

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



FROM: Don Kent, Treasurer/Tax Collector

SUBMITTAL DATE:
JUN 23 2010

SUBJECT: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 177, Item 57.
Last assessed to: Maria C. Marcellino Trustee of the Marcellino Family Trust dated 6/6/90 F/B/O The Marcellino Family.

RECOMMENDED MOTION: That the Board of Supervisors:

- 1) Approve the claim from Lolita Harper, assignee for Joanne Marcellino, Successor Trustee of the Marcellino Family Trust, for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 170140018-2;
- 2) Authorize and direct the Auditor-Controller to issue a warrant to Lolita Harper, assignee for Joanne Marcellino, Successor Trustee of the Marcellino Family Trust in the amount of \$36,352.10, no sooner than ninety days from the date of this order, unless pursuant to the California Revenue and Taxation Code Section 4675, an appeal has been filed in Superior Court.

BACKGROUND: (Continued on page two)

Don Kent, Treasurer-Tax Collector

FINANCIAL DATA	Current F.Y. Total Cost:	\$36,352.10	In Current Year Budget:	NO
	Current F.Y. Net County Cost:	\$ 0	Budget Adjustment:	N/A
	Annual Net County Cost:	\$ 0	For Fiscal Year:	2010-11

SOURCE OF FUNDS: Fund 65595 Excess Proceeds from Tax Sale	Positions To Be Deleted Per A-30	<input type="checkbox"/>
	Requires 4/5 Vote	<input type="checkbox"/>

C.E.O. RECOMMENDATION:

APPROVE

BY:
Christopher M. Hans

County Executive Office Signature

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Ashley, seconded by Supervisor Buster and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Buster, Tavaglione, Stone, Benoit and Ashley
Nays: None
Absent: None
Date: September 14, 2010
xc: Treasurer, Auditor

Kecia Harper-Ihem
Clerk of the Board
By:
Deputy

Prev. Agn. Ref.:

ATTACHMENTS FILED WITH THE CLERK OF THE BOARD

District: 2

Agenda Number:

9.38

FORM APPROVED COUNTY COUNSEL
BY: Dale A. Gardner DATE: 6/23/10
Departmental Concurrence

Policy
 Policy
 Consent
 Consent

Dep't Recomm.:
 Per Exec. Ofc.:

BOARD OF SUPERVISORS

Form 11:

Page 2

BACKGROUND: (Continued)

In accordance with Section 3691 et seq. of the California Revenue and Taxation Code, and with prior approval of the Board of Supervisors, the Tax Collector conducted the March 12, 2007 public auction sale. The deed conveying title to the purchasers at the auction was recorded May 3, 2007. Further, as required by Section 4676 of the California Revenue and Taxation Code, notice of the right to claim excess proceeds was given on June 4, 2007, 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.

The Treasurer-Tax Collector has received one claim for excess proceeds:

- 1) Claim from Lolita Harper, assignee for Joanne Marcellino, Successor Trustee of the Marcellino Family Trust based on an Assignment of Rights to Claim Excess Proceeds from Sale of Tax-Defaulted Property dated April 16, 2007, a Individual Grant Deed recorded June 15, 1990 as Instrument No. 220605, the Restated Declaration of Trust of the Marcellino Family Trust dated 6/6/90 and the death certificate of Maria Carmela Marcellino.

Pursuant to Section 4675 (a) & (b) of the California Revenue and Taxation Code, it is the recommendation of this office that Lolita Harper, assignee for Joanne Marcellino, Successor Trustee of the Marcellino Family Trust be awarded excess proceeds in the amount of \$36,352.10. Supporting documentation has been provided. The Tax Collector requests approval of the above recommended motion.

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

To: Paul McDonnell, Treasurer and Tax Collector

Re: Claim for Excess Proceeds

TC 177 Item 57 Assessment No.: 170-140-018-2

Assessee: Marcellino, Maria C.

Situs:

Date Sold: March 12, 2007

Date Deed to Purchaser Recorded: May 3, 2007

Final Date to Submit Claim: May 3, 2008

RECEIVED
 2008 MAR 27 PM 3:53
 RIVERSIDE COUNTY
 TREAS - TAX COLLECTOR

I/We, pursuant to Revenue and Taxation Code Section 4675, hereby claim excess proceeds in the amount of \$ _____ from the sale of the above mentioned real property. I/We were the lienholder(s), property owner(s) [check in one box] at the time of the sale of the property as is evidenced by Riverside County Recorder's Document No. 90-220605; recorded on 06/15/1990. A copy of this document is attached hereto. I/We are the rightful claimants by virtue of the attached assignment of interest. I/We have listed below and attached hereto each item of documentation supporting the claim submitted.

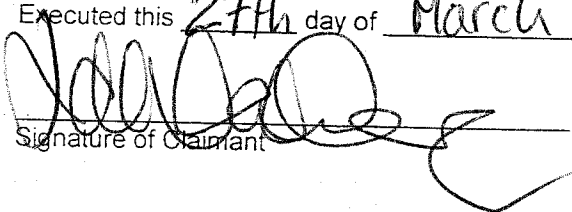
NOTE: YOUR CLAIM WILL NOT BE CONSIDERED UNLESS THE DOCUMENTATION IS ATTACHED.

- ASSIGNMENT OF RIGHTS TO CLAIM EXCESS PROCEEDS FROM SALE OF TAX-DEFAULTED INDIVIDUAL GRANT DEED (Document # 90-220605) PROPERTY
- CERTIFICATE OF DEATH FOR MARIA CARMELA MARCELLINO
- RESTATED DECLARATION OF TRUST

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

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

Executed this 27th day of March, 2008 at Riverside, CA
County, State


 Signature of Claimant

Lolita Halper
 Print Name

904 Silver Spur Rd., #363
 Street Address

Rolling Hills Est., CA 90274
 City, State, Zip

(310) 265-0220
 Phone Number

 Signature of Claimant

 Print Name

 Street Address

 City, State, Zip

 Phone Number

TO: OFFICE OF THE COUNTY TREASURER AND TAX COLLECTOR

**ASSIGNMENT OF RIGHTS TO CLAIM EXCESS PROCEEDS FROM
SALE OF TAX-DEFAULTED PROPERTY**

For valuable consideration, the undersigned Assignor(s) **Joanne Marcellino, Successor Trustee of the Marcellino Family Trust** hereby assigns to Assignee(s) **Lolita Halper**, all rights, title and interest to collect 100% of the excess proceeds which I am entitled to claim for the property which was sold at the Riverside County, California, public auction of tax defaulted property, held on March 12th, 2007, and described as parcel number **170-140-018-2**. As the Assignor(s), I understand the amount of the excess proceeds eligible for distribution is *approximately* \$36,288.00, and as a party of interest I am entitled to \$36,288.00

DECLARATION

I, Assignor(s) **Joanne Marcellino** declare the following to be true and correct with respect to my assignment of rights to claim excess proceeds to Assignee(s) **Lolita Halper** for Parcel Number **170-140-018-2** from the public auction of tax-defaulted property held on March 12th, 2007. I have been advised of my right to file a claim for excess proceeds on my own behalf. The parties have disclosed all facts to each other that each is aware of regarding the value of the rights being assigned as required by California Revenue and Taxation Code, Section 4675.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct. Executed this 16th day of April, 2007 at Maywood, California.

