

FORM APPROVED COUNTY COUNSEL
 BY: GREGORY P. PRIAMOS 1/4/16
 DATE

Departmental Concurrence

**SUBMITTAL TO THE BOARD OF SUPERVISORS
 COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**

4199



FROM: Don Kent, Treasurer-Tax Collector

SUBMITTAL DATE:

JAN 4 2016

SUBJECT: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 199, Item 361. Last assessed to: P P & P Investments LLC, a California Limited Liability Corporation as to an undivided 17.515% interest; First Regional Bank Custodian fbo Gregory Scott Rifkin IRA Account #ARG0200 as to an undivided 10.734% interest; Colemaxx Enterprises, Inc., a California Corporation as to an undivided 66.101% interest; First Regional Bank Custodian fbo Gregory Scott Rifkin, IRA Account #ARG0200 as to an undivided 5.65% interest. District 4 [\$5,053]. Fund 65595 Excess Proceeds from Tax Sale.

RECOMMENDED MOTION: That the Board of Supervisors:

1. Approve the claim from Polycomp FBO Gregory Scott Rifkin, last assessee for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 669383021-0; (continued on page two)

BACKGROUND:

Summary

(continued on page two)

Don Kent
 Treasurer-Tax Collector

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost:	POLICY/CONSENT (per Exec. Office)
COST	\$ 5,053	\$ 0	\$ 5,053	\$ 0	Consent <input type="checkbox"/> Policy <input checked="" type="checkbox"/>
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0	

SOURCE OF FUNDS: Fund 65595 Excess Proceeds from Tax Sale. Budget Adjustment: N/A
 For Fiscal Year: 15/16

C.E.O. RECOMMENDATION: APPROVE

BY: Samuel Wong 1/14/16
 Samuel Wong

County Executive Office Signature

MINUTES OF THE BOARD OF SUPERVISORS

- A-30
- 4/5 Vote
- Positions Added
- Change Order

Prev. Agn. Ref.: | District: 4 | Agenda Number:

SUBMITTAL TO THE BOARD OF SUPERVISORS, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

FORM 11: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 199, Item 361. Last assessed to: P P & P Investments LLC, a California Limited Liability Corporation as to an undivided 17.515% interest; First Regional Bank Custodian fbo Gregory Scott Rifkin IRA Account #ARG0200 as to an undivided 10.734% interest; Colemaxx Enterprises, Inc., a California Corporation as to an undivided 66.101% interest; First Regional Bank Custodian fbo Gregory Scott Rifkin, IRA Account #ARG0200 as to an undivided 5.65% interest. District 4 [\$5,053]. Fund 65595 Excess Proceeds from Tax Sale.

DATE: JAN 4 2016

PAGE: Page 2 of 3

RECOMMENDED MOTION:

2. Approve the claim from Colemaxx Enterprises, Inc., last assessee for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 669383021-0;
3. Deny the claim from P P & P Investments LLC;
4. Authorize and direct the Auditor-Controller to issue warrants to Polycomp FBO Gregory Scott Rifkin in the amount of \$1,003.68 and Colemaxx Enterprises, Inc. in the amount of \$4,049.32, no sooner than ninety days from the date of this order, unless an appeal has been filed in Superior Court, pursuant to the California Revenue and Taxation Code Section 4675.
5. Authorize and direct the Treasurer-Tax Collector to transfer the unclaimed excess proceeds in the amount of \$1,072.96 to the county general fund pursuant to Revenue and Taxation Code Section 4674.

BACKGROUND:

Summary (continued)

In accordance with Section 3691 et seq. of the California Revenue and Taxation Code, and with prior approval of the Board of Supervisors, The Tax Collector conducted the February 4, 2014 public auction sale. The deed conveying title to the purchasers at the auction was recorded March 21, 2014. Further, as required by Section 4676 of the California Revenue and Taxation Code, notice of the right to claim excess proceeds was given on April 22, 2014 to parties of interest as defined in Section 4675 of said code. Parties of interest have been determined by an examination of lot book reports as well as Assessor's and Recorder's records, and various research methods were used to obtain current mailing addresses for these parties of interest.

Revenue and Taxation Code 4676 (b) states that the county shall make reasonable effort to obtain the name and last known mailing address of the parties of interest. Then, if the address of the party of interest cannot be obtained, the county shall publish notice of the right to claim excess proceeds in a newspaper of general circulation in the county as per Revenue and Taxation Code 4676 (c). The Treasurer-Tax Collector's Office has made it a policy to take the following actions to locate the rightful party of the excess proceeds.

- Examined title reports to notify all parties of interest attached to the parcel.
- Researched all last assessee's through the County's Property Tax System for any parties of interest.
- Used Accurint (people finder) to notify any new addresses that may be listed for our parties of interest.
- Advertised in newspapers for three consecutive weeks in the Desert Sun, Palo Verde Valley Times and the Press Enterprise referring any parties of interest to file a claim for the excess proceeds.
- Sent out a certified mailing within 90 days as required by Revenue and Taxation Code 4675.

According to Revenue and Taxation Code 4675 (a) Any party of interest in the property may file with the county a claim for the excess proceeds, in proportion to his or her interest held with others of equal priority in the property at the time of the sale, at any time prior to the expiration of the one year following the recordation of the Tax Collector's deed to the Purchaser, which was recorded on March 21, 2014.

The Treasurer-Tax Collector has received three claims for excess proceeds:

1. Claim from Polycomp FBO Gregory Scott Rifkin based on a Trustee's Deed Upon Sale recorded April 21, 2008 as Instrument No. 2008-0196345.
2. Claim from Colemaxx Enterprises, Inc. based on a Trustee's Deed Upon Sale recorded April 21, 2008 as Instrument No. 2008-0196345.
3. Claim from P P & P Investments LLC based on a Trustee's Deed Upon Sale recorded April 21, 2008 as Instrument No. 2008-0196345.

