

FORM APPROVED COUNTY COUNSEL
 BY: GREGORY P. PRAMOS
 DATE: 8/18/15

Departmental Concurrence

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

304A



FROM: Don Kent, Treasurer-Tax Collector

SUBMITTAL DATE:

AUG 18 2015

SUBJECT: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 189, Items 331. Last assessed to: Felipe S. Herrera, Trustee of the Herrera Family Trust dated 12-20-00 and Francisco Oliva, an unmarried man 35%, as tenants in common. District 5 [\$1,473] 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 519390004-1;
- (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 March 15, 2011 public auction sale. The deed conveying title to the purchasers at the auction was recorded May 18, 2011. 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 2, 2011, 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
 Treasurer-Tax Collector

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost:	POLICY/CONSENT (per Exec. Office)
COST	\$ 1,473	\$ 0	\$ 1,473	\$ 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

County Executive Office Signature

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Tavaglione, Benoit and Ashley
Nays: None
Absent: Washington
Date: September 22, 2015
xc: Treasurer

Kecia Harper-Ihem
 Clerk of the Board
 By: 
 Deputy

9-11

Prev. Agn. Ref.: | District: 5 | Agenda Number:

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

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

FORM 11: Recommendation for Distribution of Excess Proceeds for Tax Sale No. 189, Items 331. Last assessed to: Felipe S. Herrera, Trustee of the Herrera Family Trust dated 12-20-00 and Francisco Oliva, an unmarried man 35%, as tenants in common. District 5 [\$1,473] Fund 65595 Excess Proceeds from Tax Sale.

DATE: **AUG 18 2015**

PAGE: Page 2 of 2

RECOMMENDED MOTION:

2. Approve the claim from Elizabeth Bocanegra aka Elizabeth (Betty) Bocanegra, Successor Trustee of the Herrera Family Trust dated 12-20-00 for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 519390004-1;
3. Deny the claim from Francisco Oliva;
4. Authorize and direct the Auditor-Controller to issue warrants to the State of California, Franchise Tax Board in the amount of \$515.59 and Elizabeth Bocanegra aka Elizabeth (Betty) Bocanegra, Successor Trustee of the Herrera Family Trust dated 12-20-00 in the amount of \$957.53, 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 three claims for excess proceeds:

1. Claim from the State of California, Franchise Tax Board based on a Notice of State Tax Lien recorded May 14, 2008 as Instrument No. 2008-0259677 and Notice of State Tax Lien recorded September 23, 2009 as Instrument No. 2009-0495303.
2. Claim from Elizabeth Bocanegra aka Elizabeth (Betty) Bocanegra, Successor Trustee of the Herrera Family Trust dated 12-20-00 based on a Quitclaim Deed recorded March 8, 2005 as Instrument No. 2005-0184491 the Herrera Family Trust dated December 20, 2000 and the death certificate of Felipe Saldana Herrera.
3. Claim from Francisco Oliva based on a Tax Deed to Purchaser of Tax-Defaulted Property recorded May 20, 2004 as Instrument No 2004-0379627.

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 \$515.59 and Elizabeth Bocanegra aka Elizabeth (Betty) Bocanegra, Successor Trustee of the Herrera Family Trust dated 12-20-00 be awarded excess proceeds in the amount of \$957.53. Since the amount claimed by the State of California, Franchise Tax Board exceeds the amount of excess proceeds available, there are no funds available for consideration for the claim from Francisco Oliva. 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 the Successor Trustee 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-340
PO BOX 2952
SACRAMENTO CA 95812-2952

July 27, 2011

In Reply Refer To: 624:Oliva

CLAIM FOR EXCESS PROCEEDS

**RIVERSIDE COUNTY TREASURER-TAX COLLECTOR
POB 12005
RIVERSIDE CA 92502**

Assessment No. : 519390004-1 Item 331

Taxpayer (s) : Francisco Oliva

FTB Account Number:

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 May 18, 2011.

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 Francisco Oliva, Account Number

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

The amount of the claim for the Franchise Tax Board is \$11,718.49 as of May 18, 2011.

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 Sandra Thurman of this department at 916-845-4398.

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:

FRANCISCO OLIVA
PO BOX 666
MIRA LOMA CA 91752 - 0666

<u>Tax Year</u>	<u>Tax</u>	<u>Penalties</u>	<u>Interest</u>	<u>Fees</u>	<u>Payments</u>	<u>Total</u>
2005	\$2,550.00	\$637.50	\$1,149.09	\$168.00	\$0.00	\$4,504.59
2006	\$2,495.00	\$1,247.50	\$640.65	\$122.00	\$2,833.87	\$1,671.28
2007	\$3,152.00	\$1,576.00	\$740.23	\$132.00	\$57.61	\$5,542.62
Total	\$8,197.00	\$3,461.00	\$2,529.97	\$422.00	\$2,891.48	\$11,718.49

Balance reflects the total liability as of the date of the sale May 18, 2011.

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

Cert. No. 08127-309424 recorded in Riverside County on May 14, 2008 for the tax year 2005 under Instrument No. 2008-0259677.

Cert. No. 09255-229333 recorded in Riverside County on September 23, 2009 for the tax years 2006 and 2007 under Instrument No. 2009-0495303.

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 July 27, 2011
(Seal)

FRANCHISE TAX BOARD
of the State of California

BY.....
Sandra Thurman, Advisor
(916) 845-4398

Recording Requested by

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
Sacramento CA 95812-2952

And When Recorded Mail to

Special Procedures Section
PO BOX 2952
Sacramento CA 95812-2952

DOC # 2008-0259677

05/14/2008 08:00A Fee:NC

Page 1 of 1

Recorded in Official Records

County of Riverside

Larry W. Ward

Assessor, County Clerk & Recorder



NOTICE OF STATE TAX LIEN

A 023
M
023

FILED WITH: RIVERSIDE

CERTIFICATE NUMBER: 08127309424

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) : FRANK A OLIVA ✓

FTB Account Number :

Social Security Number(s) : XXX-XX

Last Known Address : PO BOX 666
: MIRA LOMA CA 91752-0666

For Taxable Years : 2005

TAX	PENALTY	INTEREST	COLLECTION FEES	PAYMENTS	ADJUSTMENTS	TOTAL
\$2,550.00	\$637.50	\$538.79	\$167.00	\$0.00	\$0.00	\$3,893.29

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: 05/09/08

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)

Public Record

Recording Requested by

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
Sacramento CA 95812-2952

And When Recorded Mail to

Special Procedures Section
PO BOX 2952
Sacramento CA 95812-2952

DOC # 2009-0495303

09/23/2009 08:00A Fee:NC

Page 1 of 1

Recorded in Official Records

County of Riverside

Larry W. Ward

Assessor, County Clerk & Recorder



NOTICE OF STATE TAX LIEN

FILED WITH: RIVERSIDE

CERTIFICATE NUMBER: 09255229333



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: 026

Name of Taxpayer(s) : FRANK A OLIVA

FTB Account Number :

Social Security Number(s) : XXX-XX

Last Known Address : PO BOX 666
: MIRA LOMA CA 91752-0666

For Taxable Years : 2007,2006

TAX	PENALTY	INTEREST	COLLECTION FEES	PAYMENTS	ADJUSTMENTS	* TOTAL
\$5,647.00	\$2,823.50	\$910.45	\$254.00	\$-2,833.87	\$0.00	\$6,801.08

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: 09/16/09

FRANCHISE TAX BOARD
of the State of California

Collection Bureau
Telephone Number: (916) 845-4350

By:

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

Authorized facsimile signature.

FTB 2930 V1 ARCS (REV 03-2008)

Public Record

STATE OF CALIFORNIA



FRANCHISE TAX BOARD

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

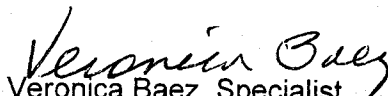
September 24, 2014

RIVERSIDE COUNTY TREASURER
TAX COLLECTOR
PO BOX 12005
RIVERSIDE CA 92502

Subject : ORDER TO WITHHOLD PERSONAL INCOME TAX
Assessment No. : 519390004-1 Item 331
Taxpayer Name : Francisco A. Oliva
FTB ID No. :

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 (OTW). 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 **Francisco A. Oliva**. 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.


