

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



ITEM: 19.34
(ID # 23365)

MEETING DATE:
Tuesday, February 27, 2024

FROM : TREASURER-TAX COLLECTOR:

SUBJECT: TREASURER-TAX COLLECTOR: Public Hearing on the Recommendation for Distribution of Excess Proceeds for Tax Sale No. 212, Item 504. Last assessed to: The Ernestina Estonactoc Kodikara Living Trust (dated March 6, 2013). District 5. [\$218,480-Fund 65595 Excess Proceeds from Tax Sale]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Approve the claim from George Valera Estonactoc, Trustee of the Ernestina Estonactoc Kodikara Living Trust Dated March 6, 2013, last assessee for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 481312031-7;
2. Deny the claim from Cochran Investment Company, Inc., Assignee for Lylelana Bernardez, POA for Ernestina Kodikara for the Ernestina Estonactoc Kodikara Trust for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 481312031-7; and
3. Authorize and direct the Auditor-Controller to issue a warrant to George Valera Estonactoc, Trustee of the Ernestina Estonactoc Kodikara Living Trust Dated March 6, 2013 in the amount of \$218,480.65, 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.

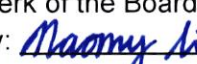
ACTION: Policy


Matthew Jennings, Treasurer-Tax Collector 2/13/2024

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Spiegel, Washington, Perez and Gutierrez
Nays: None
Absent: None
Date: February 27, 2024
xc: Tax Collector

Kimberly A. Rector
Clerk of the Board
By: 
Deputy

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

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$ 218,480	\$ 0	\$ 218,480	\$ 0
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF FUNDS: Fund 65595 Excess Proceeds from Tax Sale.			Budget Adjustment:	N/A
			For Fiscal Year:	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 George Valera Estonactoc, Trustee of the Ernestina Estonactoc Kodikara Living Trust Dated March 6, 2013 based on a Grant Deed recorded July 1, 2014 as Instrument No. 2014-0244787, a Declaration Regarding Death of Initial Co-Trustee and Assumption of Trusteeship by Remaining Co-Trustee notarized June 26, 2019, a copy of The Ernestina Estonactoc Kodikara Living Trust Dated March 6, 2013, and a copy of a Certificate of Death for Ernestina Estonactoc Kodikara.
2. Claim from Cochran Investment Company, Inc., Assignee for Lylelana Bernardez, POA for Ernestina Kodikara for the Ernestina Estonactoc Kodikara Trust based on an Assignment of Right to Collect Excess Proceeds notarized June 7, 2019, a Grant Deed recorded July 1, 2014 as Instrument No. 2014-0244787, and a copy of General Power of Attorney notarized October 18, 2013.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that George Valera Estonactoc, Trustee of the Ernestina Estonactoc Kodikara Living Trust Dated March 6, 2013 be awarded excess proceeds in the amount of \$218,480.65. The claim from Cochran Investment Company, Inc., Assignee for Lylelana Bernardez, POA for Ernestina Kodikara for the Ernestina Estonactoc Kodikara Trust be denied since the claimant was not a party of interest in the property at the time of the sale. 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.

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

Impact on Residents and Businesses

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

ATTACHMENTS (if any, in this order):

ATTACHMENT A. Claim Estonactoc

ATTACHMENT B. Claim Cochran


Cesar Bernal, PRINCIPAL MGMT ANALYST 2/16/2024


Aaron Gettis, Deputy County Counsel 1/2/2024

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

To: Jon Christensen, Treasurer-Tax Collector

Re: Claim for Excess Proceeds

TG 212 Item 504 Assessment No.: 481312031-7

Assessee: KODIKARA ERNESTINA LIV TRUST

Site: 24653 HEMLOCK AVE MORENO VALLEY 92557

Date Sold: May 1, 2018

Date Deed to Purchaser Recorded: June 26, 2018

Final Date to Submit Claim: June 26, 2019

I/We, pursuant to Revenue and Taxation Code Section 4675, hereby claim excess proceeds in the amount of \$237,832.16 from the sale of the above mentioned real property. I/We were the tenant(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. 2014-0244787 recorded on 7/1/2014. 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.

GRANT DEED

ERNESTINA ESTONACTOC KODIKARA LIVING TRUST DATED 3/6/2013

DECLARATION REGARDING DEATH

If the property is held in Joint Tenancy, the tax sale 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 26 day of June, 2019 at Riverside, CA
County, State.

[Signature]
Signature of Claimant

Signature of Claimant

George V. Estonactoc
Print Name

Print Name

28292 el Sur
Street Address

Street Address

Lasuna Niguel, CA 92677
City, State, Zip

City, State, Zip

(949) 412-7178
Phone Number

Phone Number

DOC # 2014-0244787

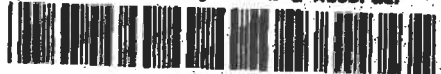
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Page 1 of 2

Recorded in Official Records
County of Riverside

Larry W. Ward

Assessor, County Clerk & Recorder



RECORDING REQUESTED BY:

WHEN RECORDED MAIL THIS DEED AND, UNLESS OTHERWISE SHOWN BELOW, MAIL TAX STATEMENT TO:

Name: Ernestina Kodikara

Street
Address: 9536 La Villa

City Downey, Ca. 90241

State
& Zip

Title Order No.:

Escrow No.:

S	R	U	PAGE	SIZE	DA	MISC	LONG	RFD	COPY
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Grant Deed

The undersigned Grantor(s) declare(s)

DOCUMENTARY TRANSFER TAX IS \$0. This conveyance transfers an interest into a Living Trust, R & T 11930.