SUBMITTAL TO THE BOARD OF SUPERVISORS, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

FORM 11: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 199, Item 361. Last assessed to: P P & P Investments LLC, a California Limited Liability Corporation as to an undivided 17.515% interest; First Regional Bank Custodian fbo Gregory Scott Rifkin IRA Account #ARG0200 as to an undivided 10.734% interest; Colemaxx Enterprises, Inc., a California Corporation as to an undivided 66.101% interest; First Regional Bank Custodian fbo Gregory Scott Rifkin, IRA Account #ARG0200 as to an undivided 5.65% interest. District 4 [\$5,053]. Fund 65595 Excess Proceeds from Tax Sale.

DATE: JAN 4 2016

PAGE: Page 3 of 3

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that Polycomp FBO Gregory Scott Rifkin be awarded excess proceeds in the amount of \$1,003.68 and Colemaxx Enterprises, Inc. be awarded excess proceeds in the amount of \$4,049.32. The claim from P P & P Investments LLC be denied since at the time the claim was filed and at all relevant times since the limited liability corporation was SOS suspended which deprives it of all rights, privileges, and powers and it has no right or authority to file an administrative claim for the excess proceeds. Since there are no other claimants, the P P & P Investments LLC's portion of excess proceeds in the amount of \$1,072.96 will be transferred to the county general fund. Supporting documentation has been provided. The Tax Collector requests approval of the above recommended motion. Notice of this recommendation was sent to the claimants by certified mail.

Impact on Citizens and Businesses

The excess proceeds are being released to the last assessesees and transferred to the county general fund.

ATTACHMENTS (if needed, in this order):

Copies of the Excess Proceeds Claim forms and supporting documentation are attached.

CLAIM FOR EXCESS PROCEEDS FROM THE SALE OF TAX-DEFAULTED PROPERTY
(SEE REVERSE SIDE FOR FURTHER INSTRUCTIONS)

To: Don Kent, Treasurer-Tax Collector

Re: Claim for Excess Proceeds

TC 199 Item 361 Assessment No.: 669383021-0

Assessee: P P & P INV & FIRST REGIONAL BANK TR & COLEMAXX ENTERPRISES INC & FIRST REG BANK TR

Situs:

Date Sold: February 4, 2014

Date Deed to Purchaser Recorded: March 21, 2014

Final Date to Submit Claim: March 23, 2015

RECEIVED
2015 MAR -2 PM 1:52
RIVERSIDE COUNTY
TREASURER-TAX COLLECTOR

I/We, pursuant to Revenue and Taxation Code Section 4675, hereby claim excess proceeds in the amount of \$ 1003.68 from the sale of the above mentioned real property. I/We were the lienholder(s), property owner(s) [check in one box] at the time of the sale of the property as is evidenced by Riverside County Recorder's Document No. 208-96345, recorded on 1/12/08. A copy of this document is attached hereto. I/We are the rightful claimants by virtue of the attached assignment of interest. I/We have listed below and attached hereto each item of documentation supporting the claim submitted.

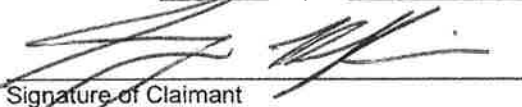
NOTE: YOUR CLAIM WILL NOT BE CONSIDERED UNLESS THE DOCUMENTATION IS ATTACHED.

16.384% Ownership Belongs to Gregory Scott Rifkin's IRA. See attached direction letter from Polycomp Administrative Services. Please note Account # has changed.

If the property is held in Joint Tenancy, the taxsale process has severed this Joint Tenancy, and all Joint Tenants will have to sign the claim unless the claimant submits proof that he or she is entitled to the full amount of the claim, the claimant may only receive his or her respective portion of the claim.

I/We affirm under penalty of perjury that the foregoing is true and correct.

Executed this 26th day of February, 2015 at Woodland Hills, Ca.
County, State


Signature of Claimant

Signature of Claimant

Gregory S. Rifkin
Print Name

Print Name

5347 Lockhurst Dr
Street Address

Street Address

Woodland Hills CA
City, State, Zip

City, State, Zip

Phone Number

Phone Number

(818) 269-4900

WHEN RECORDED MAIL
NEW HAVEN FINANCIAL
24025 PARK SORRENTO SUITE 150
CALABASAS, CA 91302

Doc # 2008-0196345
01/15/2008 08:00A Fee:15.00
Page 1 of 3
Recorded in Official Records
County of Riverside
Larry W. Ward
Assessor, County Clerk & Recorder



MAIL TAX STATEMENTS TO
SAME AS ABOVE

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Richardson

Trustee Sale No. 07-23450 Loan No. () Title Order No. M722248

TRUSTEE'S DEED UPON SALE

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680
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APN 669-383-021-0 T.R.A. No.

The undersigned grantor declares:

- 1) The Grantee herein was the foreclosing beneficiary.
- 2) The amount of the unpaid debt together with costs was \$192,252.00
- 3) The amount paid by the grantee at the trustee sale was \$58,174.20
- 4) The documentary transfer tax is \$ *0*
- 5) Said property is in CITY OF PALM SPRINGS

680
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and NEW HAVEN FINANCIAL (herein called Trustee), as the duly appointed Trustee under the Deed of Trust hereinafter described, does hereby grant and convey, but without covenant or warranty, express or implied, to P & P INVESTMENTS LLC, A CALIFORNIA LIMITED LIABILITY CORPORATION AS TO AN UNDIVIDED 17.515% INTEREST, FIRST REGIONAL BANK CUSTODIAN FBO GREGORY SCOTT RIFKIN IRA ACCOUNT # AS TO AN UNDIVIDED 10.734% INTEREST, COLEMAXX ENTERPRISES, INC., A CALIFORNIA CORPORATION AS TO AN UNDIVIDED 66.101% INTEREST, FIRST REGIONAL BANK CUSTODIAN FBO GREGORY SCOTT RIFKIN IRA ACCOUNT # AS TO UNDIVIDED 5.65% INTEREST (herein called Grantee), all of its right, title and interest in and to that certain property situated in the County of Riverside, State of California, described as follows: LOTS 183 OF DESERT HIGHLAND ESTATES, IN THE CITY OF PALM SPRINGS, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA, AS PER MAP RECORDED IN BOOK 24, PAGES 53 AND 54 OF MISCELLANEOUS MAPS, IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY.

