Klamath County, Oregon

AFTER RECORDING, RETURN TO:

William M. Ganong Attorney at Law 514 Walnut Avenue Klamath Falls OR 97601

12/31/2008 08:14:15 AM

Fee: \$26.00

SEND TAX STATEMENT TO:

BILL OF SALE/DEED

Dale C. Carland and Susan Jean McPherson, co-personal representatives of the Estate of Ruth Evangline Carland, pursuant to the Order Approving Final Account and General Judgment of Final Distribution entered on December 11 , 2008 in the Matter of the Estate of Ruth Evangline Carland, Klamath County Circuit Court Case No. 0800935 CV, do hereby grant, bargain, sell, transfer, and assign unto Joan Gail Hill, Susan Jean McPherson, Robert Harold McPherson, John Lloyd McPherson, and Dale C. Carland, in equal shares, that certain recreational residence and contents thereof now being situated on the following-described land in Klamath County, Oregon, to-wit:

> USDA Forest Service Permit for Block D Lot 7, Lake of the Woods, Winema National Forest, on file in the office of the Forest Supervisor, Winema National Forest, Klamath County, Oregon.

Klamath County Tax Assessor Account No. R-3705-00000-00101-B05 Property ID No. R69197

This Bill of Sale is made subject to the right of Susan Jean McPherson to receive an additional \$10,000 from the proceeds of the sale of the Permit and improvements described above.

Dale C. Carland

STATE OF OREGON, County of Cane

This instrument was acknowledged before me on December 12, 2008 by Susan Jean McPherson, as a co-personal representative of the estate of Ruth Evangline Carland.

OFFICIAL SEAL HANNAH HOWE NOTARY PUBLIC-OREGON COMMISSION NO. 431642 MY COMMISSION EXPIRES AUGUST 14, 2012

Votary Public for Oregon

My Commission Expires: 08/14/2012

STATE OF OREGON, County of Klamath) ss.

This instrument was acknowledged before me on December <u>13</u>, 2008 by Dale C. Carland, as a co-personal representative of the estate of Ruth Evangline Carland.

Wotary Public for Oregon My Commission Expires: 8.31.2011