BRIAN W. TOMAN, Chief Counsel, Bar #63024 KATHLEEN A. ANDLEMAN

Tax Counsel III, Supervisor, Bar #109238 FRANCHISE TAX BOARD

ODD FELLOWS SIERRA RECREATION

P. O. Box 1720

ASSN., INC.,

VS.

Plaintiff.

MANUEL SOARES, JR., et al.,

Defendants.

Rancho Cordova, CA 95741-1720

Telephone (916) 845-6440

Attorneys for Franchise Tax Board

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CASE NO. CV48735

DISCLAIMER OF THE FRANCHISE TAX BOARD TO THE COMPLAINT TO **OUIET TITLE**

The Franchise Tax Board for the State of California (hereinafter FTB), for itself and for no other state agency, in answer to the Complaint to Quiet Title, does hereby disclaim any right, title or interest in or to the property described in the complaint.

SUPERIOR COURT OF THE STATE OF CALIFORNIA

COUNTY OF TUOLUMNE

FTB acknowledges that upon filing of this form of disclaimer it has no right to participate in further proceedings concerning the instant action or to share in any moneys that may be awarded.

It is respectfully requested that FTB be removed from any mailing matrix concerning the above-entitled action.

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Wherefore, let judgment be entered accordingly without cost to this defendant. DATED: March 1, 2002

FRANCHISE TAX BOARD BRIAN W. TOMAN, Chief Counsel

KATHLEEN A. ANDLEMAN Tax Counsel III, Supervisor

KATHLEEN A. ANDLEMAN

Attorney for Defendant Franchise Tax Board

MAR 06 2002