Form **668-J**
(Rev. August 1980)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Estate Tax Lien

District	Serial Number	For Optional Use By Recording Office
Des Moines, Iowa 4201		327-3591 DELAWARE COUNTY IOWA FILED '97 JUN 4 AM 10 06 BOOK 135 PAGE 16 DEBORAH L. PEYTON DELAWARE CO. RECORDER #6.00

I certify that the requirements of section 6325(a) of the Internal Revenue Code have been satisfied for the tax liability (including all statutory additions) shown below on the following-named estate, and that the lien provided by Code section 6324A for these taxes and additions has been released. The proper officer in the office where notice of Federal estate tax lien was filed on Dec 5, 19 84, is authorized to note in the books the release of this lien, as far as it relates to the following.

Book 96 Pg 321 #221-1103

Name of Estate Estate of Katherine J. Childs
(Owners of Record of Property Described Below: See Below)

Name and Address of Executor/Administrator
Gary J. Streit
P.O. Box 2107
Cedar Rapids, Iowa 52406

Date of Death	Date of Assessment	Decedent's Social Security Number	Unpaid Balance of Assessment
10-12-78	08-20-79	[redacted]8227	19,684.49

Description of Property to Which Lien Attaches

The NE 1/4 except the West 8 1/2 rods thereof, and the North 1/2 of the SE 1/4 of Section 22, and the South 1/2 of the NW 1/4 of Section 24, Township 89 North, Range 5, West of the 5th P.M., Delaware County, Iowa.

(Owners of Record of Property Described Above: Gladys C. Childs, Childs Family Testamentary Trust and Trust under Article IV of the Last Will and Testament of Harold W. Childs)

This Notice of Lien is filed for the purpose of giving notice that the United States has lien rights against any rights, title or interest that the above named may have in the above described property. This Notice of Lien does not attach to any other real or personal property in which the above named may have an interest except the property described herein.

Place of Filing: Delaware County Recorder
Delaware County Courthouse
Manchester, Iowa 52057

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

the ____ day of _____, 19 MAY 30 1997

Signature	Title
Frank Keller	Chief, Special Procedures Staff

DATE 6-4-97 BOOK 135 PAGE 16 Form 668-J (Rev. 8-80)

Part 3 - To be used for recording purposes