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FEDERAL COMMUNICATIONS COMMISSION
OFFICE OF THE SECRETARY

Before the
FEDERAL COMMUNICATIONS COMMISSION
Washington, D.C. 20554

In re Application of	)	MM DOCKET NO. 92-122
	)	
CALVARY EDUCATIONAL BROADCASTING NETWORK, INC.	)	File No. BRED-891103UA
	)	
For Renewal of License of Station KOKS(FM) Poplar Bluff, Missouri	)	

To: The Review Board

MASS MEDIA BUREAU'S COMMENTS ON RESPONSE OF CALVARY EDUCATIONAL BROADCASTING NETWORK, INC.

Respectfully submitted,
Roy J. Stewart
Chief, Mass Media Bureau

Charles E. Dziedzic
Chief, Hearing Branch

Y. Paulette Laden

James W. Shook
Attorneys
Mass Media Bureau

Federal Communications Commission
2025 M Street, N.W.
Suite 7212
Washington, D.C. 20554
(202) 632-6402

March 22, 1994

No. of Copies rec'd 0+11
List ABCDE

Mass Media Bureau's Comments on
Response of Calvary Educational Broadcasting Network, Inc.

1. On March 7, 1994, Calvary Educational Broadcasting Network, Inc. ("Calvary") submitted its response ("Response") as directed by the Review Board. See *Memorandum Opinion and Order*, FCC 94R-1, released February 3, 1994 ("*MO&O*"). The Mass Media Bureau hereby respectfully submits the following comments.[1]

2. Pursuant to the *MO&O* at ¶12, Calvary is required to show: 1) the measures it proposes to take to come into full compliance with §73.318 of the Commission's Rules; and 2) that it has the financial ability to achieve full compliance with §73.318 of the Commission's Rules. After carefully reviewing the Response, the Bureau believes that Calvary's technical proposals to address blanketing interference caused by Station KOKS(FM) appear, on their face, technically sufficient. However, for the reasons set forth below, the Bureau submits that Calvary's showing relative to its financial ability to comply with §73.318

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[1] The Bureau emphasizes that its comments herein are in no way a retreat from its Exceptions to the Initial Decision of Chief Administrative Law Judge Joseph Stirmer, filed August 16, 1993 ("Exceptions"). There, the Bureau argued that Calvary's license renewal application warrants denial because of the licensee's misrepresentations and lack of candor and because of the licensee's failures to comply with the FM blanketing interference rule.

In addition, the Bureau's decision not to address all assertions by Calvary does not mean that the Bureau agrees with them. However, the Bureau views as gratitous and irrelevant Calvary's self-serving claims in ¶¶ 22, 23, 28, 32 and 33 of its Response. Further, the Bureau submits the Response's reference to "hostility" in ¶29 is misleading at best. The record in this proceeding clearly shows that hundreds of complaints were made about the station not because of "hostility" but because of KOKS(FM) blanketing interference and Calvary's repeated failures to resolve it.

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List ABCDE

of the Commission's Rules is inadequate. Accordingly, the Review Board should deny Calvary's renewal application.

3. To eliminate blanketing interference from affected television and radio receivers, Calvary proposes installation of equipment set forth in Exhibits A and B, respectively, of its Response. The Bureau has reviewed the equipment list and installation methodology and concludes that Calvary's proposal is likely to restore reception to what it would be in the absence of Station KOKS(FM) transmissions. Thus, installation of the equipment in the manner described by Calvary to *all* protected television and radio receivers should achieve compliance with §73.318 of the Commission's Rules. Further, in the event the equipment described in Exhibit A of Calvary's Response does not restore television reception, connecting the affected receiver to one of the two cable television systems in the Poplar Bluff area may substantially reduce, but not necessarily eliminate, Station

KOKS(FM) blanketing interference.[2]

4. The Bureau has several objections to the financial aspects of the Calvary proposal. In ¶¶ 2 and 5 of its Response, Calvary starts from the premise that it will be required to eliminate Station KOKS(FM) blanketing interference from about 120 homes. In this group are those complainants who chose a home visit from Calvary in February 1991 as well as those who should have been given such a chance but were not notified that such visits were taking place. *See* MMB Ex. 25, p. 3, n.5. At the same time, however, Calvary seems to recognize in ¶8 of its Response that its obligations potentially extend to the 220 residents who complained of Station KOKS(FM) blanketing interference within the first year of the station's broadcast operations. *See also*, *Hearing Designation Order*, 7 FCC Rcd 4037, 4039-40 (1992). Indeed, Calvary's obligation to remedy

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[2] In ¶¶ 3 and 11 of the Response, Calvary claims that most of the people in the blanketing contour area have subscribed to one of the two cable television systems in the Poplar Bluff area. Further, Calvary contends that none of those subscribers have complained to it about Station KOKS(FM). However, Calvary admits that it was not able to get a "written acknowledgment from Boycom cable system" that KOKS(FM) did not cause interference to cable reception.

