

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



**ITEM: 19.2**  
(ID # 10496)

**MEETING DATE:**  
Tuesday, September 26, 2023

**FROM :** TREASURER-TAX COLLECTOR:

**SUBJECT:** TREASURER-TAX COLLECTOR: Public Hearing on the Recommendation for Distribution of Excess Proceeds for Tax Sale No. 212, Item 434. Last assessed to: Michael B. Street and The Paris Family Trust, each as to an undivided ½ interest, as joint tenants. District 2. [\$74,485-Fund 65595 Excess Proceeds from Tax Sale]

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

1. Approve the claim from Michael B. Street, last assessee for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 389290002-9;
2. Approve the claim from Patrick S. Paris and Beverly A. Paris, Trustees of The Paris Family Trust, last assessee for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 389290002-9;
3. Authorize and direct the Auditor-Controller to issue a warrant to Michael B. Street in the amount of \$37,242.93 and Patrick S. Paris and Beverly A. Paris, Trustees of The Paris Family Trust in the amount of \$37,242.93, 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.

**ACTION:Policy**

  
Matthew Jennings, Treasurer-Tax Collector 9/12/2023

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**MINUTES OF THE BOARD OF SUPERVISORS**

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

Ayes: Jeffries, Spiegel, Perez, Washington, Perez and Gutierrez  
Nays: None  
Absent: None  
Date: September 26, 2023  
xc: Tax Collector

Kimberly A. Rector  
Clerk of the Board

By:   
Deputy

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

<b>FINANCIAL DATA</b>	<b>Current Fiscal Year:</b>	<b>Next Fiscal Year:</b>	<b>Total Cost:</b>	<b>Ongoing Cost</b>
<b>COST</b>	\$ 74,485	\$ 0	\$ 74,485	\$ 0
<b>NET COUNTY COST</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>SOURCE OF FUNDS:</b> Fund 65595 Excess Proceeds from Tax Sale.			<b>Budget Adjustment:</b>	N/A
			<b>For Fiscal Year:</b>	23/24

**C.E.O. RECOMMENDATION:** Approve.

**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 May 1, 2018 public auction sale. The deed conveying title to the purchasers at the auction was recorded June 26, 2018. Further, as required by Section 4676 of the California Revenue and Taxation Code, notice of the right to claim excess proceeds was given on July 18, 2018, to parties of interest as defined in Section 4675 of said code. Parties of interest have been determined by an examination of Parties of Interest Reports, Assessor's and Recorder's records, as well as other, various research methods used to obtain current mailing addresses for these parties of interest.

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

1. Claim from Michael B. Street based on a Trustee's Deed Upon Sale recorded July 15, 1991 as Instrument No. 1991-238848.
2. Claim from Patrick S. Paris and Beverly A. Paris, Trustees of The Paris Family Trust based on a Trustee's Deed Upon Sale recorded July 15, 1991 as Instrument No. 1991-238848 and a copy of the Paris Family Trust.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that Michael B. Street be awarded excess proceeds in the amount of \$37,242.93 and Patrick S. Paris and Beverly A. Paris, Trustees of The Paris Family Trust be awarded excess proceeds in the amount of \$37,242.93. 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 Residents and Businesses**

Excess proceeds will be released to the last assesseees of the property.

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

**ATTACHMENT A. Claim Street**

**ATTACHMENT B. Claim Paris**

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

*Cesar Bernal*  
Cesar Bernal, PRINCIPAL MGMT ANALYST 9/14/2023

*Kristine Bell-Valdez*  
Kristine Bell-Valdez, Supervising Deputy County Counsel 8/24/2023

102777.1314.2

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

To: Jon Christensen, Treasurer-Tax Collector

Re: Claim for Excess Proceeds

TC 212 Item 434 Assessment Number: 389290002-9

Assessee: STREET, MICHAEL B & PARIS FAMILY TRUST

Situs: 28680 WHEATSTONE DR LAKE ELSINORE 92530

Date Sold: May 1, 2018

Date Deed to Purchaser Recorded: June 26, 2018

Final Date to Submit Claim: June 26, 2019

RECEIVED

2018 AUG -7 PM 12: 27

RIVERSIDE COUNTY  
TREAS-TAX COLLECTOR

I/We, pursuant to Revenue and Taxation Code Section 4675, hereby claim excess proceeds in the amount of \$45,250. 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. 130848; recorded on 07-15-1991. A copy of this document is attached hereto. I/We are the rightful claimants by virtue of the attached assignment of interest. I/We have listed below and attached hereto each item of documentation supporting the claim submitted.