RECITALS:

This conveyance is made pursuant to the powers conferred upon Trustee by that certain Deed of Trust dated 03/05/2007 and executed by THE HIGHLANDS PALM SPRINGS VENTURE, A NEVADA LIMITED LIABILITY CORPORATION, as Trustor, and Recorded on 04/04/07 AS INSTRUMENT NUMBER 2007-0228976 of official records of Riverside County, California, and after fulfillment of the conditions specified in said Deed of Trust authorizing this conveyance.

Default occurred as set forth in a Notice of Default and Election to Sell which was recorded in the Office of the Recorder of said County, and such default still existed at the time of sale.

All requirements of law regarding the mailing of copies of notices or the publication of a copy of the Notice of Default or the personal delivery of the copy of the Notice of Default and the posting and publication of copies of the Notice of a Sale have been complied with.

Trustee, in compliance with said Notice of Trustee's Sale and in exercise of its powers under said Deed of Trust, sold the herein described property at public auction on 04/15/2008. Grantee, being the highest bidder at said sale, became the purchaser of said property for the amount bid being \$58,174.20 in lawful money of the United States, or by credit bid if the Grantee was the beneficiary of said Deed of Trust at the time of said Trustee's Sale.

FBO Gregory Scott Rifkin IRA

$$\begin{array}{r}
 10.734\% = 657.56 \\
 + 5.65\% = 346.12 \\
 \hline
 16.384\% \text{ Ownership}
 \end{array}$$


Trustee Sale No. 07-23450

Loan No.

Title Order No. M722248

DATE: 4/16/08

NEW HAVEN FINANCIAL, AS TRUSTEE



Larry Rabinoff, President

STATE OF California
COUNTY OF Los Angeles

On 4/16/08 before me, Lynn Wolcott, a Notary Public in and for said State, personally appeared Larry Rabinoff, President, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/ their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.



Notary Public in and for said County and State

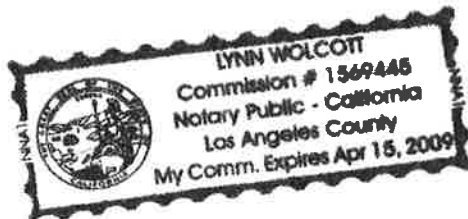


EXHIBIT A

LEGAL DESCRIPTION

REF. NO. 07-23450

LOTS 183 OF DESERT HIGHLAND ESTATES, IN THE CITY OF PALM SPRINGS, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA, AS PER MAP RECORDED IN BOOK 24, PAGES 53 AND 54 OF MISCELLANEOUS MAPS, IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY.



We Deliver Performance

DIRECTION LETTER

c/o Polycomp Administrative Services, Inc., IRA Dept., 6400 Canoga Avenue, Suite 250, Woodland Hills, CA 91367

IRA Holder Gregory Scott Rifkin , Roth IRA Account # _____

I have read and understand *Prohibited Transactions in Self-directed IRAs (page 3)*. I will not personally benefit from this investment while it is held in my IRA. IRA Holder's initials required _____

PURCHASE the following asset: _____
Borrower(s) Name & Type of Note; Name of LP/LLC; Company Name for Stock Purchase; or Real Property address & APN \$ _____
Description of Asset/Units (LP/LLC) & cost per unit/Number of Shares (private stock) & cost per share, etc. Purchase Amount

If the asset is a Secured or Unsecured Note: Is the borrower and/or the seller a disqualified person, as described on page 3? No Yes

If the asset is a LP/LLC: Do any disqualified person(s), described on page 3, own an interest in the entity? No Yes If yes, enter % owned _____. **I have read and understand the LP and LLC Guidelines (page 4).** IRA Holder's initials required. _____

If the asset is Real Property: Is the seller a disqualified person, as described on page 3? No Yes **I have read and understand Real Property Requirements (page 6).** IRA Holder's initials required. _____

If the asset is Private Stock: Do any disqualified person(s), described on page 3, own an interest in the entity? No Yes If yes, enter % owned _____.

Investment Contact Information _____

Email: _____ **Phone Number:** _____

Address: _____

MAKE PAYMENT to maintain the following asset: _____
Type of payment (capital call, foreclosure fees, property taxes, etc.) \$ _____
Payment Amount

CHOOSE ONE:

MAKE CHECK PAYABLE TO: _____

WIRE FUNDS: Wiring instructions attached. Wire fees apply.

SIGN the attached paperwork which I have read and approved. Name of Asset: _____

SELL the following asset: Name of Asset: Richardson Quantity: \$1,003.68

DELIVERY INSTRUCTIONS FOR CHECK AND/OR EXECUTED DOCUMENT(S):

MAIL **FEDEX*** **HOLD for pick-up at** _____
Polycomp FBO Gregory Scott Rifkin Account # (IRA Dept.)
Name, Address and Phone Number
6400 Canoga Ave Suite 250 Woodland Hills CA 91367

*FEDEX requires street address and phone number. Overnight service fee applies unless FedEx account number is provided.

ADDITIONAL INSTRUCTIONS: This transaction is the result of a "EXCESS PROCEEDS FROM SALE OF TAX
DEFAULTED PROPERTY " Originally Held For Account #, FBO Gregory Scott Rifkin
Account number has been changed the new account numbers is : _____

I understand that additional fees may apply for special services. It is further understood that neither Polycomp Administrative Services nor Polycomp Trust Company will accept any liability for complying with the above instructions and that neither Polycomp Administrative Services nor Polycomp Trust Company has recommended or rendered any advice with respect to this investment. The custodian is hereby authorized to execute all documents on my behalf to effect this transaction. I have read and approved the documents.

