



## ATTENTION

Probate cases on this calendar are currently under review by the probate examiners. Review of some probate cases may not be completed and therefore have not been posted.

If your probate case has not been posted please check back again later.

Thank you for your patience.

**Probate Status Hearing Re: Filing of the Thirteenth Account**

	<p><b>PUBLIC GUARDIAN</b>, was appointed Conservator of the Person and Estate, on 10/30/1992. Letters issued on 11/03/1992.</p>	<p><b>NEEDS/PROBLEMS/COMMENTS:</b></p>
<p><b>Cont. from 110515, 020416</b></p>	<p>Order Settling Twelfth Account filed 11/05/2014 showing a balance of property on hand in the amount of \$226,921.32 (cash \$9,031.72).</p>	<p><b><u>OFF CALENDAR.</u></b></p>
<p><b>Aff.Sub.Wit.</b></p>		<p><b><u>Thirteenth Account filed 05/03/2016. Hearing is set for 06/14/2016.</u></b></p>
<p><b>Verified</b></p>		
<p><b>Inventory</b></p>	<p>Minute Order of 11/05/2014 set this states hearing for the filing of the Thirteenth Account.</p>	
<p><b>PTC</b></p>		
<p><b>Not.Cred.</b></p>		
<p><b>Notice of Hrg</b></p>	<p><b>Status Report filed 01/26/2016</b> states a status hearing was set for 11/05/2015 for the filing of the 13<sup>th</sup> account. At the 11/05/2015 status hearing, the hearing was continued to 02/04/2016. The status hearing was continued to because the Public Guardian is short staffed. One of the support staff suddenly retired for medical reasons, and that person has not been replaced. The person who prepares the necessary documents for the accounts is currently covering both her duties and the duties of the other staff member who retired. Therefore, she is unable to get all the accounts done that need to be done before scheduled status hearings. Furthermore, there have been a large number of accounts set for status hearings, which makes it harder for her to get to all of them. In addition, another account is set for status this same day, and she hopes to have that one completed in time for the status hearing to come off calendar.</p>	
<p><b>Aff.Mail</b></p>		
<p><b>Aff.Pub.</b></p>		
<p><b>Sp.Ntc.</b></p>		
<p><b>Pers.Serv.</b></p>		
<p><b>Conf. Screen</b></p>		
<p><b>Letters</b></p>		
<p><b>Duties/Supp</b></p>		
<p><b>Objections</b></p>		
<p><b>Video Receipt</b></p>		
<p><b>CI Report</b></p>		
<p><b>9202</b></p>		
<p><b>Order</b></p>		
<p><b>Aff. Posting</b></p>		<p><b>Reviewed by:</b> LV</p>
<p><b>Status Rpt</b></p>		<p><b>Reviewed on:</b> 05/10/2016</p>
<p><b>UCCJEA</b></p>		<p><b>Updates:</b></p>
<p><b>Citation</b></p>		<p><b>Recommendation:</b></p>
<p><b>FTB Notice</b></p>	<p>Therefore, it is respectfully requested that the next status hearing for this matter be set no sooner than 90 days from the date of this status hearing.</p>	<p><b>File 3 – Kane</b></p>

