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

ITEM: 21.6
(ID # 28850)
MEETING DATE:
Tuesday, July 14, 2026

FROM : TREASURER-TAX COLLECTOR

SUBJECT: TREASURER-TAX COLLECTOR: Public Hearing on the Recommendation for Distribution of Excess Proceeds for Tax Sale No. 220, Item 21. Last assessed to: Justin Bowen, a married man as his sole and separate property, District 2. [$479,018-Fund 65595 Excess Proceeds from Tax Sale]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Approve the claim from Donald M. Emas, Trustee of the Myra E. Wiener Family Trust for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 278080003;
2. Deny the claim from the State of California, Franchise Tax Board for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 278080003;
3. Deny the claim from Justin Bowen, last assessee, for payment of excess proceeds resulting from the Tax Collector's public auction sale associated with parcel 278080003; and,
4. Authorize and direct the Auditor-Controller to issue a warrant to Donald M. Emas, Trustee of the Myra E. Wiener Family Trust in the amount of $479,017.77, 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 6/25/2026

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes:	Medina, Spiegel, Perez, and Gutierrez
Nays:	None
Absent:	Washington
Date:	July 14, 2026
xc:	Treasurer

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	$ 479,018	$ 0	$ 479,018	$ 0
NET COUNTY COST	$ 0	$ 0	$ 0	$ 0

SOURCE OF FUNDS: Fund 65595 Excess Proceeds from Tax Sale.	**Budget Adjustment:**	No
	For Fiscal Year:	26/27

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 April 30, 2024 public auction sale. The deed conveying title to the purchasers at the auction was recorded June 24, 2024. 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 11, 2024 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 three claims for excess proceeds:

1. Claim from Donald M. Emas, Trustee of the Myra E. Wiener Family Trust based on a Deed of Trust with Assignment of Rents recorded June 13, 2017 as Instrument No. 2017-0236531, a Note Secured by Deed of Trust dated June 02, 2017, a copy of the Myra E. Wiener Family Trust, and a Certificate of Death for Myra Emas Wiener.
2. Claim from the State of California, Franchise Tax Board based on a Notice of State Tax Lien recorded November 25, 2020 as Instrument No. 2020-0593535.
3. Claim from Justin Bowen, last assessee, based on a Grant Deed recorded June 13, 2017 as Instrument No. 2017-0236529.

Pursuant to Section 4675 of the California Revenue and Taxation Code, it is the recommendation of this office that Donald M. Emas, Trustee of the Myra E. Wiener Family Trust be awarded excess proceeds in the amount of $479,017.77. Since the claim from Donald M. Emas, Trustee of the Myra E. Wiener Family Trust exceeded the amount of excess proceeds available, there are no funds available for consideration for the claims from the State of California, Franchise Tax Board and Justin Bowen. 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 a lienholder of the property.

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

ATTACHMENTS (if any, in this order):

ATTACHMENT A. **Claim Emas**

ATTACHMENT B. **Claim FTB**

ATTACHMENT C. **Claim Bowen**

Cesar Bernal

Cesar Bernal , PRINCIPAL MGMT ANALYST 7/2/2026

Aaron Gettis

Aaron Gettis, Chief Deputy County Counsel 4/7/2026

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

RECEIVED

2024 AUG -5 PM 4:04

RIVERSIDE COUNTY
TREAS-TAX COLLECTOR

To: Matthew Jennings, Treasurer-Tax Collector

Re: Claim for Excess Proceeds

TC: 220 ITEM: 21 Parcel Identification Number: 278080003

Owner: BOWEN, JUSTIN

Situs Address: 7800 VIEW LN CORONA 92881

Date Sold: 04/30/2024

Date Deed to Purchaser Recorded: 06/24/2024

Final Date to Submit Claim: 06/24/2025

I/We, pursuant to Revenue and Taxation Code Section 4675, hereby claim excess proceeds in the amount of $ 479,017.77 from the sale of the above mentioned real property. I/We were the [ ] lienholder(s), [ ] property owner(s) **[please check one box]** at the time of the sale of the property as is evidenced by Riverside County Recorder's Document No. 2017-0236531; recorded on 6-13-2017. 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.

Deed of Trust with Assignment of Rents
Note Secured by Deed of Trust
Loan Payment Statement
Myra E Wiener Family Trust Information

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 1st day of August, 2024 at Los Angeles, Ca
County, State

Myra E. Wiener Family Trust [signature] Trustee	
Signature of Claimant	Signature of Claimant
Donald M Emas	
Print Name	Print Name
PO Box 1207 or	3790 Elmira Ave
Street Address	Street Address
Guasti, Ca 91743	Claremont, Ca 91711
City, State, Zip	City, State, Zip
951-203-7702	
Phone Number	Phone Number
donaldemas@gmail.com	
Email Address	Email Address

DOC # 2017-0236531
06/13/2017 04:06 PM Fees: $48.00
Page 1 of 7
Recorded in Official Records
County of Riverside
Peter Aldana
Assessor-County Clerk-Recorder

This document was electronically submitted to the County of Riverside for recording
Receipted by: CAROL #914

ServiceLink

RECORDING REQUESTED BY:

WHEN RECORDED MAIL DOCUMENT AND TAX STATEMENT TO:
MYRA E. WIENER FAMILY TRUST
PO BOX 1207
GUASTI, CA 91743

Parcel No.: 278-080-003-0 SPACE ABOVE THIS LINE FOR RECORDER'S USE

DEED OF TRUST WITH ASSIGNMENT OF RENTS

This DEED OF TRUST, made **June 2, 2017** ; between

Justin Bowen, a married man as his sole and separate property, herein called TRUSTOR,
whose address is **7800 View Lane Corona, Ca** 92881
(Number and Street) (City) (State) (Zip)

Chicago Title Company, a California corporation, herein called TRUSTEE, and

Myra E. Wiener Family Trust, herein called BENEFICIARY,

Trustor irrevocably grants, transfers and assigns to Trustee in Trust, with Power of Sale, that property in the City of **Corona,** County of **Riverside,** California, described as:

Commonly known as: 7800View Lane Corona, Ca

And more particularly described as:

Please see exhibit "A" attached hereto and made a part here of

Together with the rents, issues and profits thereof, subject, however, to the right, power and authority hereinafter given to and conferred upon Beneficiary to collect and apply such rents, issues and profits.

For the Purpose of Securing (1) Payment of the indebtedness evidenced by one promissory note of even date herewith executed by Trustor in favor of Beneficiary or order in the principal sum of $439,000.00 (2) Performance of each agreement of Trustor contained herein or incorporated by reference. (3) Payment of additional sums which may hereafter be borrowed from Beneficiary by the then record owner of said property, when evidenced by another promissory note (or Notes) reciting it is so secured.

To protect the security of this Deed of Trust, Trustor agrees: By the execution and delivery of this Deed of Trust and the note secured hereby, that provisions (1) to (5), inclusive, of Section A and provisions (1) to (10), inclusive, of Section B of the fictitious deed of trust recorded in the book and at the page of Official Records in the office of the county recorder of the county where said property is located, noted below opposite the name of such county, vis.:

COUNTY	BOOK	PAGE	COUNTY	BOOK	PAGE	COUNTY	BOOK	PAGE	COUNTY	BOOK	PAGE
Alameda	1288	556	Kings	858	713	Placer	1028	379	Sierra	38	187
Alpine	3	130-31	Lake	437	110	Plumas	166	1307	Siskiyou	506	762
Amador	133	438	Lassen	192	367	Riverside	3788	347	Solano	1287	621
Butte	1330	513	Los Angeles	T-3878	874	Sacramento	71-10-26	615	Sonoma	2067	427
Calaveras	185	338	Madera	911	136	San Benito	300	405	Stanislaus	1970	56
Colusa	323	391	Marin	1849	122	San Bernardino	6213	768	Sutter	655	585
Contra Costa	4684	1	Mariposa	90	453	San Francisco	A-804	596	Tehama	457	183
Del Norte	101	549	Mendocino	667	99	San Joaquin	2855	283	Trinity	108	595
El Dorado	704	635	Merced	1660	753	San Luis Obispo	1311	137	Tulare	2530	108
Fresno	5052	623	Modoc	191	93	San Mateo	4788	175	Tuolumne	177	160
Glenn	469	76	Mono	69	302	Santa Barbara	2065	881	Ventura	2607	237
Humboldt	801	83	Monterey	357	239		6626	664	Yolo	769	16
Imperial	1189	701	Napa	704	742	Santa Cruz	1638	607	Yuba	398	693
Inyo	165	672	Nevada	363	94	Shasta	800	633			
Kern	3756	690	Orange	7182	18	San Diego SERIES 5 Book 1964, Page 149774					

(which provisions, identical in all counties are printed on the reverse hereof) hereby are adopted and incorporated herein and made a part hereof as fully as though set forth herein at length; that he will observe and perform said provisions; and that the references to property, obligations, and parties in said provisions shall be construed to refer to the property, obligations, and parties set forth in the Deed of Trust.

The undersigned Trustor, requests that a copy of any notice of default and any notice of sale hereunder be mailed to him at this address hereinbefore set forth.

Justin Bowen

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 Riverside } ss:

On June 12, 2017 before me, M. Vega, Notary Public, personally appeared Justin Bowen 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 ____________

(Notary Seal)

M. VEGA
Commission # 2136223
Notary Public - California
Riverside County
My Comm. Expires Dec 10, 2019

DO NOT RECORD

The following is a copy of Subdivision A and B of the fictitious Deed of Trust recorded in each county in California as stated in the foregoing Deed of Trust and incorporated by reference is said Deed of Trust as being a part thereof as if set forth at length therein.

A. To protect the security of this Deed of Trust, Trustor agrees:

(1) To keep said property in good condition and repair not to remove or demolish any building thereon; to complete or restore promptly and in good and workmanlike manner any building which may be constructed, damaged or destroyed thereon and to pay when due all claims for labor performed and materials furnished therefore; to comply with all laws affecting said property or requiring any alterations or improvements to be made thereon, not to commit or permit waste thereof; not to commit, suffer or permit any act upon said property in violation of law; to cultivate, irrigate, fertilize, fumigate, prune and do all other acts which from the character or use of said property may be reasonably necessary, the specific enumerations herein not excluding the general.

(2) To provide, maintain and deliver to Beneficiary fire insurance satisfactory to and with loss payable to Beneficiary. The amount collected under any fire or other insurance policy may be applied by Beneficiary upon any indebtedness secured hereby and in such order as Beneficiary may determine, or at option of Beneficiary the entire amount so collected or any part thereof may be released to Trustor. Such application or release shall not cure or waive any default or notice of default hereunder or invalidate any act done pursuant to such notice.

(3) To appear in and defend any action or proceeding purporting to affect the security hereof or the rights or powers of Beneficiary or Trustee; and to pay all costs and expenses, including cost of evidence of title and attorney's fees in a reasonable sum, in any such action or proceeding in which Beneficiary or Trustee may appear, and in any suit brought by Beneficiary to foreclose this Deed.

(4) To pay: at least ten days before delinquency all taxes and assessments affecting said property, including assessments on appurtenant water stock; when due, all encumbrances, charges and liens, with interest, on said property or any part thereof, which appear to be prior or superior hereto; all costs, fees and expenses of this Trust.

Should Trustor fail to make any payment or to do any act as herein provided, then Beneficiary or Trustee, but without obligation so to do and without notice to or demand upon Trustor and without releasing Trustor from any obligation hereof, may: make or do the same in such manner and to such extent as either may deem necessary to protect the security hereof, Beneficiary or Trustee being authorized to enter upon said property for such purposes; appear in and defend any action or proceeding purporting to affect the security hereof or the rights or powers of Beneficiary or Trustee; pay, purchase, contest or compromise any encumbrance, charge or lien which in the judgment of either appears to be prior or superior hereto; and, in exercising any such powers, pay necessary expenses, employ counsel and pay his reasonable fees.

(5) To pay immediately and without demand all sums so expended by Beneficiary or Trustee, with interest from date of expenditure at the amount allowed by law in effect at the date hereof, and to pay for any statement provided for by law in effect at the date hereof regarding the obligation secured hereby any amount demanded by the Beneficiary not to exceed the maximum allowed by law at the time when said statement is demanded.

B. It is mutually agreed:

(1) That any award of damages in connection with any condemnation for public use of or injury to said property or any part thereof is hereby assigned and shall be paid to Beneficiary who may apply or release such moneys received by him in the same manner and with the same effect as above provided for disposition of proceeds of fire or other insurance.

(2) That by accepting payment of any sum secured hereby after its due date, Beneficiary does not waive his right either to require prompt payment when due of all other sums so secured or to declare default for failure so to pay.

(3) That at any time or from time to time, without liability therefore and without notice, upon written request of Beneficiary and presentation of this Deed and said note for endorsement, and without affecting the personal liability of any person for payment of the indebtedness secured hereby, Trustee may: reconvey any part of said property; consent to the making of any map or plate thereof; join in granting any easement thereon; or join in any extension agreement or any agreement subordinating the lien or charge hereof.

(4) That upon written request of beneficiary stating that all sums secured hereby have been paid, and upon surrender of this Deed and said note to Trustee for cancellation and retention or other disposition as Trustee in its sole discretion may choose and upon payment of its fees, Trustee shall reconvey, without warranty, the property then hereunder. The recitals in such reconveyance of any matter or facts shall be conclusive proof of the truthfulness thereof. The Grantee in such reconveyance may be described as "the person or persons legally entitled thereto."

(5) That as additional security, Trustor hereby gives to and confers upon Beneficiary the right, power and authority, during the continuances of these Trusts, to collect the rents, issues and profits of said property, reserving unto Trustor the right, prior to any default by Trustor in payment of any indebtedness secured hereby or in performance of any agreement hereunder, to collect and retain such rents, issues and profits as they become due and payable. Upon any such default, Beneficiary may at any time without notice, either in person, by agent, or by a receiver to be appointed by a court, and without regard to the adequacy of any security for the indebtedness hereby secured, enter upon and take possession of said property or any part thereof, in his own name sue for or otherwise collect such rents, issues, and profits, including those past due and unpaid, and apply the same, less costs and expenses of operation

and collection, including reasonable attorney's fees, upon any indebtedness secured hereby, and in such order as Beneficiary may determine. The entering upon and taking possession of said property, the collection of such rents, issues and profits and the application thereof as aforesaid, shall not cure or waive any default or notice of default hereunder or invalidate any act done pursuant to such notice.

(6) That upon default by Trustor in payment of any indebtedness secured hereby or in performance of any agreement hereunder, Beneficiary may declare all sums secured hereby immediately due and payable by delivery to Trustee of written declaration of default and demand for sale and of written notice of default and of election to cause to be sold said property, which notice Trustee shall cause to be filed for record. Beneficiary also shall deposit with Trustee this Deed, said note and all documents evidencing expenditures secured hereby.

After the lapse of such time as may then be required by law following the recordation of said notice of default, and notice of sale having been given as then required by law, Trustee, without demand on Trustor, shall sell said property at the time and place fixed by it in said notice of sale, either as a whole or in separate parcels, and in such order as it may determine, at public auction to the highest bidder for cash in lawful money of the United States, payable at time of sale, Trustee may postpone sale of all or any portion of said property by public announcement at such time and place of sale, and from time to time thereafter may postpone such sale by public announcement at the time fixed by the preceding postponement. Trustee shall deliver to such purchaser its deed conveying the property so sold, but without any covenant or warranty, express or implied. The recitals in such deed of any matters or facts shall be conclusive proof of the truthfulness thereof. Any person, including Trustor, Trustee, or Beneficiary as hereinafter defined, may purchase at such sale.

After deducting all costs, fees and expenses of Trustee and of this Trust, including cost of evidence of title in connection with sale, Trustee shall apply the proceeds of sale to payment of: all sums expended under the terms hereof, not then repaid, with accrued interest at the amount allowed by law in effect at the date hereof; all other sums then secured hereby; and the remainder, if any, to the persons legally entitled thereto.

(7) Beneficiary, or any successor in ownership of any indebtedness secured hereby, may from time to time, by instrument in writing, substitute a successor or successors to any Trustee named herein or acting hereunder, which instrument, executed by the Beneficiary and duly acknowledged and recorded in the office of the recorder of the county or counties where said property is situated, shall be conclusive proof of proper substitution of such successor Trustee or Trustees, who shall, without conveyance from the Trustee predecessor, succeed to all its title, estate, rights, powers and duties. Said instrument must contain the name of the original Trustor, Trustee and Beneficiary hereunder, the book and page where this Deed is recorded and the name and address of the new Trustee.

(8) That this Deed applies to, insures to the benefit of, and binds all parties hereto, their heirs, legatees, devisees, administrators, executors, successors and assigns. The term Beneficiary shall mean the owner and holder, including pledges, of the note secured hereby, whether or not named as Beneficiary herein. In this Deed, whenever the context so requires, the masculine gender includes the feminine and/or neuter, and the singular number includes the plural.