Veronica Baez, Specialist
Collection Advisory Team
(916) 845-5982



STATE OF CALIFORNIA
Franchise Tax Board, M/S A-240
PO BOX 2952
SACRAMENTO CA 95812-2952
(916)845-5982

ORDER TO WITHHOLD PERSONAL INCOME TAX

PART 1 — RETAIN FOR YOUR RECORDS

Date: September 24, 2014

RIVERSIDE COUNTY TREASURER
TAX COLLECTOR
PO BOX 12005
RIVERSIDE CA 92502

Case No.:
Acct. No.:
SSN:
Tax Year(s): 2008, 2009, 2010, 2011, 2012

Taxpayer's Name and Address:

AMOUNT DUE \$ \$37,413.76

FRANCISCO A OLIVA
7717 TAMARIND AVE
FONTANA CA 92336-2713

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 TAX- DEFAULT SALE OF PARCEL 519390004-1 ITEM 331, ON MAY 18, 2011. 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.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).



STATE OF CALIFORNIA
Franchise Tax Board, M/S A-240
PO BOX 2952
SACRAMENTO CA 95812-2952
(916)845-5982

ORDER TO WITHHOLD PERSONAL INCOME TAX

PART 2 — RETURN WITH PAYMENT

Date: September 24, 2014

RIVERSIDE COUNTY TREASURER
TAX COLLECTOR
PO BOX 12005
RIVERSIDE CA 92502

Case No.:
Acct. No.:
SSN:
Tax Year(s): 2008, 2009, 2010, 2011, 2012

Taxpayer's Name and Address:

FRANCISCO A OLIVA
7717 TAMARIND AVE
FONTANA CA 92336-2713

AMOUNT DUE

\$ \$37,413.76

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)845-5982

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

Date: September 24, 2014

RIVERSIDE COUNTY TREASURER
TAX COLLECTOR
PO BOX 12005
RIVERSIDE CA 92502

Case No.:
Acct. No.:
SSN:
Tax Year(s): 2008, 2009, 2010, 2011, 2012

Taxpayer's Name and Address:

FRANCISCO A OLIVA
7717 TAMARIND AVE
FONTANA CA 92336-2713

AMOUNT DUE

\$ \$37,413.76

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>.

STATE OF CALIFORNIA



FRANCHISE TAX BOARD

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

September 24, 2014

In reply refer to:
624:VB: Oliva

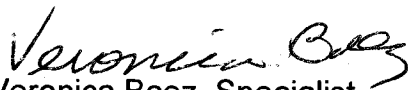
**RIVERSIDE COUNTY TREASURER
TAX COLLECTOR
PO BOX 12005
RIVERSIDE CA 92502**

Assessment No. 519390004-1 Item 331
Sale date: May 18, 2011
Taxpayer: Francisco Oliva
FTB Account No.:

Based on a reviewed of our records, the Excess Proceeds claim dated July 27, 2011 issued against Francisco Oliva has been satisfied and the liens on tax years 2005, 2006 and 2007 have been released.

However, when there is an unpaid balance for California Personal Income tax that is not secured by a recorded lien, this department, Franchise Tax Board, may issue to the trustee an ORDER TO WITHHOLD PERSONAL INCOME TAX (OTW). Pursuant to Revenue and Taxation Code 18670(a), the enclosed OTW attaches to all credits, personal property of other things of value in your control belonging to **Francisco A. Oliva**. 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 withdrawal, please contact the undersigned.


Veronica Baez, Specialist
Collection Advisory Team
(916) 845-5982



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

Fax

Date: July 22, 2015

To: State of CA, FTB, Attn: Veronica Baez

From: Jennifer Pazicni

Fax: 916-845-3277

Phone: 951 955-3336

Pages: 11

Fax: 951-955-3990

Re: Excess/Surplus Proceeds Claim (EP189-331)

CC:

Urgent **For Review** **Please Comment** **Please Reply** **Please Recycle**

Veronica Baez,

I am currently working on the following excess proceeds claim from FTB regarding Francisco A. Oliva. I would like to request an **updated statement of money owed** to the State of California, Franchise Tax Board by Francisco A. Oliva, **Acct #** , **624:VB: Oliva, 624:Oliva.**

Thank you,

Jennifer Pazicni
Tax Sale Operations

TRANSACTION REPORT

P. 01

JUL-22-2015 WED 03:05 PM

FOR: RIV CO TREAS TAX COLL 951 955 3990

SEND

DATE	START	RECEIVER	TX TIME	PAGES	TYPE	NOTE	M#	DP
JUL-22	02:59 PM	99168453277	5' 47"	11	FAX TX	OK	596	

TOTAL : 5M 47S PAGES: 11



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

Fax

Date: July 22, 2015

To: State of CA, FTB, Attn: Veronica Baez **From:** Jennifer Pazicni

Fax: 916-845-3277 **Phone:** 951 955-3336

Pages: 11 **Fax:** 951-955-3990

Re: Excess/Surplus Proceeds Claim (EP189-331) **CC:**

Urgent **For Review** **Please Comment** **Please Reply** **Please Recycle**

Veronica Baez,

I am currently working on the following excess proceeds claim from FTB regarding Francisco A. Oliva. I would like to request an **updated statement of money owed** to the State of California, Franchise Tax Board by Francisco A. Oliva, **Acct # 624:VB: Oliva, 624:Oliva.**

Thank you,

Jennifer Pazicni
 Tax Sale Operations

FRANCHISE TAX BOARD
COLLECTION ADVISORY TEAM; MS A-240
P. O. BOX 2952
SACRAMENTO, CA 95812-2952

916 845-5982

Date: 07/22/15

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 : Francisco Oliva

FROM: NAME : Veronica Baez
FIRM/UNIT : FRANCHISE TAX BOARD
FAX NO. : 916 845-3277
PHONE NO.: (916) 845-5982

Number of pages FAXED: 6 (includes this page)

Hard copy: will follow
 will not follow

Comments:

Per your request, attached is an updated balance due amount.
Please call me and let me know if you have any questions.
Thank you, Veronica Baez



STATE OF CALIFORNIA

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

July 22, 2015

RIVERSIDE COUNTY TREASURER
TAX COLLECTOR
PO BOX 12005
RIVERSIDE CA 92502

Subject : ORDER TO WITHHOLD PERSONAL INCOME TAX
Assessment No. : 519390004-1 Item 331 and
Assessment No. : 519390005-2 Item 332
Taxpayer Name : Francisco A. Oliva
FTB ID No. :

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 (OTW). 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 **Francisco A. Oliva**. 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.

Veronica Baez
Veronica Baez, Specialist
Collection Advisory Team
(916) 845-5982



STATE OF CALIFORNIA
Franchise Tax Board, M/S A-240
PO BOX 2952
SACRAMENTO CA 95812-2952
(916)845-8982

**ORDER TO WITHHOLD
PERSONAL INCOME TAX**

PART 1 — RETAIN FOR YOUR RECORDS

Date: July 22, 2015

RIVERSIDE COUNTY TREASURER
TAX COLLECTOR
PO BOX 12005
RIVERSIDE CA 92502

Case No.:
Acct. No.:
SSN:
Tax Year(s): 2008, 2009, 2010, 2011, 2012

Taxpayer's Name and Address:

<p>AMOUNT DUE \$ 38,347.18</p>

FRANCISCO A. OLIVA
7717 TAMARIND AVE
FONTANA CA 92336-2713

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 TAX- DEFAULT SALE OF PARCEL 519390004-1 ITEM 331 AND PARCEL 519390005-2 ITEM 332 ON MAY 18, 2011. 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.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).