Computed on Full Value of the interest or property conveyed, or
Computed on full value less value of liens or encumbrances remaining at time of sale, City of Moreno Valley
Parcel No.: 481-312-031-7

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged,

Ernestina Kodikara, a widow

Hereby GRANT(s) to: The Ernestina Estonactoc Kodikara Living Trust (dated March 6, 2013)
The following described real property in the County of Riverside, State of California

24553 Hemlock Avenue, Moreno Valley, Ca. 92557-7362.
See Exhibit "A" attached hereto and made a part hereof.

Dated: MARCH 8, 2013

STATE OF CALIFORNIA
COUNTY OF LOS ANGELES

On MARCH 8, 2013 before me, Pamela Mathenia, A Notary Public, personally appeared ERNESTINA KODIKARA

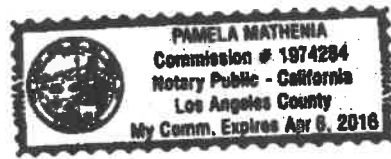
Ernestina G. Kodikara

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

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

WITNESS my hand and official seal.

Signature Pamela Mathenia



(This area for official notarial seal)

MAIL TAX STATEMENTS TO PARTY SHOWN ON FOLLOWING LINE; IF NO PARTY SHOWN, MAIL AS DIRECTED ABOVE.

Exhibit "A"

**The real property in the City of MORENO VALLEY, County of Riverside, State of California,
described as: LOT 56 OF TRACT NO. 10004 as shown by map on file in Book 106, Pages 20 to 23
inclusive of Maps in the office of the County Recorder of Riverside County, California.**

Also known as: 24553 HEMLOCK AVENUE, Moreno Valley, CA 92557

AP# 481-312-031-7


DECLARATION REGARDING DEATH OF INITIAL CO-TRUSTEE
AND ASSUMPTION OF TRUSTEESHIP BY REMAINING CO-TRUSTEE

The undersigned, George Valera Estonactoc, Trustee, hereby declares that, Ernestina Estonactoc Kodikara, the decedent mentioned in the attached certified copy of Certificate of Death, is the same person as Ernestina Estonactoc Kodikara, named as an initial Co-Trustee in that certain Declaration of Trust titled the ERNESTINA ESTONACTOC KODIKARA LIVING TRUST dated March 6, 2013.

Declarant further declares that he is the remaining Co-Trustee named in the Declaration of Trust and that he hereby assumes the position as sole Trustee.

The undersigned declares under penalty of perjury that the foregoing is true and correct, and that this declaration is executed on the date and place indicated below.

Executed on 06/26/2019 in the City of Oceanside, County of San Diego, State of California.


George Valera Estonactoc, Trustee

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

CIVIL CODE § 1189

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

State of California)
County of San Diego)
On 6/26/2019 before me, Shawn Singh Dhillon Notary Public,
Date Here Insert Name and Title of the Officer
personally appeared George Valera Estorac
Name(s) of Signer(s)

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

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

WITNESS my hand and official seal.



Signature [Signature]
Signature of Notary Public

Place Notary Seal Above

OPTIONAL

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

Description of Attached Document

Title or Type of Document: _____
Document Date: 6/26/19 Number of Pages: 1
Signer(s) Other Than Named Above: _____

Capacity(ies) Claimed by Signer(s)

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

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

DECLARATION OF TRUST

The Ernestina Estonactoc Kodikara Living Trust (the "Trust")

This DECLARATION OF TRUST (this "Declaration") is made and executed on the date below by and between the herein-named grantors and trustees. This trust created herein will be known as The Ernestina Estonactoc Kodikara Living Trust (the "Trust").

WITNESSETH:

1. FAMILY

At the time of executing the Trust, the grantor, Ernestina Estonactoc Kodikara (the "Grantor") is unmarried. Ernestina Estonactoc Kodikara has no children.

2. TRUST PROPERTY

The Grantor declares that he or she has set aside and caused the transfer of all of his or her right, title, and interest in and to the property described in Schedule A to the Trust (together with any other property added to the Trust, the "Trust Property") for the use, benefit, and enjoyment of the beneficiaries named herein. At any time hereafter, the Grantor may transfer any other real or personal property to the Trust. The Trust may also receive property from any other source, including pursuant to the Grantor's last will and testament. The Trust Property will be held, administered, and distributed as set forth in the Trust and any subsequent amendments to it.

3. AUTHORITY, POWER, and RIGHTS OF GRANTOR

(a) Amend and Revoke. The Grantor has the authority, power, and right to amend, modify, or revoke the Trust. The Grantor is not required to give prior notice to or obtain the consent of any beneficiary or trustee hereunder before making such changes. All amendments, notices, or other documents and instruments affecting or furthering the purposes of this Declaration must be in a signed writing delivered to the trustee.

(b) Appointment of Trustee. The Grantor may at any time appoint, substitute, or otherwise change the person designated to act as trustee or successor trustee hereunder. The Grantor is not required to give notice to or obtain the consent of any such trustee, successor trustee, or beneficiary before making such changes.

(c) Right to Income and Principal. During his or her lifetime, the Grantor will be exclusively entitled to all net income and as much principal from the Trust Property as the trustee determines is necessary for the Grantor's health, education, maintenance, support, comfort, and welfare, and these amounts will be distributed at least annually.

(d) Homestead. The Grantor reserves the right to reside in any residential real property conveyed or transferred to the Trust rent-free and without charge (except for mortgage payments, taxes, insurance, maintenance, and other related expenses) during his or her lifetime, it being the intent of this provision to preserve the requisite beneficial interest and possessory right of the Grantor in and to such real property in accordance with the applicable provisions of state homestead or similar laws, and to ensure that the Grantor does not lose eligibility for a state homestead tax exemption for which he or she otherwise qualifies.

