

FORM APPROVED COUNTY COUNSEL  
 BY: GREGORY P. PRIAMOS  
 DATE: 1/14/16

Departmental Concurrence

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

149A



**SUBMITTAL DATE:  
 JAN 14 2016**

**FROM:** Don Kent, Treasurer-Tax Collector

**SUBJECT:** Recommendation for Distribution of Excess Proceeds for Tax Sale No. 200, Item 385. Last assessed to: Christopher Paulsen and Susan D. Paulsen, husband and wife as joint tenants. District 3 [\$31,243]. Fund 65595 Excess Proceeds from Tax Sale.

**RECOMMENDED MOTION:** That the Board of Supervisors:

1. Approve the claim from the State of California Franchise Tax Board for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 569160008-9; (continued on page two)

**BACKGROUND:**

**Summary**

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 April 29, 2014 public auction sale. The deed conveying title to the purchasers at the auction was recorded June 20, 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 July 16, 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. (continued on page two)

*Don Kent*

Don Kent  
 Treasurer-Tax Collector

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost:	POLICY/CONSENT (per Exec. Office)
COST	\$ 31,243	\$ 0	\$ 31,243	\$ 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*  
 Samuel Wong

County Executive Office Signature

**MINUTES OF THE BOARD OF SUPERVISORS**

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

Prev. Agn. Ref.:

District: 3

Agenda Number:

9-29

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

**FORM 11:** Recommendation for Distribution of Excess Proceeds for Tax Sale No. 200, Item 385. Last assessed to: Christopher Paulsen and Susan D. Paulsen, husband and wife as joint tenants. District 3 [\$31,243]. Fund 65595 Excess Proceeds from Tax Sale.

**DATE:** JAN 14 2016

**PAGE:** Page 2 of 2

**RECOMMENDED MOTION:**

2. Approve the claim from Global Discoveries, Ltd., assignee for Isabelle Goldsmith, as heir to the Estate of Susan D. Paulsen, last assessee for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 569160008-9;
3. Authorize and direct the Auditor-Controller to issue warrants to the State of California Franchise Tax Board in the amount of \$14,279.04 and Global Discoveries, Ltd., assignee for Isabelle Goldsmith, as heir to the Estate of Susan D. Paulsen in the amount of \$16,964.66, 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;

**BACKGROUND:**

**Summary (continued)**

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

1. Claim from the State of California Franchise Tax Board based on a Notice of State Tax Lien recorded August 11, 2010 as Instrument No. 2010-0376300 and an Order to Withhold Personal Income Tax dated September 12, 2014.
2. Claim from Global Discoveries, Ltd., assignee for Isabelle Goldsmith, as heir to the Estate of Susan D. Paulsen based on an Assignment of Right to Collect Excess Proceeds dated July 17, 2014, a Grant Deed recorded February 18, 2005 as Instrument No. 2005-0137065, an Affidavit for Collection of Personal Property, Probate Code 13100 dated July 17, 2014, a death certificate for Christopher T. Paulsen, a death certificate for Susan Dale Paulsen and a death certificate for Paul Goldsmith.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that the State of California Franchise Tax Board be awarded excess proceeds in the amount of \$14,279.04 and Global Discoveries, Ltd., assignee for Isabelle Goldsmith, as heir to the Estate of Susan D. Paulsen be awarded excess proceeds in the amount of \$16,964.66. 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**

Excess proceeds are being released to a lien holder and heir of the last assessee of the property.

**ATTACHMENTS (if needed, in this order):**

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



STATE OF CALIFORNIA  
**FRANCHISE TAX BOARD**  
 COLLECTION ADVISORY TEAM, MS A-240  
 PO BOX 2952  
 SACRAMENTO CA 95812-2952

EP 200-388

Date: Sept. 12, 2014

In Reply Refer To:  
 624:LY:PAULSEN

**CLAIM FOR EXCESS PROCEEDS**

COUNTY OF RIVERSIDE  
 TREASURER-TAX COLLECTOR  
 ATTN: EXCESS PROCEEDS  
 PO BOX 12005  
 RIVERSIDE CA 92502-2205

APN : 569-160-008-9  
 Taxpayer (s) : CHRISTOPHER and SUSAN PAULSEN  
 FTB Account Number:  
 Date Sold : April 29, 2014  
 Situs : 44900 OAK GLEN RD, HEMET CA 92544

**RECEIVED**  
 2014 SEP 30 AM 9:20  
 RIVERSIDE COUNTY  
 TREAS - TAX COLLECTOR

I, Deborah Barrett, am the Supervisor of the Collection Advisory Team of the State of California, Franchise Tax Board and am authorized to execute this claim on behalf of said Board.

The Franchise Tax Board hereby claims any or all of the excess proceeds resulting from the trustee sale or tax defaulted sale on April 29, 2014.

The claim is based on the fact that the Franchise Tax Board was a party in interest in the property at the time of sale and the following proof is submitted to establish rights to the excess proceeds:

A Certificate of Tax Due and Delinquency reflecting the current tax indebtedness of CHRISTOPHER and SUSAN PAULSEN, Account Number

A perfected and enforceable state tax lien arose upon all real property of CHRISTOPHER and SUSAN PAULSEN pursuant to Revenue and Taxation Code Section 19221.

The amount of the claim for the Franchise Tax Board is \$14,143.70, as of April 29, 2014.

I declare under penalty of perjury that the foregoing and attached supporting documents are true and correct.

If you have any questions regarding this claim, contact Leslie Yorston of this department at (916)845-3561.

  
 Deborah Barrett, Supervisor  
 Collection Advisory Team

State of California  
Franchise Tax Board

Certificate of Tax Due and Delinquency

Filed Pursuant to Part 10.2, Division 2, Revenue and Taxation Code

State of California )  
                                  )  
County of Sacramento )

The Franchise Tax Board certifies that:

The taxpayer is delinquent in payment of tax, penalties, and interest imposed upon the taxpayer under the provisions of the California Revenue and Taxation Code.

The name of the taxpayer, the last known address, and the amount of tax, penalties, and interest with reference to which the taxpayer is delinquent are as follows:

CHRISTOPHER T PAULSEN  
SUSAN D PAULSEN  
44900 OAK GLEN RD  
HEMET CA 92544

<u>Tax Year</u>	<u>Tax</u>	<u>Penalties</u>	<u>Interest</u>	<u>Fees</u>	<u>Payments</u>	<u>Total</u>
2007	\$11,996.00	\$2,206.25	\$2,588.34	\$20.00	\$3,896.00	\$12,914.59
2007	\$0.00	\$0.00	\$125.83	\$0.00	\$0.00	\$125.83*
2008	\$875.00	\$183.99	\$142.19	\$260.00	\$232.07	\$1,229.11
2008	\$0.00	\$0.00	\$9.51	\$0.00	\$0.00	\$9.51*
<b>TOTAL</b>	<b>\$12,871.00</b>	<b>\$2,390.24</b>	<b>\$2,865.87</b>	<b>\$280.00</b>	<b>\$4,128.07</b>	<b>\$14,279.04</b>

Balance reflects the total liability as of the date of the sale April 29, 2014. Per Diem is \$1.14.

\*Balances reflect the total tax liability not secured by a State Tax Lien as of the date of the certificate. Per Diem is \$0.01.

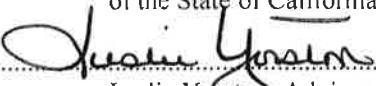
The following Certificate(s) of Amount of Tax, Penalties, and Interest Due have been filed as follows:

Cert No. 10208650240 recorded in Riverside County on August 11, 2010, for the tax years 2007 and 2008, under Instrument No. 2010-0376300.

The taxpayer is indebted to the State of California in the above amount; no part of the indebtedness has been paid and the whole thereof is now due, owing and unpaid from the taxpayer to the State of California; the Franchise Tax Board has fully complied with all provisions of the Revenue and Taxation Code relating to the computation and levy of tax, penalties, and interest.

IN WITNESS WHEREOF the Franchise Tax Board has caused this Certificate to be executed in its name and on its behalf and its seal to be affixed by the undersigned, thereunto duly authorized.

Dated September 12, 2014  
(Seal)

FRANCHISE TAX BOARD  
of the State of California  
BY  .....  
Leslie Yorston, Advisor  
(916) 845-3561



STATE OF CALIFORNIA

**FRANCHISE TAX BOARD**

COLLECTION ADVISORY TEAM, M/S A-240  
P. O. BOX 2952  
SACRAMENTO CA 95812-2952

September 12, 2014

In reply refer to:  
624:LY:PAULSEN

**COUNTY OF RIVERSIDE  
TREASURER-TAX COLLECTOR  
ATTN: EXCESS PROCEEDS  
PO BOX 12005  
RIVERSIDE CA 92502-2205**

Subject : ORDER TO WITHHOLD PERSONAL INCOME TAX  
Parcel No. : 569-160-008-9 Item: 385  
Taxpayer : CHRISTOPHER and SUSAN PAULSEN  
Account No. :  
Situs : 44900 OAK GLEN RD, HEMET CA 92544

When the Franchise Tax Board receives a request for a claim to excess proceeds and there is an unpaid balance for California Personal Income Tax that is not secured by a recorded lien, this department may issue to the trustee an ORDER TO WITHHOLD PERSONAL INCOME TAX. Pursuant to Revenue and Taxation Code 18670(a), this order attaches to all credits, personal property or other things of value in your control belonging to CHRISTOPHER and SUSAN PAULSEN. When paying the Franchise Tax Board by check, it is essential that the FTB account number appear on the check. Referencing any other number will delay the processing of the check.

If you have any questions regarding this claim, please contact the undersigned.

Leslie Yorston, Advisor  
Collection Advisory Team  
(916) 845-3561



STATE OF CALIFORNIA  
Franchise Tax Board, M/S A-240  
PO BOX 2952  
SACRAMENTO CA 95812-2952  
(916)845-3561

**ORDER TO WITHHOLD  
PERSONAL INCOME TAX**

**PART 1 — RETAIN FOR YOUR RECORDS**

Date: SEPTEMBER 12, 2014

COUNTY OF RIVERSIDE  
TREASURER-TAX COLLECTOR  
ATTN: EXCESS PROCEEDS  
PO BOX 12005  
RIVERSIDE CA 92502-2205

Case No.:  
Acct. No.:  
SSN:  
Tax Year(s): 2007, 2008

Taxpayer's Name and Address:

<b>AMOUNT DUE</b> \$ 135.34
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CHRISTOPHER T PAULSEN  
SUSAN D PAULSEN  
APN: 569-160-008-9

We are issuing THIS ORDER TO WITHHOLD to enforce payment of an amount due for California Personal Income Tax. The taxpayer has not paid the amount due, shown above. (See reverse side for applicable sections of the California Revenue and Taxation Code.)

THIS ORDER ATTACHES TO ALL CREDITS, PERSONAL PROPERTY, OR OTHER THINGS OF VALUE IN YOUR POSSESSION OR UNDER YOUR CONTROL BELONGING TO THE TAXPAYER. THIS INCLUDES, BUT IS NOT LIMITED TO, PAYMENTS DUE THE TAXPAYER AS A RESULT OF THE PROPERTY TAX SALE APN: 569-160-008-9, ON APRIL 29, 2014. THIS ORDER PERTAINS TO A LIABILITY NOT CLAIMED HEREIN.

YOU ARE REQUIRED TO WITHHOLD the lesser of (1) the amount due shown above, or (2) the amount in your possession or under your control belonging to the taxpayer at the time you received this Order.

IN COMPLYING WITH THIS ORDER, WE REQUEST THAT YOU:

1. NOTIFY the taxpayer that you are withholding funds pursuant to the order by delivering PART 3 to the taxpayer as soon as possible.
2. RETAIN ANY FUNDS WITHHELD FOR 10 BUSINESS DAYS FROM THE DATE YOU RECEIVED THIS ORDER OR UNTIL THE DISTRIBUTION OF FUNDS HAVE BECOME FINAL, WHICHEVER IS LATER. AT THE END OF THE HOLDING PERIOD, REMIT ANY FUNDS WITHHELD UNLESS YOU HAVE RECEIVED A RELEASE FROM THIS DEPARTMENT. PLEASE INCLUDE A COPY OF THIS ORDER WITH YOUR REMITTANCE.
3. COMPLETE the questionnaire on PART 2. Please attach your remittance, if any, to that page and mail it to the Franchise Tax Board office shown at the top of this page (envelope enclosed).
4. ADVISE any interested parties to present claims to the Franchise Tax Board.
5. REFER to PART 2 if you possess or control any property other than cash, payments or credits belonging to the taxpayer.