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

- COPY OF TRUSTEES DEED
- COPY OF THE PARIS FAMILY TRUST
- COPY OF PATRICK S. PARIS, DRIVER'S LICENSE
- COPY OF BEVERLY A. PARIS, DRIVER'S LICENSE

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

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

Executed this 25<sup>th</sup> day of JULY, 2018 at CHARLESTON SOUTH CAROLINA  
County, State

M.M. Nini  
Signature of Claimant

Beverly A. Paris  
Signature of Claimant

PATRICK S. PARIS  
Print Name

BEVERLY A. PARIS  
Print Name

2788 OAK MANOR DRIVE  
Street Address

2788 OAK MANOR DRIVE  
Street Address

Mt. Pleasant, SOUTH CAROLINA, 29466  
City, State, Zip

Mt. Pleasant, SOUTH CAROLINA, 29466  
City, State, Zip

843-936-6817  
Phone Number

843-936-6817  
Phone Number

paris11134@hotmail.com  
Email Address

Paris11134@hotmail.com  
Email Address

238848

WHEN RECORDED MAIL TO  
MICHAEL B. STREET  
3192 OAK GROVE BL.,  
LOS ALAMITOS, CA 90720

MAIL TAX STATEMENTS TO

Same as above

RECEIVED FOR RECORD  
JUL 15 1991  
JUL 15 1991  
RECORDED

JUL 15 1991

RECORDED

This Order No. 5204358-54. Trustee Sale No. 910281 Reference No. X0186

TRUSTEE'S DEED UPON SALE

A.P.N. NO. 389-290-002-9

The undersigned grantor declares:

- 1) The grantee herein was not the foreclosing beneficiary.
- 2) The amount of the unpaid debt together with costs was \_\_\_\_\_
- 3) The amount paid by the grantee at the trustee sale was \_\_\_\_\_
- 4) The documentary transfer tax is \_\_\_\_\_
- 5) Said property is in an unincorporated area

_____	\$50,894.04
_____	\$50,894.05
_____	\$55.98

and So. Calif. Foreclosure Services Inc dba Statewide Foreclosure Services

(herein called Trustee), as the duly appointed Trustee under the Deed of Trust hereinafter described, does hereby grant and convey, but without warranty, express or implied, to MICHAEL B. STREET AND THE PARIS FAMILY TRUST, EACH AS TO AN UNDIVIDED 1/2 INTEREST, AS JOINT TENANTS

(herein called Grantee), all of its right, title and interest in and to that certain property situated in the County of RIVERSIDE State of California, described as follows: PARCEL 2 TOGETHER WITH LETTERED LOT B OF PARCEL MAP 14778 AS SHOWN BY MAP ON FILE IN BOOK 81 PAGE 15 OF PARCEL MAPS, RECORDS OF RIVERSIDE COUNTY, CALIFORNIA

RECITALS:

This conveyance is made pursuant to the powers conferred upon Trustee by that certain Deed of Trust dated 10/07/83 and executed by MAURICE J. TERSVAN AND SILVIA E. TERSVAN, HUSBAND AND WIFE AS JOINT TENANTS

as Trustor, and recorded 10/28/83 in book \_\_\_\_\_ page \_\_\_\_\_ as Instrument No. 224583 of Official Records of RIVERSIDE County, California, and after fulfillment of the conditions specified in said Deed of Trust authorizing this conveyance

Default occurred as set forth in a Notice of Default and Election to Sell which was recorded in the office of the Recorder of said County.

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

Said property was sold by said Trustee at public auction on 07/11/91 at the place named in the Notice of Sale, in the County of RIVERSIDE, California, in which the property is situated. Grantee, being the highest bidder at such sale, became the purchaser of said property and paid therefore to said trustee the amount bid being \$50,894.05 in lawful money of the United States, or by the satisfaction, pro tanto, of the obligations then secured by said Deed of Trust.