Calvary's claims are suspect. Not only does Calvary provide no support for its claim that most of the homes in the blanketing contour subscribe to cable, but according to Steve Boyers, President of Boycom Cablevision, Inc. ("Boycom"), only 36 (out of 220) blanketing area complainants are connected to cable. Further, while Calvary may not have received complaints, Boycom has received complaints. Finally, Boycom has informed Calvary that it would not provide any letter to Calvary until Calvary cooperated with Boycom in determining the extent of KOKS(FM) interference. Prior to March 15, 1994, Calvary had not taken the necessary steps to test the effect of KOKS(FM) on Boycom's system. See Attachment A.

blanketing interference does potentially extend not only to those it visited and should have visited in 1991, but also to those who declined a home visit in 1991 for reasons other than Calvary's resolution of their blanketing interference problems. There is no way to know at this time how many of the blanketing contour complainants who declined a home visit in 1991 will accept an offer of a home visit in 1994. However, Calvary assumes that all who declined previously will decline again. This assumption is belied by the fact that Calvary's 1994 offer to complainants will be substantially different from the one it made in 1990. In 1990, Calvary's offer to address blanketing interference did not include a commitment to restore service on Channel 6 or radios and did not include an offer to reimburse complainants for expenses incurred to deal with blanketing interference. See, e.g., MMB Ex. 31. In sum, by assuming that it will have to restore service to no more than 120 homes, Calvary has apparently overlooked a substantial number of complainants in determining the potential extent of its financial obligations.

5. The Bureau also objects to Calvary's proposal to connect certain complainants to cable but limit payments to connection charges and one year's worth of basic service. Simply put, Calvary should not be allowed to force complainants after one year to choose between reverting to reception affected by KOKS(FM) blanketing interference and paying for service they would not have begun but for the blanketing interference. In the

Bureau's view, Calvary's cable offer should continue until the over the air interference no longer exists. Indeed, Calvary has been interfering with some complainants' reception for more than 5 years!

6. The Bureau also submits that Calvary has not made sufficient provision to reimburse complainants who undertook to resolve KOKS(FM) blanketing interference at their own expense. It is apparent that some complainants have not waited for Calvary to remedy the situation but have bought filters and/or paid television technicians to restore their reception. See Reponse at ¶7. Calvary should reimburse those individuals.

7. Finally, the Bureau is concerned about the availability of funds for Calvary's compliance program. As recited in the Response at ¶6, Calvary is seeking to finance its compliance program by obtaining a loan for $50,000.[3] The security for the loan will be the home occupied by the Stewarts. That property is also the site for Calvary's tower. The record in this proceeding shows that the property in question was owned by the Stewarts but was transferred by them to Calvary shortly before Station KOKS(FM) went on the air. *See* *Initial Decision of Chief Administrative Law Judge Joseph Stirmer*, 8 FCC Rcd 4789, 4790 at ¶10 and n. 2 (1993)("*ID*"). Prior to their operation of Station

[3]Contrary to the suggestion in ¶22 that Calvary has "access to sufficient financial resources at the start...," there is no current loan.

KOKS(FM), the Stewarts were farmers engaged in an egg-laying operation. *ID* at ¶11. That business has accumulated unpaid federal tax assessments in the amount of more than $300,000 as well as assorted other judgments. See Attachment B. The Response claims that Calvary, with specified exceptions, has no current obligations in excess of $500. While that statement may literally be true, the Bureau believes that the existence of the federal tax liens is enough of a threat against the Stewarts and their home to cast doubt on Calvary's ability to carry out its compliance program.

8. In sum, the Bureau does not believe that Calvary's promises to remedy blanketing interference can be accepted at face value because it has not adequately accounted for the likely costs of compliance and because there is some doubt whether Calvary can even secure the funds its proposes to use.

Accordingly, the Bureau submits that Calvary's license renewal application should be denied.

Respectfully submitted,
Roy J. Stewart
Chief, Mass Media Bureau

Y Paulette Laden for
Charles E. Dziedzic
Chief, Hearing Branch

Y Paulette Laden
Y. Paulette Laden

James W. Shook
James W. Shook
Attorneys
Mass Media Bureau

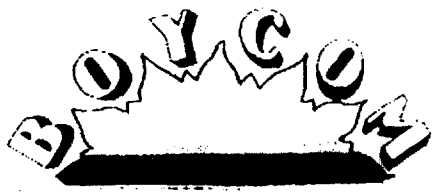
Federal Communications Commission
2025 M Street, N.W.
Suite 7212
Washington, D.C. 20554
(202) 632-6402

March 22, 1994

Attachment A

Steve Boyers
President

Patricia Jo Boyers
Vice President



CABLEVISION, INC.

