1 2 3 4 5	Alfred E. Smith, State Bar #186257 EXEMPT FROM FILING FEES Nossaman LLP GOVERNMENT CODE 6103 777 South Figueroa Street, 34th Floor Los Angeles, CA 90017
6 7	SUPERIOR COURT OF THE STATE OF CALIFORNIA
8	FOR THE COUNTY OF LOS ANGELES
9	TORTHE COURT OF LOUTH GELES
10	
11	UPPER SAN GABRIEL VALLEY) CASE NO.: C 924128 MUNICIPAL WATER DISTRICT)
12) Plaintiff) DESIGNEE TO RECEIVE FUTURE
13	vs.) NOTICES FOR AND ON BEHALF OF DEFENDANT(S)
14	CITY OF ALHAMBRA, ET AL,
15	Defendants)
16	}
17	
18	Defendant(s) hereby
19	designates:, whose address
20	is, and whose telephone
21	number is (626) 926-1086, and whose email address is swjlew@yahoo.com
22	as said Defendant's Designee to receive service of all future notices, determinations, requests, demands,
23	objections, reports and other papers and processes to be served upon said defendant(s) or delivered to said
24	defendant(s) herein.
25	
26	A copy hereof has been served upon the Watermaster herein, by mail, on
27	
28	

1 2	Executed under penalties of perjury at Shirt El Mmtc/, California, this
3	31St day of July , 20 25
4	Mrs. Mars. In Committee of the Committee
5	My Jak Louis Suranasa Turuka adaka
6	Śusan Kishi Lew, Successor Trustee of the Fumiko M. Kishi Trust dated September 27,1990
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Declaration Under California Probate Code §§13100-13116

The undersigned hereby declares:

- 1. I make this declaration to induce the San Gabriel Basin Watermaster to transfer to me the property described below under California Probate Code §§13100-13116.
- 2. FUMIKO M. KISHI died while domiciled in the City of San Gabriel, Los Angeles County, California, on July 10, 2011 leaving a will.
- 3. At least 40 days have elapsed since the death of the decedent, as shown in a certified copy of the decedent's death certificate attached to this affidavit or declaration.
- 4. No proceeding is now being or has been conducted in California for administration of the decedent's estate.
- 5. The gross value of the decedent's real and personal property in California, excluding the property described in California Probate Code §13050 does not exceed one hundred sixty-six thousand two hundred fifty dollars (\$166,250) and includes the following:

Water rights belonging to Fumiko M. Kishi, DBA Tyler Nurscry

- 6. The declarant is authorized under California Probate Code §13051 to act on behalf of the successors of the decedent (as defined in California Probate Code §13006) with respect to the decedent's interest in the described property.
 - 7. No other person has a right to the interest of the decedent in the described property.
 - 8. My name, address, relationship to the decedent, and age are as follows:

SUSAN KISHI LEW, SUCCESSOR TRUSTEE OF THE FUMIKO M. KISHI TRUST DATED SEPTEMBER 27, 1990

700 E. Pamela Rd. Arcadia, CA 91006

Daughter

Over 18

- 9. The declarant requests that the described property be paid, delivered, or transferred to the declarant.
- 10. I agree to hold the San Gabriel Basin Watermaster harmless and indemnify it against all liability, claims, demands, loss, damages, costs, and expense whatsoever that it may incur because of the transfer, payment, or delivery to me of the property.

11. The declarant affirms or declares under penalty of perjury under the laws of the State of California that the foregoing is true and correct. Date: December 4, 2004 SUSÁN KISHÍ LEW, SUCCESSÓR TRUSTEE OF THE FUMIKO M. KISHI TRUST DATED SEPTEMBER 27, 1990 **ACKNOWLEDGMENT** A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document. STATE OF CALIFORNIA)ss. COUNTY OF Los Angeles On <u>Vectober</u> 4 2024, before me, <u>Nike Yur Niu</u>, Notary Public, personally appeared SUSAN KISHI LEW, who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that she executed the same in her authorized capacity, and that by her signature on the instrument, the person, or the entity upon behalf of which the person acted, executed the instrument. I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct. WITNESS my Mand and official seal. NIKIE YUE NIU Notary Public - California Los Angeles County Commission # 2341531 My Comm. Expires Jan 15, 2025

FIRST AMENDMENT

TO THE

FUMIKO M. KISHI TRUST

THE TRUST AGREEMENT, executed by FUMIKO M. KISHI, also known as FUMIKO KISHI and FUMIKO MORIMOTO, as Trustor (hereinafter referred to as "Trustor"), on the 27th day of September, 1990 (hereinafter sometimes referred to as the "Trust Agreement" or the "FUMIKO M. KISHI TRUST"), is hereby amended by FUMIKO M. KISHI, also known as FUMIKO KISHI and FUMIKO MORIMOTO, as Trustor.