(9) That Trustee accepts this Trust when this Deed, duly executed and acknowledged, is made a public record as provided by law. Trustee is not obligated to notify any party hereto of pending sale under any other Deed of Trust or of any action or proceeding in which Trustor, Beneficiary or Trustee shall be a party unless brought by Trustee.

REQUEST FOR FULL RECONVEYANCE

TO CHICAGO TITLE COMPANY, TRUSTEE:

The undersigned is the legal owner and holder of the note or notes, and of all other indebtedness secured by the foregoing Deed of Trust. Said note or notes, together with all other indebtedness secured by said Deed of Trust, have been fully paid and satisfied; and you are hereby requested and directed, on payment to you of any sums owing to you under the terms of said Deed of Trust, to cancel said note or notes above mentioned, and all other evidences of indebtedness secured by said Deed of Trust delivered to you herewith, together with the said Deed of Trust, and to reconvey, without warranty, to the parties designated by the terms of said Deed of Trust, all the estate now held by you under the same.

Dated ______________________________

____

Signature must be notarized ______________________________

Please mail Deed of Trust,
Note and Reconveyance to ______________________________

Do not lose or destroy this Deed of Trust OR THE NOTE which it secures. Both must be delivered to the Trustee for cancellation before reconveyance will be made.

EXHIBIT "A"

Order No.: 170060003-2

For APN/Parcel ID(s): 278-080-003-0

THE LAND REFERRED TO HEREIN BELOW IS SITUATED IN THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA AND IS DESCRIBED AS FOLLOWS:

PARCEL 1:

THAT PORTION OF LOT 7, SECTION 5, TOWNSHIP 4 SOUTH, RANGE 6 WEST, SAN BERNARDINO BASE AND MERIDIAN, DESCRIBED AS FOLLOWS:

BEGINNING AT THE NORTHEASTERLY CORNER OF LOT; THENCE NORTH 89° 51' WEST, 210 FEET TO THE NORTHEAST CORNER OF PROPERTY CONVEYED TO BILLY W. BENNETT AND ANNA LOU BENNETT, HUSBAND AND WIFE, BY DEED RECORDED JULY 23, 1959 AS INSTRUMENT NO. 69679 OF OFFICIAL RECORDS OF RIVERSIDE COUNTY, CALIFORNIA; THENCE SOUTH 1° 20' WEST ON A LINE PARALLEL WITH THE EASTERLY LINE OF SAID LOT, 160 FEET; THENCE SOUTH 89° 51' EAST, 210 FEET TO THE EASTERLY BOUNDARY OF SAID LOT; THENCE NORTH 1° 20' EAST, 160 FEET TO THE POINT OF BEGINNING.

PARCEL 2:

A RIGHT OF WAY FOR ROAD PURPOSES OVER THE FOLLOWING DESCRIBED PROPERTY: BEGINNING AT THE NORTHEAST CORNER OF SAID LOT 7, SECTION 5, TOWNSHIP 4 SOUTH, RANGE 6 WEST, SAN BERNARDINO BASE AND MERIDIAN; THENCE NORTH 89° 51' WEST, 634.10 FEET TO THE NORTHEAST CORNER OF PARCEL 2, AS CONVEYED TO CHARLES O. BARRATT AND ANITA A. BARRATT, HUSBAND AND WIFE, BY DEED RECORDED OCTOBER 25, 1948 AS INSTRUMENT NO. 2813 OF OFFICIAL RECORDS OF RIVERSIDE COUNTY, CALIFORNIA; THENCE SOUTH 1° 20' WEST ON THE EASTERLY LINE SO CONVEYED, 160 FEET TO THE POINT OF BEGINNING; THENCE CONTINUING SOUTH 1° 20' WEST, ON THE EASTERLY LINE OF THE PARCEL SO CONVEYED, 395.47 FEET; THENCE SOUTH 89° 51' EAST, PARALLEL WITH THE NORTH LINE OF SAID LOT, 20 FEET; THENCE NORTH 1° 20' EAST, PARALLEL WITH THE EASTERLY LINE OF SAID PARCEL 2 SO CONVEYED, 375.47 FEET; THENCE SOUTH 89° 51' EAST, 614.10 FEET; THENCE NORTH 1° 20' EAST, ON THE EASTERLY LINE OF SAID LOT 7, 20 FEET; THENCE NORTH 89° 51' WEST, 634.10 FEET TO THE TRUE POINT OF BEGINNING.

APN: 278-080-003-0

DO NOT DESTROY THIS NOTE: When paid, this note and the Deed of Trust must be surrendered to the trustee with request for reconveyance.

NOTE SECURED BY DEED OF TRUST
(INTEREST ONLY)

$439,000.00 Riverside , California, June 2, 2017

In installments as herein stated, for value received, I promise to pay to **Myra E. Wiener Family Trust** or order, at designated place P.O. Box 1207 Guasti, CA. 91743 the sum of: $439,000.00 Dollars, with interest only payments from June 1, 2017 on unpaid principal at the rate of 7% percent, per annum. This loan is due and payable in full on December 1, 2017.

Borrower Signatures:

Justin Bowen

Myra E. Wiener Trust

RECEIVED
2025 SEP 24 PM 12: 15
RIVERSIDE COUNTY
TREAS-TAX COLLECTOR

September 18, 2025

PIN: 278080003
TC 220 Item 21
Date Sold: April 30, 2024

Here is the updated Statement for Monies owed.

The Original loan amount of $439,000 and Unpaid Interest payable at 7% interest only, payable at $2,560.83/month.

The Borrower stopped making Loan Payments in 2019.

Loan Interest payments due from Borrower
2020 $2,560,83 x 12 = $30,729.96
2021 $2,560,83 x 12 = $30,729.96
2022 $2,560,83 x 12 = $30,729.96
2023 $2,560,83 x 12 = $30,729.96
2024 $2,560,83 x 4 = $10,243.32

Total Payments due amount to $133,060.48
Loan Amount due $439,000

TOTAL MONIES DUE = $572,060.48 at the time of sale

Please send the check to the current mailing address below.

Myra E. Wiener Trust
Donald Emas Trustee
P.O. Box 1207
Guasti, CA 91743

If you have any questions or concerns, please contact me.

Best Regards, Date
Trustee 9-18-25

Myra E. Wiener Trust
Donald Emas Trustee
Donaldemas@gmail.com
951 203-770

SEE ATTACHED CALIFORNIA
ACK. / JURAT

CALIFORNIA JURAT WITH AFFIANT STATEMENT **GOVERNMENT CODE § 8202**

☑ See Attached Document (Notary to cross out lines 1–6 below)
☐ See Statement Below (Lines 1–6 to be completed only by document signer[s], *not* Notary)

1 ______________________________
2 ______________________________
3 ______________________________
4 ______________________________
5 ______________________________
6 ______________________________

Signature of Document Signer No. 1 *Signature of Document Signer No. 2 (if any)*

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 Los Angeles

Subscribed and sworn to (or affirmed) before me on this 18th day of September, 20 25, by
Date *Month* *Year*
(1) Donald Mark Emas
(and (2)______________________),
Name(s) of Signer(s)

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

ZACHARY BROWN
Notary Public - California
Los Angeles County
Commission # 2518420
My Comm. Expires Apr 26, 2029

Signature ______________________
Signature of Notary Public

Seal
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: Statement For Monies Owed Document Date: 9-18-25
Number of Pages: _____ Signer(s) Other Than Named Above: ______________

MYRA E. WIENER

FAMILY TRUST

TRUST AGREEMENT

This Trust Agreement is executed by Myra E. Wiener as Trustor, and by Myra E. Wiener and Donald M. Emas as Trustees, in order to establish a Trust on the terms and conditions, set forth herein. Schedules "A" through "D" attached hereto are incorporated herein by reference and they constitute an integral part of this Trust Agreement.

The Trustor has, or will cause to be, transferred, assigned, and/or delivered to herself and Donald M. Emas as Co-Trustees all her right, title, and interest in and to the assets listed on Schedule "A" hereof. All assets now or hereafter subject to this Trust Agreement shall constitute the trust estate and shall be held, administered, and distributed in the manner set forth herein.

Myra E. Wiener and Donald M. Emas, in their capacity as Co-Trustees, accept the property and liabilities set forth in Schedule A (which property and liabilities, together with any other property that may become subject to this Trust Agreement, shall constitute the Trust Estate) and agree with the Trustor that said property, together with any other property hereafter added to the Trust Estate, is to be held by the Co-Trustees, in trust, upon the following terms and conditions.

ARTICLE I
INTRODUCTION

1.1 Name of Trust. This Trust, as it exists during the lifetime of the Trustor and as it exists prior to the division of its assets as provided in ARTICLE IV, shall be known as the "MYRA E. WIENER FAMILY TRUST."

1.2 Family Information. The Trustor is the widow of Louis J. Wiener who passed away in November of 2011. The Trustor has three children, namely, Allan R. Emas, Donald M. Emas and Scott H. Emas. She has no other children, living or deceased. At the time this Trust Agreement was executed by the Trustor she had ten grandchildren whose names and dates of birth are as follows:

Name	Date of Birth
Michael Allan Emas	07/24/79
Emily Lynne Emas	04/27/82
Aaron Robert Emas	02/10/94
Noa Mattea Emas	01/09/98
Garrett Andrew Emas	11/27/96
Melanie Gayle Emas	08/18/92
Rachel Anne Emas	09/01/93
Steven Matthew Emas	06/16/82

Amanda Emas	08/16/88
Melissa Amber Emas	03/30/86

1.3 Names Used by the Trustor and Trustees. The Trustor is known as Myra E. Wiener, Myra Wiener and Myra Emas Wiener, and she may use any of those names to identify herself as the Trustor or Co-Trustee of this Trust. Donald M. Emas is known as Donald Mark Emas, Donald Emas and Don Emas, and he may use any of those names to identify himself as a Trustee or Co-Trustee of this Trust. Without limiting the generality of the preceding sentences, each of the Co-Trustees may use any of his or her names set forth above in signing any check, order, draft, bank or savings account agreement, promissory note, contract, or other document of any kind relating to, or involved in, the creation, operation, administration and/or distribution of this Trust.

1.4 Definition of "Trustee". Unless the context clearly indicates otherwise, the word "Trustee" as used hereinbelow shall mean Myra E. Wiener and Donald M. Emas, jointly, while they are serving as Co-Trustees hereunder. After one or both of them have ceased to act as Co-Trustee hereunder, the word "Trustee" shall mean the person, persons and/or entities serving as Trustee or Co-Trustee hereunder.

1.5 Governing Law. This Trust Agreement has been executed and delivered in the State of California, and the laws of the State of California shall govern its validity, interpretation, construction and administration..

ARTICLE II
TRUSTOR'S POWER TO AMEND OR REVOKE

2.1 Amendment. The Trustor reserves the right at any time or times during her lifetime to amend this Trust, or any provision hereof, or to withdraw all or any part of the trust estate, by an instrument in writing (other than a Will or Codicil) signed by the Trustor and delivered to the Trustee during the Trustor's lifetime.

2.2 Revocation. The Trustor reserves the right to revoke this Trust, or any provision hereof, in whole or in part, by an instrument in writing (other than a Will or Codicil) signed by the Trustor and delivered to the Trustee during the Trustor's lifetime.

2.3 Distribution Upon Revocation. Upon revocation of this Trust, in whole or in part, the property affected by such revocation shall be distributed to the Trustor; provided, however, that a Trustee other than the Trustor shall be entitled to retain sufficient assets to reasonably secure payment of any liability lawfully incurred by the Trustee in the administration of the Trust, including the Trustee's fees which have been earned, unless the Trustor agrees to indemnify the Trustee against loss or expense with respect to such liabilities in a mutually satisfactory manner.

2.4 No Amendment or Revocation After Death. Following the death of the Trustor, this Trust and all trusts created hereunder shall be irrevocable and unamendable.

ARTICLE III
DISTRIBUTIONS DURING TRUSTOR'S LIFETIME

3.1 Distributions of Income and Principal to Trustor. So long as the Trustor is living, the Trustee shall pay to her, or apply for her benefit, as much of the net income of the Trust Estate, up to and including the whole thereof, and thereafter so much of the principal of the Trust Estate, up to and including the whole thereof, as the Trustee, in the Trustee's discretion, from time to time determines is necessary or desirable to provide for the health, support, maintenance, recreation, comfort, happiness and general welfare of the Trustor without taking into consideration other funds or assets available to her.

3.2 Distributions to Trustor During Incapacity. If the Trustee determines, in the Trustee's opinion and absolute discretion, that the Trustor has become physically or mentally incapacitated (whether or not she has been declared incompetent or mentally ill or in need of a conservator by a court of competent jurisdiction), or for any reason is unable to receive or make proper use of moneys distributable to her, then the distributions provided for in section 3.1 above may be applied for her benefit until she is again able to manage her own affairs.

3.3 Undistributed Income. Any net income not distributed pursuant to the provisions of sections 3.1 and 3.2 above shall be accumulated and added to the principal of the Trust Estate.

3.4 Liberal Construction. The provisions of sections 3.1 and 3.2 shall be liberally construed, it being the Trustor's intent that she always have ample funds available for her needs and wants in accordance with her standard of living from time to time.

3.5 Continuation of Lifetime Gifts. If the Trustor becomes incapacitated (as defined in section 6.7 below), she wants the Trustee to continue her pattern of giving to her children and grandchildren for the rest of her lifetime. (For convenience purposes, the calendar year in which the Trustor first becomes incapacitated is referred to below as the "Incapacity Year," and the calendar year immediately preceding the Incapacity Year is referred to as the "Base Year"). If and when the Trustor becomes incapacitated, the Trustee shall review the gifts made by or on behalf of the Trustor to her children and grandchildren in the Base Year. Then, so long as the Trustor is living and incapacitated, the Trustee shall continue the Trustor's gift program as follows;

(a) During the Incapacity Year the Trustee shall complete the Trustor's gift program for that year by distributing to or for the benefit of each child and grandchild of the Trustor an amount that, when added to the gifts (if any) made by the Trustor in that Incapacity Year before she became incapacitated, equals the total gifts the Trustor made to or for the benefit of such child or grandchild, as the case may be, during the Base Year.

(b) In each calendar year after the Incapacity Year that the Trustor is living and incapacitated, the Trustee shall make the same gifts to or for the benefit of the same persons as the Trustor made in the Base Year; except, however, that:

(1) The amount of such gifts to any one child or grandchild of the Trustor in any calendar year may, but need not, be increased or decreased by up to

ten percent (10%) from the gifts made to such child or grandchild, as case may be, in the preceding calendar year if the Trustee, in the Trustee's sole and absolute discretion, deems it appropriate to do so. The Trustee need not treat the children and grandchildren the same in terms of increases or decreases in gifts. The Trustee may increase the gifts to any one or more of them and decrease, or leave unchanged, the gifts to others. Similarly, the Trustee may decrease the gifts to any one or more of them and increase, or leave unchanged, the gifts to others. Furthermore, the increases and/or decreases need not be in the same percentage; provided, however, that no increase or decrease in the gifts made to any child or grandchild in one year shall exceed 10% with respect to the gifts made to such child or grandchild in the prior year.

(2) The Trustee's authority to make gifts on behalf of the Trustor shall terminate upon the Trustor's death, and no gift shall be made after the Trustor's death even if the Trustor's gift program for the year of her death has not been completed. Furthermore, no beneficiary of this Trust shall have a right or claim against this Trust or the Trustor for the amount of gifts that such beneficiary would have received in the calendar year of the Trustor's death if the Trustor had lived until the end of that year.

(c) If any child of the Trustor predeceases her, the Trustor's gift program shall terminate as to that child upon his death, and the descendants of such deceased child shall not be entitled to receive the amount or amounts (i.e., gifts) that such deceased child would have received if he had not predeceased the Trustor.

(d) If any grandchild of the Trustor predeceases her, the Trustor's gift program shall terminate as to that grandchild upon his or her death, and the descendants of such deceased grandchild shall not be entitled to receive the amount or amounts (i.e., gifts) that such deceased grandchild would have received if he or she had not predeceased the Trustor.

(e) All gifts made by the Trustee on behalf of the Trustor pursuant to this section 3.5 shall be made in approximately the same manner and time as such gifts were made by the Trustor in the Base Year.

ARTICLE IV
PAYMENTS AND DISTRIBUTIONS AFTER TRUSTOR'S DEATH

4.1 Payment of Taxes, Expenses, Debts.

(a) Upon the death of the Trustor, the Trustee shall pay, or otherwise provide for payment of, the following amounts from the Trust Estate unless otherwise directed by the Trustor in her Will or other written instrument that is dated and signed by her after the execution of this Trust Agreement:

(1) Attorneys' fees and other costs incurred in administering the Trustor's probate estate (if there is a probate); and

(2) Any estate, inheritance or other death taxes occasioned or payable by reason of the death of the Trustor, whether or not such taxes are attributable to assets held in this Trust (except any generation-skipping transfer taxes imposed by Chapter 13 of Subtitle B of the Code or any state law, which taxes shall be charged to the property or persons from which such taxes are due by law), and also other expenses which may be necessarily incurred by the Trustee or the personal representative of the Trustor's estate in order to effect the determination and payment of said estate, inheritance or other death taxes. The preceding sentence shall not apply to any additional estate tax imposed by Section 2032A(c) of the Code (dealing with recapture of estate taxes saved under Special Use Valuation).