Date: 07/12/91

SO CALIF FORECLOSURE SERVICES, INC  
DBA STATEWIDE FORECLOSURE SERVICE

*Alice Vest*  
ALICE VEST, VICE PRESIDENT

STATE OF CALIFORNIA  
COUNTY OF ORANGE

On 7/12/91 before me, Jennifer Elizabeth Love a Notary Public in and for said county, personally appeared Alice Vest personally known to me (or proved to me on the basis of satisfactory evidence) to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/it executed the same in the capacity and jurisdiction stated, and that by his/her signature on the instrument the person(s) acknowledged to me is/are the only agent(s) of said person(s) authorized to execute the same on his/her behalf and official seal.



238848  
JUL 15 1991

THE PARIS FAMILY TRUST

DECLARATION OF TRUST

ARTICLE I

ESTABLISHMENT OF TRUST

PAT PARIS and BEVERLY ANE PARIS , called the "Trustors" or collectively the "Trustee" depending on the context, and sometimes referred to as "Husband" or "Wife", declare that they set aside and hold in trust the property described in schedule "A" attached to this instrument.

ARTICLE II

TRUST ESTATE

A. Community Property Considerations

The property transferred to this trust listed in Schedule "A" and its proceeds, shall be referred to as the trust estate. It is the Trustors' intention that the Trustee would have had under California Civil Code Sections 5125 and 5127 had this trust not been created, and this instrument shall be so interpreted to achieve this intention. This limitation shall terminate on the death of either Trustor.

B. Property to Retain Its Character

All property now or hereafter conveyed or transferred to the Trustee to be held by the Trustee pursuant to this Declaration which was community property or separate property at the time of such conveyance or transfer, shall remain, respectively community property or the separate property of the Trustors or the Trustor, as the case may be, transferring such property to the Trustee.

ARTICLE III

DISTRIBUTION OF INCOME AND PRINCIPAL

A. 1. Community Property

During the joint lifetimes of the Trustors, the Trustee shall pay to the Trustors for the account of the community, or shall apply for the Trustors' benefit, the net income of the community property in annual or more frequent installments.

If the Trustee considers the net income insufficient, the Trustee shall pay to the Trustors for the account of the community, or apply for the Trustors' benefit, as much of the principal of the community property as is necessary in the Trustee's discretion for the Trustors' proper health, support, maintenance, comfort and welfare.

The Trustor receiving payments shall have the same duty to use community income and principal received under this instrument for the benefit of the Trustors as he or she has with respect to any other community property.

2. Separate Property

During the joint lifetimes of the Trustors, the Trustee shall pay to or apply for the benefit of the Trustor whose separate property was transferred to the trust the net income of that Trustor's separate property in quarter-annual or more frequent installments. Similarly, if the Trustee considers the net income of the separate property insufficient, the Trustee shall pay to or apply for the benefit of the Trustor whose separate property was transferred to the trust, as much of the principal of that Trustor's separate property as is necessary in the Trustee's discretion for the proper health, education, support, maintenance, comfort and welfare of that Trustor and his or her spouse.

3. One Trustor Incapacitated

If, at any time, as certified in writing by a licensed physician, either spouse has become physically or mentally incapacitated, whether or not a court of competent jurisdiction has declared him or her incompetent, mentally ill, or in need of a conservator, the Trustee shall pay to the other spouse or apply for the benefit of either Trustor, the amount of net income and principal necessary in the Trustee's discretion for the proper health, support, and maintenance of both Trustors, until the incapacitate Trustor, as certified by a licensed physician, is again able to manage his or her own affairs, or until the earlier death of either Trustor. The non-incapacitated spouse may also withdraw from time to time accumulated trust income and principal of community property. Income and principal from community property so paid or withdrawn shall be held and administered as community property by the non-incapacitated spouse. Any income in excess of the amounts applied for the benefit of the Trustors shall be accumulated and added to principal.

B. After Death of First Spouse

1. Division into Three Trusts

The first Trustor to die shall be called the "Deceased Spouse" and the living Trustor shall be called the "Surviving Spouse." On the death of the Deceased Spouse, the Trustee shall divide the trust estate, including any additions made to the trust by reason of the decedent's death, into three separate trusts designed the "Survivor's Trust", the "Marital Trust" and the "Family Trust."

