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Form 668 (Z)[109]
(Rev. 5-94)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Use by Recording Office
Des Moines	429486394	

I certify that as to the following-name 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 94, is in authorized to note the books to show the release of this lien for these taxes and additions

Name of Taxpayer M & M, A TRUST ESTATE, Nominee of MILTON T & MARCELLA A LEONARD

Residence BOX 68
RYAN, IA 52330

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
125	69	n/a	90-1548

97 SEP 2 AM 11 12
DELAWARE COUNTY IOWA
RELEASE OF FEDERAL TAX LIEN
RECORDED
BOOK 136 PAGE 41
RELEASE FED. TAX LIEN
RECORDED
8.00

4-1-94

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)
1040	12/31/90	[redacted]-7329	04/04/94	05/04/04	42596.93
1040	12/31/91	[redacted]-7329	04/04/94	05/04/04	48132.69
**********	**********	**********	**********	**********	**********

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

Total $ 90729.62

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

the 25th day of August, 19 97.

Signature	Title
	Manager

(NOTE: *Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971-2 C.B. 409)*

PART 1 - RECORDING OFFICE

DATE 9-2-97 BOOK 136 PAGE 41

Form 668 (Z) (Rev. 5-94)
CAT. NO 60020I

IRS, W. Wisconsin Ave, Milwaukee, WI 53203-9984