Signature *Joanne Marcellino*

Name (print) **Joanne Marcellino**

Address **17350 Temple Avenue, Space 476**

City/State/zip Code **La Puente, CA 91744-4644**

Phone (626)-839-2040

NOTARY ACKNOWLEDGEMENT

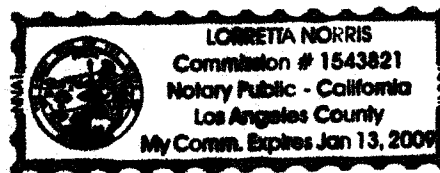
STATE OF California
COUNTY OF Los Angeles

On April 16, 2007 before me, Loretta Norris, Notary Public

personally appeared Joanne Marcellino 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

Loretta Norris
Signature



220605

RECORDING REQUESTED BY
MICHAEL A. BLANCO

WHEN RECORDED RETURN TO AND
MAIL TAX STATEMENTS TO

NAME: Maria C. Marcellino
STREET ADDRESS: 316 E. Fernfield Drive
CITY & STATE: Monterey Park, CA 91754

RECEIVED FOR RECORD

AT 8:30 O'CLOCK A.M.

JUN 15 1990

Recorded in Official Records
of Riverside County, California

William J. Pomeroy
Recorder

Fees \$

Space above this line for Recorder's use

INDIVIDUAL GRANT DEED

The undersigned grantor(s) declare(s): Documentary transfer tax is NONE.

This conveyance transfers the grantor's interest into grantor's revocable living trust, R & T 11911.

[xx] Unincorporated area: [] City of

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged, MARIA C. MARCELLINO, a widow, hereby GRANT(S) to MARIA C. MARCELLINO Trustee of the Marcellino Family Trust dated 6/16/90 F/B/O The Marcellino Family, the following described real property in the County of Riverside, State of California:

SEE ATTACHED EXHIBIT "A"

RECITAL: This transfer is to a Revocable Trust and is not subject to reappraisal pursuant to R & TC section 62(d).

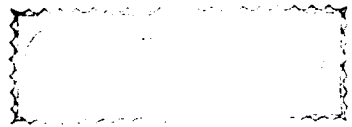
DATED: 6/16/90 Maria C. Marcellino
MARIA C. MARCELLINO

STATE OF CALIFORNIA)
) ss.
COUNTY OF LOS ANGELES)

On 6/16/90, before me, the undersigned, a Notary Public in and for said State, personally appeared MARIA C. MARCELLINO personally known to me or proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged that she executed the same.

WITNESS my hand and official seal.

Michael A. Blanco
MICHAEL A. BLANCO



220605

EXHIBIT A

PARCEL 1:

That portion of the Southeasterly rectangular 330 feet of Lot 72 as shown by Map of Resubdivision of Glen Avon Heights on file in Book 10 page 100 of Maps, Riverside County Records, described as follows:

Commencing at the most Northerly corner of the Southeasterly rectangular 330 feet of said Lot; thence South 47 degrees 12' East on the Northeasterly line of said Lot, 15 feet; thence South 42 degrees 46' 30" West 404.85 feet, to an angle point on the Southeasterly line of that certain parcel conveyed to Martin T. Ortega and Erlinda Ortega, husband and wife, by Deed filed for record December 13, 1957 as Instrument No. 88502, for the true point of beginning; thence South 47 degrees 13' 30" East, on the Easterly line of said parcel conveyed to Martin T. Ortega, and wife, 150 feet; thence North 42 degrees 46' 30" East, parallel with the Northwesterly line of said Southeasterly rectangular 330 feet, 100 feet; thence North 47 degrees 13' 30" West 150 feet, to a point on the Southerly line of said parcel conveyed to Martin T. Ortega, and wife; thence South 42 degrees 46' 30" West, on the Southerly line of said parcel conveyed to Martin T. Ortega, and wife, 100 feet, to the true point of beginning.

PARCEL 2:

That portion of the Southeasterly rectangular 330 feet of Lot 72, as shown by Map of Resubdivision of Glen Avon Heights on file in Book 10 page 100 of Maps, Riverside County Records, described as follows:

Beginning at the most Northerly corner of the Southeasterly rectangular 330 feet of said Lot; thence South 42 degrees 46' 30" West, along the Northwesterly line of said Southeasterly rectangular 330 feet, 629.26 feet, to the Southwesterly line of said Lot; thence South 47 degrees 13' 30" East, along said Southwesterly line, 165 feet; thence North 42 degrees 46' 30" East, parallel with the Northwesterly line of said Southeasterly rectangular 330 feet, 224.4 feet; thence North 47 degrees 13' 30" West 150 feet; thence North 42 degrees 46' 30" East, parallel with the Northwesterly line of said Southeasterly rectangular 330 feet, 404.85 feet, to the Northeasterly line of said Lot; thence North 47 degrees 12' West 15 feet, to the point of beginning.

A.P.N.: 170140030-2 Address: 9912 Mission Blvd.
Riverside, CA 92509

END RECORDED DOCUMENT

RECORDING REQUESTED BY
FIRST AMERICAN TITLE
AND WHEN RECORDED MAIL TO:
JOANNE MA. CELLINO
316 EAST FERNFIELD DRIVE
MONTEREY PARK, CA 91755

Space Above This Line for Recorder's Use Only

A.P.N.: 5265-015-036

Order No.: 414042

Escrow No.: 1345-11

GRANT DEED


THE UNDERSIGNED GRANTOR(S) DECLARE(S) THAT DOCUMENTARY TRANSFER TAX IS: COUNTY \$
[] 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; [X] City of MONTEREY PARK, and

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged,
JOANNE MARCELLINO, SUCCESSOR TRUSTEE OF THE MARCELLINO FAMILY TRUST DATED 6/6/90 F/B/O
THE MARCELLINO FAMILY.

hereby GRANT(s) to JOANNE MARCELLINO, an Unmarried Woman

the following described property in the City of MONTEREY PARK, County of LOS ANGELES State of California;

LOT 161 OF TRACT NO. 13118, IN THE CITY OF MONTEREY PARK, COUNTY OF LOS ANGELES, STATE
OF CALIFORNIA, AS PER MAP RECORDED IN BOOK 322 PAGES 7 TO 12 INCLUSIVE OF MAPS, IN THE
OFFICE OF THE COUNTY RECORDER OF SAID COUNTY.


JOANNE MARCELLINO, SUCCESSOR TRUSTEE

Document Date: February 7, 2000

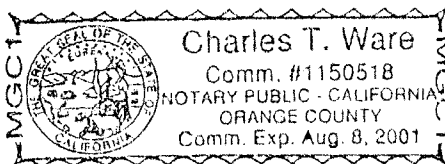
STATE OF CALIFORNIA)
COUNTY OF Los Angeles) SS

On Feb 8 2000 before me, Charles T. Ware
personally appeared Joanne Marcellino

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 Charles T. Ware



CERTIFIED TO BE A TRUE AND
EXACT COPY OF THE ORIGINAL
American Interstate Escrow
Notary Seal