## EXCERPTS FROM CALIFORNIA REVENUE AND TAXATION CODE

### 18670. NOTICE TO WITHHOLD, HOW SERVED

(a) The Franchise Tax Board may by notice, served personally or by first-class mail, require any employer, person, officer or department of the state, political subdivision or agency of the state, including the Regents of the University of California, a city organized under a freeholders' charter, or a political body not a subdivision or agency of the state, having in their possession, or under their control, any credits or other personal property or other things of value, belonging to a taxpayer or to an employer or person who has failed to withhold and transmit amounts due pursuant to this article, to withhold, from the credits or other personal property or other things of value, the amount of any tax, interest, or penalties due from the taxpayer or the amount of any liability incurred by that employer or person for failure to withhold and transmit amounts due from a taxpayer under this part and to transmit the amount withheld to the Franchise Tax Board at the times that it may designate. However, in the case of a depository institution, as defined in Section 19(b) of the Federal Reserve Act 12 U.S.C. Sec. 461(b)(1)(A), amounts due from a taxpayer under this part shall be transmitted to the Franchise Tax Board not less than 10 business days from receipt of the notice. To be effective, the notice shall state the amount due from the taxpayer and shall be delivered or mailed to the branch or office reported in information returns filed with the Franchise Tax Board, or the branch or office where the credits or other property is held, unless another branch or office is designated by the employer, person, officer or department of the state, political subdivision or agency of the state, including the Regents of the University of California, a city organized under a freeholders' charter, or a political body not a subdivision or agency of the state.

(b) (1) At least 45 days before sending a notice to withhold to the address indicated on the information return, the Franchise Tax Board shall request a depository institution to do either of the following:

(A) Verify that the address on its information return is its designated address for receiving notices to withhold.

(B) Provide the Franchise Tax Board with a designated address for receiving notices to withhold.

(2) Once the depository institution has specified a designated address pursuant to paragraph (1), the Franchise Tax Board shall send all notices to that address unless the depository institution provides notification of another address. The Franchise Tax Board shall send all notices to withhold to a new designated address 30 days after notification.

(3) Failure to verify or provide a designated address within 30 days of receiving the request shall be deemed verification of the address on the information return as the depository institution's designated address.

(c) Any corporation or person failing to withhold the amounts due from any taxpayer and transmit them to the Franchise Tax Board after service of the notice shall be liable for those amounts. However, in the case of a depository institution, if a notice to withhold is mailed to the branch where the account is located or principal banking office, the depository institution shall be liable for a failure to withhold only to the extent that the accounts can be identified in information normally maintained at that location in the ordinary course of business.

### 18672. FAILURE TO WITHHOLD, LIABILITY

Any employer or person failing to withhold the amount due from any taxpayer and transmit the same to the Franchise Tax Board after service of a notice pursuant to Section 18670 or 18671 is liable for those amounts.

### 18674. WITHHOLD AGENT, MUST PAY WITHOUT RESORTING TO ACTION

(a) Any employer or person required to withhold and transmit any amount pursuant to this article shall comply with the requirement without resort to any legal or equitable action in a court of law or equity. Any employer or person paying to the Franchise Tax Board any amount required by it to be withheld is not liable therefor to the person from whom withheld unless the amount withheld is refunded to the withholding agent. However, if a depository institution, as defined in 12 U.S.C. Section 461 (b)(1)(A) withholds and pays to the Franchise Tax Board pursuant to this article any monies held in a deposit account in which the delinquent taxpayer and another person or persons have an interest, or in an account held in the name of a third party or parties in which the delinquent taxpayer is ultimately determined to have no interest, the depository institution paying those monies to the Franchise Tax Board is not liable therefor to any of the persons who have an interest in the account, unless the amount withheld is refunded to the withholding agent.

(b) In the case of a deposit account or accounts for which this notice to withhold applies, the depository institution shall send a notice by first-class mail to each person named on the account or accounts included in the notice from the Franchise Tax Board, provided a current address for each person is available to the institution. This notice shall inform each person as to the reason for the hold placed on the account or accounts, the amount subject to being withheld and the date by which this amount is to be remitted to the Franchise Tax Board. An institution may assess the account or accounts of each person receiving this notice a reasonable service charge not to exceed three dollars (\$3).



STATE OF CALIFORNIA  
 Franchise Tax Board, M/S A-240  
 PO BOX 2952  
 SACRAMENTO CA 95812-2952  
 (916)845-3561

**ORDER TO WITHHOLD  
 PERSONAL INCOME TAX  
 PART 2 — RETURN WITH PAYMENT**

Date: SEPTEMBER 12, 2014

COUNTY OF RIVERSIDE  
 TREASURER-TAX COLLECTOR  
 ATTN: EXCESS PROCEEDS  
 PO BOX 12005  
 RIVERSIDE CA 92502-2205

Case No.:  
 Acct. No.:  
 SSN:  
 Tax Year(s): 2007, 2008

Taxpayer's Name and Address:

CHRISTOPHER T PAULSEN  
 SUSAN D PAULSEN  
 APN: 569-160-008-9

<b>AMOUNT DUE</b> \$ 135.34
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**PLEASE COMPLETE THE QUESTIONNAIRE BELOW.**

A.  Payment of \$ \_\_\_\_\_ is attached.

Payment is not attached because (check one):

- B.  Account closed
- C.  Unable to locate account
- D.  No funds/nothing to report
- E.  Other (Please attach explanation.)

**NOTICE:**

If you possess or control any property other than cash or credits belonging to the taxpayer, (1) do NOT convert such property to cash as a result of this order, but provide us with a description of the property under your control and hold the property until you receive a release from this department. (2) If such property is sold for other reasons, remit the cash proceeds to this department.

Property other than cash may include, but is not limited to, stocks, bonds, stock options, stock rights, contents of safe deposit boxes, etc.

Contact this office at the address shown above if you are not sure how to proceed in special or unusual circumstances.





STATE OF CALIFORNIA  
Franchise Tax Board, M/S A-240  
PO BOX 2952  
SACRAMENTO CA 95812-2952  
(916)845-3561

**ORDER TO WITHHOLD  
PERSONAL INCOME TAX  
PART 3 — FURNISH TO TAXPAYER**

Date: SEPTEMBER 12, 2014

COUNTY OF RIVERSIDE  
TREASURER-TAX COLLECTOR  
ATTN: EXCESS PROCEEDS  
PO BOX 12005  
RIVERSIDE CA 92502-2205

Case No.:  
Acct. No.:  
SSN:  
Tax Year(s): 2007, 2008

Taxpayer's Name and Address:

CHRISTOPHER T PAULSEN  
SUSAN D PAULSEN  
APN: 569-160-008-9

**AMOUNT DUE**

\$ 135.34

The Franchise Tax Board has issued an ORDER TO WITHHOLD to the addressee shown above under authorization of Section 18670 of the California Revenue and Taxation Code to enforce payment of an amount due for California Personal Income Tax.

The addressee has been instructed to deduct and withhold the amount due, shown above, from any credits or payments of any nature due, owing, and unpaid to you. Such credits and payments include, but are not limited to, deposits in financial institutions, declared dividends, rents, royalties, deposits in vacation or holiday trust funds, Individual Retirement Accounts, Keogh Accounts and other personal property in the possession of or controlled by the addressee.

The amount withheld by the addressee will be paid to the Franchise Tax Board and applied to your account for the tax years noted above. You should determine the amount withheld by the addressee and, if it is less than the amount due, you should forward payment of the remaining unpaid balance immediately to avoid further collection action. Please make your check or money order payable to the FRANCHISE TAX BOARD, attach it to this notice, and mail it to the Franchise Tax Board office shown at the top of this page.

**SPECIAL INFORMATION CONCERNING TAXPAYER RIGHTS**

If we levy upon your bank account in error, we can reimburse you for bank charges incurred as a result of our error. To receive reimbursement, you must write to us at the above address within 90 days from the date of the levy.

If immediate, full payment of the amount due will create an undue hardship, or if you have already paid the amount due, or if the amount is not due, contact us immediately. Please telephone the number shown at the top of this form for account information. You should have this notice with you when you call.

The Franchise Tax Board has a Taxpayer Advocate who reviews those cases where taxpayers have been unable to resolve their problems with the Franchise Tax Board through normal channels. To contact the Taxpayer Advocate, write to: Taxpayer Advocate Bureau, PO Box 157, Rancho Cordova CA 95741-0157. FAX (916) 845-6614. You may also email the Advocate at <http://www.ftb.ca.gov>.

## EXCERPTS FROM CALIFORNIA REVENUE AND TAXATION CODE

### 18670. NOTICE TO WITHHOLD, HOW SERVED

(a) The Franchise Tax Board may by notice, served personally or by first-class mail, require any employer, person, officer or department of the state, political subdivision or agency of the state, including the Regents of the University of California, a city organized under a freeholders' charter, or a political body not a subdivision or agency of the state, having in their possession, or under their control, any credits or other personal property or other things of value, belonging to a taxpayer or to an employer or person who has failed to withhold and transmit amounts due pursuant to this article, to withhold, from the credits or other personal property or other things of value, the amount of any tax, interest, or penalties due from the taxpayer or the amount of any liability incurred by that employer or person for failure to withhold and transmit amounts due from a taxpayer under this part and to transmit the amount withheld to the Franchise Tax Board at the times that it may designate. However, in the case of a depository institution, as defined in Section 19(b) of the Federal Reserve Act (12 U.S.C.A. Sec. 461(b)(1) (A)), amounts due from a taxpayer under this part shall be transmitted to the Franchise Tax Board not less than 10 business days from receipt of the notice. To be effective, the notice shall state the amount due from the taxpayer and shall be delivered or mailed to the branch or office reported in information returns filed with the Franchise Tax Board, or the branch or office where the credits or other property is held, unless another branch or office is designated by the employer, person, officer or department of the state, political subdivision or agency of the state, including the Regents of the University of California, a city organized under a freeholders' charter or a political body not a subdivision or agency of the state.

(b) (1) At least 45 days before sending a notice to withhold to the address indicated on the information return, the Franchise Tax Board shall request a depository institution to do either of the following:

(A) Verify that the address on its information return is its designated address for receiving notices to withhold.

(B) Provide the Franchise Tax Board with a designated address for receiving notices to withhold.

(2) Once the depository institution has specified a designated address pursuant to paragraph (1), the Franchise Tax Board shall send all notices to that address unless the depository institution provides notification of another address. The Franchise Tax Board shall send all notices to withhold to a new designated address 30 days after notification.

(3) Failure to verify or provide a designated address within 30 days of receiving the request shall be deemed verification of the address on the information return as the depository institution's designated address.

(c) Any corporation or person failing to withhold the amounts due from any taxpayer and transmit them to the Franchise Tax Board after service of the notice shall be liable for those amounts. However, in the case of a depository institution, if a notice to withhold is mailed to the branch where the account is located or principal banking office, the depository institution shall be liable for a failure to withhold only to the extent that the accounts can be identified in information normally maintained at that location in the ordinary course of business.

### 18672. FAILURE TO WITHHOLD, LIABILITY

Any employer or person failing to withhold the amount due from any taxpayer and to transmit the same to the Franchise Tax Board after service of a notice pursuant to Section 18670 is liable for such amounts.