IRA Holder's Signature _____
Authorized by: Polycomp Administrative Services, Inc. / Polycomp Trust Company Custodian (two signatures required) _____

Date 2/26/2015
Date 2/26/15

CLAIM FOR EXCESS PROCEEDS FROM THE SALE OF TAX-DEFAULTED PROPERTY
(SEE REVERSE SIDE FOR FURTHER INSTRUCTIONS)

RECEIVED
2015 MAR -2 PM 1:52
RIVERSIDE COUNTY
TREAS - TAX COLLECTOR

To: Don Kent, Treasurer-Tax Collector

Re: Claim for Excess Proceeds

TC 199 Item 361 Assessment No.: 669383021-0

Assessee: P P & P INV & FIRST REGIONAL BANK TR & COLEMAXX ENTERPRISES INC & FIRST REGIONAL BANK TR

Situs:

Date Sold: February 4, 2014

Date Deed to Purchaser Recorded: March 21, 2014

Final Date to Submit Claim: March 23, 2015

I/We, pursuant to Revenue and Taxation Code Section 4675, hereby claim excess proceeds in the amount of \$ 4049.32 from the sale of the above mentioned real property. I/We were the lienholder(s), property owner(s) [check in one box] at the time of the sale of the property as is evidenced by Riverside County Recorder's Document No 208196345; recorded on 1/1/2008. A copy of this document is attached hereto. I/We are the rightful claimants by virtue of the attached assignment of interest. I/We have listed below and attached hereto each item of documentation supporting the claim submitted.

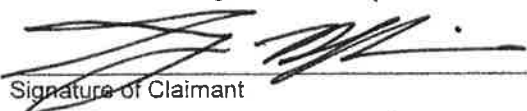
NOTE: YOUR CLAIM WILL NOT BE CONSIDERED UNLESS THE DOCUMENTATION IS ATTACHED.

66.101% Ownership Belongs to Gregory Scott Rifkin. See Copies of Assignments of "Deed of Trust" and "Promissory Note" Dated 4/11/2012. In addition I am enclosing "Certificate of Dissolution" for ColeMaxx Ent Inc. I was the sole owner of ColeMaxx Ent. Inc. Dated 12/2/13

If the property is held in Joint Tenancy, the taxsale process has severed this Joint Tenancy, and all Joint Tenants will have to sign the claim unless the claimant submits proof that he or she is entitled to the full amount of the claim, the claimant may only receive his or her respective portion of the claim.

I/We affirm under penalty of perjury that the foregoing is true and correct.

Executed this 26th day of February 2015 at Woodland Hills CA
County, State


Signature of Claimant

Signature of Claimant

Gregory Scott Rifkin
Print Name

Print Name

5347 Lockhorst Dr
Street Address

Street Address

Woodland Hills CA
City, State, Zip

City, State, Zip

91367

Phone Number

Phone Number

(818) 269-4900

WHEN RECORDED MAIL
NEW HAVEN FINANCIAL
24025 PARK SORRENTO SUITE 150
CALABASAS, CA 91302



MAIL TAX STATEMENTS TO
SAME AS ABOVE

S	R	U	PAGE	SIZE	DA	MISC	LONG	RFD	COPY
1									
M	A	L	465	426	PCOR	NCOR	SMF	NCHG	EXAM
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Richardson

Trustee Sale No. 07-23450 Loan No.

Title Order No. M722248

TRUSTEE'S DEED UPON SALE

15-
660
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APN 669-383-021-0 T.R.A. No.

The undersigned grantor declares:

- 1) The Grantee herein was the foreclosing beneficiary.
- 2) The amount of the unpaid debt together with costs was..... \$192,252.00
- 3) The amount paid by the grantee at the trustee sale was \$58,174.20
- 4) The documentary transfer tax is..... \$ *0*
- 5) Said property is in CITY OF PALM SPRINGS

660
1

and NEW HAVEN FINANCIAL (herein called Trustee), as the duly appointed Trustee under the Deed of Trust hereinafter described, does hereby grant and convey, but without covenant or warranty, express or implied, to P P & P INVESTMENTS LLC, A CALIFORNIA LIMITED LIABILITY CORPORATION AS TO AN UNDIVIDED 17.515% INTEREST, FIRST REGIONAL BANK CUSTODIAN FBO GREGORY SCOTT RIFKIN IRA ACCOUNT # AS TO AN UNDIVIDED 10.734% INTEREST, COLEMAXX ENTERPRISES, INC., A CALIFORNIA CORPORATION AS TO AN UNDIVIDED 66.101% INTEREST, FIRST REGIONAL BANK CUSTODIAN FBO GREGORY SCOTT RIFKIN IRA ACCOUNT # AS TO UNDIVIDED 5.65% INTEREST (herein called Grantee), all of its right, title and interest in and to that certain property situated in the County of Riverside, State of California, described as follows: LOTS 183 OF DESERT HIGHLAND ESTATES, IN THE CITY OF PALM SPRINGS, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA, AS PER MAP RECORDED IN BOOK 24, PAGES 53 AND 54 OF MISCELLANEOUS MAPS, IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY.

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This conveyance is made pursuant to the powers conferred upon Trustee by that certain Deed of Trust dated 03/05/2007 and executed by THE HIGHLANDS PALM SPRINGS VENTURE, A NEVADA LIMITED LIABILITY CORPORATION, as Trustor, and Recorded on 04/04/07 AS INSTRUMENT NUMBER 2007-0228976 of official records of Riverside County, California, and after fulfillment of the conditions specified in said Deed of Trust authorizing this conveyance.

Default occurred as set forth in a Notice of Default and Election to Sell which was recorded in the Office of the Recorder of said County, and such default still existed at the time of sale.

All requirements of law regarding the mailing of copies of notices or the publication of a copy of the Notice of Default or the personal delivery of the copy of the Notice of Default and the posting and publication of copies of the Notice of a Sale have been complied with.