"Butler County's Choice!"

Rt. 10, Box 333
Poplar Bluff, MO 63901

(314) 686-9101
FAX (314) 686-4722

March 15, 1994

Mr. James Shook, Esq.
Hearing Division, Mass Media Bureau
2025 M. Street, N.W.-Room 7212
Washington, D.C. 20554

RE: Calvary Educational Broadcasting Network, Inc.

Dear Mr. Shook,

I am writing in regards to the above mentioned. I have been given a copy of the "Response of Calvary Educational Broadcasting Network" date unknown. There are several points in this response that we feel need to be addressed.

First, in reference to page 9, paragraph 11: On February 24, 1994 I was contacted by Ms. Nina Stewart. Ms. Stewart requested a letter from Boycom Cablevision, Inc., that was to state that the KOKS Radio Station does not cause interference on our cable system. I told Ms. Stewart that I would not be able to provide her with such a letter as it would not be the truth.

I told Ms. Stewart that in order for our company to write such a letter, whether to her advantage or disadvantage, that we would need to conduct a test whereby one of Boycom's employees would be on sight at the transmitter location for KOKS and a Boycom employee would be on sight at the headend location for Boycom, standing by our monitor. KOKS would then totally shut-down their broadcasting transmitters to allow us to observe and record our reception of Channel 6. We would then and only then be able to determine the extent of the interference.

Ms. Stewart agreed to conduct the test at a later date. She informed me that she would contact me in a couple of weeks to set up a date for the test.

As of this date, Ms. Stewart has not contacted me to arrange such a test.

Also in regards to page 9, paragraph 11 whereby Calvary said "Calvary has not received any complaints from subscribers of either cable system..." This statement may very well be true but our office has received a substancial amount of complaints. Some to the point of loss of business as a result of the poor reception of Channel 6 due to what we believe to be interference from KOKS Radio station.

In response to page 2, paragraph 3, the Stewarts' state that "Most homes in the blanketing contour subscribe to one of two separate systems". Based on a list presented to us, we were able to confirm that only 34 of the 220 on the list had actually subscribed to Boycom. To our knowledge, Enstar has only 2 customers in the blanketing area. One of these customers is Don Stewart himself. The other subscriber to Enstar is the current

tenant of DON Stewart's rental home. Therefore, we feel that the response by Calvary has been misleading, at the very least.

We feel that our cable company should not be used as a compliance vehicle for Calvary. Due to the interference of KOKS, there are several complaintants in the area that we cannot provide service for due to "backfeeding". This "Backfeeding" or co-channeling interference would inhibit the reception of all of our channels to all of our subscribers throughout our cable system. Therefore, it would be very detrimental to our business to connect our lines to these few residents. I will venture to predict that the very people that "Cable would solve their reception problems" would likely be the same people we would not want to service due to "backfeeding" and "Co-channeling".

Our company has been contacted by Don Stewart on one occasion to offer us three ineffective, inexpensive filters.

Please feel free to contact me for further information.

Sincerely,

Steve Boyers

Steve Boyers
President

THIS NOTICE CORRECTS ORIGINAL NOTICE 439004735 FILED ON 03/29/90

Form 668 (Y)
(Rev. January 1991)

Department of the Treasury - Internal Revenue Service

Attachment B

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
St. Louis	439400213	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer DONALD W STEWART
STEWART FARMS

Residence ROUTE 1
PUXICO, MO 63960

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

*** CORRECTS ORIGINAL DATE IN COL. (e) ***

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
943	12/31/87	43-0929691	03/07/88	04/06/98	9805.42

Place of Filing Recorder of Deeds
Butler County
Poplar Bluff, MO 63901

Total $ 9805.42

Original Recording Data:
11:15 5203

This notice was prepared and signed at St. Louis, MO., on this,

the 9th day of January, 1994.

Signature

Title Chief, S.F.F.

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

Form 668 (Y) (Rev. 1-91)

Part 1 - Kept By Recording Office

364 No. 0006419

United States

vs.

Notice of Tax Lien

Filed this 19th day of JANUARY, 19 94, at 8:05 Am.

Wanda Gaebler
RECORDER ~~Clerk (or Registrar)~~ XXXX

State of Missouri
County of Butler
I, Wanda Gaebler Recorder of Deeds,
Butler County, Missouri
do hereby certify that the above is a true and correct
copy of the Federal Tax Lien
recorded ~~XXXXXX~~ #6419 ~~XXXXXX~~ witness
my hand and seal this 14th day of March
19 94

Recorder of Deeds
Deputy.

