

1 Michael L. Spencer, OSB #83090  
 2 Spencer, Runnels, MacArthur & Porras  
 3 419 Main Street  
 4 Klamath Falls, Oregon 97601  
 5 (541) 883-7139

6 Attorneys for Trustee

U.S. BANKRUPTCY COURT  
 DISTRICT OF OREGON  
 FILED

JUL 30 1997

TERENCE H. DUNN, CLERK

BY        DEPUTY

IN THE UNITED STATES BANKRUPTCY COURT  
 FOR THE DISTRICT OF OREGON

7 In re the Administratively Consolidated Cases of:  
 8 THENA, INC., DIVERSIFIED FIBER PRODUCTS,  
 9 INC., OREGON RACING PRODUCTS, INC.,  
 10 T&D PROPERTIES, INC., and RESORT  
 11 VENTURES, INC.,

12 Debtors.

Case No. 695-61353-aer7  
 Case No. 695-61354-aer7  
 Case No. 695-61355-aer7  
 Case No. 695-61356-aer7  
 Case No. 695-61357-aer7

13 THENA, INC., DIVERSIFIED FIBER  
 14 PRODUCTS, INC., OREGON RACING PRODUCTS,  
 15 INC., T&D PROPERTIES, INC., RESORT  
 16 VENTURES, INC.,

17 Plaintiffs,

18 vs.

Adv. Pro. No. 96-6080aer

19 TYRHOLM BIG-R, INC., an Oregon corporation,  
 20 dba Big-R, JELD-WEN, INC., dba EMPIRE  
 21 BUILDING SUPPLY, JEFFERSON STATE  
 22 REDIMEX, INC., an Oregon corporation,  
 23 JEFFERSON STATE SANITATION, KLAMATH  
 24 PACIFIC CORPORATION, STATE OF CALIFORNIA,  
 25 BOARD OF EQUALIZATION, STATE OF OREGON,  
 26 by and through the OREGON EMPLOYMENT  
 DEPARTMENT, and STATE OF OREGON, by and  
 through the OREGON DEPARTMENT OF REVENUE,

Defendants.

JUDGMENT AND  
 DECREE RELATING TO  
 DEFENDANT'S  
 KLAMATH PACIFIC  
 CORPORATION, STATE  
 OF CALIFORNIA, BOARD  
 OF EQUALIZATION,  
 OREGON EMPLOYMENT  
 DEPARTMENT and  
 OREGON DEPARTMENT  
 OF REVENUE

THIS MATTER, having come before the Court upon the motion if the Plaintiff to  
 dismiss the State of California Board of Equalization, Oregon Employment Department and the

Certified to be a true and correct  
 copy of original filed in my office.

Dated 07-30-97  
 Terence H. Dunn, Clerk, U.S. Bankruptcy Court

By        Deputy

JUDGMENT - Page 1

JUL 31 1997

1 Oregon Department of Revenue and the Court's Order granting summary judgment in favor of  
2 Plaintiff as to Defendant Klamath Pacific Corporation;

3 NOW, THEREFORE, IT IS HEREBY ORDERED, ADJUDGED AND DECREED  
4 that:

5 1. The Claims against Defendants State of California Board of Equalization, Oregon  
6 Employment Department and Oregon Department of Revenue are dismissed without costs to  
7 any party;

8 2. The claim against Defendant Klamath Pacific Corporation is a core proceeding;

9 3. The construction lien of Klamath Pacific Corporation filed on March 22, 1995 and  
10 recorded in Vol. M95 of the Construction Lien records of Klamath County, Oregon at page  
11 6683 is set aside as a preferential transfer;

12 4. Plaintiff is awarded his costs and disbursements against Defendant Klamath Pacific  
13 Corporation.

14 Albert E. Radcliffe  
15 Albert E. Radcliffe, Bankruptcy Judge

16 PRESENTED BY:

17 Michael L. Spencer  
18 Michael L. Spencer, OSB #83090

19  
20  
21  
22  
23  
24  
25  
26 cc: Spencer, Crane, Tweet  
Egnor, UST

JUDGMENT - Page 2

STATE OF OREGON: COUNTY OF KLAMATH: ss.

Filed for record at request of Michael L. Spencer the 4th day  
of August A.D., 19 97 at 10:03 o'clock A.M., and duly recorded in Vol. M97  
of Deeds/County Lien Docket on Page 25240.

FEE \$25.00

By Bernetha G. Letsch, County Clerk  
Rodden Ross