BY _____

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

STATE OF CALIFORNIA
CERTIFICATION OF VITAL RECORD

COUNTY OF LOS ANGELES • REGISTRAR-RECORDER/COUNTY CLERK

CERTIFICATE OF DEATH

3 1999 19 05 3283

STATE FILE NUMBER		USE BLACK INK ONLY/NO ERASURES, WHITEOUTS OR ALTERATIONS				LOCAL REGISTRATION NUMBER	
1. NAME OF DECEDENT—FIRST (GIVEN) MARIA		2. MIDDLE CARMELA		3. LAST (FAMILY) MARCELLINO			
4. DATE OF BIRTH M/M/D/D/C CYY 11/28/1922		5. AGE YRS. 77		6. SEX F		7. DATE OF DEATH M/M/D/D/C CYY 12/22/1999	
9. STATE OF BIRTH ITALY		10. SOCIAL SECURITY NO. 551-50-5678		11. MILITARY SERVICE <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO <input type="checkbox"/> UNK		12. MARITAL STATUS WIDOWED	
14. RACE WHITE		15. HISPANIC—SPECIFY <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO		16. USUAL EMPLOYER SELF EMPLOYED			
17. OCCUPATION HOMEMAKER		18. KIND OF BUSINESS OWN HOME		19. YEARS IN OCCUPATION 35			
20. RESIDENCE—(STREET AND NUMBER OR LOCATION) 316 E. FERNFIELD DR.							
21. CITY MONTEREY PARK		22. COUNTY LOS ANGELES		23. ZIP CODE 91755		24. YRS IN COUNTY 38	
25. STATE OR FOREIGN COUNTRY CA							
26. NAME, RELATIONSHIP JOANNE MARCELLINO DAUGHTER		27. MAILING ADDRESS (STREET AND NUMBER OR RURAL ROUTE NUMBER, CITY OR TOWN, STATE, ZIP) 316 E. FERNFIELD DR., MONTEREY PARK, CA 91755					
28. NAME OF SURVIVING SPOUSE—FIRST -		29. MIDDLE -		30. LAST (MAIDEN NAME) -			
31. NAME OF FATHER—FIRST VINCENZO		32. MIDDLE R.		33. LAST PANETTA		34. BIRTH STATE ITALY	
35. NAME OF MOTHER—FIRST MARIA		36. MIDDLE VICTORIA		37. LAST (MAIDEN) NEGRO		38. BIRTH STATE ITALY	
39. DATE M/M/D/D/C CYY 12/28/1999		40. PLACE OF FINAL DISPOSITION RESURRECTION CEMETERY, SOUTH SAN GABRIEL, CA					
41. TYPE OF DISPOSITION(S) BURIAL		42. SIGNATURE OF EMBALMER <i>Shompson</i>				43. LICENSE NO. 5384	
44. NAME OF FUNERAL DIRECTOR MORITZ FUNERAL HOME		45. LICENSE NO. FD 373		46. SIGNATURE OF LOCAL REGISTRAR <i>Marky</i>		47. DATE M/M/D/D/C CYY 12/27/1999	
101. PLACE OF DEATH RESIDENCE		102. IF HOSPITAL, SPECIFY ONE <input type="checkbox"/> INPATIENT <input type="checkbox"/> ER/OP <input type="checkbox"/> DCA <input checked="" type="checkbox"/> HOME <input type="checkbox"/> NURSING HOME <input type="checkbox"/> OTHER		103. COUNTY LOS ANGELES		104. CITY MONTEREY PARK	
105. STREET ADDRESS—(STREET AND NUMBER OR LOCATION) 316 E. FERNFIELD DR							
107. DEATH WAS CAUSED BY: (ENTER ONLY ONE CAUSE PER LINE FOR A, B, C, AND D) NOTE: Atherosclerotic Heart Disease		108. TIME INTERVAL BETWEEN ONSET AND DEATH 7 days		109. DEATH REPORTED TO CORONER <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO		110. BIOPSY PERFORMED <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	
111. USED IN DETERMINING CAUSE <input type="checkbox"/> YES <input type="checkbox"/> NO							
112. OTHER SIGNIFICANT CONDITIONS CONTRIBUTING TO DEATH BUT NOT RELATED TO CAUSE GIVEN IN 107 None							
113. WAS OPERATION PERFORMED FOR ANY CONDITION IN ITEM 107 OR 112? IF YES, USE TYPE OF OPERATION AND DATE. None							
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 M/M/D/D/C CYY 09/04/1999 12/13/1999		115. SIGNATURE AND TITLE OF CERTIFIER <i>Michael Mitchell</i>		116. LICENSE NO. 6-55867		117. DATE M/M/D/D/C CYY 12/23/1999	
118. TYPE ATTENDING PHYSICIAN'S NAME, MAILING ADDRESS, ZIP MICHAEL MITCHELL, M.D., 12100 BELLFLOWER BL., DOWNEY, CA 90242							
119. MANNER OF DEATH <input type="checkbox"/> NATURAL <input checked="" type="checkbox"/> SUICIDE <input type="checkbox"/> HOMICIDE <input type="checkbox"/> ACCIDENT <input type="checkbox"/> HANGING <input type="checkbox"/> INVESTIGATION <input type="checkbox"/> UNKNOWN		120. INJURY AT WORK? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO		121. INJURY DATE M/M/D/D/C CYY 12/22/1999		122. HOUR 12:30	
123. PLACE OF INJURY HOME		124. DESCRIBE HOW INJURY OCCURRED (EVENTS WHICH RESULTED IN INJURY) None					
125. LOCATION (STREET AND NUMBER OR LOCATION AND CITY, ZIP) 316 E. FERNFIELD DR, MONTEREY PARK, CA 91755							
126. SIGNATURE OF CORONER OR DEPUTY CORONER <i>4/10</i>		127. DATE M/M/D/D/C CYY 12/22/1999		128. TYPED NAME, TITLE OF CORONER OR DEPUTY CORONER CONNY B. McCORMACK			
STATE REGISTRAR		A B C D E F G H		FAX AUTH. # 918-16751		CENSUS TRACT	

This is to certify that this document is a true copy of the official record filed with the Registrar-Recorder/County Clerk.

Conny B. McCormack

CONNY B. McCORMACK
Registrar-Recorder/County Clerk

APR 16 2007



This copy not valid unless prepared on engraved border displaying the Seal and Signature of the Registrar-Recorder/County Clerk.



RESTATED DECLARATION OF TRUST

ARTICLE I

FACTS AND DECLARATIONS

SETTLOR: MARIA C. MARCELLINO

TRUSTEE: MARIA C. MARCELLINO

DATE OF TRUST AGREEMENT: 6/6/90

SITUS OF TRUST: Los Angeles County, California

FIRST SUCCESSOR TRUSTEE: Joanne Marcellino

CHILD/CHILDREN: Joanne Marcellino

NAME OF TRUST: MARCELLINO Family Trust

SPOUSE: None

PREDECEASED SPOUSE: Frank P. Marcellino

THIS DECLARATION OF TRUST is made between the settlor and the trustee on the date and at the situs hereinabove stated.

Creation of Trust and Assignment of Assets: MARIA C. MARCELLINO, settlor, hereby grants, transfers, assigns and delivers to MARIA C. MARCELLINO, trustee of the MARCELLINO Family Trust dated 6/6/90, the following assets:

All jewelry, clothing, household furniture, appliances, furnishings, personal automobiles,

motor homes, mobile homes, boats and other tangible articles of a personal property, together with any insurance on such property, as well as insurance on any other assets owned by the trust;

All real properties, promissory notes, stocks, bonds, securities, limited partnerships, contents of safe deposit boxes, claims under pending lawsuits, and other choses in action; and

Any other assets held by settlor which otherwise would be subject to probate.

These assets, together with any other property which may become subject to this trust, including assets which require formal documents of transfer, shall constitute the trust estate of this trust and shall be held, administered and distributed by the trustee as provided in this trust.

Settlor requests that any person dealing with the trustee recognize this assignment without any further documentation.

Addition of Property To The Trust: So long as this Trust Agreement remains unrevoked, the settlor, or any other person may add to the Trust Estate by conveyance, assignment, transfer or will, additional property acceptable to the trustee.

Character of Property Unchanged: The property comprising the original corpus of the Trust Estate is separate property of the settlor. During the lifetime of the settlor, any property transferred to this trust shall retain its original character and, in the event of revocation, the trustee shall distribute such property to the settlor based on the same property rights settlor had prior to transfer to the trust. Any and all gifts made by the trustee of the trust assets shall constitute a revocation by the settlor as to such property.

