State of California
State Water Resources Control Board
Division of Water Quality
1001 I Street
P.O. Box 2231
Sacramento, California 95812

9/20/03

RE: Alameda County Health Care Services Agency, letter dated July 7, 2003, renaming the Bertram Kubo Trust as a Responsible Party re: Cal Gas, 15595

Washington Ave., San Lorenzo, CA 94580.

# 1) **PETITIONER**:

Marjorie Kanyer, former Trustee of the Kubo Trust Bertram Kubo Trust (closed in 2000) 20321 Via Espana Salinas, CA 93908

# 2) REVIEW REQUESTED:

I request that the State Water Resources Control Board (SWRCB) review Alameda County Health Care Services Agency's (the County) decision which renamed the Bertram Kubo Trust as a responsible party (RP) for the investigation and cleanup at 15595 Washington Ave., San Lorenzo in their letter dated July 7, 2003. (Exhibit A)

# 3) DATE ON WHICH THE AGENCY ACTED:

JULY 7, 2003 (exhibit A)

## 4) STATEMENT OF WHY THE ACTION WAS INAPPROPRIATE:

On August 18, 1999, I received a letter from Ms. Lori Casias of the SWRCB stating that "We have come to the conclusion that the Bertram H. Kubo Trust will be removed from the responsible party list because no evidence has been provided to the County that would suggest that the unauthorized release occurred during the time your brother owned the property. (Emphasis added.) You will soon be notified by Alameda County of this fact." (Exhibit B) Shortly thereafter, I received a notice from the County that "The Bertram Kubo Trust is hereby removed from the list of "responsible parties" according to Title 23 provisions." (Exhibit C)

In November 2002, I received Order WQO-2002 - 0021 from the SWRCB, "In the Matter of the Petition of Mehdi Mohammadian for Review of Alameda County's Notice of Revision To Responsible Party Designation." The petition, filed by the Mohammadians' in June 1999, was seeking the review of the decision made by the County to remove Mr. and Mrs. Calleri and Texaco from the RP list. It was not challenging or appealing the County's decision that removed the Kubo Trust as a responsible party. Order No. WQO 2002-0021 clearly states: "The Order remands the issue of whether Texaco and Mrs. Calleri should have been removed as responsible parties..." The Order does not remand whether the Kubo Trust should have been removed as a responsible party. The Kubo Trust is not even mentioned except for a footnote on page 7 which states: "...the County removed Bertram Kubo from the list of responsible parties. No petition was filed with the Board challenging this action." Furthermore, Mr. David Boyers assured me via telephone conversation on April 8, 2002 that the Kubo Trust was not involved in this matter. (Exhibit D)

Recently, I received a letter from the County dated July 7, 2003 in which the County re-named the Kubo Trust as an RP (Exhibit A). I contacted the County and spoke to Mr. Ariu Levi who told me, despite the fact that the SWRCB did not remand the issue of the Kubo Trust being removed from the RP list, "...we (the County) took the conservative approach and renamed everybody." It is egregious for the County to simply rename the Kubo Trust as an RP just to be on the "conservative" side, especially when this was not the issue being remanded back to the County by the SWRCB. The "conservative" response would have been for the County to focus on the matter being remanded: whether the Callaris and Texaco were appropriately removed as RP's.

About a week later, I received a County letter from Mr.Barney M. Chan stating the reasons why, four years later, the Kubo Trust was re-named as an RP (Exhibit E). The current position the County holds on this issue is in direct conflict with Ms. Casias' letter of August 18, 1999. In 1999, the State found no evidence that an unauthorized release occurred during the time my brother owned the property in question and the County removed the Kubo Trust from the RP list (Exhibit B). This action was not appealed or challenged and the County had no reason to rename the Kubo Trust as an RP.

Furthermore, the County removed the Kubo Trust as an RP in 1999 while the Trust was an open entity. For the County to suddenly rename the Trust as an RP four years later and after the Trust has been closed for **three years** is barred by the 1-year statute of limitations on survival of claims (California Code of Civil Procedures §366.2).