**6 Felipe Barajas Gutierrez (Estate) Case No. 14CEPR00746**

**Attorney Kharazi, H. Ty (for Yesenia Torres Fajardo – Administrator)**

**Probate Status Hearing Re: the Filing of the First Account and/or Petition for Final Distribution**

<b>DOD: 06/03/2014</b>	<p><b>YESENIA TORRES FAJARDO</b>, was appointed Administrator with limited IAEA authority without bond on 10/24/2014.</p> <p>Letters issued on 11/05/2014.</p> <p>Inventory and Appraisal filed 12/22/2015 shows an estate valued at \$120,000.00.</p> <p>Minute Order of 10/24/2014 set this Status Hearing for the filing of the First Account and/or Petition for Final Distribution.</p> <p><b>Status Conference Statement filed by Attorney H. Ty Kharazi on 05/06/2016</b> states the estate is composed of real property and some personal items which are of inconsequential value. There have been discussions regarding a settlement on the disposition of the real property a part of which requires transfer of decedent's personal property items to his children. After an inspection, the children demanded other personal property which the Administrator does not have. The inconsequential personal property dispute has delayed filing an accounting because they demand more items every time an explanation is made. Mr. Kharazi informed Mr. Bagdasarian (children's counsel) that if an agreement cannot be had by end of May 2016, then Mr. Kharazi will file an accounting and ask the court to divide the property by deed only. Then the titled holders can file a partition action in the Superior Court and this case can close. The fees and costs for the estate can be assessed against the property. Short of this solution, Mr. Kharazi states he can see no other economically viable solution to the impasse on the issue of personal property. It is respectfully requested the matter be put over to sometime towards the end of June.</p>	<p><b>NEEDS/PROBLEMS/COMMENTS:</b></p> <p><b>Minute Order of 03/03/2016: Counsel reports that the parties are in dispute over "stuff" that is of a small value; request 45 days to resolve the issues and file the petition.</b></p> <p>1. Need First Account or Petition for Final Distribution.</p>
<b>Cont. from 012116, 030316</b>		
<b>Aff.Sub.Wit.</b>		
<b>Verified</b>		
<b>Inventory</b>		
<b>PTC</b>		
<b>Not.Cred.</b>		
<b>Notice of Hrg</b>		
<b>Aff.Mail</b>		
<b>Aff.Pub.</b>		
<b>Sp.Ntc.</b>		
<b>Pers.Serv.</b>		
<b>Conf. Screen</b>		
<b>Letters</b>		
<b>Duties/Supp</b>		
<b>Objections</b>		
<b>Video Receipt</b>		
<b>CI Report</b>		
<b>9202</b>		
<b>Order</b>		
<b>Aff. Posting</b>		
<b>Status Rpt</b>		
<b>UCCJEA</b>		
<b>Citation</b>		
<b>FTB Notice</b>		
		<b>Reviewed by: LV</b>
		<b>Reviewed on: 05/10/2016</b>
		<b>Updates:</b>
		<b>Recommendation:</b>
		<b>File 6- Gutierrez</b>

**9A In Re: Gramenz Family Living Trust Agreement Case No. 15CEPR00398**

Attorney: Steven S. Picone, (for Objectors Daniel Caballero & Baldermar Martinez)

Attorney: Lisa Horton (for Petitioner Rande L Gramenz)

**Amended First Account and Report of Trustee and Petition for its Settlement**

		<b>RANDE L. GRAMENZ</b> , Successor Trustee, is petitioner.	<p><b>NEEDS/PROBLEMS/COMMENTS:</b></p> <p><b>Continued from 3/22/16.</b></p>
		Petitioner states settlor, Opal E. Gramenz, died on 12/28/12.	
Cont. from 090115, 101315, 011916, 032216		Account period: 12/29/12 – 6/30/15	
<input type="checkbox"/>	Aff.Sub.Wit.	Accounting - <b>\$1,575,344.83</b>	
<input checked="" type="checkbox"/>	Verified	Beginning POH - <b>\$1,432,128.43</b>	
<input type="checkbox"/>	Inventory	Ending POH - <b>\$1,334,752.81</b>	
<input type="checkbox"/>	PTC	<b>Petition states</b> pursuant to Article V section 1 of the trust he has paid his attorney \$5,000.00.	
<input type="checkbox"/>	Not.Cred.	Pursuant to Probate Code §15681 he is entitled to reasonable compensation from the Trust.	
<input checked="" type="checkbox"/>	Notice of Hrg	Trust funds totaling \$14,850.00 have been used to pay Trustee's reasonable compensation for his services. This figure was derived from 1% of the total sale price (\$1,485,000) of the duplex.	
<input checked="" type="checkbox"/>	Aff.Mail	<b>Petitioner states</b> the decedent has a bank account at Chase with Kenneth Caballero for the purpose of having someone available to sign checks. Kenneth Caballero was a joint owner but never signed a check, deposited or withdrew funds from the account while the Decedent was alive. All of the funds in the account on Decedent's date of death were hers. After Decedent's death, Kenneth Caballero used some of the funds to pay for funeral expenses, but kept the remaining funds. Trustee demanded the funds so that they could be deposited into the trust account but Kenneth Caballero refused. Since Kenneth Caballero kept those funds, then in the sum of those funds (\$59,494.49, after the payment of funeral expenses) will be counted as a preliminary distribution and taken from Kenneth Caballero's distributive share.	
<input type="checkbox"/>	Aff.Pub.		
<input type="checkbox"/>	Sp.Ntc.		
<input type="checkbox"/>	Pers.Serv.		
<input type="checkbox"/>	Conf. Screen		
<input type="checkbox"/>	Letters		
<input type="checkbox"/>	Duties/Supp		
<input checked="" type="checkbox"/>	Objections		
<input type="checkbox"/>	Video Receipt		
<input type="checkbox"/>	CI Report		
<input type="checkbox"/>	9202		
<input checked="" type="checkbox"/>	Order		
<input type="checkbox"/>	Aff. Posting		
<input type="checkbox"/>	Status Rpt		
<input type="checkbox"/>	UCCJEA		
<input type="checkbox"/>	Citation		
<input type="checkbox"/>	FTB Notice	<b>Petitioner prays that the Trustee's first account and report be settled, allowed and approved as filed.</b>	
			<b>Reviewed by: KT</b>
			<b>Reviewed on: 5/10/16</b>
			<b>Updates:</b>
			<b>Recommendation:</b>
			<b>File 9A - Gramenz</b>

