



California Fair Political Practices Commission

November 20, 1989

Honorable James R. Sweeney
Supervisor
County of El Dorado
330 Fair Lane
Placerville, CA 95667

Re: Your Request for Advice
Our File No. A-89-639

Dear Mr. Sweeney:

This is in response to your letter requesting advice concerning your responsibilities under the conflict-of-interest provisions of the Political Reform Act (the "Act").^{1/}

QUESTIONS

1. May you participate in decisions concerning the allocation of the funds to finance various projects in your district, including the construction of a community development building which is 1,000 feet away from real property in which you possess a 5/12 ownership interest?
2. May you participate in a decision concerning the sale and leasing back of the county jail to raise revenue for county projects situated at various locations around real property in which you possess a 5/12 ownership interest?
3. May you participate in decisions concerning a proposed assessment district where you own a 5/12 interest in real property within the proposed boundaries of the district?

CONCLUSIONS

1. Each decision concerning the financing of the various projects around the county may be analyzed separately if none of the decisions affects the decisions on the other projects. Where

^{1/} Government Code Sections 81000-91015. All statutory references are to the Government Code unless otherwise indicated. Commission regulations appear at 2 California Code of Regulations Section 18000, et seq. All references to regulations are to Title 2, Division 6 of the California Code of Regulations.

projects are within 2,500 feet of your property, you may not participate if the decisions could foreseeably increase or decrease the fair market value of your property by \$10,000 or more, or the rental value of your property by at least \$1,000 in a 12-month period.

For projects that are more than 2,500 feet away from your property, you may participate unless (1) there are specific circumstances regarding the decisions, their effect, and the nature of your real property which make it reasonably foreseeable that the decisions will affect the fair market value of your real property by \$10,000 or more or the rental value of your property by \$1,000 or more per 12-month period, and (2) the effect of the decision will not be substantially the same as the effect upon at least 25 percent of all the properties which are within a 2,500 foot radius of the boundaries of your property, or there are not at least 10 properties under separate ownership within a 2,500 foot radius of your property.

2. If the county jail is within 2,500 feet of your property, you may participate in the decision concerning the sale and leasing back of the county jail, unless the decision could foreseeably increase or decrease the fair market value of your property by \$10,000 or more, or the rental value of your property by at least \$1,000 in a 12-month period.

If the distance is greater than 2,500 feet you may participate unless (1) there are specific circumstances regarding the decision and the nature of your property that make it reasonably foreseeable that the decisions will affect the fair market value of your real property by \$10,000 or more or the rental value of your property by \$1,000 or more per 12-month period, and (2) the effect of the decision will not be substantially the same as the effect upon at least 25 percent of all the properties which are within a 2,500 foot radius of the boundaries of your property, or there are not at least 10 properties under separate ownership within a 2,500 foot radius of your property.

3. Because the assessment district decisions involve the imposition, repeal or modification of taxes or fees assessed on your property, or whether your property should be included in the district, the effect of the decisions on your property is deemed to be material and you may not participate in the decisions.

FACTS

You are the Supervisor for District 3 of El Dorado County. The board of supervisors is currently considering several county projects, including the construction of a new court and court support building, the construction of a freeway overpass at Ray Lawyer Drive, construction of a community development building, expansion of the existing administration building, construction of a new office building at the South Lake Tahoe campus, construction of additional jail facilities at South Lake Tahoe, the

construction of a new library and the creation of an assessment district to finance road improvements. One way the county is considering financing the various projects is through a sale and leasing back of the county jail facility.

You currently have a 1/4 beneficial interest in property that is partly owned by a family trust and partly owned by your mother. You anticipate that you will ultimately own a 5/12 beneficial interest in the property. The property is located near the properties subject to decisions that will be coming before the board of supervisors. You stated in our telephone conversation of November 9 that the closest project involved in the upcoming decisions is 1,000 feet away from your property interest. You also stated that your property is within the proposed boundaries of the proposed assessment district.

ANALYSIS

Interests in Real Property

Section 87100 prohibits any public official from making, participating in making, or otherwise using his official position to influence a governmental decision in which the official has a financial interest. Section 87103 specifies that an official has a financial interest within the meaning of Section 87100 if it is reasonably foreseeable that the decision will have a material financial effect, distinguishable from the effect on the public generally, on the official or a member of his or her immediate family or on:

(b) Any real property in which the public official has a direct or indirect interest worth one thousand dollars (\$1,000) or more.

Section 87103(b).

As a member of the El Dorado Board of Supervisors, you are a public official as defined in the Act. (Section 82048.) However, you stated that you do not believe you have a financial interest in any of the decisions described in your letter. Section 82033 provides that an "interest in real property" includes any leasehold, beneficial or ownership interest or an option to acquire such an interest in real property located in the jurisdiction owned directly, indirectly or beneficially by the public official, or other filer, or his or her immediate family if the fair market value of the interest is \$1,000 or more. Interests in real property of an individual includes a pro-rata share of interests in real property of any business entity or trust in which the individual or immediate family owns, directly, indirectly or beneficially, a 10-percent interest or greater. (Sections 82033 and 87103.)

You stated in your letter that you currently own a 1/4 interest and anticipate owning in the future a 5/12 interest in

property owned by the family trust that is near the properties subject to decisions that will be coming before the board of supervisors. Since your interest in the trust exceeds 10 percent, you will be considered to have an interest in the real property for purposes of the Act if your pro-rata share of the property is valued at \$1,000 or more. If it is reasonably foreseeable that a decision will have a material financial effect on the property, you may not participate in the decision.^{2/}

Whether the financial consequences of a decision are reasonably foreseeable at the time a governmental decision is made depends on the facts of each particular case. An effect is considered reasonably foreseeable if there is a substantial likelihood that it will occur. Certainty is not required. However, if an effect is only a mere possibility, it is not reasonably foreseeable. (In re Thorner (1975) 1 FPPC Ops. 198, copy enclosed.) Clearly, decisions concerning an assessment district in which you have a property interest will foreseeably affect that property interest. Further, decisions concerning projects near your property interests could foreseeably increase or decrease the fair market value of your property interest.

The County Projects

Generally, every governmental decision must be analyzed independently with respect to the foreseeability and the materiality of a financial effect on your property. (In re Owen (1976) 2 FPPC Ops. 77, copy enclosed.) However, under some circumstances a series of decisions may be too interrelated to be considered separately. (Miller Advice Letter, No. A-82-119, copy enclosed.) For example, if it is determined that you have a conflict of interest as to decisions concerning the construction of a specific project because of the project's proximity to the property in which you have an ownership interest, you may be similarly disqualified as to decisions concerning the financing of that project because the decisions concerning the financing of the project could in fact alter the previous decision for which you would have been disqualified. (Nord Advice Letter, No. A-82-038, copy enclosed.)

According to the facts you have provided, the current decision involves the financing of various county projects. In our telephone conversation of November 9, 1989 you stated that neither decision will affect the location of the county projects or their

^{2/} Although you have not asked about your disclosure responsibilities under the Act, please be aware that Regulation 18234 (copy enclosed) requires disclosure of the pro-rata share of property and investments of a trust, and income to a trust, where a public official owns a 10-percent or greater interest. If you have questions concerning your disclosure responsibilities under the Act, please contact our Technical Assistance Division at (916) 322-5662.

ultimate completion. You stated that these decisions had already been made. However, absent information to the contrary, it would appear that the availability of financing for a project is intimately related to the actual completion of the project. Consequently, the decisions to allocate funds to finance these projects must be analyzed in conjunction with the actual decisions to construct the projects, and if you are required to disqualify as to either decision, you must disqualify as to both the decisions. (Scher Advice Letter, No. A-88-479, copy enclosed.)

