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4 Attorneys for Foster Enterprises

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7 CAMPBELL & TRYTTEN LLP
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9 Attorneys for Howard and Anna Foster

10 **UNITED STATES BANKRUPTCY COURT**
11 **CENTRAL DISTRICT OF CALIFORNIA - RIVERSIDE DIVISION**

12 In re
13 FOSTER ENTERPRISES, a California general
14 partnership,
15 Debtor.

Lead Case No.: 6:17-bk-15749-SC

Chapter 11

Jointly Administered with:

Case No.: 6:17-bk-15915-SC

16 In re
17 HOWARD DEAN FOSTER and ANNA MAE
18 FOSTER,
19 Debtors.

**DEBTORS' MOTION FOR ORDER
(1) AUTHORIZING USE OF CASH
COLLATERAL OF AND GRANTING
REPLACEMENT LIENS TO (A) ALLSTAR
FINANCIAL SERVICES, INC.,
(B) BEVERLY GROSS, AND (C) NEW
LAKEVIEW FARMS, LLC, AND
(2) APPROVING STIPULATION FOR
ADEQUATE PROTECTION AND USE OF
CASH COLLATERAL WITH THE UNITED
STATES**

- 20 Affects All Debtors
21 Affects FOSTER ENTERPRISES, a
22 California general partnership
23 Affects HOWARD DEAN FOSTER and
24 ANNA MAE FOSTER

Date: January 9, 2018
Time: 1:30 p.m.
Place: 411 West Fourth Street
Courtroom 5C
Santa Ana, California 92701

Alternative Location
3420 Twelfth Street
Video Hearing Room 126
Riverside, California 92501

DYKEMA GOSSETT LLP
333 SOUTH GRAND AVENUE, SUITE 2100
LOS ANGELES, CALIFORNIA 90071

DYKEMA GOSSETT LLP
333 SOUTH GRAND AVENUE, SUITE 2100
LOS ANGELES, CALIFORNIA 90071

1 Foster Enterprises, a California general partnership (“Foster Enterprises”), and Howard and
2 Anna Foster (the “Foster Individuals,” and with Foster Enterprises, the “Debtors”), the debtors and
3 debtors in possession in the above-captioned chapter 11 cases, hereby move for an order
4 (1) authorizing the Debtors’ use of cash collateral of and granting replacement liens to (a) Allstar
5 Financial Services, Inc., (b) Beverly Gross, and (c) New Lakeview Farms, LLC (collectively, the
6 “Consensual Lienholders”) and (2) authorizing the Debtors to enter into the “Stipulation for
7 Adequate Protection and Use of Cash Collateral” attached hereto as **Exhibit 1** (the “Stipulation”)
8 with the United States of America (the “United States”), on behalf of its agency, the Internal
9 Revenue Service (the “IRS”) (the “Motion”) pursuant to § 363(c) of title 11 of the United States
10 Code (the “Bankruptcy Code”), Rule 4001(b) and (d) of the Federal Rules of Bankruptcy
11 Procedure, and Rule 4001-2 of the Local Bankruptcy Rules.

12 By the Motion, the Debtors request an order authorizing the use of cash collateral, as that
13 term is defined in § 363 of the Bankruptcy Code (“Cash Collateral”), through January 27, 2018,
14 pursuant to and in accordance with the proposed budgets attached as **Exhibit B** to the Stipulation
15 (the “Budgets”), with a 15.0% variance and granting, as adequate protection, replacement liens to
16 the Consensual Lienholders, who purport to have a security interest or lien in Cash Collateral, to the
17 same extent, validity, scope, and priority as the Consensual Lienholders’ respective prepetition
18 liens, to the extent of any diminution in value of the Consensual Lienholders’ respective interests in
19 Cash Collateral, and to the extent of the Debtors’ use of Cash Collateral, in the Debtors’ assets and
20 all proceeds, rents, or profits thereof, including any after-acquired property of any nature
21 whatsoever, except for any avoidance actions and proceeds or recovery thereof.