**9A In Re: Gramenz Family Living Trust Agreement Case No. 15CEPR00398**

**Objections to Amended First Account and Report filed by Daniel Caballero and Baldemar Martinez on 8/31/15.** Objectors object to the Accounting with respect to Petitioner Trustee's assertion that the joint checking account titled in the name of Kenneth Caballero and Opal Gramenz was a Trust asset and that Kenneth Caballero's beneficial interest in the Trust should be reduced by the amounts left in the joint account at the date of Opal Gramenz's death.

Petitioner's assertion that the funds in the Chase Bank joint account are trust assets and should be counted against Kenneth Caballero's share is flatly wrong as a matter of law. As such the accounting should be revised.

Probate Code §5302 (a) establishes in pertinent part that:

"Sums remaining on deposit at the death of a party to a joint account belong to the surviving party or parties as against the estate of the decedent unless there is clear and convincing evidence of a different intent. . ."

Petitioner has not alleged, let alone proven, that Opal Gramenz and Kenneth Caballero intended for the money held in the Chase joint checking account to be distributed in a different manner other than that provided for by law.

**Wherefore, Objectors pray as follows:**

1. That the Petition to Approve the Amended Account be denied;
2. That Rande L. Gramenz be ordered to file and serve a code compliant amended accounting of the Trust within 45 days of issuance of the order;
3. For costs, and for such other and further relief as the Court deems just and proper.

**9B In Re: Gramenz Family Living Trust Agreement Case No. 15CEPR00398**

Attorney: Steven S. Picone, (for Objectors Daniel Caballero & Baldermar Martinez)

Attorney: Lisa Horton (for Petitioner Rande L Gramenz)

**Probate Status Hearing: Resolution**

	<b>RANDE L. GRAMENZ</b> , Successor Trustee, filed an Amended First and Final Account and Report of Trustee.	<p><b>NEEDS/PROBLEMS/COMMENTS:</b></p> <p><b>Continued from 3/22/16.</b> Minute order states Counsel requests additional time to work towards resolution. The Court admonishes that status reports are to be filed at least two days prior to the hearing.</p> <p>1. <b>Need current written status report</b> pursuant to Local Rule 7.5 which states in all matters set for status hearing verified status reports must be filed no later than 10 days before the hearing. Status Reports must comply with the applicable code requirements. Notice of the status hearing, together with a copy of the Status Report shall be served on all necessary parties.</p>
	<b>Daniel Caballero</b> and <b>Baldemar Martinez</b> filed objections to the accounting.	
	Minute order dated 10/13/15 set this status hearing.	
<b>Cont. from 011916, 032216</b>		
<b>Aff.Sub.Wit.</b>		
<b>Verified</b>		
<b>Inventory</b>		
<b>PTC</b>		
<b>Not.Cred.</b>		
<b>Notice of Hrg</b>		
<b>Aff.Mail</b>		
<b>Aff.Pub.</b>		
<b>Sp.Ntc.</b>		
<b>Pers.Serv.</b>		
<b>Conf. Screen</b>		
<b>Letters</b>		
<b>Duties/Supp</b>		
<b>Objections</b>		
<b>Video Receipt</b>		
<b>CI Report</b>		
<b>9202</b>		
<b>Order</b>		
<b>Aff. Posting</b>		
<b>Status Rpt</b>		
<b>UCCJEA</b>		
<b>Citation</b>		
<b>FTB Notice</b>		
		<b>Reviewed by:</b> KT
		<b>Reviewed on:</b> 5/10/16
		<b>Updates:</b>
		<b>Recommendation:</b>
		<b>File 9B- Gramenz</b>

