

Certificate of Release of Federal Tax Lien

District Las Vegas, NV

Serial Number 889431770

For Optional Use by Recording Office

I Certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where, the notice of internal revenue tax lien was filed on March 18, 1994, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer TOWN & COUNTRY PARTNERS JV, a Partnership WALTER J HOYT III, GENERAL PARTNER

Residence 8788 ELK GROVE BLVD., SUITE E ELK GROVE, CA 95624

Return To: Internal Revenue Service 4750 W. Oakey Blvd. Las Vegas, NV 89102 Collection Support Function - Liens

COURT RECORDING INFORMATION:

Liber 0394 Page 3547 UCC No. n/a Serial No. 332701

Table with 6 columns: Kind of Tax, Tax Period Ended, Identifying Number, Date of Assessment, Last Day of Filing, Unpaid Balance of Assessment. Row 1: 1065, 12/31/91, 88-0286475, 11/01/93, 12/01/03, 4000.00

Place of Filing

COUNTY RECORDER DOUGLAS COUNTY MINDEN, NV 89423

Total

\$

4000.00

This certificate was prepared and signed at Las Vegas, NV on this,

the 22nd day of October, 1994

REQUESTED BY IRS IN OFFICIAL RECORDS OF DOUGLAS CO., NEVADA

94 NOV -1 A9:58

Signature Ron Smith Title Chief SPF

349749

SUZANNE BEAUDREAU RECORDER

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

PAID K6 DEPUTY