Trustee, in compliance with said Notice of Trustee's Sale and in exercise of its powers under said Deed of Trust, sold the herein described property at public auction on 04/15/2008. Grantee, being the highest bidder at said sale, became the purchaser of said property for the amount bid being \$58,174.20 in lawful money of the United States, or by credit bid if the Grantee was the beneficiary of said Deed of Trust at the time of said Trustee's Sale.

Colemaxx Enterprises INC 66.101%


Trustee Sale No. 07-23450

Loan No.

Title Order No. M722248

DATE: 4/16/08

NEW HAVEN FINANCIAL, AS TRUSTEE



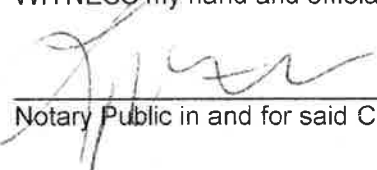
Larry Rabinoff, President

STATE OF California
COUNTY OF Los Angeles

On 4/16/08 before me, Lynn Wolcott, a Notary Public in and for said State, personally appeared Larry Rabinoff, President, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/ their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.



Notary Public in and for said County and State

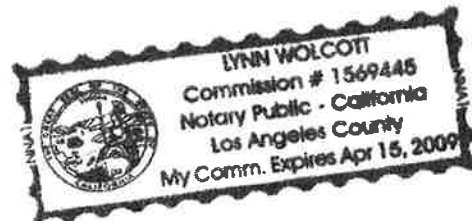


EXHIBIT A

LEGAL DESCRIPTION

REF. NO. 07-23450

LOTS 183 OF DESERT HIGHLAND ESTATES, IN THE CITY OF PALM SPRINGS, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA, AS PER MAP RECORDED IN BOOK 24, PAGES 53 AND 54 OF MISCELLANEOUS MAPS, IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY.

To Whom it may concern,

I am submitting a Certificate of Dissolution
for.

Colemaxx Enterprises INC.

ID #

Sent by:

Gregory S. Rifkin

5347 Lockhorst Dr.

Woodland Hills CA

91367

(818) 884-1931



DISS STK

State of California Secretary of State

Domestic Stock Corporation Certificate of Dissolution

There is no fee for filing a Certificate of Dissolution.

IMPORTANT – Read instructions before completing this form.

This Space For Filing Use Only

Corporate Name (Enter the name of the domestic stock corporation exactly as it is of record with the California Secretary of State.)

1. Name of corporation

Colemaxx Enterprises INC.

Required Statements (The following statements are required by statute and should not be altered.)

2. A final franchise tax return, as described by California Revenue and Taxation Code section 23332, has been or will be filed with the California Franchise Tax Board, as required under the California Revenue and Taxation Code, Division 2, Part 10.2 (commencing with Section 18401). The corporation has been completely wound up and is dissolved.

Debts & Liabilities (Check the applicable statement. Note: Only one box may be checked.)

- 3. The corporation's known debts and liabilities have been actually paid.
- The corporation's known debts and liabilities have been paid as far as its assets permitted.
- The corporation's known debts and liabilities have been adequately provided for by their assumption and the name and address of the assumer is _____
- The corporation's known debts and liabilities have been adequately provided for as far as its assets permitted.
(Specify in an attachment to this certificate (incorporated herein by this reference) the provision made and the address of the corporation, person or governmental agency that has assumed or guaranteed the payment, or the name and address of the depository with which deposit has been made or other information necessary to enable creditors or others to whom payment is to be made to appear and claim payment.)
- The corporation never incurred any known debts or liabilities.

Assets (Check the applicable statement. Note: Only one box may be checked.)

- 4. The known assets have been distributed to the persons entitled thereto.
- The corporation never acquired any known assets.

Election (Check the "YES" or "NO" box, as applicable. Note: If the "NO" box is checked, a Certificate of Election to Wind Up and Dissolve pursuant to Corporations Code section 1901 must be filed prior to or together with this Certificate of Dissolution.)

5. The election to dissolve was made by the vote of all the outstanding shares. YES NO

Verification & Execution (If additional signature space is necessary, the dated signature(s) with verification(s) may be made on an attachment to this certificate. Any attachments to this certificate are incorporated herein by this reference.)

6. The undersigned constitute(s) the sole director or a majority of the directors now in office. I declare under penalty of perjury under the laws of the State of California that the matters set forth in this certificate are true and correct of my own knowledge.

12/2/2013
Date

[Signature]
Signature of Director

Gregory Scott Rifkin
Type or Print Name of Director

Signature of Director

Type or Print Name of Director

Signature of Director

Type or Print Name of Director



Secretary of State
Business Programs Division

1500 11th Street, 3rd Floor
Sacramento, CA 95814

Business Entities
(916) 657-5448

GREGORY S RIFKIN
5347 LOCKHURST DR
WOODLAND CA 91367

January 7, 2014

RE: COLEMAXX ENTERPRISES INC.

THIS LETTER IS JUST TO ADVISE YOU OF THE RECEIPT, ON JANUARY 02, 2014, OF THE CERTIFICATE OF DISSOLUTION, SUBMITTED TO THIS OFFICE BY WAY OF CERTIFIED MAIL.

DOCUMENTS WILL BE PROCESSED IN CHRONOLOGICAL ORDER, BY DATE OF RECEIPT.

DOCUMENT FILING SUPPORT UNIT
(916) 657-5448

NOTE: THE ABOVE REFERENCED NAME IS AS IT APPEARS ON THE DOCUMENTS RECEIVED AND IS NOT NECESSARILY THE CORRECT NAME AS IT IS OF RECORD IN THE OFFICE OF THE SECRETARY OF STATE.

RECORDING REQUESTED BY

AND WHEN RECORDED MAIL TO

Marquee Funding Group, Inc.
24025 Park Sorrento #150
Calabasas, CA 91302

Title Order No. 39161735

Escrow No. 6105

ASSIGNMENT OF DEED OF TRUST

FOR VALUE RECEIVED, the undersigned hereby grants, assigns and transfers to
Gregory Scott Rifkin, a married man as his sole and separate property as to an undivided 66.102%
interest

all beneficial interest under that certain Deed of Trust dated March 05, 2007 executed by
The Highlands Palm Springs Venture, a Nevada Limited Liability Corporation
Trustor(s),
New Haven Financial, Inc.
Trustee(s),


and recorded as Instrument No 2007-0228976 on April 04, 2007

of Official Records in the County Recorder's office of Riverside County,
California, describing land therein as:

See Legal Description Attached Hereto and made a part hereof

TOGETHER with the note or notes therein described or referred to, the money due and to become due
thereon with interest, and all rights accrued or to accrue under said Deed of Trust.