22 By the Motion, the Debtors also request approval of the Stipulation with the United States,
23 which contains the following provisions: (1) the Debtors are authorized to use the IRS’s Cash
24 Collateral for ordinary and necessary expenses through January 27, 2018, in accordance with the
25 Budgets; (2) the Debtors’ use of the IRS’s Cash Collateral may be renewed upon subsequent
26 stipulation with the United States; (3) on or before October 27, 2017 (or as soon as practicable after
27 the granting of the Motion), the Debtors shall make a one-time adequate protection payment of
28 \$18,000, which represents retroactive adequate protection from the petition date (July 10, 2017)

1 through and including October 31, 2017; (4) the Debtors shall thereafter make monthly adequate
2 protection payments to the United States of \$4,500 (total) from November 15, 2017, to
3 January 15, 2018; and (5) as further adequate protection, the IRS shall receive a replacement lien
4 against the Debtors' assets, retroactive to the Petition Date, to the same extent, validity, scope, and
5 priority as the prepetition liens held by the IRS.

6 The Motion is based on the attached memorandum of points and authorities, the
7 accompanying declarations of Jeffery C. Foster, Howard D. Foster, and Dean G. Rallis Jr., and the
8 statement regarding cash collateral (L.B.R. Form 4001-2.STMT.FINANCE). Additionally, in
9 accordance with Bankruptcy Rule 4001(b)(1)(A) and (d)(1)(A), a proposed form of the order
10 granting the Motion and approving the Stipulation is attached hereto as **Exhibit 2**.

11 **WHEREFORE**, the Debtors respectfully request that the Court enter an order granting the
12 Motion, substantially in the form of the proposed order attached hereto as **Exhibit 2**, and providing
13 for such other and further relief as this Court deems appropriate under the circumstances.

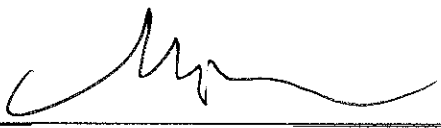
14 Dated: December 7, 2017

DYKEMA GOSSETT LLP

15
16
17 By: /s/ Gregory K. Jones
Gregory K. Jones
Attorneys for Foster Enterprises

18
19 Dated: December 7, 2017

ANGLIN, FLEWELLING, RASMUSSEN, CAMPBELL &
TRYTTEN LLP

20
21 By: 
Matthew D. Pham
Attorneys for Howard and Anna Foster

DYKEMA GOSSETT LLP
333 SOUTH GRAND AVENUE, SUITE 2100
LOS ANGELES, CALIFORNIA 90071

EXHIBIT 1

1 SANDRA R. BROWN
Acting United States Attorney
2 THOMAS D. COKER
Assistant United States Attorney
3 Chief, Tax Division
JOLENE TANNER (SBN 285320)
4 Assistant United States Attorney
Federal Building, Suite 7211
5 300 North Los Angeles Street
Los Angeles, California 90012
6 Telephone: (213) 894-3544
Facsimile: (213) 894-0115
7 E-mail: jolene.tanner@usdoj.gov

8 Attorneys for United States of America

9
10 UNITED STATES BANKRUPTCY COURT
11 CENTRAL DISTRICT OF CALIFORNIA
12 RIVERSIDE DIVISION

13 In re
14 FOSTER ENTERPRISES, a California general
partnership,
15 Debtor.

Lead Case No.: 6:17-bk-15749-SC

Chapter 11

16
17 In re
HOWARD DEAN FOSTER and ANNA MAE
18 FOSTER,
19 Debtors.

Jointly Administered with:

Case No. 6:17-bk-15915-SC

Chapter 11

STIPULATION FOR ADEQUATE
PROTECTION AND USE OF CASH
COLLATERAL

- 20 Affects All Debtors
21 Affects FOSTER ENTERPRISES, a
22 California general partnership
23 Affects HOWARD DEAN FOSTER and
24 ANNA MAE FOSTER

[No Hearing Set]

1 To The Honorable Scott C. Clarkson, United States Bankruptcy Judge, the Debtors, and all
2 interested parties,

3 This Stipulation is entered into by and between (1) Foster Enterprises, a California general
4 partnership (“Foster Enterprises”), (2) Howard Dean Foster and Anna Mae Foster (the “Foster
5 Individuals,” and with Foster Enterprises, the “Debtors”), and (3) the UNITED STATES OF AMERICA,
6 on behalf of its agency, the INTERNAL REVENUE SERVICE (the “United States”) (collectively, the
7 “Parties”), through their respective counsel, and is based on the following facts:

8 **RECITALS**

9 A. Foster Enterprises filed a voluntary chapter 11 petition on July 10, 2017 (the “Petition
10 Date”), commencing the bankruptcy case bearing Case No. 6:17-bk-15749-SC (the “Partnership Case”).