STATE OF CALIFORNIA
Franchise Tax Board, M/S A-240
PO BOX 2952
SACRAMENTO CA 95812-2952
(916)845-5982

**ORDER TO WITHHOLD
PERSONAL INCOME TAX**

PART 2 — RETURN WITH PAYMENT

Date: July 22, 2015

RIVERSIDE COUNTY TREASURER
TAX COLLECTOR
PO BOX 12005
RIVERSIDE CA 92502

Case No.:
Acct. No.:
SSN:
Tax Year(s): 2008, 2009, 2010, 2011, 2012

Taxpayer's Name and Address:

AMOUNT DUE
\$ 38,347.18

FRANCISCO A. OLIVA
7717 TAMARIND AVE
FONTANA CA 92336-2713

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)845-5982

**ORDER TO WITHHOLD
PERSONAL INCOME TAX**

PART 3 — FURNISH TO TAXPAYER

Date: July 22, 2015

RIVERSIDE COUNTY TREASURER
TAX COLLECTOR
PO BOX 12005
RIVERSIDE CA 92502

Case No.:
Acct. No.:
SSN:
Tax Year(s): 2008, 2009, 2010, 2011, 2012

Taxpayer's Name and Address:

FRANCISCO A. OLIVA
7717 TAMARIND AVE
FONTANA CA 92336-2713

AMOUNT DUE

\$ 38,347.18

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>.

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

To: Don Kent, Treasurer-Tax Collector

Re: Claim for Excess Proceeds

TC 189 Item 331 Assessment No.: 519390004-1

Assessee: OLIVA, FRANCISCO & HERRERA, FELIPE S TR

Situs: 49411 DOLORES AVE CABAZON

Date Sold: March 15, 2011

Date Deed to Purchaser Recorded: May 18, 2011

Final Date to Submit Claim: May 21, 2012

RECEIVED
2012 FEB 22 AM 9:39
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. _____; recorded on _____. A copy of this document is attached here to. 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.

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 22 day of February, 2012 at Riverside CA
County, State

Elizabeth Bocanegra
Signature of Claimant

Francisco Oliva
Signature of Claimant

Elizabeth Bocanegra
Print Name

FRANCISCO OLIVA
Print Name

212 W Elm St
Street Address

P.O. BOX 630
Street Address

Ontario CA 91762
City, State, Zip

MIRA LOMA, CA 91752
City, State, Zip

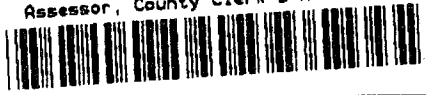
909 210-4681
Phone Number

951-235-0147
Phone Number

7-21-2011 SCO 8-21 (1-99)

FELIPE SALDANA HERRERA AND FRANCISCO OLIVA ✓
 P O BOX 666
 MIRA LOMA, CA 91752

DOC # 2004-0379627
 05/20/2004 08:00A Fee:10.00
 Page 1 of 2 Doc T Tax Paid
 Recorded in Official Records
 County of Riverside
 Gary L. Orso
 Assessor, County Clerk & Recorder



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TRA 055-046

Doc. Trans. Tax - computed on full value of property conveyed \$ 38.50

Paul McDonnell, Tax Collector 10
Karen Brandtman
 Signature of Declarant

M
AM

TAX DEED TO PURCHASER OF TAX-DEFAULTED PROPERTY

On which the legally levied taxes were a lien for Fiscal Year 1991-1992
 and for nonpayment were duly declared to be in default 1992-519390004-0000
 Default Number

This deed, between the Tax Collector of RIVERSIDE County ("SELLER") and
 (SEE PAGE 2 ENTITLED "PURCHASER")

("PURCHASER") conveys to the PURCHASER free of all encumbrances of any kind existing
 before the sale, except those referred to in §3712 of the Revenue and Taxation Code, to the real
 property described herein which the SELLER sold to the PURCHASER at a public auction held on MARCH 16, 2004
 pursuant to a statutory power of sale in accordance with the provisions of Division 1, Part 6,
 Chapter 7, Revenue and Taxation Code, for the sum of \$35,000.00
 NO TAXING AGENCY objected to the sale.

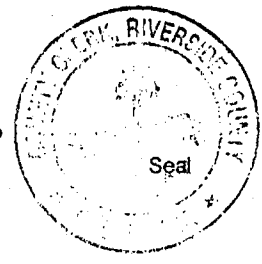
In accordance with law, the SELLER, hereby grants to the PURCHASER that real
 property situated in said county, State of California, last assessed to
 CARDENAS, FRANK JR, described as follows:

519390004-1
 Assessor's Parcel Number

THE EAST HALF OF THE WEST HALF OF LOT 198 OF CABZON RANCHO SUBDIVISION NO. 2, AS SHOWN BY MAP ON FILE IN
 BOOK 8, PAGE 63 OF MAPS, RECORDS OF RIVERSIDE COUNTY.

UNINCORPORATED
 State of California

Executed on
 RIVERSIDE County MARCH 16, 2004 By *Paul McDonnell*
 Tax Collector



On 5-19-04, before me, Gary L. Orso, Assessor, Clerk-Recorder, Paul McDonnell personally known to
 me to be the Treasurer and Tax Collector for Riverside County and the person who subscribed to the within
 instrument in his capacity as the County Tax Collector, and that by his signature on the instrument executed the
 instrument on behalf of the County of Riverside.

WITNESS my hand and official seal.

GARY L. ORSO By: *[Signature]*
 Assessor, Clerk-Recorder Deputy

§§3708 & 3804 R&T Code

TDL 8-19 (6-97)

Public Record

PURCHASER

FELIPE SALDANA HERRERA, AN UNMARRIED MAN 65% AND FRANCISCO OLIVA, AN UNMARRIED MAN 35%, AS TENANTS
IN COMMON

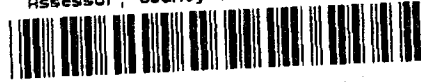
RECORDING REQUESTED BY AND
WHEN RECORDED MAIL TO:

JAXON E. MILLER, ESQ.
MILLER & KING
7750 Limonite Avenue
Riverside, CA

DOC # 2005-0184491

03/08/2005 08:00A Fee:13.00
Page 1 of 3

Recorded in Official Records
County of Riverside
Larry W. Ward
Assessor, County Clerk & Recorder



M	S	U	PAGE	SIZE	DA	PCOR	NDCOR	SMF	MISC.
	1		3						
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A	R	L			COPY	LONG	REFUND	NCHG	EXAM

C
VG

14

MAIL TAXES STATEMENTS TO:

DOCUMENTARY TRANSFER TAX \$ 0 Computed on:

FELIPE S. HERRERA
P.O. BOX 9104
ONTARIO, CA 91762

Full value of property conveyed, or

Computed on full value less liens & encumbrances remaining thereon at time of sale.

Sig. of declaration or Agent determining tax: Jaxon S. Miller

Firm Name: MILLER AND KING

City of: RIVERSIDE

D.T.S. \$ 0 No consideration for transfer

Reason for exemption: This consideration for transfer interest into grantor's revocable living trust.
Rev. & Tax. Code 11911

TRA 100

QUITCLAIM DEED

FOR VALUABLE CONSIDERATION, receipt of which is hereby acknowledged,
THE FOLLOWING GRANTOR(S):

FELIPE S. HERRERA who took title as Felipe Saldana Herrera.

HEREBY REMISE, RELEASE, AND FOREVER QUITCLAIM TO THE FOLLOWING GRANTEE(S):
To the following Trustee(s) of the following Trust (or to any Successor
Trustee(s) thereof):

Name of Trustee: FELIPE S. HERRERA
Name of Trust: HERRERA FAMILY TRUST DATED 12-20-00
Date of Trust: DECEMBER 20, 2000

THE REAL PROPERTY SITUATED AS FOLLOWS:
City of: _____ County of: _____ State of: CALIFORNIA

SAID REAL PROPERTY IS DESCRIBED AS FOLLOWS:

SEE ATTACHED LEGAL DESCRIPTION

THIS CONVEYANCE CHANGES MANNER IN WHICH TITLE IS HELD, R & T 11911.