Dated April 11, 2012


Colemaxx Enterprises, Inc. By: Gregory Scott Rifkin

STATE OF CALIFORNIA,
COUNTY OF _____) S.S.

On _____ before me,
(here insert name and title of the officer), personally appeared _____

_____, personally known to me (or proved to me on the basis of satisfactory evidence) to be the
person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed
the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or
the entity upon behalf of which the person(s) acted, executed the instrument.

WITNESS my hand and official seal.

Signature _____

(NOTARY SEAL)

Assignment of Promissory Note
Secured by Deed of Trust

Loan #

Reference is hereby made to the Promissory Note dated **March 05, 2007** in the amount of **\$177,000.00**, executed by:

The Highlands Palm Springs Venture, a Nevada Limited Liability Corporation

For Value received, the undersigned hereby grants, assigns, endorses and transfers, without recourse to:

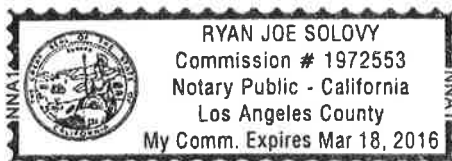
Gregory Scott Rifkin, a married man as his sole and separate property as to an undivided 66.102% interest

Under said Promissory Note together with the money due and to become due thereon with interest, and all rights accrued or to accrue under said Promissory Note.



Colemaxx Enterprises, Inc. By:
Gregory Scott Rifkin

4/11/2012
Date



CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

CIVIL CODE § 1189

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California)
County of Los Angeles)
On 4/11/2012 before me, Ryan Joe Solovy, A Notary Public
Date Here Insert Name and Title of the Officer
personally appeared Gregory Scott Rifkin
Name(s) of Signer(s)

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.



Signature [Handwritten Signature]
Signature of Notary Public

Place Notary Seal Above

OPTIONAL

Though this section is optional, completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

Description of Attached Document

Title or Type of Document: _____ Document Date: _____
Number of Pages: _____ Signer(s) Other Than Named Above: _____

Capacity(ies) Claimed by Signer(s)

Signer's Name: _____ Signer's Name: _____
 Corporate Officer -- Title(s): _____ Corporate Officer -- Title(s): _____
 Partner -- Limited General Partner -- Limited General
 Individual Attorney in Fact Individual Attorney in Fact
 Trustee Guardian or Conservator Trustee Guardian or Conservator
 Other: _____ Other: _____
Signer Is Representing: _____ Signer Is Representing: _____

**LEGAL
DESCRIPTION**

Lots 117, 183, 187, 224 and 225 of Desert Highland Estates, in the City of Palm Springs, County of Riverside, State of California, as per map recorded in Book 24, Pages 53 and 54 of Miscellaneous Maps, in the office of the County Recorder of said county.

APN#:669-383-021

Business Entity Detail

Data is updated to the California Business Search on Wednesday and Saturday mornings. Results reflect work processed through Tuesday, September 01, 2015. Please refer to Processing Times for the received dates of filings currently being processed. The data provided is not a complete or certified record of an entity.

Entity Name:	COLEMAXX ENTERPRISES, INC.
Entity Number:	C2176798
Date Filed:	09/20/1999
Status:	DISSOLVED ✓
Jurisdiction:	CALIFORNIA
Entity Address:	5347 LOCKHURST DRIVE ✓
Entity City, State, Zip:	WOODLAND HILLS CA 91367
Agent for Service of Process:	GREG RIFKIN ✓
Agent Address:	5347 LOCKHURST DRIVE
Agent City, State, Zip:	WOODLAND HILLS CA 91367

* Indicates the information is not contained in the California Secretary of State's database.

- If the status of the corporation is "Surrender," the agent for service of process is automatically revoked. Please refer to California Corporations Code section 2114 for information relating to service upon corporations that have surrendered.
- For information on checking or reserving a name, refer to Name Availability.
- For information on ordering certificates, copies of documents and/or status reports or to request a more extensive search, refer to Information Requests.
- For help with searching an entity name, refer to Search Tips.
- For descriptions of the various fields and status types, refer to Field Descriptions and Status Definitions.

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CLAIM FOR EXCESS PROCEEDS FROM THE SALE OF TAX-DEFAULTED PROPERTY
(SEE REVERSE SIDE FOR FURTHER INSTRUCTIONS)

To: Don Kent, Treasurer-Tax Collector

Re: Claim for Excess Proceeds

TC 199 Item 361 Assessment No.: 669383021-0

Assessee: P P & P INV & FIRST REGIONAL BANK TR & COLEMAXX ENTERPRISES INC & FIRST REGIONAL BANK TR

Situs:

Date Sold: February 4, 2014

Date Deed to Purchaser Recorded: March 21, 2014

Final Date to Submit Claim: March 23, 2015

I/We, pursuant to Revenue and Taxation Code Section 4675, hereby claim excess proceeds in the amount of \$ 1272,96 from the sale of the above mentioned real property. I/We were the lienholder(s), property owner(s) [check in one box] at the time of the sale of the property as is evidenced by Riverside County Recorder's Document No. 208 196 345 recorded on 1/1/2008. A copy of this document is attached hereto. I/We are the rightful claimants by virtue of the attached assignment of interest. I/We have listed below and attached hereto each item of documentation supporting the claim submitted.

NOTE: YOUR CLAIM WILL NOT BE CONSIDERED UNLESS THE DOCUMENTATION IS ATTACHED.