(3) In addition, the Trustee may, in the Trustee's sole and absolute discretion, pay any legally enforceable debts of the Trustor and the expenses of the Trustor's last illness, funeral and burial.

(b) All taxes and other amounts payable pursuant to this section 4.1 shall be paid from that portion of the Trust Estate disposed of by section 4.3 below, without proration, apportionment, deduction or reimbursement therefor among the beneficiaries sharing in the taxable estate of the Trustor. All such taxes and expenses may be paid directly by the Trustee or to the personal representative of the Trustor's estate. If the personal representative of the Trustor's estate requests, in writing, amounts for payment of such expenses and taxes, the Trustee shall pay the sums requested. The Trustee shall have no duty to investigate any such demand and the determination by said personal representative of the amount required for these purposes shall be conclusive and binding on all persons interested in the Trust Estate.

4.2 Specific Cash Gifts. After payment of, or provision for, the amounts set forth in section 4.1, the Trustee shall make the cash gifts specified in sections 4.2(a) through 4.2(g) below, all of which gifts shall be free of all death taxes, administration expenses and other charges:

(a) Cash Gift to Scott H. Emas. The Trustee shall distribute One Hundred Twenty-Five Thousand Dollars ($125,000) cash to Scott H. Emas if he is then living. If Scott is not then living, said $125,000 shall be distributed to his then living descendants, on the principle of representation. If neither Scott nor any descendant of Scott is then living, this gift shall lapse.

(b) Cash Gift to Allan R. Emas. The Trustee shall distribute One Hundred Thousand Dollars ($100,000) cash to Allan R. Emas if he is then living. If Allan is not then living, said $100,000 shall be distributed to his then living descendants, on the principle of representation. If neither Allan nor any descendant of Allan is then living, this gift shall lapse.

(c) Cash Gift to Donald M. Emas. The Trustee shall distribute One Hundred Thousand Dollars ($100,000) cash to Donald M. Emas if he is then living. If Donald is not then living, said $100,000 shall be distributed to his then living descendants, on the principle of representation. If neither Donald nor any descendant of Donald is then living, this gift shall lapse.

(d) Cash Gifts to Grandchildren. The Trustee shall distribute Twenty-Five Thousand Dollars ($25,000) cash to each then living grandchild of the Trustor.

(e) Cash Gift to Shari Emas. The Trustee shall distribute Twenty-Five Thousand Dollars ($25,000) cash to Shari Emas (wife of Donald M. Emas) if she is then living, regardless of whether she is then married to Donald. If Shari is not then living, said $25,000 shall go to Donald M. Emas if he is then living; and if he is not then living said $25,000 shall be distributed to his then living descendants, on the principle of representation.

(f) Cash Gift to LeAnn Emas. The Trustee shall distribute Twenty-Five Thousand Dollars ($25,000) cash to LeAnn Emas (wife of Allan R. Emas) if she is then living, regardless of whether she is then married to Allan. If LeAnn is not then living, said $25,000 shall go to Allan R. Emas if he is then living; and if he is not then living said $25,000 shall be distributed to his then living descendants, on the principle of representation.

(g) Cash Gift to Orange County Interfaith Shelter. The Trustee shall distribute Five Thousand Dollars ($5,000) cash to the Orange County Interfaith Shelter (OCIS) of Costa Mesa, California, to be used for whatever purpose or purposes that organization deems appropriate.

4.3 Balance of Trust Estate. The balance of the Trust Estate (i.e., what remains after the payments and gifts under sections 4.1 and 4.2), including any lapsed gifts, shall be disposed of pursuant to ARTICLE V below.

ARTICLE V
TRUSTS FOR CHILDREN AND THEIR DESCENDANTS

5.1 Creation of Separate Trusts. Upon the death of the Trustor, that portion of the Trust Estate which is required by the provisions of section 4.3 above to be disposed of pursuant to this ARTICLE V shall be divided into equal shares, one share for each then living child of the Trustor and one share for each then deceased child of the Trustor (if any) who has at least one descendant then living.

5.2 Names of Trusts. The share created for Scott H. Emas or his descendants pursuant to section 5.1 shall be known as the "Scott Emas Family Trust." The share created for Donald M. Emas or his descendants pursuant to section 5.1 shall be known as the "Donald Emas Family Trust." The share created for Allan R. Emas or his descendants pursuant to section 5.1 shall be known as the "Allan Emas Family Trust." Each of said trusts shall be held, administered, and distributed as a separate trust in the manner specified in the following provisions of this ARTICLE V.

5.3 THE SCOTT EMAS FAMILY TRUST.

(a) Distribution of Income. Until the termination of the Scott Emas Family Trust pursuant to section 5.3(d) below, the net income of said trust shall be distributed in monthly installments as follows:

(1) While Scott H. Emas is Living. While Scott H. Emas is living sixty percent (60%) of the net income shall be distributed to Scott H. Emas and the remaining forty percent (40%) thereof shall be distributed on the principle of representation to Scott's descendants who are living at the time such income is distributed.

(2) After Scott H. Emas is Deceased. After Scott H. Emas is deceased, the net income shall be distributed as follows:

(i) If a surviving spouse of Scott H. Emas Scott (as defined in section 5.3(f) below) is living at the time such income is distributed, and she was married to Scott at the time of his death, thirty percent (30%) of said income shall be distributed to said spouse, and the remaining seventy percent (70%) of said income shall be distributed on the principle of representation to the descendants of Scott H. Emas who are living at the time such income is distributed. If such spouse remarries after Scott's death, the foregoing percentages shall not change.

(ii) If Scott H. Emas was not married at the time of his death (as defined in section 5.3(f) below), the entire net income shall be distributed on the principle of representation to Scott's descendants who are living at the time such income is distributed.

(b) Principal Distributions - Discretionary. In addition to the distributions of net income, the Trustee may also distribute as much of the principal of the Scott Emas Family Trust as the Trustee, in the Trustees sole discretion, deems necessary or appropriate for the following purposes:

(1) To provide, or help provide, for the support and maintenance of Scott, Scott's spouse, and/or any one or more of Scott's descendants;

(2) To provide, or help provide, for the education of any one or more of Scott's descendants; and

(3) To pay or help pay the expenses associated with a Serious Medical Problem suffered by Scott, Scott's spouse, and/or any one or more of Scott's descendants. The term "Serious Medical Problem" is specifically defined in section 1(m) of Schedule D hereof. In deciding how much to pay or distribute for a Serious Medical Problem, the Trustee shall take into account, to the extent that Trustee deems appropriate, the other income and resources (i.e., outside this Trust) of the person for whose benefit such payment is made which are actually known to the Trustee and which are reasonably available for such purposes.

(4) To comply with the provisions of section 5.3(c) below.

(c) Principal Distributions - Mandatory. Whenever a distribution of principal for support or maintenance is made pursuant to subsection 5.4(b)(1) of the Donald Emas Family Trust hereinbelow, or subsection 5.5(b)(1) of the Allan Emas Family Trust hereinbelow, a principal distribution of the same amount shall be made at the same time from the Scott Emas Family Trust to Scott H. Emas if he is then living, otherwise to Scott's then living descendants, on the principle of representation.

(d) Termination of Scott's Trust. The Scott Emas Family Trust shall terminate ten (10) years after the death of the last survivor of Scott H. Emas, Donald M. Emas and Allan R. Emas (i.e., 10 years after all three of them are deceased). Upon termination of the Scott Emas Family Trust the Trust Estate thereof shall be distributed to Scott's then living descendants, upon the principle of representation. If Scott has no then living descendant, the Scott Emas Family Trust shall be distributed one-half (1/2) to the then living descendants of Allan R. Emas, on the principle representation, and one-half (1/2) to the then living descendants of Donald M. Emas, on the principle representation. If either Allan or Donald has no then living descendant, the entire Scott Emas Family Trust shall be distributed, on the principle of representation, to the then living descendants of the one (i.e., Donald or Allan) who does have one or more living descendants.

(e) Estate Taxes Upon Scott's Death. Upon the death of Scott H. Emas, regardless of whether his death occurs before or after the deaths of Allan R. Emas and/or Donald M. Emas, the Trustee shall distribute to Scott's Personal Representative or to the appropriate taxing authority, from the Scott Emas Family Trust, an amount equal to the Estate Taxes (as defined in section 11(f) of Schedule D), if any, that arise on account of Scott's death and are attributable to the Scott Emas Family Trust.

(f) Definition of "Spouse". For purposes of this section 5.3, the word "spouse" shall mean the person (if any) to whom Scott H. Emas has been married for at least ten (10) years, and such marriage is recognized as a valid marriage under the laws of the State in which Scott resides. In addition, Scott and such person shall be deemed to be married to one another only so long as (i) Scott and such person are living together in the same household on a permanent basis, (ii) their marriage has not been dissolved, terminated or annulled, and (iii) there is not pending in any court an action or proceeding seeking a legal separation (or the equivalent thereof), or the dissolution or annulment of their marriage. If such an action or proceeding is filed by either Scott or such person, their marriage shall be deemed to have terminated on the date of such filing unless there is a reconciliation between them and such reconciliation is acknowledged by Scott in writing. If, at any time, Scott or such person is (i) temporarily absent from their household for a vacation, travel, or other reason, or (ii) absent from the household indefinitely because he or she is hospitalized or residing in a health care facility (such as an assisted living facility, a convalescent home, or the like), and at the time such hospitalization or residency in a health care facility commenced they were living together in the same household, then and in either event Scott and such person shall be deemed to have been living together in the same household on a permanent basis during the period of such absence. If the marriage of Scott and such person is terminated for any reason and Scott thereafter marries another person, the word "spouse" shall mean that other person if (i) Scott and that other person are married for at least 10 years, and (ii) the other requirements of this section 5.3(f) are satisfied.

5.4 THE DONALD EMAS FAMILY TRUST.

(a) Distribution of Income. Until the termination of the Donald Emas Family Trust pursuant to section 5.4(e) below, the net income of said trust shall be distributed in monthly installments as follows:

(1) While Donald M. Emas is Living. While Donald M. Emas is living, said income shall be distributed as follows:

(i) One thousand dollars ($1,000) per month to each child of Donald M. Emas who is living at the time such income is distributed;

(ii) One thousand dollars ($1,000) per month to each group comprised of the descendants of a deceased child (if any) of Donald M. Emas who are living at the time such income is distributed, said $1,000 to be distributed among such descendants on the principle of representation.

(iii) The balance of said income to Donald M. Emas.

(2) After Donald M. Emas is Deceased. After Donald M. Emas is deceased, said income shall be distributed as follows:

(i) If the spouse of Donald M. Emas (as defined in section 5.4(g) below) is living at the time such income is distributed, and she was married to Donald at the time of his death, and she has not remarried, sixty percent (60%) thereof shall be distributed to said spouse, and the remaining forty percent (40%) thereof shall be distributed on the principle of representation to the descendants of Donald M. Emas who are living at the time such income is distributed. If the spouse of Donald M. Emas was married to him at the time of his death and she then remarries, her share of the net income shall thereafter be reduced to thirty percent (30%) if she is living at the time such income is distributed, and the remaining seventy percent (70%) thereof shall be distributed on the principle of representation to the descendants of Donald M. Emas who are living at the time such income is distributed.

(ii) If the spouse of Donald M. Emas is deceased at the time such income is distributed, or she was not married to Donald at the time of his death, then and in either event the entire net income shall be distributed on the principle of representation to Donald's descendants who are living at the time such income is distributed.

(3) If at any time there is not enough net income to make the distributions to the children and other descendants of Donald M. Emas as required by subsection 5.4(a)(1) above, such distributions shall be abated on a pro rata basis, and there shall be no income distributions to Donald M. Emas so long as there is no net income in excess of that required to fully fund the distributions to the children and other descendants of Donald M. Emas as required by said subsection 5.4(a)(1).

(b) Principal Distributions - Discretionary. In addition to the distributions of net income, the Trustee may also distribute as much of the principal of the Donald Emas

Family Trust as the Trustee, in the Trustees sole discretion, deems necessary or appropriate for the following purposes:

(1) To provide, or help provide, for the support and maintenance of Donald, Donald's spouse, and/or any one or more of Donald's descendants;

(c) To provide, or help provide, for the education of any one or more of Donald's descendants; and

(1) To pay or help pay the expenses associated with a Serious Medical Problem suffered by Donald, Donald's spouse, and/or any one or more of Donald's descendants. The term "Serious Medical Problem" is specifically defined in section 1(m) of Schedule D hereof. In deciding how much to pay or distribute for a Serious Medical Problem, the Trustee shall take into account, to the extent that Trustee deems appropriate, the other income and resources (i.e., outside this Trust) of the person for whose benefit such payment is made which are actually known to the Trustee and which are reasonably available for such purposes.

(2) To comply with the provisions of section 5.4(d) below.

(d) Principal Distributions - Mandatory. Whenever a distribution of principal for support or maintenance is made pursuant to subsection 5.3(b)(1) of the Scott Emas Family Trust hereinabove, or subsection 5.5(b)(1) of the Allan Emas Family Trust hereinbelow, a principal distribution of the same amount shall be made at the same time from the Donald Emas Family Trust to Donald M. Emas if he is then living, otherwise to Donald's then living descendants, on the principle of representation.

(e) Termination of Donald's Trust. The Donald Emas Family Trust shall terminate ten (10) years after the death of the last survivor of Scott H. Emas, Donald M. Emas and Allan R. Emas (i.e., 10 years after all three of them are deceased). Upon termination of the Donald Emas Family Trust the Trust Estate thereof shall be distributed to Donald's then living descendants, upon the principle of representation. If Donald has no then living descendant, the Donald Emas Family Trust shall be distributed one-half (1/2) to the then living descendants of Allan R. Emas, on the principle representation, and one-half (1/2) to the then living descendants of Scott H. Emas, on the principle representation. If either Allan or Scott has no then living descendant, the entire Donald Emas Family Trust shall be distributed, on the principle of representation, to the then living descendants of the one (i.e., Allan or Scott) who does have one or more living descendants.

(f) Estate Taxes Upon Donald's Death. Upon the death of Donald M. Emas, regardless of whether his death occurs before or after the deaths of Allan R. Emas and/or Scott H. Emas, the Trustee shall distribute to Donald's Personal Representative or to the appropriate taxing authority, from the Donald Emas Family Trust, an amount equal to the Estate Taxes (as defined in section 11(f) of Schedule D), if any, that arise on account of Donald's death and are attributable to the Donald Emas Family Trust.

(g) Definition of "Spouse". For purposes of this section 5.4, the word "spouse" shall mean Shari Emas so long as Donald is married to her. Donald shall be deemed to be married to Shari Emas so long as (i) they are living together in the same household on a permanent basis, (ii) their marriage has not been dissolved, terminated or annulled, and (iii) there is not pending in any court an action or proceeding seeking a legal separation (or the equivalent thereof), or the dissolution or annulment of their marriage. If such an action or proceeding is filed by either Donald or Shari, their marriage shall be deemed to have terminated on the date of such filing unless there is a reconciliation between them and such reconciliation is acknowledged by Donald in writing. If, at any time, Donald or Shari is (i) temporarily absent from their household for a vacation, travel, or other reason, or (ii) absent from the household indefinitely because he or she is hospitalized or residing in a health care facility (such as an assisted living facility, a convalescent home, or the like), and at the time such hospitalization or residency in a health care facility commenced they were living together in the same household, then and in either event Donald and Shari shall be deemed to have been living together in the same household on a permanent basis during the period of such absence. If the marriage of Donald and Shari is terminated for any reason and Donald thereafter marries another person, and their marriage is recognized as a valid marriage under the laws of the State in which Donald resides, the word "spouse" shall mean that other person if (i) Donald and that other person are married for at least 10 years, and (ii) the other requirements of this section 5.4(g) are satisfied.

5.5 THE ALLAN EMAS FAMILY TRUST.

(a) Distribution of Income. Until the termination of the Allan Emas Family Trust pursuant to section 5.5(d) below, the net income of said trust shall be distributed in monthly installments as follows:

(1) While Allan R. Emas is Living. While Allan R. Emas is living, said income shall be distributed as follows:

(i) One thousand dollars ($1,000) per month to each child of Allan R. Emas who is living at the time such income is distributed;

(ii) One thousand dollars ($1,000) per month to each group comprised of the descendants of a deceased child (if any) of Allan R. Emas who are living at the time such income is distributed, said $1,000 to be distributed among such descendants on the principle of representation.

(iii) The balance of said income to Allan R. Emas.