END OF ARTICLE

ARTICLE II

DEFINITIONS

Definitions - Trust, Standard Form: As used in this trust, the following terms shall mean:

(1) "Descendants" shall mean lineal descendants in any degree of the ancestor designated and shall include persons adopted during minority.

(2) "Brothers and sisters" shall include half-brothers and half-sisters if those persons are lineal descendants of settlors.

(3) "Trust," "trusts," and "trust estate" shall be interpreted in the singular or plural as the context indicates.

(4) "Corporate trustee" means a trust company or a bank with trust powers authorized to act within the United States.

(5) "Education" includes elementary, secondary, college, university, postgraduate study, and specialized studies if being pursued to advantage by the beneficiary.

(6) "Death taxes" includes federal, foreign, state, and local estate and inheritance taxes, including penalties and interest, but not generation-skipping and special use valuation recapture taxes.

(7) "Disclaimer" or "qualified disclaimer" has the same meaning that "qualified disclaimer" has under the Internal Revenue Code and supporting regulations.

(8) The masculine, feminine, or neuter gender and the singular or plural number shall include the others whenever the context indicates.

(9) Clause headings are for reading convenience and shall be disregarded when construing this trust.

END OF ARTICLE

ARTICLE III

RIGHTS AND POWERS OF SETTLOR

Settlor's Power to Revoke: The settlor may at any time revoke this instrument in whole or in part by an instrument in writing delivered to the trustee by certified mail. If the settlor revokes this instrument, the trustee shall deliver within five (5) days of the notice of revocation to the settlor or his designee all or the designated portion of trust assets.

Settlor's Power to Amend: The settlor may at any time during his lifetime amend any of the terms of this instrument by an instrument in writing signed by the settlor and delivered to the trustee.

Personal Power to Revoke or Amend: The powers of the settlor to revoke or amend this instrument are personal to him and shall not be exercisable in his behalf by any guardian, conservator, or other person, except that revocation or amendment may be authorized, after notice to the trustee, by the Court that appointed the guardian or conservator.

END OF ARTICLE

ARTICLE IV

DISTRIBUTION OF INCOME AND PRINCIPAL DURING SETTLOR'S LIFETIME

Separate Income - Broad Standard: The trustee shall pay to or for the benefit of settlor as much of the net income from the settlor's separate trust estate as is necessary for the settlor's health, education, support, comfort, welfare, or happiness to maintain at a minimum the settlor's accustomed manner of living. The trustee shall add to principal any net income not so distributed.

Separate Principal - Broad Standard: If the trustee considers the separate income insufficient, the trustee shall pay to or for the benefit of the settlor as much of the principal of the separate trust estate as is necessary for the settlor's health, education, support, comfort, welfare, or happiness to maintain at a minimum the settlor's accustomed manner of living.

Settlor's Incapacity - Ascertainable Standard: If a court declares the settlor incompetent or if the trustee, after consultation with medical professionals, considers the settlor unable to manage the settlor's own affairs by reason of physical or mental disability, then the trustee may pay to or for the settlor as much of the net income and principal of the separate trust estate as is necessary for the settlor's health, education, or support to maintain the settlor's accustomed manner of living. The trustee shall add to principal any income not so distributed.

Guidelines - Other Sources: In making distributions, the trustee, in its reasonable discretion, may consider any other income or resources of the settlor known to the trustee and reasonably available.

Payments to Others - Settlor: The settlor may at any time direct the trustee in writing to pay single sums or periodic payments from the trust estate to any person or organization.

Additionally, the settlor's conservator on appropriate court order may exercise this power for

payments qualifying for the federal gift tax annual donee exclusion.

END OF ARTICLE

ARTICLE V

DISPOSITION OF TRUST UPON SETTLOR'S DEATH

Distribution - Outright to Child/Descendants: Upon the death of the settlor, the trustee shall distribute any accrued and undistributed income and remaining principal to Joanne Marcellino, settlor's child, provided however, that if the child of settlor predeceases settlor leaving descendants who survive settlor, those descendants shall take by right of representation, the share that child would have taken had he or she survived the settlor.

Back-up Trust for Minor Beneficiary's Distribution: Except when this instrument provides otherwise, the trustee shall delay outright distribution of any beneficiary's interest who is under age 21 in a trust by continuing in a separate trust such minor's share, subject to any trustee discretion to terminate a small trust or court-ordered termination. The trustee shall add all income to principal and pay to or for the benefit of the minor beneficiary as much of the trust estate as is necessary for the minor beneficiary's health, education, support, or maintenance in the minor beneficiary's accustomed manner of living after taking into account the minor beneficiary's other income and resources known to the trustee and reasonably available for that purpose. When the minor beneficiary attains age 21, the trustee shall distribute the trust estate to the beneficiary outright. If the minor beneficiary dies before distribution, the trustee shall distribute the trust estate to the beneficiary's estate.

Death Taxes: The settlor directs the trustee to charge and collect all federal death taxes for assets passing under this trust and assets passing outside the settlor's trust or will from those persons sharing in the federal taxable estate in accordance with the California Probate Code provisions for death tax apportionment and allocation. Further, the settlor directs the trustee to charge and

collected all state death taxes in the same manner as the federal death taxes and not as probate administration expenses. The settlor recognizes and confirms that such statutes provide that if a beneficiary's gift contributes to the taxable estate, the beneficiary must pay a proportionate share of the tax calculated at the average tax rate. These tax directions shall not apply to any gifts passing under the settlor's will or under this trust designated as "free of all death taxes," and the trustee shall pay all death taxes on such gifts from the remainder of the trust estate without apportionment among the beneficiaries. To the extent other assets are available, the trustee shall not use any qualified retirement plan distribution excluded from federal estate tax under the Internal Revenue Code to pay taxes, debts, or other charges enforceable against the settlor's estate.

END OF ARTICLE

ARTICLE VI

OFFICE OF TRUSTEE

Trustees for All Trusts: The trustees set forth on page 1 of this trust are the original trustee(s) and successor trustee(s) for all trusts under this instrument.

Compensation - Reasonable: The trustee may pay itself reasonable compensation from the trust estate during each calendar year for all ordinary services and reasonable additional compensation for any extraordinary services, all without court order. If the trustee shall serve for a part of a calendar year, the annual compensation shall be prorated.

Employment of Consultants - General: The trustee may employ custodians, attorneys, accountants, investment advisers, corporate fiduciaries, or any other agents or advisers to assist the trustee in the administration of this trust, and the trustee may rely on the advice given by these agents. The trustee shall pay reasonable compensation for all services performed by these agents from the trust estate out of either income or principal as the trustee in the trustee's reasonable discretion shall determine. These payments shall not decrease the compensation of the trustee.

Exculpatory Clause - All Trustees: No trustee shall be liable to any person interested in this trust for any act or default unless it results from the trustee's bad faith, willful misconduct, or gross negligence.

Waiver of Liability for Predecessor Trustee: Any successor trustee may accept as correct any accounting of trust assets made by any predecessor trustee. However, the successor trustee may, in the trustee's absolute discretion, institute any action or proceeding for the settlement of the accounts, acts, or omissions of any predecessor trustee.

Bond - Waiver: No trustee, including nonresidents, shall post bond or security.

Sale, Exchange, Repair: The trustee shall have the power to manage, control, grant options on, sell (for cash or on deferred payments with or without security), convey, exchange, partition, divide, improve, and repair trust property.

Lease: The trustee shall have the power to lease trust property for terms within or beyond the terms of the trust and for any purpose, including exploration for and removal of gas, oil, and other minerals, and to enter into community oil leases, pooling, and utilization agreements.