You stated in our telephone conversation that the closest site involved in the upcoming decision is 1,000 feet away from your property interest. Regulation 18702.3 (copy enclosed) provides guidelines as to whether the effect of a decision on the real property interest of a public official is material. The effect of the decision as to real property located within a radius of 300 to 2,500 feet of the boundaries of the property which is the subject of the decision is material if the decision will have a reasonably foreseeable effect of:

(A) Ten thousand dollars (\$10,000) or more on the fair market value of the real property in which the official has an interest; or

(B) Will affect the rental value of the property by \$1,000 or more per 12 month period.

Regulation 18702.3(a)(3).

Consequently, you must disqualify yourself from participating in decisions concerning any project within 2,500 feet of your property that could foreseeably increase or decrease the fair market value of your property by \$10,000 or more, or the rental value of your property by at least \$1,000 in a 12-month period.

We must leave to you the factual determination of the magnitude of the financial effect on your property caused by the project and whether the effect falls within the guidelines provided by Regulation 18702.3. However, Regulation 18702.3(d) sets forth factors that must be considered in determining whether a decision will have a material financial effect on the fair market value of your real property.^{3/} These factors are:

1. The proximity of the property which is the subject of the decision and the magnitude of the proposed project or change in use in relationship to the property in which the official has an interest;

^{3/} The factors to be considered are not limited to the factors specified in Regulation 18702.3(d).

2. Whether it is reasonably foreseeable that the decision will affect the development potential or income producing potential of the property;

3. ... whether it is reasonably foreseeable that the decision will result in a change to the character of the neighborhood including, but not limited to, the effect on traffic, view, privacy, intensity of use, noise levels, air emissions, or similar traits of the neighborhood.

In addition, where the financing decisions are separable, as where each allocation of the funds is considered separately and none affects the decisions on the other projects, each project may be analyzed separately to determine if you have a conflict of interest. For projects that are over 2,500 feet away from your property, Regulation 18701.3(b) provides that the effect on your real property will not be considered material unless:

(1) There are specific circumstances regarding the decision, its effect, and the nature of the real property in which the official has an interest, which make it reasonably foreseeable that the fair market value or the rental value of the real property in which the official has an interest will be affected by the amounts set forth in subdivisions (a)(3)(A) or (a)(3)(B); and

(2) Either of the following apply:

(A) The effect will not be substantially the same as the effect upon at least 25 percent of all the properties which are within a 2,500 foot radius of the boundaries of the real property in which the official has an interest; or

(B) There are not at least 10 properties under separate ownership within a 2,500 foot radius of the property in which the official has an interest.

According to this test, you may participate in decisions concerning projects over 2,500 feet away from your property unless (1) there are specific circumstances regarding the decision, its effect, and the nature of your real property which make it reasonably foreseeable that the decision will affect the fair market value of your real property by \$10,000 or more or the rental value of your property by \$1,000 or more per 12-month period, and (2) the effect of the decision will not be substantially the same as the effect upon at least 25 percent of all the properties which are within a 2,500 foot radius of the boundaries of your property,

or there are not at least 10 properties under separate ownership within a 2,500 foot radius of your property.

One final note concerning the decisions to allocate funds to the various county projects, if indeed the decisions are separable and you determine you have a conflict of interest with respect to some, but not all the decisions, the following procedure should be followed to permit you to participate:

(1) The decisions for which you have a disqualifying financial interest should be segregated from the other decisions.

(2) The decisions from which you are disqualified should be considered first, and a final decision reached by the board of supervisors without you participating in any way.

(3) Once a decision has been made on the projects for which you have a disqualifying financial interest, you may participate in the deliberations regarding the other projects, so long as those deliberations do not result in a reopening or in any way affect the decisions from which they were disqualified. (Huffaker Advice Letter, No. A-86-343, copy enclosed.)

The Jail Decision

The county jail decision, like the project decisions, may be analyzed separately to determine if you have a conflict of interest with respect to it, provided the decision does not include decisions as to where the money will be spent. As stated above, if a decision will affect another decision in which you have a conflict of interest, you may not participate in either decision. For the purposes of this letter, we will assume the jail decision is separable from the decisions concerning the use of the funds.

We do not have exact distances with respect to the jail and your property. According to a Placerville map we consulted, it would appear that the jail is within 2,500 feet of your real property interest. If this is the case, you may participate in the decision concerning the sale and leasing back of the county jail provided the decision will not foreseeably increase or decrease the fair market value of your property by \$10,000 or more, or the rental value of your property by at least \$1,000 in a 12-month period.

If the distance between the jail and your property is greater than 2,500 feet, you may participate unless (1) there are specific circumstances regarding the decision and the nature of your property that make it reasonably foreseeable that the decisions will affect the fair market value of your real property by \$10,000 or more or the rental value of your property by \$1,000 or more per 12-month period, and (2) the effect of the decision will not be substantially the same as the effect upon at least 25 percent of all the properties which are within a 2,500 foot radius of the boundaries of your property, or there are not at least 10

properties under separate ownership within a 2,500 foot radius of your property, you may not participate in these decisions.

Assessment District Decisions

You stated that your property is within the proposed assessment district. Regulation 18702.1(a)(3)(C) (copy enclosed) provides that where a decision involves the imposition, repeal or modification of taxes or fees assessed or imposed on an official's own property, the effect of the decision is deemed to be material. In addition, Regulation 18702.1(a)(3)(A) provides that where a decision involves the inclusion in or exclusion from any city, county, district or other local governmental subdivision, of real property in which the official has a direct or indirect interest of \$1,000 or more, the effect on the property is deemed to be material and the official may not participate in decisions that effect the property. Consequently, you may not participate in any decisions concerning the assessment district.

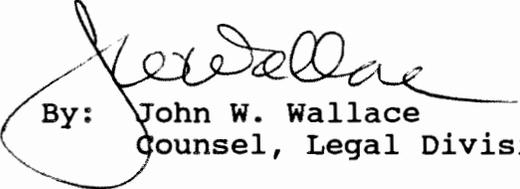
Public Generally

In our telephone conversation you also asked about the applicability of the public generally exception. For the public generally exception to apply, a decision must affect your interests in substantially the same manner as it would affect a significant segment of the residents and persons doing business in El Dorado County. (Regulation 18703, copy enclosed; In re Owen, supra.) Although we have not been provided with information on the population distribution of El Dorado County, it would appear from the map you provided that the segment of the population of the county in and around the various project areas is not significantly large to invoke the exception.

If any further questions regarding this matter, please feel free to contact me at (916) 322-5901.

Sincerely,

Kathryn E. Donovan
General Counsel


By: John W. Wallace
Counsel, Legal Division

KED:JWW:plh

Enclosures

County of El Dorado

BOARD OF SUPERVISORS

ROBERT E. DORR.....DISTRICT I
PATRICIA R. LOWE.....DISTRICT II
JAMES R. SWEENEY.....DISTRICT III
GENE CHAPPIE.....DISTRICT IV
JOHN N. CEFALU.....DISTRICT V

BILLIE MITCHELL.....COUNTY CLERK

FPPC
Nov 6 10 22 AM '89

330 Fair Lane • Placerville, CA 95667
Telephone (916) 621-5390

November 3, 1989



EXPRESS MAIL

Fair Political Practices Commission
Legal Division
428 J Street, Suite 800
P.O.Box 807
Sacramento, California 95804

Re: **Advice re Conflict of Interest**
Supervisor James R. Sweeney

Gentlemen and/or Ladies:

I was sworn in for my first term as Supervisor on January 5, 1985 and am now serving my second term.