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(f) **Place For Filing Notice; Form.**—

(1) Place For Filing - The notice referred to in subsection (a) shall be filed-

(A) Under State Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property-In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing a national filing system does not constitute a second office for filing as designated by the laws of such State; or

(B) With Clerk Of District Court-In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated-

(A) Real Property - In the case of real property, at its physical location; or

(B) Personal Property-In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail
4. Personal property purchased in casual sale
5. Personal property subjected to possessory lien
6. Real property tax and special assessment liens
7. Residential property subject to a mechanic's lien for certain repairs and improvements
8. Attorney's liens
9. Certain insurance contracts
10. Passbook loans

(g) **Refiling Of Notice.**—For purposes of this section-

(1) **General Rule.**—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refiled during the required refiling period shall be effective only-

(A) If-

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary received written information (in the mann prescribed in regulations issued by the Secretar concerning a change in the taxpayer's residence, if notice of such lien is also filed in accordance wi subsection (f) in the State in which such residence located.

(3) **Required Refiling Period.**—In th case of any notice of lien, the term "required refiling period means-

(A) the one-year period ending 30 days after th expiration of 10 years after the date of the assessment of th tax, and

(B) the one-year period ending with the expiration o 10 years after the close of the preceding required refilin period for such notice of lien.

Sec. 6325. Release Of Lien O Discharge Of Property

(a) **Release Of Lien.**—Subject to such regu lations as the Secretary may prescribe, the Secretary sha issue a certificate of release of any lien imposed with respec to any internal revenue tax not later than 30 days after the da on which -

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied o has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upo the payment of the amount assessed, together with all interes in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance wit such requirements relating to terms, conditions, and form o the bond and sureties thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) Disclosure of amount of outstanding lien.-If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

THIS NOTICE CORRECTS ORIGINAL NOTICE 438922439 FILED ON 08/03/89

Form 668 (Y)
(Rev. January 1991)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
St. Louis	439400184	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

95484
FILED FOR RECORD
94 JAN 19 AM 9:47
FREIDA LEE
RECORDER OF DEEDS
BLOOMFIELD, MISSOURI

Name of Taxpayer HI-POINT FARMS
STEWART EGGS

Residence RT 1 BOX 400
PUXICO, MO 63960

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

*** CORRECTS ORIGINAL DATE IN COL. (e) ***

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
943	12/31/87	43-1440836	03/07/88	04/06/98	102917.10

Place of Filing
Recorder of Deeds
Stoddard County
Bloomfield, MO 63825

Total $ 102917.10

Original Recording Data:
9:10 85077

This notice was prepared and signed at St. Louis, MO, on this,

the 9th day of January, 1994.

Signature

Title Chief, S.P.F.

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

Form 668 (Y) (Rev. 1-91)

Part 1 - Kept By Recording Office

Form 668 (Y) (Rev. 1-91)

State of Missouri
County of Stoddard

I hereby certify that this instrument was FILED FOR RECORD ~~and is RECORDED~~ on the Date and Time ~~in the Book and Page~~ as stamped hereon.

FREIDA LEE
Recorder of Stoddard County

By _____ Deputy

Notice of Tax Lien

United States

vs.

No. _____

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(f) Place For Filing Notice; Form.—

(1) Place For Filing - The notice referred to in subsection (a) shall be filed-

(A) Under State Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property-In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reenacting Federal law establishing a national filing system does not constitute a second office for filing as designated by the laws of such State; or

(B) With Clerk Of District Court-In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated-

(A) Real Property - In the case of real property, at its physical location; or

(B) Personal Property-In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail
4. Personal property purchased in casual sale
5. Personal property subjected to possessory lien
6. Real property tax and special assessment liens
7. Residential property subject to a mechanic's lien for certain repairs and improvements
8. Attorney's liens
9. Certain insurance contracts
10. Passbook loans

(g) Refiling Of Notice.—For purposes of this section-

(1) General Rule.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f) after the expiration of such refiling period.

(2) Place For Filing.—A notice of lien refiled during the required refiling period shall be effective only-

(A) If-

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refiling period" means-

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien,-If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Form 668 (Y)
(Rev. 7-89)

475

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
St. Louis, MO	439005744	FILED FOR RECORD STODDARD COUNTY 1990 APR 20 AM 9:39 FREIDA LEE RECORDER OF DEEDS BLOOMFIELD MISSOURI 87068

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer
HI-POINT FARMS
STEWART EGGS

Residence
RT 1 BOX 400
PUXICO, MO 63960

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
940	12/31/88	43-1440836	12/11/89	01/10/96	43928.40
943	12/31/88	43-1440836	01/08/90	02/07/96	157960.88

Place of Filing
Recorder of Deeds
Stoddard County
Bloomfield, MO 63825

Total $ 201889.28

This notice was prepared and signed at St. Louis, MO, on this, the 12th day of April, 19 90.