4. APPOINTMENT OF TRUSTEE

(a) Ernestina Estonactoc Kodikara and George Valera Estonactoc will be the co-trustees of the Trust, with all of the rights, privileges, and responsibilities set forth herein. If one of the co-trustees resigns or cannot serve due to death, disability, or incapacity, the other trustee shall continue as the sole trustee of the Trust, and each subtrust of the Trust, if any, with full authority to exercise all of the powers and rights accorded to a trustee under this Declaration.

(b) If at any time both Ernestina Estonactoc Kodikara and George Valera Estonactoc resign or cannot serve due to death, disability, or incapacity, Philip Valera Estonactoc will be the successor trustee. If such nominee is unable or unwilling to serve for any reason, Suzette Valera Estonactoc will be the successor trustee. The successor trustee will assume the active administration of the Trust in accordance with the provisions set forth herein. Any successor trustee will have all of the powers, duties, authority, and discretion herein and by law granted to the initial trustee. If there are two co-trustees serving, they shall act by unanimous agreement. If there are more than two co-trustees serving, they shall act in accordance with decisions made by the majority of the co-trustees.

(c) A successor trustee's authority and power may be subsequently terminated by the Grantor without the consent of, or prior notice to, that successor trustee, if the initial trustee has sufficiently recovered from any physical or mental impairment that prevented the initial trustee from being able to fully and competently administer the Trust.

(d) As used in this Trust, the terms "disability" and "incapacity" refer to a person's physical or mental inability to properly manage his or her own financial affairs, as established by the written opinion of two licensed medical doctors, one of whom must be such person's primary care physician, if any. Any healthcare provider is authorized to disclose to the successor trustee any pertinent individually identifiable health information sufficient to determine whether the trustee is physically or mentally capable of managing his or her own financial affairs. This release authority applies to any information governed by the Health Insurance Portability and Accountability Act of 1996 ("HIPAA") and all other applicable state and federal law, and each successor trustee constitutes a trustee's "personal representative" as defined by HIPAA.

5. POWERS AND DUTIES OF TRUSTEE

(a) General Powers and Duties. Each trustee of this Trust will have all powers necessary and appropriate to administer the Trust, including all powers granted under New York law, subject to the trustee's fiduciary duties to the Grantor and beneficiaries and any restrictions or limits set forth under New York law. The trustee may exercise all powers without the approval or supervision of any court, the Grantor, or any beneficiary.

(b) Specific Powers. In furtherance of subsection (a) above, the powers of the trustee include, but are not limited to, the powers to:

- 1) Collect, hold, maintain, manage, and administer the Trust Property as if the trustee were the absolute owner of it;
- 2) Sell, trade, deal, encumber, mortgage, pledge, option, lease, lend, or improve the Trust Property;
- 3) Invest, reinvest, and make purchases with the income and principal of the Trust in every kind of property, asset, and investment;
- 4) Borrow money from the Trust for trust purposes;
- 5) Employ and pay reasonable fees to attorneys, accountants, financial advisors, and any other professionals deemed necessary or advisable for the proper administration of the Trust;
- 6) Enter into contracts and otherwise execute any instruments on behalf of the Trust;
- 7) Establish bank, brokerage, and other financial and nonfinancial accounts for and on behalf of the Trust, and execute any and all documents on the Trust's behalf in relation thereto, including any resolutions, certifications, or certificates required for such accounts;
- 8) Distribute or divide the Trust Property in accordance with this Declaration (subject to any restrictions or limits set forth under New York law), and execute any documents necessary to administer any trust or subtrust created by this Declaration;
- 9) Receive additional property into the Trust;
- 10) Continue, operate, expand, manage, and sell any business of the Grantor that is part of the Trust;
- 11) Commence, defend, arbitrate, and settle legal claims or actions concerning the Trust or the Trust Property;

- 12) Exercise voting rights, give proxies, and enter into voting agreements with respect to stock and other business ownership interests held by the Trust;
- 13) Prepare tax returns and take any necessary or desirable actions with governmental agencies;
- 14) Purchase and modify insurance;
- 15) Pay or disburse such sums from the assets of the Trust as may be required, necessary, or desirable to maintain the comfort and welfare of the Grantor if the Grantor is unable to actively and competently exercise judgment over financial matters by reason of a medical illness or mental impairment; and
- 16) On the death of the Grantor, pay any just debts and expenses of the Grantor.

(c) Compensation. The trustee may receive reasonable compensation for services under this Declaration.

(d) Resignation. Any trustee may resign by providing 30 days' written notice to the beneficiaries.

6. BENEFICIARIES

Subject to the creation of any subtrusts, on the death of the Grantor, the trustee shall allocate or distribute the remaining Trust Property to the beneficiaries named below, after the payment of any just debts, funeral expenses, trust and estate administration expenses, and estate taxes:

(a) Specific Bequests.

None.

(b) Residual Assets. After all specific bequests have been made, the residual Trust Property will be distributed to the following beneficiaries in the percentages set forth below:

- 1) Name: Gregory Padoil Estonactoc
Percentage: 100%

If such beneficiary is not then living, that share of the Trust Property that would have been given to such beneficiary will be distributed to Teresita Valera Estonactoc.

7. DISTRIBUTION IF NO LIVING BENEFICIARIES

If at any time before full distribution of the Trust Property all of the beneficiaries are deceased and this instrument directs no other disposition of the Trust Property, the remaining portion of the Trust Property will then be distributed to the Grantor's heirs at law, determined according to the laws of intestate succession.

8. NONLIABILITY OF THIRD PARTIES

(a) The Trust is created with the express interest and understanding that any third parties, including but not limited to agents, employees, or vendors, who, on the written request of the Grantor or under the color of authority granted to the trustee in this Declaration, perform any duties or render any services in furtherance of the purposes and intents of this Trust, absent any showing of fraud or bad faith, will be under no liability for the proper administration of any assets or properties being the subject of that third party's acts.

