR D	1349	167
584986	000 01-26-79	ALDEN PROPS INC	VALLEY BK NEV	TR D	1353	735
582408	000 01-15-79	ALDRED,JOHN H & SHARON	MASON-MC DUFFIE INV CO NEV	TR D	1349	738
581454	000 01-11-79	ALDRICH,HOWARD F & NORMA J	VALLEY TITLE & ESC CO	RE DEED	1348	836
582821	000 01-16-79	ALEXANDER,MICHAEL E	ALEXANDER,MOIRE E	DEED	1350	353
581674	000 01-10-79	ALIAN,JACK & LAUREEN H	HOME SVGS ASSN	TR D	1348	587
581148	000 01-10-79	ALIESS,LOUIS SAMOHON	STARRELL,M CO	TR D	1351	24
581459	000 01-09-79	ALL-STATE S & L ASSN	TRANS-COAST SERVS INC	SUB TR	1348	171

THRU JAN

EXHIBIT A

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SPECIALS	A	B		C		D	E	F	G	H		I-J	K	L
BROWN 116	Aa to Ak 1	Ba 6	Bo 10	Ca 15	Co 18	Da 23	Ea to Ek 28	Fa 33	Ga 38	Ha 43	Ho 46	Ia to Iz 50	Ka 55	La 60
JONES 117	Al 2	Be 7	Br 11	Ce Ch Ci 16	Cr 19	De Di 24	El-m-n-o 29	Fe Fi 34	Ge Gh Gi 39	He 44	Hu 47	Ja Je Ji 51	Ke to Ki 56	Le Li 61
	Am-n-o-p-q 3	Bi-j 8	Bu 12	Cl 17	Cu 20	Do Dr 25	Ep-q-r-s 30	Fl Fo 35	Gl to Go 40	Hi 45	Hy 48	Jo 52	Kl Kn Ko 57	Ll Lo 62
	Ar to Az 4	Bl 9	By-z 13	Cy Cz 21		Du-w-y 26	Et to Ez 31	Fr-u-y 36	Gr-u-w-y 41			Ju Jy 53	Kr to Kz 58	Lu Ly 63
	Corp.-Firms 5	14		22		27	32	37	42	49		54	59	64

County Indexes Since 1893 An Identifying Trade Mark — Any Surname, Corp. or Firm Name which cannot be classified by Index 113 — COTT SURNAME KEY TABLE No. 115 (c) 1954 Made by the Cott Index Company, Columbus, O. Sold By A. Carlisle & Company of Nevada A5692

DATE AND HOUR	Serial Number	TAXPAYER	ADDRESS	AMOUNT OF ASSESSMENT	BOOK	PAGE	DATE DISCHARGED
SEP 19 1973 3:14 P M	RO/ 5746	MEYER, GEORGE R. MEYER, NAOMI	221 MILL ST. RENO, NV., 89502 (CERTIFICATE OF DISCHARGE)	778.71	764	559	
NOV 6 1973 11:32 A M	R/O 5844	METZGER, DEAN A. ET AL	P O BOX 4967 INCLINE VILLAGE, NV., 89450	834.50	775	750	
NOV 21 1973 9:45 A M	A2219	MEYERS, FRED L. MEYERS, BONNIE E.	1800 BERKELEY DRIVE RENO, NV., 89502	570.55	779	444	FEB 19 1974
FEB 19 1974 9:28 A M	A2219	MEYERS, FRED L. MEYERS, BONNIE E.	1800 BERKELEY DRIVE RENO, NV., 89502 (CERTIFICATE OF DISCHARGE)	570.55	797	10	
NOV 8 1974 11:20 A M	A-2650	MEEHAN, WILLIS JOSEPH	52 549 LAKE SHORE DR. INCLINE VILLAGE, NV., 89402	4,553.40	857	28	JAN 24 1975
JAN 24 1975 11:24 A M	A-2650	MEEHAN, WILLIS JOSEPH	52 549 LAKE SHORE DR. INCLINE VILLAGE, NV., 89402 (CERTIFICATE OF DISCHARGE)	4,553.40	870	580	
FEB 6 1975 2:26 P M	RO6559	MEASE, PAUL L.	1571 S. VIRGINIA STREET RENO, NV., 89502	989.53	872	908	FEB 20 1975
FEB 20 1975 12:35 P M	RO6559	MEASE, PAUL L.	1571 S. VIRGINIA ST. RENO, NV., 89502 (CERTIFICATE OF DISCHARGE)	989.53	875	9	

EXHIBIT A