

Form **668(Y)**

187

Department of Treasury - Internal Revenue Service

5340

(Rev. October 1993)

Notice of Federal Tax Lien

District

Portland, OR

Serial Number

939506530

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer **DENISE J ROGERS**
LAW OFFICES OF DENISE ROGERS

Residence **PO BOX 5202**
KLAMATH FALLS, OR 97601-0124

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

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	03/31/91	68-0033862	04/27/92	05/27/02	365.78
941	06/30/91	68-0033862	03/28/94	04/27/04	3253.97
941	09/30/91	68-0033862	03/28/94	04/27/04	3257.71
941	12/31/91	68-0033862	03/28/94	04/27/04	3262.40
941	03/31/92	68-0033862	03/28/94	04/27/04	3274.44
941	06/30/92	68-0033862	03/28/94	04/27/04	3288.48
941	09/30/92	68-0033862	03/28/94	04/27/04	3303.64
941	12/31/92	68-0033862	03/28/94	04/27/04	3322.31
941	03/31/93	68-0033862	03/28/94	04/27/04	3341.30
941	06/30/93	68-0033862	03/28/94	04/27/04	3357.28
940	12/31/91	68-0033862	04/18/94	05/18/04	81.50
940	12/31/92	68-0033862	04/18/94	05/18/04	156.73
6721	12/31/91	68-0033862	02/13/95	03/15/05	2022.63

Place of Filing

OFFICE OF COUNTY CLERK
KLAMATH COUNTY
KLAMATH FALLS, OR 97601

Total

\$

32288.17

This notice was prepared and signed at Portland, OR

, on this,

the 08th day of June, 19 95

Signature

for K. HOUK

Title

Revenue Officer
93-01-1506

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-41, 1971-2 CB 304)

Affidavit of Publication

STATE OF OREGON, COUNTY OF KLAMATH

I, Julie Hughes, Office Manager,
being first duly sworn, depose and say
that I am the principal clerk of the
publisher of the Herald and News
a newspaper in general circulation, as
defined by Chapter 193 ORS, printed and
published at Klamath Falls in the
aforesaid county and state; that the

LEGAL #7987

TRUSTEE'S NOTICE OF.....

a printed copy of which is hereto annexed,
was published in the entire issue of said
newspaper for FOUR

(4 insertions) in the following issues:

JANUARY 4/11/18/25, 1996

Total Cost: \$455.04

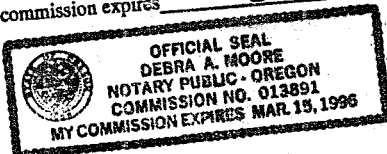
Subscribed and sworn before me this 25TH
day of JANUARY 19 96

Debra A Moore

Notary Public of Oregon

My commission expires

3-15-1996



TRUSTEE'S NOTICE OF DEFAULT AND ELECTION TO SELL AND OF SALE

Reference is made to that Trust Deed, hereinafter referred to as the "Trust Deed", in Debra A. Moore, Trustee, Grantor, and Klamath County, Oregon, as Trustee, and Debra E. Kampfen and Carl L. Kampfen, of the same county, as Beneficiaries, recorded in Official/Map/Record/Map, Vol. M92, Page 19099, Klamath County, Oregon, covering the following described real property in Klamath County, Oregon:

PARCEL 1: The West 40 feet of Lot 2 in Block 23, ORIGINAL TOWN OF KLAMATH FALLS, according to the official plat thereof on file in the office of the County Clerk of Klamath County, Oregon, TOGETHER WITH the E1/2 of vacated Cedar Street, which inured thereto and adjoins the above described property.

EXCEPTING THEREFROM the North 40 feet of the West 30 feet of Lot 2 in Block 23, Original Town of Klamath Falls, according to the official plat thereof on file in the office of the County Clerk of Klamath County, Oregon, TOGETHER WITH the E1/2 of vacated Cedar Street, which inured thereto and adjoins the above described property.

PARCEL 2: The North 40 feet of the West 30 feet of Lot 2 in Block 23, Original Town of Klamath Falls, according to the official plat thereof on file in the office of the County Clerk of Klamath County, Oregon, TOGETHER WITH the E1/2 of vacated Cedar Street, which inured thereto and adjoins the above described property.