The County of El Dorado is involved in making decisions on a number of financial matters and facility location matters which some people fear are sufficiently close to or which may have an effect on property that will ultimately be partially mine. While I do not feel in any way that I have any conflict of interest, I feel compelled (for the well being of our County) to request your advice in this matter.

My family property, which seems of concern to others, is currently vested in two separate manners: one half is vested in a trust which is the result of my father's death in 1985. This trust will be divided equally among my sister and I upon the passing of my mother. While my mother lives, she receives any and all benefit from the property. The other half is of course that of my mother. When she finishes some current adjustments to a trust which she is setting up, the property will probably be distributed one-third each to: my sister, myself, and our children. The result is that I will probably own 5/12 of the subject property. Our family bought the property in 1952. The parcels are depicted as numbers 116, 133, 139 and 142 on the attached map.

The primary concern causing this request for advice is the current effort of El Dorado County to provide the financing required for the following projects:

Handwritten initials

1. Construction of a new Court/Court support building in Placerville adjacent to the current jail facility. Estimated cost \$10.6 million.
2. Construction of the Ray Lawyer Drive Interchange over Highway 50 to connect our facilities. Estimated cost \$6.5 million.
3. Construction of a Community Development building immediately north of our existing buildings. Estimated cost \$4.8 million.
4. Expansion of the current Administration building. Estimated cost \$1.24 million.
5. Construction of an additional office building at the South Lake Tahoe campus. Estimated cost \$3.4 million.
6. Construction of additional jail facilities at South Lake Tahoe. Estimated cost \$6.81 million.
7. Construction of a new library at Cameron Park. Estimated cost \$1.1 million.

Projects 1 through 4 above will be constructed on the County's complex in Placerville, depicted as parcel numbers 137, 138 and 167 on the attached map.

The County proposes to finance the foregoing projects (except the Placerville court facility) by means of a lease/leaseback financing of the County's jail facility located in Placerville. According to this financing plan, none of the foregoing projects (except the Placerville court facility) will be leased by the County.

All of the foregoing projects involve construction of governmental facilities or governmentally owned infrastructure. None of the sites of the proposed projects are adjacent to any of our family property. In light of the foregoing, I submit that approval of the proposed lease/leaseback financing will not have a material financial effect, distinguishable from its effect on the public generally, on my family property.

The approval of the lease/leaseback of the County's jail facility will be before the Board of Supervisors on November 21, 1989 and I would appreciate your advice prior to that time.

Sweeney/FPPC
November 3, 1989
Page 3

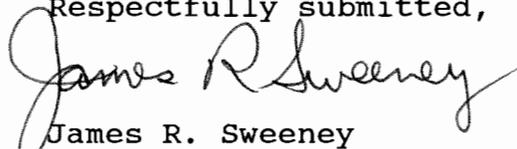
As a secondary matter, there is a concern over any potential involvement, either officially or personally, by me in an assessment district which is being formed by the City of Placerville and which involves the same subject property. It is the intention of the City to make certain improvements to Placerville Drive and possibly to Ray Lawyer Drive. There is a slight possibility that the assessment district could provide for the construction of the Ray Lawyer Drive overcrossing which was referred to as item #2 above. Estimated cost of improvements to be financed by the assessment district is between \$4 million and \$8 million.

In light of the foregoing facts, I hereby request your opinion as to whether any of the following actions would involve a conflict of interest on my part: (1) participation in the approval of the lease of the Jail Facility; (2) participation in the approval of the release of proceeds of the lease/leaseback financing to pay the costs of any of the foregoing projects; and (3) participation in the approval of the proposed assessment district.

If in your opinion there is a conflict of interest on my part, I shall follow your advice. I must tell you that I feel extremely concerned that my constituents have a right to representation.

I shall be patiently awaiting your advice. Should you have any questions, please feel free to telephone me at 916-621-5390 or you may send inquiries by FAX 621-2187.

Respectfully submitted,


James R. Sweeney
Supervisor District 3

File 2/25/86
25371723

INDEXED
FILED

FEB 21 1985

EL DORADO CO. CLERK'S OFFICE
BY SHARON MOWAT (DEPUTY)

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

27,334-01
PATRICK J. RILEY, INC.
RILEY & COMBELLACK
263 Main Street, P. O. Box 1065
Placerville, CA 95667
Telephone: (916) 622-2992

Attorneys for Executrix Florence Sweeney

SUPERIOR COURT OF CALIFORNIA, COUNTY OF EL DORADO

Estate of	No. 8384
JAMES W. SWEENEY, also known as JAMES WILLIAM SWEENEY, also known as JIM SWEENEY,	JUDGMENT DIRECTING FINAL DISTRIBUTION ON WAIVER OF ACCOUNT AND ALLOWING STATUTORY FEES
Deceased.	

The Petition for Final Distribution of FLORENCE SWEENEY as Executrix of the Estate of JAMES W. SWEENEY, Deceased, came on regularly for hearing by the Court this date. Petitioner appeared by PATRICK J. RILEY, her counsel, and the matter was submitted on the verified Petition. The Court finds:

1. Decedent JAMES W. SWEENEY died on February 22, 1985, and was on the date of his death a resident of El Dorado County.
2. Decedent's Will dated December 12, 1979, was admitted to Probate by Order filed April 9, 1985, which appointed FLORENCE SWEENEY Executrix.
3. Letters Testamentary were issued to FLORENCE

1
PARCELS 8,9,10,11 are subject of FPPC request

1 SWEENEY on April 9, 1985, and ever since have been and now are in
2 full force and effect.

3 4. Notice of Death of JAMES W. SWEENEY and Petition to
4 Administer Estate was duly published according to law.

5 5. Notice to Creditors has been published in the
6 manner and for the period prescribed by law.

7 6. The Account of the Personal Representative has been
8 waived in writing by all persons interested in the Estate and the
9 waivers have been filed with the Court.

10 7. More than four (4) months have elapsed since the
11 publication of Notice to Creditors and issuance of Letters
12 Testamentary and the period for filing or presenting claims
13 against the Estate has expired.

14 8. All claims filed or presented against the Estate
15 have been allowed, approved and paid.

16 9. The Federal Estate Tax payable by the Estate has
17 been paid and the audit has not been completed. The Executrix
18 who is the trustee of the residual estate as hereinafter provided
19 has agreed in her trustee capacity to accept liability for any
20 deficiency or changes which might require additional estate tax
21 to be paid. Proration of the estate tax is waived by the
22 provisions of the Last Will and Testament of the Decedent which
23 provided that they should be paid out of the residue of the
24 estate.

25 10. All personal property taxes due and payable by the
26 estate have been paid.

27 11. There are no non-resident beneficiaries who
28 inherit sufficient funds to require a certificate of the

1 Franchise Tax Board as prescribed by §19262 of the Revenue and
2 Taxation Code.

3 12. The value of the assets in the Decedent's estate
4 as shown by the inventory filed herein is the sum of ONE MILLION
5 SIXTY THOUSAND ONE HUNDRED EIGHTY DOLLARS AND NINETY-SIX CENTS
6 (\$1,060,180.96).

7 13. The estate is in a condition to be closed. All
8 debts and all expenses of administration have been paid and the
9 trustee has agreed that any closing costs will be paid out of the
10 trust established by the Last Will of the Decedent.

11 14. The estate borrowed SEVENTY THOUSAND (\$70,000.00)
12 DOLLARS and the trustee has agreed to assume liability therefor.

13 15. The personal representative has waived statutory
14 commissions.

15 16. The statutory fees payable to PATRICK J. RILEY,
16 INC., attorney for the Executrix, is the sum of TWENTY-ONE
17 THOUSAND SEVEN HUNDRED FIFTY-ONE DOLLARS AND EIGHTY CENTS
18 (\$21,751.80).