(2) After Allan R. Emas is Deceased. After Allan R. Emas is deceased, said income shall be distributed as follows:

(i) If the spouse of Allan R. Emas (as defined in section 5.5(f) below) is living at the time such income is distributed, and she was married to Allan at the time of his death, and she has not remarried, sixty percent (60%) thereof shall be distributed to said spouse, and the remaining forty percent (40%) thereof shall be distributed on the principle of representation to the descendants of Allan R. Emas who are living at the time such income is distributed. If the spouse of Allan R. Emas was married to him at the time of his death and she then remarries, her share of the net income shall thereafter be reduced to thirty percent (30%) if she is living at the time such income is distributed, and the remaining seventy percent (70%) thereof shall be distributed on the principle of representation to the descendants of Allan R. Emas who are living at the time such income is distributed.

(ii) If the spouse of Allan R. Emas is deceased at the time such income is distributed, or she was not married to Allan at the time of his death, then and in either event the entire net income shall be distributed on the principle of representation to Allan's descendants who are living at the time such income is distributed.

(3) If at any time there is not enough net income to make the distributions to the children and other descendants of Allan R. Emas as required by subsection 5.5(a)(1) above, such distributions shall be abated on a pro rata basis, and there shall be no income distributions to Allan R. Emas so long as there is no net income in excess of that required to fully fund the distributions to the children and other descendants of Allan R. Emas as required by said subsection 5.5(a)(1).

(b) Principal Distributions - Discretionary. In addition to the distributions of net income, the Trustee may also distribute as much of the principal of the Allan Emas Family Trust as the Trustee, in the Trustees sole discretion, deems necessary or appropriate for the following purposes:

(1) To provide, or help provide, for the support and maintenance of Allan, Allan's spouse, and/or any one or more of Allan's descendants;

(2) To provide, or help provide, for the education of any one or more of Allan's descendants; and

(3) To pay or help pay the expenses associated with a Serious Medical Problem suffered by Allan, Allan's spouse, and/or any one or more of Allan's descendants. The term "Serious Medical Problem" is specifically defined in section 1(m) of Schedule D hereof. In deciding how much to pay or distribute for a Serious Medical Problem, the Trustee shall take into account, to the extent that Trustee deems appropriate, the other income and resources (i.e., outside this Trust) of the person for whose benefit such payment is made which are actually known to the Trustee and which are reasonably available for such purposes.

(4) To comply with the provisions of section 5.5(c) below.

(c) Principal Distributions - Mandatory. Whenever a distribution of principal for support or maintenance is made pursuant to subsection 5.3(b)(1) of the Scott H. Emas Family Trust hereinabove, or subsection 5.4(b)(1) of the Donald M. Emas Family Trust hereinabove, a principal distribution of the same amount shall be made at the same time from the Allan R. Emas Family Trust to Allan R. Emas if he is then living, otherwise to Allan's then living descendants, on the principle of representation.

(d) Termination of Allan's Trust. The Allan Emas Family Trust shall terminate ten (10) years after the death of the last survivor of Scott H. Emas, Donald M.

Emas and Allan R. Emas (i.e., 10 years after all three of them are deceased). Upon termination of the Allan Emas Family Trust the Trust Estate thereof shall be distributed to Allan's then living descendants, upon the principle of representation. If Allan has no then living descendant, the Allan Emas Family Trust shall be distributed one-half (1/2) to the then living descendants of Scott H. Emas, on the principle representation, and one-half (1/2) to the then living descendants of Donald M. Emas, on the principle representation. If either Scott or Donald has no then living descendant, the entire Allan Emas Family Trust shall be distributed, on the principle of representation, to the then living descendants of the one (i.e., Scott or Donald) who does have one or more living descendants.

(e) Estate Taxes Upon Allan's Death. Upon the death of Allan R. Emas, regardless of whether his death occurs before or after the deaths of Scott H. Emas and/or Donald M. Emas, the Trustee shall distribute to Allan's Personal Representative or to the appropriate taxing authority, from the Allan Emas Family Trust, an amount equal to the Estate Taxes (as defined in section 11(f) of Schedule D), if any, that arise on account of Allan's death and are attributable to the Allan Emas Family Trust.

(f) Definition of "Spouse". For purposes of this section 5.5, the word "spouse" shall mean LeAnn Emas so long as Allan is married to her. Allan shall be deemed to be married to LeAnn Emas so long as (i) they are living together in the same household on a permanent basis, (ii) their marriage has not been dissolved, terminated or annulled, and (iii) there is not pending in any court an action or proceeding seeking a legal separation (or the equivalent thereof), or the dissolution or annulment of their marriage. If such an action or proceeding is filed by either Allan or LeAnn, their marriage shall be deemed to have terminated on the date of such filing unless there is a reconciliation between them and such reconciliation is acknowledged by Allan in writing. If, at any time, Allan or LeAnn is (i) temporarily absent from their household for a vacation, travel, or other reason, or (ii) absent from the household indefinitely because he or she is hospitalized or residing in a health care facility (such as an assisted living facility, a convalescent home, or the like), and at the time such hospitalization or residency in a health care facility commenced they were living together in the same household, then and in either event Allan and LeAnn shall be deemed to have been living together in the same household on a permanent basis during the period of such absence. If the marriage of Allan and LeAnn is terminated for any reason, and Allan thereafter marries another person and their marriage is recognized as a valid marriage under the laws of the State in which Allan resides, the word "spouse" shall mean that other person if (i) Allan and that other person are married for at least 10 years, and (ii) the other requirements of this section 5.5(f) are satisfied.

ARTICLE VI
TRUSTEES

6.1 Powers of the Trustee. The Trustee is vested with the powers set forth in Schedule C hereof, the powers granted elsewhere in this document, and the powers now or hereafter conferred by law.

6.2 Trustees and Successors. Myra E. Wiener and Donald M. Emas are the initial Co-Trustees of this Trust. If for any reason one of them ceases to act as Co-Trustee, the other shall act as sole Trustee of this Trust and all trusts created hereunder. If for any reason both Myra E. Wiener and Donald M. Emas cease to act as Trustee or Co-Trustee, then subject to the provisions of section 6.5 below, The Northern Trust Company shall serve as sole Trustee of all trusts established hereunder, and if for any reason The Northern Trust Company fails or ceases to act, Wells Fargo Bank shall serve as such Trustee.

6.3 Majority Rule. Except as provided in section 6.4 below with respect to Myra E. Wiener and Donald M. Emas, whenever there are two or more Co-Trustees acting hereunder, all actions shall be taken by a majority of such Co-Trustees.

6.4 Special Provisions For Original Co-Trustees. The following provisions apply to Myra E. Wiener and Donald M. Emas while they are serving as Co-Trustees:

(a) Delegation of Powers. Each of them shall have the power, at any time or times, to delegate to the other any of the Co-Trustees' rights, powers, duties and authorities, whether or not discretionary. Such delegation may be made only by means of a written instrument specifying the power or powers delegated, signed by the Co-Trustee making such delegation, and delivered to the Co-Trustee to whom such delegation is made. Any such delegation shall be revocable at any time by the delegating Co-Trustee, and such delegation shall terminate when the Co-Trustee who made such delegation delivers to the Co-Trustee who received such delegation written notice that such delegation is revoked. A Co-Trustee who makes a delegation in accordance with this section 6.4(a) shall incur no liability to any beneficiary of this Trust or to the other Co-Trustee as a result of actions taken or not taken within the scope of such delegation.

(b) Appointment of One Co-Trustee to Act for Both. Each of them shall have the power, at any time or times, to appoint the other to act on behalf of the entire trust estate. Such appointment may be made only by a written instrument signed by the Co-Trustee making such appointment, and specifying the particular powers that may be exercised and/or actions that may be taken by the Co-Trustee so appointed. Any action taken by a Co-Trustee pursuant to an appointment by the other Co-Trustee in accordance with this section 6.4(b) shall be binding on the trust estate just as if such action had been taken by both Co-Trustees, and such action may be relied upon by persons dealing with the Co-Trustee to whom such appointment is made. The Co-Trustee who acts pursuant to an appointment made under the provisions of this section 6.4(b) shall not be liable to any beneficiary of this Trust, or to the other Co-Trustee, as a result of any action taken within the scope of such appointment.

(c) Third Parties. Until and unless a third party receives actual notice or knowledge that a delegation or appointment which purports to have been made in accordance with section 6.4(a) or 6.4(b) above has been revoked or terminated:

(1) Acceptance of Copies. Such third party may accept and act upon what purports to be a copy of such delegation or appointment, just as if that copy was an original written delegation or appointment made in accordance with section 6.4(a) or 6.4(b);

(2) No Duty to Inquire. Such third party shall have no duty to inquire or ascertain whether such delegation or appointment was, in fact, made in

accordance with section 6.4(a) or 6.4(b), or whether such delegation or appointment is still in effect;

(3) No Liability. Such third party shall not be liable to any Co-Trustee or any beneficiary of this Trust for having accepted as valid, and acted upon, such purported delegation or appointment.

6.5 Removal and Replacement of Trustees. Any Trustee appointed or acting hereunder, other than Myra E. Wiener and/or Donald M. Emas, may be removed and replaced as follows:

(a) Following the death or incapacity of Myra E. Wiener, Donald M. Emas shall have the power, acting alone, to (i) designate any person and/or corporation to succeed him as Trustee, and (ii) revoke or modify such designation. Such power shall be exercised by means of a written instrument that is dated and signed by Donald M. Emas, and delivered to the Trustee during Donald's lifetime. Any such designation by Donald M. Emas shall supersede the provisions of section 6.2 above regarding The Northern Trust Company and Wells Fargo Bank.

(b) Donald M. Emas shall have the power, acting alone, to remove any Trustee or successor Trustee acting hereunder (except Myra E. Wiener), with or without cause, and appoint a successor corporate Trustee or individual Trustee. Any such removal and appointment shall be by means of a written instrument that is dated and signed by Donald M. Emas. The removal of a corporate Trustee shall be effective upon the expiration of forty-five (45) days after the date that the notice of removal is delivered to such corporate Trustee

(c) The Trustor's children and grandchildren named in section 1.2 hereof shall have the power to remove any Trustee or successor Trustee acting hereunder (other than Myra E. Wiener and/or Donald M. Emas) and appoint a successor corporate Trustee. Any such removal and appointment shall be by means of a written instrument that is dated and signed by a majority of said children and grandchildren who are living and competent adults at the time of such removal and appointment. The removal of a corporate Trustee shall be effective upon the expiration of forty-five (45) days after the date that the notice of removal is delivered to such corporate Trustee. The power of removal under this section 6.5(c) may not be exercised more than twice in any five-year period.

6.6 Vacancy in Office of Trustee. If a vacancy occurs in the office of Trustee that is not filled in accordance with the foregoing provisions, any of the adult beneficiaries hereunder may petition a court of competent jurisdiction to appoint a Trustee, and the expenses of such court proceeding shall be borne by this Trust.

6.7 Incapacity. For purposes of this Trust a person shall be deemed to be "incapacitated," or to be suffering from an "Incapacity," upon any one or more of the following events (and any person acting as Trustee or Co-Trustee hereunder shall be deemed to have ceased acting as such if he or she becomes "incapacitated"):

(a) Such person is declared incompetent by a court of proper jurisdiction;

(b) A guardian or conservator of the person or estate of such person is appointed by a court of proper jurisdiction;

(c) Such person is incapacitated to the extent that it is impossible or impractical for such person to act on his or her own behalf and give prompt and intelligent consideration to business and/or financial matters and such incapacity is evidenced by a written statement of such person's licensed physician indicating that such is his or her condition. Such physician's written statement need not be notarized or acknowledged. A successor Trustee may commence acting upon receipt of a written statement of such person's licensed physician without liability by reason thereof.

6.8 Resignation of Trustee. Any Trustee or Co-Trustee may resign at any time by a written instrument that is signed, dated and delivered to the then acting Co-Trustee, if any, and to the designated Successor Trustee, if any, otherwise to the current income beneficiary(s) of each trust then being administered hereunder.

6.9 Status of Successor Trustee. Any successor Trustee shall succeed to the title of all trust property and to all rights, powers and duties of the preceding Trustee by operation of law and without the necessity of formal transfer. Any successor to any corporate Trustee hereunder, whether through sale or transfer of its business or its Trust Department, conversion, consolidation, merger, or otherwise, shall forthwith become the successor Trustee hereunder and shall succeed to all title of the Trustee, the Trust Estates, and all powers, rights, discretions, obligations, and immunities of the Trustee hereunder.

6.10 Acts of Predecessor Trustee. No successor Trustee or Co-Trustee shall be liable for any act or failure to act of a predecessor Trustee or Co-Trustee. Unless requested in writing by a current beneficiary of a trust hereunder within sixty (60) days of commencing to act as successor Trustee, no successor Trustee or Co-Trustee shall have the duty to investigate or review any of the actions of a predecessor Trustee or Co-Trustee and may accept the accounting records of the prior Trustee or Co-Trustee showing assets on hand without further investigation and without incurring any liability to any person claiming an interest in the trusts hereunder. The term "current beneficiary" as used in this section 6.10 means an adult competent person who, at the time such written request is made, is authorized by the terms of this document to receive distributions, either through the exercise of the Trustee's discretion or under a mandatory provision in this document.

6.11 Compensation of Trustee. The Trustor shall receive no compensation for her services as Trustee, and Donald M. Emas shall receive no compensation while he is serving as Co-Trustee with the Trustor. If Donald M. Emas becomes sole Trustee while the Trustor is living, then while he is acting as sole Trustee and the Trustor is living, he shall receive a fee of two thousand dollars ($2,000) per month for his services. Following the Trustor's death, Donald M. Emas (and any other individual acting as sole Trustee) shall receive annual compensation in amount equal to fifty percent (50%) of the fee that would be charged by the Northern Trust Company under its standard fee schedule if it were acting as sole Trustee. Such compensation may be paid in quarterly or other convenient installments, as determined by the Trustee.

6.12 Trustee's Bond. No bond shall be required of the Trustor or Donald M. Emas as Trustee. No bond shall be required of any other individual serving as Trustee hereunder unless affirmatively requested in writing by a majority of the adult persons who are current beneficiaries hereunder at the time such request is made.

6.13 Waiver of Physician-Patient Privilege. Any person who assumes the office of Trustee shall be deemed to have waived the physician-patient privilege to the extent necessary to implement the provisions of this document for replacement of the Trustee upon the Trustee's Incapacity.

6.14 HIPAA Authorization. By their signatures on this Trust Agreement, the Trustor and Donald M. Emas each authorize his and her health care providers to disclose protected health information about himself and herself to any person or persons for the purpose of allowing or assisting such person(s) to determine if the Trustor or Donald M. Emas, as the case may be, is incapacitated within the meaning of section 6.7 hereof. The Trustor and Donald M. Emas intend this authorization to satisfy the requirements of the Health Insurance Portability and Accountability Act ("HIPAA"), and each of them waives the physician-patient privilege to the extent necessary to implement the provisions of this document regarding the replacement of a Trustee who is incapacitated. Any other person who assumes the office of Trustee hereunder shall, by accepting the Trusteeship, be deemed to have given the same HIPAA authorization for disclosure of protected health information with respect to such person, and shall also be deemed to have waived the physician-patient privilege to the extent necessary to implement the provisions of this document regarding the determination of a Trustee's capacity or Incapacity.

6.15 Accountings During Trustor's Lifetime. Notwithstanding the provisions of California Probate Code Sections 15800 and 16064, during any time or times when the Trustor is incapacitated (as defined in section 6.7 hereof), the Trustee shall render accountings to each child of the Trustor who is living at the time such accounting is rendered. Such accountings shall be rendered at least annually unless waived in writing by such child.

6.16 Accountings After Trustor's Death. Following the death of the Trustor the Trustee shall render accountings at least annually to each current beneficiary of a trust established hereunder. The term "current beneficiary" as used in this section 6.16 means a person who, at the time the accounting is rendered, is authorized by the terms of this document to receive distributions, either through the exercise of the Trustee's discretion or under a mandatory provision in this document. No accountings need be rendered to beneficiaries with future interests.

6.17 Content and Cost of Accountings. Accountings rendered pursuant to sections 6.15 and 6.16 above shall comply with the requirements of California Probate Code Sections 16063(a)(1) through (a)(6). The Trustee is not required to file such accountings with the Probate Court for approval unless the Trustee is asked to do so in writing by a person entitled to receive the accounting. The cost of any accounting prepared for, and filed with, the Probate Court, shall be borne by this Trust as a whole while the Trustor is living. After the Trustor is deceased, the cost for each accounting shall be borne by the particular trust to which the accounting relates. If any person to whom an accounting is delivered by the Trustee fails to deliver a written objection to the Trustee within one hundred eighty (180) days after receipt of the accounting, the accounting shall be final and conclusive with respect to transactions disclosed in the accounting as to such person, including all descendants, heirs, successors, and assigns of such person. After settlement of any accounting, by agreement of the person objecting to it or by expiration of the 180-day period, the Trustee shall no longer be liable to such person, or such person's descendants, heirs, successors, or assigns, with respect to transactions disclosed in the accounting, except for the Trustee's intentional wrongdoing or fraud.

