

Certificate of Release of Federal Tax Lien

For Optional Use by Recording Office

District: SOUTHWEST
Serial Number: 889200013

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 January 21, 1992, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer: BILLY A RUPE & CLAUDE E RUPE JR

THE WINDJAMER
a Partnership

Residence: 175 S. 3RD ST.
ELKO, NV 89801

Return To: Internal Revenue Service
210 E. Farill Drive
Phoenix, AZ 85012
Collection Support
Function M/S 5023PX

COURT RECORDING INFORMATION:

Liber Page 773
UCC No. 450
n/a

Serial No. 315875

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day of Refiling (e)	Unpaid Balance of Assessment (f)
-----------------	----------------------	------------------------	------------------------	--------------------------	----------------------------------

941	06/30/86	95-2575494	11/14/88	12/14/98	7662.12
941	09/30/86	95-2575494	11/07/88	12/07/98	5655.97
941	12/31/86	95-2575494	11/07/88	12/07/98	4933.74
941	03/31/87	95-2575494	11/07/88	12/07/98	4746.23
941	06/30/87	95-2575494	11/07/88	12/07/98	4478.95
941	09/30/87	95-2575494	10/31/88	11/30/98	2660.76
941	12/31/87	95-2575494	10/31/88	11/30/98	919.93
941	03/31/88	95-2575494	09/02/91	10/02/01	2344.69
941	06/30/88	95-2575494	09/02/91	10/02/01	957.83
940	12/31/85	95-2575494	01/02/89	02/01/99	431.39
940	12/31/86	95-2575494	03/13/89	04/12/99	5430.84
940	12/31/86	95-2575494	04/08/91	05/08/01	4800.73
940	12/31/87	95-2575494	02/06/89	03/08/99	70.65
940	12/31/87	95-2575494	04/29/91	05/29/01	
940	12/31/88	95-2575494	09/09/91	10/09/01	

Place of Filing: ELKO COUNTY RECORDER
ELKO COUNTY
ELKO, NV 89801

Total \$ 45093.83

This certificate was prepared and signed at PHOENIX, AZ, on this _____ day of August, 1997.

Signature: Ron Smith
Title: Revenue Officer

NOTE: Certificate of officer authorized by law to take acknowledgements is not required to the validity of Certificate of Release of Federal Tax Lien. Rev. Rul. 71-466, 1971-2 C.B. 409)