## 5) THE MANNER IN WHICH THE PETITIONER IS AGGRIEVED:

The County has inappropriately renamed the Kubo Trust as an RP as stated in their letter of July 7, 2003. Their decision to remove the Kubo Trust from the RP list is not the issue being remanded. To reiterate, Mr. David Boyers assured me via telephone conversation that the Kubo Trust was not involved in this petition

When the Kubo Trust was initially removed from the RP list, the Trust was still open and I was the trustee. When the Kubo Trust closed on July 2000, my duties as successor trustee ended. I explained to Mr. Scott Seery (County) there is no Trust and I am no longer the Trustee. He asked me to provide the County with proof that the Kubo Trust has been closed. I retained an attorney and provided the County with proof that the Kubo Trust was closed (Exhibit F). It was my understanding that proof that the Kubo Trust no longer existed would justify removing the Kubo Trust from the RP list. But, I was informed by Mr. David Boyer (SWRCB), who previously assurred me that the Kubo Trust was not involved in this matter, that this was not enough. I still needed to petition the SWRCB to have the Kubo Trust removed as an RP. This has resulted in not just needless legal expense for me but also demanded my time to petition the SWRCB to have the Kubo Trust removed as an RP, which was previously done in August 1999 without challenge or appeals.

# 6) SPECIFIC ACTION REQUESTED:

According to Mr. Ariu Levi, the request to remove a person from the responsible party list must come from the SWRCB. I am, therefore, requesting that the SWRCB issue an order reversing the County's decision that re-named the Kubo Trust as an RP by removing the Kubo Trust from the RP list. This action should preclude any and all appeals, petitions, or challenges since this action was never appealled or challenged when the Kubo Trust was initially removed in 1999.

I am also requesting that the Bertram Kubo Trust and my name as trustee of the Kubo Trust be removed from your "interested persons" list. The Kubo Trust was closed in 2000 and my duty as trustee ended in 2000 when the Kubo Trust was closed.

## 7) POINTS AND AUTHORITIES:

Reserved per SWRCB instructions.

# 8) LIST OF IN TERESTED PERSONS:

Mr. Ariu Levy/Mr. Barney Chan (CERTIFIED MAIL)
Alameda County Environmental Health Care Services Agency
1131 Harbor Bay Parkway, Suite 250
Alameda, CA 94502-6577

Ms. Mary S. Taylor 100 Pringle Avenue, Suite 630 Walnut Creek, CA 94596-3582

Mehdi Mohammadian Cal Gas 15595 Washington Avenue San Lorenzo, CA 94580

Ms. Karen Streich ChevronTexaco P.O. Box 6012 San Ramon, CA 94583-2324

Mr. Jeffrey L. Podawiltz One Walnut Creek Center 100 Pringle Avenue, Suite 500 Walnut Creek, CA 94596

Ms. Terry Brazell/Mr. David Boyers (CERTIFIED MAIL)
State Water Resources Control Board
Division of Water Quality
P.O. Box 944212
Sacramento, CA 94244-2120

9) This petition has also been sent to:

Mr. Stephen Morse San Francisco Bay Regional Water Quality Control Board 1515 Clay Street, Suite 1500 Oakland, CA 94502

10) I request that Alameda County Environmental Health Services prepare a copy of the Agency's record regarding the Cal Gas Station site, 15595 Washington Ave., San Lorenzo, CA., and the Agency's letter dated July 7, 2003, which inappropriately renamed the Kubo Trust as a responsible party in the investigation and cleanup of the aforementioned site, pursuant to the State Water Resources Control Board Resolution No. 88-23. This request is being made because the Kubo Trust was removed in 1999 as a RP with no appeals or challenges. The removal of the Kubo Trust from the RP list is not the issue being remanded. And the Kubo Trust was closed in 2000. The Kubo Trust should, therefore, be removed from the RP list.

Dated: September 20, 2003

Marjorie Kanyer, former Trustee for the Bertram H. Kubo Trust

# , ALAMEDA COUNTY

## HEALTH CARE SERVICES





DAVID J. KEARS, Agency Director

Certified Mail # July 7, 20003

## 7001 1940 0005 5777 8388

Notice of Responsibility

ENVIRONMENTAL HEALTH SERM / ENVIRONMENTAL PROTECTION 1181 Harbot Bay Parkway Sute 350 Alantour. CA 94502-6577 (510) 567-3700 FAX 18101/377-9035

Record ID: R00000374

Cal Gas

15595 Washington Ave San Lorenzo, CA 94580 SITE

Date First Reported: 08/28/1986

Substance: Gasoline

Funding (Federal or State): F

Multiple RPs?: Y

Ms. Marjorie Kayner Bertram Kubo Trust 20321 Via Espana Salinas, CA 93908-1261

Responsible Party (RP)#4 (list of all RPs attached)