11 B. That same day, the Foster Individuals filed a voluntary joint chapter 11 petition,
12 commencing the bankruptcy case bearing Case No. 2:17-bk-18322-ER and later transferred and
13 designated as Case No. 6:17-bk-15915-SC (the “Individuals Case,” and with the Partnership Case, the
14 “Cases”).

15 C. On July 24, 2017, the Court approved the joint administration of the Cases, with the
16 Partnership Case designated as the lead case.

17 D. On August 4, 2017, the Internal Revenue Service (the “IRS”) filed a proof of claim in the
18 Partnership Case in the total amount of \$4,477,188.78, comprised of a secured claim in the amount of
19 \$4,407,439.51, a priority unsecured claim in the amount of \$14,715.67, and a general unsecured claim in
20 the amount of \$55,033.60 (Claim No. 3-1). The IRS subsequently amended its proof of claim, with the
21 most recent one filed on October 5, 2017, in which the IRS asserts a claim in the total amount of
22 \$4,468,777.21, comprised of a secured claim in the amount of \$4,407,439.51, a priority unsecured claim
23 in the amount of \$6,404.10, and a general unsecured claim in the amount of \$54,933.60 (Claim No. 3-4).

24 E. Prior to the commencement of the Partnership Case, the IRS recorded Notices of Federal
25 Tax Lien (the “NFTLs”), covering assessments made by the IRS against Foster Enterprises’ for tax
26 liabilities, including employment and unemployment taxes, as reflected in the copies of the NFTLs and
27 Federal Tax Lien Documents attached hereto as **Exhibit A**.

1 F. On August 10, 2017, the IRS filed a proof of claim in the Individuals Case in the total
2 amount of \$5,247.62, comprised solely of a priority unsecured claim (Claim No. 4-1).

3 G. Since the IRS asserts an interest in the Debtors' cash and cash equivalents and the Debtors
4 must use such cash and cash equivalents to operate their business, the Parties have discussed the use of
5 cash collateral and have come to a resolution.

6 **NOW THEREFORE**, based upon the foregoing recitals, and for good and valuable
7 consideration, the Debtors and the United States hereby stipulate and agree as follows:

8 **STIPULATION**

9 1. The recitals set forth above are incorporated herein by this reference and shall be deemed
10 a material part of the Stipulation.

11 2. The Debtors are authorized to use the cash collateral of the United States for ordinary and
12 necessary expenses in accordance with their proposed budgets (the "Budgets"), attached hereto as
13 **Exhibit B**, through and including January 27, 2018, in all respects, including, without limitation, the
14 weekly expenditures set forth in each line item thereof, pursuant to § 363(c)(2) of title 11 of the United
15 States Code (the "Bankruptcy Code"); provided, however, that the Debtors are permitted to (1) carry over
16 any amounts not expended for a particular line item in any week to succeeding weeks, (2) expend up to
17 15.0% more than the amounts set forth in a particular line item for a specific week in such week, and
18 (3) expend over 15.0% more than the amounts set forth in a particular line item for a specific week in
19 such week so long as the aggregate expenditures during the period covered by this Stipulation do not
20 exceed the total shown on the Budgets for such period by more than 15.0%.

21 3. The Debtors' use of cash collateral may be renewed upon subsequent stipulation with the
22 United States.

23 4. On or before October 27, 2017, the Debtors shall make a one-time adequate protection
24 payment of \$18,000 to the United States, representing retroactive adequate protection to the United States
25 from the Petition Date, through and including October 31, 2017.