Signature S. Gerard Scuito
for A. Ray Batton

Title Revenue Officer
43-01-1213

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

Form 668 (Y) (Rev. 7-89)

Part 1 - Kept By Recording Office

State of Missouri }
County of Stoddard }

I hereby certify that this instrument was FILED FOR RECORD ~~and is RECORDED~~ on the Date and Time ~~in the Book and Page~~ as stamped hereon.

Freida Lee

FREIDA LEE
Recorder of Stoddard County

By Kay Asbell
Deputy

egistrar).

m.

day of

Notice of Tax Lien

United States

vs.

No.

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(f) **Place For Filing Notice; Form.**—

(1) Place For Filing - The notice referred to in subsection (a) shall be filed -

(A) Under State Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court-In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia-In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated -

(A) Real Property - In the case of real property, at its physical location; or

(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail
4. Personal property purchased in casual sale
5. Personal property subjected to possessory lien
6. Real property tax and special assessment liens
7. Residential property subject to a mechanic's lien for certain repairs and improvements
8. Attorney's liens
9. Certain insurance contracts
10. Passbook loans

(g) **Refiling Of Notice.** — For purposes of this section -

(1) **General Rule.**—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refiled during the required refiling period shall be effective only -

(A) if-

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of years after the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property

(a) **Release Of Lien.** — Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) Disclosure of amount of outstanding lien-if a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

BUSINESS TAX BUREAU
P. O. BOX 840
JEFFERSON CITY, MO 65105
314-751-2836

DO NOT WRITE ABOVE THIS LINE
84052

FOR RECORDER'S DOCUMENT NUMBER

LNUM

TAX LIEN

RECORDER OF DEEDS
STODDARD COUNTY COURTHOUSE

BLOOMFIELD MO 63825

DATE: MARCH 31, 1989
LIEN NO: 88344009426
MISSOURI TAX I.D. NO: 13099973
SSAN OR FEIN: 431440836

THE DIRECTOR OF REVENUE, UNDER CHAPTERS 144, 94, 92 AND 66, RSMO, AS AMENDED, HEREBY PLACES A LIEN UPON ALL REAL PROPERTY OWNED BY HI POINT FARMS INC
FOR FAILURE TO PAY TO THE STATE OF MISSOURI SALES TAX, ADDITIONS TO TAX/PENALTY AND INTEREST IN THE AMOUNT SET FORTH BELOW. INTEREST CONTINUES TO ACCRUE AS PROVIDED BY LAW UNTIL THE FULL AMOUNT OF THE TAX LIABILITY IS PAID.

NAME OF DEBTOR: HI POINT FARMS INC
RT 1 BOX 400
PUXICO MO 63960

COUNTY LOCATION: 207 STODDARD

TAXABLE PERIOD: JUL 01-SEP 30, 1988

TOTAL TAX DUE:	$	193.38
ADDITIONS TO TAX:	$	48.35
PENALTY:	$	.00
INTEREST:	$	9.59
LIEN FILING FEES:	$	4.50
TOTAL AMOUNT DUE:	$	255.82

State of Missouri
County of Stoddard

I hereby certify that this instrument was FILED FOR RECORD ~~and is RECORDED~~ on the Date and Time ~~in the Book and Page~~ as stamped hereon.

Freida Lee
FREIDA LEE
Recorder of Stoddard County

By Kay Ashell
Deputy

DIRECTOR OF REVENUE

BY:

BUREAU MANAGER
BUSINESS TAX BUREAU

FILED FOR RECORD

DATE: _____

TIME: _____

PLACE: _____

FILED FOR RECORD
1989 APR -8 AM 8:48
RECORDER OF DEEDS
BY

MISSOURI DEPARTMENT OF REVENUE 6017
BUSINESS TAX BUREAU
P. O. BOX 840
JEFFERSON CITY, MO 65105
314-751-2836

DO NOT WRITE ABOVE THIS LINE
84900

FOR RECORDER'S DOCUMENT NUMBER

LNUM

TAX LIEN

RECORDER OF DEEDS
STODDARD COUNTY COURTHOUSE

BLOOMFIELD MO 63825

DATE: JULY 07, 1989
LIEN NO: 89069013147
MISSOURI TAX I.D. NO: 13099973
SSAN OR FEIN: 431440836

THE DIRECTOR OF REVENUE, UNDER CHAPTERS 144, 94, 92 AND 66, RSMO, AS AMENDED, HEREBY PLACES A LIEN UPON ALL REAL PROPERTY OWNED BY
HI POINT FARMS INC
FOR FAILURE TO PAY TO THE STATE OF MISSOURI SALES TAX, ADDITIONS TO TAX/PENALTY AND INTEREST IN THE AMOUNT SET FORTH BELOW. INTEREST CONTINUES TO ACCRUE AS PROVIDED BY LAW UNTIL THE FULL AMOUNT OF THE TAX LIABILITY IS PAID.