Assessor's Parcel No.: 519-390-004-1

DATED: 6-10-04
Felipe S. Herrera
FELIPE S. HERRERA

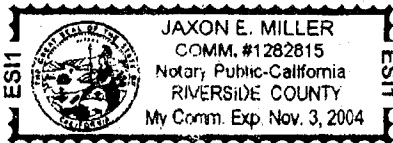
ORIGINAL

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

State of CA
County of RIVERSIDE
On 6-10-04 before me, JAXON E MILLER
Date Name and Title of Officer (e.g., "Jane Doe, Notary Public")
personally appeared FELIPE S. HERRERA
Name(s) of Signer(s)

- personally known to me
- 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.

Jaxon E Miller
Signature of Notary Public

OPTIONAL

Though the information below is not required by law, it may prove valuable to persons relying on the document and could prevent fraudulent removal and reattachment of this form to another document.

Description of Attached Document

Title or Type of Document: _____

Document Date: _____ Number of Pages: _____

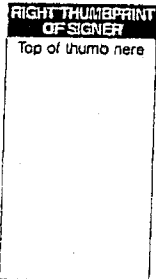
Signer(s) Other Than Named Above: _____

Capacity(ies) Claimed by Signer(s)

Signer's Name: _____

- Individual
- Corporate Officer
Title(s): _____
- Partner — Limited General
- Attorney-in-Fact
- Trustee
- Guardian or Conservator
- Other: _____

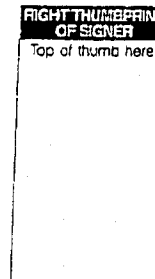
Signer Is Representing:



Signer's Name: _____

- Individual
- Corporate Officer
Title(s): _____
- Partner — Limited General
- Attorney-in-Fact
- Trustee
- Guardian or Conservator
- Other: _____

Signer Is Representing:



IN THE COUNTY OF RIVERSIDE AN UNDIVIDED 65% INTEREST IN THE
EAST HALF OF THE WEST HALF OF LOT 198 OF CABAZON RANCHO
SUBDIVISION NO.2, AS SHOWN BY MAP ON FILE IN BOOK 8, PAGE 63
OF MAPS, RECORDS OF RIVERSIDE COUNTY.

APN: 519390004-1

STATE OF CALIFORNIA
CERTIFICATION OF VITAL RECORD

COUNTY OF LOS ANGELES

DEPARTMENT OF HEALTH SERVICES
CERTIFICATE OF DEATH

STATE FILE NUMBER		STATE OF CALIFORNIA USE BLACK INK ONLY / NO ERASURES, WHITEOUTS OR ALTERATIONS VS-11 (REV 1/04)				LOCAL REGISTRATION NUMBER	
1. NAME OF DECEDENT -- FIRST (Given) FELIPE		2. MIDDLE SALDANA		3. LAST (Family) HERRERA			
AKA. ALSO KNOWN AS -- include full AKA (FIRST, MIDDLE, LAST)		4. DATE OF BIRTH mm/dd/ccyy 07/03/1921		5. AGE Yrs. 84		6. SEX M	
9. BIRTH STATE/FOREIGN COUNTRY MX		10. SOCIAL SECURITY NUMBER		11. EVER IN U.S. ARMED FORCES? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO <input type="checkbox"/> UNK		12. MARITAL STATUS (at Time of Death) NEVER MARRIED	
13. EDUCATION -- Highest Level/Degree (see worksheet on back) UNKNOWN		14/15. WAS SPANISH? (If yes, see worksheet on back.) <input checked="" type="checkbox"/> YES MEXICAN		16. DECEDENT'S RACE -- Up to 3 races may be listed (see worksheet on back) CAUCASIAN		7. DATE OF DEATH mm/dd/ccyy 03/17/2006	
17. USUAL OCCUPATION -- Type of work for most of life. DO NOT USE RETIRED OWNER		18. KIND OF BUSINESS OR INDUSTRY (e.g., grocery store, road construction, employment agency, etc.) RESTAURANT				8. HOUR (24 Hours) 1255	
20. DECEDENT'S RESIDENCE (Street and number or location) 133 S. MALCOM AVE.		21. CITY ONTARIO		22. COUNTY/PROVINCE SAN BERNARDINO		23. ZIP CODE 91762	
24. YEARS IN COUNTY 60		25. STATE/FOREIGN COUNTRY CA		26. INFORMANT'S NAME, RELATIONSHIP ELIZABETH BOCANEGRA - DAUGHTER			
27. INFORMANT'S MAILING ADDRESS (Street and number or rural route number, city or town, state, ZIP) 212 W. ELM ST. ONTARIO, CA 91762		28. NAME OF SURVIVING SPOUSE -- FIRST -		29. MIDDLE -		30. LAST (Maiden Name) -	
31. NAME OF FATHER -- FIRST UNKNOWN		32. MIDDLE UNKNOWN		33. LAST HERRERA		34. BIRTH STATE MX	
35. NAME OF MOTHER -- FIRST ANDREA		36. MIDDLE -		37. LAST (Maiden) SALDANA		38. BIRTH STATE MX	
39. DISPOSITION DATE mm/dd/ccyy 03/24/2006		40. PLACE OF FINAL DISPOSITION RES:ELIZABETH BOCANEGRA, 212 W. ELM ST. ONTARIO, CA 91762					
41. TYPE OF DISPOSITION(S) CR/RES		42. SIGNATURE OF EMBALMER NOT EMBALMED				43. LICENSE NUMBER -	
44. NAME OF FUNERAL ESTABLISHMENT DRAPER MORTUARY		45. LICENSE NUMBER FD 392		46. SIGNATURE OF LOCAL REGISTRAR <i>Bayano</i>		47. DATE mm/dd/ccyy 03/22/2006	
101. PLACE OF DEATH POMONA VALLEY HOSPITAL MEDICAL CENTER		102. IF HOSPITAL, SPECIFY ONE <input checked="" type="checkbox"/> IP <input type="checkbox"/> ER/OP <input type="checkbox"/> DDA <input type="checkbox"/> Hospice <input type="checkbox"/> Nursing Home/LTC <input type="checkbox"/> Decedent's Home <input type="checkbox"/> Other		103. IF OTHER THAN HOSPITAL, SPECIFY ONE			
104. COUNTY LOS ANGELES		105. FACILITY ADDRESS OR LOCATION WHERE FOUND (Street and number or location) 1798 N. GAREY AVE.				106. CITY POMONA	
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. PULMONARY FIBROSIS, IDIOPATHIC		108. DEATH REPORTED TO CORONER? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO REFERRAL NUMBER 2006-52308		109. BIOPSY PERFORMED? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO		110. AUTOPSY 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 RESULTING IN THE UNDERLYING CAUSE GIVEN IN 107 METASTATIC PROSTATE CANCER, DIABETES MELLITUS					
113. WAS OPERATION PERFORMED FOR ANY CONDITION IN ITEM 107 OR 112? (If yes, list type of operation and date.) NO		113A. IF FEMALE, PREGNANT IN LAST YEAR? <input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> UNK				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 <i>Joan...</i>		116. LICENSE NUMBER 03/20/2006		117. DATE mm/dd/ccyy			
118. TYPE ATTENDING PHYSICIANS NAME, MAILING ADDRESS, ZIP CODE 05/20/2003 03/11/2006 VINOD C. PATWARDHAN, M.D. 918 W. FOOTHILL BLVD. STE. B, UPLAND, CA 91786		119. 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 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		121. INJURY DATE mm/dd/ccyy	
122. HOUR (24 Hours)		123. PLACE OF INJURY (e.g., home, construction site, wooded area, etc.)					
124. DESCRIBE HOW INJURY OCCURRED (Events which resulted in injury)						125. LOCATION OF INJURY (Street and number, or location, and city, and ZIP)	
126. SIGNATURE OF CORONER / DEPUTY CORONER		127. DATE mm/dd/ccyy		128. TYPE NAME, TITLE OF CORONER / DEPUTY CORONER			

* H D 0 2 1 9 6 5 2 *



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.

Bayano 016
Director of Health Services and Registrar
DATE ISSUED
MAR 29 2006

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



HERRERA FAMILY TRUST DATED 12-20-00

FELIPE S. HERRERA, as Trustee and Trustor of the original Herrera Family Trust dated 12-20-00, hereby completely amends and restates the following as the provisions, terms, and conditions of said trust as follows:

FELIPE S. HERRERA, a resident of California, desires to set forth a Trust upon the conditions and for the purposes hereafter set forth, in the name of the HERRERA FAMILY TRUST dated 12-20-00.