### 18674. WITHHOLD AGENT, MUST PAY WITHOUT RESORTING TO ACTION

(a) Any employer or person required to withhold and transmit any amount pursuant to this article shall comply with the requirement without resort to any legal or equitable action in a court of law or equity. Any employer or person paying to the Franchise Tax Board any amount required by it to be withheld is not liable therefor to the person from whom withheld unless the amount withheld is refunded to the withholding agent. However, if a depository institution, as defined in 12 U.S.C. Sec. 461(b)(1)(A) withholds and pays to the Franchise Tax Board pursuant to this article any moneys held in a deposit account in which the delinquent taxpayer and another person or persons have an interest, or in an account held in the name of a third party or parties in which the delinquent taxpayer is ultimately determined to have no interest, the depository institution paying those moneys to the Franchise Tax Board is not liable therefor to any of the persons who have an interest in the account, unless the amount withheld is refunded to the withholding agent.

(b) In the case of a deposit account or accounts for which this notice to withhold applies, the depository institution shall send a notice by first-class mail to each person named on the account or accounts included in the notice from the Franchise Tax Board, provided that a current address for each person is available to the institution. This notice shall inform each person as to the reason for the hold placed on the account or accounts, the amount subject to being withheld, and the date by which this amount is to be remitted to the Franchise Tax Board. An institution may assess the account or accounts of each person receiving this notice a reasonable service charge not to exceed three dollars (\$3).

Recording Requested by

STATE OF CALIFORNIA  
FRANCHISE TAX BOARD ✓  
Sacramento CA 95812-2952

DOC # 2010-0376300 ✓  
✓ 08/11/2010 08:00A Fee:NC  
Page 1 of 1  
Recorded in Official Records  
County of Riverside  
Larry W. Ward  
Assessor, County Clerk & Recorder



And When Recorded Mail to

Special Procedures Section  
PO BOX 2952 ✓  
Sacramento CA 95812-2952



**NOTICE OF STATE TAX LIEN** ✓

030  
M  
030

FILED WITH: RIVERSIDE

CERTIFICATE NUMBER: 10208650240 ✓

The Franchise Tax Board of the State of California hereby certifies that the following named taxpayer(s) is liable under parts 10 or 11 of Division 2 of the Revenue and Taxation Code to the State of California for amount due and required to be paid by said taxpayer as follows:

Name of Taxpayer(s) : CHRIS T PAULSEN ✓  
SUSAN D PAULSEN

FTB Account Number :

Social Security Number(s) :

Last Known Address : 44900 OAK GLEN RD ✓  
HEMET CA 92544-8917 ✓

For Taxable Years : 2008,2007

TAX	PENALTY	INTEREST	COLLECTION FEES	PAYMENTS	ADJUSTMENTS	* TOTAL
\$12,871.00	\$1,827.08	\$1,302.53	\$270.00	\$-3,810.07	\$-318.00	\$12,142.54

Further interest and fees will accrue at the rate prescribed by law until paid; that the Franchise Tax Board of the State of California complied with all of the provisions of parts 10 or 11 of Division 2 of the Revenue and Taxation Code of the State of California in computing, levying, determining and assessing the tax; the said amounts are due and payable and have not been paid. Said lien attaches to all property and rights to such property now owned or later acquired by the taxpayer.

IN WITNESS WHEREOF, the Franchise Tax Board of the State of California has duly authorized the undersigned to execute this Notice in its name.

DATED: 07/30/10

FRANCHISE TAX BOARD  
of the State of California

Collection Bureau  
Telephone Number: (916) 845-4350

By: *William S. Jones*

\*Additional interest is accruing at the rate prescribed by law.

Authorized facsimile signature.

FTB 2930 V1 ARCS (REV 03-2008)



Riverside County Treasurer-Tax Collector  
4080 Lemon St. • Riverside, CA 92501  
(951) 955-3900 Telephone, (951) 955-3990 FAX

# Fax

**Date:** October 28, 2015

**To:** State of CA, FTB, Attn: Leslie Yorston

**From:** Jennifer Pazicni

**Fax:** 916-845-3277

**Phone:** 951 955-3336

**Pages:** 9

**Fax:** 951-955-3990

**Re:** Excess/Surplus Proceeds Claim (EP200-385)

**CC:**

**Urgent**

**For Review**

**Please Comment**

**Please Reply**

**Please Recycle**

Leslie Yorston,

I am currently working on the following excess proceeds claim from FTB regarding Christopher and Susan Paulsen. I would like to request an **updated statement of money owed** to the State of California, Franchise Tax Board by Christopher and Susan Paulsen, **Acct #** , **624:LY: PAULSEN.**

Thank you,

Jennifer Pazicni  
Tax Sale Operations  
[jpazicni@RivCoTTC.org](mailto:jpazicni@RivCoTTC.org)



Riverside County Treasurer-Tax Collector  
4080 Lemon St. • Riverside, CA 92501  
(951) 955-3900 Telephone, (951) 955-3990 FAX

# Fax -2<sup>nd</sup> Request

**Date:** December 1, 2015

**To:** State of CA, FTB, Attn: Leslie Yorston

**From:** Jennifer Pazicni

**Fax:** 916-845-3277

**Phone:** 951 955-3336

**Pages:** 9

**Fax:** 951-955-3990

**Re:** Excess/Surplus Proceeds Claim (EP200-385)

**CC:**

**Urgent**

**For Review**

**Please Comment**

**Please Reply**

**Please Recycle**

Leslie Yorston,

I am currently working on the following excess proceeds claim from FTB regarding Christopher and Susan Paulsen. I would like to request an **updated statement of money owed** to the State of California, Franchise Tax Board by Christopher and Susan Paulsen,  
**Acct #:** 624:LY: PAULSEN.

Thank you,

Jennifer Pazicni  
Tax Sale Operations  
[jpazicni@RivCoTTC.org](mailto:jpazicni@RivCoTTC.org)

.....  
FACSIMILE TRANSMITTAL COVER SHEET  
PO BOX 2952  
SACRAMENTO CA 95812-2952

Date: 12/02/2015

## FACSIMILE TRANSMITTAL COVER SHEET

**CONFIDENTIALITY NOTE:**

This telecopy may contain confidential and/or legally privileged information and is intended only for the use of the individual or entity to whom it is addressed. If you are not the intended recipient, the employee, or agent responsible for delivering this telecopy to the intended recipient, be advised that any copying, dissemination, distribution, unauthorized inspection, or disclosure of information from this telecopy is prohibited. Persons disclosing confidential information are subject to penalties under applicable laws.

If you have received this telecopy in error, please notify the sender immediately by telephone and mail the entire facsimile message back to us at the address listed above.

Please deliver the following page(s)

**TO:** NAME : JENNIFER PAZICNI  
FIRM/UNIT : RIVERSIDE COUNTY  
FAX NO. : (951) 955-3990  
PHONE NO.: (951) 955-3336  
RE : EP CLAIM FOR PAULSEN

**FROM:** NAME : LESLIE YORSTON  
FIRM/UNIT : FTB/COLLECTION ADVISORY TEAM  
FAX NO. : 916-843-8709  
PHONE NO.: (916) 845-3561

Number of pages FAXED: 9 (includes this page)

Hard copy:  will follow  
 will not follow

Comments:

Here is the updated EP Claim you requested. An original will fowwow in the mail.

EP 200-385



STATE OF CALIFORNIA  
 FRANCHISE TAX BOARD  
 COLLECTION ADVISORY TEAM, M6 A-240  
 PO BOX 2952  
 SACRAMENTO CA 95812-2952

Date: Dec. 2, 2015

In Reply Refer To:  
 624:LY:PAULSEN

**CLAIM FOR EXCESS PROCEEDS**

COUNTY OF RIVERSIDE  
 TREASURER-TAX COLLECTOR  
 ATTN: EXCESS PROCEEDS  
 PO BOX 12005  
 RIVERSIDE CA 92502-2205

APN : 569-160-008-9  
 Taxpayer (s) : CHRISTOPHER and SUSAN PAULSEN  
 FTB Account Number:  
 Date Sold : April 29, 2014  
 Situs : 44900 OAK GLEN RD, HEMET CA 92544

I, Deborah Barrett, am the Supervisor of the Collection Advisory Team of the State of California, Franchise Tax Board and am authorized to execute this claim on behalf of said Board.

The Franchise Tax Board hereby claims any or all of the excess proceeds resulting from the trustee sale or tax defaulted sale on April 29, 2014.

The claim is based on the fact that the Franchise Tax Board was a party in interest in the property at the time of sale and the following proof is submitted to establish rights to the excess proceeds:

A Certificate of Tax Due and Delinquency reflecting the current tax indebtedness of CHRISTOPHER and SUSAN PAULSEN, Account Number

A perfected and enforceable state tax lien arose upon all real property of CHRISTOPHER and SUSAN PAULSEN pursuant to Revenue and Taxation Code Section 19221.

The amount of the claim for the Franchise Tax Board is \$14,143.70, as of April 29, 2014.

I declare under penalty of perjury that the foregoing and attached supporting documents are true and correct.

If you have any questions regarding this claim, contact Leslie Yorston of this department at (916)845-3561.

for Deborah Barrett, Supervisor  
 Collection Advisory Team

State of California  
Franchise Tax Board

Certificate of Tax Due and Delinquency

Filed Pursuant to Part 10.2, Division 2, Revenue and Taxation Code

State of California )  
  )  
County of Sacramento )

The Franchise Tax Board certifies that:

The taxpayer is delinquent in payment of tax, penalties, and interest imposed upon the taxpayer under the provisions of the California Revenue and Taxation Code.

The name of the taxpayer, the last known address, and the amount of tax, penalties, and interest with reference to which the taxpayer is delinquent are as follows:

CHRISTOPHER T PAULSEN  
SUSAN D PAULSEN  
44900 OAK GLEN RD  
HEMET CA 92544

Tax Year	Tax	Penalties	Interest	Fees	Payments	Total
2007	\$11,996.00	\$2,206.25	\$2,588.34	\$20.00	\$3,896.00	\$12,914.59
2007	\$0.00	\$0.00	\$125.83	\$0.00	\$0.00	\$125.83*
2008	\$875.00	\$183.99	\$142.19	\$260.00	\$232.07	\$1,229.11
2008	\$0.00	\$0.00	\$9.51	\$0.00	\$0.00	\$9.51*
<b>TOTAL</b>	<b>\$12,871.00</b>	<b>\$2,390.24</b>	<b>\$2,865.87</b>	<b>\$280.00</b>	<b>\$4,128.07</b>	<b>\$14,279.04</b>

Balance reflects the total liability as of the date of the sale April 29, 2014. Per Diem is \$1.14.

\*Balances reflect the total tax liability not secured by a State Tax Lien as of the date of the certificate. Per Diem is \$0.01.

The following Certificate(s) of Amount of Tax, Penalties, and Interest Due have been filed as follows:

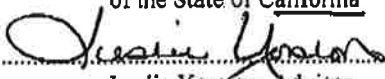
Cert No. 10208650240 recorded in Riverside County on August 11, 2010, for the tax years 2007 and 2008, under Instrument No. 2010-0376300.

The taxpayer is indebted to the State of California in the above amount; no part of the indebtedness has been paid and the whole thereof is now due, owing and unpaid from the taxpayer to the State of California; the Franchise Tax Board has fully complied with all provisions of the Revenue and Taxation Code relating to the computation and levy of tax, penalties, and interest.

IN WITNESS WHEREOF the Franchise Tax Board has caused this Certificate to be executed in its name and on its behalf and its seal to be affixed by the undersigned, thereunto duly authorized.

Dated December 2, 2015  
(Seal)

FRANCHISE TAX BOARD  
of the State of California

BY.....  
Leslie Yorston, Advisor  
(916) 845-5561





STATE OF CALIFORNIA

**FRANCHISE TAX BOARD**

COLLECTION ADVISORY TEAM, M/S A-240  
P. O. BOX 2952  
SACRAMENTO CA 95812-2952

December 2, 2015

In reply refer to:  
624:LY:PAULSEN

**COUNTY OF RIVERSIDE  
TREASURER-TAX COLLECTOR  
ATTN: EXCESS PROCEEDS  
PO BOX 12005  
RIVERSIDE CA 92502-2205**

Subject : ORDER TO WITHHOLD PERSONAL INCOME TAX  
Parcel No. : 569-160-008-9 Item: 385  
Taxpayer : CHRISTOPHER and SUSAN PAULSEN  
Account No. :  
Situs : 44900 OAK GLEN RD, HEMET CA 92544

When the Franchise Tax Board receives a request for a claim to excess proceeds and there is an unpaid balance for California Personal Income Tax that is not secured by a recorded lien, this department may issue to the trustee an ORDER TO WITHHOLD PERSONAL INCOME TAX. Pursuant to Revenue and Taxation Code 18670(a), this order attaches to all credits, personal property or other things of value in your control belonging to CHRISTOPHER and SUSAN PAULSEN. **This OTW is in addition and supplement to the Franchise Tax Board Claim for Surplus Funds.** When paying the Franchise Tax Board by check, it is essential that the FTB account number appear on the check. Referencing any other number will delay the processing of the check.

