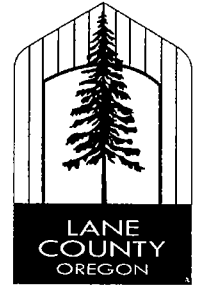


W. G. B. 2
03-7-30-4



MEMORANDUM

TO: Board Of County Commissioners

FROM: Angela M. Smith, Taxation Manager *Angela M. Smith*
Lane County Department of Assessment & Taxation

SUBJECT: Assessor's Personal Property Account Number 5443351
Vivendi-Universal Interactive, Inc.

DATE: July 14, 2003

Vivendi-Universal Interactive, Inc. owned personal property located at 1600 Millrace Drive in Eugene, Oregon.

In October, 2002, the Department of Assessment and Taxation sent a tax statement for the fiscal year 2002-2003 to the owner of record for the property, Vivendi-Universal Interactive, Inc. The taxpayer sent a full payment on November 11, 2002. The payment was processed by the Department of Assessment and Taxation on November 12, 2002.

On March 12, 2003 a letter was sent to the Lane County Department of Assessment and Taxation informing us that as of September 1, 2001, Vivendi-Universal Interactive ceased to conduct business in Lane County. Assets formerly located at 1600 Millrace Drive were either disposed of or transferred out of state prior to January 1, 2002. Our records have now been corrected to reflect this information and the personal property account 5443351 has been cancelled.

Due to the above circumstances, the Department of Assessment and Taxation needs to refund per Oregon Revised Statute 311.812 (2)(a) the tax amount of \$11,859.73 and statutory refund interest in the amount of \$1,067.38 computed through August 15, 2003 for a total refund of \$12,927.11. The refund is being issued to the owner of record Vivendi-Universal Interactive, Inc.

08/15/2003

PAGE 2 OF 2

BCC #1

IN THE MATTER OF A REFUND TO VIVENDI-UNIVERSAL INTERACTIVE, INC.
IN THE AMOUNT OF \$12,927.11

ORDER NUMBER)	IN THE MATTER OF A REFUND TO
)	
)	VIVENDI-UNIVERSAL INTERACTIVE, INC.
)	
)	IN THE AMOUNT OF \$12,927.11