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MAIL TAX STATEMENTS TO:

SAMMIE DALE WALKER
 MERRY E. WALKER
 334 E 1st
 Merrill, Oregon 97633

MEMORANDUM OF CONTRACT FOR DEED executed by the undersigned for placing of record pursuant to ORS 93.640(1) the following information:

1. Name of Transferor: RAMONA YVONNE BARTON (individually and as Trustee of the Noel Owen Walker Trust) and CAROL JEAN HELT (individually and as beneficiary of the Noel Owen Walker Trust)
2. Name of Transferee: SAMMIE DALE WALKER and MERRY E. WALKER, husband and wife

3. Legal description of Property Involved: The real property situate in Klamath County, Oregon, described as follows:

PARCEL 1: Lots 2, 7 and 8 of Block 17, City of Merrill, according to the official plat thereof on file in the office of the County Clerk of Klamath County, Oregon.

PARCEL 2: And beginning at a point on the Section line 1203.94 feet West of the quarter corner between Sections 1 and 12, Township 41 South, Range 10 E.W.M.; thence South 200 feet to the true point of beginning; thence West 56 feet; thence North 200 feet to said Section line; thence West 73 feet to the West line of a private roadway; thence South 336 feet; thence East 129 feet; thence North 136 feet to the true point of beginning.

4. Description of Interest Transferred: Transferor's equity

5. Terms of Agreement and True and Actual Consideration for the Transfer: Purchase price of \$68,000.00 payable in 14 equal annual installments of not less than \$4,533.33 on April 1 of each year commencing on April 1, 1993 and a final installment of the then balances due on April 1, 2007. Prepayment may be made at any time. All payments to be made to Klamath County Title Co.

In construing this Memorandum and where the context so requires, the singular includes the plural.

Dated: 10-19-92, 1992.

Ramona Yvonne Barton
 Ramona Yvonne Barton

Carol Jean Helt
 Carol Jean Helt

Sammie Dale Walker
 Sammie Dale Walker

Merry E. Walker
 Merry E. Walker

RETURN TO:
 KLAMATH COUNTY TITLE COMPANY
 422 MAIN STREET
 KLAMATH FALLS, OR 97601
 Memorandum of Contract - 1

STATE OF IDAHO)
County of Cassia) ss.

On the 10th day of June, 1992, personally before me appeared the above named Ramona Yvonne Barton and acknowledged the foregoing instrument to be her voluntary act and deed.

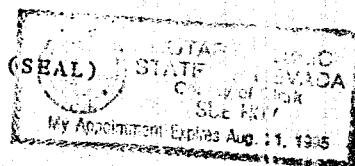
(SEAL)

Sally C. Taylor
NOTARY PUBLIC

My Commission Expires: 11-2-95

STATE OF NEVADA)
County of Clark) ss.

On the 22nd day of June, 1992, personally before me appeared the above named Carol Jean Helt and acknowledged the foregoing instrument to be her voluntary act and deed.



Lee Voy
NOTARY PUBLIC

My Commission Expires: Aug. 21, 1995

STATE OF OREGON)
County of Klamath) ss.

On the 2nd day of June, 1992, personally before me appeared the above named Sammie Dale Walker and Merry E. Walker, husband and wife, and acknowledged the foregoing instrument to be their voluntary act and deed.

(SEAL)

Eda Gilbert
NOTARY PUBLIC FOR OREGON

My Commission Expires: 6-1-93

STATE OF OREGON,
County of Klamath ss.

Filed for record at request of:

Klamath County Title Co.
on this 17th day of July A.D. 19 92
at 10:21 o'clock A M. and duly recorded
in Vol. M92 of Deeds Page 15794
Evelyn Biehn
County Clerk

By Debra J. Henderson

Fee, \$35.00

Deputy.