Status RE: Filing of the Inventory and Appraisal

	<p><b>ROSALIA LANUZA</b>, Mother, was appointed Guardian of the Estate on 1/7/16 with bond of \$23,833.34. Bond was filed and Letters issued 2/1/16.</p> <p>At the hearing on 1/7/16, the Court set this status hearing for the filing of the Inventory and Appraisal.</p> <p><b>Declaration filed 4/5/16</b> provides a copy of the Inventory and Appraisal completed by Probate Referee Steven Diebert on 7/29/15 in connection with 15CEPR00803, Petitioner to Determine Succession. The estate of Erik Lanuza contains no additional real or personal property other than a 1/3 interest in the appraised property located at 2133 Zozaya Street in Firebaugh.</p> <p><b>Final I&amp;A filed 4/28/16</b> indicates a value of \$21,666.67 for the real property; however, it is not signed by the Probate Referee.</p>	<p><b>NEEDS/PROBLEMS/COMMENTS:</b></p> <p>1. <b>Need <u>new, original</u> Inventory and Appraisal <u>for this guardianship estate</u> pursuant to Probate Code §2610 or written status report pursuant to Local Rule 7.5.</b></p> <p><b>Note:</b> The attorney previously provided a copy of the I&amp;A filed in the minor's father's estate, of which 1/3 was distributed to this minor, and it was noted that this is insufficient for this minor's guardianship estate.</p> <p>The Attorney has now filed a new I&amp;A, but it does not contain an original appraisal of the minor's interest in the real property by the Probate Referee.</p> <p><b>See Probate Code §2610.</b></p> <p>The minor's interest in the real property should be appraised by the Probate Referee and the value provided for the minor's interest in the real property as of the date of the date of the appointment of the guardian. <b>Note:</b> This may not necessarily be the same value that was assigned to the real property as of the date of the minor's father's death.</p>
Cont. from 040716		
Aff.Sub.Wit.		
Verified		
Inventory		
PTC		
Not.Cred.		
Notice of Hrg		
Aff.Mail		
Aff.Pub.		
Sp.Ntc.		
Pers.Serv.		
Conf. Screen		
Letters		
Duties/Supp		
Objections		
Video Receipt		
CI Report		
9202		
Order		
Aff. Posting		
Status Rpt		
UCCJEA		
Citation		
FTB Notice		
		Reviewed by: skc
		Reviewed on: 5/10/16
		Updates:
		Recommendation:
		File 15- Lanuza