6.18 Property in Another Jurisdiction. If any property of this Trust is situated in a jurisdiction other than the State of California, the Trustee acting in California is empowered to appoint as Trustee of such property any individual or corporate Trustee qualified to act as Trustee in such other jurisdiction, and to require of such Trustee such security as the California Trustee may designate. The California Trustee may also remove such Trustee and appoint a successor Trustee at any time upon thirty days written notice. The Trustee (or successor Trustee) so appointed shall answer to the California Trustee for all property received by it for administration in such other jurisdiction. Except to the extent contrary to, or inconsistent with, the laws of such other jurisdiction (in which case the laws of such other jurisdiction shall prevail to the extent necessary), the Trustee so appointed shall have the same rights, powers, privileges, and duties as the California Trustee, and shall be subject to the conditions and limitations of this Trust.

6.19 Reliance on Legal Advice. Any Trustee shall be fully protected in any action or non-action taken, permitted or suffered in good faith and in accordance with the opinion of counsel, and in case of legal proceedings involving the Trustee or the principal or income of the Trust Estates, the Trustee may defend such proceedings, or may, upon being advised by counsel that such action is necessary or advisable for the protection of the interests of the Trustee or of the beneficiaries, institute any legal proceedings.

6.20 Exoneration from Liability. Notwithstanding any other provision of this Trust, any Trustee shall be fully exonerated from liability to the maximum extent permitted by law for any actions taken as the Trustee hereunder in good faith, including but not limited to:

(a) Allocating assets between trusts pursuant to the authority granted in this document (including the attached Schedules);

(b) Accumulating income pursuant to any provisions set forth in this Trust Agreement even though such accumulation results in higher overall income tax liability;

(c) Allocating or failing to allocate unused GST exemption;

(d) Electing modes of payment under any qualified employee benefit plan;

(e) Exercising or failing to exercise the powers given in Schedule C attached hereto;

(f) Electing or failing to make any other election permitted by the Internal Revenue Code of 1986.

6.21 Court Petitions. Any Trustee or current income beneficiary (but not a remainderman or any other person) of a trust hereunder may petition any court within the State of California which can accept jurisdiction over this Trust pursuant to the California Statutes, provided that, if at any time as a result of the death, resignation or incompetency of the sole Trustee hereunder there is no person alive, willing and able to act as Trustee, any beneficiary, remainderman or person acting for them may petition for removal of a legally incompetent Trustee and/or for the appointment of a successor Trustee.

6.22 Beneficiary's Release Upon Termination. Upon termination of this Trust, the adult person or persons then entitled to share in the Trust assets are empowered to execute a release with or without account annexed approving the administration of the Trust during the period covered by such account, with the same force and effect as if such account had been judicially settled and approved.

6.23 Reliance by Third Persons. No person or corporation dealing with the Trustee shall be required to investigate or authenticate the Trustee's authority for entering into any transaction or to see to the application of the proceeds of any transaction.

6.24 Notice of Material Facts. Until any Trustee acting hereunder receives written notice of any birth, marriage, death or other event upon which the right to payments from any trust hereunder may depend, the Trustee shall incur no liability to persons whose interest may have been affected by that event for disbursements made in good faith. In the case of a corporate Trustee, written notice shall not be considered received until received in its trust department where the Trust is being administered.

ARTICLE VII
MISCELLANEOUS PROVISIONS

7.1 Certified Copies. To the same extent as if it were the original, any person (hereinafter referred to as a "third party") dealing with the Trustee or this Trust shall be entitled to rely upon a full copy of the Trust or a portion of the Articles herein and any amendments hereto, which copy or partial copy shall be certified by a notary public, by the Trustor, by the Trustee or by the attorney having possession of the original or an executed copy, as a true copy of this Trust Agreement and/or any amendments hereto (and the writings, if any, endorsed thereon or attached thereto). Such third party may rely upon any statements of fact certified by those who appear from the original Trust Agreement or an executed counterpart or a certified copy thereof to be the Trustor or the Trustee hereunder or by the attorney for any such person. The third party shall incur no liability to the Trust or any beneficiary hereunder for acting upon an order or request of the Trustee made pursuant to the terms hereof as set forth in the copy or partial copy, and shall not be required to see to the disposition of any proceeds or the faithful discharge of the Trustee's duties hereunder. In no event shall any third party have access to a copy of the portion hereof setting forth the provisions for distribution of income and/or principal, except as may be determined in the absolute discretion of the Trustee.

7.2 Representation of Unborn Beneficiaries. In any proceeding involving the construction, operation, or modification of this document and/or any trust created or administered hereunder, the then living beneficiaries shall represent all unknown and undetermined beneficiaries, and any order, judgment, or decree rendered in such proceeding shall be binding upon all beneficiaries, both present and future, vested and contingent, whether known or unknown, determined or undetermined, and regardless of the nature or extent of their interest in this Trust or any trust created under, or pursuant to, this document..

7.3 Generation-Skipping Provisions. The generation-skipping provisions of this Trust are set forth in Schedule B hereof.

7.4 Additional Provisions. Additional provisions of this Trust are set forth in Schedule D attached hereto.

I certify that I have read the foregoing Trust Agreement and the attached Schedules, and collectively they correctly state the terms and conditions upon which the Trust Estate is to be held, managed, and disposed of by the Trustees. I approve the Trust Agreement in all particulars and I request that the Co-Trustees execute it.

Executed at Costa Mesa, California, on September 27, 2012.

Myra E. Wiener

Myra E. Wiener
Trustor

TRUSTEES' ACCEPTANCE

I hereby accept this Trust Agreement and I agree to act as Co-Trustee in accordance with the terms and provisions of this document, including the attached Schedules; subject, however, to my right to resign as Trustee at any time pursuant to section 6.8 hereof.

Donald M. Emas	Myra E. Wiener
Donald M. Emas Co-Trustee	Myra E. Wiener Co-Trustee

APPROVED:
SNELL & WILMER LLP

By: David W. Evans
David W. Evans
Attorney for the Trustor

STATE OF CALIFORNIA)
) ss.
COUNTY OF ORANGE)

On September 27, 2012, before me, Elaine MacFarlane, a Notary Public, personally appeared Myra E. Wiener and Donald M. Emas, 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:

Elaine MacFarlane
Notary Public

[Seal]

ELAINE MACFARLANE
Commission # 1890785
Notary Public - California
Orange County
My Comm. Expires Jun 20, 2014

SCHEDULE A

This is Schedule A of the MYRA E. WIENER FAMILY TRUST executed on September 27, 2012 by Myra E. Wiener as the Trustor, and by Myra E. Wiener and Donald M. Emas as Co-Trustees.

1. Residential real property at 3 Thunderbird Drive, Newport Beach, CA 92660.
2.
3.
4.
5.
6.

SCHEDULE B

GENERATION-SKIPPING PROVISIONS

1. Allocating Generation-skipping Exemption. The Trustee, in the Trustee's sole and absolute discretion, shall have the power to allocate the Trustor's unused GST Exemption among any of the trusts established hereunder upon the Trustor's death (unless the Executor of the Trustor's Will has made such election in a timely and effective manner). In exercising the power to allocate a GST Exemption under (a) Code Section 2631(a) or (b) any counterpart exemptions under any applicable state laws, the Trustee may include in or exclude from that allocation any property of which the Trustor is the transferor for generation-skipping purposes, including property transferred prior to the Trustor's death. These decisions may be based on transfers, gift tax returns and other information known to Trustee, with no requirement that allocations benefit the various transferees or beneficiaries of such property equally, proportionally or in any other particular manner. Notwithstanding the above, the Trustee shall not be obligated to allocate any of the Trustor's unused GST Exemption remaining at the Trustor's death to any of the trusts hereunder, if the Trustee, in Trustee's sole discretion, determines that other property owned outside of this Trust Agreement by the Trustor is the appropriate property to be allocated the Trustor's unused GST Exemption. The Trustee shall be exonerated to the maximum extent permitted by law from liability to any beneficiary for any actions the Trustee may take pursuant to this Schedule.

2. Establishment of Separate Trusts.

(a) Exempt and Nonexempt Portions. For each trust that is otherwise to be established (or that is in existence) under this Trust Agreement, if any GST Exemption of the Trustor or any other person is allocated to property of that trust or to the "Exempt Portion" of that trust, unless the trust thereby has a generation-skipping inclusion ratio of zero, the Trustee shall instead establish two separate trusts so that each separate trust has a generation-skipping inclusion ratio of either zero (the Exempt Portion) or one (the Nonexempt Portion). This is to be accomplished by allocating to the Nonexempt Portion the minimum amount of property necessary to establish that trust with an inclusion ratio of one, while leaving the Exempt Portion with an inclusion ratio of zero.

(b) Combination of Separate Trusts. The Trustee of any trust established hereunder shall have authority, in the Trustee's sole discretion, to combine that trust with any other trust or trusts having the same inclusion ratio that has been established by the Trustor pursuant to the provisions of this Trust Agreement; and the Trustee may establish separate shares in the combined trust if and as needed to preserve the rights and protect the best interests of the various beneficiaries when the trusts being combined do not have identical terms or when separate shares are otherwise deemed desirable by the Trustee. Trusts with different inclusion ratios may also be combined in a trust, provided their inclusion ratios are maintained unchanged through substantially separate and independent shares of different beneficiaries under Code Section 2654(b). Similarly, the Trustee shall have sole discretionary authority, to subdivide separate or separable shares of a single trust into separate trusts. These powers to combine and divide trusts may be exercised from time to time and may be used to modify or reverse their prior exercise. In deciding whether and how to exercise this authority, the Trustee may take account of efficiencies of administration, generation-skipping and other transfer tax considerations, income tax factors affecting the various trusts and their beneficiaries, present and future financial and other objectives of the trusts and beneficiaries, the need or desirability of having the same or different trustees for various trusts or shares, and any other considerations the Trustee may deem appropriate to these decisions.

(c) Terms of Separate Trusts. Except as expressly provided in this Trust Agreement, when a trust otherwise to be established is divided under the foregoing provisions into Exempt and Nonexempt trusts or otherwise into multiple trusts: (1) each trust shall have the same provisions as the original trust from which it is established; and (2) references in this Trust Agreement to the original trust shall collectively refer to the separate trusts derived from it. However, when making discretionary distributions of principal from such trusts to a non-skip person (as defined Code Section 2613), Trustee shall, to the maximum extent practicable, first exhaust each Nonexempt Trust held for a beneficiary before making a principal distribution to said beneficiary from an Exempt Trust. When making discretionary distributions of principal from such trusts to a skip person (as defined in Code Section 2613), Trustee shall, to the maximum extent practicable, first exhaust each Exempt trust held for a beneficiary before making a principal distribution to said beneficiary from a Nonexempt Trust.

(d) Distribution of Separate Trusts. Upon termination, partial termination or other later subdivision or distribution of any of the separate trusts created by the foregoing provisions or other provisions of this Trust Agreement, or when separate trusts are to be combined, the Nonexempt (inclusion ratio of one) or Exempt (zero inclusion ratio) generation-skipping character of the property of the trusts shall be preserved. Accordingly, when property is to be added to or combined with the property of another trust or other trusts or when additional trusts are to be established from one or more sources, Nonexempt property or trusts shall not be added to or combined with Exempt property or trusts, even if this requires the establishment of additional separate trusts with the same terms and provisions. If, for example, the terms of what would otherwise be one trust direct that, on termination (or on failure to exercise a power of appointment), trust property is to be added to another trust, the Exempt property of a separate trust that has been derived from the terminating trust shall be added only to an Exempt trust derived from the recipient trust; Nonexempt property shall be similarly added only to a Nonexempt recipient trust; and if no appropriate recipient trust exists for either Exempt or Nonexempt property, then a new trust of that character shall be established with the same terms and provisions as those of the trust that would otherwise receive that property under the original trust terms.

3. Allocation of Assets. The Trustee shall have discretion to allocate assets between separate shares of a Trust or between separate trusts (for example, Exempt and Nonexempt Trusts) in undivided interests or in kind, using assets (including fractional interests therein) as Trustee shall select; provided that for purposes of allocations that occur by reason of the Trustor's death, (a) the assets shall be valued on

the applicable Federal Estate Tax valuation date, and (b) the assets allocated to each such trust or share shall be in the aggregate fairly representative of appreciation or depreciation in value of all assets available for such allocation between the appropriate valuation date and the date(s) of distribution.

4. Interpretation of Trust. All provisions of this Trust Agreement shall be construed to permit divisions, distributions and administration of trusts and other dispositions in a timely manner consistent with the Trustor's objectives of efficiently using available GST Exemptions and (to the extent possible) of establishing and maintaining only trusts (or substantially separate and independent shares) that have inclusion ratios either of zero or of one and are thus either entirely Exempt or entirely Nonexempt.

END OF GENERATION-SKIPPING PROVISIONS

SCHEDULE C

POWERS OF THE TRUSTEE

In addition to the other powers granted in this Trust Agreement, the Trustee shall have the power:

1. Power to Retain. To continue to hold any property contributed to this Trust by any person whether or not such property is property in which Trustee has an interest either personally or as a fiduciary of another trust or estate.

2. Business Operation. To continue or to participate in any general or limited partnership, as a general or limited partner, in any limited liability company, as a member or managing member, or in the operation of any business or in any other enterprise received in this Trust at the risk of the Trust Estate so long as Trustee, in Trustee's discretion, deems advisable, the profits or losses therefrom to inure or be chargeable to the Trust Estate as a whole and not to Trustee. In the discretion of Trustee, to organize, to operate or to dissolve or to join with others in organizing, operating or dissolving general partnerships, limited partnerships, limited liability companies, corporations or any other legal form of enterprise and to transfer all or any portion of the assets of the Trust Estate to one or more said enterprises should the Trustee determine this to be in the best interest of the Trust for any reason, including, but not limited to, (a) facilitating the operation of properties where ownership is divided among the Trust hereunder and other owners or (b) enabling the Trust to distribute interests of properties of the Trust Estate. The foregoing powers shall include the power to join in any voting trust and/or in any plan of refinancing, merger, consolidation or reorganization and to borrow such monies as the Trustee deems desirable, reasonable and in the best interest of the Trust in connection with the foregoing. A Trustee shall not be precluded from exercising any of the foregoing powers by reason of the fact that such Trustee has a direct or indirect interest in one or more of the foregoing entities as an officer, director, employee, shareholder, partner, manager, or otherwise. A Trustee shall not be precluded from receiving full compensation as a Trustee hereunder by reason of any compensation and/or profit he may receive as an officer, director, employee, shareholder, partner, manager, member, and/or in any other capacity in connection with any of the foregoing so long as the compensation which he receives as Trustee is fair and reasonable for the services rendered after considering the direct and indirect compensation which he receives from other sources for services rendered which are directly or indirectly for the benefit of the Trust Estate.

3. Investment Authority. To invest and reinvest the principal, and income if accumulated, and to purchase or acquire therewith, every kind of property, real, personal, or mixed, and every kind of investment. The Trustee shall have the broadest investment discretion permitted by law and shall not be limited to investments meeting the requirements of the so-called "prudent person rule." Said permissible investments include, but are not limited to:

(a) corporate or governmental obligations of every kind;

(b) preferred or common stocks;

(c) writing covered stock options on any securities held in the Trust;

(d) margin accounts;

(e) common trust funds (including, if a corporate Trustee shall ever act hereunder, any common trust fund of the corporate Trustee);

(f) shares of investment trusts;

(g) securities not listed on an established national exchange;

(h) interests in business enterprises, partnerships, limited liability companies or joint ventures;

(i) wasting assets;

(j) interests in assets or businesses whose value is speculative;

(k) nonproductive assets;

(l) stock or other interests in businesses or properties situated or operated in whole or in part in a foreign country;

(m) put options and call options in securities and other forms of investments; and

(n) other investments, of whatsoever kind and nature even though they involve greater than a normal risk and even though they involve property in which any Trustee owns an interest, either personally or as a fiduciary of another trust or estate, all in a manner conforming with existing law.

4. Power to Sell, Lease and Otherwise Deal with Property. To control, manage, develop, sell, convey or exchange any property of the Trust Estate. To lease any property of the Trust Estate for terms within or extending beyond the duration of the Trust. If the Trust shall at any time comprise proven or potential gas, oil or mineral property, or other wasting assets, such as hard minerals, timber, and geothermal substances, to so lease the same for exploration for, and extraction of, those substances, and to join in community leases, pooling and unitization agreements for those purposes. To grant options and to sell property of the Trust Estate for deferred payments. To create restrictions, easements, and other servitudes. To partition, divide, subdivide, improve or repair any property of the Trust Estate. To make or guarantee loans to any person, including a beneficiary, the Trustor, or entity upon such terms as the Trustee deems advisable; provided that any loan made to the Trustor must include adequate interest and be supported with adequate security.

5. Insurance. To carry such insurance as the Trustee deems necessary for the protection of the trust property.

6. Power to Borrow. To borrow money and to guarantee the borrowing and other obligations of other persons, including any beneficiary hereunder, upon such terms and conditions as the Trustee deems proper, reasonable and in the best interest of the Trust and to obligate the Trust Estate for repayment; to encumber the Trust Estate or any of its property by mortgage, deed of trust, pledge or otherwise to secure such loans or guarantees, using such procedure to consummate the transactions as the Trustee deems advisable.