Paragraph 3.2 of the Trust Agreement provides that the Trustor, during her lifetime, may amend the Trust Agreement, in whole or in part, by signed writing delivered to the Trustee and, in the case of an amendment, accepted by the Trustee. In accordance with the terms of said Trust Agreement, the Trustor hereby gives the Trustee notice of and amends the Trust Agreement as indicated below, and the Trustee hereby acknowledges receipt of and accepts the amendment of the Trust Agreement as set forth below.

1. ARTICLES 1 through 8 of the Trust Agreement are hereby deleted in their entirety and the following new ARTICLES 1 through 13 are substituted in lieu thereof:

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"ARTICLE 1: TRUST PROPERTY

- and delivered to the Trustee, without any consideration on the Trustee's part, all his or her right, title and interest in the property described in the attached Schedule "A" which is a part of this Trust Agreement, and receipt thereof is hereby acknowledged by the Trustee. The property described, as well as any property that may hereafter be conveyed to or received by the Trustee, is designated in this Trust Agreement as the "Trust Estate", and shall be held, administered and distributed by the Trustee as hereinafter provided. The Trustor, or any person, by Will or in any manner, may add other property to the Trust Estate acceptable to the Trustee, which property shall become part of the Trust Estate upon its receipt and acceptance by the Trustee.
- 1.2 Acceptance of Trust by Trustee: The Trustee accepts such title to the Trust Estate as is conveyed or transferred to it hereunder, without liability or responsibility for the conditions or validity of such title, and the Trust Estate has been or will be conveyed or transferred to the Trustee, in trust, with power of sale, subject to the provisions hereof.
- 1.3 <u>Character of Property Transferred</u>: The property transferred to the Trust Estate is the separate property of the Trustor, unless it is clearly designated to the contrary.
- 1.4 Name of Trust: This Trust shall be known as the "FUMIKO M. KISHI TRUST".



ARTICLE 2: TRUSTEE

- 2.1 <u>Co-Trustees</u>: The Co-Trustees of this Trust Agreement and of any trust created hereunder shall be FUMIKO M. KISHI, KENT KISHI, also known as KENT Y. KISHI and KENT YOSHIKAZU KISHI, and SUSAN KISHI, also known as SUSAN N. KISHI, SUSAN NAOKO KISHI, SUSAN NAOKO KISHI LEW and SUSAN KISHI LEW.
- 2.2 <u>Successor Co-Trustees</u>: In the event of and upon the death, resignation, incapacity, removal, refusal or inability to act on the part of either FUMIKO M. KISHI, KENT KISHI or SUSAN KISHI as Co-Trustee, then the remaining or survivor(s) of them shall act as Successor Co-Trustees or Successor Trustee of this Trust Agreement and of any trust created hereunder.

2.3 Difference of Opinion:

- 2.3.1 In the event that FUMIKO M. KISHI is a Co-Trustee with KENT KISHI and/or SUSAN KISHI, and the Co-Trustees cannot agree regarding any matter affecting the administration or distribution of the Trust Estate, then the decision of FUMIKO M. KISHI shall govern.
- 2.3.2 In the event that KENT KISHI and SUSAN KISHI are Co-Trustees and they cannot agree regarding any matter affecting the administration or distribution of the Trust Estate, then the decision of KENNETH I. ANAMI shall govern. KENNETH I. ANAMI shall advise the Co-Trustees in writing of his decision and shall not be liable to any person for the actions or inactions of the Co-Trustees pursuant to such decision.



- 2.4 No Successor Trustee Designated: If no Successor Trustee is designated to act in the event of the death, incapacity or resignation of the Trustee then acting, or no Successor Trustee accepts the office, the Trustee then acting may appoint a Successor Trustee. If no such appointment is made, the majority of the adult beneficiaries entitled to distribution from this Trust may appoint a Successor Trustee.
- 2.5 <u>Trustee for Grandchildren's Trusts</u>: The Trustee of any trust created hereunder for the benefit of a child of the Trustor's son-in-law, JERRY LEW, and the Trustor's daughter, SUSAN KISHI, shall be JERRY LEW. The Trustee of any other trust created for the benefit of a grandchild of the Trustor shall be those persons who are named as Successor Co-Trustee of any other trust created hereunder, pursuant to the provisions of paragraph 2.2.
- 2.6 No Bond: Neither FUMIKO M. KISHI, KENT KISHI, SUSAN KISHI nor any persons named in paragraphs 2.3, 2.4 and 2.5 above, while acting as Co-Trustee, Successor Co-Trustee or Successor Trustee, shall be required to give any bond as such Co-Trustee, Successor Co-Trustee or Successor Trustee, and all provisions of law requiring the filing or posting of any bond while acting as such are hereby waived.