Pursuant to sections 25297.1 and 25297.15 of the Health and Safety Code, you are hereby notified that the above site has been placed in the Local Oversight Program and the individual(s) or entity(ies) shown above, or on the attached list, has (have) been identified as the party(ies) responsible for investigation and cleanup of the above site. Section 25297.15 further requires the primary or active Responsible Party to notify all current record owners of fee title before the local agency considers cleanup or site closure proposals or issues a closure letter. For purposes of implementing section 25297.15, this agency has identified Medhi Mohammadian as the primary or active Responsible Party. It is the responsibility of the primary or active Responsible Party to submit a letter to this agency within 20 calendar days of receipt of this notice which identifies all current record owners of fee title. It is also the responsibility of the primary or active Responsible Party to certify to the local agency that the required notifications have been made at the time a cleanup or site closure proposal is made or before the local agency makes a determination that no further action is required. If property ownership changes in the future, you must notify this local agency within 20 calendar days from when you are informed of the change.

Any action or inaction by this local agency associated with corrective action, including responsible party identification, is subject to petition to the State Water Resources Control Board. Petitions must be filed within 30 days from the date of the action/inaction. To obtain petition procedures, please FAX your request to the State Water Board at (916) 341-5808 or telephone (916) 341-5700.

Pursuant to section 25299.37(c) (7) of the Health and Safety Code, a responsible party may request the designation of an administering agency when required to conduct corrective action. Please contact <u>Barney Chan</u>, Hazardous Materials Specialist, at this office at (510) 567-6765 for further information about the site designation process.

Ariu Levi Chief Contract Project Director

Date: 1/1/1

Reason:

Add Delete Change

Please Circle One

RE-WAME RPS

c: Jenniffer Jordan, SWRCB Barney Chan, Hazardous Materials Specialist

# ALAMEDA COUNTY - DEPARTMENT OF ENVIRONMENTAL PROTECTION HAZARDOUS MATERIALS DIVISION

July 7, 2003

LIST OF RESPONSIBLE PARTIES FOR

SITE

Record ID: RO000374 Cal Gas 15595 Washington Ave San Lorenzo, CA 94580 Date First Reported 08/28/1986

Substance: Gasoline Petroleum (X) Yes

Source: F

Mr. Mehdi Mohammadian Cal Gas 15595 Washington Ave San Lorenzo, CA 94580 Responsible Party #1
Property Owner, UST Owner,
Operator

Mrs. Agnes Calleri 10901 Cliffland Ave Oakland, CA 94605 Responsible Party #2
Past Property Owner, Past
UST Owner/Operator

Ms. Karen Streich ChevronTexaco P.O. Box 6012 San Ramon, CA 94583-2324 Responsible Party #3
Past Property Owner and
Past UST Owner

Ms. Marjorie Kayner Bertram Kubo Trust 20321 Via Espana Salinas, CA 93908-1261 Responsible Party #4
Past Property Owner, Past
UST Owner/Operator



# State Weer Resources Control Coard

## **Division of Clean Water Programs**

2014 T Street • Sucramento, California 95814 • (916) 227-4325

Mailing Address: P.O. Box 944212 • Sacramento, California • 94244-2120E (14 V 14) 1. CNT

FAX (916) 227-4349 • Internet Address: http://www.swrch.ca.gov

PROTECTION



99 AUG 19 AHII: 55

AUG 1 a 1999

Marjorie Kanyer Bertram H. Kubo Trust PO Box 1169 Marina, CA 93933

Dear Ms. Kanyer:

PETITION, UNDERGROUND STORAGE TANK LOCAL OVERSIGHT PROGRAM (LOP), SITE NO. 1360, 15595 WASHINGTON BOULEVARD, SAN LORENZO, ALAMEDA COUNTY

This is in response to the protective petition submitted on June 16, 1999. As we have discussed on numerous occasions, I've been working with Scott Seery with Alameda County with regards to responsible party identification for this site. I've been holding the petition in abeyance during this time. We have come to the conclusion that the Bertram H. Kubo Trust will be removed from the responsible party list because no evidence has been provided to the County that would suggest that the unauthorized release occurred during the time your brother owned the property. You will soon be notified by Alameda County of this fact.