2. Survivor's Trust

a. Share Allocated to Survivor's Trust

The principal of the Survivor's Trust shall consist of the Surviving Spouse's interest in the Trustors' community property and the Surviving Spouse's separate property, if any, included in or added to the trust estate in any manner, including any undistributed or accrued income on it.

b. Distribution of Income & Principal To or For Benefit of Surviving Spouse

The entire net income from the Survivor's Trust shall be distributed currently to the Surviving Spouse in annual or more frequent installments during his or her life.

The Trustee may pay to or apply for the benefit of the Surviving Spouse so much of the principal of this trust as the trustee may deem proper or necessary to provide the Surviving Spouse with reasonable support, care, comfort, or happiness.

The Surviving Spouse shall have the right during his or her life to withdraw, free of trust, any part of the principal of this trust up to the whole thereof at such times and in such amounts as he or she, in his or her sole instructions filed with the Trustee.

c. Distribution of Survivor's Trust on Surviving Spouse's Death

On the death of the Surviving Spouse, the Trustee shall distribute any remaining balance of the Survivor's Trust, including principal and accrued or undistributed income, to such one or more persons and entities, including the Surviving Spouse's own estate and on such terms and conditions, either outright or in trust, and in such proportions as the Surviving Spouse shall appoint by a written



instrument filed with the Trustee specifically referring to and exercising this general power of appointment.

On the death of the Surviving Spouse, the remaining balance, to the extent not disposed of by exercise of the power of withdrawal and the power of appointment, shall be distributed to the Family Trust, and shall be administered and distributed in accordance with the terms of the Family Trust as specified in this instrument.

Notwithstanding the provisions of this subparagraph, however, upon the death of the Surviving Spouse, the Trustee, in the Trustee's discretion, may pay the expenses of the Surviving Spouse and funeral, other obligations incurred for his or her support, and any estate or inheritance taxes arising by reason of his or her death, from either income or principal of this trust to the extent not appointed, unless other adequate provisions shall have been made therefor.

3. Marital Trust - "Q" Tip Trust

a. Share Allocated to Marital Trust

The share allocated and set apart for the Marital Trust shall consist of the minimum dollar amount necessary as a marital deduction to eliminate or to reduce to the extent possible any federal estate tax at the death of the Deceased Spouse, taking account of (1) available deductions and credits and (2) the net value of all other property included in the Deceased Spouse's gross estate which passes or has passed to or for the Surviving Spouse, under this instrument or otherwise, and which qualifies for the federal estate tax marital deduction. In determining the amount of this gift, final federal estate tax values shall control; and account shall not be taken of any item not deductible for estate tax purposes, nor shall account be taken for (a) death taxes paid in the estate of one whose death occurs after the death of the Deceased Spouse or for (b) any state death tax unless at least some such tax would be payable to the state regardless of the federal credit. This bequest may be satisfied in case or in kind, or partly in each, only with assets to be valued at the date or dates they are distributed to the Marital Trust; assets eligible for any foreign death tax credit shall be used only if other property of the Deceased Spouse's estate is insufficient to fund this gift.

It is the Deceased Spouse's intention that assets qualifying for the federal estate tax marital deduction shall be transferred to the Marital Trust only to the extent that such transfer would effect a reduction in the federal estate tax otherwise payable by the Deceased Spouse's estate.

(1) Non-Productive Property

During the surviving Spouse's lifetime, he or she shall have the power to require the Trustee to make all or part of the principal of the Marital Trust productive or to convey promptly any unproductive part into productive property. This power shall be exercised by the Surviving Spouse in a written instrument delivered to the Trustee.

(2) Marital Deduction

It is the Trustors' intention to have the Marital Trust qualify for the marital deduction under Section 2056 of the Internal Revenue Code and the regulations pertaining to that section or any corresponding or substitute provisions applicable to the trust estate. In no event shall the Trustee take any action or have any power that will impair the marital deduction, and all provisions regarding the Marital Trust shall be interpreted to conform to this primary objective.

(3) Deferral of Division or Distribution of Trust Assets

Whenever the Trustee is directed to make a distribution of trust assets or a division of trust assets into separate trusts or shares on the death of a Trustor, the Trustee may, in the Trustee's discretion, defer such distribution or division until six months after the Trustor's death.