19 17. The property in the estate should be distributed
20 as hereinafter ordered.

21 18. All allegations of the Petition not specifically
22 included in the foregoing findings are true.

23 19. As to the interest to be distributed to JAMES
24 WARREN GRANGER, JR. a garnishment, being a garnishment under levy
25 of execution, has been levied by the Sheriff's Office of the
26 County of El Dorado, State of California on behalf of MICHAEL E.
27 PETERSEN, INC. seeking that the Executrix pay out of the funds
28 when distributable to said heir, pursuant to Placerville Justice

1 Court, County of El Dorado, Action Michael E. Petersen, Inc. vs.
2 James Warren Granger, Jr., Court Docket SC 83-531, in the amount
3 of \$687.49, together with interest thereon at the rate of ten
4 percent (10%) per annum from the date of issuance of the Writ on
5 July 25, 1985, until paid. That the Executrix should be
6 authorized to make payment of said sum out of the distributive
7 share of said JAMES WARREN GRANGER, JR.

8 NOW THEREFORE IT IS HEREBY ORDERED, ADJUDGED AND
9 DECREED:

10 1. The Report of the Executrix is approved and all
11 acts and transactions of the Executrix relating to the matters set
12 forth in her Petition are hereby approved.

13 2. The waiver of statutory commissions by the
14 Executrix is hereby approved.

15 3. PATRICK J. RILEY, INC., as the attorney for the
16 personal representative of the estate, is allowed TWENTY-ONE
17 THOUSAND SEVEN HUNDRED FIFTY-ONE DOLLARS AND EIGHTY CENTS
18 (\$21,751.80) as the statutory fee for ordinary services and
19 FLORENCE SWEENEY, as the personal representative, is ordered to
20 withdraw that sum from the funds of the estate and pay it to
21 PATRICK J. RILEY, INC.

22 4. Proration of estate tax is waived pursuant to the
23 Will.

24 5. The personal representative shall distribute the
25 following property in the estate to the following persons:

26 A. To FLORENCE SWEENEY, all automobiles,
27 furniture, appliances, china, silver, crystal and similar and
28 related household items, together with the personal effects of

1 the Decedent, together with any interest in that real property
2 described in the deed from Arthur Richards, being the residence
3 of the Decedent, located at 2904 Coloma Street, Placerville,
4 California 95667. The real property is described as Items No. 1
5 and 2 of Exhibit "A" attached hereto and incorporated herein by
6 reference, together with the real property of the Decedent
7 located at Pow Wow more particularly described as Items No. 5, 6
8 and 7 of Exhibit "A" attached hereto and incorporated herein by
9 reference.

10 B. The following amounts to the following persons:

- 11 1. JAMES GRANGER, grandson, \$2,500.00.
- 12 2. CHARMANE GRANGER, granddaughter, \$2,500.00.
- 13 3. ROCHELLE GRANGER, granddaughter, \$2,500.00.
- 14 4. DENISE SWEENEY, granddaughter, \$2,500.00.
- 15 5. JENNIFER SWEENEY, granddaughter, \$2,500.00.
- 16 6. ROBERT SWEENEY, grandson, \$2,500.00.
- 17 7. DALLAS SWEENEY, grandson, \$2,500.00.
- 18 8. MICHAEL GRANGER, great grandson, \$2,500.00.
- 19 9. SHIRLEE JEAN GRANGER, daughter, \$5,000.00.
- 20 10. JAMES ROBERT SWEENEY, son, \$5,000.00.

21 The rest, residue and remainder of the Estate is
22 ordered distributed to FLORENCE SWEENEY pursuant to the
23 Testamentary Trust established by the Last Will of the Decedent
24 which specifically reads as follows:

25 "A. So long as my Wife, FLORENCE E. SWEENEY,
26 shall be living she shall distribute to herself all
27 income from the trust corpus, or FIVE THOUSAND DOLLARS
28 (\$5,000) per year, whichever shall be greater. I

1 specifically direct that she shall have no power or
2 right to receive any money other than as hereinabove
3 stated, except for the provision for medical expenses
4 hereinafter provided and she shall have no right to
5 invade the principal of the trust corpus or withdraw
6 any other sums except as shall be necessary to pay
7 medical bills not covered by insurance or other sources
8 of income, including Medicare. The purpose of this
9 provision is to restrict the right of withdrawal of my
10 Wife from the trust corpus and to make it definitely
11 ascertainable. In the event my Wife dies, or is unable
12 to act as Trustee, then I appoint my two children,
13 JAMES ROBERT SWEENEY and SHIRLEE JEAN SWEENEY GRANGER
14 as co-Trustees to serve without bond, or the survivor
15 of them for the purpose of carrying on the terms of
16 this trust so long as my Wife shall live, and
17 thereafter to terminate the trust as hereinafter
18 provided.

19 B. Upon the death of my Wife, FLORENCE E.
20 SWEENEY, I direct that the entire trust corpus shall be
21 distributed in two equal shares, one share to my son,
22 JAMES ROBERT SWEENEY, or his issue by right of
23 representation, and one share to my daughter, SHIRLEE
24 JEAN SWEENEY GRANGER, or her issue by right of
25 representation, subject to the provision that if any of
26 the issue are minors, the guardian of the estate
27 inherited from me as provided in the provision
28 hereinafter set forth shall control as to the

1 appointment of guardian. It is my intent that the
2 entire trust corpus upon the termination of the trust
3 shall be divided in two equal shares above set forth
4 and distributed as hereinabove provided.

5 C. No interest in the principal or income of the
6 trust created under this Will shall be anticipated,
7 assigned, or encumbered, or subject to any creditor's
8 claim or to legal process, prior to its actual receipt
9 by the beneficiary.

10 D. To carry out the purposes of the trust created
11 under this Paragraph FIFTH and subject to limitations
12 stated elsewhere in this Will, the Trustee is vested
13 with the following powers with respect to the trust
14 estate and any part of it, in addition to those powers
15 now or hereafter conferred by law:

16 (1) To continue to hold any property,
17 including shares of the stock of any Trustee under this
18 Will, and to operate at the risk of the trust estate
19 any business received or acquired under the trust by
20 the Trustee as long as the Trustee shall deem
21 advisable;

22 (2) To manage, control, grant options on,
23 sell (for cash or on deferred payments), convey,
24 exchange, partition, divide, improve and repair trust
25 property;

26 (3) To lease trust property for terms within
27 or beyond the term of the trust and for any purposes,
28 including exploration for and removal of gas, oil, and

1 other minerals; and to enter into community oil leases,
2 pooling, and unitization agreements;

3 (4) To borrow money, and to encumber or
4 hypothecate trust property by mortgage, deed of trust,
5 pledge, or otherwise;

6 (5) To invest and reinvest the trust estate
7 in every kind of property, real, personal or mixed, and
8 every kind of investment, specifically including, but
9 not by way of limitation, corporate obligations of
10 every kind, stocks, preferred or common, shares of
11 investment trusts, investment companies, and mutual
12 funds, and mortgage participations, which men of
13 prudence, discretion, and intelligence acquire for
14 their own account, and any common trust administered by
15 any Trustee under this Will.

16 (6) In any case in which the Trustee is
17 required, pursuant to the provisions of the trust, to
18 divide any trust property into parts or shares for the
19 purpose of distribution, or otherwise, the Trustee is
20 authorized, in the Trustee's absolute discretion, to
21 make the division and distribution in kind, including
22 undivided interests in any property, or partly in kind
23 and partly in money, and for this purpose to make such
24 sales of the trust property as the Trustee may deem
25 necessary on such terms and conditions as the Trustee
26 shall seem fit. The Trustee shall not use this power
27 in such a manner as to convert what would ordinarily be
28 principal into income."