If you have any questions regarding this claim, please contact the undersigned.

Leslie Yorston, Advisor  
Collection Advisory Team  
(916) 845-3561



STATE OF CALIFORNIA  
Franchise Tax Board, M/S A-240  
PO BOX 2952  
SACRAMENTO CA 95812-2952  
(916)845-3561

**ORDER TO WITHHOLD  
PERSONAL INCOME TAX**

**PART 1 — RETAIN FOR YOUR RECORDS**

Date: DECEMBER 2, 2015

COUNTY OF RIVERSIDE  
TREASURER-TAX COLLECTOR  
ATTN: EXCESS PROCEEDS  
PO BOX 12005  
RIVERSIDE CA 92502-2205

Case No.:  
Acct. No.:  
SSN:  
Tax Year(s): 2007, 2008

Taxpayer's Name and Address:

CHRISTOPHER T PAULSEN  
SUSAN D PAULSEN  
APN: 569-160-008-9

**AMOUNT DUE**  
\$ 135.34

We are issuing THIS ORDER TO WITHHOLD to enforce payment of an amount due for California Personal Income Tax. The taxpayer has not paid the amount due, shown above. (See reverse side for applicable sections of the California Revenue and Taxation Code.)

THIS ORDER ATTACHES TO ALL CREDITS, PERSONAL PROPERTY, OR OTHER THINGS OF VALUE IN YOUR POSSESSION OR UNDER YOUR CONTROL BELONGING TO THE TAXPAYER. THIS INCLUDES, BUT IS NOT LIMITED TO, PAYMENTS DUE THE TAXPAYER AS A RESULT OF THE PROPERTY TAX SALE APN: 569-160-008-9, ON APRIL 29, 2014. THIS ORDER PERTAINS TO A LIABILITY NOT CLAIMED HEREIN.

YOU ARE REQUIRED TO WITHHOLD the lesser of (1) the amount due shown above, or (2) the amount in your possession or under your control belonging to the taxpayer at the time you received this Order.

IN COMPLYING WITH THIS ORDER, WE REQUEST THAT YOU:

1. NOTIFY the taxpayer that you are withholding funds pursuant to the order by delivering PART 3 to the taxpayer as soon as possible.
2. RETAIN ANY FUNDS WITHHELD FOR 10 BUSINESS DAYS FROM THE DATE YOU RECEIVED THIS ORDER OR UNTIL THE DISTRIBUTION OF FUNDS HAVE BECOME FINAL, WHICHEVER IS LATER. AT THE END OF THE HOLDING PERIOD, REMIT ANY FUNDS WITHHELD UNLESS YOU HAVE RECEIVED A RELEASE FROM THIS DEPARTMENT. PLEASE INCLUDE A COPY OF THIS ORDER WITH YOUR REMITTANCE.
3. COMPLETE the questionnaire on PART 2. Please attach your remittance, if any, to that page and mail it to the Franchise Tax Board office shown at the top of this page (envelope enclosed).
4. ADVISE any interested parties to present claims to the Franchise Tax Board.
5. REFER to PART 2 if you possess or control any property other than cash, payments or credits belonging to the taxpayer.

**EXCERPTS FROM CALIFORNIA REVENUE AND TAXATION CODE****18670. NOTICE TO WITHHOLD, HOW SERVED**

(a) The Franchise Tax Board may by notice, served personally or by first-class mail, require any employer, person, officer or department of the state, political subdivision or agency of the state, including the Regents of the University of California, a city organized under a freeholders' charter, or a political body not a subdivision or agency of the state, having in their possession, or under their control, any credits or other personal property or other things of value, belonging to a taxpayer or to an employer or person who has failed to withhold and transmit amounts due pursuant to this article, to withhold, from the credits or other personal property or other things of value, the amount of any tax, interest, or penalties due from the taxpayer or the amount of any liability incurred by that employer or person for failure to withhold and transmit amounts due from a taxpayer under this part and to transmit the amount withheld to the Franchise Tax Board at the times that it may designate. However, in the case of a depository institution, as defined in Section 19(b) of the Federal Reserve Act 12 U.S.C. Sec. 461(b)(1)(A), amounts due from a taxpayer under this part shall be transmitted to the Franchise Tax Board not less than 10 business days from receipt of the notice. To be effective, the notice shall state the amount due from the taxpayer and shall be delivered or mailed to the branch or office reported in information returns filed with the Franchise Tax Board, or the branch or office where the credits or other property is held, unless another branch or office is designated by the employer, person, officer or department of the state, political subdivision or agency of the state, including the Regents of the University of California, a city organized under a freeholders' charter, or a political body not a subdivision or agency of the state.

(b) (1) At least 45 days before sending a notice to withhold to the address indicated on the information return, the Franchise Tax Board shall request a depository institution to do either of the following:

(A) Verify that the address on its information return is its designated address for receiving notices to withhold.

(B) Provide the Franchise Tax Board with a designated address for receiving notices to withhold.

(2) Once the depository institution has specified a designated address pursuant to paragraph (1), the Franchise Tax Board shall send all notices to that address unless the depository institution provides notification of another address. The Franchise Tax Board shall send all notices to withhold to a new designated address 30 days after notification.

(3) Failure to verify or provide a designated address within 30 days of receiving the request shall be deemed verification of the address on the information return as the depository institution's designated address.

(c) Any corporation or person failing to withhold the amounts due from any taxpayer and transmit them to the Franchise Tax Board after service of the notice shall be liable for those amounts. However, in the case of a depository institution, if a notice to withhold is mailed to the branch where the account is located or principal banking office, the depository institution shall be liable for a failure to withhold only to the extent that the accounts can be identified in information normally maintained at that location in the ordinary course of business.

**18672. FAILURE TO WITHHOLD, LIABILITY**

Any employer or person failing to withhold the amount due from any taxpayer and transmit the same to the Franchise Tax Board after service of a notice pursuant to Section 18670 or 18671 is liable for those amounts.

**18674. WITHHOLD AGENT, MUST PAY WITHOUT RESORTING TO ACTION**

(a) Any employer or person required to withhold and transmit any amount pursuant to this article shall comply with the requirement without resort to any legal or equitable action in a court of law or equity. Any employer or person paying to the Franchise Tax Board any amount required by it to be withheld is not liable therefor to the person from whom withheld unless the amount withheld is refunded to the withholding agent. However, if a depository institution, as defined in 12 U.S.C. Section 461 (b)(1)(A) withholds and pays to the Franchise Tax Board pursuant to this article any monies held in a deposit account in which the delinquent taxpayer and another person or persons have an interest, or in an account held in the name of a third party or parties in which the delinquent taxpayer is ultimately determined to have no interest, the depository institution paying those monies to the Franchise Tax Board is not liable therefor to any of the persons who have an interest in the account, unless the amount withheld is refunded to the withholding agent.

(b) In the case of a deposit account or accounts for which this notice to withhold applies, the depository institution shall send a notice by first-class mail to each person named on the account or accounts included in the notice from the Franchise Tax Board, provided a current address for each person is available to the institution. This notice shall inform each person as to the reason for the hold placed on the account or accounts, the amount subject to being withheld and the date by which this amount is to be remitted to the Franchise Tax Board. An institution may assess the account or accounts of each person receiving this notice a reasonable service charge not to exceed three dollars (\$3).



STATE OF CALIFORNIA  
Franchise Tax Board, M/S A-240  
PO BOX 2952  
SACRAMENTO CA 95812-2952  
(916)845-3561

**ORDER TO WITHHOLD  
PERSONAL INCOME TAX**  
**PART 2 — RETURN WITH PAYMENT**

Date: DECEMBER 2, 2015

COUNTY OF RIVERSIDE  
TREASURER-TAX COLLECTOR  
ATTN: EXCESS PROCEEDS  
PO BOX 12005  
RIVERSIDE CA 92502-2205

Case No.:  
Acct. No.:  
SSN:  
Tax Year(s): 2007, 2008

Taxpayer's Name and Address:

CHRISTOPHER T PAULSEN  
SUSAN D PAULSEN  
APN: 569-160-008-9

**AMOUNT DUE**  
\$ 135.34

**PLEASE COMPLETE THE QUESTIONNAIRE BELOW.**

A.  Payment of \$ \_\_\_\_\_ is attached.

Payment is not attached because (check one):

- B.  Account closed
- C.  Unable to locate account
- D.  No funds/nothing to report
- E.  Other (Please attach explanation.)

**NOTICE:**

If you possess or control any property other than cash or credits belonging to the taxpayer, (1) do NOT convert such property to cash as a result of this order, but provide us with a description of the property under your control and hold the property until you receive a release from this department. (2) If such property is sold for other reasons, remit the cash proceeds to this department.

Property other than cash may include, but is not limited to, stocks, bonds, stock options, stock rights, contents of safe deposit boxes, etc.

Contact this office at the address shown above if you are not sure how to proceed in special or unusual circumstances.



STATE OF CALIFORNIA  
Franchise Tax Board, M/S A-240  
PO BOX 2952  
SACRAMENTO CA 95812-2952  
(916)845-3581

**ORDER TO WITHHOLD  
PERSONAL INCOME TAX  
PART 3 — FURNISH TO TAXPAYER**

Date: DECEMBER 2, 2015

COUNTY OF RIVERSIDE  
TREASURER-TAX COLLECTOR  
ATTN: EXCESS PROCEEDS  
PO BOX 12005  
RIVERSIDE CA 92502-2205

Case No.:  
Acct. No.:  
SSN:  
Tax Year(s): 2007, 2008

**AMOUNT DUE**

\$ 135.34

Taxpayer's Name and Address:

CHRISTOPHER T PAULSEN  
SUSAN D PAULSEN  
APN: 569-160-008-9

The Franchise Tax Board has issued an ORDER TO WITHHOLD to the addressee shown above under authorization of Section 18670 of the California Revenue and Taxation Code to enforce payment of an amount due for California Personal Income Tax.

The addressee has been instructed to deduct and withhold the amount due, shown above, from any credits or payments of any nature due, owing, and unpaid to you. Such credits and payments include, but are not limited to, deposits in financial institutions, declared dividends, rents, royalties, deposits in vacation or holiday trust funds, Individual Retirement Accounts, Keogh Accounts and other personal property in the possession of or controlled by the addressee.

The amount withheld by the addressee will be paid to the Franchise Tax Board and applied to your account for the tax years noted above. You should determine the amount withheld by the addressee and, if it is less than the amount due, you should forward payment of the remaining unpaid balance immediately to avoid further collection action. Please make your check or money order payable to the FRANCHISE TAX BOARD, attach it to this notice, and mail it to the Franchise Tax Board office shown at the top of this page.

**SPECIAL INFORMATION CONCERNING TAXPAYER RIGHTS**

If we levy upon your bank account in error, we can reimburse you for bank charges incurred as a result of our error. To receive reimbursement, you must write to us at the above address within 90 days from the date of the levy.

If immediate, full payment of the amount due will create an undue hardship, or if you have already paid the amount due, or if the amount is not due, contact us immediately. Please telephone the number shown at the top of this form for account information. You should have this notice with you when you call.

The Franchise Tax Board has a Taxpayer Advocate who reviews those cases where taxpayers have been unable to resolve their problems with the Franchise Tax Board through normal channels. To contact the Taxpayer Advocate, write to: Taxpayer Advocate Bureau, PO Box 157, Rancho Cordova CA 95741-0157. FAX (916) 845-6614. You may also email the Advocate at <http://www.ftb.ca.gov>.