When the Trustee defers distribution or division of the trust assets, the deferred division or distribution shall be made as if it had taken place at the time prescribed in this instrument in the absence of this paragraph, and all rights given to the beneficiaries of such trust assets under other provisions of this instruments shall be deemed to have accrued and vested as of such prescribed time.

(4) Q-Tip Election

The Executor of the Deceased Spouse's Will, or in the event no such executor is appointed, the trustee of this Trust, may elect to qualify all or any portion of the Marital trust under this Article for the federal estate tax marital deduction. Such Executor, or Trustee, shall not be liable if the election causes more than an optimal amount of property to be later taxed in the Surviving Spouse's estate, but such Executor, or Trustee, is authorized to consider any factors that appear relevant regarding the timing and aggregate amount of taxes on the combined estates of both Trustors, such as the death or apparent life expectancy of the Surviving Spouse, the availability of credits for property taxed in the estate of the Deceased Spouse or by foreign governments, and the like. Any portion of the Marital Trust not qualified for the marital deduction shall be held in a separate share of

that trust, subject to all of the rights, interests, powers and terms prescribed for the Marital Trust.

b. Distribution of Income & Principal  
to or for the Benefit of the  
Surviving Spouse

The entire net income from the Marital Trust shall be distributed currently to the Surviving Spouse in annual or more frequent installments during his or her life.

c. Surviving Spouse's Expenses

On the death of the Surviving Spouse, the Trustee may in the Trustee's discretion, pay out of the principal of the Marital Trust, or if it has been exhausted, out of the Family Trust, the Surviving Spouse's debts, last illness and funeral expenses, attorney's fees, and estate and inheritance taxes, including interest and penalties arising on the death of the Surviving Spouse.

d. Distribution of Marital Trust on  
Surviving Spouse's Death

On the death of the surviving Spouse, the Trustee shall distribute any accrued or undistributed income of the Marital Trust to his or her estate. The remaining principal of the Marital Trust shall be added to the Family Trust and shall be administered and distributed in accordance with the terms of the Family trust as specified in this instrument.

4. Family Trust

a. Share Allocated to Family Trust

The Family Trust shall consist of the balance of the trust estate representing the balance of the Deceased spouse's interest in the trustor's community property and the balance of the Deceased spouse's separate property included in the trust estate, but after the allocation of such property to the Marital Trust.

b. Distribution of Income & Principal  
to or for Benefit of the Surviving  
Spouse

The entire net income from the Family Trust shall be distributed currently in annual or more frequent installments to the surviving spouse.

c. Distribution of Income & Principal  
on Surviving Spouse's Death

On the death of the Surviving Spouse, the trustee shall add to the Family Trust any portion of the Survivor's Trust and any portion of the Marital Trust not disposed of and the then remaining balance of the Family Trust shall be distributed, free of trust, to the trustor's issue, by right of representation.

5. Disclaimer

Any property or portion thereof which is disclaimed by the Surviving Spouse or in which he or she disclaims all of his or her interests shall pass to the Family Trust to be administered and distributed as provided in Paragraph 4 above; except that if he or she disclaims any interest in all or any portion of the Family Trust, that trust or portion shall be administered and distributed as if that disclaimed interest and been omitted from the original trust terms, unless he or she disclaims all of his or her interests in that trust or portion, in which event that trust or portion shall be administered and distributed as if the Surviving Spouse had predeceased the Deceased Spouse.

6. Distribution of Remainder

If at any time before full distribution of the trust estate, both Trustors and all the Trustors' issue are deceased and no other disposition of the property is directed by this instrument, the remaining portion of the trust shall then be distributed one-half (1/2) to the legal heirs of Husband, and one-half (1/2) to the legal heirs of Wife, the identity and respective shares of those heirs to be determined in all respects as though the death of Husband or Wife, as the case may be, had occurred immediately following the event requiring distribution and shall be determined according to the laws of succession of the State of California then in force relating to separate property not acquired from a parent, grandparent or previously deceased spouse.