No action is pending to recover any part of the debt secured by the trust deed.

The obligation secured by the trust deed is in default because the grantor has failed to pay the following: Monthly installment of \$239.03 due on 2/1/94, and a like payment on the 1st day of each month thereafter. Failure to pay real property taxes for the years 1992-93, 1993-94, 1994-95, 1995-96, 1996-97, 1997-98, 1998-99, 1999-00, 2000-01, 2001-02, 2002-03, 2003-04, 2004-05, 2005-06, 2006-07, 2007-08, 2008-09, 2009-10, 2010-11, 2011-12, 2012-13, 2013-14, 2014-15, 2015-16, 2016-17, 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23, 2023-24, 2024-25, 2025-26, 2026-27, 2027-28, 2028-29, 2029-30, 2030-31, 2031-32, 2032-33, 2033-34, 2034-35, 2035-36, 2036-37, 2037-38, 2038-39, 2039-40, 2040-41, 2041-42, 2042-43, 2043-44, 2044-45, 2045-46, 2046-47, 2047-48, 2048-49, 2049-50, 2050-51, 2051-52, 2052-53, 2053-54, 2054-55, 2055-56, 2056-57, 2057-58, 2058-59, 2059-60, 2060-61, 2061-62, 2062-63, 2063-64, 2064-65, 2065-66, 2066-67, 2067-68, 2068-69, 2069-70, 2070-71, 2071-72, 2072-73, 2073-74, 2074-75, 2075-76, 2076-77, 2077-78, 2078-79, 2079-80, 2080-81, 2081-82, 2082-83, 2083-84, 2084-85, 2085-86, 2086-87, 2087-88, 2088-89, 2089-90, 2090-91, 2091-92, 2092-93, 2093-94, 2094-95, 2095-96, 2096-97, 2097-98, 2098-99, 2099-00, 2100-01, 2101-02, 2102-03, 2103-04, 2104-05, 2105-06, 2106-07, 2107-08, 2108-09, 2109-10, 2110-11, 2111-12, 2112-13, 2113-14, 2114-15, 2115-16, 2116-17, 2117-18, 2118-19, 2119-20, 2120-21, 2121-22, 2122-23, 2123-24, 2124-25, 2125-26, 2126-27, 2127-28, 2128-29, 2129-30, 2130-31, 2131-32, 2132-33, 2133-34, 2134-35, 2135-36, 2136-37, 2137-38, 2138-39, 2139-40, 2140-41, 2141-42, 2142-43, 2143-44, 2144-45, 2145-46, 2146-47, 2147-48, 2148-49, 2149-50, 2150-51, 2151-52, 2152-53, 2153-54, 2154-55, 2155-56, 2156-57, 2157-58, 2158-59, 2159-60, 2160-61, 2161-62, 2162-63, 2163-64, 2164-65, 2165-66, 2166-67, 2167-68, 2168-69, 2169-70, 2170-71, 2171-72, 2172-73, 2173-74, 2174-75, 2175-76, 2176-77, 2177-78, 2178-79, 2179-80, 2180-81, 2181-82, 2182-83, 2183-84, 2184-85, 2185-86, 2186-87, 2187-88, 2188-89, 2189-90, 2190-91, 2191-92, 2192-93, 2193-94, 2194-95, 2195-96, 2196-97, 2197-98, 2198-99, 2199-00, 2200-01, 2201-02, 2202-03, 2203-04, 2204-05, 2205-06, 2206-07, 2207-08, 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3207-08, 3208-09, 3209-10, 32

JEFFERSON STATE ADJUSTERS
PROOF OF SERVICE

STATE OF OREGON

COUNTY OF Klamath

TRUSTEE'S NOTICE OF DEFAULT

I hereby certify that I made service of the foregoing AND ELECTION TO SELL AND OF SALE
upon the within named respondent, by delivering or leaving a true copy of the said
TRUSTEE'S NOTICE OF DEFAULT
AND ELECTION TO SELL AND OF SALE as follows:

PERSONAL SERVICE

On OCT 25, 1975 at 4:25 o'clock, 9 M., I delivered an original or
true copy of the Trustee's Notice of Default
And Election To Sell and of Sale to DONITA GALLAGHER
in person, at 39 * 4 MAIN ST Klamath Falls OR.