Exhibit "A"

1. An undivided one-half (1/2) interest in that certain real property situate in the County of El Dorado, State of California, being a portion of the South one-half (1/2) of Section 7, Township 10 North, Range 11 East, M.D.B.&M., more particularly described as follows:

That portion of Lot Six (6) Block Forty-seven (47) of the City of Placerville, County of El Dorado, State of California, as shown on the Map and field notes of said City on file in the office of the Recorder of said county, more particularly described as follows:

Beginning at a point on the Northeasterly line of Lot 6 above referred to, which is distant South 38° 47' East 76.5 feet along said Northeasterly line from the Northeast corner of said lot; thence along the Northeasterly line of said lot South 38° 43' East 43.1 feet and continuing along the Northeasterly line of said lot South 42° 34' East 28.7 feet to the Southeasterly corner of said Lot 6, thence along the Southeasterly line of said lot South 41° 22' West 174.1 feet to the Southwesterly corner of said Lot; thence North 45° 52' West along the Southwesterly line of said Lot, 81 feet to the intersection with a line extended South 44° 29' West from the point of beginning, thence North 44° 29' East along the line so extended 181 feet to point of beginning.

The said real property was originally acquired by a Deed recorded September 7, 1944, in Book 210 at Page 343, Official Records of the County Recorder in the County of El Dorado, State of California and was thence deeded out by the parties by deed recorded in Book 489 at Page 263 on November 13, 1959 as Parcel 6 of said Deed and deeded back to James Sweeney and Florence Sweeney, husband and wife as tenants in common by deed recorded in Book 489 at Page 269, Official Records of the El Dorado County Recorder on November 13, 1959 as Parcel No. 6. Said real property is more particularly described as Assessor's Parcel 1:151:7

2. An undivided one-half (1/2) interest in that certain real property situate in the County of El Dorado, State of California being a portion of the South one-half (1/2) of Section 7 Township 10 North, Range 11 East, M.D.M., more particularly described as follows:

All of that portion of Lot 10 in Block 47, City of Placerville, California, described as

follows:

BEGINNING at the most Northerly corner of said Lot 10, marked by a 1 inch capped iron pipe situate in the Southwesterly line of Lot 6 of said Block 47, from which the Southeast corner of said Block 47, bears South 67°00' East 471.31 feet; thence South 45°43' East 161.0 feet to a 3/4 inch capped iron pipe set at a corner fence post and marking the most Westerly corner, common to Lots 6 and 7; thence South 50°22' East 82.18 feet to a 3/4 inch capped iron pipe set at a corner fence post and marking the most Westerly corner common to Lots 7 and 8; thence South 50°40' East 58.23 feet to a 3/4 inch capped iron pipe set at a corner fence post; thence South 53°12' East 57.75 feet to a similar pipe marking the most Westerly corner common to Lots 8 and 9; thence South 51°40' East 76.81 feet to the most Southerly corner of Lot 9 of Block 47, marked by a chisel cross on the Northwesterly edge of side walk, and from which the Southeasterly corner of said Block 47, bears North 44°37' East 26.5 feet and North 46°30' East 90.52 feet; the corner of a concrete wall at the intersection of Coloma and Spring Streets; thence from the most Southerly corner of said Lot 9, and along the Northwesterly line of Spring Street, South 42°54' West 16.85 feet to the most Easterly corner of the property of M.T. Kelley as described in Book 99, at Page 295, El Dorado County records; thence along the Northeasterly line thereof North 51°17' West 120.68 feet to the most Northerly corner thereof, marked by a 1 1/2 inch diameter open iron pipe; thence South 36°12' West 96.84 feet to the most Westerly corner thereof and also being the most Northerly corner of the property of Glen D. Stevens, as described in Book 259 at Page 437, El Dorado County records, and being marked by a 1 1/2 inch diameter open iron pipe; thence along the Northwesterly line of a concrete wall South 36°59' West 54.2 feet to a 3/4 inch diameter iron pipe situate at the most Westerly corner of said wall; thence continuing along said concrete wall South 47°26' East 49.10 feet and South 64°48' East 60.85 feet to the corner of a concrete wall on the Northwesterly line of Spring Street and being the most Southerly corner of the property of said Glen Stevens; and also being the Northeasterly edge of an opening in curb on

the Northwesterly side of side walk; thence South 22°57' West 3.60 feet to the Southwesterly edge of said opening; thence leaving said line of Spring Street North 66°03' West 79.28 feet to a 3/4 inch diameter capped iron pipe situate 5 feet Northerly from the Northeast corner of Mrs. Amstaldens house; thence North 84°04' West 24.36 feet a 1/2 inch diameter open iron pipe; thence South 25°33' West 49.38 feet to a 3/4 inch diameter iron pipe situate in a division fence line and on the Westerly side of a road, a perpetual right of way, as described in Book 93 at page 263, El Dorado County records; thence continuing South 25°33' West 63.41 feet along said division fence line to its intersection with the Southerly line of Lot 10, Block 47; thence along said line as fenced North 45°04' West 27.28 feet to an automobile axle with a spur gear on top; thence continuing along said fence North 51°53' West 142.35 feet, a 1/2 inch diameter capped iron pipe; thence North 55°01' West 73.02 feet, a 3/4 inch diameter capped iron pipe; thence North 55°12' West 113.38 feet, a similar pipe marking the most Westerly corner of said Lot 10; thence North 38°29' East 329.64 feet to the point of beginning, containing 2.372 acres.

EXCEPTING THEREFROM a 20x20 foot parcel of land, the most Westerly corner of which is identical with the most Westerly corner of said Lot 10, and extending 20.0 feet along the Southerly and Easterly line thereof.

The said property was initially acquired by Deed to Florence and James Sweeney recorded in Book 293 at Page 200. It was thence deeded out by the parties by deed recorded in Book 489 at Page 263 on November 13, 1959 as Parcel 7 of said Deed and deeded back to James Sweeney and Florence Sweeney, husband and wife as tenants in common by deed recorded in Book 489 at Page 269, Official Records of the El Dorado County Recorder on November 13, 1959 as Parcel No. 7. Said real property is more particularly described as Assessor's Parcel 1:151:06

3. An undivided one-half (1/2) interest in that certain real property being a portion of the Southeast one-quarter of Section 7 Township 10 North, Range 11 East, M.D.B.&M., more particularly described as follows:

All that real property situated in the County of El Dorado, State of California described

as follows:

Lot Sixteen (16) in Block thirty-eight (38) as the same is delineated and so designated upon the official map of the City of Placerville, and in the field notes of the official survey thereof on file in the office of the County Recorder of El Dorado County, State of California. subject only to a covenant to run with the said land for the support of the adjoining Lot 17, Block 38, and the building thereon, by reason of excavations upon the premises hereby conveyed.

Said real property was originally acquired by James and Florence Sweeny by Deed recorded in Book 239 at Page 287 on March 11, 1947, thereafter conveyed as Parcel 5 on that deed recorded in Book 489 at Page 263 on November 13, 1959, Official Records of the County Recorder, County of El Dorado, State of California and deeded to Florence Sweeney and James Sweeney as tenants in common by deed recorded in Book 489 at Page 269 on November 13, 1959. Said real property is more particularly described as Assessor's Parcel 1:211:13.

4. An undivided one-half (1/2) interest in that certain real property being a portion of the Southeast one-quarter of Section 7 Township 10 North, Range 11 East, M.D.B.&M., more particularly described as follows:

Lot 15, Block 38, City of Placerville, as the same is marked, designated and numbered on the official map and in the field notes of the official survey of said City of Placerville now on file and of record in the office of the County Recorder of said El Dorado County, State of California.