Petition Letters of Special Administration

<b>DOD: 2/9/16</b>		<b>General Hearing 6/22/16</b>		<p><b>NEEDS/PROBLEMS/COMMENTS:</b></p> <p><b>Note:</b> Petitioner is a resident of Washington State.</p> <ol style="list-style-type: none"> <li>1. Declaration of attorney filed on 5/9/16 references exhibits however the exhibits are not attached.</li> <li>2. Order does not include the attachments for the specific powers granted to the special administrator. Need new order.</li> <li>3. Need blocking orders for accounts that will be blocked.</li> </ol>
		<p><b>DANIEL I.S.J. REY-BEAR</b>, nephew, is petitioner and requests appointment as Special Administrator with bond of \$20,000 and blocked account.</p>		
<b>Cont. from 040716</b>		Decedent died intestate.		
<input type="checkbox"/>	<b>Aff.Sub.Wit.</b>	Residence: Fresno		
<input checked="" type="checkbox"/>	<b>Verified</b>			
<input type="checkbox"/>	<b>Inventory</b>			
<input type="checkbox"/>	<b>PTC</b>			
<input type="checkbox"/>	<b>Not.Cred.</b>			
<input checked="" type="checkbox"/>	<b>Notice of Hrg</b>	<p><b>Estimated Value of the Estate:</b></p> <p>Personal property - \$ 700,000.00</p> <p>Real property - \$ 300,000.00</p> <p><b>Total - \$1,000,000.00</b></p>		
<input checked="" type="checkbox"/>	<b>Aff.Mail</b>	W/O		
<input type="checkbox"/>	<b>Aff.Pub.</b>			
<input type="checkbox"/>	<b>Sp.Ntc.</b>			
<input type="checkbox"/>	<b>Pers.Serv.</b>			
<input type="checkbox"/>	<b>Conf. Screen</b>			
<input checked="" type="checkbox"/>	<b>Letters</b>			
<input checked="" type="checkbox"/>	<b>Duties/Supp</b>			
<input type="checkbox"/>	<b>Objections</b>			
<input type="checkbox"/>	<b>Video Receipt</b>			
<input type="checkbox"/>	<b>CI Report</b>			
<input type="checkbox"/>	<b>9202</b>			
<input checked="" type="checkbox"/>	<b>Order</b>			
<input type="checkbox"/>	<b>Aff. Posting</b>			
<input type="checkbox"/>	<b>Status Rpt</b>			
<input type="checkbox"/>	<b>UCCJEA</b>			
<input type="checkbox"/>	<b>Citation</b>			
<input type="checkbox"/>	<b>FTB Notice</b>			
<b>Petitioner states:</b>				
<ol style="list-style-type: none"> <li>1. He has been told by bank representatives that the decedent had approximately 5 safe deposit boxes and no keys have been found.</li> <li>2. The State Controller's office has \$232,000 in unclaimed property believed to belong to the decedent.</li> <li>3. There are several uncashed checks that need to be cashed.</li> <li>4. No estate planning documents have been found but may be in the safe deposit boxes.</li> <li>5. There is a life insurance policy that will be payable to the estate.</li> <li>6. There are no family members living in the area that they are aware of and they need to be sure they have the Court's permission to be at the property and go through her belongings.</li> <li>7. There are several bank accounts and brokerage accounts that need a legal representative to deal and talk with said institutions.</li> <li>8. Need change of address to forward mail to the attorney's office.</li> </ol>				
<b>Please see additional page</b>				
<b>Reviewed by: KT</b>				
<b>Reviewed on: 5/10/16</b>				
<b>Updates:</b>				
<b>Recommendation:</b>				
<b>File 16- Lawson</b>				

**Petitioner requests the following powers:**

1. Authority to communicate and represent the estate with all financial institutions and governmental entities holding assets belonging to the decedent and make any and all necessary decisions to protect and manage the assets;
2. To take all necessary steps to protect, clean-up and get the house in a safe condition for sale;
3. Authority to hire or retain any attorneys, accountants or other professional advisors as deemed necessary by the special administrator;
4. Authority to file a change of address form with the United States Post Office to direct mail to Petitioner's attorney's address;
5. No request to list the property for sale at this time;
6. Any other powers deemed necessary by the Court until the filing of the regular petition for probate.

**Declaration of Attorney R. Frank Butler filed on 2/29/16** states Petitioner, Daniel I.S.J. Rey-Bear is a licensed attorney in the State of Washington and in the State of California and he clearly understands his duties and responsibilities as a personal representative under the State of California.

**Declaration of Attorney R. Frank Butler filed on 5/9/16 states** Petitioner continues to request appointment as Special Administrator for the following reasons:

- a. The condition of the real property is in disrepair and poor condition. The home continues to be vacant. There are potential electrical problems. The house is a potential fire hazard with all the books, papers and boxes of items all over the house.
- b. There appears to be at least 5 safe deposit boxes that they would like to open for estate planning documents and valuable personal property.
- c. There appears to be a life insurance policy that is payable to the estate and Prudential has agreed to wait until May 20, 2016 before the death benefits are transferred to the Abandoned Property Operations.
- d. There are approximately 3 years of uncashed dividend and annuity checks totaling approximately \$231,073 at the State Controller's Office.
- e. The Decedent left about 5 accounts with Wells Fargo and 6 with Chase Bank. It is requested that all the the accounts be blocked with the exception of two accounts totaling approximately \$17,000.