DECLARATION OF TRUST

FELIPE S. HERRERA of San Bernardino County, California, herein called "Trustor," or "Settlor" hereby transfers to FELIPE S. HERRERA, as Trustee of the HERRERA FAMILY TRUST dated 12-20-00, herein called "Trust" all the property described in Exhibit A attached hereto, to constitute, together with any other property that may become subject to this Declaration of Trust, the Trust Estate, to be held, administered, and distributed by the Trustee as provided in this Declaration of Trust.

**ARTICLE I
RIGHTS RESERVED TO TRUSTOR
Additions to Trust**

Section 1.01. The Trustor shall have the right at any time, either during his life or by Will at his death, to add other property acceptable to the Trustee to the Trust created by this Declaration and such property, when received and accepted by the Trustee, shall become a part of the Trust Estate of this Trust.

Power to Change or Revoke Trust

Section 1.02. While living, the Trustor may, with the consent of the Trustee, at any time and from time to time, by written notice signed by the Trustor and delivered to the Trustee:

- (a) Revoke or change the interest in any Trust created or to be created pursuant to this Declaration of any beneficiary named in this Declaration or in any amendment to this Declaration.
- (b) Amend any provision of this Declaration or any amendment to this Declaration to such extent as may be acceptable to the Trustee.
- (c) Revoke in whole or in part any Trust or Trusts created by or to be created pursuant to this Declaration.
- (d) Withdraw all or any part of the Trust Estate.

Trust Irrevocable on Death of Trustor

Section 1.03. On the death of the Trustor the Trust created by this Declaration shall become irrevocable and not subject to amendment.

ARTICLE II OFFICE OF TRUSTEE Nomination of Trustees for All Trusts

Section 2.01. For all Trusts under this instrument, the Trustee and Successor Trustee(s) shall be those persons and/or entities named below. Each Successor Trustee shall serve in the order designated if the prior Trustee fails to qualify or ceases to act.

Trustee: FELIPE S. HERRERA
First Successor: ELIZABETH (BETTY) BOCANEGRA
Second Successor: WAGNER STEVEN HERRERA

Court-Appointed Trustee

Section 2.02. If all designated Trustees fail to qualify or cease to act, a court of competent jurisdiction shall appoint a Trustee or Co-Trustees, individual or corporate, after consideration of the preference of the current income beneficiaries of the Trust.

Resignation - Designated Successors

Section 2.03. Any Trustee may resign at any time from any Trust or Trusts under this instrument. The resigning Trustee shall give thirty (30) days prior written notice of the resignation by personal delivery or registered mail to the last known address to all current income beneficiaries, to the Settlor, if not serving as Trustee, and to the next appointed Successor Trustee. The resignation shall be effective on the qualification of a designated Successor Trustee. The designated Successor Trustee shall act as Trustee on acceptance of the appointment. The last appointed Successor Trustee shall be authorized to select a Successor Trustee, which must be approved by the living Settlor (if the Settlor is legally capable of giving such approval), or by a majority of the Settlor's adult beneficiaries, if the Settlor is not living or is incapable of giving such approval.

Individual Trustee's Disability - Successor Trustee Acts

Section 2.04. If any individual Trustee is unable to participate in Trust activities because of illness, disability, or any other reason, the designated Successor Trustee may act as Trustee during any such incapacity. In determining the disability of the individual Trustee, the Successor Trustee may rely on written statements from two (2) licensed physicians who have examined the Trustee.

ASSIGNMENT

FELIPE S. HERRERA (hereinafter called Settlor(s)) and FELIPE S. HERRERA, Trustee, of the HERRERA FAMILY TRUST, dated 12-20-00 (hereinafter called Trust), in order to change formal title only, hereby assigns and transfers to Trustee all their right, title, and interest in and to all their tangible personal property. The term "tangible personal property" refers, without limitation, to such items as furniture, furnishings, silverware, china, clothing, objects of art, jewelry, sporting equipment, automobiles, books, collections of tangible personal property and other tangible personal property normally kept at Settlor's residence. The term "tangible personal property" includes any insurance policies on this tangible personal property and any proceeds of these polices. The term "tangible personal property" includes cash and other times of intangible personal property, even if documented by tangible documentation of ownership, and also includes tangible personal property used in a trade, business, or profession; and any other tangible property of an investment nature.

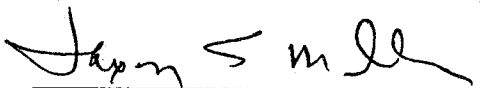

 FELIPE S. HERRERA, SETTLOR

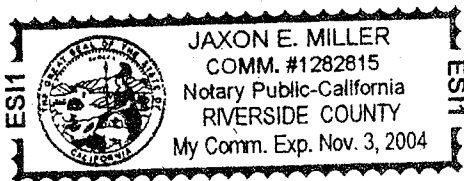

 FELIPE S. HERRERA, TRUSTEE

State of California)
) ss
 County of Riverside)

On 6-10-04, before me, JAXON E. MILLER, a Notary Public in and for the State of California, County of Riverside, personally appeared FELIPE S. HERRERA, 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 executed the same in his authorized capacity(ies), and that by his 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.


 Notary Public in and for said County and State



COPY

DIRECTIONS TO THE TRUSTEE FOR
FUNDING AND ADMINISTERING
A REVOCABLE LIVING TRUST

Prepared by

MILLER & KING LAW OFFICES

The name of this Trust is: THE HERRERA FAMILY TRUST DATED 12-20-00

It was created on: DECEMBER 20, 2000

Settlor: FELIPE S. HERRERA

Initial Trustee: FELIPE S. HERRERA

Successor Trustee(s): 1. ELIZABETH (BETTY) BOCANEGRA
 2. WAGNER STEVEN HERRERA

The Trust's ID Number: - - -

When transferring assets to the Trust, use the following:

THE HERRERA FAMILY TRUST, DATED 12-20-00

INSTRUCTIONS

The Settlor created this Trust for the following reasons:

1. To provide for the efficient and economical management of Trust assets;
2. To avoid the expenses of probate administration, conservatorship or guardianship in the event of death or disability;
3. To provide for the administration and distribution of the income and assets during the term of this Trust and at its termination.

You are now responsible for administering this Trust. You must make certain that all of the assets of the Settlor are transferred to the Trust; otherwise, the goal of probate avoidance will not be achieved. Only on those assets held in the name of the Trust will avoid probate administration at the death of a Settlor.

Such written opinions when received shall be attached to this instrument. Third parties may rely on the Successor Trustee's authority without further evidence of incapacity when this instrument is presented with such physicians' statements attached.

No licensed physician who executes a medical opinion of incapacity shall be subject to liability because of such execution. The Trustor/Trustee hereby waives any privilege that may apply to release information included in such medical opinion.

In the absence of such a statement, the Successor Trustee shall petition the court having jurisdiction over this Trust for authority to proceed as Successor Trustee.

The Successor Trustee shall incur no liability to any beneficiary of the Trust or to the replaced Trustee as a result of any action taken under this provision.

The Settlor shall have the exclusive power to challenge such determination in a court of competent jurisdiction.

Trustee's Compensation and Reimbursements

Section 2.05. The Trustee shall be paid 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 serves for a part of a calendar year, the annual compensation shall be prorated.

Additional, the Trustee shall be reimbursed from time to time for any expenses advanced by the Trustee for Trust purposes from the Trustee's personal funds, and for which the Trustee maintains adequate records.

Compensation for Corporate Trustee - Fee Schedule

Section 2.06. A corporate Trustee shall pay itself on an annual basis according to the corporate Trustee's published fee schedule in effect from time to time.

Exculpatory Clause - All Trustees

Section 2.07. No Trustee shall be liable to any person interested in this Trust for any act or default unless it results from such Trustee's bad faith, willful misconduct, or gross negligence.