Investments - General Power: The trustee shall have the power to invest and reinvest the trust estate in every kind of property, real, personal, or mixed, and every kind of investment, specifically including, but not by way of limitation, corporate obligation of every kind, preferred or common stocks, shares in investment trusts, investment companies, and mutual funds, and mortgage participations, which men of prudence, discretion, and intelligence acquire for their own account, and any common trust fund administered by the trustee.

Securities: The trustee shall have all the rights, powers, and privileges of any owner of the securities held in trust, including, but not by way of limitation, the power to vote, give proxies, and pay assessments; to participate in voting trusts and pooling agreements (whether or not extending beyond the term of the trust); to enter into shareholders' agreements; to consent to foreclosure, reorganizations, consolidations, merger liquidations, sales, and leases, and, incident to any such action, to deposit securities with and transfer title to any protective or other committee on such terms as the trustee may deem advisable; and to exercise or sell stock subscription or conversion rights.

Insurance: The trustee shall have the power to carry, at the expense of the trust, insurance of such kinds and in such amounts as the trustee deems advisable to protect the trust estate against

any damage or loss and to protect the trustee against liability with respect to third parties.

Private Accounting: During the lifetime of settlor, the trustee shall account only to the settlor and his written approval shall be final and conclusive in respect to transactions disclosed in the account as to all beneficiaries of the trust, including unborn and contingent beneficiaries. After the death of settlor, the trustee shall render an accounting, from time to time but not less frequently than every year after any prior accounting, regarding the transactions of any trust created in this instrument.

Accountings shall be made by delivering a written accounting to each beneficiary entitled to current income distribution or, if there are no current income beneficiaries, to each beneficiary entitled to current distribution out of income or principal in the trustee's discretion, and to each remainderman in being. If any person entitled to receive an accounting is a minor or is under a disability, the accounting shall be delivered to his parents or the guardian of his person if he is a minor or to the guardian or conservator of her person if he is under any other disability. Unless any beneficiary, including parents, guardians, or conservators of beneficiaries, shall deliver a written objection to the trustee within 90 days after receipt of the trustee's account, the account shall be final and conclusive in respect to transactions disclosed in the account as to all beneficiaries of the trust, including unborn and unascertained beneficiaries. After settlement of the account by agreement of the parties objecting to it, or by expiration of the 90 day period, the trustee shall no longer be liable to any beneficiary of the trust, including unborn and unascertained beneficiaries, in respect to transactions disclosed in the account, except for the trustee's intentional wrongdoing or fraud.

Principal and Income - Act Governs: The trustee shall determine all matters with respect to what

is principal and income of the trust estate and the apportionment and allocation of receipts and expenses between these accounts by the provisions of the California Revised Uniform Principal and Income Act from time to time existing. When this trust or such Act does not provide, the trustee, in the trustee's reasonable discretion, shall determine the characterization.

Undistributed Income: At the time of any trust termination, the trustee shall distribute income accrued or held undistributed to the next succeeding beneficiaries in proportion to their interests.

Death Taxes, Debts, Last Illness, and Funeral Expenses of Settlor - Authority to Pay: On the death of the settlor, the trustee in the trustee's discretion may pay out of the trust estate debts of the settlor, the estate and inheritance taxes, including interest and penalties attributable to the trust estate arising because of the settlor's death, the last illness and funeral expenses of the deceased settlor.

Distribution - Broad Powers: When the trustee must divide any trust property into parts or shares for the purpose of distribution, or otherwise, the trustee may, in the trustee's reasonable discretion, make the division and distribution in identical interests, in kind, or partly in kind and partly in money, prorata or non-prorata. Also, the trustee may make such sales of the trust property as the trustee deems necessary to accommodate such distributions.

Borrow - General: The trustee shall have the power to borrow money and to encumber or hypothecate trust property by mortgage, deed of trust, pledge, or otherwise, to secure the indebtedness of the trust or the joint indebtedness of the trust and co-owner of trust property.

Compromise Claims: The trustee shall have the power to compromise, submit to arbitration, abandon, or otherwise adjust any claims or litigation against or in favor of the trust.

Litigation: The trustee shall have the power to commence or defend such litigation with respect

to the trust of any property of the trust estate as the trustee may deem advisable, at the expense of the trust.

Facility of Payment: If income or principal is payable to a minor, to a person under legal disability, or to a person not adjudicated incompetent but who, by reason of illness or mental or physical disability, is in the opinion of the trustee unable to manage the distribution property, then the trustee may, in its reasonable discretion, pay such income or principal in any of the following ways: (1) To the beneficiary directly, (2) to the legally appointed guardian or conservator of the beneficiary, (3) to a custodian for the beneficiary under the Uniform Gifts to Minors Act, (4) for the benefit of the beneficiary, or (5) to an adult relative or friend in reimbursement for amounts properly advanced for the benefit of the beneficiary.

Resignation - Designated Successors: Any trustee may resign at any time from any trust under this agreement. The resigning trustee shall give written notice of the resignation by personal delivery or registered mail to all current income beneficiaries. The resignation shall be effective on the qualification of a successor trustee. The designated successor trustee shall act as trustee on acceptance of the appointment.

Disability - Successor Individual Trustee Acts: If any individual trustee is unable to participate in trust activities because of illness, disability, or any other reason, the designated successor individual trustee may, during any such incapacity, act as co-trustee. In determining the disability of the individual trustee, the successor individual trustee may rely on a certificate or other written statement from two licensed physicians who have examined the individual trustee. In the absence of such a certificate or statement, the successor individual trustee shall petition the court having jurisdiction over this trust for authority to proceed as successor individual trustee. The successor

individual trustee shall incur no liability to any beneficiary of the trust or to the trustee who is replaced as a result of any action taken under this provision.

Small Trust Termination - Trustee Discretion: The trustee may determine whether, in its reasonable discretion, the principal of the trust is uneconomical to administer. The trustee may then, in its reasonable discretion, either (1) distribute the trust assets to the beneficiaries in proportion to their interests in income; (2) purchase and deliver to the income beneficiaries a restrictive savings account, certificate of deposit, annuity, or endowment; (3) distribute the trust assets to a custodian for each minor beneficiary under the Uniform Gifts to Minors Act; or (4) distribute the trust assets as provided by law. On such distribution and delivery, the trust shall terminate. The trustee shall not be liable or responsible to any person for its action not for its failure or refusal at any time to terminate the trust as authorized in this paragraph.

Appointment of Successor Trustees: If no successor trustee is designated to act in the event of the death, incapacity or resignation of the trustee then acting, or no successor trustee accepts the office, the trustee then acting may appoint a successor trustee. If no such appointment is made, the majority of the adult beneficiaries entitled to distribution from this trust may appoint a successor trustee.

END OF ARTICLE

ARTICLE VII

MISCELLANEOUS PROVISIONS

Nonassignment: No beneficiary shall anticipate, assign, or encumber, or subject to any creditor's claim or to legal process any interest in principal or income before its actual receipt by any beneficiary. The beneficial interest in this trust and the principal and income rights shall be free from interference or control by any creditor of a beneficiary and shall not be subject to the claims of any such creditor and shall not be liable to attachment, execution, bankruptcy, or other process of law.

Perpetuities Savings Clause - Descendants: All trusts created by this instrument or by the exercise of any power of appointment shall terminate twenty-one (21) years after the last death of my descendants living at my death. The trustee shall distribute the principal and undistributed income of a terminated trust to the then income beneficiaries of that trust in the same proportion that the beneficiaries are entitled to receive income when the trust terminates. If at the time of such termination the trust does not fix the rights to income, then the trustee shall distribute the trust by right of representation to the persons who in the trustee's reasonable judgment are entitled to receive trust payments.