2.7 Co-Trustee Authority to Act Alone:

2.7.1 <u>Bank Accounts</u>: With regard to any matter in connection with a bank account in the name of the Trust, including but not limited to a checking account, savings account,



money market account or time certificate of deposit, any action taken by any one Co-Trustee shall be binding on the Trust Estate and may be relied upon by third parties dealing with a Co-Trustee.

2.7.2 <u>All Other Matters</u>: With regard to all other matters, any action taken by either FUMIKO M. KISHI alone or otherwise by all Co-Trustees acting together shall be binding on the Trust Estate and may be relied upon by third parties dealing with a Co-Trustee.

ARTICLE 3: RIGHTS RESERVED AND GRANTED BY TRUSTOR

The Trustor specifically reserves and grants the rights and privileges set forth below.

- 3.1 Right to Add Property to Trust: The Trustor or any other person may, from time to time, by conveyance, assignment, transfer, or Will, add property of any kind acceptable to the Trustee to the Trust Estate, or any part thereof, which shall thereupon be subject to all the terms and provisions of this Trust as if such property had been originally included hereunder.
- 3.2 Right to Amend or Revoke Trust: While the Trustor is living and competent, the Trustor may, at any time or times, by written notice delivered to the Trustee, and upon indemnifying the Trustee to its satisfaction and payment of all sums due it, change any beneficiary, amend any provision hereof, or revoke



- 8.3.1 <u>Removal by Trustor</u>: The Trustor reserves the right to remove any Trustee at any time.
- 8.3.2 Removal by Other Beneficiaries: After the death or incapacity of the Trustor, a majority of the adult beneficiaries under this Agreement may remove any Trustee.
- 8.3.3 Notice of Removal: Neither the Trustor nor any of the beneficiaries needs to give any Trustee being removed any reason, cause, or ground for such removal. Notice of removal shall be effective when made in writing by either:
- (a) Personally delivering notice to the Trustee and securing a written receipt; or
- (b) Mailing notice in the United States mail to the last known address of the Trustee by certified mail, return receipt requested.

ARTICLE 9: TRUSTEE'S POWERS, DUTIES, AND DISCRETIONS

To carry out the purposes of the Trusts created in this Agreement (hereinafter sometimes collectively designated as the "Trusts"), and in aid of and incidental to their execution, management, and administration, the Trustee shall have, and is vested with, the following additional powers and discretions, in addition to those now or later conferred by law:

9.1 <u>Trustee's Power as an Owner</u>: The Trustee is hereby vested with all authority and power as the absolute owner of the property constituting the trust estates of these Trusts, including the right to, and the Trustee is hereby expressly

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authorized to, invest or reinvest the funds of these Trusts in property, whether real, personal, or mixed, whether legal for investment of trust funds or not, specifically including, but not limited to, any common or preferred stocks, shares of investment trusts and investment companies, bonds, debentures, mortgages, deeds of trust, mortgage participations, notes, real estate, or other property the Trustee in the Trustee's discretion selects.

The Trustee may continue to hold in the form in which received (or the form to which changed by reorganization, split-up stock dividend, or other like occurrence) any securities or other property the Trustee may at any time acquire under these Trusts, it being the Trustor's express desire and intention that the Trustee shall have full power to invest and reinvest the trust funds without being restricted to forms of investment that the Trustee may otherwise be permitted to make by law; and to consider individual investments as part of an overall investment strategy; and the investments need not be diversified.

9.2 Retention of Assets: The Trustee is hereby expressly authorized to take, hold, and operate and continue to hold and operate, as a part of the trust estates and without liability, for depreciation or loss through ownership, error of judgment, or otherwise, any and all property that is or becomes a part of the estates of the Trusts, including any business or investment, any interests in partnerships, and any capital stock of any corporation owned by the Trustor at the time of the Trustor's death, although not of a character authorized for trust



investments, including shares of the capital stock of any corporate trustee.