26 5. Thereafter, the Debtors shall make monthly adequate protection payments of \$4,500 to the
27 United States on or before the fifteenth day of each month (commencing November 15, 2017),
28

1 representing adequate protection to the United States from November 1, 2017, through and including
2 January 27, 2018. The Debtors shall continue to make such monthly adequate protection payments to the
3 United States until (1) the effective date under a plan confirmed by the Court in the Cases, (2) the
4 dismissal of the Cases, (3) the conversion of the Cases to chapter 7, (4) the appointment of a chapter 11
5 trustee(s) in the Cases, or (5) the expiration of the period authorizing the Debtors' use of cash collateral
6 under this Stipulation.

7 6. The Debtors have elected to allocate the adequate protection payments to the United States
8 under this Stipulation equally between the estates. Therefore, the United States must receive a one-time
9 payment of \$9,000 from the estate of Foster Enterprises and a one-time payment of \$9,000 from the estate
10 of the Foster Individuals on or before October 27, 2017, and thereafter, the United States must receive a
11 monthly payment of \$2,250 from the estate of Foster Enterprises and a monthly payment of \$2,250 from
12 the estate of the Foster Individuals by the fifteenth day of each month.

13 7. All payments made pursuant to this Stipulation shall (1) be in certified funds, (2) be made
14 payable to the "United States Treasury," (3) state on the memo line "FOSTER ENTERPRISES, CASE
15 NO. 6:17-bk-15749-SC," and (4) be mailed by Federal Express or some such other delivery method with
16 tracking to:

17 U.S. Attorney's Office
18 Attn: Jolene Tanner, Tax Division
19 300 N. Los Angeles St., Ste. 7516
Los Angeles, CA 90012

20 8. All payments made pursuant to this Stipulation shall be deemed paid on the date received.

21 9. All amounts paid pursuant to this Stipulation will be credited against the pre-petition
22 secured tax liabilities of Foster Enterprises or to post-petition interest thereon, at the IRS's discretion.

23 10. As further adequate protection to the United States, the IRS shall receive replacement liens
24 against the Debtors' assets, retroactive to the Petition Date, to the same extent, validity, scope, and priority
25 as the prepetition liens held by the IRS (the "Replacement Liens").

26 11. The Debtors must remain current on all post-petition tax filing requirements and pay all
27 post-petition taxes as they come due, including timely making federal payroll tax deposits and estimated
28

1 income tax payments.

2 12. If the Debtors fail to make any payment of tax to the IRS as is required under this
3 Stipulation or fail to perform any provision under the Stipulation, then the United States may declare the
4 Debtors to be in default of the Stipulation. Failure to declare a default does not constitute a waiver by the
5 United States of the right to declare that the Debtors are in default.

6 13. If the United States declares the Debtors to be in default of the Debtors' obligations under
7 the Stipulation, the United States must serve written notice of default on the Debtors and their counsel.

8 14. If the Debtors fail to cure a default within 14 days after service of the United States' written
9 notice of default or if the United States declares a subsequent default after the Debtors cure a default, the
10 Debtors shall be in material default under this Stipulation. Upon a material default, the United States may
11 file a declaration of material default with the Court, objecting to the Debtors' continued use of cash
12 collateral and requesting a hearing on an expedited basis and may terminate or withhold its consent to the
13 Debtors' continued use of cash collateral pending such hearing.

14 15. The IRS's Replacement Liens granted under this Stipulation shall continue in full force
15 and effect in the event of a dismissal of the Cases, but only to the same extent, validity, scope, and priority
16 as the IRS's prepetition liens.

17 16. Nothing in this Stipulation shall be construed as waiving, eliminating, or diminishing
18 (1) the Debtors' rights to dispute or challenge the extent, validity, scope, or priority of the IRS's
19 prepetition liens, claims, or interests (and the effect of the disposition of such dispute or challenge on the
20 Replacement Liens); (2) the IRS's and United States' rights to defend against any such disputes or
21 challenges; or (3) the Debtors' rights to dispute or challenge the attachment of the IRS's prepetition liens
22 or the Replacement Liens to any cause of action under §§ 502, 544, 547, 548, 549, 550, 551, or 553 of
23 the Bankruptcy Code or any other avoidance action under the Bankruptcy Code (collectively, the
24 "Avoidance Actions") or proceeds thereof or property or cash recovered pursuant to any Avoidance
25 Actions. All such rights of the Parties are expressly preserved.