It is important to understand that the current project is now focused on an unauthorized release from the third generation of tanks which were installed in February 1987 during Bertram Kubo's ownership of the site. High levels of methyl tert-butyl ether (MtBE) were found in groundwater samples taken in 1998, the first time this compound was tested for in samples collected at the site. Large-scale use of MtBE as a gasoline additive in California did not begin until the winter of 1992. Consequently, Texaco and the Calleri's were removed from the responsible party list because we understand they were only involved directly with the second generation tanks (1969) and indirectly with the first generation tanks (1965) through subsequent property ownership. The property was sold to Mr. Kubo prior to the installation of the third generation tanks (1987). Mr. Kubo in turn sold the property to Mehdi Mohammadian in June 1990, two years before the use of MtBE in California gasoline.

It is anticipated that residual levels of contamination from the earlier generation of tanks may still be present at the site; however, the occurrence of such elevated levels of MtBE presents unambiguous evidence that an unauthorized release associated with the third generation tanks has occurred. This new release is now the focus of Alameda County's continued oversight of this case.

California Environmental Protection Agency

If you have any questions, please contact me at (916) 227-4325.

Sincerely,

Lori Casias

Local Oversight Program

X Casias

cc:

Scott Seery

Alameda County LOP



August 19, 1999

STID 1360

ENVIRONMENTAL HEAL! 1131 Harbor Bay Farkway (but in Alameda, CA 94502-6577 (510) 567-6700 (510) 327-9335 (FAX).

Mehdi Mohammadian Linda Shell 15595 Washington Avenue San Lorenzo, CA 94580

Bertram Kubo Trust P.O. Box 1169 Marina, CA 93933 Attn: Marjorie Kanyer

# NOTICE OF <u>SECOND</u> REVISION TO "RESPONSIBLE PARTY" DESIGNATION PURSUANT TO SECTION 2720, TITLE 23, CALIFORNIA CODE OF REGULATIONS.

RE: Linda Shell, 15595 Washington Boulevard, San Lorenzo

Dear Ms. Kanyer and Mr. Mohammadian:

Pursuant to a 08/18/99 opinion issued by staff of the California State Water Resources Control Board (SWRCB), issued in response to a Petition submitted on behalf of the Bertram Kubo Trust, a determination to revise the list of surviving parties subject to the corrective action requirements pursuant to Section 2720, Title 23, California Code of Regulations (CCR) has been made, as follows:

□ The Bertram Kubo Trust is hereby removed from the list of "responsible parties" according to Title 23 provisions

This decision is based on the following facts:

- (1) recent site assessment data document up to 340,000 ug/l of MtBE in sampled groundwater
- (2) high MtBE concentrations are consistent with a "recent" release associated with the 3<sup>rd</sup> generation fuel underground storage tanks (UST) at the site, as large-scale use of MtBE as a gasoline additive in California first began in the winter of 1992

Ms. Kanyer and Mr. Mohammadian

Re: 15595 Washington Blvd., San Lorenzo

August 19, 1999

Page 2 of 2

- (3) this "recent" release occurred subsequent to the release first identified in 1986, as the USTs at the site at that time were reportedly last used in the early 1980's, a period of time when MtBE was not in widespread use in California
- (4) the USTs present at the site when owned by the Calleris, and then by Texaco, were removed prior to the site being sold to Bertram Kubo in December 1986
- (5) the 3<sup>rd</sup> generation of USTs were installed in February 1987 during Mr. Kubo's ownership of the site
- (6) Mr. Kubo sold the site and associated improvements to Mr. Mohammadian in June 1990
- (7) no evidence has been presented that ties the release from the 3<sup>rd</sup> generation tanks to the period of time when Mr. Kubo owned the site

A copy of the 08/18/99 SWRCB opinion is attached. This action is subject to appeal to the SWRCB. Appeals must be filed within 30 days from the date of this action. To obtain appeal procedures, you may FAX your request to the SWRCB at (916) 227-4349 or telephone (916) 227-4408.

Please contact me at (510) 567-6783 should you have any questions or comments about the content of this letter.

