Department of the Treasury - Internal Revenue Service Form 668(Z) O: Certificate of Release of Federal Tax Lien (Rev. April 1984) Serial Number District For Optional Use by Recording Office 92002803 Indianapolis, IN 359013851 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 _____September 12 19 901, is authorized to note the books to show the release of this lien for these taxes and additions. Name of Taxpayer TRI-STATE POWER INC , a Corporation Residence 330 EAST 5TH AVENUE SARY IV 46402 Document is COURT RECORDING INFORMATING Liber Page n/a This Document 22014 property of n/a the Lake Counter Recorded Day for Assessment Refilling Tax Period Unpaid Balance Kind of Tax Ended of Assessment (a) (b): :(1) 941 35-1-704881 03/31/89 04/30/90 05/30/95 10529.49 04/02/90 941 12/31/89 35-1704881 05/02/95 442-16 Place of Filing COUNTY RECORDER Totai 10971.65 LAKE COUNTY CROWN POINT, IN 45307 This Unstrument was prepared by Joseph D. Kliefner, Internal Revenue Service This certificate was prepared and signed at Indianapolis, IN the 27th day of December, 19,91 Title Signature

(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)

CHIEF, SPB