ARTICLE IV

RIGHTS AND POWERS RESERVED BY TRUSTORS

A. Revocation During Trustors' Joint Lifetimes

During the joint lifetimes of the trustors, this trust may be revoked in whole or in part with respect to community property only by an instrument in writing signed by either Trustor and delivered to the Trustee and the other Trustor, and with respect to separate property by an instrument in writing signed by the Trustor who contributed that property to the trust, delivered to the Trustee. On revocation, the Trustee shall promptly within a reasonable period of time deliver to the

Trustors all or the designated portion of the community property of the Trustors and which shall be held and administered as community property by them. On revocation with respect to separate property, the Trustee shall within a reasonable period deliver to the contributing Trustor all or the designated portion of that property. the Trustee shall also account for the Trustee's acts since the preceding accounting. If this instrument is revoked with respect to all or a major portion of the assets subject to it, the Trustee shall be entitled to retain sufficient assets reasonably to secure payment of liabilities lawfully incurred by the Trustee in the administration of the trust, including Trustee's fees that have been earned, unless the Trustors shall indemnify the Trustee against loss or expenses.

**B. Amendment**

The Trustors may at any time during their joint lifetimes amend any of the terms of this instrument by an instrument in writing signed by both Trustors and delivered to the Trustee. No amendment shall substantially increase the duties or liabilities of the Trustee or change the Trustee's compensation without the Trustee's consent, nor shall the Trustee be obligated to act under such an amendment unless the Trustee accepts it. If a Trustee is removed, the Trustors shall pay to the Trustee any sums due and shall indemnify the Trustee against liability lawfully incurred by the Trustee in the administration of the trusts.

**C. Revocation and Amendment by Surviving Spouse**

On the death of the Deceased Spouse, the Surviving Spouse shall have the power to amend, revoke or terminate the Survivors Trust, but the Marital Trust and the Family Trust may not be amended., revoked or terminated. On the death of the Surviving Spouse, none of the trusts may be amended, revoked or terminated. On revocation or termination of the Survivors Trust all its assets shall be delivered to the Surviving Spouse. Revocation and amendment shall be made in the manner provided in paragraph A and B, respectively, of this Article.

**ARTICLE V**

**POWERS OF TRUSTEE**

In order to carry out the provisions of the trusts created by this instrument, the Trustee, when both concur, shall have these powers in addition to those now or hereafter conferred by law:

**A. Broad Investment Powers**

To invest and reinvest all or any part of the trust estate in such common or preferred stock, shares of investment trusts and investment companies, bonds, debentures, mortgages, deeds of trust, mortgage participations, notes, real estate, or other property as the

Trustee in the Trustee's discretion may select; and the Trustee may continue to hold in the form in which received (or the form to which changed by reorganization, splitup, stock dividend or other like occurrence) and securities or other property the Trustee may at any time acquire under this trust, it being the Trustors' express desire and intent that the trustee shall have full power to invest and reinvest the trust fund without being restricted to forms of investment that the Trustee may otherwise be permitted to make by law; and the investments need not be diversified provided, however, that the aggregate return of all investments of the Marital Trust from time to time shall be reasonable in light of then existing circumstances.

B. To Retain Property

To continue to hold any property including any shares of the Trustee's own stock and to operate at the risk of the trust estate any business that the Trustee receives or acquires under the trust as long as the Trustee deems advisable.

C. To Manage Securities

To have all the rights, powers and privileges of an owner with respect to the securities held in trust, including, but not limited to, the power to vote, give proxies, and pay assessments; to participate in voting trusts, pooling agreements, foreclosure, reorganizations, consolidations, mergers and liquidations, and incident to such participation to deposit securities with and transfer title to any protective or other committee on such terms as the Trustee may deem advisable; and to exercise or sell stock subscriptions or conversion rights.

D. To Hold Securities in Nominee's Name

To hold securities or other property in the Trustee's name as Trustee under this trust, or in the Trustee's own name, or in the name of a nominee, or the Trustee may hold securities unregistered in such condition that ownership will pass.

E. To Sell, Exchange, Repair

To manage, control, grant options on, sell (for cash or on deferred payments), convey, exchange, partition, divide, improve and repair trust property.

F. To Lease

To lease trust property for terms within or beyond the term of the trust for any purposes, including exploration for and removal of gas, oil, and other minerals; and to enter into community oil leases, pooling and unitization agreements.

G. To Lend to Trustors' Probate Estate

To lend money to any person, including the probate estate of either Trustor, provided that any such loan shall be adequately secured and shall bear a reasonable rate of interest.