Said real property is vested in James Sweeney and Florence Sweeney as tenants in common by deed recorded in Book 971 at Page 557, Official Records of the El Dorado County Recorder on January 30, 1970, and is referred to as Assessor's Parcel 1:211:14.

5. An undivided one-half (1/2) interest in fifty percent (50%) (25% interest) of that certain real property situate in the County of El Dorado, State of California, being 1800 feet west of Sierra Ski Ranch Road, on the South side of Highway 50, being a portion of the Northwest one-quarter of Section 11, Township 11 North, Range 17 East, M.D.B.&M., more particularly described as follows:

Lot 1 in Block 1, in Subdivision No. 1, of Phillips Park, as said lot and block is shown and delineated on the map or plat of said subdivision No. 1, Phillips Park, and also particularly described as follows, to-wit: Commencing at the quarter section corner between Section 10 and 11, Township 11 North, Range 17 East, M.D.B.&M.; thence North 0°58' East 102.40 feet to the Southwest corner of the land herein conveyed; thence North 66°42'30" East 134.26 feet; thence North 23°17'30" West 136.60 feet; thence South 66°42'30" West 72.70 feet; thence South 0°58' West 149.83 feet to the Southwest corner, the place of commencement.

Saving and excepting therefrom any portion lying within the right-of-way of Highway 50. subject to certain conditions and covenants set forth in Book 228 page 203 et seq of the Official Records of the County of El Dorado.

Said real property is vested in James Sweeney and Florence Sweeney as tenants in common by deed recorded in Book 1356 at Page 67, Official Records of the El Dorado County Recorder on October 24, 1975.

Said property is held by James W. Sweeney and Florence Sweeney, husband and wife, as tenants in common as to an undivided one-half (1/2) interest. Said real property is referred to as Assessor's Parcel 37:211:01 and is improved with a cabin.

6. An undivided one-half (1/2) interest in that certain real property situate in the County of El Dorado, State of California, being 1800 feet west of Sierra Ski Ranch Road, on the South side of Highway 50, being a portion of the Northwest one-quarter of Section 11, Township 11 North, Range 17 East, M.D.B.&M., more particularly described as follows:

Lot 2 in Block 1, in Subdivision No. 1, of Phillips Park, as said lot and Block is shown and delineated on the map or plat of said subdivision No. 1, Phillips Park, and also particularly described as follows, to-wit: Commencing at the quarter section corner between Section 10 and 11, Township 11 North, Range 17 East, M.D.B.&M.; thence North 0°58' East 102.40 feet; thence North 66°42'30" East 134.26 feet to the Southwest corner of the land herein conveyed; thence North 23°17'30" West 136.60 feet; thence North 66°42'30" East 60 feet; thence South 23°17'30" East 136.60

feet; thence South 66°42'30" West 60 feet to the Southwest corner, the point of commencement.

Saving and excepting therefrom any portion lying within the right-of-way of Highway 50.

Subject to certain conditions and covenants set forth in Book 228 Page 201 of the Official Records of the County of El Dorado.

The said real property was originally acquired by a Deed recorded December 10, 1945 in Book 228 at Page 201, Official Records of the County Recorder in the County of El Dorado, State of California Sickels and Lyon to Sweeney; thence deeded out by the parties by deed recorded in Book 489 at Page 263 on November 13, 1959 as Parcel 10 of said Deed and deeded back to James Sweeney and Florence Sweeney, husband and wife as tenants in common by deed recorded in Book 489 at Page 269, Official Records of the El Dorado County Recorder on November 13, 1959 as Parcel No. 10. Said real property is more particularly described as Assessor's Parcel 37:211:02.

Title is vested in James Sweeney and Florence Sweeney, husband wife, as tenants in common.

7. An undivided one-half (1/2) interest in that certain real property situate in the County of El Dorado, State of California, being 1800 feet west of Sierra Ski Ranch Road, on the South side of Highway 50, being a portion of the Northwest one-quarter of Section 11, Township 11 North, Range 17 East, M.D.B.&M., more particularly described as follows:

Lot 3 in Block 1, in Subdivision No. 1, of Phillips Park, as said lot and block is shown and delineated on the map or plat of said subdivision No. 1, Phillips Park, and also particularly described as follows, to-wit: commencing at the quarter section corner between Section 10 and 11, Township 11 North, Range 17 East, M.D.B.&M.; thence North 0°58' East 20.04 feet to the Southwest corner of the land herein conveyed; thence North 66°42'30" East 115.32 feet; thence North 32°55' East 136.0 feet; thence South 66°42'30" West 194.26 feet; thence South 0°58' West 82.36 feet to the Southwest corner, the place of beginning.

Subject to certain conditions and covenants set forth in Book 228 Page 198 of the Official Records of the County of El Dorado.

The said real property was originally acquired by a Deed recorded December 10, 1945 in Book 228 at Page 201, Official Records of the County Recorder in the County of El Dorado, State of California; Sickels to Lyons to Sweeney and Marchini; thence deeded out by the parties (Sweeney to Whitehead 50% by deed recorded in Book 489 at Page 267 on November 13, 1959 and deeded back to James Sweeney and Florence Sweeney, husband and wife as tenants in common by deed Whitehead to Sweeney 50%, recorded in Book 489 at Page 277, Official Records of the El Dorado County Recorder on November 13, 1959, and Marchini to Sweeney 50% on January 21, 1974, by deed recorded in Book 1243 at Page 676.

Said real property is more particularly described as Assessor's Parcel 37:211:03.

Title is vested in James Sweeney and Florence Sweeney, husband wife, as tenants in common.

8. An undivided one-half (1/2) interest in that certain real property situate in the County of El Dorado, State of California, being a portion of the Southeast quarter of Section 11, and the Northeast quarter of Section 14, Township 10 North, Range 10 East, M.D.M., more particularly described as follows:

All those Portions of the Southeast quarter of Section eleven and of the Northeast quarter of Section 14, T.10 N., R.10 E., M.D.M. described as follows:

Beginning at the Section corner common to Sections 11,12,13 and 14, T.10N.,R.10E., M.D.M.; thence South 00°39'38" East 378.49 feet to the Northerly right-of-way line of Ray Lawyer Drive; thence, along said Northerly right-of-way line North 82°05'00" West 178.51 feet to the Easterly line of the Parcel described in Book 658 at Page 59 of the official records of the County of El Dorado; thence along said Easterly line the following three (3) courses: (1) North 17°53'41" West 107.86 feet, (2) North 04°05'45" West 411.30 feet and (3) North 60°21'25" West 219.56 feet to the Easterly right-of-way line of Placerville Drive; thence along said Right-of-Way line, along the arc of a curve to the right said arc having a radius of 3950.00 feet and being subtended by a chord which bears North 41°10'18" East 190.23 feet to a 6" x 6" concrete highway right-of-way monument; thence South 78°17'05" East 302.84 feet;

thence South 00°39'38" East 349.33 to the Point of Beginning.

The above described Parcel contains 4.376 acres.

The said real property was originally acquired by a Deed recorded November 13, 1959, in Book 489 at Page 263, Official Records of the County Recorder in the County of El Dorado, State of California;

Said real property is more particularly described as Assessor's Parcel 325:120:73

9. An undivided one-half (1/2) interest in that certain real property situate in the County of El Dorado, State of California, being a portion of the Southwest quarter of Section 12, Township 10 North, Range 10 East, M.D.M., more particularly described as follows:

All that portion of the Southwest quarter of Section 12, T.10N., R.10E., M.D.M. described as follows:

Beginning at the Southwest corner of the Parcel herein described from which the corner common to sections 11, 12, 13 and 14, T.10 N., R. 10 E., M.D.M. bears South 00°39'38" East 77.35 feet; thence, from said point of beginning, North 00°39'38" West 271.98 feet; thence South 78°17'05" East 458.90 feet; thence South 00°44'44" East 209.93 feet; thence North 86°02'00" West 450.02 feet to the point of beginning.