Unenforceable Provision - Validity of Other Provisions: If any provision of this trust instrument is unenforceable, the remaining provisions shall nevertheless be carried into effect.

Penalty For Contest of Trust or Will: In the event any beneficiary under this trust shall, singly or in conjunction with any other person or persons, contest in any court the validity of this trust or of a deceased settlor's last will or shall seek to obtain an adjudication in any proceeding in any court that this trust or any of its provisions or that such will or any of its provisions is void, or seek

otherwise to void, nullify, or set aside this trust or any of its provisions, then the right of that person to take any interest given to him by this trust shall be determined as it would have been determined had the person predeceased the execution of this Revocable Trust Agreement without surviving issue.

The trustee is hereby authorized to defend, at the expense of the trust estate, any contest or other attack of any nature on this trust or any of its provisions.

Duty Dependent on Notice: Until the trustee shall receive from some person interested in this trust written notice of any death, birth, marriage, or other event upon which the right to receive income or principal of the trust estate may depend, the trustee shall not incur any liability for any disbursements or distributions made or omitted in good faith.

California Law Governs Trust: The trustee has accepted and will administer this trust in the State of California, and the laws of that State shall govern the validity, construction, and all rights under the trust. If any provision of this Trust Agreement should be invalid or unenforceable, the remaining provisions thereof shall continue to be fully effective.

END OF ARTICLE

ARTICLE VIII

EXECUTION AND ACKNOWLEDGMENT

I certify that I have read the foregoing Restated Declaration of Trust and that it correctly states the terms and conditions under which the trust estate is to be held, managed, and disposed of by the trustee(s). I approve the Restated Declaration of Trust in all particulars and request that the trustee(s) execute it.

DATED: 8/11/99 X *Maria C. Marcellino*
 MARIA C. MARCELLINO, Settlor

The trustee acknowledges receipt of and consents to this amendment.

DATED: 8/11/99 *Maria C. Marcellino*
 MARIA C. MARCELLINO, Trustee

ACKNOWLEDGMENT OF SETTLOR AND TRUSTEE

STATE OF CALIFORNIA)
) ss.
 COUNTY OF LOS ANGELES)

On 8/11/99, before me, *Esther Murcia*, Notary Public, personally appeared MARIA C. MARCELLINO, personally known to me OR proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that she executed the same in her authorized capacity and that by her signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

WITNESS my hand and official seal.

Esther Murcia



END OF ARTICLE

**THIRD AMENDMENT TO,
AND COMPLETE RESTATEMENT OF
DECLARATION OF TRUST**

Pursuant to the right reserved to the undersigned as Settlor under that certain Declaration of trust known as the Marcellino Family Trust dated 6/6/90, Maria C. Marcellino, herein sometimes called "Settlor" and sometimes called "Trustee", depending upon the context, hereby amends said Declaration of Trust and any prior Amendments, and restates said Declaration of Trust in its entirety, as follows:

Settlor declares that she has set aside and hold in trust, for the uses and purposes set forth herein, the property described in the Declaration of Trust dated 6/6/90, or added to the Trust after 6/6/90, together with any additional property acceptable to the Trustees and added to the Trust from time to time hereafter, to be held, administered and distributed as hereinafter provided.

RECORDING REQUESTED BY
 FIRST AMERICAN TITLE
 AND WHEN RECORDED MAIL TO:
 JOANNE MARCELLINO
 316 EAST FERNFIELD DRIVE
 MONTEREY PARK, CA 91755

Space Above This Line for Recorder's Use Only

A.P.N.: 5265-015-036

Order No.: 414042

Escrow No.: 1345-11

Affidavit - Death of Trustee

STATE OF CALIFORNIA, }
 } ss.
 COUNTY OF LOS ANGELES }

The Undersigned, JOANNE MARCELLINO, being of legal age, being duly sworn, deposes and says:

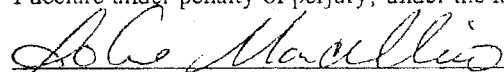
1. That MARIA C. MARCELLINO, the decedent mentioned in the attached certified copy of Certificate of Death, is the same person as MARIA C. MARCELLINO named as the/a Trustee in that certain Declaration of Trust dated JUNE 6, 1990, executed by MARIA C. MARCELLINO as Trustor(s).
2. At the time of demise of the decedent, the decedent was the record owner, as Trustee, of real property commonly known as 316 EAST FERNFIELD DRIVE, MONTEREY PARK, CA 91755, which property is described in a Deed which was signed by MARIA C. MARCELLINO as Grantor(s) on JUNE 6, 1990 and recorded as Instrument No. 90-1070805, on JUNE 15, 1990, of Official Records of LOS ANGELES County, State of California.

The legal description of said property is as follows:

LOT 161 OF TRACT NO. 13118, IN THE CITY OF MONTEREY PARK, COUNTY OF LOS ANGELES, STATE OF CALIFORNIA, AS PER MAP RECORDED IN BOOK 322 PAGES 7 TO 12 INCLUSIVE OF MAPS, IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY.

3. I, JOANNE MARCELLINO, am the Successor Trustee under the above referenced Trust, which was in effect at the time of the death of the decedent mentioned in paragraph 1 above, and which was not been revoked, and I hereby consent to act as such.
4. There is no federal estate tax due as the result of the death of the decedent mentioned in paragraph 1 above.

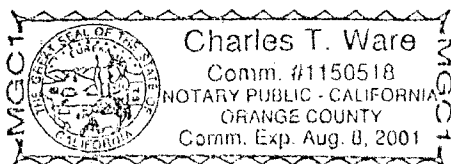
I declare under penalty of perjury, under the laws of the State of California, that the foregoing is true and correct.

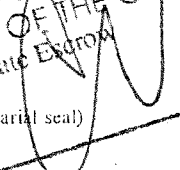

 JOANNE MARCELLINO, SUCCESSOR TRUSTEE

Document Date February 7, 2000

SUBSCRIBED AND SWORN TO before me this 8 day of Feb. 19 2000

Signature Charles T. Ware



CERTIFIED TO BE A TRUE AND EXACT COPY OF THE ORIGINAL
 (This area for official notarial seal)
 BY 