- 9.3 Retention of Partnership Interests: If at the time of the Trustor's death, the Trustor is a partner of any partnership, then and in that event, the Trustee is hereby authorized (but this shall not create any obligatory duty on its part so to do) to cause the Trusts to be substituted in the Trustor's place and stead as a partner of said partnership. If the Trustor is a general partner of said partnership, the Trustee may cause these Trusts to be substituted in his or her place and stead as a general partner or may cause said general partnership to be converted into a limited partnership formed under the California Revised Limited Partnership Act or any successor statute thereto, and become a limited partner thereof in exchange for the interest in said partnership owned by the Trustor, the interest as a limited partner to be of such amount and proportions as to profits and losses as to said Trustee in its absolute, arbitrary, and uncontrolled discretion shall appear proper.
- 9.4 Power to Hold Securities in Nominee's Name: The Trustee may hold securities or other property in the Trustee's name as Trustee under these Trusts, in the Trustee's own name or in a nominee's name, or to hold securities unregistered in such condition that ownership will pass by delivery.
- 9.5 Exercise of Rights as Owner: The Trustee is hereby expressly authorized and vested with power to vote any interests in any business or investment (whether partnership interests,



stock of corporations, sole proprietorships, or otherwise) in person or by proxy; to assert or waive any right or privilege in respect thereto, including any right or privilege to subscribe for or otherwise acquire any additional interests; to assent to any merger, consolidation, foreclosure, liquidation or reorganization of any property, corporation, or other enterprise in which the Trustee may be interested by virtue of these Trusts or whose obligations or securities may be held hereunder by the Trustee and to join therein and exchange the interests held by the Trustee for such other interests as may be issued pursuant to such action or arrangement; to unite with other owners of similar properties or interests in any plan, Agreement, or deposit designed to effectuate any such purpose and to pay all assessments or expenses incidental thereto and to consent to any lease or other act.

9.6 Uniting of Interests: The Trustee may join or unite with any other interest holders, or any parties beneficially or otherwise interested in any interests in any business or investment in which the Trustee may have an interest for the purposes of securing the more efficient management of such business or investment, and to that end may also enter into any voting trust, pooling Agreement or other lawful Agreement to concentrate or unify the control of any interest in any such business or investment on such terms and provisions as are acceptable to the Trustee and to deposit the securities or shares of interest held by it under any such trust or Agreement to any



protective or other committee on any terms the Trustee may in its own judgment deem prudent; and to exercise or sell stock subscription or conversion rights.

- 9.7 Undivided Trust Interests: The Trustee may maintain and administer the separate trust estates undivided and as a unit and shall not be required to make physical division or segregation thereof except if, when, and to the extent required to make distribution therefrom, excepting further that at the time of the final distribution of any of the respective Trusts, the Trustee may distribute to the beneficiaries thereof so much of the separate trust estates of the respective Trusts being distributed, or any part or parcel thereof, undivided and as a unit, and the Trustee in such event shall not be required to make physical division or segregation thereof; the undivided interest of the beneficiaries therein shall, however, notwithstanding, be stated in the instrument of conveyance of the Trustee.
- 9.8 Broad Powers of Distribution: Except as otherwise provided for herein, the Trustee is authorized to partition, allot, and distribute the trust estate on any division or partial or final distribution of the trust estate, in undivided interests or in kind, or partly in money and partly in kind, at valuations determined by the Trustee, and to sell any property the Trustee considers necessary for division or distribution. In making any division or partial or final distribution of the trust estate, the Trustee is not obligated to make a prorata division or to distribute the same assets to beneficiaries similarly situated.



The Trustee may, in the Trustee's discretion, make a nonprorata division between Trusts or shares and nonprorata distributions to the beneficiaries if the respective assets allocated to separate trusts or shares, or distributed to the beneficiaries, have equivalent or proportionate fair market value.

- 9.9 Reimbursement of Trustee: The Trustee may reimburse itself from the income and/or principal of the Trusts for any loss, liability, or expense incurred by reason of the ownership or holding of any property received or held in the Trusts and/or by reason of their use or operation of any thereof, unless caused by the Trustee's willful negligence.
- 9.10 Power to Lend to Trustor's Probate Estate: The Trustee is authorized to lend money to any person, including the probate estate of the Trustor, provided any such loan shall be adequately secured and shall bear a reasonable rate of interest.
- 9.11 Borrowing of Money: The Trustee is authorized to borrow money from itself or others, including the probate estate of the Trustor, for the benefit of any trust created herein, and mortgage, pledge, transfer in trust, or otherwise encumber and/or render liable the whole or any part of the Trusts for the repayment of any monies so borrowed and/or as security therefor.
- 9.12 <u>Power to Purchase Property from Trustor's Probate</u>

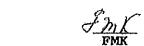
 <u>Estate</u>: The Trustee is authorized to purchase property at its fair market value, as determined by the Trustee in the Trustee's discretion, from the probate estate of the Trustor.

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9.13 Power to Loan to, Buy from, and Sell to Trust

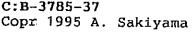
Individually: The Trustee shall have the power to loan or

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advance the Trustee's own funds to the Trusts for any trust purpose, with interest at current rates; to receive security for such loans in the form of a mortgage, pledge, deed of trust, or other encumbrance of any assets of the Trusts; to purchase assets of the Trusts at their fair market value as determined by an independent appraisal of those assets; and to sell property to the Trusts at a price not in excess of its fair market value as determined by an independent appraisal.