1 17. The Court shall retain jurisdiction over any and all matters arising from or related to the
2 implementation, interpretation, or enforcement of this Stipulation and the order approving this
3 Stipulation.

4 18. The United States and the Debtors shall request an entry of an order approving this
5 Stipulation.

6 IT IS SO STIPULATED.

7
8 Dated: October 23, 2017

SANDRA R. BROWN
Acting United States Attorney
THOMAS D. COKER
Assistant United States Attorney
Chief, Tax Division

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10
11 
12 _____
13 JOLENE TANNER
14 Assistant United States Attorney
15 Attorney for
16 UNITED STATES OF AMERICA

17
18
19 Dated: October 23, 2017

ANGLIN, FLEWELLING, RASMUSSEN, CAMPBELL
& TRYTTEN LLP

20
21 _____
22 DEAN G. RALLIS JR.

23 Proposed Attorneys for Howard Dean Foster and
24 Anna Mae Foster

25
26 Dated: October 23, 2017

DYKEMA GOSSETT LLP

27 _____
28 GREGORY K. JONES

Proposed Attorneys for Foster Enterprises, a
California general partnership

1 17. The Court shall retain jurisdiction over any and all matters arising from or related to the
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4 18. The United States and the Debtors shall request an entry of an order approving this
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7
8 Dated: October 23, 2017

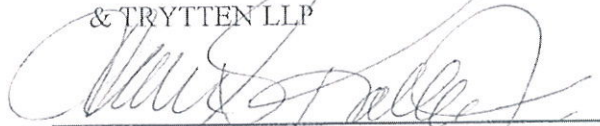
SANDRA R. BROWN
Acting United States Attorney
THOMAS D. COKER
Assistant United States Attorney
Chief, Tax Division



JOLENE TANNER
Assistant United States Attorney
Attorney for
UNITED STATES OF AMERICA

9
10
11
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14
15 Dated: October 23, 2017

ANGLIN, FLEWELLING, RASMUSSEN, CAMPBELL
& TRYTTEN LLP



DEAN G. RALLIS JR.

Proposed Attorneys for Howard Dean Foster and
Anna Mac Foster

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19
20
21 Dated: October 23, 2017

DYKEMA GOSSETT LLP



GREGORY K. JONES

Proposed Attorneys for Foster Enterprises, a
California general partnership

EXHIBIT A

Recording Requested By Internal Revenue Service. When recorded mail to:

INTERNAL REVENUE SERVICE
PO BOX 145585, STOP 8420G
CINCINNATI, OH 45250-5585

10-7246486543

09/27/2010 17:00



FILED
CALIFORNIA
SECRETARY OF STATE



For Optional Use by Recording Office

Form 668 (Y)(c) 6788 Department of the Treasury - Internal Revenue Service
(Rev. February 2004) **Notice of Federal Tax Lien**

Area: SMALL BUSINESS/SELF EMPLOYED AREA #7 Serial Number
Lien Unit Phone: (800) 913-6050 701331810

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer FOSTER ENTERPRISES, a Partnership
ANNA MAE FOSTER, GEN PTR

Residence

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
943	12/31/2007	1970	04/14/2008	05/14/2018	67507.74
943	12/31/2008	1970	03/30/2009	04/29/2019	733416.99
943	12/31/2009	1970	03/15/2010	04/14/2020	912827.62

Place of Filing
SECRETARY OF STATE
CALIFORNIA
SACRAMENTO, CA 94235
Total \$ 1713752.35

This notice was prepared and signed at OAKLAND, CA, on this, the 16th day of September, 2010.