CERTIFICATION OF VITAL RECORDS

COUNTY OF LOS ANGELES
DEPARTMENT OF HEALTH SERVICES

CERTIFICATE OF DEATH

STATE FILE NUMBER		STATE OF CALIFORNIA USE BLACK INK ONLY. ERASURES, WHITEOUTS OR ALTERATIONS VS-11 (REV. 7-92)				LOCAL REGISTRATION NUMBER	
1. NAME OF DECEDENT—FIRST (GIVEN)		2. MIDDLE		3. LAST (FAMILY)			
MARIA		CARMELA		MARCELLINO			
4. DATE OF BIRTH M/M/D/C C Y Y		5. AGE YRS.		6. SEX		7. DATE OF DEATH M/M/D/D/C C Y Y	
11/28/1922		77		F		12/22/1999	
8. STATE OF BIRTH		10. SOCIAL SECURITY NO.		11. MILITARY SERVICE		12. MARITAL STATUS	
ITALY		551-50-5678		NO		WIDOWED	
14. RACE		15. HISPANIC—SPECIFY		16. USUAL EMPLOYER		13. EDUCATION—YEARS COMPLETED	
WHITE		NO		SELF EMPLOYED		4	
17. OCCUPATION		18. KIND OF BUSINESS		19. YEARS IN OCCUPATION			
HOMEMAKER		OWN HOME		35			
20. RESIDENCE—(STREET AND NUMBER OR LOCATION)							
316 E. FERNFIELD DR.							
21. CITY		22. COUNTY		23. ZIP CODE		25. STATE OR FOREIGN COUNTRY	
MONTEREY PARK		LOS ANGELES		91755		CA	
26. NAME, RELATIONSHIP							
JOANNE MARCELLINO DAUGHTER							
27. MAILING ADDRESS (STREET AND NUMBER OR RURAL ROUTE NUMBER, CITY OR TOWN, STATE, ZIP)							
316 E. FERNFIELD DR., MONTEREY PARK, CA 91755							
28. NAME OF SURVIVING SPOUSE—FIRST		29. MIDDLE		30. LAST (Maiden Name)			
-		-		-			
31. NAME OF FATHER—FIRST		32. MIDDLE		33. LAST			
VINCENZO		R.		PANETTA			
35. NAME OF MOTHER—FIRST		36. MIDDLE		37. LAST (Maiden)		34. BIRTH STATE	
MARIA		VICTORIA		NEGRO		ITALY	
39. DATE M/M/D/D/C C Y Y		40. PLACE OF FINAL DISPOSITION					
12/28/1999		RESURRECTION CEMETERY, SOUTH SAN GABRIEL, CA					
41. TYPE OF DISPOSITION		42. SIGNATURE OF EMBALMER		43. LICENSE NO.			
BURIAL		[Signature]		5384			
44. NAME OF FUNERAL DIRECTOR		45. LICENSE NO.		46. SIGNATURE OF LOCAL REGISTRAR		47. DATE M/M/D/D/C C Y Y	
MORITZ FUNERAL HOME		FD 373		[Signature]		12/27/1999	
101. PLACE OF DEATH		102. IF HOSPITAL SPECIFY ONE		103. FACILITY OTHER THAN HOSPITAL		104. COUNTY	
RESIDENCE		[] IP [] ER/OP [] DUA [] LONG HOSP [] RES CARE [] OTHER		-		LOS ANGELES	
105. STREET ADDRESS—(STREET AND NUMBER OR LOCATION)		106. CITY		107. DEATH WAS CAUSED BY: (ENTER ONLY ONE CAUSE PER LINE FOR A, B, C, AND D)			
316 E. FERNFIELD DR		MONTEREY PARK		IMMEDIATE CAUSE (A) <u>Arteriosclerotic Heart Disease</u> <u>years</u> <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO REFERRAL NUMBER DUE TO (B) <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO DUE TO (C) <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO DUE TO (D) <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO 108. USED IN DETERMINING CAUSE <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO			
112. OTHER SIGNIFICANT CONDITIONS CONTRIBUTING TO DEATH BUT NOT RELATED TO CAUSE GIVEN IN 107							
None							
113. WAS OPERATION PERFORMED FOR ANY CONDITION IN ITEM 107 OR 112? IF YES, LIST TYPE OF OPERATION AND DATE.							
None							
114. I CERTIFY THAT TO THE BEST OF MY KNOWLEDGE DEATH OCCURRED AT THE HOUR, DATE AND PLACE STATED FROM THE CAUSES STATED OCCURRENT ATTENDED SINCE OCCURRENT LAST SEEN ALIVE M/M/D/D/C C Y Y		115. SIGNATURE AND TITLE OF CERTIFIER		116. LICENSE NO.		117. DATE M/M/D/D/C C Y Y	
09/04/1999 12/13/1999		[Signature]		651867		12/23/1999	
118. TYPE ATTENDING PHYSICIAN'S NAME, MAILING ADDRESS, ZIP		119. INJURY AT WORK		120. INJURY DATE M/M/D/D/C C Y Y		121. HOUR	
MICHAEL MITCHELL, M.D., 12200 BELLFLOWER BL., DOWNEY, CA		[] YES [] NO		-		-	
122. HOURS		123. PLACE OF INJURY		124. DESCRIBE HOW INJURY OCCURRED (EVENTS WHICH RESULTED IN INJURY)			
-		-		-			
125. LOCATION (STREET AND NUMBER OR LOCATION AND CITY, ZIP)							
-							
126. SIGNATURE OF CORONER OR DEPUTY CORONER		127. DATE M/M/D/C C Y Y		128. NAME OF CORONER OR DEPUTY CORONER		129. FAX AUTH. * 918-16751	
[Signature]		-		-		-	
STATE REGISTRAR							
A B C D E F G H							
CENSUS TRACT 0065676							

CERTIFIED TO BE A TRUE AND EXACT COPY OF THE ORIGINAL



This is a true certified copy of the record filed in the County of Los Angeles Department of Health Services if it bears the Registrar's signature in purple ink.

DATE ISSUED: 218

Director of Health Services and Registrar

DEC 29 1999



This copy not valid unless prepared on engraved border displaying seal and signature of Registrar.

TANY ALTERATION OR ERASURE VOIDS THIS CERTIFICATE

RECORDING REQUESTED BY

AND WHEN RECORDED
MAIL TO

NAME:
STREET ADDRESS:
CITY & STATE:

Space above this line for Recorder's use

MARIA C. MARCELLINO, Principal to Joanne Marcellino, Agent:

DURABLE POWER OF ATTORNEY AND NOMINATION OF CONSERVATOR

TO PERSON EXECUTING THIS DOCUMENT:

THIS IS AN IMPORTANT LEGAL DOCUMENT. IT CREATES A DURABLE POWER OF ATTORNEY. BEFORE EXECUTING THIS DOCUMENT, YOU SHOULD KNOW THESE IMPORTANT FACTS.

1. THIS DOCUMENT MAY PROVIDE THE PERSON YOU DESIGNATE AS YOUR ATTORNEY-IN-FACT WITH BROAD POWERS TO DISPOSE, SELL, CONVEY, AND ENCUMBER YOUR REAL AND PERSONAL PROPERTY.

2. THESE POWERS WILL EXIST FOR AN INDEFINITE PERIOD OF TIME UNLESS YOU LIMIT THEIR DURATION IN THIS DOCUMENT. THESE POWERS WILL CONTINUE TO EXIST NOTWITHSTANDING YOUR SUBSEQUENT DISABILITY OR INCAPACITY.

3. YOU HAVE THE RIGHT TO REVOKE OR TERMINATE THIS DURABLE POWER OF ATTORNEY AT ANY TIME.

TO WHOM IT MAY CONCERN:

MARIA C. MARCELLINO, presently a resident of Los Angeles County, California, hereby appoints Joanne Marcellino, presently a resident of Los Angeles County, California, as the principal's true and lawful attorney-in-fact for the principal and in the principal's name, place, and stead:

If for any reason the original agent under this durable power of attorney is unwilling or unable to continue to serve, _____ shall instead serve as successor agent. In such case, one of the following documents shall be attached to this durable power of attorney: a resignation or declination to serve signed by the original agent; a written and signed opinion (or declaration

under penalty of perjury) from a licensed physician that the original agent is physically or mentally incapable of serving; a certified court order as to the incapacity or inability of the original agent to serve; or a certified death certificate of the original agent. Third parties who deal with the successor agent shall be entitled to rely on the original power of attorney instrument with any such document attached.

1. To manage, control, lease, sublease, and otherwise act concerning any real property which the principal may own, collect and receive rents or income therefrom; pay taxes, charges, and assessments on the same; repair, maintain, protect, preserve, alter, and improve the same; and do all things necessary or expedient to be done in the agent's judgment in connection with the property.

2. To manage and control all partnership interests owned by the principal and to make all decisions the principal could make as a general partner, limited partner, or both, and to execute all documents required of the principal as such partner, all to the extent that the agent's designation for such purposes is allowed by law and is not in contravention of any partnership or other agreement.