The above described parcel contains 2.480 acres.

The said real property was originally acquired by a Deed recorded July 2, 1954, in Book 345 at Page 62 Records of the County Recorder in the County of El Dorado, State of California; deeded out on November 13, 1959, Book 489 at Page 263 (Parcel 2) and acquired by deed recorded on November 13, 1959, in Book 489 at Page 269 (Parcel 2).

Title is vested in James Sweeney and Florence Sweeney, husband wife, as tenants in common.

Said real property is more particularly described as Assessor's Parcel 325:240:01

10. An undivided one-half (1/2) interest in that certain real property situate in the County of El Dorado, State of California, being a portion of the Southwest quarter of

Section 12, and the Northwest quarter of Section 13, Township 10 North, Range 10 East, M.D.M., more particularly described as follows:

All those portions of the Southwest quarter of Section twelve and the Northwest quarter of Section 13, T. 10 N., R. 10 E., M.D.M. described as follows:

Beginning at the corner common to sections 11,12,13 and 14, T.10N., R. 10 E., M.D.M. thence, North 00°39'38" West 77.35 feet; thence South 86°02'00" East 450.02 feet; thence South 00°36'38" East 244.23 to the Westerly right-of-way line of Ray Lawyer Drive; thence, along said right-of-way line, along the arc of a curve to the right, said arc having a radius of 270.00 feet and being subtended by a chord which bears South 56°04'58" West 360.17 feet; thence, continuing along said right-of-way line, North 82°05'00" West 148.82 feet; thence, leaving said right-of-way line, North 00°39'38" West 378.49 feet to the point of beginning.

The above described Parcel contains 4.404 acres.

The said real property was originally acquired by a Deed recorded June 22, 1954, in Book 345 at Page 58 Records of the County Recorder in the County of El Dorado, State of California; deeded out on November 13, 1959, Book 489 at Page 263 (Parcel 3) and acquired by deed recorded on November 13, 1959, in Book 489 at Page 269 (Parcel 3).

Title is vested in James Sweeney and Florence Sweeney, husband wife, as tenants in common.

Said real property is more particularly described as Assessor's Parcel 325:240:09

11. An undivided one-half (1/2) interest in that certain real property situate in the County of El Dorado, State of California, being a portion of the Southwest quarter of Section 12, and the Northwest quarter of Section 13, Township 10 North, Range 10 East, M.D.M., more particularly described as follows:

All that portion of the Southwest quarter of Section twelve and of the Northwest quarter of Section thirteen, T. 10 N., R. 10 E., M.D.M. described as follows:

Beginning at a point from which the corner

common to Sections 11,12,13 and 14, T. 10 N., R. 10 E., M.D.M. bears North 86°02'00" West 450.02 feet and South 00°39'38" East 77.35 feet; thence, from said point of beginning, North 00°44'44" West 209.93 feet; thence South 78°17'05" East 205.85 feet to the right-of-way line of Ray Lawyer Drive; thence, along said right-of-way line the following three (3) courses:

(1) along the arc of a curve to the left, said arc having a radius of 330.00 feet and being subtended by a chord which bears South 33°59'27" West 323.11 feet, (2) South 04°40'46" West 100.34 feet, and (3) along the arc of a curve to the right, said arc having a radius of 270.00 feet and being subtended by a chord which bears South 09°27'51" West 45.04 feet; thence, leaving said right-of-way line, North 00°36'38" West 244.23 feet to the point of beginning.

The above described parcel contains 0.588 acres.

The said real property was acquired by deed recorded January 24, 1978, recorded in Book 1698 at Page 650, Official Records of the County Recorder of the County of El Dorado, State of California and is vested in James W. Sweeney and Florence Sweeney, husband and wife, as tenants in common.

Said real property is more particularly described as Assessor's Parcel 325:240:13

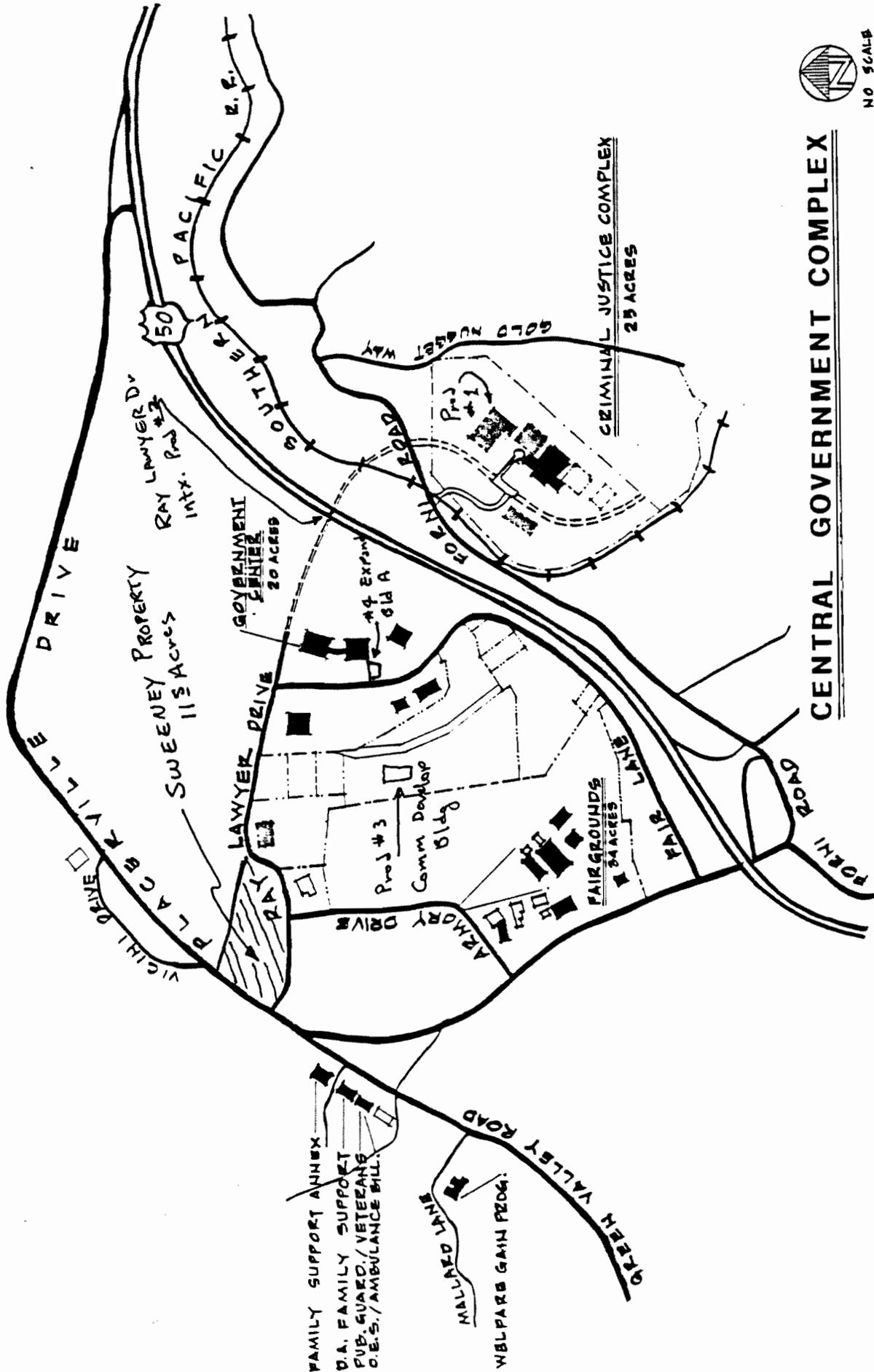
12. An undivided one-half (1/2) interest in that certain promissory note in the face amount of \$8,400.00 payable to James W. Sweeney and Florence E. Sweeney dated June 4, 1981, bearing interest at ten percent (10%) per annum. Said promissory note due and payable on or before June 15, 1986. The promissory note was executed by James W. Granger, Sr. and Shirlee J. Granger and is secured by a Deed of Trust recorded June 22, 1981 in Book 1989 Official Records of the El Dorado County Recorder at Page 147.
Balance owed, principal \$8,400.00
Interest accumulated as of date of death 3,125.26
13. An undivided one-half (1/2) interest in the Account receivable, James and Shirlee Granger, money advanced \$ 3,239.00.
14. An undivided one-half (1/2) interest in a \$1,000.00 United States of America Treasury Bond of 1995, three percent (3%) dated February 15, 1955, due February 15, 1995, No. 132903