(b) This limitation of liability gives specific protection to any third party who acts, performs, or renders any services pursuant to any notice, instrument, or document believed (and represented) to be genuine, and to have been signed and presented by the proper parties.

(c) It is further the express intent of the Grantor that the nonliability of all third parties be given broad and prospective application. In particular, a depository, custodial agent, financial institution, or any other person or entity acting in a fiduciary capacity with regards to any Trust Property will suffer no liability and will incur no express or implied obligations when acting in the capacity of a transferor, on proper request, of any assets or property either sought to be or constructively comprising the Trust Property.

9. MISCELLANEOUS

(a) Physical Segregation of Trust Shares Not Required. If more than one trust is created under this Declaration, the trustee is not required to physically segregate or divide the assets of the various trusts, except if physical segregation or division is required on the termination of any of the trusts. Notwithstanding the forgoing, the trustee shall maintain separate books and records for each separate trust.

(b) Distribution Authority. If the trustee is required by this Declaration to divide any Trust Property into parts or shares, for the purpose of distribution or otherwise, the trustee is authorized, in the trustee's sole discretion, to make that division and distribution in identical interests, in kind, or partly in kind or partly in money, pro rata or non pro rata. For this purpose, the trustee may sell such Trust Property not specifically devised as the trustee deems necessary.

(c) Liability for Estate Taxes. Any estate, inheritance, and succession taxes, including any interest and penalties thereon, imposed by the federal government or any state, district, or territory, attributable to Trust Property includible in the Grantor's estate, will be apportioned among the persons interested in the Trust in accordance with applicable state and federal law. The trustee is authorized and directed to seek reimbursement from the beneficiaries of the Trust of any taxes paid by the trustee to the extent allowed by law. If the trustee cannot collect from any person interested in the Trust the amount of tax apportioned to that person, the amount not recoverable will be equitably apportioned among the other persons interested in the Trust who are subject to apportionment. If a person is charged with or required to pay tax in an amount greater than his or her prorated amount because another person does not pay his or her prorated amount, the person charged with or required to pay the greater amount has a right of reimbursement against the other person.

(d) Spendthrift Provision. No interest in the principal or income of any trust created under this Declaration may be anticipated, assigned, encumbered, or subjected to a creditor's claims or legal process until it is actually received by the beneficiary. This spendthrift provision constitutes one of the material purposes of the trusts created hereunder.

(e) Payments to Minor Beneficiaries. The trustee may make distributions of a minor's trust share, up to the whole thereof, to the guardian of the minor's person or a custodian for the minor under state law, or may apply distributions directly for the minor's benefit.

(f) Qualified Subchapter S Trust Provision. It is the Grantor's intent that any trust created herein holding stock in a qualified subchapter S corporation, if any, for any beneficiary qualify as a qualified subchapter S trust ("QSST"). A QSST will have one current income beneficiary and the income of that trust will be distributed at least annually. If a trust is comprised of shares in a "small business corporation," as defined in Section 1361 of the Code or any successor thereto, the trustee may segregate said trust property into a separate trust and, as trustee, may modify the terms of said trust (if necessary) so that said trust will be a QSST as defined in the Code or any successor thereto. The trustee shall make any such modification by a written document signed by the trustee and delivered to the beneficiary of said trust or to the guardian of any minor beneficiary or conservator of any incompetent beneficiary. As long as an election under Section 1362 of the Code or any successor thereto is in effect, the terms of the so-called QSST will continue for so long as necessary. When the trust property is no longer comprised of small business corporation stock or a Section 1362 election has not been made, the special QSST will terminate and the trust property will be held in accordance with the terms of the original trust.

(g) Bond. Each trustee of a trust created under this Declaration may serve without bond.

(h) Governing Law. This Trust will be construed and enforced in accordance with the laws of the state of New York.

(i) Severability. If a court of competent jurisdiction at any time invalidates or finds unenforceable any provision of this Trust, such invalidation will not invalidate the whole of this Trust. All of the remaining provisions will be undisturbed as to their legal force and effect. If a court finds that an invalidated or unenforceable provision would become valid if it were limited, then such provision will be written, deemed, construed, and enforced as so limited.

(j) Perpetuities Savings. Despite any other provision of this Trust to the contrary, the Trust will terminate no later than 21 years after the death of the last surviving beneficiary who is living at the time of the Grantor's death.

IN WITNESS WHEREOF, the Grantor has executed this declaration of trust on the date written below.

Ernestina E. Kodikara
Signature of Ernestina Estonactoc Kodikara, as Grantor

Date: March 6, 2013

Ernestina E. Kodikara
Signature of Ernestina Estonactoc Kodikara, as Trustee of The Ernestina Estonactoc Kodikara Living Trust

Date: March 6, 2013

George Valera
Signature of George Valera Estonactoc, as Trustee of The Ernestina Estonactoc Kodikara Living Trust

Date: 3/6/13

ACKNOWLEDGMENT

State of ~~New York~~ ^{CA} CALIFORNIA

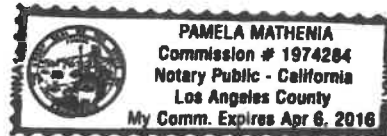
County of Los Angeles

On this 6th day of MARCH, 2013 before me, the undersigned Notary Public, personally appeared Ernestina Estonactoc Kodikara and George Valera Estonactoc, personally known to me (or proved to me on the basis of satisfactory evidence) to be the individuals who signed the foregoing instrument and acknowledged to me that they executed the same in their authorized capacities, and that by such signatures, the persons executed the instrument.

WITNESS my hand and official seal.

Pamela Mathenia
Notary Public


My Commission Expires: APR 6, 2016



ATTESTATION AND DECLARATION OF WITNESSES

In our presence, the above-named Grantor has declared or signified that this instrument is his or her declaration of trust and has signed and executed that instrument, and in the presence of the Grantor and each other we have hereunto subscribed our names on the date set forth under our signature.