Sincerely,

Scott O. Seery, CHMM

Hazardous Materials Specialist

## Attachment

cc: Robert Weston, ACDEH Lori Casias, SWRCB

Chuck Headlee, RWQCB (w/attachment)

Karen Fineran, Esq., Makoff Kinnear Council, P.C. (w/ attachment)

20 California St., Ste. 201, San Francisco, CA 94111

Mary Taylor, Esq., 101 Ygnacio Valley Rd., #330, Walnut Creek, CA 94596 (w/attachment)

Julie Rose, Esq., Randick & O'Dea (w/attachment)

1800 Harrison St., Ste. 2350, Oakland, CA 94612

April 8, 2002

Mr. David M. Boyers, Esq.
Office of Chief Counsel
State Water Resources Control Board
1001 I Street, 22nd Floor (95814)
P.O. Box 100
Sacramento, CA 95812-0100

RE: "In the Matter of the Petition of Mehdi Mohammadian..." dated April 4, 2002.

Dear Mr. Boyers:

This letter serves to document our telephone conversation this morning regarding the petition of Mohammadian for review of Alameda County's Notice of Revision to Responsible Party Designation (letter dated April 4, 2002) and for your advising me that my deceased brother's Trust (Bertram H Kubo Trust) is not involved in this petition.

Thanks for your help and for clarifying this for me.

Sincerely,

Marjorie Kanyer Bertram Kubo Trust

mailed apploa



# **State Water Resources Control Board**

## Office of Chief Counsel

1001 I Street, 22<sup>nd</sup> Floor, Sacramento, California 95814 P.O. Box 100, Sacramento, California 95812-0100 (916) 341-5161 ◆ FAX (916) 341-5199 ◆ www.swrcb.ca.gov



The energy challenge facing California is real. Every Californian needs to take immediate action to reduce energy consumption.

For a list of simple ways you can reduce demand and cut your energy costs, see our website at www.swrcb.ca.gov.

April 4, 2002

### **CERTIFIED MAIL**

To: Enclosed Interested Persons Mailing List

IN THE MATTER OF THE PETITION OF MEHDI MOHAMMADIAN FOR REVIEW OF ALAMEDA COUNTY'S NOTICE OF REVISION TO RESPONSIBLE PARTY DESIGNATION

As part of its review of the above-entitled matter, the State Water Resources Control Board (SWRCB or Board) is going to supplement the local agency record on which it will base its decision with the following information:

- 1. Fax to George Dunfield, SWRCB from Ron Evans, Mobile Chem Labs, Inc. dated October 6, 2001. Chromatogram of 1994 groundwater sampling of monitor wells MW-1, MW-2, MW-3, plus 1000 ppb gasoline standard, 40 ppb benzene, toluene, ethylbenzene, and xylene (BTEX) spike sample for MW-2 groundwater sample, and distilled water sample (sample blank).
- 2. Fax to Adam Harris, SWRCB and Bob Schultz, Cambria Environmental Technology from Angela Rydelius, McCampbell Analytical, Inc. dated November 1, 2001. Estimated laboratory analytical Methyl Tertiary Butyl Ether (MTBE) values for 1995 groundwater sampling of monitor wells MW-1, MW-2, and MW-3.

Please review the enclosed copies of these documents and provide any comments, within 20 days from the date of this letter, to:

David M. Boyers, Esq.
Office of Chief Counsel
State Water Resources Control Board
1001 I Street, 22<sup>nd</sup> Floor [95814]
P.O. Box 100
Sacramento, CA 95812-0100

The documents and any comments received within 20 days will become part of the record before the Board. If you have any questions, please call me at (916) 341-5182.

Sincerely,

David M. Bayur David M. Boyers

Staff Counsel

## Enclosures

Mr. Kevin Graves cc: Mr. Dennis Parfitt Mr. Adam Harris Division of Clean Water Programs State Water Resources Control Board 1001 I Street Sacramento, CA 95814

### Petition of

## **MEHDI MOHAMMADIAN**

Jeffrey P. Widman, Esq.

Attorney for Petitioner
Law Offices of Jeffrey P. Widman
84 West Santa Clara Street, Suite 690
San Jose, CA 95113

Mehdi Mohammadian Linda Shell 15595 Washington Avenue San Lorenzo, CA 94580

Mr. Scott O. Seary Alameda County Health Care Services 1131 Harbor Bay Parkway, Suite 250 Alameda, CA 94502-6577

Mr. Stephen Morse San Francisco Bay Regional Water Quality Control Board 1515 Clay Street, Suite 1400 Oakland, CA 94122

# SWRCB Office of Chief Counsel INTERESTED PERSONS MAILING LIST

Karen Fineran, Esq.

Attorney for Texaco, Inc.

Makoff, Kinnear Counsel, P.C.

