

04 DEC 27 AM 11:50

MTG-44522

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AFTER RECORDING RETURN TO:

Hershner, Hunter, et al
Attn: Carol B. Mart
P.O. Box 1475
Eugene, OR 97440

State of Oregon, County of Klamath
Recorded 12/27/04 11:50 A m
Vol M04 Pg 88253-59
Linda Smith, County Clerk
Fee \$ 26 # of Pgs 2

AFFIDAVIT OF MAILING NOTICE OF NONJUDICIAL SALE

STATE OF OREGON)
) ss.
COUNTY OF LANE)

I, NANCY K. CARY, being first duly sworn, depose and say:

1. I am the Successor Trustee of that certain Trust Deed recorded on August 31, 2000, as Volume M00, Page 32128, in the Klamath County Oregon Official Records, wherein MARTIN D. ALTER is the Grantor, and SECURITY BANK is the Beneficiary.

2. On December 22, 2004, I notified the Secretary of the Treasury of the United States of the sale described in the attached Notice of Nonjudicial Sale, by mailing a copy of the attached Notice together with the Notice of Federal Tax Lien (Form 668), described therein; all of the documents were contained in a sealed envelope addressed to the delegate of the Secretary of the Treasury, as follows:

District Director Internal Revenue Service
Attn: Chief, Special Procedures Staff
915 Second Avenue, M/S W245
Seattle, WA 98174

and deposited in the United States Mail, postage prepaid, certified mail, return receipt requested. The date of mailing was not less than 25 days prior to the sale.

NANCY K. CARY,

Subscribed and sworn to before me this December 22, 2004, by NANCY K. CARY.



Carol B. Mart
Notary Public for Oregon
My Commission Expires: 11-23-07

AFFIDAVIT OF MAILING NOTICE OF NONJUDICIAL SALE

2600

NOTICE OF NONJUDICIAL SALE

RE: MARTIN D. ALTER, Taxpayer

TO District Director - Internal Revenue Service
Attn: Chief, Special Procedures
215 Second Avenue, M/S W245
Seattle, WA 98174

Pursuant to Section 7425 of the Internal Revenue Code of 1954, notice is given that the following named Claimant:

Umpqua Bank
PO Box 1140
Coos Bay OR 97420

has an interest, the present outstanding amount of which is \$129,318.88 plus interest at the rate of 7.875% per annum from April 1, 2004, on property of the above named taxpayer described herein, and proposes to sell said property at 11:00 a.m. on January 13, 2005, at the Klamath County Courthouse, 316 Main Street, Klamath Falls, Oregon, for cash. The proceeds of the above sale to be applied toward the satisfaction of the lien.

Taxpayer's property referred to is described as follows and located at 951 Ponderosa Drive, Klamath Falls OR 97601:

Lot 6, Block 6 of Tract 1140, LYNNWOOD FIRST ADDITION, according to the official plat thereof on file in the office of the County Clerk of Klamath County, Oregon.

The nature of the Claimant's interest is Beneficiary under a Trust Deed dated August 28, 2000, and a Promissory Note dated August 28, 2000.

Enclosed herewith are copies of the Notices of Federal Tax Lien (Form 668) on property of the above-named taxpayer which, thirty days prior to the date so fixed for the sale described above, were filed or recorded in the office designated by law of the state in which said property is situated.

DATED: December 22, 2004.

/s/ Nancy K. Cary

Nancy K. Cary,
Successor Trustee

RECEIPT ACKNOWLEDGED:

For Chief,
Special Procedures Staff

NOTICE OF NONJUDICIAL SALE

COPY