

Certificate of Release of Federal Tax Lien

| | | |
|------------------------------|-----------------------------------|--------------------------------------|
| District SOUTHWEST | Serial Number 889431768 | 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**
1990-3
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 3529 n/a 332692

| 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 | 12/31/91 | 68-0236512 | 11/08/93 | 12/08/03 | 4250.00 |
| ***** | | | | | |

| | | |
|---|-----------------|----------------|
| Place of Filing COUNTY RECORDER DOUGLAS COUNTY MINDEN, NV 89423 | Total \$ | 4250.00 |
|---|-----------------|----------------|

This certificate was prepared and signed at PHOENIX, AZ, on this, the 29th day of December, 1997.

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

'98 JAN 12 P1:42

Signature Ron Smith Title
 Ron Smith Revenue Officer

0430163

LINDA SLATER
 RECORDER
 \$ 700 PAID KE 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)