

Certificate of Release of Federal Tax Lien

| | | |
|---------------------------|----------------------------|--------------------------------------|
| District Las Vegas, NV | Serial Number 889431805 | 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 TIMESHARE BREEDING SERVICE, a Partnership
1987-C J.V.
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 3461 | UCC No. n/a | Serial No. 332658 |
|---------------|--------------|----------------|----------------------|

| 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 | 88-0231221 | 11/11/91 | 12/11/01 | 9400.00 |
| ***** | | | | | |

| | | |
|--|-------|------------|
| Place of Filing COUNTY RECORDER DOUGLAS COUNTY MINDEN, NV 89423 | Total | \$ 9400.00 |
|--|-------|------------|

This certificate was prepared and signed at Las Vegas, NV, on this,
the 07th day of July, 1995

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

95 JUL 17 AM 11:32

Signature Ron Smith Title Chief SPf
Ron Smith

366225

LINDA SLATER
RECORDER
PAID 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)

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