		<b><u>GENERAL HEARING 06/01/2016</u></b>	<p><b>NEEDS/PROBLEMS/COMMENTS:</b></p> <p><b>Note:</b> Page #21 is a related case. It is the Petition to Determine Succession filed by Alma D. Lousberg, mother/petitioner.</p> <p><b>Minute Order of 05/03/2016:</b> This temporary petition is continued to meet up with the Petition to Determine Succession in 16CEPR00367; the general hearing remains set for 06/01/2016.</p>
		<p><b>ALMA D. LOUSBERG</b>, mother, is petitioner and requests appointment as Guardian of the Estate.</p> <p style="text-align: center;"><b><u>Please see petition for details</u></b></p>	
<b>Cont. from 050316</b>			
<input type="checkbox"/>	<b>Aff.Sub.Wit.</b>		
<input checked="" type="checkbox"/>	<b>Verified</b>		
<input type="checkbox"/>	<b>Inventory</b>		
<input type="checkbox"/>	<b>PTC</b>		
<input type="checkbox"/>	<b>Not.Cred.</b>		
<input type="checkbox"/>	<b>Notice of Hrg</b>	n/a	
<input type="checkbox"/>	<b>Aff.Mail</b>		
<input type="checkbox"/>	<b>Aff.Pub.</b>		
<input type="checkbox"/>	<b>Sp.Ntc.</b>		
<input type="checkbox"/>	<b>Pers.Serv.</b>	n/a	
<input checked="" type="checkbox"/>	<b>Conf. Screen</b>		
<input checked="" type="checkbox"/>	<b>Letters</b>		
<input checked="" type="checkbox"/>	<b>Duties/Supp</b>		
<input type="checkbox"/>	<b>Objections</b>		
<input type="checkbox"/>	<b>Video Receipt</b>		
<input type="checkbox"/>	<b>CI Report</b>		
<input type="checkbox"/>	<b>9202</b>		
<input checked="" type="checkbox"/>	<b>Order</b>		
<input type="checkbox"/>	<b>Aff. Posting</b>		
<input type="checkbox"/>	<b>Status Rpt</b>		
<input type="checkbox"/>	<b>UCCJEA</b>		
<input type="checkbox"/>	<b>Citation</b>		
<input type="checkbox"/>	<b>FTB Notice</b>		
			<b>Reviewed by:</b> LV
			<b>Reviewed on:</b> 05/10/2016
			<b>Updates:</b>
			<b>Recommendation:</b>
			<b>File 25- Lang</b>

Status RE: Filing of the Inventory and Appraisal

<b>DOD: 1/23/15</b>	<p><b>BRUCE BICKEL</b> was appointed Administrator with Full IAEA with bond of \$215,000.00 on 9/23/15.</p> <p>Bond was filed 10/6/15 and Letters issued 10/9/15.</p> <p>At the hearing on 9/23/15, the Court set this status hearing for the filing of the Inventory and Appraisal.</p> <p><b>Status Report filed 2/24/16 states</b> the decedent's conservatorship action Case No. 0237515 which currently holds possession of the assets has not yet concluded. The Second and Final Account is scheduled for hearing on 3/1/16, which petition asks that the assets be delivered to the administrator of the estate. The Administrator has not yet filed an Inventory and Appraisal because the assets have not come into this estate.</p> <p>Therefore, Ms. Horton humbly requests that this status hearing be continued to 3/1/16 or alternatively for 60 days.</p>	<p><b>NEEDS/PROBLEMS/COMMENTS:</b></p> <p><b>Minute Order 5/5/16: Matter is continued to meet up with the conservatorship hearing in Case No. 0237515 on 5/12/16. (See Page 2.)</b></p> <p><b>1. Need Inventory and Appraisal per Probate Code §8800 or current written status report per Local Rule 7.5.</b></p>
<b>Cont'd from 022516, 050516</b>		
<b>Aff.Sub.Wit.</b>		
<b>Verified</b>		
<b>Inventory</b>		
<b>PTC</b>		
<b>Not.Cred.</b>		
<b>Notice of Hrg</b>		
<b>Aff.Mail</b>		
<b>Aff.Pub.</b>		
<b>Sp.Ntc.</b>		
<b>Pers.Serv.</b>		
<b>Conf. Screen</b>		
<b>Letters</b>		
<b>Duties/Supp</b>		
<b>Objections</b>		
<b>Video Receipt</b>		
<b>CI Report</b>		
<b>9202</b>		
<b>Order</b>		
<b>Aff. Posting</b>		
<b>Status Rpt</b>		
<b>UCCJEA</b>		
<b>Citation</b>		
<b>FTB Notice</b>		
		<b>Reviewed by: skc</b>
		<b>Reviewed on: 5/10/16</b>
		<b>Updates:</b>
		<b>Recommendation:</b>
		<b>File 26- Inman</b>