- 9.14 Investments in Which Trustee Also Has an Interest:
 Nothing herein contained shall be deemed to compel the Trustee to sell any of the assets or properties of the respective Trusts received at the time of the creation hereof or hereafter from any estate or any other source, nor prevent the Trustee from investing any or all of the trust estates in any business, nor from becoming a partner in any business or stockholder of any corporation or member of any other form or entity in which the Trustee has an interest, as a partner, stockholder, or otherwise.
- 9.15 <u>Holding of Undivided Interests</u>: The Trustee may hold undivided interests in property including the same property in each of the respective Trusts created hereby.
- 9.16 Notice of Change of Interests: Unless and until the Trustee shall receive from some person interested in the Trusts, satisfactory written proof of any death, birth, marriage, or other event upon which the right to income or principal of any of the Trusts may depend, the Trustee shall not be liable to any person for disbursements made in good faith to persons whose interests shall have been affected by such event.





- 9.17 Power to Adjust for Tax Consequences: The Trustee may take any action and make any election in the Trustee's discretion, to minimize the tax liabilities of the Trusts and their beneficiaries, provided the Trustee shall allocate the benefits among the various beneficiaries. The Trustee shall make adjustments in the rights of any beneficiaries, or between the income and principal accounts, to compensate for the consequences of any tax election or any investment or administrative decision that the Trustee believes has had the effect of directly or indirectly preferring one beneficiary or group of beneficiaries over others.
- 9.18 Scope of Distribution: All discretions conferred upon the Trustee by this instrument shall, unless specifically limited, be absolute and uncontrolled and its exercise conclusive on all persons interested in the Trusts. The enumeration herein of certain powers of the Trustee is not intended to limit its general powers.
- 9.19 <u>Duration of Trusts</u>: Unless sooner terminated in accordance with other provisions of this instrument, all Trusts created under this instrument shall terminate 21 years after the death of the last survivor of the beneficiaries of such Trusts living on the date of the death of the Trustor. The principal and undistributed income of a terminated Trust shall be distributed to the then income beneficiaries of that Trust in the same proportion that the beneficiaries are entitled to receive income when the Trust terminates. If at the time of such



termination the rights to income are not fixed by the terms of the Trust, distribution under this clause shall be made, by right of representation, to the persons who are entitled or authorized, in the Trustee's discretion, to receive trust payments.

- 9.20 Power to Employ Investment Counsel: The Trustee shall have the power to retain professional investment counsel of the Trustee's choice, regarding investments held by these Trusts. investment counsel is retained, the Trustee may abide by the counsel's decision but shall not be held liable or otherwise surcharged for counsel's advice. While the Trustee retains investment counsel, the Trustee shall not be required to conduct reviews of trust investments, and the Trustee shall not be required to take action on trust investments unless the Trustee receives written instructions from the investment counsel. Trustee shall have the power exercisable in the Trustee's discretion to discharge such counsel and to employ other counsel or to administer the trust without such counsel. The Trustee shall have no responsibility to review the performance of investment counsel from time to time, unless the Trustee is apprised of facts clearly indicating that counsel is not performing competently.
- 9.21 <u>Power to Employ Agents</u>: The Trustee shall have the power to employ any custodian, attorney, accountant, corporate fiduciary, or any other agent or agents to assist the Trustee in the administration of this trust and to rely on the advice given by these agents. Reasonable compensation for all services



performed by this agent shall be paid from the trust estate from either income or principal as the Trustee in the Trustee's discretion determines and shall not decrease the compensation to which the Trustee is entitled.

- 9.22 <u>Power to Sell, Exchange, Repair</u>: The Trustee shall have the power to manage, control, grant options on, sell (for cash or on deferred payments), convey, exchange, partition, divide, improve, and repair trust property.
- 9.23 Power to Lease, Including Oil and Mineral Development:
 The Trustee shall have the power to lease trust property for
 terms within or beyond the term of the trust for any purpose,
 including exploration for and removal of gas, oil, and other
 minerals; and to enter into community oil leases, pooling, and
 unitization agreements.
- 9.24 Release of Powers: Each Trustee shall have the power to release or to restrict the scope of any power that the Trustee may hold in connection with the Trusts created under this instrument, whether this power is expressly granted in this instrument or implied by law. The Trustee shall exercise this power in a written instrument specifying the powers to be released or restricted and the nature of any restriction. Any released power shall pass to and be exercised by the Successor Trustee named in paragraph 2.2.
- 9.25 <u>Treasury Bonds</u>: The Trustee is authorized to purchase in the Trustee's discretion at less than par obligations of the United States of America that are redeemable at par in payment of any federal estate tax liability of the Trustor in the amounts

