

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
Southwest	889431778	

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
1982-5, 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	Page	UCC No.	Serial No.
0394	3523+	n/a	n/a

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	95-3826109	11/11/91	12/11/01	9420.00
1065	09/30/92	95-3826109	01/31/94	03/02/04	6500.00

Place of Filing - COUNTY RECORDER DOUGLAS COUNTY MINDEN, NV 89423	Total	\$	15920.00
--	-------	----	----------

This certificate was prepared and signed at Las Vegas, NV, on this, the 18th day of April, 1996

REQUESTED BY

IRS
IN OFFICIAL RECORDS OF
DOUGLAS CO., NEVADA

'96 MAY 13 10:05

Signature Ron Smith
Ron Smith
Title Chief SPf

387622

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)

BK 0596 PG 2088