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

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number
Des Moines, IA	428607330

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 August 26, 19 91, 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
T/A PAYNE CONCRETE CONSTRUCTION

Residence R D 2 - BOX 97
EDGEWARD, IA 52042

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
101	103	n/a	35-480

For Optional Use by Recording Office

147-1641
DELAWARE COUNTY IOWA
FILED
'91 DEC 24 AM 11 24
BOOK 114 PAGE 189
RECORDER
$5.00

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	06/30/83	42-1164257	02/18/85	03/20/91	1734.52
941	09/30/83	42-1164257	02/18/85	03/20/91	4265.87
941	12/31/83	42-1164257	02/18/85	03/20/91	2232.90
941	03/31/84	42-1164257	02/18/85	03/20/91	2426.97
940	12/31/83	42-1164257	02/18/85	03/20/91	911.34
**********	**********	**********	**********	**********	**********
				Total	$ 11571.60

Place of Filing
Delaware County Recorder
Delaware Courthouse6Des Moines
Manchester, IA 52057

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

the 13th day of December, 19 91

Signature D K Marts
D.K. Marts, Chief, CSF

Title Chief, C.S.F.

(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. 147-1641
RECORDING FEE $ 5.00
TRANSFER FEE $

FILED FOR RECORD THE 24 DAY OF December, 1991 AT 11:24 O'CLOCK A. M. BOOK 114 PAGE 189

STATE OF IOWA, DELAWARE COUNTY
Jane A. Lloyd, Recorder
LM

*U.S.GPO:1988-0-202-019/85956