1. 
(Signature of witness) Sharon M. Cheung
(Print Name)
Date: 3/6/13
10218 Parkinson Avenue
(Address)
Whittier, CA 90605
(City, State, ZIP)

2. 
(Signature of witness) Christine Wang
(Print Name)
Date: 3/6/13
10303 Lesterford Ave
(Address)
Downey, CA 90241
(City, State, ZIP)

Schedule A

Trust Property

All of the Grantor's interest in the following property is transferred into the Trust:

The real property located at:

- 333 East 30th Street, Apartment 15c
New York, New York 10016
Type of Property: Condominium
- 24553 Hemlock Avenue
Moreno Valley, California 92557
Type of Property: Home
- 16377 Lakeshore Drive, Unit 2A
Lake Elsinore, California 92530-5010
Type of Property: Condominium

**BILL OF TRANSFER
AND NOTICE OF ASSIGNMENT**

The undersigned, as Grantor of The Ernestina Estonactoc Kodikara Living Trust, hereby transfers and assigns to Ernestina Estonactoc Kodikara and George Valera Estonactoc, as Trustees of The Ernestina Estonactoc Kodikara Living Trust, all of my rights, title and interest in the assets described below:

The real property located at:

- 333 East 30th Street, Apartment 15c
New York, New York 10016
Type of Property: Condominium

- 24553 Hemlock Avenue
Moreno Valley, California 92557
Type of Property: Home

- 16377 Lakeshore Drive, Unit 2A
Lake Elsinore, California 92530-5010
Type of Property: Condominium

DOC#505961887

IN WITNESS WHEREOF, the undersigned have executed this Bill of Transfer and Notice of Assignment on the date below.

Ernestina E. Kodikara

Signature of Ernestina Estonactoc Kodikara, as Grantor

Date: March 6, 2013

Ernestina E. Kodikara

Signature of Ernestina Estonactoc Kodikara, as Trustee of The Ernestina Estonactoc Kodikara Living Trust

Date: March 6, 2013

George Valera

Signature of George Valera Estonactoc, as Trustee of The Ernestina Estonactoc Kodikara Living Trust

Date: 3/6/13

Republic of the Philippines
OFFICE OF THE CIVIL REGISTRAR GENERAL
CERTIFICATE OF DEATH

Province Metro Manila Registry No. _____
City/Municipality Taguig City

1. NAME (First) Ernestina (Middle) Estonactoc (Last) Kodikara 2. SEX (Male/Female) Female

3. DATE OF DEATH (Day, Month, Year) 14 May 2018 4. DATE OF BIRTH (Day) (Month) (Year) 07 May 1926 5. AGE AT THE TIME OF DEATH (Fill in below accord. to age category)
a. 1 YEAR OR ABOVE 92 b. UNDER 1 YEAR c. UNDER 24 HRS

6. PLACE OF DEATH (Name of Hospital/Clinic/Institution/House No., St., Barangay, City/Municipality, Province) Bellagio 2 Towers, Unit 32A, BGC, Fort Bonifacio Taguig City NM. 7. CIVIL STATUS (Single/Married/Widow/Widowed/Annulled/Divorced) Widow

8. RELIGION/RELIGIOUS SECT Roman Catholic 9. CITIZENSHIP American 10. RESIDENCE (House No., St., Barangay, City/Municipality, Province, Country) 333 E 30th St. Apt. 15C, New York NY 10016 USA

11. OCCUPATION Retired Philippine Ambassador 12. NAME OF FATHER (First, Middle, Last) Nicasio Estonactoc 13. MAIDEN NAME OF MOTHER (First, Middle, Last) Gabriela Fadaoil

MEDICAL CERTIFICATE
(For ages 0 to 7 days, accomplish items 14-19a at the back)

19b. CAUSES OF DEATH (If the deceased is aged 8 days and over) Interval Between Onset and Death
I. Immediate cause : a. Cardiorespiratory arrest
Antecedent cause : b. myocardial infarction
Underlying cause : c. arteriosclerosis, severe
II. Other significant conditions contributing to death: _____

19c. MATERNAL CONDITION (If the deceased is female aged 15-49 years old)
a. pregnant, not in labour _____ b. pregnant, in labour _____ c. less than 42 days after delivery _____ d. 42 days to 1 year after delivery _____ e. None of the choices _____

19d. DEATH BY EXTERNAL CAUSES a. Manner of death (Homicide, Suicide, Accident, Legal intervention, etc.) _____ b. Place of Occurrence of External Cause (e.g. home, farm, factory, street, sea, etc.) _____ 20. AUTOPSY (Yes / No) No

21a. ATTENDANT 1 Private Physician _____ 2 Public Health Officer _____ 3 Hospital Authority _____ 4 None _____ 5 Others (Specify) _____ 21b. If attended, state duration (mm/dd/yy) From _____ To _____

22. CERTIFICATION OF DEATH
 I hereby certify that the foregoing particulars are correct as near as same can be ascertained and I further certify that I have attended the deceased and that death occurred at 6:10 am/pm on the date of death specified above.
Signature MA. NATIVIDAD F. MONSOD, MD Name in Print MEDICAL OFFICER IV Title or Position TAGUIG HEALTH OFFICE Address TUKTUKAN, TAGUIG CITY Date 5-18-18
REVIEWED BY: _____ Signature Over Printed Name of Health Officer _____ Date MAY 13 2018

23. CORPSE DISPOSAL (Burial, Cremation, if others, specify) Burial 24a. BURIAL/CREMATION PERMIT Number _____ Date Issued _____ 24b. TRANSFER PERMIT Number _____ Date Issued _____