Waiver of Liability for Predecessor Trustee

Section 2.08. Any Successor Trustee may accept as correct any accounting of Trust assets made by an predecessor Trustee. However, a Successor Trustee may institute any action or proceeding for the settlement of the accounts, acts, or omissions of any predecessor Trustee.

Bond - Waiver

Section 2.09. No Trustee named herein, whether a general or Special Trustee, including a nonresident, shall be required to post bond or security.

Trustee Self-Dealing - Loan, Buy and Sell

Section 2.10. The Trustee shall have the power to loan or advance the Trustee's own funds to the Trust for any Trust purpose, with interest at current rates, to receive security for such loans in the form of a mortgage, pledge, deed of trust, or other encumbrance of any assets of the Trust, to purchase or exchange assets of the Trust at their fair market value as determined by an independent appraiser, to sell property to the Trust at a price not in excess of its fair market value as determined by an independent appraiser, and to lease assets to or from the Trust for fair rental value as determined by an independent appraiser.

Trustee and Executor Transactions - Self-Dealing Permitted

Section 2.11. The Trustee and the Executor of the Settlor's estate may freely contract financial transactions between themselves, such as the purchase and sale of assets and the making of loans, secured and unsecured, notwithstanding each office being held by the same person and apparent conflicts of interest.

ARTICLE III DISTRIBUTIONS BY TRUSTEE Net Income to Trustor Beneficiary

Section 3.01. During the life of the Trustor, the Trustee shall pay to or apply for the benefit of the Trustor in monthly or other convenient installments all of the net income from the Trust Estate unless otherwise directed in writing by the Trustor.

Invasion of Principal for Trustor Beneficiary

Section 3.02. Should the Trustor, at any time, whether competent or incompetent or in the judgment of the Trustee able or unable for any reason to act in his own behalf, the Trustee may in its discretion pay to or apply for the benefit of the Trustor, in addition to the net income from the Trust Estate, such amounts from the principal of the Trust Estate, up to the whole thereof, as the Trustee may from time to time deem necessary or advisable for the Trustor's use and benefit or support and maintenance.

Payment of Trustor's Funeral Expenses and Death Taxes

Section 3.03. On the death of the Trustor, the Trustee shall pay either from the income or principal of the Trust Estate, at its discretion, the expenses of the Trustor's last illness, funeral, burial, and any federal estate tax and any state death taxes that may be due by reason of the Trustor's death,

unless the Trustee, in its discretion determines that other adequate provisions have been made for payment of those expenses and taxes.

Payments After Death of Trustor

Section 3.07. After the death of the Trustor and payment of the expenses of the last illness and funeral of the Trustor, this Trust shall terminate and all the Trust Estate then in the possession of the Trustee shall be distributed by the Trustee free of Trust as follows: See Exhibit "B"

ARTICLE IV POWERS OF TRUSTEE Retain Investments of Trustor

Section 4.01. The Trustee is authorized to retain in the Trust for such time as it may deem advisable any property, including shares of its own stock, received by it from the Trustor, whether or not such property is of the character permitted by law for the investment of trust funds, and to operate at the risk of the Trust Estate any business or property received by it from the Trustor.

Management of Trust Property

Section 4.02. The Trustee shall with respect to any and all property which may at any time be held by it in Trust pursuant to this Declaration, whether such property constitutes principal or accumulated income of any Trust provided for in this Declaration, have power, exercisable in the Trustee's discretion at any time and from time to time on such terms and in such manner as Trustee may deem advisable, to:

- (a) Sell, convey, exchange, convert, improve, repair, manage, operate, and control.
- (b) Lease for terms within or beyond the term of any Trust provided for in this Declaration and for any purpose, including exploration of and removal of gas, oil and other minerals; and enter into any covenants and agreements relating to the property so leased or any improvements which may then or thereafter be erected on such property.
- (c) Encumber or hypothecate for any Trust purpose by mortgage, deed of trust, pledge, or otherwise.
- (d) Carry insurance of such kinds and in such amounts at the expense of the Trusts provided for in this Declaration as the Trustee may deem advisable.

- (e) Commence or defend at the expense of any Trust provided for in this Declaration such litigation with respect to any such Trust or any property of the Trust Estate as it may deem advisable.
- (f) Invest and reinvest the Trust funds in such property as the Trustee may deem advisable, whether or not of the character permitted by law for the investment of Trust funds.
- (g) Vote and give proxies to vote any securities, including stock of the Trustee, held by it in Trust pursuant to this Declaration, having voting rights.
- (h) Pay any assessments or other charges levied on any stock or other security held by it in Trust pursuant to this Declaration.
- (j) Participate in any plans or proceedings for the foreclosure, reorganization, consolidation, merger, or liquidation of any corporation or organization that has issued securities held by it in Trust pursuant to this Declaration, and incident to such participation to deposit securities with and transfer title of securities to any protective or other committee established to further or defeat any such plan or proceeding.
- (k) Enforce any mortgage or deed of trust or pledge held by it in Trust pursuant to this Declaration and at any sale under any such mortgage, deed of trust, or pledge to bid and purchase at the expense of any Trust provided for in this Declaration any property subject to such security instrument.
- (l) Compromise, submit to arbitration, release with or without consideration, and otherwise adjust any claims in favor of or against any Trust provided for in this Declaration.
- (m) Subject to any limitations expressly set forth in this Declaration and the faithful performance of its fiduciary obligations, to do all such acts, take all such proceedings, and exercise all such rights and privileges as could be done, taken, or exercised by an absolute owner of the Trust property.

Power to Borrow Money

Section 4.03. The Trustee shall have power to borrow money from any person, firm, or corporation, for any Trust purpose on such terms and conditions as the Trustee may deem proper and to obligate the Trust to repay such borrowed money.

Power to Loan Money to Trust

Section 4.04. The Trustee is authorized to loan or advance its own funds to the Trust for any Trust purpose at the rate of interest being charged by the Trustee at the time such loan or advance is made to other persons having a net worth equal to that of the Trust Estate for similar loans or advances. Any such loan or advance, together with the interest accruing on such loan or advance, shall be a first lien against and shall be repaid from the Trust Estate.

Dealings With Trustor's Estate

Section 4.05. The Trustee is authorized to purchase securities or other property from and to make loans and advancements from the Trust Estate with or without security to the executor or other representative of the Trustor's estate.

Manner of Holding Trust Securities

Section 4.06. The Trustee may hold securities or other property subject to this Declaration in its name as Trustee under this Declaration, in its own name without a designation showing it to be Trustee under this Declaration or in the name of its nominee, or the Trustee may hold securities unregistered in such condition that ownership will pass by delivery.

Determination of Principal and Income

Section 4.07. Except as otherwise specifically provided in this Declaration, the Trustee shall have full power and authority to determine, in its his or her discretion, what shall constitute principal of the Trust Estate, gross income from the Trust Estate, and net income of the Trust Estate distributable under the terms of this Declaration. The determination of the Trustee as to what constitutes principal, gross income, or net income of the Trust Estate shall, except as may be otherwise expressly provided in this Declaration, be conclusive and binding on all persons in any manner interested in any Trust created or to be created pursuant to this Declaration.

Taxes and Expenses of Trust

Section 4.08. All property taxes, assessments, fees, charges, and other expenses incurred by the Trustee in the administration or protection of the Trusts created by this Declaration, including the compensation of the Trustee provided for in this Declaration, shall be a charge on the Trust Estate and shall be paid by the Trustee prior to final distribution of the Trust Estate in full out of the principal or in full out of the income of the Trust Estate, or partially out of the principal and partially out of the income of the Trust Estate, in such manner and proportions as the Trustee may deem advisable. The determination of the Trustee to pay any such expenses and charges from the principal or income of the Trust Estate or partially from each shall be conclusive and binding on all persons in any manner interested in any Trust created by or pursuant to this Declaration.

Elections Under Tax Laws

Section 4.09. The Trustee may make any elections under the federal and state income and estate tax laws applicable to the Trust Estate that the Trustee determines should be made for the benefit of the Trust beneficiaries. No compensating adjustments between principal and income shall be made even though the elections made under the tax laws by the executor of Trustor's estate or the Trustee may affect, beneficially or adversely, the interests of the beneficiaries. The actions of the Trustee shall be binding upon all beneficiaries.