NAME OF DEBTOR: HI POINT FARMS INC
RT 1 BOX 400
PUXICO MO 63960

COUNTY LOCATION: 207 STODDARD

TAXABLE PERIOD: OCT 01-DEC 31, 1988

TOTAL TAX DUE:	$	216.26
ADDITIONS TO TAX:	$	54.07
PENALTY:	$	.00
INTEREST:	$	11.17
LIEN FILING FEES:	$	4.50
TOTAL AMOUNT DUE:	$	286.00

State of Missouri
County of Stoddard

I hereby certify that this instrument was FILED FOR RECORD ~~and is RECORDED~~ on the Date and Time ~~in the Beginning Page~~ as stamped hereon.

Freida Lee
FREIDA LEE
Recorder of Stoddard County

By Kay Ashell
Deputy

DIRECTOR OF REVENUE

BY:

FILED FOR RECORD

DATE:

TIME:

PLACE:

FILED FOR RECORD
1989 JUL 10

(7/86)

LIEN NO. 890293
EMPLOYER NO. 00363319

COMMONWEALTH OF KENTUCKY
CABINET FOR HUMAN RESOURCES
EX. REL., DIVISION OF UNEMPLOYMENT INSURANCE

Standard Co, Inc

VS.

HI-POINT FARMS INC DBA
LYNN GROVE EGG CO - STEWART FARMS
RT 1 BOX 400
PUXICO MO 63960-9783

FILED FOR RECORD
1989 MAR 29 PM 3:01
RECORDER OF DEEDS
BLOOMFIELD, MISSOURI

PURSUANT TO KRS 341.310, NOTICE IS HEREBY GIVEN THAT HI-POINT FARMS INC DBA OF PUXICO MO IS A SUBJECT EMPLOYER AND IS INDEBTED TO THE COMMONWEALTH OF KENTUCKY, E REL., DIVISION OF UNEMPLOYMENT INSURANCE FOR CONTRIBUTIONS, INTEREST, AND PENALTIE

A LIEN ON ALL PROPERTIES OF SUCH SUBJECT EMPLOYER, CREATED BY KRS 341.310 IN FAVOR OF THE DIVISION OF UNEMPLOYMENT INSURANCE, EXISTS ON ACCOUNT OF SUCH INDEBTEDNESS.

UPON REQUEST, THE CABINET FOR HUMAN RESOURCES WILL DISCLOSE THE SPECIFIC AMOUNT OF TAX, INTEREST AND PENALTY TO ANY INTERESTED PARTY LEGALLY ENTITLED TO SUCH INFORMATION. INQUIRIES SHOULD BE MADE TO DELINQUENCY CONTROL SECTION, TELEPHONE NUMBER (502) 546-6835.

THIS NOTICE OF LIEN HAS BEEN PREPARED AND EXECUTED BY THE UNDERSIGNED IN THE PERFORMANCE OF HIS OFFICIAL DUTIES IN THE ADMINISTRATION OF KRS CHAPTER 341.

DIVISION OF UNEMPLOYMENT INSURANCE

BY: Lisa M Adler
CABINET FOR HUMAN RESOURCES
FRANKFORT, KENTUCKY 40621

SUBSCRIBED, SWORN TO AND ACKNOWLEDGED BEFORE ME BY Lisa M. Adler AT FRANKFORT KENTUCKY, WHO IS KNOWN BY ME TO BE DULY AUTHORIZED TO EXECUTE THIS INSTRUMENT THIS 1st DAY OF March, 1989.

Jana C. Austin
NOTARY PUBLIC, KENTUCKY STATE AT LARG

MY COMMISSION EXPIRES: 5-21-91

FILED THIS ____ DAY OF _____ 19__ AT _____ .M. IN _____ COUNTY.

BOOK NO. _____ PAGE NO. _____ COUNTY COURT CLERK _____

INSTRUCTION TO THE COUNTY COURT CLERK:
REQUEST IS HEREBY MADE TO RECORD THIS NOTICE OF LIEN IN ACCORDANCE WITH KRS 341.31 MAIL ONE COPY OF RECORDED LIEN SHOWING BOOK AND PAGE NUMBER WHERE LODGED, ALONG WI BILLING FOR PAYMENT OF RECORDING FEE, TO TAX COLLECTIONS AND ACCOUNTING BRANCH, DIVISION OF UNEMPLOYMENT INSURANCE, CABINET FOR HUMAN RESOURCES BUILDING, FRANKFOR KENTUCKY 40621.