H. To Purchase Property from Trustors' Probate Estates

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 mortgage, pledge, deed of trust, or other encumbrance of any assets of the trust; to purchase assets of the trust at their fair market value as determined by an independent appraisal of those assets; and to sell property to the trust at a price not in excess of its fair market value as determined by an independent appraisal.

J. To Borrow

To borrow money, and to encumber trust property by mortgage, deed of trust, pledge or otherwise.

K. To Commence or Defend Litigation and to Compromise

To commence or defend, at the expense of the trust, such litigation with respect to the trust or any property of the trust estate the Trustee may deem advisable, and to compromise or otherwise adjust any claims or litigation against or in favor of the trust.

L. To Insure

To carry insurance of such kinds and in such amounts as the Trustee deems advisable, at the expense of the trust, to protect the trust estate and the Trustee personally against any hazard.

M. Distributions

To partition, allot and distribute the trust estate, on any division or partial or final distribution of the trust estate, in undivided interests or in kind, or partly in money and partly in kind, at valuations determined by the trustee, and to sell such property as the Trustee deems necessary to make division or distribution. In making any division or partial or final distribution of the trust estate, the Trustee shall be under no obligation to make a prorata division, or to distribute the same assets to beneficiaries similarly situated; but rather, the Trustee may, in the Trustee's discretion, make a non-prorata division between trusts or shares and non-prorata distributions to such beneficiaries, as long as the respective assets allocated to separate trusts or shares, or distributed to such beneficiaries, have equivalent or proportionate fair market value.

This paragraph shall not apply to the Marital Trust established by paragraph B (3) of Article III hereof.

## ARTICLE VII

### DESIGNATION AND COMPENSATION OF TRUSTEE

#### A. Designation of Successor Trustee

Upon the death, resignation or inability of either PAT PARIS or BEVERLY ANN PARIS to serve as Co-Trustee of the trusts, then the remaining Trustee shall act as the sole Trustee. Upon the death, resignation or inability of both PAT PARIS and BEVERLY ANN PARIS to serve as Trustees, then JILL PARIS and RICHARD N. PARIS shall serve as successor Co-Trustees. Upon the death, resignation or inability of either of said Co-Trustees to act as a Trustee, then the remaining Co-Trustee shall act as the sole Trustee.

#### B. Definition of Inability

The determination of inability of an individual to continue to serve as Trustee shall be made upon a certificate or statement to that effect from a licensed physician who has examined the individual, and the successor Trustee or Trustees shall assume the trusteeship hereunder at that time.

#### C. Trustee's Bond

No bond shall be required of any person named in this instrument as Trustee, or of any person appointed as the Trustee in the manner specified herein, either acting individually or jointly, for the faithful performance of his or her or their duties as Trustee or Trustees.

#### D. Trustee's Compensation

No compensation shall be paid for the services of either Trustor, but any other successor Trustee shall be entitled to fair and reasonable compensation from the Trust estate for services rendered as Trustee.

#### E. Successor Trustee Not Liable for Acts of Predecessor

No successor Trustee shall be liable for any act, omission or default of a predecessor Trustee. Unless requested in writing within thirty (30) days of appointment by an adult beneficiary of the trust, no successor Trustee shall have any duty to investigate or review any action of a predecessor Trustee and may accept the accounting records of the predecessor Trustee showing assets on hand without further investigation



and without incurring any liability to any person claiming or having an interest in the trust.

F. Resignation of Trustee

Any Trustee from time to time acting may resign as Trustee of any trust being held under this instrument by an instrument in writing signed and acknowledged by such Trustee and delivered to each adult beneficiary to whom the Trustee is then directed or authorized to pay net income of such trust, such resignation to be effective upon a successor Trustee being appointed to act.

ARTICLE VII

GENERAL PROVISIONS

A. Additions to Trusts

Other property acceptable to the Trustees may be added to these trusts by any person, by the Will or Codicil of either Trustor, by the proceeds of any life insurance or otherwise.

B. Notice to Trustee of Births, Deaths and Other Events Affecting Interests

Unless the Trustee shall have received actual written notice of the occurrence of an event affecting the beneficial interests of this trust, the trustee shall not be liable to any beneficiary of this trust for distribution made as though the event had not occurred.