7. Power to Advance Funds. To advance funds to this Trust for any Trust purpose, such advances, with interest at current rates, to be a first lien on and to be repaid out of principal or income; to reimburse the Trustee from principal or income for any loss or expense incurred by the Trustee by reason of the Trustee's ownership or holding of any property in this Trust.

8. Power to Abandon Assets. To abandon, dispose of or give away without any return to the Trust Estate any property that the Trustee determines, in the Trustee's sole discretion, has little or no material value to the Trust Estate or its beneficiaries.

9. Claims and Litigation. To compromise, arbitrate or otherwise adjust claims, actions, or proceedings in favor of or against the Trust Estate. To institute any actions or proceedings necessary or required to protect, preserve or enhance the Trust Estate and the property thereof. To defend any actions or proceedings against the Trust Estate or the property thereof.

10. Securities Management. To have respecting securities all the rights, powers and privileges of an owner, including the power to vote stock, to give proxies, and to pay assessments and other sums the Trustee deems necessary for the protection of the Trust Estate. To participate in voting trusts, pooling agreements, foreclosures, reorganizations, consolidations, mergers and liquidations, and in connection therewith to deposit securities with and transfer title or voting or other rights to others on such terms as the Trustee deems advisable. To exercise or sell stock subscription or conversion rights. To exercise or allow to lapse, any options to purchase stock or other securities. To accept and retain as an investment any securities or other property received through the exercise of any of the foregoing powers, regardless of any limitations elsewhere in this instrument relative to investments by the Trustee.

11. Distribution or Division. Upon any division or partial or final distribution of the Trust Estate to partition, allot and distribute 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. The Trustee shall be under no obligation to make a pro rata division, or to distribute the same assets to beneficiaries similarly situated; but rather, the Trustee may make non pro rata distributions to the beneficiaries thereof, as long as the fair market value of the respective assets distributed to the beneficiaries thereof, are equal to the fair market value of the distributee's interest in all assets then available for distribution.

12. Hiring Assistants. To employ attorneys, agents, accountants, secretaries, property managers, management companies, and such other assistants, even if they are associated with the Trustee, as may be necessary for the proper management of the Trust Estate and to pay the fees thereof from the Trust Estate. To the fullest extent permitted by law, to delegate such portion of the Trustee's rights, powers and responsibilities to such other persons or organizations as the Trustee shall from time to time determine is necessary or desirable. So long as the Trustee uses reasonable care and prudence in selecting the person or persons to whom those delegations are made, the Trustee shall not be liable for the errors or omissions of the delegates. The Trustor recognizes that a person serving as Trustee hereunder may be one whose talents are in great demand, and the Trustor believes that it is in the best interests of the beneficiaries hereunder to have the services of such a person as the Trustee in the areas said Trustee determines and to have the services of such other persons or organizations as said Trustee shall select to perform services in those delegated areas.

13. Investment Counsel. To employ independent and disinterested investment counsel for the purpose of advising the Trustee with respect to the management of the Trust Estate, the investment thereof, and the sale and purchase of stocks, bonds, or other securities or property constituting the principal of the Trust Estate. The term "independent and disinterested investment counsel" shall mean counsel who are not personally or financially interested in the purchase or sale of the securities or property of the Trust Estate, but are paid compensation only for advice for service. Fees of investment counsel shall be paid from the Trust Estate in addition to the fees paid to the Trustee. Notwithstanding that an officer, stockholder, co-owner or employee of the selected firm or investment counsel is or may become a Trustee or a Co-Trustee of this Trust, said firm may nevertheless be employed and compensated as hereinabove provided.

14. Bank Deposits. To deposit trust funds in commercial, savings, Money Market or savings and loan accounts, subject to the usual restrictions upon withdrawal in effect at that time. To authorize any person or persons to withdraw or disburse money from such accounts for any trust purpose.

15. Custodians and Nominees. To cause any securities or other property to be held by a custodian (including, without limitation, a bank or trust company) in a custodial account, or in the name of a nominee (including, without limitation, a nominee brokerage firm), or in such form that title will pass by delivery, with or without disclosing the existence of the trust. In the event trust property is held in the name of a nominee, the Trustee shall be responsible for the actions of the nominee.

16. Separate Trusts - Manage as a Unit. With respect to the separate trusts hereunder, to maintain and administer the assets of those trusts as a unit until such time as the Trustee is required to make distribution, in which event, separate accounts shall be kept for each trust.

17. Joint Trust Investments. The Trustee is authorized to combine funds of more than one trust hereunder, or with trusts created by other instruments of which he is Trustee or Co-Trustee, for the purpose of jointly investing the funds of such trusts in

any investment that the Trustee determines, in the Trustee's sole discretion, is desirable; provided that the interests of each trust in such investment are adequately identified in the trust records.

18. Income Determination. To determine what is principal or income of the Trust Estates and apportion and allocate in the Trustee's discretion any and all receipts and expenses as between these accounts, including the power to charge in whole or in part against principal, or to amortize out of or charge forthwith to income, premiums paid on the purchase of bonds or other obligations. Except insofar as the Trustee shall exercise the discretion herein conferred, matters relating to principal and income shall be governed by the provisions of the Principal and Income Law from time to time existing. Provided, however, that during any period when the sole Trustee hereunder is a beneficiary of a trust, no allocations or apportionments shall be made with respect to that trust which are contrary to the terms of the Principal and Income Law from time to time existing. The Trustor intends to afford the Trustee discretion in a fiduciary capacity to make determinations necessary to the administration of the trust but not to give the Trustee the power to arbitrarily shift income and principal in a situation in which he is an interested party. Provided, further, that during any period when a beneficiary of a trust is a Co-Trustee, the discretion to allocate or apportion income or principal with respect to that trust shall rest solely with the Co-Trustee who is not a beneficiary.

19. Self-Dealing.

(a) Any Trustee serving hereunder may exercise each and all rights or powers accorded him or her by law and by this document with respect to shares of stock, corporate obligations, partnerships, limited liability companies, joint ventures, business enterprises and other property constituting a part of, or which may become a part of, the Trust Estate of the Trust hereunder regardless of any interest which the Trustee may have in said properties, either as an individual or as fiduciary of any estate or trust. Without limiting the generality of the foregoing, any Trustee may exercise said powers even if, at the time of such exercise, such Trustee is (a) an officer, director, employee, shareholder or member of any corporation or limited liability company the securities of which are at any time a part of the Trust Estate of the Trust hereunder, (b) a partner, participant or employee of any partnership, joint venture or business enterprise in which the Trust Estate of the Trust hereunder at any time has an interest, (c) a fiduciary of any estate or trust having an interest in any corporation, partnership, limited liability company, joint venture or business enterprise in which the Trust Estate of the Trust hereunder at any time has an interest, or (d) has a personal pecuniary interest in the transaction in the form of a commission, bonus or otherwise. The Trustor's selection of the Trustee was made with full knowledge that the aforementioned situations might arise and accordingly, the Trustee shall not be subject to surcharge or any other claim by or on behalf of anyone who may be interested in the Trust hereunder arising out of, or claimed to arise out of, any possible conflict of interest based on the interest of any Trustee, either individually or as a fiduciary of any estate or trust, in any property which is or may become a part of the Trust Estate of the Trust hereunder. The provisions of this section 19(a) shall be liberally construed to the end that each Trustee, in such Trustee's individual capacity or as a fiduciary of another estate or trust, may deal with the Trust Estate hereunder in matters pertaining to any property which is or may become a part of the Trust Estate of the Trust hereunder, as if a stranger to the trusts established hereunder.

(b) The Trustee is specifically authorized to make loans to, or receive loans from, or to sell, purchase or exchange assets in a transaction with the personal representative of the probate estate of the Trustor, any Trustee in his or her individual capacity or any Trustee in his or her capacity as a fiduciary of any trust or estate, provided that in any such loan or transaction the Trust hereunder shall receive fair and adequate consideration in money or money's worth. Any such loan must bear adequate interest and be supported by adequate security. It is the Trustor's intent to provide mechanics that will be helpful in the administration of the assets of the Trust Estate but not to allow the diversion of Trust assets to any person or entity without fair and adequate consideration. The foregoing provisions authorize such loans and transactions but do not require the Trustee hereunder to engage in such a loan or a transaction if, in the Trustee's discretion, he or she determines it is not in the best interests of the Trust hereunder.

20. Provisions Relating to "S" Corporation Stock. The Trustee shall have full authority to exercise (or to refrain from exercising) all elections related to the stock of an S Corporation (as defined in Code Section 1361) that is or becomes an asset of the Trust Estate. Notwithstanding anything herein to the contrary:

(a) If the Trustee deems it advisable to elect or to maintain the S corporation status of a corporation and the Trust to which such stock would otherwise be allocated does not qualify to own such stock without terminating the election, the Trustee shall allocate the stock:

(i) To a "Qualified Subchapter S Trust" (as defined in the Code and applicable Regulations); or

(ii) To an "Electing Small Business Trust" (as defined in the Code and applicable Regulations); or

(iii) To a Trust that qualifies as a trust taxed to the Trustor or another beneficiary under the provisions of Code Section 671 through 678 or to the Trust's beneficiaries, as long as the allocation is made within the sixty (60) day period or two (2) year period, whichever period shall be applicable and prescribed by Code Sections 1361(c)(2)(A)(ii) or 1361(c)(2)(A)(iii).

(b) If the Trust holding the stock does not qualify as a "Qualified Subchapter S Trust" or an "Electing Small Business Trust", the Trustee is authorized to create one or more Trusts that do qualify as such. Except to the extent the Trustee intentionally decides that S Corporation status is no longer desirable:

(i) The Trustee shall allocate the stock to the first living generation of the beneficiaries of the Trust owning the stock, by right of representation, if the existing Trust's allocation would otherwise disqualify the Trust from owning S Corporation stock.

(ii) Under no circumstances shall S Corporation stock be allocated to more than the maximum number of shareholders permitted under Code Section 1361, and if a Trust is created hereunder but cannot receive stock because of this restriction, the Trustee is directed to allocate substituted assets of equivalent value in a manner consistent with the provisions of section 11 of this Schedule C.

(iii) In determining how such shares shall be allocated to the various shares or Trusts established hereunder, the Trustee shall take into consideration the Trustor's intent, including the desire to avoid the imposition of the GST Tax on a nonexempt trust, and the Trustee may make allocations of assets other than S Corporation stock to the shares or Trusts of one or more beneficiaries to whom an allocation of S Corporation stock would be inappropriate; provided that such allocations shall be made in a manner consistent with the provisions of section 11 of this Schedule C.

(c) The provisions of this section 20 shall apply whether the S Corporation stock is an existing asset or is subsequently acquired by the Trustee as an investment.

(d) Anything herein that would cause an S Corporation to lose its S Corporation status - other than an intentional decision of the Trustee - is hereby declared void, and each provision properly required for this Trust under the relevant provisions of the Code or the Regulations to continue S Corporation status is incorporated herein by this reference.

21. Merger of Similar Trusts. Trustee may, but is not required to, merge the assets of any trust created hereunder with one or more other trusts if the Trustee determines, in the Trustee's sole and absolute discretion, that the beneficial interests of the beneficiary or beneficiaries are substantially similar, on such terms and conditions as the Trustee deems appropriate. Trusts may be merged pursuant to this section 21, whether created inter vivos or by Will, by the same or different instruments, by the same or different Trustor, whether or not the Trustees are the same, and regardless of where the trusts were created or are administered.

22. Power to Construe. The Trustee shall have the power to construe the trust after obtaining responsible legal advice, and any reasonable construction of the trust instrument thus adopted shall be binding on all beneficiaries hereunder and other claimants to any trust assets.

23. Warranties; Reliance. The Trustee shall have the power to give such warranties and indemnifications in connection with any transaction as the Trustee deems advisable. No person or corporation dealing with the Trustee shall be required to investigate or authenticate the Trustee's authority for entering into any transaction or to see to the application of the proceeds of any transaction.

24. Discretions Absolute and Conclusive. Unless specifically limited, all discretions conferred upon the Trustee under this Trust Agreement shall be absolute, and their exercise conclusive on all persons interested in these trusts.

25. Specification Does Not Limit General Powers. The enumeration of certain powers of the Trustee shall not limit general or implied powers, and the Trustee, subject always to the discharge of fiduciary obligations, shall have all the rights, powers and privileges which an absolute owner of the same property would have.

26. Limitation on Powers. The following provisions shall limit the powers of the Trustee as otherwise provided herein:

(a) No Power to Deal for Less Than Adequate and Full Consideration. No person shall have the power or ability to purchase, exchange or otherwise deal with or dispose of the corpus or the income of any trust hereunder for less than a full and adequate consideration in money or money's worth.

(b) No Power to Borrow Without Adequate Interest or Security. No person shall have a power that would enable any person, other than a current beneficiary, to borrow the corpus or income, directly or indirectly, without adequate interest or without adequate security.

(c) Powers of Administration. No power of administration under this trust shall be exercisable in other than a fiduciary capacity by any person within the meaning of Code Section 675(4).

27. Life Insurance. The Trustee shall have the following powers, duties and discretions with respect to policies of life insurance:

(a) The Trustee, without being obligated to do so, may pay premiums, assessments or other charges with respect to policies held as a part of the Trust Estate, and all other charges upon such policies otherwise required to preserve them as binding agreements.

(b) In the event that the Trustee intends not to pay any premium, assessment or other charge with respect to any policy held by it, or otherwise intends to cancel, convert or substantially modify any such policy, it shall first give the insured, or the fiduciary of the person of an insured under a disability, at least fifteen (15) days advance written notice of its intention to take such action.

(c) Any amounts received by the Trustee with respect to any policy as a dividend shall be treated as principal.

(d) Upon receipt of proof of death of any person whose life is insured for the benefit of any trust hereunder, or upon maturity of any policy payable to the Trustee prior to the death of the insured, the Trustee shall collect all sums payable with respect thereof and shall thereafter hold such sums as principal of the respective Trust

Estate, except that any interest paid by the insurer for a period subsequent to maturity shall be considered as income.

(e) The Trustee may compromise, arbitrate or otherwise adjust claims upon any policies and may, but is not required to, exercise any settlement options available under such policies. The receipt of the Trustee to an insurer shall be a full discharge and such insurer is not required to see to the application of the proceeds.

END OF TRUSTEE'S POWERS

SCHEDULE D

MISCELLANEOUS PROVISIONS

1. Definitions.

(a) Children, Descendants, Etc. The words "child", "children", "heirs", "descendant", "descendants", and issue, whenever used in this Trust Agreement, shall include only persons born during wedlock of the parents of such person, persons legally adopted while a minor, and any person born after the execution of this Trust Agreement unless the context otherwise requires; but shall not include person whose relationship is as a foster child or stepchild, regardless of the existence of a parent-and-child relationship between that foster child or stepchild and any other person, or through any claim of equitable adoption, or through any other claim of parent-child relationship pursuant to the California Statutes, except as expressly included herein.

(b) Code. The term "Code" shall refer to the Internal Revenue Code of 1986, or corresponding provisions of any successor statute.

(c) Corporate Trustee. The term "corporate Trustee" shall refer to a bank or trust company that is authorized under California state law to engage in the business of acting as a fiduciary and specifically authorized to act as Trustee.

(d) Trust Agreement. The terms "Trust" and "Trust Agreement" shall refer to this document, including all attached schedules.

(e) Education. The term "Education" in this Trust Agreement shall include college, university, graduate school, and all other types of general or special Educational or vocational training, as well as elementary, secondary and preparatory schooling, and shall include expenditures for travel or study abroad, reasonable living expenses and all benefits associated with a rewarding and complete Educational experience, provided that the beneficiary is, in the Trustee's opinion, making satisfactory progress in the beneficiary's Educational pursuits.

(f) Estate Taxes. Unless reference is made to a specific tax, the term "Estate Taxes" or "Estate Tax" shall refer to all death, inheritance, and succession taxes, duties, or assessments imposed by any foreign country, by the federal government, or by any state, district or territory imposed because of a person's death or because of the transfer of assets on a person's death, as well as any interest and/or penalty related thereto.

(g) Exempt. The term "Exempt refers to property or a trust (or share) that has a generation-skipping inclusion ratio (as defined in Code Section 2642(a)(1)) of zero (that is, an applicable fraction (as defined in Code Section 2642(a)(2)) for generation-skipping purposes of one). When reference is made to an "Exempt Trust" or to the "Exempt Portion" of certain property or of a trust, this is a reference to or a special titling for property or a trust that has or is to be established having an inclusion ratio of zero.

(h) Generation-Skipping Tax. The term (or any reference to) "Generation-Skipping Tax" in this Trust Agreement refers to the federal generation-skipping transfer tax under Chapter 13 of Subtitle B of the Code.

(i) GST Exemption. The term (or any reference to) "GST Exemption" shall refer to the generation-skipping transfer Exemption allowed pursuant to Code Section 2631(a).

(j) Heirs. The term "Heirs" of a person refers to those individuals who are entitled to inherit the property of a person as if he or she died intestate, and whose shares shall be determined according to the laws of the State of California then in effect relating to the successor of separate property of an unmarried person not acquired from a predeceased spouse, parent, or grandparent.