Signature *R. A. Mitchell*
for S D YATES
Title REVENUE OFFICER
(909) 388-8251
27-09-3313

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Part 1 - Kept By Recording Office

Form 668(Y)(c) (Rev. 2-2004)
CAT. NO 60025X

Recording Requested By Internal Revenue Service. When recorded mail to:

INTERNAL REVENUE SERVICE
PO BOX 145585, STOP 8420G
CINCINNATI, OH 45250-5585

Recorded in Official Records, County of San Bernardino

10/04/2010
10:58 AM
RD



LARRY WALKER
Auditor/Controller - Recorder

650 Internal Revenue Service

Doc#: 2010-0410495

Titles: 2 Pages: 1



Fees 15.00
Taxes 0.00
Other 0.00
PRID \$15.00

For Optional Use by Recording Office

Form 668 (Y)(c)
(Rev. February 2004)

6788 Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien

Area: SMALL BUSINESS/SELF EMPLOYED AREA #7
Lien Unit Phone: (800) 913-6050

Serial Number
701331910

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer FOSTER ENTERPRISES, a Partnership
ANNA MAE FOSTER, GEN PTR

Residence

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
943	12/31/2007	1970	04/14/2008	05/14/2018	67507.74
943	12/31/2008	1970	03/30/2009	04/29/2019	733416.99
943	12/31/2009	1970	03/15/2010	04/14/2020	912827.62

Place of Filing
 COUNTY RECORDER
 SAN BERNARDINO COUNTY
 SAN BERNARDINO, CA 92415
 Total \$ 1713752.35

This notice was prepared and signed at OAKLAND, CA, on this, the 16th day of September, 2010.

Signature *R. A. Mitchell*
 for S D YATES
 Title REVENUE OFFICER
 (909) 388-8251
 27-09-3313

08/23/2017 3:59:17 PM -0500 IRS

PAGE 21 OF 24

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COURT RECORDING DATA

INTERNAL REVENUE SERVICE FACSIMILE FEDERAL TAX LIEN DOCUMENT BANKRUPTCY DOCKET: 6:17-BK-15749-SC	Lien Recorded : 11/24/2010 - 17:00PM Recording Number: UCC Number : 107252800590 Liber : Page :
Area: SMALL BUSINESS/SELF EMPLOYED #7 Lien Unit Phone: (800) 913-6050	IRS Serial Number: 721523210

This Lien Has Been Filed in Accordance with
Internal Revenue Regulation 301.6323(f)-1.

Name of Taxpayer:

FOSTER ENTERPRISES, a Partnership
ANNA MAE FOSTER, GEN PTR

Residence:



With respect to each assessment below, unless notice of lien
is refiled by the date in column(e), this notice shall constitute
the certificate of release of lien as defined in IRC 6325(a).

Form (a)	Period (b)	ID Number (c)	Assessed (d)	Refile Deadline (e)	Unpaid Balance (f)
2290	07/01/2010	[REDACTED] 1970	10/11/2010	11/10/2020	\$18,650.82

Filed at: SECRETARY OF STATE CALIFORNIA SACRAMENTO, CA 94235	Total	\$18,650.82
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This notice was prepared and executed at OAKLAND, CA
on this, the 15th day of November, 2010.

Authorizing Official: S D YATES	Title: REVENUE OFFICER	27-09-3313
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08/23/2017 3:59:17 PM -0500 IRS

PAGE 22 OF 24

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COURT RECORDING DATA

INTERNAL REVENUE SERVICE FACSIMILE FEDERAL TAX LIEN DOCUMENT	Lien Recorded : 11/29/2010 - 08:58AM Recording Number: 2010-0503126 UCC Number : Liber : Page :
BANKRUPTCY DOCKET: 6:17-BK-15749-SC	
Area: SMALL BUSINESS/SELF EMPLOYED #7 Lien Unit Phone: (800) 913-6050	IRS Serial Number: 721523310

This Lien Has Been Filed in Accordance with
Internal Revenue Regulation 301.6323(f)-1.

Name of Taxpayer:

FOSTER ENTERPRISES, a Partnership
ANNA MAE FOSTER, GEN PTR

Residence:



With respect to each assessment below, unless notice of lien
is refiled by the date in column(e), this notice shall constitute
the certificate of release of lien as defined in IRC 6325(a).

Form (a)	Period (b)	ID Number (c)	Assessed (d)	Refile Deadline (e)	Unpaid Balance (f)
2290	07/01/2010	[REDACTED] 1970	10/11/2010	11/10/2020	\$18,650.82

Filed at: COUNTY RECORDER SAN BERNARDINO COUNTY SAN BERNARDINO, CA 92415	Total	\$18,650.82
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This notice was prepared and executed at OAKLAND, CA
on this, the 15th day of November, 2010.