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the Trustee considers advisable. The Trustee shall exercise the Trustee's discretion and purchase these obligations if the Trustee believes that the Trustor is in substantial danger of death, and may borrow funds and give security for that purpose. The Trustee shall resolve any doubt concerning the desirability of making the purchase and its amount in favor of making the purchase and in purchasing a larger, even though somewhat excessive amount. The Trustee shall not be liable to any heir of the Trustor or any beneficiary of this trust instrument for losses resulting from purchases made in good faith. Notwithstanding anything in this instrument to the contrary, the Trustee is directed to pay the federal estate tax due on the Trustor's death in an amount not less than the par value plus accrued interest of the obligations that are eligible for redemption to pay the Trustor's federal estate taxes, without apportionment or charge against any beneficiary of the trust estate or transferee of property passing outside the trust estate. The legal representative of the Trustor's estate, or if none was appointed, the Trustee acting under this instrument, shall select the redemption date of these obligations.

9.26 Power to Initiate or Defend Litigation and to

Compromise: The Trustee is authorized to initiate or defend, at
the expense of the Trusts, any litigation relating to the Trusts
or any property of the trust estate the Trustee considers
advisable, and to compromise or otherwise adjust any claims or
litigation against or in favor of the Trusts.



The Trustee's powers under this paragraph shall apply during the term and after distribution of trust assets. The Trustee shall have no obligations or duties, however, for any litigation or claims occurring after distributions of trust assets, unless the Trustee is adequately indemnified by the distributees for any loss connected with these matters.

- 9.27 <u>Power to Insure</u>: The Trustee is authorized to carry insurance of the kinds and in the amounts the Trustee considers advisable, at the expense of the Trusts, to protect the trust estate and the Trustee personally against any hazard.
- 9.28 Abandonment of Property: The Trustee is authorized to abandon any property or interest in property belonging to the Trusts when, in the Trustee's discretion, the abandonment is in the best interest of the Trusts and its beneficiaries.
- 9.29 Allocation for Natural Resources: The Trustee shall allocate to income of the trust estate all proceeds from property subject to depletion or containing natural resources, to the extent these proceeds do not exceed five percent (5%) per annum of the fair market value of the property at the "valuation date" as defined here. The term "valuation date", as used here, means the date on which the last of the following events occurs: (a) the principal is established, (b) the property is acquired, or (c) the property is put into commercial use, if the resource is discovered after the events described in clauses (a) and (b).
- 9.30 <u>Power to Purchase Bonds at Premium</u>: The Trustee is authorized to purchase bonds and to pay any premiums connected with the purchase that the Trustee in the Trustee's discretion

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C:B-3785-42 Copr 1995 A. Sakiyama considers advisable, provided, however, each premium is repaid periodically to principal from the interest on the bond in a reasonable manner as the Trustee determines and, to the extent necessary, from the proceeds on the sale or other disposition of the bond.

- 9.31 <u>Power to Purchase Bonds at Discount</u>: The Trustee is authorized to purchase bonds at a discount as the Trustee in the Trustee's discretion considers advisable.
- 9.32 Power to Withhold Payment if Conflicting Claims Arise:
 The Trustee is authorized to withhold from distribution, in the
 Trustee's discretion, at the time for distribution of any
 property in these Trusts, without the payment of interest, all or
 any part of the property, if the Trustee determines in the
 Trustee's discretion that the property may be subject to
 conflicting claims, to tax deficiencies, or to liabilities,
 contingent or otherwise.
- 9.33 Trustee Need Not Establish Reserve for Depreciation:
 Notwithstanding any other provision of this instrument or of the
 California Revised Uniform Principal and Income Act, the Trustee
 need not establish any reserve for depreciation or make any
 charge for depreciation against all or any portion of the income
 of the trust estate (including any income realized through use of
 any portion of the trust estate employed in the conduct of a
 business by the Trusts); but the Trustee shall have the power,
 exercisable in the Trustee's discretion, to determine whether to
 establish such a reserve and, if so, to fund the same by
 appropriate charges against income of the trust estate. The

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reserve and charges are to be established on these assumptions and in the amounts the Trustee in the Trustee's discretion determines.

9.34 Undistributed Income Payable to Succeeding

Beneficiaries: Except as otherwise provided in this instrument,
income accrued or unpaid on trust property when received into the
Trust shall be treated as any other income. Income accrued or
held undistributed by the Trustee at the termination of any Trust
or any interest in a Trust created under this instrument, shall
go to the beneficiary of that Trust immediately before the

termination or to his or her estate.