C. Rule Against Perpetuities

Unless sooner terminated in accordance with other provisions of this instrument, all trusts created under this instrument shall terminate twenty-one (21) years after the death of the last survivor of the Trustors or of the Trustors' issue living on the date of the death of the first Trustor to die. The principal and undistributed income of a terminated trust shall be distributed to the then income beneficiaries of that trust in the same proportion that the beneficiaries are entitled to receive income when the trust terminates. If at the time of such termination the rights to income are not fixed by the terms of the trust, distribution under this clause shall be made, by right of representation, to the persons who are entitled or authorized in the Trustee's discretion to receive trust payments.

D. Restriction Against Alienation

No interest in the principal or income of any trust under this instrument shall be anticipated, assigned, encumbered or subjected

to creditor's claim or legal process before actual receipt by the beneficiary.

E. Choice of Law

The validity of this trust and the construction of its beneficial provisions shall be governed by the laws of the State of California in force on the date of execution of this instrument. This section shall apply regardless of any change of residence of the Trustee or any beneficiary, or the appointment or substitution of a Trustee residing or doing business in another state.

F. Conferring Jurisdiction

The appropriate Superior Court of the State of California shall have jurisdiction for all the purposes set forth in Section 1138.1 of the California Probate Code.

G. Definition of Issue and Children

In this instrument, the term "issue" shall refer to lawful lineal descendants of all degrees, and the terms "child", "children" and "issue" shall include adopted children who were minors at the date of adoption. Trustors have two (2) children, all of whom are now living and are adults.

H. Gender and Number

As used in this instrument, the masculine, feminine or neuter gender, and the singular or plural number, shall each include the other whenever the context so indicates.

I. Severability

If any provision of this trust instrument is unenforceable, the remaining provisions shall nevertheless be carried into effect.

J. No-Contest

In the event any beneficiary under this trust shall, singly or in conjunction with any other person or persons, contest in any court the validity of this trust or of a deceased Trustor's last Will or shall seek to obtain an adjudication in any proceeding in any court that this trust or any of its provisions or that such Will or any of its provisions is void, or seek otherwise to void, nullify or set aside this trust or any of its provisions, then the right of that person to take any interest given to him or her by this trust shall be determined as it would have been determined had the person predeceased the execution of this Declaration of Trust.

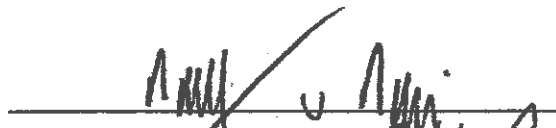
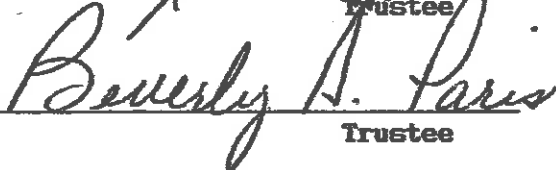
The Trustee is hereby authorized to defend, at the expense of the trust estate, any contest or other attack of any nature on this trust or any of its provisions.

**ARTICLE VIII**

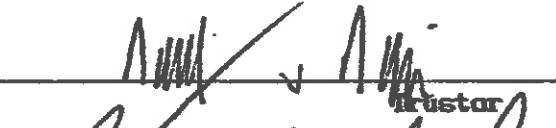

**NAME OF TRUST**

The trust created in this instrument may be referred to as The Paris Family Trust.

Executed on the 24<sup>th</sup> day of JANUARY, 1989, at RIVERSIDE, California.

  
\_\_\_\_\_  
Trustee  
  
\_\_\_\_\_  
Trustee

We certify that we have read the foregoing Declaration of Trust and that it correctly states the terms and conditions under which the trust estate is to be held, managed and disposed of by the Trustees. We approve the Declaration of Trust in all particulars and request that the Trustees execute it.

  
\_\_\_\_\_  
Trustor  
  
\_\_\_\_\_  
Trustor

STATE OF CALIFORNIA  
COUNTY OF RIVERSIDE

On January 24th, 1989, before me, a Notary Public in and for the State of California, personally appeared Patrick S. Paris and Beverly A. Paris known to me to be the Trustees of the trusts created by this instrument and they acknowledge that they executed the same as such Trustees.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year first above written.



  
Notary Public Dorothy E. Thissen