ARTICLE V

ADMINISTRATIVE PROVISIONS

Undistributed Income on Termination of Beneficial Interest

Section 5.01. Whenever the right of any beneficiary to payments from the net income or principal of the Trust Estate shall terminate, either by reason of death or other cause, any accrued or undistributed net income from the Trust Estate undistributed by the Trustee on the date of such termination shall be held, administered, and distributed by the Trustee in the same manner as if such income had accrued and been received by the Trustee after the date such beneficiary's right to receive payments from the Trust terminated.

Other Income of Beneficiary for Discretionary Payments

Section 5.02. In exercising its discretionary authority under this Declaration to make payments to or for the benefit of any beneficiary from the net income or principal of the Trust Estate, the Trustee shall take into consideration any income or other means of care, maintenance, support, or education available to such beneficiary from sources outside the Trust that may be known to the Trustee. The determination of the Trustee with respect to the necessity for and the amounts of any payments made to or for the benefit of any beneficiary pursuant to the terms of this Declaration conferring discretion on the Trustee shall be conclusive on all persons in any manner interested in any Trust created by or pursuant to this Declaration.

Spendthrift Provision

Section 5.03. Except as otherwise expressly provided in this Declaration, no beneficiary of any Trust provided for in this Declaration shall have any right, power, or authority to alienate, encumber, or hypothecate his or her interest in the principal or income of such Trust in any manner, nor shall such interest of any beneficiary be subject to claims of his or her creditors or liable to attachment, execution, bankruptcy or other process of law.

Payments to Minors

Section 5.04. In any case where payment is to be made to or for the benefit of a minor, the Trustee may make such payment directly to the minor as an allowance, or to the parent or guardian of the minor, or to any other person having the care and control of the minor or with whom the minor may reside, and the receipt of any such person for any such payment shall be a complete discharge of the Trustee as to the amounts so paid.

Payments to Incompetents

Section 5.05. In any case where payment is to be made to an incompetent, the Trustee may make such payment to the guardian for the person or the conservator of the person of such incompetent.

Distribution in Kind or in Cash

Section 5.07. On any final or partial distribution of the assets of the Trust estate and on any division of the assets of the Trust Estate into shares or partial shares, the Trustee may distribute or divide such assets in kind, may distribute or divide undivided interests in such assets, or may sell all or any part of such assets and make distribution or division in cash, in kind, or partly in cash and partly in kind. The decision of the Trustee, either prior to or on any division or distribution of such assets, as to what constitutes a proper division of such assets of the Trust Estate shall be binding on all persons in any manner interested in any Trust provided for in this Declaration.

Definition of "Issue" and "Children"

Section 5.08. As used in this Declaration, the words "issue" and "children" include legally adopted children.

ARTICLE VI RESIGNATION OF TRUSTEE Resignation of Trustee

Section 6.01. The Trustee or any beneficiary of any Trust provided for in this Declaration may secure, at the joint expense of all Trusts provided for in this Declaration and then in existence, the appointment of a successor Trustee by a court of competent jurisdiction unless otherwise provided for herein, and subject to Article II.

Rights and Powers of Successor Trustee

Section 6.02. Any successor Trustee appointed as provided in Article II of this Declaration shall immediately succeed to all title of the Trustee to the Trust Estate and to all powers, rights, discretion, obligations, and immunities of the Trustee under this Declaration, with the same effect as though the successor were originally named as Trustee in this Declaration.

ARTICLE VII
CONSTRUCTION OF TRUST
Applicable Law

Section 7.01. The Trust created by this Declaration has been accepted by the Trustee in the State of California, will be administered by the Trustee in California, and the validity, construction, and all rights under this Declaration shall be governed by the laws of the State of California.

Invalidity of Any Provision

Section 7.02. Should any provision of this Declaration be or become invalid or unenforceable, the remaining provisions of this Declaration shall remain fully effective.

Notices

Section 7.03. Any notices or other communication required or permitted by this Declaration to be delivered to or served on the Trustee shall be deemed properly delivered to, served on, and received by the Trustee when personally delivered to the Trustee, or in lieu of personal service, when deposited in the United States mail, certified mail with postage prepaid, addressed to the Trustee at

Executed on 6-10-04, at Riverside County, California.



FELIPE S. HERRERA, TRUSTOR



FELIPE S. HERRERA, TRUSTEE

EXHIBIT A

- 1.) Real property commonly known as:
- 2.) Tangible and intangible property as described on the attached Assignment.
- 3.)

EXHIBIT "B"

Provision at Death of Trustor

Priority Distribution: At death of second trustor and before the trust assets are allocated as set forth below the trustee shall allocate and distribute the trust estate as follows:

Trustors Final Expenses: The trustee may in the trustee's reasonable discretion, pay from the trust estate the trustors debts, last illness and funeral costs, and expenses of administration for this trust and the trustors probate estate.

Death Taxes - Trustors Trust: The trustor directs the trustee and the trustor's executor to charge and collect all federal death taxes for assets from those persons sharing in the federal taxable estate in accordance with California Probate Code provisions for death tax apportionment and allocation. Further, the trustor directs trustee to charge and collect all state death taxes in the same manner as the federal death taxes and not as probate administration expenses. These tax directions shall not apply to any gifts passing under the trustor's will or under this instrument designated as "free of all death taxes", and the trustee shall pay all such death taxes from the remainder of the trust estate without apportionment among the beneficiaries.

Allocation: At the death of such trustor the trust estate shall be allocated as follows:

General Tangible Personal Property: As to all jewelry, wearing apparel, furniture, watches, silverware, china, furnishing and antiques, and other tangible articles of a household, personal, or ornamental nature, or trustor's interest in such property, not otherwise specifically disposed of by this trust, or in any other manner, the trustee shall distribute that property in accordance with the list trustor signs and leaves for this purpose with this instrument or with trustor's will at the time of trustors death or which otherwise refers to this provision of the trust instrument. If there is more than one trustor who leaves such a list or if there is more than one such list, or there is a conflict in the distribution of an item according to such lists, the trustee, in the trustee's sound discretion, shall decide according to which lists each item shall be distributed. any items of such property that are not mentioned on such a list, shall be distributed in accordance with other provisions for this trust instrument.

Tangible Personal Property and Minor - Outright distribution: The trustee shall represent any minor under age eighteen (18) in matters relating to any distribution of tangible personal property under this article, including selecting the assets that shall constitute that minor's share. In the trustee's absolute discretion, the trustee may (1) sell all or part of such minor's share which the trustee deems unsuitable for the minor's use; and (2) deliver the proceeds and unsold property without bond to the minor, if sufficiently mature, to the guardian of the estate of the minor, or to any suitable person with whom the minor resides or who has control or care of the minor.

General Provision Regarding Gifts in this Article: Unless otherwise stated herein; (1) The gifts named in this Article are intended to be specific gifts, and in the event the gift is not a part of the estate for any reason, the gift shall fail and resort shall not be had to other property in the estate. (2) any gift taken pursuant to this Article shall be taken subject to any lien or encumbrance on the gift or any loan or debt specifically secured by such gift and the beneficiary of such gift shall hold the estate harmless from any debt, charge, costs, expense, judgment, or claim regarding any such debt, loan, lien or encumbrance. (3) Any such gift shall include any insurance on said gift that has been paid prior to the distribution of the gift. (4) The judgment of the trustee as to which items of my estate fall into this category shall be binding on all those interested in my estate.

Residue and Remainder: The balance of my estate will constitute the Residue and remainder. All assets of my estate, that constitute the residue and remainder of my estate, are to be distributed as follows:

1. My estate is to be divided into two equal shares and one share each distributed to Elizabeth (Betty) Bocanegra, and Wagner Steven Herrera.
2. In the event that any of those beneficiaries should predecease me, their share is to go to their issue by right of representation.
3. If any of the original beneficiaries predecease me leaving no issue, their share is to be divided between the surviving beneficiaries, or their issue by right of representation if they also have predeceased me.