State of Missouri }

County of Stoddard

I hereby certify that this instrument was FILED FOR RECORD ~~and is RECORDED~~ on the Date and Time ~~in the Book and Page~~ as stamped hereon.

Freida Lee

FREIDA LEE

Recorder of Stoddard County

By Kay Ashell

Deputy

IN THE CIRCUIT COURT OF STODDARD COUNTY, MISSOURI

TAMMY BURNETT, Plaintiff, vs. HI-POINT FARMS, INC., A Missouri Corporation, DONALD STEWART and NINA STEWART, Defendants.	))))))))))))	Case No: CV488-267CC

JUDGMENT

Now on this 7th day of September, 1988 comes plaintiff by her attorney, Phillip J. Barkett, Jr. Defendants come by their attorney, Donald Rhodes. The Court takes up Plaintiff's Motion for Judgment on the Pleadings. The Court finds that defendants, and each of them, have filed a Confession of Judgment in the above entitled matter and, therefore, finds the issues on Plaintiff's Petition in favor of plaintiff and against defendants, and each of them, and further finds that plaintiff shall have and recover of defendants, and each of them, the sum of $10,128.11.

NOW, THEREFORE, it is hereby ORDERED, ADJUDGED AND DECREED that Judgment be, and it hereby is, entered in favor of plaintiff and against defendants, Hi-Point Farms, Inc., a Missouri corporation, Donald Stewart, an individual, and Nina Stewart, an individual, and each of them, in the sum of $10,128.11 and that execution shall issue therefor. It is further ORDERED that this Judgment shall bear interest at the legal rate of 9% per annum

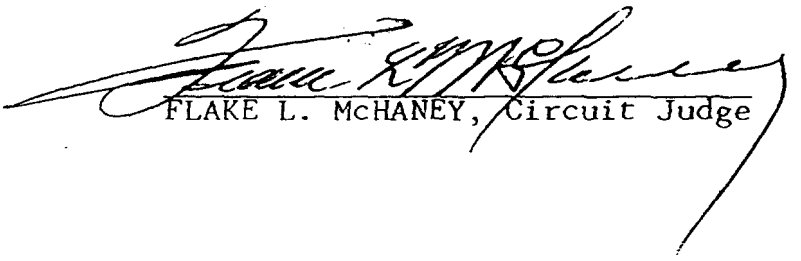
FILED

SEP 13 1988

MARTHA WARE
CIRCUIT CLERK
STODDARD COUNTY, MO.

from and after the date hereof.

IT IS SO ORDERED as of the day and year first above written. Costs taxed to plaintiff.



FLAKE L. McHANEY, Circuit Judge

FILED

SEP 13 1988

MARTHA WARE
CIRCUIT CLERK
STODDARD COUNTY, MO.

STATE OF MISSOURI
COUNTY OF STODDARD } ss

I, Martha Ware, Circuit Clerk of Stoddard County, Mo., do hereby certify that the above and [illegible] is a full, true and correct copy of the [illegible] in my office.

Done at office in the City of [illegible]

Dated: 3-15-94

MARTHA WARE
Circuit Clerk
Stoddard County, Mo.

By [illegible] deputy

IN THE CIRCUIT COURT OF STODDARD COUNTY, MISSOURI
DIVISION I

FIRST MIDWEST BANK OF POPLAR BLUFF, formerly First National Bank of Poplar Bluff, and formerly Puxico State Bank,	)	
Plaintiff,	)	
vs.	)	Case No.CV 488-350CC
Donald W. Stewart, d/b/a Stewart Farms, Nina B. Stewart, Route 6, Box 967 Poplar Bluff, MO 63901 AND Steve Stewart and Kathy Stewart, Route 2, Box 62 A Dexter, MO 63841	)	
Defendants.	)	

FILED
APR 12 1989
MARTHA WARE
CIRCUIT CLERK
STODDARD COUNTY, MO

JUDGMENT

NOW ON THIS 5th day of April, 1989, the Court takes up for consideration this cause in which Interlocutory Judgment was entered against Defendants, Steve Stewart and Kathy Stewart, on October 19, 1988, and in which Interlocutory Judgments were entered against Defendants Donald W. Stewart and Nina B. Stewart, on December 7, 1988. The Plaintiff appears by its Vice President, Jim Miller, and by its attorneys, Parsons, Mitchell, Wilson & Satterfield, P.C. and the Defendants, Steve Stewart, Kathy Stewart, Donald W. Stewart and Nina B. Stewart do not appear.