9.35 Broad Power to Determine Principal and Income: Except as otherwise specifically provided in the trust instrument, the Trustee shall have the power, exercisable in the Trustee's discretion, to determine what is principal or income of the trust estate and to apportion and allocate receipts and expenses and other charges between these accounts, including also the power to charge in whole or in part against principal, or amortize out of or charge forthwith to income, premiums paid on the purchase of bonds or other obligations. The Trustee need not be required to establish a reserve for depreciation, or to make charges for depreciation against income, but may do so if the Trustee in the Trustee's discretion so determines. The reserve and charges are to be established on the assumptions and in the amounts that the Trustee determines.

If the Trust is a member of a partnership, the Trustee shall be entitled to accept, for the partnership interest, any

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accounting methods used by the partnership, despite the inclusion of depreciation reserves by the accounting methods and the assumptions on which any reserve is based, and despite any inconsistencies with the accounting methods used by the Trustee for other property of the trust estate.

No inference or imprudence or partiality shall arise if the Trustee, in exercising the discretion conferred on the Trustee, has allocated a receipt or expenditure in a manner contrary to any provision of the California Revised Uniform Principal and Income Act. Except as the Trustee exercises the discretion conferred on the Trustee and except as otherwise provided in this trust instrument, matters relating to principal and income shall be governed by the provisions of the California Revised Uniform Principal and Income Act from time to time existing.

- 9.36 Authority to Pay Death Taxes: Except as otherwise provided in this instrument or in the Trustor's Will, federal estate taxes imposed on or by reason of the inclusion of any portion of the trust estate in the gross taxable estate of the Trustor under the provisions of any federal tax law shall be paid by the Trustee and charged to the trust estate as a whole and not to the persons entitled to the benefits under these Trusts. Except when otherwise specifically provided, state death taxes shall be paid and charged to the trust estate or deducted and collected as provided by law.
- 9.37 <u>Funeral and Burial Expenses</u>: The Trustee may in its sole discretion pay the funeral and burial expenses, expenses of



the last illness, and valid claims and expenses of an income beneficiary of any Trust created under this Agreement.

Funeral and burial expenses shall include, but not be limited to, the cost of memorials of all types and memorial services of such kind as the Trustee shall approve. Valid claims and expenses shall include, but not be limited to, all state and federal death taxes.

- 9.38 S Corporation Stock: If any stock of an S corporation becomes distributable to a Trust created under this Agreement, and such Trust is not a qualified Subchapter S Trust, the Trustee may implement any of the following alternatives with respect to the S corporation stock:
- (a) A Sole Beneficiary: Where the original Trust is for a sole beneficiary, the Trustee may create for that beneficiary a separate trust that qualifies as a Subchapter S Trust, and then distribute such stock to the newly created Trust.
- (b) <u>Multiple Beneficiaries</u>: Where the original trust is for multiple beneficiaries, the Trustee may divide the Trust into separate Trusts for each of the beneficiaries. Each newly created trust shall hold that beneficiary's prorata share of the S corporation stock, and shall qualify as a Subchapter S Trust.
- (c) Outright Distribution: If circumstances prevent the Trustee from accomplishing the first two alternatives under this paragraph, the Trustee may, in its sole and absolute discretion, distribute such stock to the beneficiaries as if the Trust has terminated, while continuing to hold any other non-S corporation property in Trust.



Each newly created S corporation trust shall have mandatory distribution of income and shall not provide for powers of appointment that can be exercised by the beneficiary during the beneficiary's lifetime. In all other respects, the newly created Trusts shall be as consistent as possible with the original Trusts and still qualify as Subchapter S Trusts.

Our Trustee may take any action necessary with regard to S corporations, including making any elections required to qualify stock as S corporation stock, and may sign all required tax returns and forms.

Each newly created S corporation Trust shall have mandatory distributions of income and shall not provide for powers of appointment that can be exercised by the beneficiary during the beneficiary's lifetime. In all other respects, the newly created Trusts shall be as consistent as possible with the original trusts and still qualify as Subchapter S trusts.

The Trustee may take any action necessary with regard to S corporations, including making any elections required to qualify stock as S corporation stock, and may resign all required tax returns and forms.

- 9.39 <u>Per Stirpes Distributions</u>: Whenever a distribution is to be made to a person's descendants, per stirpes:
- (a) The distributable assets are to be divided into as many shares as there are then living children of such person and deceased children of such person who left then living descendants; and



(b) Each then living child shall receive one share and the share of each deceased child shall be divided among such child's then living descendants in the same manner.