3. To purchase, sell, invest, reinvest, and generally deal with all stocks, bonds, debentures, warrants, partnership interests, rights, and securities owned by the principal.

4. To collect and deposit for the benefit of the principal all debts, interest, dividends or other assets that may be due or belong to the principal, and to execute and deliver receipts and other discharges therefore; to demand, arbitrate, and pursue litigation on the principal's behalf concerning all rights and benefits to which the principal may be entitled; and to compromise, settle, and discharge all such matters as the agent considers appropriate under the circumstances.

5. To pay any sums of money which may at any time be or become owing from the principal, to sell, and to adjust and compromise any claims which may be made against the principal as the agent considers appropriate under the circumstances.

6. To grant, sell, transfer, mortgage, deed in trust, pledge and otherwise deal in all property, real and personal, which the principal may own; including but not limited to any real property described on any exhibit attached to this instrument including property acquired after execution of this instrument; to attach exhibits to this instrument which provide legal descriptions of all such property; and to execute such instruments as the agent deems proper in conjunction with all matters covered in this paragraph 6.

7. To prepare and file all income and other federal and state tax returns which the principal is required to file; to sign the principal's name; hire preparers and advisors and pay for their services; and to do whatever is necessary to protect the principal's assets from assessments for income taxes and other taxes. The agent is specifically authorized to receive confidential information; to receive checks in payment of any refund of taxes, penalties, or interest; to execute waivers (including offers of waivers) restrictions on assessment or collection of tax deficiencies and waivers of notice of disallowance of claims for credit or refund; to execute consents extending

the statutory period for assessment or collection of taxes; to execute closing agreements under Internal Revenue Code section 7121, or any successor statute; and to delegate authority or substitute another representative with respect to all above matters.

8. To deposit in and draw on any checking, savings, agency, or other accounts which the principal may have in any banks, savings and loan associations, and any accounts with securities brokers or other commercial institutions, and to establish and terminate all such accounts.

9. To invest and reinvest the principal's funds in every kind of property, real, personal, or mixed, and every kind of investment, specifically including, but not limited to, corporate obligations of every kind, preferred or common stocks, shares of investment trusts, investment companies, and mutual funds; mortgage participations; that, under the circumstances then prevailing (specifically including but not limited to the general economic conditions and the principal's anticipated needs) persons of skill, prudence, and diligence acting in a similar capacity and familiar with those matters would use in the conduct of an enterprise of a similar character and with similar aims, to attain the principal's goals; and to consider individual investments as part of an overall plan.

10. To have access to all safe deposit boxes in the principal's name or to which principal is an authorized signatory; to contract with financial institutions for the maintenance and continuation of safe deposit boxes in the principal's name; to add to and remove the contents of all such safe deposit boxes; and to terminate contracts for all such safe deposit boxes.

11. To bring suit against any bank, savings and loan association, or other person or entity that fails or refuses to honor this power of attorney.

12. To make additions and transfer assets to any and all living revocable trusts of which the principal is a settlor.

13. To make direct payments to the provider for tuition and medical care for the principal's issue under Internal Revenue Code section 2503(e) or any successor statute, which excludes such payments from gift tax liability.

14. To use any credit cards in the principal's name to make purchases and to sign charge slips on behalf of the principal as may be required to use such credit cards; and to close the principal's charge accounts and terminate the principal's credit cards under circumstances where the agent considers such acts to be in the principal's best interest.

15. Generally to do, execute, and perform any other act, deed, matter, or thing, that in the opinion of the agent ought to be done, executed, or performed in conjunction with this power of attorney, of every kind and nature, as fully and effectively as the principal could do if personally present. The enumeration of specific items, acts, rights, or powers in this instrument does not limit or restrict, and is not to be construed or interpreted as limiting or restricting, the general powers granted to the agent except where powers are expressly restricted.

16. Notwithstanding any other possible language to the contrary in this instrument, the agent specifically NOT granted the following powers:

(a) To use the principal's assets for the agent's own legal obligations, including but not limited to support of the agent's dependents;

(b) To exercise any trustee powers under an irrevocable trust of which the agent is a settlor and the principal is a trustee; and

(c) To exercise incidents of ownership over any life insurance policies which the principal owns on the agent's life.

17. The agent is authorized to do all things and enter into all transactions necessary to provide for the principal's personal care, to maintain the principal's customary standard of living, to provide suitable living quarters for the principal, and to hire, compensate, and discharge household, nursing, and other employees as the agent considers advisable for the principal's well-being. The above shall specifically include but not be limited to the authority to procure and pay for clothing, transportation, recreation, travel, medicine, medical care, food, and other needs; and to make arrangements and enter into contracts on behalf of the principal with hospitals, hospices, nursing homes, convalescent homes, and similar organizations.

The agent is authorized to arrange for the care, veterinary treatment as needed, and disposition of the principal's pets.

The agent is authorized to make arrangements for the principal's spiritual and religious needs.

The agent is authorized to make advance funeral and burial arrangements in accordance with the principal's wishes, as known to the agent.

The agent is authorized to purchase, maintain, and repair the principal's clothing, household furniture, furnishings, and other tangible personal effects. This includes the authority to dispose of worthless items that cannot be properly cleaned or repaired and to store items no longer needed or used by the principal while in a hospital, nursing home, or other residential facility.

18. Any third party from whom the agent may request information, records, or other documents regarding the principal's personal affairs may release and deliver all such information, records, or documents to the agent. The principal hereby waives any privilege that may apply to release of such information, records, or other documents.

19. The agent's signature under the authority granted in this power of attorney may be accepted by any third party or organization with the same force and effect as if the principal were personally present and acting on the principal's own behalf. No person or organization who relies on the agent's authority under this instrument shall incur any liability to the principal, the principal's estate, heirs, successors, or assigns, because of reliance on this instrument.

20. The principal's estate, heirs, successors, and assigns shall be bound by the agent's acts under this power of attorney.

21. This power of attorney shall not be affected by the principal's subsequent disability or incapacity.

22. The principal hereby ratifies and confirms all that the agent shall do, or cause to be done, by virtue of this power of attorney.

23. The principal declares that the principal understands the importance of this durable power of attorney, recognizes that the agent is granted broad power to hold, administer, and control the principal's assets, and recognizes that this durable power of attorney will become effective immediately on execution and will continue indefinitely until specifically revoked or terminated by death, even if the principal later becomes incapacitated.

24. If a conservatorship of the principal's person or estate, or both is deemed necessary, the principal hereby nominates Joanne Marcellino, as conservator of the principal's person and estate. If Joanne Marcellino is for any reason unwilling or unable so to serve, the principal hereby nominates _____ as such conservator. On the appointment of a conservator of the principal's estate, this power of attorney shall terminate and the agent shall deliver the assets of the principal under the agent's control as directed by the conservator of the principal's estate.

25. The agent is authorized to make photocopies of this instrument and any attached documents as often and in such quantity as the agent deems appropriate. Each photocopy shall have the same force and effect as the original.

IN WITNESS WHEREOF, the principal has signed this durable power of attorney on

June 2, 1998.

Maria C. Marcellino
MARIA C. MARCELLINO

STATE OF CALIFORNIA)
) ss.
COUNTY OF LOS ANGELES)

On 6/2/98, before me, Michael A. Blanco, Notary Public, personally appeared MARIA C. MARCELLINO, personally known to me OR proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that she executed the same in her authorized capacity and that by her signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

WITNESS my hand and official seal.

Michael A. Blanco
MICHAEL A. BLANCO