17.515 % Ownership belongs to PP&P Investments, David and Petra Vieira are the sole owners of PP&P Investments. Please send cheque to PP&P Investments, 23250 County Line Road, Chatsworth CA 91311

If the property is held in Joint Tenancy, the taxsale process has severed this Joint Tenancy, and all Joint Tenants will have to sign the claim unless the claimant submits proof that he or she is entitled to the full amount of the claim, the claimant may only receive his or her respective portion of the claim.

I/We affirm under penalty of perjury that the foregoing is true and correct.

Executed this 2 day of October, 2014 at Los Angeles, CA
County, State

Petra + David Vieira
Signature of Claimant

[Signature]
Signature of Claimant

Petra + David Vieira
Print Name

[Blank]
Print Name

23250 County Line Rd
Street Address

[Blank]
Street Address

Chatsworth CA 91311
City, State, Zip

[Blank]
City, State, Zip

818 431 0115
Phone Number

[Blank]
Phone Number

RECEIVED
2015 MAR -2 PM 1:52
RIVERSIDE COUNTY
TREAS-TAX COLLECTOR

PP&P investment

WHEN RECORDED MAIL
 NEW HAVEN FINANCIAL
 24025 PARK SORRENTO SUITE 150
 CALABASAS, CA 91302

Doc # 2008-0196345
 01/2008 08:00A Fee:15.00
 Page 1 of 3
 Recorded in Official Records
 County of Riverside
 Larry W. Ward
 Assessor, County Clerk & Recorder



MAIL TAX STATEMENTS TO
 SAME AS ABOVE

S	R	U	PAGE	SIZE	DA	MISC	LONG	RFD	COPY
1									
M	A	L	465	426	PCOR	NCOR	SMF	NCHG	EXAM
							T:	CTY	UNI

Richardson

Trustee Sale No. 07-23450 Loan No. Title Order No. M722248

TRUSTEE'S DEED UPON SALE

15-
 680
 1

APN 669-383-021-0 T.R.A. No.

The undersigned grantor declares:

- 1) The Grantee herein was the foreclosing beneficiary.
- 2) The amount of the unpaid debt together with costs was \$192,252.00
- 3) The amount paid by the grantee at the trustee sale was \$58,174.20
- 4) The documentary transfer tax is \$ ~~0~~
- 5) Said property is in CITY OF PALM SPRINGS

680
 1

and NEW HAVEN FINANCIAL (herein called Trustee), as the duly appointed Trustee under the Deed of Trust hereinafter described, does hereby grant and convey, but without covenant or warranty, express or implied, to P P & P INVESTMENTS LLC, A CALIFORNIA LIMITED LIABILITY CORPORATION AS TO AN UNDIVIDED 17.515% INTEREST, FIRST REGIONAL BANK CUSTODIAN FBO GREGORY SCOTT RIFKIN IRA ACCOUNT # AS TO AN UNDIVIDED 10.734% INTEREST, COLEMAXX ENTERPRISES, INC., A CALIFORNIA CORPORATION AS TO AN UNDIVIDED 66.101% INTEREST, FIRST REGIONAL BANK CUSTODIAN FBO GREGORY SCOTT RIFKIN IRA ACCOUNT # AS TO UNDIVIDED 5.65% INTEREST (herein called Grantee), all of its right, title and interest in and to that certain property situated in the County of Riverside, State of California, described as follows: LOTS 183 OF DESERT HIGHLAND ESTATES, IN THE CITY OF PALM SPRINGS, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA, AS PER MAP RECORDED IN BOOK 24, PAGES 53 AND 54 OF MISCELLANEOUS MAPS, IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY.

RECITALS:

This conveyance is made pursuant to the powers conferred upon Trustee by that certain Deed of Trust dated 03/05/2007 and executed by THE HIGHLANDS PALM SPRINGS VENTURE, A NEVADA LIMITED LIABILITY CORPORATION, as Trustor, and Recorded on 04/04/07 AS INSTRUMENT NUMBER 2007-0228976 of official records of Riverside County, California, and after fulfillment of the conditions specified in said Deed of Trust authorizing this conveyance.

Default occurred as set forth in a Notice of Default and Election to Sell which was recorded in the Office of the Recorder of said County, and such default still existed at the time of sale.

All requirements of law regarding the mailing of copies of notices or the publication of a copy of the Notice of Default or the personal delivery of the copy of the Notice of Default and the posting and publication of copies of the Notice of a Sale have been complied with.

Trustee, in compliance with said Notice of Trustee's Sale and in exercise of its powers under said Deed of Trust, sold the herein described property at public auction on 04/15/2008. Grantee, being the highest bidder at said sale, became the purchaser of said property for the amount bid being \$58,174.20 in lawful money of the United States, or by credit bid if the Grantee was the beneficiary of said Deed of Trust at the time of said Trustee's Sale.

PP & P 17.515% of Excess Proceeds
Excess Proceeds of \$6125.96 x 17.515%
= 1,072.96 refund due

Trustee Sale No. 07-23450

Loan No.

Title Order No. M722248

DATE: 4/16/08

NEW HAVEN FINANCIAL, AS TRUSTEE



Larry Rabinoff, President

STATE OF California
COUNTY OF Los Angeles

On 4/16/08 before me, Lynn Wolcott, a Notary Public in and for said State, personally appeared Larry Rabinoff, President, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/ their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.



Notary Public in and for said County and State

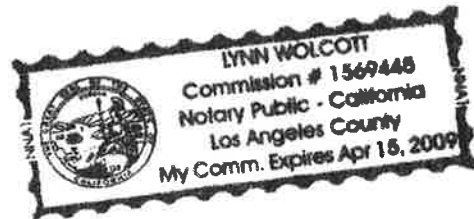


EXHIBIT A

LEGAL DESCRIPTION

REF. NO. 07-23450

LOTS 183 OF DESERT HIGHLAND ESTATES, IN THE CITY OF PALM SPRINGS, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA, AS PER MAP RECORDED IN BOOK 24, PAGES 53 AND 54 OF MISCELLANEOUS MAPS, IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY.