ARTICLE 10: GENERAL PROVISIONS APPLICABLE TO TRUSTS

- 10.1 <u>Compensation of Trustee</u>: The Trustee or Successor Trustee shall be entitled to reasonable compensation for all ordinary services rendered by it and shall be entitled to reasonable additional compensation for extraordinary services rendered by it from time to time.
- Agreement shall be liable to any beneficiary of any Trust created hereinunder for any act or default of that Trustee or of any other trustee or any other person unless resulting from that Trustee's own bad faith or gross negligence.
- 10.3 Accountings by Trustee: During the Trustor's lifetime, the Trustee shall account only to the Trustor, and the Trustor's written approval shall be final and conclusive for transactions disclosed in the account concerning all beneficiaries of the Trust, including unborn, unascertained, and contingent beneficiaries. After the death of the Trustor, the Trustee shall render an accounting, from time to time but not less frequently than every year after any prior accounting, regarding the transactions of any trust created in this instrument. Accounting shall also be rendered by any Trustee or

C:B-3785-48 Copr 1995 A. Sakiyama

<u> FM (</u>

	in Witness	THEREOF, the parties have executed this Agreement
on _	thruary	23, 1995, at Do. El monte
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	****	FUNKO M. KISHI, Trustor
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	f	Fumilam. Cielli
		FUMIKO M. KIŠHI, Trustee
	i d	MATTAISHI, Trustee
		SUSAN KISHI, Trustee

Received and Accepted

FUMIKO M. KISHI, Trustee

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-47-

FMK FMK

STATE OF CALIFORNIA

COUNTY OF LOS ANGELES

On February 23, 1995, before me, the undersigned, a Notary Public in and for said State, personally appeared FUMIKO M. KISHI, also known as FUMIKO KISHI and FUMIKO MORIMOTO, personally known to me to be the person whose name is subscribed to be within instrument and acknowledged to me that she executed the same in her

authorized capacity, and that by her signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument. WITNESS my hand and official seal.

SS.

Signature

OFFICIAL SEA ARLENE NG NOTARY PUBLIC - CALIFORNIA PRINCIPAL OFFICE IN LOS ANGELES COUNTY My Commission Expires Feb 24, 1995

Notary Seal

STATE OF CALIFORNIA

COUNTY OF LOS ANGELES

SS.

On February 23, 1995, before me, the undersigned, a Notary Public in and for said State, personally appeared KENT KISHI, also known as KENT Y. KISHI and KENT YOSHIKAZU KISHI, personally known to me to be the person whose name is subscribed to be within instrument and acknowledged to me that he executed the same in his authorized capacity, and that by his signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument. WITNESS my hand and official seal.

Signature //

OFFICIAL SEAT
ARLENE NG
HOTARY PUBLIO - CALIFORNIA
PRINCIPAL OFFICE IN
LOB ANGELES COUNTY
My Commission Expires Feb. 24, 1991

Notary Seal

-48-

C:B-3785-54 Copr 1995 A. Sakiyama Im)

STATE OF CALIFORNIA)

COUNTY OF LOS ANGELES)

On February 23, 1995, before me, the undersigned, a Notary Public in and for said State, personally appeared SUSAN KISHI, also known as SUSAN N. KISHI, SUSAN NAOKO KISHI, SUSAN NAOKO KISHI LEW and SUSAN KISHI LEW, personally known to me to be the person whose name is subscribed to be within instrument and acknowledged to me that she executed the same in her authorized capacity, and that by her signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument. WITNESS my hand and official seal.

Signature

ARLENE NG

NOTARY PUBLIC - CALIFORNIA PRINCIPAL OFFICE IN LOB ANGELES COUNTY My Commission Expires Feb. 24, 1995

Notary Seal

SCHEDULE "A"

DATE

DESCRIPTION OF ASSETS

	The foregoing is the Schedule "A" referred to in and dated
<u>Il</u>	mary 23, 1995, attached to the FUMIKO M. KISHI
TRUST	
	Fumika m Culi
	FUMIKO M. KIŠHI, Trustor
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	FUMIKO M. KISHI, Trustee
İ	KENT KISHI, Trustee
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	SUSAN KISHI, Trustee

ASSET LIST

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CERTIFICATION OF VITAL RECORD

CITY OF PASADENA

PUBLIC HEALTH DEPARTMENT

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This is to certify that this document is a true copy of the official record filed with the City of Pasadena.

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TO THE PARTY OF TH

COUNTY OF LOS ANGELES DEPARTMENT OF PUBLIC HEALTH

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This is a true certified copy of the record filed in the County of Los Angeles Department of Public Health if it beans the Registrar's signature in purple ink.



Director of Public Health and Registrat

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