**EXCERPTS FROM CALIFORNIA REVENUE AND TAXATION CODE****18670. NOTICE TO WITHHOLD, HOW SERVED**

(a) The Franchise Tax Board may by notice, served personally or by first-class mail, require any employer, person, officer or department of the state, political subdivision or agency of the state, including the Regents of the University of California, a city organized under a freeholders' charter, or a political body not a subdivision or agency of the state, having in their possession, or under their control, any credits or other personal property or other things of value, belonging to a taxpayer or to an employer or person who has failed to withhold and transmit amounts due pursuant to this article, to withhold, from the credits or other personal property or other things of value, the amount of any tax, interest, or penalties due from the taxpayer or the amount of any liability incurred by that employer or person for failure to withhold and transmit amounts due from a taxpayer under this part and to transmit the amount withheld to the Franchise Tax Board at the times that it may designate. However, in the case of a depository institution, as defined in Section 19(b) of the Federal Reserve Act (12 U.S.C.A. Sec. 461(b)(1) (A)), amounts due from a taxpayer under this part shall be transmitted to the Franchise Tax Board not less than 10 business days from receipt of the notice. To be effective, the notice shall state the amount due from the taxpayer and shall be delivered or mailed to the branch or office reported in information returns filed with the Franchise Tax Board, or the branch or office where the credits or other property is held, unless another branch or office is designated by the employer, person, officer or department of the state, political subdivision or agency of the state, including the Regents of the University of California, a city organized under a freeholders' charter or a political body not a subdivision or agency of the state.

(b) (1) At least 45 days before sending a notice to withhold to the address indicated on the information return, the Franchise Tax Board shall request a depository institution to do either of the following:

(A) Verify that the address on its information return is its designated address for receiving notices to withhold.

(B) Provide the Franchise Tax Board with a designated address for receiving notices to withhold.

(2) Once the depository institution has specified a designated address pursuant to paragraph (1), the Franchise Tax Board shall send all notices to that address unless the depository institution provides notification of another address. The Franchise Tax Board shall send all notices to withhold to a new designated address 30 days after notification.

(3) Failure to verify or provide a designated address within 30 days of receiving the request shall be deemed verification of the address on the information return as the depository institution's designated address.

(c) Any corporation or person failing to withhold the amounts due from any taxpayer and transmit them to the Franchise Tax Board after service of the notice shall be liable for those amounts. However, in the case of a depository institution, if a notice to withhold is mailed to the branch where the account is located or principal banking office, the depository institution shall be liable for a failure to withhold only to the extent that the accounts can be identified in information normally maintained at that location in the ordinary course of business.

**18672. FAILURE TO WITHHOLD, LIABILITY**

Any employer or person failing to withhold the amount due from any taxpayer and to transmit the same to the Franchise Tax Board after service of a notice pursuant to Section 18670 is liable for such amounts.

**18674. WITHHOLD AGENT, MUST PAY WITHOUT RESORTING TO ACTION**

(a) Any employer or person required to withhold and transmit any amount pursuant to this article shall comply with the requirement without resort to any legal or equitable action in a court of law or equity. Any employer or person paying to the Franchise Tax Board any amount required by it to be withheld is not liable therefor to the person from whom withheld unless the amount withheld is refunded to the withholding agent. However, if a depository institution, as defined in 12 U.S.C. Sec. 461(b)(1)(A) withholds and pays to the Franchise Tax Board pursuant to this article any moneys held in a deposit account in which the delinquent taxpayer and another person or persons have an interest, or in an account held in the name of a third party or parties in which the delinquent taxpayer is ultimately determined to have no interest, the depository institution paying those moneys to the Franchise Tax Board is not liable therefor to any of the persons who have an interest in the account, unless the amount withheld is refunded to the withholding agent.

(b) In the case of a deposit account or accounts for which this notice to withhold applies, the depository institution shall send a notice by first-class mail to each person named on the account or accounts included in the notice from the Franchise Tax Board, provided that a current address for each person is available to the institution. This notice shall inform each person as to the reason for the hold placed on the account or accounts, the amount subject to being withheld, and the date by which this amount is to be remitted to the Franchise Tax Board. An institution may assess the account or accounts of each person receiving this notice a reasonable service charge not to exceed three dollars (\$3).

**CLAIM SUMMARY**

Date: November 14, 2014  
To: Riverside County Treasurer and Tax Collector  
Assessors Parcel Number: 569160008-9  
Last Assessee: PAULSEN CHRISTOPHER & SUSAN D  
Sale Date: 4/24/2014  
TC: TC200  
Item Number: 385  
Deadline: 6/20/2015

RECEIVED  
2014 DEC -3 PM 4: 48  
RIVERSIDE COUNTY  
TREAS - TAX COLLECTOR

Dear Treasurer/Tax Collector:

1. Claimant(s): Global Discoveries, Ltd.

The following proof of claim(s) for excess proceeds and documents are attached:

1. **Explanation of Facts**
2. Grant Deed granting 100% interest to Christopher Paulsen and Susan D. Paulsen, husband and wife as Joint Tenants, as Document Number: 2005-0137065, Recorded in Riverside County on 02/18/2005.
3. **Certified** Death Certificate for Christopher Paulsen
4. **Certified** Death Certificate for Susan Paulsen (Please note, Susan's death certificate references her Mother's Maiden Name, item#35, as Isabelle Gan. It also lists her last residence, item#20, as 44900 Oak Glen Rd, Hemet, CA 92544; which is one and the same address as the address listed on the above referenced Grant Deed.)
5. **Certified** Death Certificate for Paul Goldsmith
6. Probate Affidavit
7. **Certified** Birth Certificate for Susan Goldsmith (Please note, Susan's birth certificate references her Mother's Maiden Name, item#12, as Isabelle Gan.)
8. Declaration of One and the Same Person
9. Assignment of Rights To Collect Excess Proceeds signed by Isabelle Goldsmith, as heir to The Estate of Susan D. Paulsen
10. Claim form(s) signed by Global Discoveries
11. Photo ID for Assignor: Isabelle Goldsmith

Upon approval, claimant(s) request that the Treasurer and Tax Collector issue its warrant(s) as follows:

- One warrant in the amount of \$31,243.70 or 100% of the claimant's share of the excess proceeds made payable to Global Discoveries Ltd. and mailed to P.O. Box 1748, Modesto, CA 95353-1748.

Please address questions regarding the attached claim(s) to Jed Byerly, Managing Member, at (209) 593-3913, or e-mail to jed@gd-ltd.com.

The Client(s) and the staff of Global Discoveries, Ltd., thank you in advance for your timely review and approval of the attached claim(s).

**Certified Tracking Number: 7014 0510 0001 4046 2342**



**EXPLANATION OF FACTS:**  
**Parcel/PROPERTY: 5569160008-9**  
**44900 Oak Glen Rd., Hemet, CA 92544**

- Christopher Paulsen and Susan Paulsen, husband and wife as Joint Tenants were the record owners of the above property per the Grant Deed recorded February 18/2005.
- Christopher Paulsen passed away on November 7, 2010. Upon Christopher's death, Susan Paulsen received 100% interest in the above referenced property as the surviving Joint Tenant.
- Susan Paulsen passed away on September 9, 2011.
- To our knowledge, at the time of Susan's death she died with no Last Will & Testament and she left no biological or adopted children, nor was her estate ever probated in the State of California.
- Susan's parents named on her Certificate of Death and Certificate of Birth are as follows: Isabelle Goldsmith (Maiden Name: Isabelle Gan) and Paul Goldsmith.
- Susan's Father: Paul Goldsmith passed away on 3/21/2013.
- Susan's Mother: Isabelle Goldsmith, is still living.

Therefore, due to the above facts Isabelle Goldsmith is entitled to collect 100% interest of the excess proceeds available for the above referenced property, as Heir to the Estate of Susan Paulsen.

**Please see all supporting documentation enclosed.**



ASSIGNMENT OF RIGHT TO COLLECT EXCESS PROCEEDS

To expedite processing of this claim, we would strongly suggest you use this form. For this form to be valid it must be completed in its entirety and documentation establishing the assignor as a "party of interest" must be provided at the time this document is filed with the Treasurer-Tax Collector. PLEASE SEE REVERSE SIDE OF THIS DOCUMENT FOR FURTHER INSTRUCTIONS.

As a party of interest (defined in Section 4675 of the California Revenue and Taxation Code), I, the undersigned, do hereby assign to Global Discoveries Ltd. my right to

apply for and collect the excess proceeds which you are holding and to which I am entitled from the sale of assessment number 569160008-9, Tax Sale Number, Item 385 sold at public auction on 4/24/2014. I understand that the total of excess proceeds

available for refund is \$ 31,740.00+/-, and that I AM GIVING UP MY RIGHT TO FILE A CLAIM

FOR THEM. FOR VALUABLE CONSIDERATION RECEIVED I HAVE SOLD THIS RIGHT OF COLLECTION (assignment) TO THE ASSIGNEE. I certify under penalty of perjury that I have disclosed to the assignee all facts of which I am aware relating to the value of this right I am assigning.

Isabelle Goldsmith (Signature of Party of Interest/Assignor) (Date)

Isabelle Goldsmith, as heir to The Estate of Susan D. Paulsen (Name Printed)

Tax ID/SS#

729 Center Street (Address)

Costa Mesa, CA 92627-3551 (City/State/Zip)

STATE OF CALIFORNIA ) ss. COUNTY OF ORANGE )

(949) 554-9098 (Area Code/Telephone Number)

On JULY 17, 2014, before me DENNISE VIRAY, NOTARY PUBLIC

personally appeared ISABELLE GOLDSMITH who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to 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.

SEE ATTACHED (This area for official seal)

(Signature of Notary)

I, the undersigned, certify under penalty of perjury that I have disclosed to the party of interest (assignor), pursuant to Section 4675 of the California Revenue and Taxation Code, all facts of which I am aware relating to the value of the right he is assigning, that I have disclosed to him the full amount of excess proceeds available, and that I HAVE ADVISED HIM OF HIS RIGHT TO FILE A CLAIM ON HIS OWN WITHOUT ASSIGNING THAT RIGHT.

Jed Byerly (Signature of Assignee)

Jed Byerly, Managing Member (Name Printed)

Tax ID/SS#

Global Discoveries Ltd. (Address)

STATE OF CALIFORNIA ) ss. COUNTY OF Stanislaus )

P.O. Box 1748 Modesto, CA 95353-1748 (City/State/Zip)

On November 18, 2014, before me M. Stivers - Notary Public

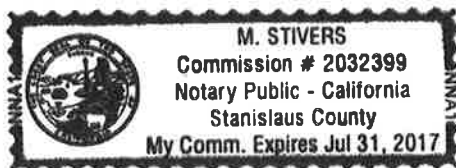
personally appeared \*\*\*Jed Byerly\*\*\* who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their 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

M. Stivers (Signature of Notary)

(This area for official seal)



**ACKNOWLEDGMENT**

State of California  
County of ORANGE)

On JULY 17, 2014 before me, DENNISE VIRAY, NOTARY PUBLIC  
(insert name and title of the officer)

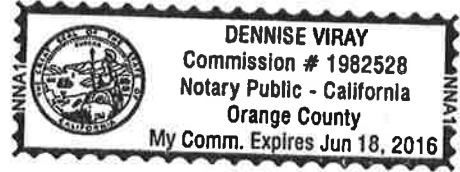
personally appeared ISABELLE GOLDMITH  
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are  
subscribed to the within instrument and acknowledged to me that he/she/they executed the same in  
his/her/their authorized capacity(ies), and that by his/her/their 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 *DV*

(Seal)



2

# NORTH AMERICAN TITLE COMPANY

DOC # 2005-0137065

02/18/2005 08:00A Fee:10.00

Page 1 of 2 Doc T Tax Paid

Recorded in Official Records

County of Riverside

Larry W. Ward

Assessor, County Clerk & Recorder

RECORDING REQUESTED BY

AND WHEN RECORDED MAIL TO:

Christopher Paulsen  
Susan D. Paulsen  
44900 Oak Glen Road  
Hemet, CA 93544



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A.P.N.: 569-160-008-9

Order No.: 15-50991-63

Escrow No.: 34078-CC

## GRANT DEED

10  
T  
LA

THE UNDERSIGNED GRANTOR(S) DECLARE(S) THAT DOCUMENTARY TRANSFER TAX IS: COUNTY \$170.50

[ ] computed on full value of property conveyed, or  
[ ] computed on full value less value of liens or encumbrances remaining at time of sale,  
unincorporated area; [  ] City of Hemet, and

FOR A VALUABLE CONSIDERATION, Receipt of which is hereby acknowledged,  
**Nabil Nasre, a married man as his sole and separate property**

hereby GRANT(S) to **Christopher Paulsen and Susan D. Paulsen, husband and wife as Joint Tenants**

the following described property in the City of Hemet, County of Riverside State of California;

**The Southeast Quarter of the Northeast Quarter of the Southeast Quarter of Section 28, Township 6 South, Range 1 East, San Bernardino Meridian, as shown by the United States Government Survey.**

Nabil Nasre  
Nabil Nasre

Document Date: December 8, 2004

STATE OF CALIFORNIA )  
COUNTY OF Orange )SS

On 12/23/04 before me, Hewaida Saad  
personally appeared NABIL NASRE

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: Hewaida Saad



Mail Tax Statements to: SAME AS ABOVE or Address Noted Below

**CALIFORNIA NOTARY/ILLEGIBLE NOTARY SEAL/ILLEGIBLE DOCUMENT  
3-IN-ONE FORM**

STATE OF CALIFORNIA }SS  
COUNTY OF Orange }SS

On 12/23/04 before me, Hewaida Saad, personally appeared Nabil NASRE, 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 entity upon behalf of which the person(s) acted, executed the instrument.

WITNESS my hand and official seal

Signature Hewaida Saad



(This area for official notary seal)

**GOVERNMENT CODE 27361.7**

I certify under penalty of perjury that the Notary Seal on the document to which this statement is attached reads as follows:

NAME OF NOTARY: Hewaida Saad  
DATE COMMISSION EXPIRES: 4-6-08  
COUNTY WHERE BOND IS FILED: Orange  
COMMISSION NUMBER: 1480887  
PLACE OF EXECUTION: RVSD DATE: 2/18/05  
SIGNATURE: S. Espinoza

I certify under penalty of perjury under the laws of the State of California that the illegible portion of this document to which this statement is attached reads as follows:

ATTACHED For clarity

PLACE OF EXECUTION: RVSD DATE: 2/18/05  
SIGNATURE OF DECLARANT S. Espinoza  
(08/12/99):TC (S:\wd\forms\pi3 in 1)

**AFFIDAVIT FOR COLLECTION OF PERSONAL PROPERTY**

The undersigned state(s) as follows:

1. Susan D. Paulsen died on 09/09/2011 in the County of Orange, State of California;
2. At least 40 days have elapsed since the death of the decedent, as shown by the attached certified copy of the decedent's death certificate;
3. No proceeding is now being or has been conducted in the State of California for administration of the decedent's estate;
4. The current gross fair market value of the decedent's real and personal property in California, excluding the property described in section 13050 of the California Probate Code, does not exceed \$150,000.00;
5. The following property is to be paid, transferred or delivered to the undersigned under the provisions of California Probate Code Section 13100 (please describe the property in below space):

The excess proceeds [as defined in *California Revenue and Taxation Code*, Section 4675, et seq] in the approximate amount of approximately \$31,740.00 +-, generated from Assessor's Parcel Number(s) 569160008-9, sold at the Riverside County, California, public auction of tax-defaulted property held on 4/24/2014.

6. The successor(s) of the decedent, as defined in California Probate Code Section 13006, is/are:

Isabelle Goldsmith, Mother

7. The undersigned (please check which box(s) applies):

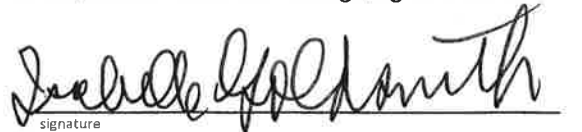
- Is successor(s) of the decedent to the decedent's interest in the described property, or
- Is authorized under California Probate Code Section 13051 to act on behalf of the successor(s) of the decedent with respect to the decedent's interest in the described property;

8. No other person has a superior right to the interest of the decedent in the described property;
9. The undersigned request that the described property be paid, delivered or transferred to the undersigned.

I/We declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

July 17, 2014  
(DATE)

Isabella Goldsmith  
Printed Name

  
signature

\_\_\_\_\_  
(DATE)

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
signature

\_\_\_\_\_  
(DATE)

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
signature

\_\_\_\_\_  
(DATE)

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
signature

\_\_\_\_\_  
(DATE)

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
signature

**(Attach Additional Sheet if Necessary)**

**CERTIFICATE OF ACKNOWLEDGEMENT**

State of CALIFORNIA )

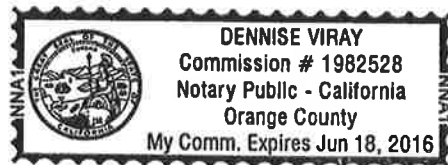
County of ORANGE )

On JULY 17, 2014 before me, DENNISE VIRAY, NOTARY PUBLIC, Personally appeared  
(Date) (Here insert name and title of the officer)  
LABELLE GOLDSMITH, who proved to me on  
(Name of Signer(s))

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]* (Seal)

**STATE OF CALIFORNIA**  
**CERTIFICATION OF VITAL RECORD**

**COUNTY OF RIVERSIDE**  
**RIVERSIDE, CALIFORNIA**

3052010190374  
 STATE FILE NUMBER

**CERTIFICATE OF DEATH**  
 STATE OF CALIFORNIA  
 USE BLACK INK ONLY / NO ERASURES, WHITEOUTS OR ALTERATIONS  
 (VS 1-6-05/3/08)

3201033011113  
 LOCAL REGISTRATION NUMBER

1. NAME OF DECEDENT - FIRST (Given) <b>CHRISTOPHER</b>		2. MIDDLE <b>T.</b>		3. LAST (Family) <b>PAULSEN</b>	
4. DATE OF BIRTH: mm/dd/yyyy <b>01/07/1958</b>		5. AGE: Yrs. <b>52</b>		6. SEX <b>M</b>	
9. BIRTH STATE/FOREIGN COUNTRY <b>CALIFORNIA</b>		10. SOCIAL SECURITY NUMBER [REDACTED]		11. EVER IN U.S. ARMED FORCES? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO <input type="checkbox"/> UNK	
12. MARITAL STATUS/SROP (in final of death) <b>MARRIED</b>		7. DATE OF DEATH: mm/dd/yyyy <b>11/07/2010</b>		8. HOUR (24 Hour) <b>1434</b>	
13. EDUCATION - Highest Level/Degree (see worksheet on back) <b>HS GRADUATE</b> <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO		14/15. WAS DECEDENT HISPANIC/LATINO/SPANISH? (if yes, see worksheet on back) <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO		16. DECEDENT'S RACE - Up to 3 races may be listed (see worksheet on back) <b>WHITE</b>	
17. USUAL OCCUPATION - Type of work for most of life. DO NOT USE RETIRED <b>WELDER</b>		18. KIND OF BUSINESS OR INDUSTRY (e.g., grocery store, road construction, employment agency, etc.) <b>FURNITURE</b>		19. YEARS IN OCCUPATION <b>10</b>	
20. DECEDENT'S RESIDENCE (Street and number, or location) <b>44900 OAKGLEN ROAD</b>					
21. CITY <b>SAGE</b>		22. COUNTY/PROVINCE <b>RIVERSIDE</b>		23. ZIP CODE <b>92543</b>	
24. YEARS IN COUNTY <b>10</b>		25. STATE/FOREIGN COUNTRY <b>CALIFORNIA</b>			
26. INFORMANT'S NAME, RELATIONSHIP <b>SUSAN D. PAULSEN, WIFE</b>		27. INFORMANT'S MAILING ADDRESS (Street and number, or route/box number, city or town, state and zip) <b>44900 OAKGLEN ROAD, SAGE, CA 92543</b>			
28. NAME OF SURVIVING SPOUSE/SROP - FIRST <b>SUSAN</b>		29. MIDDLE <b>D.</b>		30. LAST (BIRTH NAME) <b>GOLDSMITH</b>	
31. NAME OF FATHER/PARENT - FIRST <b>ROBERT</b>		32. MIDDLE <b>JOHN</b>		33. LAST <b>PAULSEN</b>	
34. BIRTH STATE <b>CA</b>		35. NAME OF MOTHER/PARENT - FIRST <b>ANNA</b>		36. MIDDLE <b>JEAN</b>	
37. LAST (BIRTH NAME) <b>FORRES</b>		38. BIRTH STATE <b>IOWA</b>			
39. DISPOSITION DATE: mm/dd/yyyy <b>11/10/2010</b>		40. PLACE OF FINAL DISPOSITION <b>RESIDENCE OF SUSAN D. PAULSEN 44900 OAKGLEN ROAD, SAGE, CA 92543</b>			
41. TYPE OF DISPOSITION(S) <b>CR/RES</b>		42. SIGNATURE OF FUNERAL DIRECTOR [REDACTED]		43. LICENSE NUMBER [REDACTED]	
44. NAME OF FUNERAL ESTABLISHMENT <b>MCWANE FAMILY FUNERAL HOME</b>		45. LICENSE NUMBER <b>FD998</b>		46. DATE: mm/dd/yyyy <b>11/10/2010</b>	
47. PLACE OF DEATH <b>HEMET VALLEY MEDICAL CENTER</b>		48. CITY <b>HEMET</b>		49. COUNTY <b>RIVERSIDE</b>	
50. CAUSE OF DEATH <b>ADULT RESPIRATORY DISTRESS SYNDROME</b>		51. IMMEDIATE CAUSE (final disease or condition resulting in death) <b>SPLENIC RUPTURE</b>		52. UNDERLYING CAUSE (disease or injury that initiated the events resulting in death) LAST <b>CIRRHOSIS OF THE LIVER</b>	
53. OTHER SIGNIFICANT CONDITIONS CONTRIBUTING TO DEATH BUT NOT RESULTING IN THE UNDERLYING CAUSE GIVEN IN 107 <b>CHRONIC DRUG USE</b>		54. 110. AUTOPSY PERFORMED? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO		55. 111. USED IN DETERMINING CAUSE? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	
56. 112. WAS OPERATION PERFORMED FOR AN CONDITION IN ITEM 107 OR 112? (if yes, list type of operation and date) <b>NO</b>		57. 113. IF FEMALE, PREGNANT IN LAST YEAR? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO <input type="checkbox"/> UNK		58. 114. CERTIFY THAT TO THE BEST OF MY KNOWLEDGE DEATH OCCURRED AT THE HOUR, DATE, AND PLACE STATED FROM THE CAUSES STATED. Decedent Attended Since: _____ Decedent Last Seen Alive: _____	
59. 115. SIGNATURE AND TITLE OF CERTIFIER [REDACTED]		60. 116. TYPE ATTENDING PHYSICIAN'S NAME, MAILING ADDRESS, ZIP CODE <b>NEAL SCOTT SIMPSON M.D. 1695 SOUTH SAN JACINTO STE K, SAN JACINTO, CA 92583</b>		61. 117. LICENSE NUMBER <b>G65204</b>	
62. 118. DATE: mm/dd/yyyy <b>11/07/2010</b>		63. 119. CERTIFY THAT IN MY OPINION DEATH OCCURRED AT THE HOUR, DATE, AND PLACE STATED FROM THE CAUSES STATED. MANNER OF DEATH: <input type="checkbox"/> Natural <input type="checkbox"/> Accident <input type="checkbox"/> Homicide <input type="checkbox"/> Suicide <input type="checkbox"/> Pending Investigation <input type="checkbox"/> Could not be determined		64. 120. INJURED AT WORK? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO <input type="checkbox"/> UNK	
65. 121. INJURY DATE: mm/dd/yyyy		66. 122. HOUR (24 Hour)			
67. 123. PLACE OF INJURY (e.g., home, construction site, wooded area, etc.)					
68. 124. DESCRIBE HOW INJURY OCCURRED (Events which resulted in injury)					
69. 125. LOCATION OF INJURY (Street and number, or location, and city, and zip)					
70. 126. SIGNATURE OF CORONER / DEPUTY CORONER [REDACTED]		71. 127. DATE: mm/dd/yyyy		72. 128. TYPE NAME, TITLE OF CORONER / DEPUTY CORONER	

STATE REGISTRAR A B C D E  
 \* 0 3 4 4 1 9 6 8 2 \*

**CERTIFIED COPY OF VITAL RECORDS**  
 STATE OF CALIFORNIA, COUNTY OF RIVERSIDE

This is a true and exact reproduction of the document officially registered and placed on file in the office of the County of Riverside, Assessor-County Clerk-Recorder.