25. NAME AND ADDRESS OF CEMETERY OR CREMATORY Loyola Memorial Park, Marikina City N.M.La.

26. CERTIFICATION OF INFORMANT I hereby certify that all information supplied are true and correct to my own knowledge and belief.
Signature Bianca Bernardez Name in Print Bianca Bernardez Relationship to the Deceased Grandniece Address Bellagio 2 Towers, Unit 32A, BGC Date 14 May 2018 Fort Bonifacio
27. PREPARED BY Signature Bianca Bernardez Name in Print Bianca Bernardez Title or Position Grandniece Date 14 May 2018

28. RECEIVED BY Signature Christine M. Lvarca Name in Print CHRISTINE M. LVARCA Title or Position ADMIN AIDE I Date MAY 21 2018
29. REGISTERED BY THE CIVIL REGISTRAR Signature _____ Name in Print _____ Title or Position _____

REMARKS/ANNOTATIONS (For LCRO/OCRG Use Only) _____
RECEIVED
BY: Christine M. Lvarca

USPS Tracking® FAQs > (<https://www.usps.com/faqs/uspstracking-faqs.htm>)

Track Another Package +

Tracking Number: 9405511899561460841387

Remove X

Expected Delivery on

FRIDAY

28 JUNE 2019 ⓘ **by** **8:00pm** ⓘ

Feedback

 **Delivered**

June 28, 2019 at 7:47 am
Delivered, PO Box
RIVERSIDE, CA 92501

Get Updates ▾

Text & Email Updates ▾

Tracking History ▲

June 28, 2019, 7:47 am

Delivered, PO Box
RIVERSIDE, CA 92501

Your item has been delivered and is available at a PO Box at 7:47 am on June 28, 2019 in RIVERSIDE, CA 92501.

June 28, 2019, 7:26 am

Out for Delivery
RIVERSIDE, CA 92502

June 28, 2019, 7:16 am

Sorting Complete
RIVERSIDE, CA 92502

June 28, 2019, 5:35 am

Arrived at Post Office
RIVERSIDE, CA 92501

June 27, 2019, 2:15 am

Arrived at USPS Regional Facility
SAN BERNARDINO CA DISTRIBUTION CENTER

June 27, 2019, 1:12 am

Arrived at USPS Regional Facility
MORENO VALLEY CA DISTRIBUTION CENTER

June 26, 2019, 11:12 pm

Departed USPS Regional Facility
SAN DIEGO CA DISTRIBUTION CENTER

June 26, 2019, 5:47 pm

Arrived at USPS Regional Facility
SAN DIEGO CA DISTRIBUTION CENTER

June 26, 2019, 4:07 pm

Departed Post Office
OCEANSIDE, CA 92056

June 26, 2019, 3:32 pm

USPS in possession of item
OCEANSIDE, CA 92056

Feedback

PRESS FIRMLY TO SEAL

PRESS FIRMLY TO SEAL

PRIORITY MAIL
FLAT RATE
POSTAGE REQUIRED



RIOF
MAIL

P

PRIORITY MAIL 2-DAY™

USPS TRACKING #



9405 5118 9956 1460 8413 87

US POSTAGE
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FROM 92056
\$7.35
06/28/2019

of delivery spec
TRACKING™ included to many major
national destinations.
ed international insurance.
UP available.*
supplies online.*
used internationally, a customs
ration label may be required.
estic only



EP14F Oct 2018
OD: 12 1/2 x 9 1/2

To schedule free
Package Pickup,
scan the QR code.



USPS.COM/PICKUP

FROM: George V. Estroza
26292 el Sur
Laguna Niguel, CA 92677

TREASURER-TAX COLLECTOR

JUN 28 2019

RECEIVED

TO:
Jon Christensen
Treasurer - Tax Collector
Post Office Box 12005
Riverside CA 92502-2205

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

To: Jon Christensen, Treasurer-Tax Collector

Re: Claim for Excess Proceeds

TC 212 Item 504 Assessment No.: 481312031-7

Assessee: KODIKARA ERNESTINA LIV TRUST

Situs: 24553 HEMLOCK AVE MORENO VALLEY 92557

Date Sold: May 1, 2018

Date Deed to Purchaser Recorded: June 26, 2018

Final Date to Submit Claim: June 26, 2019

I/We, pursuant to Revenue and Taxation Code Section 4675, hereby claim excess proceeds in the amount of \$ 218922 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. 2014-0244787; recorded on 7/1/14. 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 Grant Deed, Copy of POA between Lylelana Bernardez and Ernestina Kodikara, Copy of Driver's License, Assignment of Rights,

Declaration of One and the Same

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 12TH day of June, 2019 at Orange County, CA
County, State


Signature of Claimant

Cochran Investment Company, Inc.
Kelly A. Mills, Vice-President

Print Name

161 Fashion Ln., Ste. 105

Street Address

Tustin, CA 92780

City, State, Zip

714-731-1820

Phone Number

Signature of Claimant

Print Name

Street Address

City, State, Zip

Phone Number

RECEIVED
2019 JUN 18 AM 8:12
RIVERSIDE COUNTY
TREAS-TAX COLLECTOR

See attached

ASSIGNMENT OF RIGHT TO COLLECT EXCESS PROCEEDS

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

As a party of interest (defined in Section 4675 of the California Revenue and Taxation Code), I, the undersigned, do hereby assign to Cochran Investment Company, Inc my right to apply for and collect the excess proceeds which you are holding and to which I am entitled from the sale of assessment number 481312031-7 sold at public auction on May 1, 2018 I understand that the total of excess proceeds available for refund is \$ +/- 218922 and that I AM GIVING UP MY RIGHT TO FILE A CLAIM FOR THEM. FOR VALUABLE CONSIDERATION RECEIVED I HAVE SOLD THIS RIGHT OF COLLECTION (assignment) TO THE ASSIGNEE. I certify under penalty of perjury that I have disclosed to the assignee all facts of which I am aware relating to the value of this right I am assigning.