(k) Nonexempt. The term "Nonexempt Portion" or "Nonexempt Trust" or the adjective "Nonexempt" indicates property or a trust that has a generation-skipping inclusion ration of one (that is, an applicable fraction of zero). Notwithstanding the above, if no property of this Trust Agreement is subject to any Generation-Skipping Tax, all property shall be deemed to be "Exempt."

(l) Regulation. The term "Regulation" or "Regulations" shall refer to any provision of the Federal Tax Regulations, as promulgated under the Code, or corresponding provision of any successor Regulation.

(m) Serious Medical Problem. The term "Serious Medical Problem" as used in subsections 5.3(b)(3), 5.4(c)(1) and 5.5(b)(3) of this Trust Agreement means any physical or mental illness, injury, disease, or disability which involves substantial treatment and expense, and which may be either temporary or permanent. A common and relatively minor illness such as the flu, a cold, and the like shall not be considered a Serious Medical Problem unless it is the result of, or is associated with, what would otherwise be considered by the Trustee to be a Serious Medical Problem. As a guide to the Trustee, distributions for a Serious Medical Problem may include the cost of medicines and drugs (prescription and non-prescription) to be used for a specific health or medical problem, medical devices, appliances and equipment, special procedures and treatments, transportation directly associated with a health or medical problem, hospitalization, the services of physicians, surgeons, dentists, and their assistants, physical therapy and the services of physical therapists, psychiatric and psychological counseling and similar services, and participation in drug and/or alcohol education and rehabilitation programs. The Trustee's determination as to what falls within the meaning of the term "Serious Medical Problem," and the Trustee's determination of what payments or distributions, if any, should be made for such medical problem, shall rest in the Trustee's absolute discretion, and the Trustee's determination as to those matters shall be binding and conclusive for all purposes of this Trust.

(n) Third Party. The term "Third Party" shall refer to any person dealing with the Trust or Trustee.

(o) Trust Estate. The term "Trust Estate" shall refer to the total principal and any accumulated income of the Trust or any trust created hereunder.

2. Spendthrift Clause. Each and every beneficiary of these trusts shall be without right, power or authority to sell, assign, pledge, mortgage or in any other manner to encumber, alienate or impair his or her beneficial or legal interest in the trusts or any part thereof, or in the principal or income thereof, and the beneficial and legal interest in the principal and income of the trusts and every part thereof shall be free from the interference or control of creditors of each and every beneficiary of the trusts, and shall not be subject to the claims of creditors of any beneficiary, nor liable to attachment, execution, bankruptcy or any other process of law, and the income and principal of said trusts shall be paid over to the beneficiary in person or as otherwise specified elsewhere herein, and not upon any written or verbal order nor upon any assignments or transfer thereof by said beneficiary or by operation of law.

3. Undistributed Income. Upon the death of any beneficiary, any accrued or undistributed income which would have been payable to such beneficiary had such beneficiary continued to live, shall be paid to the person or persons who may be entitled to the payment of income on the day on which income next is payable or, if none, to the person or persons entitled to the transfer of principal upon such beneficiary's death.

4. Facility of Payments. In any case where income or principal is payable to a beneficiary, the Trustee, in the Trustee's discretion, may either pay said income to said beneficiary or directly or indirectly apply it for such beneficiary's benefit. The Trustee may make payments to any beneficiary under disability by making them to the guardian of the person of the beneficiary or, if a minor, to the parent of the beneficiary or to a suitable adult person under the California Uniform Transfers to Minors Act, or may apply them for the beneficiary's benefit. Sums necessary for support and Education may be paid directly to minor beneficiaries who, in the judgment of the Trustee, have attained sufficient age and discretion to render it probable that the moneys will be properly expended.

5. Powers of Appointment. Subject to restrictions stated elsewhere in this instrument, any power of appointment created herein shall include all lawful exercises thereof, specifically including, but not limited to, the power to create life estates or other limited interests, to create general and/or special powers of appointment, to appoint in trust or otherwise and to appoint subject to conditions and/or restrictions. Said power may be exercised so that all or any portion of the property subject to the power is given exclusively to one or more of the permitted beneficiaries to the exclusion of all other permitted beneficiaries. No appointment pursuant to any such power shall be made which postpones vesting or suspends the power of alienation of any portion of the Trust Estate for a period which would not have been valid if such postponement or suspension had been specifically provided for in this instrument. An otherwise valid exercise of a limited power in trust shall not be invalidated by the fact that as an incidental effect of the death of the principal trust beneficiaries, property may pass to persons who are not within the class of permitted appointees.

6. Termination of Small Trusts. In the event that the share or separate trust held for any income beneficiary of this trust has, at any time, in the opinion of the Trustee, a fair Market value of Fifty Thousand Dollars ($50,000) or less, the Trustee may, in the Trustee's discretion, but is not required to, terminate such trust and, regardless of the age of such beneficiary, distribute the principal and any accrued or undistributed net income thereof to such beneficiary, or to such beneficiary's guardian, conservator or other fiduciary. This clause shall not be construed to limit the power to terminate this trust as otherwise provided by law.

7. Use and Sale of Residential Real Property. In the event that any residential real property utilized by the Trustor as a principal residence is held in any Trust Estate created hereunder, the Trustor shall have the right to occupy such residence, rent free. The Trustee shall pay all real property taxes and all expenses of maintenance and repair of such residence, which payments shall be in addition to any other payments to be made to the Trustor under this Trust Agreement. Such payments shall be made from the principal of the trust in which such residential property is held, and if it is held in more than one trust, such payments shall be made in proportion to their respective interests in such residential real property. No sale of any such residence shall be made without the consent of the Trustor if he is then living and competent. In addition, the Trustor shall have the right to direct a sale of any such residence. Upon any sale of a residence, the net cash proceeds of such sale may be used to purchase another residence if the Trustor so elects.

8. Provision Against Contest. The Trustor desires the greatest deterrence against interference with her estate plan that the law allows. If any person who is a beneficiary hereunder (or who claims under or through a beneficiary hereunder), directly or indirectly takes at any time any of the actions ("Triggering Actions") described below, or conspires or cooperates with any person who directly or indirectly takes any such action at the prescribed time (each such person is hereafter referred to as a "Contestant"), then the Trustor directs that such Contestant shall take nothing from the trust estate and nothing under the Trustor's Will. The Trustor hereby disinherits any such Contestant. Any and all property that otherwise would have gone to a Contestant shall be forfeited and shall pass as if the Contestant had predeceased the Trustor without issue.

(a) Triggering Actions. To the extent authorized by law, the following shall constitute Triggering Actions:

(i) Filing a pleading (as defined in Probate Code §21310(d)) to challenge a transfer of property on the grounds that it was not the Trustor's property at the time of the transfer;

(ii) Filing a pleading (as defined in Probate Code §21310(d)) to challenge the validity of a protected instrument (as defined below) or one or more of its terms; or

(iii) Filing a creditor's claim in accordance with the terms of the Probate Code, unless the claim is approved or the Trustee otherwise determines that such claim was made in good faith.

(iv) It is the Trustor's intent that, to the extent authorized by law, the language in subsections 8(a)(i)-(iii) above be interpreted to include the following types of actions:

(1) Asserting or pursuing in any manner any claim against Trust estate or property other than as permitted in this trust, any other revocable trust established by the Trustor and the Trustor's Will;

(2) Claiming that the Trustor entered into an oral agreement providing for the disposition or transfer of property to such person or others in any way inconsistent with the provisions of this trust or the Trustor's Will.

(3) Filing an action or proceeding to determine the character, title or ownership of property, other than an action by the Trustor's Executor or Trustee to confirm ownership of the Trustor's property in the trust or the Trustor's estate.

(b) Protected Instrument. For purposes of this section 8, a "protected instrument" means: (a) the Trustor's Will, (b) the trust or any other existing revocable trust of which the Trustor is the settlor and any existing amendments thereto, (c) any existing irrevocable trust of which the Trustor is the settlor (d) any existing beneficiary designation executed by the Trustor (including, without limitation, the beneficiary designation for any insurance policy, ESOP, payable on death account, or retirement plan, arrangement or trust, including, without limitation, qualified retirement plans, IRAs, Roth IRAs, 401k plans, pension plans, annuities (including private annuities), employee benefit plans and deferred compensation (including payments received directly from an entity as defined in California Probate Code Section 16350), (e) any existing document in which the Trustor exercises a power of appointment, (f) any existing deed or other instrument effecting a transfer of real property by the Trustor, and (g) any existing premarital agreement or post marital agreement to which the Trustor is a party, and any amendments thereto.

(c) Exceptions. A contest, within the meaning of this section 8, shall not include doing or omitting any act pursuant to a final judgment in any judicial proceeding or disclaiming any right or interest in trust property.

9. Delayed Division or Distribution of Trust.

(a) Notwithstanding any other provision of this Trust Agreement, but subject to the provisions of section 11 below, the Trustee may defer the termination, distribution or division of any trust created hereunder for a reasonable period of time in order to (1) receive assets made payable to the Trustee upon or by reason of a person's death; (2) sell assets of the trust when the Trustee deems such action advisable to accomplish orderly distribution or other reasonable objectives; (3) complete the orderly administration of the trust, including but not limited to the payment of all taxes due upon or by reason of such person's death; or (4) avoid adverse tax consequences which may arise by reason of such action, such as creating a "disposition" which would adversely affect an election available for federal Estate Tax purposes.

(b) In determining what is a reasonable period of time, due consideration shall be given to the period of time required for final determination of federal Estate Taxes and state death or inheritance taxes, and in any event a delay until the federal Estate Tax return has been filed and state death or inheritance tax has been established shall be deemed reasonable.

(c) When the Trustee defers distribution or division of the Trust assets, the deferred distribution or division shall be made as if it had taken place at the time prescribed in this Trust Agreement in the absence of this section 9, and all rights given to the beneficiaries of such trust assets shall be deemed to have accrued and vested as of such prescribed time.

(d) Notwithstanding the foregoing, however, this provision shall not be construed in any way which would adversely affect the qualification of a trust for the federal Estate Tax marital deduction. Any trust intended for such qualification shall vest immediately in the income beneficiary thereof, and such beneficiary shall possess all rights therein from the date of death of the Trustor.

10. Trustee's Power to Postpone Distributions.

(a) Subject to the provisions of section 11 below, the Trustee may postpone any distribution provided for in this Trust Agreement, in whole or in part, if the Trustee, in the reasonable exercise of Trustee's discretion, determines that such distribution would not be in beneficiary's best interests. By way of example but not by way of limitation, the postponement of a distribution may be warranted under the following circumstances: (i) beneficiary is suffering from any physical, mental, emotional or other condition that might adversely affect his or her ability to manage, invest and conserve such distribution; (ii) beneficiary is addicted to a substance the use of which might adversely affect his or her ability to manage, invest and conserve such distribution; (iii) beneficiary is going through a period of emotional, family or other stress that might adversely affect his or her ability to manage, invest and conserve such distribution; (iv) beneficiary's property is subject to conflicting claims, tax deficiencies or to liabilities, contingent or otherwise; (v) beneficiary does not have the maturity, judgment and ability to manage, invest and conserve such distribution; or (vi) beneficiary is under the influence of one or more individuals or organizations who or which may successfully endeavor to induce beneficiary to part with such distribution.

(b) The period of postponement shall be determined by the Trustee, in the Trustee's sole discretion. Any such postponement may be continued from time to time, up to and including the entire lifetime of beneficiary.

(c) During the period of postponement, beneficiary's share of the Trust Estate (or the portion thereof subject to such postponement) shall continue to be held, administered and distributed as follows:

(i) The Trustee shall apply for the benefit of that beneficiary such amounts of income and principal of this share or Trust as the Trustee shall from time to time deem appropriate for the beneficiary's support, health care, Education and maintenance; and

(ii) Any power of appointment or right of withdrawal held by the beneficiary may not be exercised during the period of postponement.

(d) Notwithstanding the foregoing, the Trustor is not imposing any affirmative duty on the Trustee to make investigations into beneficiary's physical, medical, emotional, family or financial circumstances; rather, the Trustee the authority granted to the Trustee in this section 10 is meant to give the Trustee flexibility to address situations that come to the Trustee's attention in the ordinary course of administering the Trust.

11. Maximum Term. Anything to the contrary herein notwithstanding, no trust created hereunder (including any trust created by the exercise of a power of appointment given to a beneficiary hereunder) shall continue for a period longer than twenty-one (21) years after the death of the last survivor of the Trustor, the Trustor's children, and the descendants of the Trustor's children who are living at the date of the Trustor's death. Any trust which does not otherwise terminate prior to that date under the terms and conditions hereof shall terminate on that date, and thereupon the Trustee shall distribute and deliver free and clear of any trust the then remaining balance of the principal and undistributed net income of such trust to the beneficiaries for whom said trust shall have been held at the termination date in proportion to their interests.

12. Distribution on Remote Contingency. If, at any time herein provided for the distribution of any principal or net income, there shall be no beneficiary designated herein, then said principal and undistributed net income shall be distributed to the legal heirs of Myra E. Wiener, the identity and respective shares of those heirs to be determined in all respects as though Myra's death had occurred immediately before 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, or attributable to, a parent, grandparent, or previously deceased spouse.

13. Additions to Trust. Additional property acceptable to the Trustee may be transferred to the Trustee by the Trustor or any other person, and thereby made subject to this Trust. Such additions may be made by lifetime transfer, by Will, by naming the Trustee as the beneficiary of any insurance policy, by naming the Trustee as the beneficiary of an employees' trust forming part of a pension, stock bonus or profit sharing plan, or individual retirement account, or by exercising a power of appointment, or by any other means. Unless specified to the contrary in the instrument of transfer, any property added to this Trust, whether such addition occurs during the Trustor's lifetime or on account of her death, shall constitute a part of the Trust Estate, and shall

be held, administered and distributed as set forth herein and in any amendment(s) hereto. Supplemental schedules may be added to Schedule A to reflect additions to or withdrawals from the Trust Estate, but the failure to add such a schedule shall not invalidate any otherwise valid addition or withdrawal. Unless specified to the contrary herein, the word "Trustor" as used herein shall mean only Myra E. Wiener, whether or not any other person transfers property to this Trust.

END OF MISCELLANEOUS PROVISIONS

STATE OF CALIFORNIA
CERTIFICATION OF VITAL RECORD

COUNTY OF ORANGE
HEALTH CARE AGENCY
1200 N. MAIN STREET, SUITE 100-A
SANTA ANA, CALIFORNIA 92701

3052018030596 — STATE FILE NUMBER

CERTIFICATE OF DEATH
STATE OF CALIFORNIA
USE BLACK INK ONLY / NO ERASURES, WHITEOUTS OR ALTERATIONS
VS-11(REV 3/05)

3201830002469 — LOCAL REGISTRATION NUMBER

DECEDENT'S PERSONAL DATA
1. NAME OF DECEDENT- FIRST (Given): MYRA
2. MIDDLE: EMAS
3. LAST (Family): WIENER
AKA. ALSO KNOWN AS - Include full AKA (FIRST, MIDDLE, LAST):
4. DATE OF BIRTH mm/dd/ccyy: 03/28/1932
5. AGE Yrs.: 85
IF UNDER ONE YEAR Months / Days; IF UNDER 24 HOURS Hours / Minutes
6. SEX: F
9. BIRTH STATE/FOREIGN COUNTRY: NY
10. SOCIAL SECURITY NUMBER: [redacted]
11. EVER IN U.S. ARMED FORCES? YES [X] NO UNK
12. MARITAL STATUS/SRDP* (at Time of Death): WIDOWED
7. DATE OF DEATH mm/dd/ccyy: 02/09/2018
8. HOUR (24 Hours): 1543
13. EDUCATION - Highest Level/Degree (see worksheet on back): SOME COLLEGE
14/15. WAS DECEDENT HISPANIC/LATINO(A)/SPANISH? (If yes, see worksheet on back) YES [X] NO
16. DECEDENT'S RACE - Up to 3 races may be listed (see worksheet on back): CAUCASIAN
17. USUAL OCCUPATION - Type of work for most of life. DO NOT USE RETIRED: REALTOR
18. KIND OF BUSINESS OR INDUSTRY (e.g., grocery store, road construction, employment agency, etc.): REAL ESTATE
19. YEARS IN OCCUPATION: 25

USUAL RESIDENCE
20. DECEDENT'S RESIDENCE (Street and number, or location): 3 THUNDERBIRD DR.
21. CITY: NEWPORT BEACH
22. COUNTY/PROVINCE: ORANGE
23. ZIP CODE: 92660
24. YEARS IN COUNTY: 18
25. STATE/FOREIGN COUNTRY: CA

INFORMANT
26. INFORMANT'S NAME, RELATIONSHIP: DONALD EMAS, SON
27. INFORMANT'S MAILING ADDRESS (Street and number, or rural route number, city or town, state and zip): PO BOX 1207, GUASTI, CA 91743