DATE ISSUED **OCT 07 2011**  
 This copy is not valid unless prepared on engraved border displaying date, seal and signature of the Assessor-County Clerk-Recorder.

*Larry W. Ward*  
**LARRY W. WARD**  
 ASSESSOR-COUNTY CLERK-RECORDER  
 RIVERSIDE COUNTY, CALIFORNIA



ANY ALTERATION OR ERASURE VOIDS THIS CERTIFICATE



**STATE OF CALIFORNIA**  
**CERTIFICATION OF VITAL RECORD**

**COUNTY OF RIVERSIDE**  
**RIVERSIDE, CALIFORNIA**

3052011173491

**CERTIFICATE OF DEATH**  
STATE OF CALIFORNIA  
 USE BLACK INK ONLY / NO ERASURES, WHITEOUTS OR ALTERATIONS  
 VS-1 (REV 3/01)

3201133010082

STATE FILE NUMBER 3052011173491		LOCAL REGISTRATION NUMBER 3201133010082	
1. NAME OF DECEDENT - FIRST (Given) <b>SUSAN</b>		2. MIDDLE <b>DALE</b>	3. LAST (Family) <b>PAULSEN</b>
AKA, ALSO KNOWN AS - (Include full AKA FIRST, MIDDLE, LAST)			
4. DATE OF BIRTH mm/dd/yyyy <b>05/28/1953</b>	5. AGE Yrs. <b>58</b>	IF UNDER ONE YEAR Months Days	IF UNDER 74 HOURS Hours Minutes
6. SEX <b>F</b>	8. BIRTH STATE/FOREIGN COUNTRY <b>IL</b>	10. SOCIAL SECURITY NUMBER [REDACTED]	11. EVER IN U.S. ARMED FORCES? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO <input type="checkbox"/> UNK
13. EDUCATION - Highest Level/Degree (see worksheet on back) <b>SOME COLLEGE</b>	14/15. WAS DECEDENT HISPANIC/LATINO/SPANISH? If yes, see worksheet on back <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	15. MARITAL STATUS/SRDP (in line of death) <b>WIDOWED</b>	
17. USUAL OCCUPATION - Type of work for most of life. DO NOT USE RETIRED <b>VETERINARIAN TECHNICIAN</b>		18. KIND OF BUSINESS OR INDUSTRY (e.g., grocery store, road construction, employment agency, etc.) <b>VETERINARIAN</b>	
20. DECEDENT'S RESIDENCE (Street and number, or location) <b>44900 OAK GLEN ROAD</b>		19. YEARS IN OCCUPATION <b>15</b>	
21. CITY <b>HEMET</b>		22. COUNTY/PROVINCE <b>RIVERSIDE</b>	23. ZIP CODE <b>92544</b>
24. YEARS IN COUNTY <b>15</b>		25. STATE/FOREIGN COUNTRY <b>CA</b>	
26. INFORMANT'S NAME, RELATIONSHIP <b>CAROLE WURR, SISTER</b>		27. INFORMANT'S MAILING ADDRESS (Street and number, or rural route number, city or town, state and zip) <b>729 CENTER STREET COSTA MESA, CA 92627</b>	
28. NAME OF SURVIVING SPOUSE/SRDP - FIRST <b>-</b>		29. MIDDLE <b>-</b>	
31. NAME OF FATHER/PARENT - FIRST <b>PAUL</b>		32. MIDDLE <b>GOLDSMITH</b>	
33. NAME OF MOTHER/PARENT - FIRST <b>ISABELLE</b>		34. MIDDLE <b>GAN</b>	
35. DEPOSITION DATE <b>09/27/2011</b>		36. PLACE OF FINAL DISPOSITION FROM RESIDENCE OF CAROLE WURR <b>729 CENTER STREET COSTA MESA, CA 92627</b>	
41. TYPE OF BURIAL (See back) <b>CR/RES</b>		42. SIGNATURE OF EMERALD [REDACTED]	
44. NAME OF FUNERAL ESTABLISHMENT <b>ALL CALIFORNIA CREMATORY</b>		47. DATE mm/dd/yyyy <b>09/27/2011</b>	
101. PLACE OF DEATH <b>RIVERSIDE</b>		102. IF HOSPITAL, SPECIFY ONE <input type="checkbox"/> Inpatient <input type="checkbox"/> ER/ED <input type="checkbox"/> DCA <input type="checkbox"/> Hospice <input type="checkbox"/> Nursing Home/LTC <input checked="" type="checkbox"/> Decedent's Home <input type="checkbox"/> Other	
104. COUNTY <b>RIVERSIDE</b>		105. FACILITY ADDRESS OR LOCATION WHERE FOUND (Street and number, or location) <b>44900 OAK GLEN ROAD</b>	
106. CITY <b>HEMET</b>		103. IF OTHER THAN HOSPITAL, SPECIFY ONE <input type="checkbox"/> Hospice <input type="checkbox"/> Nursing Home/LTC <input checked="" type="checkbox"/> Decedent's Home <input type="checkbox"/> Other	
107. CAUSE OF DEATH Enter the chain of events - diseases, injuries, or complications - that directly caused death. DO NOT enter terminal events such as cardiac arrest, respiratory arrest, or ventricular fibrillation without showing the etiology. DO NOT ABBREVIATE. IMMEDIATE CAUSE (Final disease or condition resulting in death) (A) <b>PENDING</b>		108. DEATH REPORTED TO CORONER (Date and place) (A) <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO REFERRAL NUMBER <b>2011-07604</b>	
Sequentially list conditions, if any, leading to cause on line A. Enter UNDERLYING CAUSE (disease or injury that initiated the events resulting in death) LAST (B) _____ (C) _____ (D) _____		(B) <b>109. BIOPSY PERFORMED?</b> <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	
112. OTHER SIGNIFICANT CONDITIONS CONTRIBUTING TO DEATH BUT NOT RESULTING IN THE UNDERLYING CAUSE GIVEN IN 107		(C) <b>110. AUTOPSY PERFORMED?</b> <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	
113. WAS OPERATION PERFORMED FOR ANY CONDITION IN ITEM 107 OR 112? (If yes, list type of operation and date.)		(D) <b>111. USED IN DETERMINING CAUSE?</b> <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	
114. I CERTIFY THAT TO THE BEST OF MY KNOWLEDGE DEATH OCCURRED AT THE HOUR, DATE, AND PLACE STATED FROM THE CAUSES STATED. Decedent Attended Since _____ Decedent Last Seen Alive _____		115. SIGNATURE AND TITLE OF CERTIFIER [REDACTED]	
116. LICENSE NUMBER _____		117. DATE mm/dd/yyyy _____	
118. I CERTIFY THAT IN MY OPINION DEATH OCCURRED AT THE HOUR, DATE, AND PLACE STATED FROM THE CAUSES STATED. MANNER OF DEATH <input type="checkbox"/> Natural <input type="checkbox"/> Accident <input type="checkbox"/> Homicide <input type="checkbox"/> Suicide <input checked="" type="checkbox"/> Pending Investigation <input type="checkbox"/> Could not be determined		120. INJURED AT WORK? <input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> UNK	
123. PLACE OF INJURY (e.g., home, construction site, wooded area, etc.)		121. INJURY DATE mm/dd/yyyy _____	
124. DESCRIBE HOW INJURY OCCURRED (Events which resulted in injury)		122. HOUR (24 Hours) _____	
125. LOCATION OF INJURY (Street and number, or location, and city, and zip)			
126. SIGNATURE OF CORONER / DEPUTY CORONER [REDACTED]		127. DATE mm/dd/yyyy <b>09/27/2011</b>	
		128. TYPE NAME, TITLE OF CORONER / DEPUTY CORONER <b>STEVE ALBERT, DEPUTY CORONER</b>	
STATE REGISTRAR	A	B	C
	D	E	
FAX AUTH.#		GENSUS TRACT	

**INFORMATIONAL,**  
**NOT A VALID DOCUMENT**  
**TO ESTABLISH IDENTITY**

**1 OF 3**

\* 0 3 4 3 9 4 9 0 3 \*

**CERTIFIED COPY OF VITAL RECORDS**  
 STATE OF CALIFORNIA, COUNTY OF RIVERSIDE

This is a true and exact reproduction of the document officially registered and placed on file in the office of the County of Riverside, Assessor-County Clerk-Recorder.

DATE ISSUED

**JUL 0 3 2011**

This copy is not valid unless prepared on engraved border displaying date, seal and signature of the Assessor-County Clerk-Recorder.

*Larry W. Ward*  
**LARRY W. WARD**  
 ASSESSOR-COUNTY CLERK-RECORDER  
 RIVERSIDE COUNTY, CALIFORNIA



ANY ALTERATION OR ERASURE VOIDS THIS CERTIFICATE



# STATE OF CALIFORNIA

## CERTIFICATION OF VITAL RECORD

# COUNTY OF RIVERSIDE

RIVERSIDE, CALIFORNIA

3052011173491

STATE FILE NUMBER

1.1

### PHYSICIAN/CORONER'S AMENDMENT

NO ERASURES, WHITEOUTS, PHOTOCOPIES,  
OR ALTERATIONS

3201133010082

LOCAL REGISTRATION NUMBER

BIRTH     DEATH     FETAL DEATH

TYPE OR PRINT CLEARLY IN BLACK INK ONLY - THIS AMENDMENT BECOMES AN ACTUAL PART OF THE OFFICIAL RECORD

#### PART I INFORMATION TO LOCATE RECORD

INFORMATION AS IT APPEARS ON ORIGINAL RECORD	1A. NAME—FIRST <b>SUSAN</b>	1B. MIDDLE <b>DALE</b>	1C. LAST <b>PAULSEN</b>	2. SEX <b>F</b>
	3. DATE OF EVENT—MM/DD/CCYY <b>09/09/2011</b>	4. CITY OF EVENT <b>HEMET</b>	5. COUNTY OF EVENT <b>RIVERSIDE</b>	

#### PART II STATEMENT OF CORRECTIONS

6. CERTIFICATE ITEM NUMBER	7. INFORMATION AS IT APPEARS ON ORIGINAL RECORD	8. INFORMATION AS IT SHOULD APPEAR
107A	PENDING	ACUTE METHAMPHETAMINE INTOXICATION
107AT	-	UNK
112		NONE
113		NO
119	PENDING INVESTIGATION	ACCIDENT <span style="border: 1px solid black; padding: 2px;">2 OF 3</span>
120		NO
121		09/--/2011
122		UNK
123		UNKNOWN
124		SELF ADMINISTERED ACUTE METHAMPHETAMINE INTOXICATION
125		UNK, UNK, CA

INFORMATIONAL,  
NOT A VALID DOCUMENT  
TO ESTABLISH IDENTITY

I HEREBY DECLARE UNDER PENALTY OF PERJURY THAT THE ABOVE INFORMATION IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