SUBSTITUTE SERVICE*

On _____, 19__ at ____ o'clock, ____ M., I served _____
on Defendant _____ by delivering an original or true copy to
_____ a person over the age of 14 years residing
in said party's house or usual place of abode at _____.

OFFICE SERVICE*

On _____, 19__ at ____ o'clock., ____ M., I left an original or
true copy of the _____ with _____
the person apparently in charge of the business office maintained by _____
at _____.

NON FOUND

I certify that I received the within document for service on _____,
and after due and diligent search and inquiry I have been unable to locate the within
named _____ in Klamath County.

I further certify that I am a competent person 18 years of age or older and a
resident of the state of service or State of Oregon, and that I am not a party to
nor an employee of, nor attorney for any party; that the person served by me is
the identical person named in the cause.

[Signature]
Signature

Court Case Number

OCT 25 1975

Date

*Where substituted or office service is used, the petitioner as soon as
reasonably possible, shall cause to be mailed a true copy of the _____
to the respondent at the respondent's dwelling house or usual place of abode,
together with a statement of the time and date at which such service was made.

AFFIDAVIT OF MAILING TRUSTEE'S NOTICE OF SALE

5343

STATE OF OREGON)
) SS
County of Klamath)

I, William L. Sisemore, being first duly sworn, depose and say and certify that:

At all times hereinafter mentioned I was and now am a resident of the State of Oregon, a competent person over the age of eighteen years and not the beneficiary or beneficiary's successor in interest named in the attached original notice of sale given under the terms of that certain deed described in said notice.

I gave notice of the sale of the real property described in the attached notice of sale by mailing a copy thereof by both first class and certified mail with return receipt requested to each of the following named persons (or their legal representatives, where so indicated) at their respective last known addresses, to-wit:

NAME AND ADDRESS

Denise J. Rogers
39 Main St., #1
Klamath Falls, OR 97601

Chief, Special Procedures Section,
District Director of Internal Revenue
1220 SW 3rd
Portland, OR 97204

Said persons include (a) the grantor in the trust deed, (b) any successor in interest to the grantor whose interest appears of record or of whose interest the trustee or the beneficiary has actual notice, (c) any person, including the Department of Revenue or any other state agency, having a lien or interest subsequent to the trust deed if the lien or interest appears of record or the beneficiary has actual notice of the lien or interest, and (d) any person requesting notice, as required by ORS 86.785.

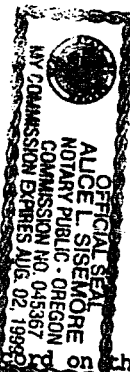
Each of the notices so mailed was certified to be a true copy of the original notice of sale by William L. Sisemore, attorney for the trustee named in said notice; each such copy was contained in a sealed envelope, with postage thereon full prepaid, and was deposited by me in the United States post office at Klamath Falls, Oregon, on October 24, 1995. With respect to each person listed above, one such notice was mailed with postage thereon sufficient for first class delivery to the address indicated, and another such notice was mailed with a property form to request and obtain a return receipt and postage thereon in the amount sufficient to accomplish the same. Each of said notices was mailed after the notice of default and election to sell described in said notice of sale was recorded.

As used herein, the singular includes the plural, trustee includes successor trustee, and person includes corporation and any other legal or commercial entity.

William L. Sisemore
William L. Sisemore

Subscribed and sworn to before me on October 24, 1995.

Alice L. Sisemore
Notary Public for Oregon
My Commission Expires: 8/2/99



STATE OF OREGON)
) SS
County of Klamath)

I certify that the within instrument was received for record on the 27th day of February, 1996, at 3:49 o'clock P.M., and recorded in book/real/volume No. M96 on page 5337 or as fee/file/instrument/microfilm/reception No. 13945. Record of Mortgages of said County.

Witness my hand and seal of County affixed.

Bernetha G. Letsch, County Clerk

After recording, return to:
WILLIAM L. SISEMORE
Attorney at Law
540 Main Street
Klamath Falls, OR 97601

BY Cherry J. Russell
Deputy

Fee \$40.00