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

P P & P Investments, LLC
 C/O Petra and David Vieira
 23250 County Line Rd.
 Chatsworth, CA 91311

2. Article Number
 (Transfer from service label)

PS Form 3811, August 2001

COMPLETE THIS SECTION ON DELIVERY

A. Signature
 Agent
 Addressee

B. Received by (Printed Name)
 Petra Vieira

C. Date of Delivery
 10-30-15

D. Is delivery address different from item 1?
 If YES, enter delivery address below:

Yes
 No

3. Service Type

Certified Mail Express Mail
 Registered Return Receipt for Merchandise
 Insured Mail C.O.D.

4. Restricted Delivery? (Extra Fee) Yes

7003 2260 0004 1558 9510

Domestic Return Receipt

102595-02-M-15

September 29, 2015

P P & P Investments, LLC
 C/O Petra and David Vieira
 23250 County Line Rd.
 Chatsworth, CA 91311

Re: APN: 669383021-0
 TC 199 Item 361
 Date of Sale: February 4, 2014

To Whom It May Concern:

This office is in receipt of your claim for excess proceeds from the above-mentioned tax sale. The documentation you have provided is insufficient to establish your claim.

Please submit the necessary proof to establish your right to claim the excess proceeds. The document(s) listed below may assist the Tax Collector in making the determination.

- ___ Notarized Affidavit for Collection of Personal Property under California Probate Code 13100
- ___ Notarized Statement of different/misspelled
- ___ Notarized Statement Giving Authorization to claim on behalf of
- ___ Certified Death Certificate for
- ___ Copy of Birth Certificates for
- ___ Copy of Marriage Certificate for
- ___ Original Note/Payment Book

- ___ Updated Statement of Monies Owed (as of date of tax sale)
- X **Articles of Organization**
- ___ Court Order Appointing Administrator
- ___ Deed (Quitclaim/Grant etc...)
- X **Other- According to the California Secretary of State's Business Search, PP&P Investments, LLC's status is SOS Suspended. Please provide documentation that your company is in good standings with the State of California.**

Please send in all documents within 30 days (**October 29, 2015**). If you should have any questions, please contact me at the number listed below.

Sincerely,

Jennifer Pazicni
 Tax Sale Operations Unit
 (951) 955-3336
 (951) 955-3990 Fax
jpazicni@co.riverside.ca.us

November 2, 2015

P P & P Investments, LLC
C/O Petra and David Vieira
23250 County Line Rd.
Chatsworth, CA 91311

Re: APN: 669383021-0
TC 199 Item 361
Date of Sale: February 4, 2014

To Whom It May Concern:

This office is in receipt of your claim for excess proceeds from the above-mentioned tax sale. The documentation you have provided is insufficient to establish your claim.

Please submit the necessary proof to establish your right to claim the excess proceeds. The document(s) listed below may assist the Tax Collector in making the determination.

- Notarized Affidavit for Collection of Personal Property under California Probate Code 13100
- Notarized Statement of different/misspelled
- Notarized Statement Giving Authorization to claim on behalf of
- Certified Death Certificate for
- Copy of Birth Certificates for
- Copy of Marriage Certificate for
- Original Note/Payment Book

- Updated Statement of Monies Owed (as of date of tax sale)
- Articles of Organization**
- Court Order Appointing Administrator
- Deed (Quitclaim/Grant etc...)
- Other- According to the California Secretary of State's Business Search, PP&P Investments, LLC's status is SOS Suspended. Please provide documentation that your company is in good standings with the State of California.**

If your documentation is not received within 15 days (November 17, 2015), your claim will be denied.

If you should have any questions, please contact me at the number listed below.

Sincerely,

Jennifer Pazicni
Tax Sale Operations Unit
(951) 955-3336
(951) 955-3990 Fax
jpazicni@RivCoTTC.org

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
<ul style="list-style-type: none">■ Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.■ Print your name and address on the reverse so that we can return the card to you.■ Attach this card to the back of the mailpiece, or on the front if space permits.		A. Signature <input checked="" type="checkbox"/> Agent <input type="checkbox"/> Addressee	
1. Article Addressed to: P P & P Investments, LLC C/O Petra and David Vieira 23250 County Line Rd. Chatsworth, CA 91311 EP 199-361		B. Received by (Printed Name)	C. Date of Delivery 11.5.15
2. Article Number (Transfer from service label)		D. Is delivery address different from item 1? If YES, enter delivery address below:	
3. Service Type <input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Registered <input type="checkbox"/> Insured Mail		<input type="checkbox"/> Express Mail <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> C.O.D.	
4. Restricted Delivery? (Extra Fee)		<input type="checkbox"/> Yes	
PS Form 3811, August 2001		Domestic Return Receipt	
		7015 0640 0006 1626 4318	
		102595-02-M-15	

Business Entity Detail

Data is updated to the California Business Search on Wednesday and Saturday mornings. Results reflect work processed through Friday, November 27, 2015. Please refer to Processing Times for the received dates of filings currently being processed. The data provided is not a complete or certified record of an entity.

Entity Name:	P P & P INVESTMENTS, LLC
Entity Number:	200612910064
Date Filed:	05/08/2006
Status:	SOS SUSPENDED
Jurisdiction:	CALIFORNIA
Entity Address:	23250 COUNTY LINE RD
Entity City, State, Zip:	CHATSWORTH CA 91311
Agent for Service of Process:	DAVID VIEIRA
Agent Address:	23250 COUNTY LINE RD
Agent City, State, Zip:	CHATSWORTH CA 91311

* Indicates the information is not contained in the California Secretary of State's database.

* **Note:** If the agent for service of process is a corporation, the address of the agent may be requested by ordering a status report.

- For information on checking or reserving a name, refer to Name Availability.
- For information on ordering certificates, copies of documents and/or status reports or to request a more extensive search, refer to Information Requests.
- For help with searching an entity name, refer to Search Tips.
- For descriptions of the various fields and status types, refer to Field Descriptions and Status Definitions.

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