

### Certificate of Release of Federal Tax Lien

District

Las Vegas, NV

Serial Number

889431759

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 **SHORTHORN GENETIC ENGINEERING , a Partnership**  
1985-C, JV  
**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      Page      UCC No.      Serial No.  
0394      3432-3433      n/a      332644

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day of Refiling (e)	Unpaid Balance of Assessment (f)
1065	09/30/90	88-0231228	11/25/91	12/25/01	6854.00
*****					

Place of Filing

COUNTY RECORDER  
DOUGLAS COUNTY  
MINDEN, NV 89423

Total

\$

6854.00

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

the 02nd day of January, 19 95.

Signature

*Ron Smith*  
Ron Smith

Title

Chief SPf

354140

REQUESTED BY

*IRS*

IN OFFICIAL RECORDS OF  
DOUGLAS CO., NEVADA

'95 JAN 11 AM 11:44

LINDA SLATER  
RECORDER

PAID *K2* DEPUTY

(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)