Form **668(Z)**
(Rev. April 1984)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
Des Moines, IA	428604364	

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 December 12, 19 86, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer CLIFFORD PAYNE , a Corporation
DBA PAYNE CONCRETE CONSTRUCTION

Residence R D 2 - BOX 97
EDGEWARD, IA 52042

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
102	27	n/a	59-1371

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	06/30/84	42-1164257	10/06/86	11/05/92	705.90
941	09/30/84	42-1164257	10/06/86	11/05/92	1662.33
941	12/31/84	42-1164257	10/06/86	11/05/92	1228.87
940	12/31/84	42-1164257	10/06/86	11/05/92	135.70
**********	**********	**********	**********	**********	**********

Place of Filing
Delaware County Recorder
Delaware Courthouse141
Manchester, IA 52057

Total $ 3732.80

This certificate was prepared and signed at Des Moines, IA, on this,

the 17th day of May, 19 90.

Signature R. Collins, Chief, SPS

Title Chief, SPf

(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

FILE No. 16-2783
RECORDING FEE $ 5.00
TRANSFER FEE $

FILED FOR RECORD THE 29 DAY OF May, 1990 AT 11:15 O'CLOCK A M. BOOK 110 PAGE 310

STATE OF IOWA, DELAWARE COUNTY
Joan Sheppard, Recorder
LM