No contest - Contestant Disinherited: If any beneficiary in any manner, directly or indirectly, contests or attacks this instrument or any of its provisions, any share or interest given to that contesting beneficiary under this instrument is revoked and shall be disposed of in the same manner provided herein as if that contesting beneficiary had predeceased the trustors.

Disinheritance - General: Except as otherwise provided in this instrument, trustor has intentionally omitted to provide herein for any of trustors heirs, or persona claiming to be trustors heirs, living at the date of trustors death, whether or not known to trustor.


Disinheritance - Named Heir: Trustor intentionally and with full knowledge of the consequences did not provide in this instrument for the following person(s) named below. It is trustor's intention that his disinheritance specifically defeat the application of any statutory heirship interest. Notwithstanding any wording or provision of this document, such person(s) are not to receive any interest rights, or benefits of any type under the provisions of this document. Any reference to child, descendant, heir, or other term that might otherwise include such person(s) is hereby deemed not to include such (the following persons):

Trustee Powers Survive: All of the trustee's powers, duties, and immunities shall continue after termination of any trust until the trustee has made actual distribution of the trust estate.

Survivorship Requirement: For all gifts under this trust, the beneficiary must survive the donor-trustor for thirty (30) days before entitlement to such gift.

Perpetuities and Saving Clause: Each trust created by this instrument shall terminate no later than 21 years after the death of the last survivor of the beneficiaries of the trust who are living on the date the trust becomes irrevocable. If a trust terminates by reason of the previous sentence, the remaining trustee estate shall be distributed to the persons then entitled to the trust income in the proportions of their income entitlement unless the trustee has discretion to distribute income among a class, in which case the trustee shall have the same discretion to distribute the remaining trustee estate among the members of that class. For purposes of this paragraph, a trust created by the exercise of a special power of appointment as defined in California Probate Code Section 611 is not a new trust.

Date: 6-10-, 2004


Felipe S. Herrera

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

State of CA

County of RIVERSIDE

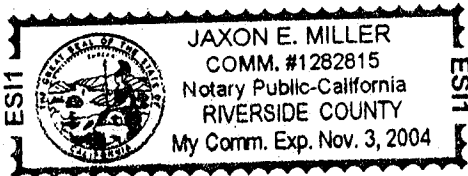
On 6-10-04 before me, JAXON E. MILLER
Date Name and Title of Officer (e.g., "Jane Doe, Notary Public")

personally appeared FELIPE S. HERRERA *
Name(s) of Signer(s)

As Settlor, Trustor AND
Trustee

- personally known to me
- 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.

Jaxon E Miller

Signature of Notary Public

OPTIONAL

Though the information below is not required by law, it may prove valuable to persons relying on the document and could prevent fraudulent removal and reattachment of this form to another document.

Description of Attached Document

Title or Type of Document: HERRERA Family Trust DATED 12-20-00

Document Date: 6-10-04 Number of Pages: 15

Signer(s) Other Than Named Above: _____

Capacity(ies) Claimed by Signer(s)

Signer's Name: _____

- Individual
- Corporate Officer
Title(s): _____
- Partner — Limited General
- Attorney-in-Fact
- Trustee
- Guardian or Conservator
- Other: _____

RIGHT THUMBPRINT OF SIGNER
Top of thumb here

Signer Is Representing:

Signer's Name: _____

- Individual
- Corporate Officer
Title(s): _____
- Partner — Limited General
- Attorney-in-Fact
- Trustee
- Guardian or Conservator
- Other: _____

RIGHT THUMBPRINT OF SIGNER
Top of thumb here

Signer Is Representing:

October 2, 2014

Elizabeth Bocanegra
212 W Elm St.
Ontario, CA 91762

Re: APN: 519390004-1, 519390005-2
TC 189, Items 331, 332
Date of Sale: March 15, 2011

Dear Elizabeth Bocanegra:

This office is in receipt of your claim for excess proceeds from the above-mentioned tax sale.

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

- | | |
|---|--|
| <input type="checkbox"/> Notarized Affidavit for Collection of Personal Property under California Probate Code 13100 | <input type="checkbox"/> Copy of Marriage Certificate for Original Note/Payment Book |
| <input checked="" type="checkbox"/> Notarized Statement of One and the Same Person as Elizabeth (Betty) Bocanegra referenced in the Herrera Family Trust Dated 12/20/00 | <input type="checkbox"/> Updated Statement of Monies Owed (as of date of tax sale) |
| <input type="checkbox"/> Notarized Statement Giving Authorization to Certified Death Certificates for | <input type="checkbox"/> Articles of Incorporation (if applicable Statement by Domestic Stock) |
| <input type="checkbox"/> Copy of Birth Certificates for | <input type="checkbox"/> Court Order Appointing Administrator |
| | <input type="checkbox"/> Deed (Quitclaim/Grant etc...) |
| | <input type="checkbox"/> Other - |

Please provide the additional do

If you should have any questions,

Sincerely,

Shawana Green

Shawana Green
Tax Sales Operation
(951) 955-3947
(951) 955-3990 Fax

SENDER: COMPLETE THIS SECTION

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

1. Article Addressed to:

Elizabeth Bocanegra
212 W Elm St.
Ontario, CA 91762

2. Article Number
(Transfer from service)

7003 2260 0004 1562 4099

COMPLETE THIS SECTION ON DELIVERY

A. Signature

Bd Bocanegra Agent Address

B. Received by (Printed Name) C. Date of Delivery

10/2/14

D. Is delivery address different from item 1? Yes

If YES, enter delivery address below: No

3. Service Type

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

4. Restricted Delivery? (Extra Fee) Yes

November 6, 2014

Elizabeth Bocanegra
212 W Elm St.
Ontario, CA 91762

FINAL NOTICE

Re: APN: 519390004-1, 519390005-2
TC 189, Items 331, 332
Date of Sale: March 15, 2011

Dear Elizabeth Bocanegra:

This office is in receipt of your claim for excess proceeds from the above-mentioned tax sale.

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

- Notarized Affidavit for Collection of Personal Property under California Probate Code 13100
- Notarized Statement of One and the Same Person as Elizabeth (Betty) Bocanegra referenced in the Herrera Family Trust Dated 12/20/00
- Notarized Statement Giving Authorization to Certified Death Certificates for
- Copy of Birth Certificates for
- Copy of Marriage Certificate for
- Original Note/Payment Book
- Updated Statement of Monies Owed (as of date of tax sale)
- Articles of Incorporation (if applicable Statement by Domestic Stock)
- Court Order Appointing Administrator
- Deed (Quitclaim/Grant etc...)
- Other

If your documentation is not received

If you should have any questions,

Sincerely,

Shawana Green

Shawana Green
Tax Sales Operation
(951) 955-3947
(951) 955-3990 Fax

SENDER: COMPLETE THIS SECTION

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

1. Article Addressed to:

Elizabeth Bocanegra
212 W Elm St.
Ontario, CA 91762

2. Article Number
(Transfer from service label)

7003 2260 0004 1562 4204

COMPLETE THIS SECTION ON DELIVERY

A. Signature
Elizabeth Bocanegra
 Agent
 Addressee

B. Received by (Printed Name)
C. Date of Delivery
11/08/14

D. Is delivery address different from item 1?
If YES, enter delivery address below:
 Yes
 No

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

4. Restricted Delivery? (Extra Fee) Yes

STATEMENT OF IDENTITY

I, ELIZABETH (BETTY) BOCANEGRA, HEREIN STATE THE FOLLOWING TO BE TRUE AND CORRECT.

THAT I AM ONE AND THE SAME PERSON AS ELIZABETH (BETTY) BOCANEGRA AS REFERENCED IN THE HERRERA FAMILY TRUST DATED 12/20/00 RESIDING AT 212 W ELM STREET ONTARIO, CA 91762

SIGNED THIS DAY OF NOVEMBER 11, 2014.



ELIZABETH (BETTY) BOCANEGRA

State of California

County of San Bernardino

Subscribed and sworn to (or affirmed) before me on this 11 day of November, 2014, by Elizabeth (Betty) Bocanegra

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

Signature



SEAL

NOTARY PUBLIC SIGNATURE