20 California Street, Suite 201

San Francisco, CA 94111

Ms. Karen E. Petryna, P.E. Equiva Services, LLC P.O. Box 6249 Carson City, CA 90749-6249

Bertram Kubo Trust <u>Attn</u>: Marjorie Kayner 20321 Via Espana Salinas, CA 93908-1261 For Review of an Alameda County's Notice of Revision to Responsible Party Designation

Mary Taylor, Esq.

Attorney for Jessen & Agnes Calleri
Law Office of Mary J. Taylor
101 Ygnacio Valley Road, Suite 330
Walnut Creek, CA 94596

Jessen and Agnes Calleri 10901 Cliffland Avenue Oakland, CA 94605

Douglas Gravelle Texaco, Inc. 10 Universal City Plaza, 13<sup>th</sup> Floor Universal City, CA 91608-1006

## HEALTH CARE SERVICES

AGENCY



DAVID J. KEARS. Agency Director

August 4, 2003

Ms. Majorie Kayner Bertram Kubo Trust 20321 Via Espana Salinas, CA 93908-1261 ENVIRONMENTAL HEALTH SERVICES ENVIRONMENTAL PROTECTION 13: Harbot Bay Parkway, Soile 250 Alameda, OA 94502-6577 (510) 567-6700 FAX (510) 387-9395

Dear Ms. Kayner:

Subject: Naming of Responsible Party, RO0000374, Cal Gas, 15595 Washington Ave., San Lorenzo, CA 94580

Alameda County Environmental Health, Local Oversight Program (LOP) has named the Bertram Kubo Trust a "Responsible Party," as defined under California Code of Regulations, Title 23, Division 3, Chapter 16 (California Underground Storage Tank Regulations), Article 11, Section 2720. Section 2720 defines a responsible party 4 ways.

### First:

"Any person who owns or operates an underground storage tank used for the storage of any hazardous substance."

#### Second:

"In the case of any underground storage tank no longer in use, any person who owned or operated the underground storage tank immediately before the discontinuation of its use."

#### Third:

"Any owner of property of property where an unauthorized release of a hazardous substance from an underground storage tank has occurred."

#### Fourth:

"Any person who had or has control over an underground storage tank at the time of or following an unauthorized release of a hazardous substance."

It appears that the Bertram Kubo Trust meets the third and fourth definitions of a responsible party. As noted in the Notice of Responsibility, should you disagree with this action, you may file a petition to the State Water Resources Control Board.

You may contact me at (510) 567-6765 if you have any questions.

Sincerely,

Barney M. Chan

Hazardous Materials Specialist

Barrey as Cham

August 4, 2003 RO0000374 Ms. Majorie Kayner Bertram Kubo Trust Cal Gas, 15595 Washington Ave., San Lorenzo, CA 94580 Page 2

C: B. Chan, D. Drogos

Mr. M. Mohammadian, Cal Gas, 15595 Washington Ave., San Lorenzo, CA 94580 Mrs. Agnes Calleri, 10901 Cliffland Ave., Oakland, CA 94605 Ms. Karen Streich, ChevronTexaco, P.O. Box 6012, San Ramon, CA 94583-2324 Mr. David Boyers, Esq., Office of Chief Counsel, SWRCB, 1001 I St., 22<sup>nd</sup> Floor, P.O. Box 100, Sacramento, CA 95812-0100

RP15595WashingtonAve

## ERIC N. HOLK

Attorney at Law

Living Trusts • Wills • Estate Planning

26346 Carmel Rancho Lane, Suite 200 Carmel, CA 93923

> (831) 622-8808 FAX: (831) 622-8802

# ATTORNEY'S CERTIFICATION

I, ERIC N. HOLK, hereby declare and certify:

That I am an active member of the State Bar of California;

That the BERTRAM H. KUBO TRUST, of which BERTRAM H. KUBO was the settlor and MARJORIE KANYER was the successor trustee, was terminated and dissolved following the final distribution of all trust assets in July of 2000. Final tax returns for the trust were completed and filed for tax year 2000. Under California Probate Code §15407(a)(2), a trust is terminated when the trust purpose is fulfilled. Final distribution of trust assets and completion and filing of the final trust returns fulfilled the purpose of the BERTRAM H. KUBO TRUST; therefore, that trust now no longer exists.

I declare under penalty of perjury that the foregoing statements are true and correct. Please feel free to contact me directly if you have any questions or require further information.

Dated: <u>July 18, 200</u>

Eric N. Holk, Attorney at Law