

Certificate of Release of Federal Tax Lien

District Indianapolis, IN	Serial Number 359503258	For Optional Use by Recording Office 5032434
------------------------------	----------------------------	---

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 April 04, 1995, is authorized to note the books to show the release of this lien for these taxes and additions.

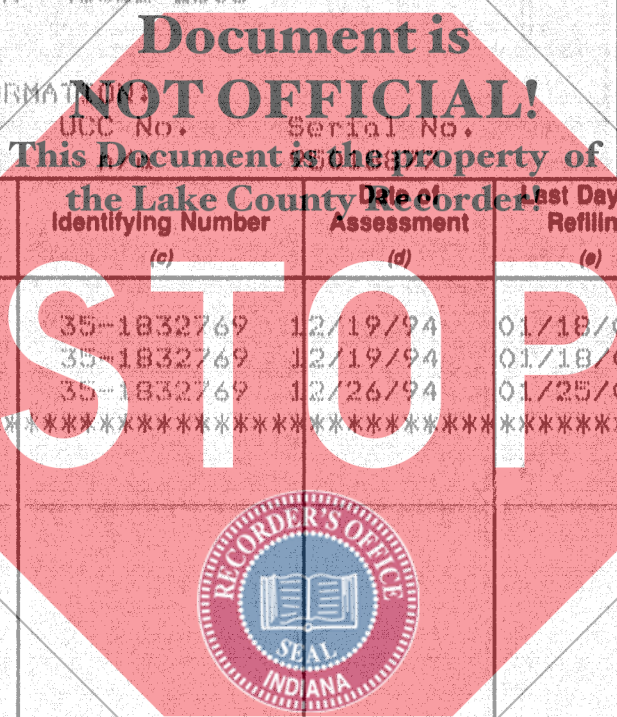
Name of Taxpayer
GALLO DE ORO INC, a Corporation
T/A PEPE'S OF HIGHLAND

Residence
2542 45TH ST
HIGHLAND, IN 46322-2605

STATE OF INDIANA
 LAKE COUNTY
 FILED FOR RECORD
 95 JUN -9 AM
 RECORDER

COURT RECORDING INFORMATION

Liber n/a	Page n/a	UCC No.	Serial No.
--------------	-------------	---------	------------



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)
941	06/30/94	35-1832769	12/19/94	01/18/05	1757.37
941	09/30/94	35-1832769	12/19/94	01/18/05	735.79
940	12/31/93	35-1832769	12/26/94	01/25/05	247.71

Place of Filing COUNTY RECORDER LAKE COUNTY CROWN POINT, IN 46307	Total \$ 2740.87
--	------------------------

This instrument was prepared by Charles B. Spicer, Internal Revenue Service.
 This certificate was prepared and signed at Indianapolis, IN, on this

the 3rd day of May, 19 95.

Signature <i>Charles B Spicer</i>	Title CHIEF, SPB
--------------------------------------	---------------------

(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)