with coupons from February 15, 1984.

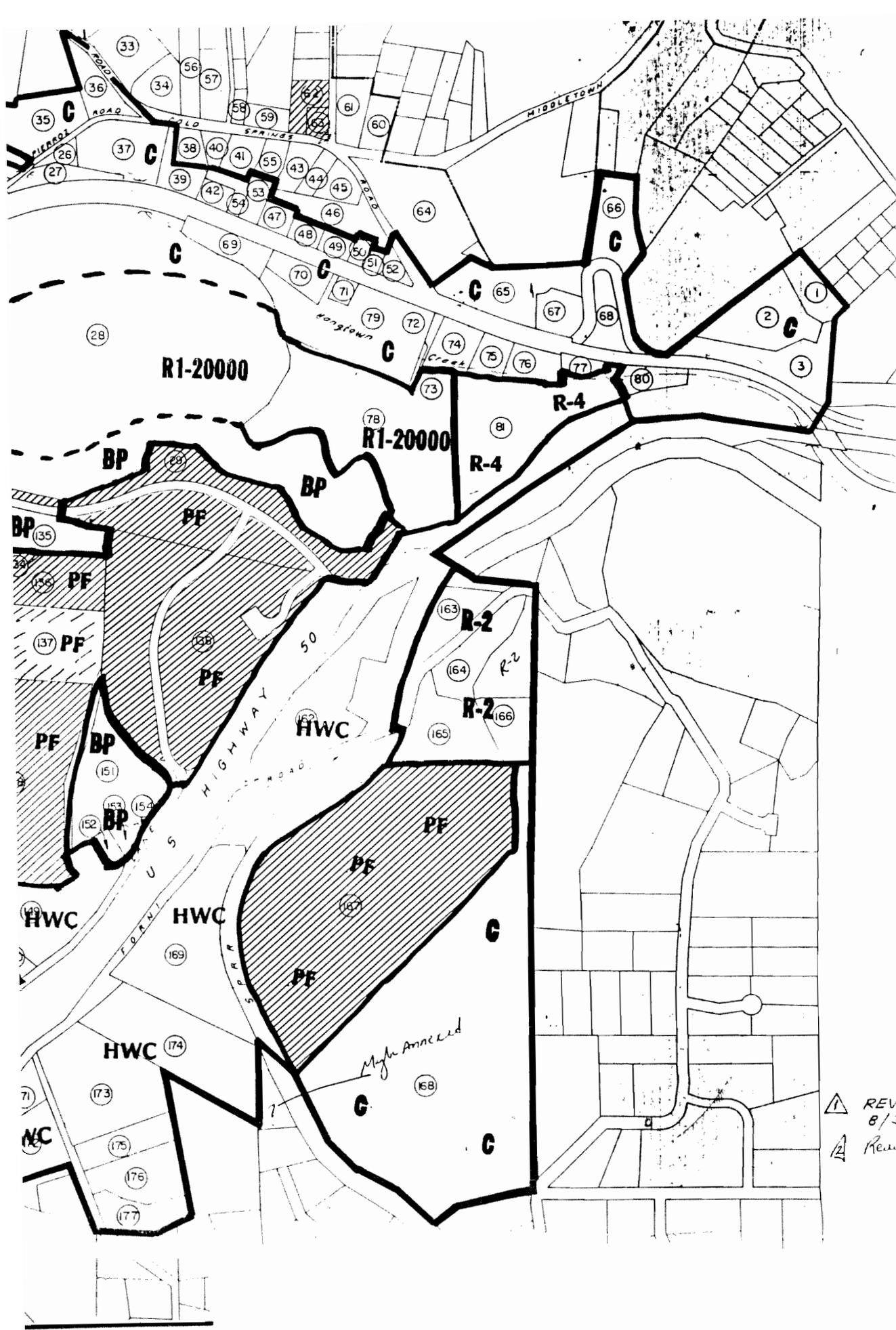
15. An undivided one-half (1/2) interest in a \$1,000.00 three percent (3%) Treasury Bond of 1995, dated February 15, 1955 due February 15, 1995, No. 132904 with coupons from August 15, 1984.
16. An undivided one-half (1/2) interest in a \$10,000.00 three percent (3%) Treasury Bond of 1995, dated February 15, 1955, due February 15, 1995, No. 97208 with coupons attached as of August 15, 1984.
17. Furniture located in residence in item No. 1 above, one-half (1/2) interest therein.
18. An undivided one-half (1/2) interest in that certain partnership known as "Florence's", located at 435 Main Street, Placerville, California, under Articles of Co-Partnership dated November 1, 1965. Said partnership business, includes the goodwill, assets, equipment, furniture and fixtures. The real property is a separate item in the inventory above described.
19. An undivided one-half (1/2) interest in a promissory note executed by William C. Mott and Cheryl A. Mott in the face amount of \$47,000.00 bearing interest at 8% payable \$470.00 or more per month. Said promissory note is secured by a deed of trust recorded on the 13th day of December 1976, in Book 1454 at Page 726, Official Records of the El Dorado County Recorder. Balance owed as of date of death \$25,450.08.
20. An undivided one-half (1/2) interest in that certain promissory note executed by Virginia G. McCarty, Floyd A. Van Cleave and Lilly M. Van Cleave in the face amount of \$7,000.00 payable in monthly installments of \$159.28 bearing interest at 13% per annum. Said promissory note is secured by a security interest in a Mobil Home Ser. #S5422. Balance on hand as of date of death, \$6,574.55

Cash Assets on Hand

1. Investment Savings Account in the name of James Sweeney (sole owner), Account No. 579 149759, Security Pacific National Bank, Mother Lode Office, 3075 Sacramento Street, Placerville, California. Balance on hand as of date of death, \$50,000.00.
2. Individual account of James Sweeney, Time Deposit No. 08776-00517, Bank of America, Placerville Branch, 3044 Sacramento Street, Placerville, California, 95667. Balance on hand as of date of death, \$30,000.00.
3. An undivided one-half (1/2) interest in Co-Partnership Account, Account No. 03-80736-3 under the name Florence's, Rivercity Bank, 348 Main Street, Placerville, California, 95667. Balance on hand as of date of death, \$3,016.10.
4. Time Certificate of Deposit, No. 6045, Rivercity Bank, 348 Main Street, Placerville, California, 95667. Balance on hand as of date of death, \$100,000.00 plus \$247.12.



CENTRAL GOVERNMENT COMPLEX



1 REV.
 8/3
 2 Rev.