DECLARATION OF CERTIFYING PHYSICIAN OR CORONER	9. SIGNATURE OF CERTIFYING PHYSICIAN OR CORONER	10. DATE SIGNED—MM/DD/CCYY <b>12/03/2011</b>	11. TYPED OR PRINTED NAME AND TITLE/DEGREE OF CERTIFIER <b>DEPUTY CORONER</b>	
	12. ADDRESS—STREET and NUMBER <b>800 SOUTH REDLANDS AVE</b>	13. CITY <b>PERRIS</b>	14. STATE <b>CA</b>	15. ZIP CODE <b>92570</b>
STATE/LOCAL REGISTRAR USE ONLY	16. OFFICE OF VITAL RECORDS OR LOCAL REGISTRAR		17. DATE ACCEPTED FOR REGISTRATION—MM/DD/CCYY <b>12/06/2011</b>	



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STATE OF CALIFORNIA, COUNTY OF RIVERSIDE

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DATE ISSUED

JUL 03 2014

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*Larry W. Ward*  
**LARRY W. WARD**  
ASSESSOR-COUNTY CLERK-RECORDER  
RIVERSIDE COUNTY, CALIFORNIA

PINC0 (6/1/03)11

STATE OF CALIFORNIA

CERTIFICATION OF VITAL RECORD

COUNTY OF RIVERSIDE

RIVERSIDE, CALIFORNIA

PHYSICIAN/CORONER'S AMENDMENT

3052011173491

STATE FILE NUMBER

2.1

NO ERASURES, WHITEOUTS, PHOTOCOPIES, OR ALTERATIONS

3201133010082

LOCAL REGISTRATION NUMBER

BIRTH  DEATH  FETAL DEATH

TYPE OR PRINT CLEARLY IN BLACK INK ONLY - THIS AMENDMENT BECOMES AN ACTUAL PART OF THE OFFICIAL RECORD

PART I INFORMATION TO LOCATE RECORD

INFORMATION AS IT APPEARS ON ORIGINAL RECORD	1A. NAME—FIRST SUSAN	1B. MIDDLE DALE	1C. LAST PAULSEN	2. SEX F
	3. DATE OF EVENT—MM/DD/CCYY 09/09/2011	4. CITY OF EVENT HEMET	5. COUNTY OF EVENT RIVERSIDE	

PART II STATEMENT OF CORRECTIONS

6. CERTIFICATE ITEM NUMBER	7. INFORMATION AS IT APPEARS ON ORIGINAL RECORD	8. INFORMATION AS IT SHOULD APPEAR
7	09/09/2011	09/09/2011 FND

LIST ONE ITEM PER LINE

30F3

INFORMATIONAL,  
NOT A VALID DOCUMENT  
TO ESTABLISH IDENTITY

I HEREBY DECLARE UNDER PENALTY OF PERJURY THAT THE ABOVE INFORMATION IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

DECLARATION OF CERTIFYING PHYSICIAN OR CORONER	9. SIGNATURE OF CERTIFYING PHYSICIAN OR CORONER	10. DATE SIGNED—MM/DD/CCYY 03/07/2012	11. TYPED OR PRINTED NAME AND TITLE/DEGREE OF CERTIFIER DEPUTY CORONER	
	12. ADDRESS—STREET and NUMBER 800 SOUTH REDLANDS AVE	13. CITY PERRIS	14. STATE CA	15. ZIP CODE 92570
STATE/LOCAL REGISTRAR USE ONLY	16. OFFICE OF VITAL RECORDS OR LOCAL REGISTRAR		17. DATE ACCEPTED FOR REGISTRATION—MM/DD/CCYY 03/08/2012	



CERTIFIED COPY OF VITAL RECORDS  
STATE OF CALIFORNIA, COUNTY OF RIVERSIDE

This is a true and exact reproduction of the document officially registered and placed on file in the office of the County of Riverside, Assessor-County Clerk-Recorder.

DATE ISSUED

JUL 03 2016

This copy is not valid unless prepared on engraved border displaying date, seal and signature of the Assessor-County Clerk-Recorder.

Larry W. Ward  
LARRY W. WARD  
ASSESSOR-COUNTY CLERK-RECORDER  
RIVERSIDE COUNTY, CALIFORNIA





STATE OF CALIFORNIA

CERTIFICATION OF VITAL RECORD

COUNTY OF ORANGE
CLERK-RECORDER

3052013062415

CERTIFICATE OF DEATH

3201330005022

Form containing fields for Decedent's Personal Data, Usual Residence, Informant, Spouse/Parent Information, Funeral Director, Place of Death, Cause of Death, Physician's Certification, and Coroner's Use Only.

STATE REGISTRAR A B C D E \*010001002314970\* FAX AUTH.# \*00218322C\*

CERTIFIED COPY OF VITAL RECORDS

STATE OF CALIFORNIA
COUNTY OF ORANGE

DATE ISSUED NOV 10 2014

Signature of Hugh Nguyen

HUGH NGUYEN
CLERK-RECORDER
ORANGE COUNTY, CALIFORNIA

This is a true and exact reproduction of the document officially registered and placed on file in the office of the Orange County Clerk-Recorder.

This copy not valid unless prepared on engraved border displaying seal and signature of Clerk-Recorder.



ANY ALTERATION OR ERASURE VOIDS THIS CERTIFICATE

STATE OF ILLINOIS  
County of Cook

DAVID ORR, County Clerk

AUGUST 14, 2014

I, David Orr, County Clerk of the County of Cook, in the State aforesaid, and Keeper of the Records and Files of said County do hereby certify that the attached is the true and correct copy of the original Record on file, all of which appears from the records and files in my office.  
IN WITNESS THEREOF, I have hereunto set my hand and affixed the Seal of the County of Cook, at my office in the City of Chicago, in said County.

CERTIFICATE OF BIRTH

STATE OF ILLINOIS

N.R.

Reg. Dist. No.	3104
Registered No.	

CHILD'S BIRTH NUMBER  
112-53-637396

6

74

28992

1a. PLACE OF BIRTH 1a. COUNTY <b>COOK</b> ILLINOIS		USUAL RESIDENCE OF MOTHER (Where does mother live?) 2a. STATE <b>Illinois</b> 2b. COUNTY <b>Cook</b>	
1b. CITY (If outside corporate limits, write RURAL and give township) OR TOWN <b>CHICAGO</b>		2c. CITY (If outside corporate limits, write RURAL and give township) OR TOWN <b>Park Forest</b>	
1c. STREET (If rural, give location. If in hospital or institution, give name.) ADDRESS <b>Bethany Hospital</b>		2d. STREET ADDRESS (If rural, give location) <b>134 Nauvoo</b>	
3. CHILD'S NAME a. (First) <b>Susan</b> b. (Middle) <b>Dale</b> c. (Last) <b>Goldsmith</b>			
4. SEX <b>female</b>	5a. THIS BIRTH SINGLE <input checked="" type="checkbox"/> TWIN <input type="checkbox"/> TRIPLET <input type="checkbox"/>	5b. IF TWIN OR TRIPLET (This child born) 1st <input type="checkbox"/> 2nd <input type="checkbox"/> 3rd <input type="checkbox"/>	6. DATE OF BIRTH (Month) (Day) (Year) <b>May 28 1953</b>
7. FULL NAME OF FATHER a. (First) <b>Paul</b> b. (Middle) c. (Last) <b>Goldsmith</b>		8. COLOR OR RACE <b>white</b>	
9. HIS AGE (At time of this birth) YEARS <b>29</b>	10. HIS BIRTHPLACE (State or foreign country) <b>Illinois</b>	11a. HIS USUAL OCCUPATION <b>Electrical Engineer</b>	11b. BUSINESS OR INDUSTRY <b>Armour Research</b>
12. FULL MAIDEN NAME a. (First) <b>Isabelle</b> b. (Middle) c. (Last) <b>Jan</b>		13. COLOR OR RACE <b>white</b>	
14. HER AGE (At time of this birth) YEARS <b>28</b>	15. HER BIRTHPLACE (State or foreign country) <b>Illinois</b>	16. CHILDREN PREVIOUSLY BORN TO THIS MOTHER (Do NOT include this child) a. OTHER children now living? <b>1</b> b. OTHER children born alive but now dead? <b>0</b> c. Children stillborn (born dead after 20 weeks pregnancy)? <b>0</b>	
17. I hereby certify that I attended at the birth of this child which was BORN ALIVE at <b>10:32 A.M.</b> on the date stated above. Signed: <b>Maurice Goodman</b> Address: <b>20 E. Jackson Blvd, Chicago</b> MIDWIFE <input type="checkbox"/> M. D. <input checked="" type="checkbox"/> OTHER Attendant: (Specify) Date signed: <b>May 28 1953</b> Phone: <b>wa 2-3404</b>			
Mother's mailing address for registration notices: <b>134 Nauvoo Park Forest, Illinois</b>		RECEIVED FOR FILING ON: <b>MAY 29 1953</b> 19 Signed: _____ SUB REGISTRAR DEPUTY REGISTRAR	
INFORMANT: <b>Isabelle Goldsmith</b>		LOCAL REGISTRAR: Address: <b>Starrman N. Sundstedt</b> CHICAGO ILLINOIS	

3224335



County of Cook  
State of Illinois

Office of County Clerk  
David Orr

David Orr  
DAVID ORR COUNTY CLERK



DECLARATION  
OF ONE AND THE SAME PERSON(S)

I, Isabelle Goldsmith, as heir to The Estate of Susan D. Paulsen, do hereby declare:

1. I am over the age of 18 and a resident of Costa Mesa, CA. The facts set forth herein are true of my own personal knowledge. If called to testify as a witness in a judicial proceeding, I could, and would, testify truthfully and competently thereto.
2. Susan D. Paulsen is my Daughter. She died on 09/09/2011. Susan left no surviving husband and she had no biological or adopted children.
3. Susan D. Paulsen is one and the same person as Susan D. Paulsen as listed on the Grant Deed as Document Number: 2005-0137065, Recorded in Riverside County on 02/18/2005.
4. Susan D. Paulsen is one and the same person as Susan Dale Paulsen, Susan D. Paulsen and Susan Paulsen.
5. I assigned the excess proceeds to Global Discoveries, Ltd., for Riverside County Assessors Parcel Number 569160008-9.

I declare under penalty of perjury that the foregoing is true and correct. Executed this 17 day of July, 2014, at Laguna Niguel, California

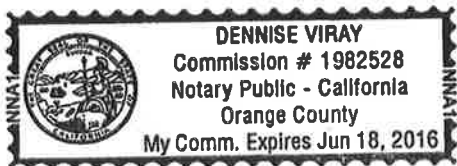
x Isabelle Goldsmith  
Isabelle Goldsmith, as heir to The Estate of Susan D. Paulsen

JURAT

State of CALIFORNIA  
County of ORANGE

Subscribed and sworn to (or affirmed) before me on this

17<sup>TH</sup> day of JULY, 20 14, by  
Date Month Year  
ISABELLE COLOSMITH  
Name of Signer



proved to me on the basis of satisfactory evidence to be the person(s) who appeared before me.

Signature [Signature]  
Signature of Notary Public

(Place Notary Seal Above)

**CLAIM FOR EXCESS PROCEEDS FROM THE SALE OF TAX DEFAULTED PROPERTY**

To: Riverside County Treasurer and Tax Collector

Assessor's Parcel No: 569160008-9  
Tax Sale Number: TC200  
Item Number: 385  
Date of Sale: 4/24/2014

The undersigned claimant, Global Discoveries, Ltd., claims \$31,243.70+/- or 100% of the claimant's share of the actual amount of excess proceeds from the sale of the property referenced above.

Global Discoveries, Ltd., claims its status as a party of interest pursuant to Section 4675 of the California Revenue and Taxation Code based upon the attached documentation:

Please refer to Claim Summary and attached Documents

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed this 14<sup>th</sup> day of NOVEMBER 2014 at Modesto, California.

By: [Signature]  
Jed Byerly, Managing Member  
Global Discoveries Ltd. Tax ID #  
P.O. Box 1748  
Modesto, CA 95353-1748

**CERTIFICATE OF ACKNOWLEDGEMENT OF NOTARY PUBLIC**

State of California

County of Stanislaus

On 11/18/2014 before me, M. Stivers - Notary Public, personally appeared  
(Date) (here insert name and title of the officer)

Jed Byerly, 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] (seal)  
Signature of Notary Public