The Plaintiff files its Report of Disposition of Collateral and the Court takes up for consideration this cause for the purpose of entering final Judgment.

After hearing the evidence, reviewing the Report of Disposition of Collateral and being fully advised in the

premises, the Court finds the issues in favor Plaintiff and against the Defendants, Steve Stewart and Kathy Stewart, on Counts I through VI, inclusive, of Plaintiff's Petition and finds in favor of Plaintiff and against Defendants, Donald W. Stewart and Nina B. Stewart, on Counts I through IV of Plaintiff's Petition. The Court further finds that the Report of Disposition of Collateral filed by Jim Miller, Vice President of the Plaintiff, is correct and accurately reflects the sale of the Defendants' property pledged and mortgaged as collateral for the repayment of the promissory notes described in Counts I, III, and V and that said Report accurately discloses the amount of the proceeds received upon the sale of said collateral, the application of said sale proceeds to said promissory notes and the remaining deficiency balance of said notes.

WHEREFORE, on Count I it is ORDERED, ADJUDGED and DECREED that final judgment is hereby entered in favor of Plaintiff and against Defendants, Steve Stewart, Kathy Stewart, Donald W. Stewart and Nina B. Stewart, for the sum of $178,891.01, which shall bear interest at the rate of 13% per annum until paid, together with the costs of this action.

It is further ORDERED, ADJUDGED and DECREED that on Count II of Plaintiff's Petition final judgment is hereby entered in favor of Plaintiff and against Defendants, Steve Stewart,Kathy Stewart, Donald W. Stewart and Nina B. Stewart, for Replevin and the possession of the following personal property:

One 1982 International truck, VIN - 1HTAA19E3CHA10040
One 1982 International truck, VIN - 1HTD2137XCGB11148
One 1978 International truck, VIN - D2137HGB12240

It is further ORDERED, ADJUDGED and DECREED that on Count III of Plaintiff's Petition final judgment is hereby entered in favor of Plaintiff and against Defendants, Steve Stewart, Kathy Stewart, Donald W. Stewart and Nina B. Stewart, for the sum of $19,655.10, which shall bear interest at the rate of 12.5% per annum until paid, with the costs of this action.

It is further ORDERED, ADJUDGED and DECREED that on Count IV of Plaintiff's Petition final judgment is hereby entered in favor of Plaintiff and against Defendants, Steve Stewart, Kathy Stewart, Donald W. Stewart and Nina B. Stewart, for Replevin and the possession of the following personal property:

One 1984 Mercedes Benz, Series 300D, 4 door sedan, VIN - WDBAB33A9EA120254
One 1979 Ford Van, VIN - F60CVFE0810
One 1982 Chevrolet pickup, VIN - 1GCEK14H4CF323118
One 1967 International Road Tractor, VIN - 359471G264632
One 1984 Ford Chassis and Cab, VIN - 1FDNF70H1EVA25255
One 1980 International Truck, VIN - AA185KHA13204
One 1980 International Chassis and Cab, VIN - AA185KCA19421
One 1976 Chevrolet pickup, VIN - CCL146S216306
One 1979 Chevrolet pickup, VIN - CKL149F433479
One 1981 GMC Chassis and Cab, VIN 1GDT9C4J9BV560964
One 1976 Chevrolet pickup, VIN - CCL146S213198
One 1980 International truck, VIN - AA185KCA13083
One 1977 Chevrolet Chassis and Cab, VIN - CCE677V137406
One 1980 International Chassis and Cab, VIN - AA185KCA19436
One 1976 Chevrolet Chassis and Cab, VIN - CCE616V116937
One 1982 GMC pickup, VIN - 1GTFC24C9CS500684
One 1978 International Travel, VIN - H0062HGD20592
One 1980 Chevrolet pickup, VIN - CCZ14AS169449
One 1981 International truck, VIN - 1HTAA18EXBHA16899
One 1977 Chevrolet Chassis and Cab, VIN - CCE677V123139
One 1978 Chevrolet pickup, VIN - CKD148F456712
One 1972 International Road Tractor, VIN 229471G442918
One 1981 GMC pickup, VIN - 1GTDG14H7BS513137
One 1977 Chevrolet truck, VIN - CCE617V142361
One 1975 International truck, VIN - 10682DHA46655
One 1981 International Road Tractor - VIN DG210KHA16500
One 1980 Chevrolet pickup, VIN - CLN14A8274454
One 1982 Buick, 4 door sedan, VIN - 1G4AW69N1CH417018
One 1972 International truck, VIN - 229471G442918

It is further ORDERED, ADJUDGED and DECREED that on Count V