

Certificate of Release of Federal Tax Lien

District Des Moines, IA	Serial Number 429053530	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 July 23, 1990, is authorized to note the books to show the release of this lien for these taxes and additions:

FILED NO. **1318**
 BOOK 8 PAGE 93
 91 NOV 22 PM 3: 34
 MICHELLE UTSLER
 RECORDER
 MADISON COUNTY, IOWA
 Fee \$5.00

Name of Taxpayer JOHN & MARY LOUISE PECKHAM

Residence R D 1 BOX 17
 MACKSBURG, IA 50155-7708

COURT RECORDING INFORMATION:
 Liber 7 Page 797 UCC No. n/a Serial No. 163

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	12/31/88	██████████-1712	10/23/89	11/22/95	1071.90
1040	12/31/89	██████████-1712	05/21/90	06/20/96	8804.09

Place of Filing Madison County Recorder Madison Courthouse Winterset, IA 50273	Total \$	9875.99
---	----------	---------

This certificate was prepared and signed at Des Moines, IA on this, the 20th day of November, 1991

Signature D K Marts Title Chief, C.S.F.
 D.K. Marts, Chief, CSF

(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)

*U.S.G.P.O.: 1988-0-202-018/65958