Lylelana Bernardez (Signature of Party of Interest/Assignor)

Lylelana Bernardez, POA for Ernestina Kodikara for the Ernestia Estonactoc Kodikara Trust (Name Printed)

333 E. 30th St. 15C (Address)

STATE OF CALIFORNIA NEW YORK)ss. COUNTY OF NEW YORK)

New York, NY 10016 (City/State/Zip)

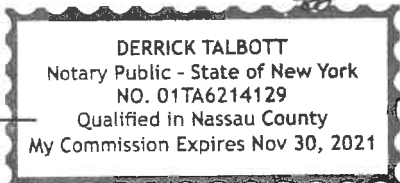
929-509-5607 (Area Code/Telephone Number)

On JUNE 4th 2019, before me, DERRICK TALBOTT, Notary Public personally appeared LYLELANA BERNARDEZ POA, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

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

WITNESS my hand and official seal.

Derrick Talbot (Signature of Notary)



(This area for official seal)

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

Kelly A. Mills (Signature of Assignee)

Kelly A. Mills, Vice-President (Name Printed)

161 Fashion Ln., Ste. 105 (Address)

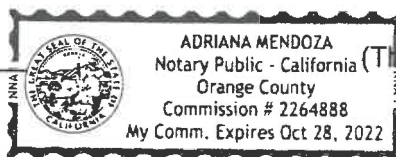
STATE OF CALIFORNIA)ss. COUNTY OF Orange)

Tustin, CA 92780 (City/State/Zip)

On June 7, 2019, before me, the undersigned, a Notary Public in and for said State, personally appeared Kelly A. Mills, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

WITNESS my hand and official seal.

(Signature of Notary)



(This area for official seal)

RECORDING REQUESTED BY:

WHEN RECORDED MAIL THIS DEED AND, UNLESS OTHERWISE SHOWN BELOW, MAIL TAX STATEMENT TO:

Name: Ernestina Kodikara

Street Address: 9536 La Villa

City Downey, Ca. 90241
State
& Zip

Title Order No.:

Escrow No.:

DOC # 2014-0244787

07/01/2014 02:44P Fee:18.00

Page 1 of 2

Recorded in Official Records

County of Riverside

Larry W. Ward

Assessor, County Clerk & Recorder



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Grant Deed



The undersigned Grantor(s) declare(s)

DOCUMENTARY TRANSFER TAX IS \$0. This conveyance transfers an interest into a Living Trust, R & T 11930.

Computed on Full Value of the interest or property conveyed, or

Computed on full value less value of liens or encumbrances remaining at time of sale, City of Moreno Valley

Parcel No.: 481-312-031-7

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged,

Ernestina Kodikara, a widow

Hereby GRANT(s) to: The Ernestina Estonactoc Kodikara Living Trust (dated March 6, 2013)

The following described real property in the County of Riverside, State of California

24553 Hemlock Avenue, Moreno Valley, Ca. 92557-7362.
See Exhibit "A" attached hereto and made a part hereof.

Dated: MARCH 8, 2013

STATE OF CALIFORNIA
COUNTY OF LOS ANGELES

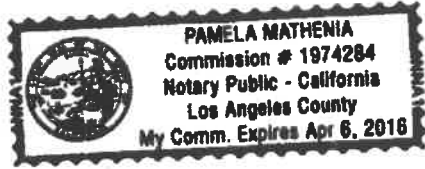
On MARCH 8, 2013 before me, Pamela Mathenia, A Notary Public, personally appeared ERNESTINA KODIKARA

Ernestina Kodikara

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

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

WITNESS my hand and official seal.
Signature Pamela Mathenia



(This area for official notarial seal)

MAIL TAX STATEMENTS TO PARTY SHOWN ON FOLLOWING LINE; IF NO PARTY SHOWN, MAIL AS DIRECTED ABOVE.

Name Street Address City & State

Exhibit "A"

The real property in the City of MORENO VALLEY, County of Riverside, State of California,
described as: LOT 56 OF TRACT NO. 10004 as shown by map on file in Book 106, Pages 20 to 23
inclusive of Maps in the office of the County Recorder of Riverside County, California.

Also known as: 24553 HEMLOCK AVENUE, Moreno Valley, CA 92557

AP# 481-312-031-7

General Power of Attorney

Notice: This is an important document. Before signing this document, you should know these important facts. By signing this document, you are not giving up any powers or rights to control your finances and property yourself. In addition to your own powers and rights, you may be giving another person, your attorney-in-fact, broad powers to handle your finances and property. This general power of attorney may give the person whom you designate (your "attorney-in-fact") broad powers to handle your finances and property, which may include powers to encumber, sell or otherwise dispose of any real or personal property without advance notice to you or approval by you. **THE POWERS WILL NOT EXIST AFTER YOU BECOME DISABLED OR INCAPACITATED.** This document does not authorize anyone to make medical or other health care decisions for you. If you own complex or special assets such as a business, or if there is anything about this form that you do not understand, you should ask a lawyer to explain this form to you before you sign it. If you wish to change your general power of attorney, you must complete a new document and revoke this one. You may revoke this document at any time by destroying it, by directing another person to destroy it in your presence or by signing a written and dated statement expressing your intent to revoke this document. If you revoke this document, you should notify your attorney-in-fact and any other person to whom you have given a copy of the form. You also should notify all parties having custody of your assets. These parties have no responsibility to you unless you actually notify them of the revocation. If your attorney-in-fact is your spouse and your marriage is annulled, or you are divorced after signing this document, this document is invalid. Since some 3rd parties or some transactions may not permit use of this document, it is advisable to check in advance, if possible, for any special requirements that may be imposed. You should sign this form only if the attorney-in-fact you name is reliable, trustworthy and competent to manage your affairs. This form must be signed by the Principal (the person appointing the attorney-in-fact), witnessed by two persons other than the notary public, and acknowledged by a notary public.

