

Certificate of Release of Federal Tax Lien

District

SOUTHWEST

Serial Number

889431803

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

WASHOE RANCHES NO 4 J.V., a Partnership
WALTER J HOYT III, GENERAL PARTNER

Residence

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

Return To:

Internal Revenue Service
210 E. Earll Drive
Phoenix, AZ 85012
Collection Support
Function M/S 5023PX

COURT RECORDING INFORMATION:

Liber Page UCC No. Serial No.
0394 3475 n/a 332665

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 *****	88-0190842 *****	12/16/91 *****	01/15/02 *****	2586.44 *****

Place of Filing

COUNTY RECORDER
DOUGLAS COUNTY
MINDEN, NV 89423

Total \$

2586.44

This certificate was prepared and signed at PHOENIX, AZ, on this,

the 26th day of August, 1997.

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

'97 SEP 17 P2:31

Signature

Ron Smith

Title

Revenue Officer

0421889

LINDA SLATER
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)

\$2.00 PAID DU DEPUTY