SPOUSE/SRDP AND PARENT INFORMATION
28. NAME OF SURVIVING SPOUSE/SRDP*-FIRST: -
29. MIDDLE: -
30. LAST (BIRTH NAME): -
31. NAME OF FATHER/PARENT-FIRST: ALBERT
32. MIDDLE: -
33. LAST: MYERS
34. BIRTH STATE: NY
35. NAME OF MOTHER/PARENT-FIRST: LOLA
36. MIDDLE: -
37. LAST (BIRTH NAME): UNKNOWN
38. BIRTH STATE: UNKNOWN

FUNERAL DIRECTOR/ LOCAL REGISTRAR
39. DISPOSITION DATE mm/dd/ccyy: 02/12/2018
40. PLACE OF FINAL DISPOSITION: PACIFIC VIEW MEMORIAL PARK, 3500 PACIFIC VIEW DR., CORONA DEL MAR, CA 92625
41. TYPE OF DISPOSITION(S): BU
42. SIGNATURE OF EMBALMER: NOT EMBALMED
43. LICENSE NUMBER: -
44. NAME OF FUNERAL ESTABLISHMENT: PACIFIC VIEW MORTUARY
45. LICENSE NUMBER: FD1176
46. SIGNATURE OF LOCAL REGISTRAR: ERIC G. HANDLER, M.D.
47. DATE mm/dd/ccyy: 02/12/2018

PLACE OF DEATH
101. PLACE OF DEATH: RESIDENCE/HOSPICE
102. IF HOSPITAL, SPECIFY ONE: IP / ER/OP / DOA
103. IF OTHER THAN HOSPITAL, SPECIFY ONE: Hospice / Nursing Home/LTC / [X] Decedent's Home / Other
104. COUNTY: ORANGE
105. FACILITY ADDRESS OR LOCATION WHERE FOUND (Street and number, or location): 3 THUNDERBIRD DR.
106. CITY: NEWPORT BEACH

CAUSE OF DEATH
107. CAUSE OF DEATH: Enter the chain of events -- diseases, injuries, or complications -- that directly caused death. DO NOT enter terminal events such as cardiac arrest, respiratory arrest, or ventricular fibrillation without showing the etiology. DO NOT ABBREVIATE.
IMMEDIATE CAUSE (Final disease or condition resulting in death) (A): MERKEL CELL CARCINOMA OF SKIN OF BREAST — Time Interval Between Onset and Death (AT): MONS
Sequentially, list conditions, if any, leading to cause on Line A. Enter UNDERLYING CAUSE (disease or injury that initiated the events resulting in death) LAST (B) (BT) (C) (CT) (D) (DT)
108. DEATH REPORTED TO CORONER? YES [X] NO — REFERRAL NUMBER
109. BIOPSY PERFORMED? YES [X] NO
110. AUTOPSY PERFORMED? YES [X] NO
111. USED IN DETERMINING CAUSE? YES NO
112. OTHER SIGNIFICANT CONDITIONS CONTRIBUTING TO DEATH BUT NOT RESULTING IN THE UNDERLYING CAUSE GIVEN IN 107: NONE
113. WAS OPERATION PERFORMED FOR ANY CONDITION IN ITEM 107 OR 112? (If yes, list type of operation and date.): NO
113A. IF FEMALE, PREGNANT IN LAST YEAR? YES [X] NO UNK

PHYSICIAN'S CERTIFICATION
114. I CERTIFY THAT TO THE BEST OF MY KNOWLEDGE DEATH OCCURRED AT THE HOUR, DATE, AND PLACE STATED FROM THE CAUSES STATED. Decedent Attended Since (A) mm/dd/ccyy: 01/17/2018; Decedent Last Seen Alive (B) mm/dd/ccyy: 02/09/2018
115. SIGNATURE AND TITLE OF CERTIFIER: JOHN WEIJUNE WANG M.D.
116. LICENSE NUMBER: A73379
117. DATE mm/dd/ccyy: 02/12/2018
118. TYPE ATTENDING PHYSICIAN'S NAME, MAILING ADDRESS, ZIP CODE: JOHN WEIJUNE WANG M.D. 11160 WARNER AVE STE 405, FOUNTAIN VALLEY, CA 92708

CORONER'S USE ONLY
119. I CERTIFY THAT IN MY OPINION DEATH OCCURRED AT THE HOUR, DATE, AND PLACE STATED FROM THE CAUSES STATED. MANNER OF DEATH: Natural / Accident / Homicide / Suicide / Pending Investigation / Could not be determined
120. INJURED AT WORK? YES NO UNK
121. INJURY DATE mm/dd/ccyy
122. HOUR (24 Hours)
123. PLACE OF INJURY (e.g., home, construction site, wooded area, etc.)
124. DESCRIBE HOW INJURY OCCURRED (Events which resulted in injury)
125. LOCATION OF INJURY (Street and number, or location, and city, and zip)
126. SIGNATURE OF CORONER / DEPUTY CORONER
127. DATE mm/dd/ccyy
128. TYPE NAME, TITLE OF CORONER / DEPUTY CORONER

STATE REGISTRAR: A B C D E
010001003800064
FAX AUTH.#
CENSUS TRACT

CAORANGE01

CERTIFIED COPY OF VITAL RECORD
STATE OF CALIFORNIA, COUNTY OF ORANGE

004097574

This is a true and exact reproduction of the document officially registered and placed on file in the office of the Vital Records Section, Orange County Health Care Agency.

DATE ISSUED: February 15, 2018

Eric G Handler M.D.
ERIC G. HANDLER, MD
COUNTY HEALTH OFFICER

THE GREAT SEAL OF THE STATE OF CALIFORNIA — EUREKA
COUNTY OF ORANGE CALIFORNIA

This copy is not valid unless prepared on an engraved border, displaying the date, seal and signature of the Registrar.

ANY ALTERATION OR ERASURE VOIDS THIS CERTIFICATE

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

EP 220-21

RECEIVED

2024 AUG 12 PM 2: 14

RIVERSIDE COUNTY
TREAS TAX COLLECTOR

Notice Date: July 30, 2024

CLAIM FOR EXCESS PROCEEDS

In Reply Refer To:
624:EY: BOWEN

COUNTY OF RIVERSIDE
MATTHEW JENNINGS,
TREASURER-TAX COLLECTOR
ATTN: EXCESS PROCEEDS
RE: [redacted]
POST OFFICE BOX 12005
RIVERSIDE, CA 92502-2205

Reference Number	: [redacted]
Taxpayer (s)	: JUSTIN BOWEN
FTB Account Number:	[redacted]
Property Address	: 7800 VIEW LN, CORONA, CA 92881

I, Elonna Yermolich, am employed by the State of California, Franchise Tax Board (FTB) as an Advisor with the Collection Advisory Team. I submit this claim for excess proceeds under Civil Code Section 2924j on FTB's behalf in my official capacity as an FTB employee and not otherwise.

FTB hereby claims any or all of the excess proceeds resulting from the trustee's sale or tax defaulted sale on April 30, 2024.

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

> A Certificate of Tax Due and Delinquency reflecting the current tax indebtedness of BOWEN JUSTIN, Account Number [redacted].

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

The amount of the claim for the Franchise Tax Board is $ 5,661.39, as of April 30, 2024.

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

If you have any questions regarding this claim, contact Elonna Yermolich of this department at (916) 845-3549.

Elonna Yermolich, Advisor
Collection Advisory Team

Recording Requested by

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
Sacramento CA 95812-2952

And When Recorded Mail to

Special Procedures Section
PO BOX 2952
Sacramento CA 95812-2952

DOC # 2020-0593535
11/25/2020 01:48 PM Fees: $0.00
Page 1 of 1
Recorded in Official Records
County of Riverside
Peter Aldana
Assessor-County Clerk-Recorder

This document was electronically submitted to the County of Riverside for recording
Receipted by: MARY #420

Notice of State Tax Lien

Filed With: RIVERSIDE

Certificate Number: 20330547045

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

Name of Taxpayer(s) : JUSTIN A BOWEN

FTB Account Number : [redacted]

Social Security Number(s) : [redacted]

Last Known Address : 3290 MANGULAR AVE
: CORONA CA 92882-6028

For Taxable Years : 2017

Total Lien Amount * : $4,926.97

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

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

Dated: 11/25/20

FRANCHISE TAX BOARD
of the State of California

Collection Bureau
Telephone Number: (916) 845-4350

By: Jozel S Brunett

Authorized facsimile signature.

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

State of California
Franchise Tax Board

Certificate of Tax Due and Delinquency

Filed Pursuant to Part 10 or 11, Division 2, Revenue and Taxation Code

State of California)
)
County of Sacramento)

The Franchise Tax Board certifies:

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

The name of the taxpayer, the last known address, and the amount of the delinquent tax, penalties, interest, and costs owed by the taxpayer are as follows:

JUSTIN BOWEN
7800 VIEW LN
CORONA, CA 92881

Tax Year	Tax	Penalties	Interest	Fees	Payments	Total	
2017	$3,232.00	$808.00	$1,288.82	$337.00	$4.43	$5,661.39	
Total Liened	**$3,232.00**	**$808.00**	**$1,288.82**	**$337.00**	**$4.43**	**$5,661.39**	*

Tax Year	Tax	Penalties	Interest	Fees	Payments	Total	
2017	$0.00	$0.00	$96.32	$0.00	$0.00	$96.32	
2018	$379.00	$229.75	$135.43	$97.00	$97.00	$744.18	
Total Liened	**$379.00**	**$229.75**	**$231.75**	**$97.00**	**$97.00**	**$840.50**	**

Additional interest and penalties accrue until paid in full.

*Balances reflect the secured delinquent amount as of the date of the trustee's sale that was subject to a filed or recorded Notice of State Tax Lien prior to the trustee's sale on April 30, 2024.

**Balances reflect the delinquent amount as of the date of this certificate that was not subject to a filed or record Notice of State Tax Lien prior to the trustee's sale on April 30, 2024.

The following Notice of State Tax Lien has been recorded or filed:

Certificate No. 20330547045 recorded in the office of the county recorder of Riverside County on November 25, 2020, for the tax year 2017, under Instrument No. 2020-0593535.

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

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

Dated: July 30, 2024

FRANCHISE TAX BOARD
of the State of California

(Seal)

By ....
Elonna Yermolich, Advisor
(916) 845-3549

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

To: Matthew Jennings, Treasurer-Tax Collector

RECEIVED

2025 JUN 18 AM 7:50

RIVERSIDE COUNTY
TREAS TAX COLLECTOR

Re: Claim for Excess Proceeds

TC: 220 ITEM: 21 Parcel Identification Number: 278080003

Owner: BOWEN, JUSTIN

Situs Address: 7800 VIEW LN CORONA 92881

Date Sold: 04/30/2024

Date Deed to Purchaser Recorded: 06/24/2024

Final Date to Submit Claim: 06/24/2025

I/We, pursuant to Revenue and Taxation Code Section 4675, hereby claim excess proceeds in the amount of $479,017.77 from the sale of the above mentioned real property. I/We were the [ ] lienholder(s), [X] property owner(s) **[please check one box]** at the time of the sale of the property as is evidenced by Riverside County Recorder's Document No. 2017-0236529; recorded on 06/13/2017. 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 TO JUSTIN BOWEN, RECORDED JUNE 13, 2017, AS
DOC # 2017-0236529 (ATTACHED)

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 15 day of JULY, 2024 at LUBBOCK COUNTY, TEXAS
County, State

[signature]

Signature of Claimant | Signature of Claimant

JUSTIN BOWEN

Print Name | Print Name

11306 CR 7100

Street Address | Street Address

WOLFFORTH, TX 79382

City, State, Zip | City, State, Zip

951-283-5425

Phone Number | Phone Number

jbowenre@gmail.com

Email Address | Email Address

DOC # 2017-0236529
06/13/2017 04:06 PM Fees: $31.00
Page 1 of 3
Recorded in Official Records
County of Riverside
Peter Aldana
Assessor-County Clerk-Recorder

This document was electronically submitted to the County of Riverside for recording
Receipted by: CAROL #914

ServiceLink

RECORDING REQUESTED BY:
ServiceLink Title Company
Escrow Order No.: 170060003-2

When Recorded Mail Document and Tax Statement To:
JUSTIN BOWEN
7800 VIEW LANE
Corona, CA 92881

APN/Parcel ID(s): 278-080-003-0
TRA# 059-097

SPACE ABOVE THIS LINE FOR RECORDER'S USE

GRANT DEED

The undersigned grantor(s) declare(s)

☐ This transfer is exempt from the documentary transfer tax.
☑ **The documentary transfer tax is** $482.90 and is computed on:
  ☑ the full value of the interest or property conveyed.
  ☐ the full value less the liens or encumbrances remaining thereon at the time of sale.
The property is located in [] the **City of Corona.** [x] UNINCORPORATED AREA

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged, Deutsche Bank National Trust Company, as trustee, on behalf of the holders of the Impac Secured Assets Corp. Mortgage Pass-Through Certificates Series 2007-1

hereby GRANT(S) to JUSTIN BOWEN, a Married Man as his sole and separate property

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

For APN/Parcel ID(s): 278-080-003-0

THE LAND REFERRED TO HEREIN BELOW IS SITUATED IN THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA AND IS DESCRIBED AS FOLLOWS:

PARCEL 1:

THAT PORTION OF LOT 7, SECTION 5, TOWNSHIP 4 SOUTH, RANGE 6 WEST, SAN BERNARDINO BASE AND MERIDIAN, DESCRIBED AS FOLLOWS:

BEGINNING AT THE NORTHEASTERLY CORNER OF LOT; THENCE NORTH 89° 51' WEST, 210 FEET TO THE NORTHEAST CORNER OF PROPERTY CONVEYED TO BILLY W. BENNETT AND ANNA LOU BENNETT, HUSBAND AND WIFE, BY DEED RECORDED JULY 23, 1959 AS INSTRUMENT NO. 69679 OF OFFICIAL RECORDS OF RIVERSIDE COUNTY, CALIFORNIA; THENCE SOUTH 1° 20' WEST ON A LINE PARALLEL WITH THE EASTERLY LINE OF SAID LOT, 160 FEET; THENCE SOUTH 89° 51' EAST, 210 FEET TO THE EASTERLY BOUNDARY OF SAID LOT; THENCE NORTH 1° 20' EAST, 160 FEET TO THE POINT OF BEGINNING.

Mail Tax Statements As Directed Above

GRANT DEED
(continued)

APN/Parcel ID(s): 278-080-003-0

PARCEL 2:

A RIGHT OF WAY FOR ROAD PURPOSES OVER THE FOLLOWING DESCRIBED PROPERTY: BEGINNING AT THE NORTHEAST CORNER OF SAID LOT 7, SECTION 5, TOWNSHIP 4 SOUTH, RANGE 6 WEST, SAN BERNARDINO BASE AND MERIDIAN; THENCE NORTH 89° 51' WEST, 634.10 FEET TO THE NORTHEAST CORNER OF PARCEL 2, AS CONVEYED TO CHARLES O. BARRATT AND ANITA A. BARRATT, HUSBAND AND WIFE, BY DEED RECORDED OCTOBER 25, 1948 AS INSTRUMENT NO. 2813 OF OFFICIAL RECORDS OF RIVERSIDE COUNTY, CALIFORNIA; THENCE SOUTH 1° 20' WEST ON THE EASTERLY LINE SO CONVEYED, 160 FEET TO THE POINT OF BEGINNING; THENCE CONTINUING SOUTH 1° 20' WEST, ON THE EASTERLY LINE OF THE PARCEL SO CONVEYED, 395.47 FEET; THENCE SOUTH 89° 51' EAST, PARALLEL WITH THE NORTH LINE OF SAID LOT, 20 FEET; THENCE NORTH 1° 20' EAST, PARALLEL WITH THE EASTERLY LINE OF SAID PARCEL 2 SO CONVEYED, 375.47 FEET; THENCE SOUTH 89° 51' EAST, 614.10 FEET; THENCE NORTH 1° 20' EAST, ON THE EASTERLY LINE OF SAID LOT 7, 20 FEET; THENCE NORTH 89° 51' WEST, 634.10 FEET TO THE TRUE POINT OF BEGINNING.

GRANT DEED
(continued)

APN/Parcel ID(s): 278-080-003-0

Dated: MAY 3 1 2017

IN WITNESS WHEREOF, the undersigned have executed this document on the date(s) set forth below.

Deutsche Bank National Trust Company, as trustee, on behalf of the holders of the Impac Secured Assets Corp. Mortgage Pass-Through Certificates Series 2007-1

BY: [signature] MAY 3 1 2017 Jason Maughan, Document Control Officer
Select Portfolio Servicing, Inc. as Attorney in Fact

> 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 Utah
County of Salt Lake

On MAY 3 1 2017 before me, Rachel Funk, Notary Public,
(here insert name and title of the officer)

personally appeared Jason Maughan Document Control Officer Personally Known, 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 UTAH that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Rachel Funk
Signature (Seal)

RACHEL FUNK
Notary Public State of Utah
My Commission Expires on:
February 24, 2013
Comm. Number: 674857