I, ERNESTINA E. KODIKARA, of 333 E 30TH STREET,
APT 13C, NEW YORK, NY 10016, as principal, to grant a general power of
attorney to, do hereby appoint: LYLELANA BIANCA BERNARDEZ, of 333 E 30TH
STREET, APT 13C, NEW YORK, NY 10016,
my attorney-in-fact to act in my name, place and stead in any way which I myself could do, if I were personally present, with respect to the following matters to the extent that I am permitted by law to act through an agent. The powers chosen below shall have the full force and effect given to them by their full enumeration as laid out in the text of the Power of Attorney Act of the laws of the State of NEW YORK:

- (a) real estate transactions;
- (b) goods and services transactions;
- (c) bond, share and commodity transactions;
- (d) banking transactions;
- (e) business operating transactions;
- (f) insurance transactions;
- (g) estate transactions;
- (h) claims and litigation;
- (i) personal relationships and affairs;
- (j) benefits from military service;

- (k) records, reports and statements;
- (l) retirement benefit transactions;
- (m) making gifts to my spouse, children and more remote descendants, and parents;
- (n) tax matters;
- (o) all other matters;
- (p) full and unqualified authority to my attorney-in-fact to delegate any or all of the foregoing powers to any person or persons whom my attorney-in-fact shall select;
- (q) unlimited power and authority to act in all of the above situations (a) through (p)

If the attorney-in-fact named above is unable or unwilling to serve, I appoint _____ of _____ to be my attorney-in-fact for all purposes hereunder.

To induce any third party to rely upon this power of attorney, I agree that any third party receiving a signed copy or facsimile of this power of attorney may rely upon such copy, and that revocation or termination of this power of attorney shall be ineffective as to such third party until actual notice or knowledge of such revocation or termination shall have been received by such third party. I, for myself and for my heirs, executors, legal representatives and assigns, agree to indemnify and hold harmless any such third party from any and all claims that may arise against such third party by reason of such third party having relied on the provisions of this power of attorney. This power of attorney shall not be effective in the event of my future disability or incapacity. This power of attorney may be revoked by me at any time and is automatically revoked upon my death. My attorney-in-fact shall not be compensated for his or her services nor shall my attorney-in-fact be liable to me, my estate, heirs, successors, or assigns for acting or refraining from acting under this document, except for willful misconduct or gross negligence.

Dated: October 18, 2013

Signature and Declaration of Principal

I, ERNESTINA E. KODIKARA, the principal, sign my name to this power of attorney this 18th day of October and, being first duly sworn, do declare to the undersigned authority that I sign and execute this instrument as my power of attorney and that I sign it willingly, or willingly direct another to sign for me, that I execute it as my free and voluntary act for the purposes expressed in the power of attorney and that I am eighteen years of age or older, of sound mind and under no constraint or undue influence.

Ernestina E. Kodikara
 Signature of Principal

Witness Attestation

I, NICOLE SAUTIAGO, the first witness, and I, Regina Gaudin, the second witness, sign my name to the foregoing power of attorney being first duly sworn and do declare to the undersigned authority that the principal signs and executes this instrument as his/her power of attorney and that he/she signs it willingly, or willingly directs another to sign for him/her, and that I, in the presence and hearing of the principal, sign this power of attorney as witness to the principal's signing and that to the best of my knowledge the principal

is eighteen years of age or older, of sound mind and under no constraint or undue influence.

[Signature]
Signature of First Witness

[Signature]
Signature of Second Witness

Notary Acknowledgment

State of NEW YORK County of QUEENS

Subscribed, sworn to and acknowledged before me by GRANDESSIMO KODICKA, the Principal,
and subscribed and sworn to before me by _____ and

_____, the witnesses, this 18th day of October

[Signature]
Notary Signature

Notary Public,

In and for the County of QUEENS

State of NEW YORK

My commission expires: 10/11/2015

PATRICK LEUNG
NOTARY PUBLIC, STATE OF NEW YORK
NO. 01LE6175036
QUALIFIED IN QUEENS COUNTY
COMMISSION EXPIRES OCT 01, 2015

[Signature] 12/18/13
Seal

Acknowledgment and Acceptance of Appointment as Attorney-in-Fact

I, LYLELANA BIANCA BERNARDEZ have read the attached power of attorney and am the person identified as the attorney-in-fact for the principal. I hereby acknowledge that I accept my appointment as Attorney-in-Fact and that when I act as agent I shall exercise the powers for the benefit of the principal; I shall keep the assets of the principal separate from my assets; I shall exercise reasonable caution and prudence; and I shall keep a full and accurate record of all actions, receipts and disbursements on behalf of the principal.

[Signature]
Signature of Attorney-in-Fact

October 18, 2013
Date

Acknowledgment and Acceptance of Appointment as Successor Attorney-in-Fact

I, _____ have read the attached power of attorney and am the person identified as the successor attorney-in-fact for the principal. I hereby acknowledge that I accept my appointment as Successor Attorney-in-Fact and that, in the absence of a specific provision to the contrary in the power of attorney, when I act as agent I shall exercise the powers for the benefit of the principal; I shall keep the assets of the principal separate from my assets; I shall exercise reasonable caution and prudence; and I shall keep a full and accurate record of all actions, receipts and disbursements on behalf of the principal.

Signature of Successor Attorney-in-Fact

Date

California residents or persons intending that this document be valid in the State of California should use the following California Notary Acknowledgment form:

California Notary Acknowledgment

State of California

County of _____ } S.S.

On _____, before me, _____
_____(name and title of notary), personally appeared _____, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument. I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct. WITNESS my hand and official seal.

Notary Signature (Seal)