Authorizing Official: S D YATES	Title: REVENUE OFFICER	27-09-3313
------------------------------------	---------------------------	------------

08/23/2017 3:59:17 PM -0500 IRS

PAGE 13 OF 24

1872

COURT RECORDING DATA

INTERNAL REVENUE SERVICE FACSIMILE FEDERAL TAX LIEN DOCUMENT	Lien Recorded : 03/21/2011 - 13:58PM Recording Number: 00046523-0 UCC Number : 20110321- Liber : Page :
BANKRUPTCY DOCKET: 6:17-BK-15749-SC	
Area: SMALL BUSINESS/SELF EMPLOYED #7 Lien Unit Phone: (800) 913-6050	IRS Serial Number: 766379411

This Lien Has Been Filed in Accordance with
Internal Revenue Regulation 301.6323(f)-1.

Name of Taxpayer:

FOSTER ENTERPRISES, A PARTNERSHIP, a Par
JEFFREY CARL FOSTER, GEN PTR

Residence:



With respect to each assessment below, unless notice of lien
is refiled by the date in column(e), this notice shall constitute
the certificate of release of lien as defined in IRC 6325(a).

Form (a)	Period (b)	ID Number (c)	Assessed (d)	Refile Deadline (e)	Unpaid Balance (f)
2290	07/01/2010	[REDACTED] 1970	10/11/2010	11/10/2020	\$18,700.82

Filed at: COUNTY RECORDER VENTURA COUNTY VENTURA, CA 93009	Total	\$18,700.82
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This notice was prepared and executed at OAKLAND, CA
on this, the 15th day of March, 2011.

Authorizing Official: S D YATES	Title: REVENUE OFFICER	27-09-3313
------------------------------------	---------------------------	------------

08/23/2017 3:59:17 PM -0500 IRS

PAGE 12 OF 24

1872

COURT RECORDING DATA

INTERNAL REVENUE SERVICE FACSIMILE FEDERAL TAX LIEN DOCUMENT BANKRUPTCY DOCKET: 6:17-BK-15749-SC	Lien Recorded : 03/23/2011 - 10:12AM Recording Number: 2011-0116812 UCC Number : Liber : Page :
Area: SMALL BUSINESS/SELF EMPLOYED #7 Lien Unit Phone: (800) 913-6050	IRS Serial Number: 766379311

This Lien Has Been Filed in Accordance with
Internal Revenue Regulation 301.6323(f)-1.

Name of Taxpayer:

FOSTER ENTERPRISES, A PARTNERSHIP, a Par
JEFFREY CARL FOSTER, GEN PTR

Residence:



With respect to each assessment below, unless notice of lien
is refiled by the date in column(e), this notice shall constitute
the certificate of release of lien as defined in IRC 6325(a).

Form (a)	Period (b)	ID Number (c)	Assessed (d)	Refile Deadline (e)	Unpaid Balance (f)
2290	07/01/2010	[REDACTED] 1970	10/11/2010	11/10/2020	\$18,700.82

Filed at: COUNTY RECORDER SAN BERNARDINO COUNTY SAN BERNARDINO, CA 92415	Total	\$18,700.82
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This notice was prepared and executed at OAKLAND, CA
on this, the 15th day of March, 2011.

Authorizing Official: S D YATES	Title: REVENUE OFFICER	27-09-3313
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08/23/2017 3:59:17 PM -0500 IRS

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COURT RECORDING DATA

INTERNAL REVENUE SERVICE FACSIMILE FEDERAL TAX LIEN DOCUMENT	Lien Recorded : 03/24/2011 - 08:04AM Recording Number: 20110439723 UCC Number : Liber : Page :
BANKRUPTCY DOCKET: 6:17-BK-15749-SC	
Area: SMALL BUSINESS/SELF EMPLOYED #7 Lien Unit Phone: (800) 913-6050	IRS Serial Number: 766379511

This Lien Has Been Filed in Accordance with
Internal Revenue Regulation 301.6323(f)-1.

Name of Taxpayer:

FOSTER ENTERPRISES, A PARTNERSHIP, a Par
JEFFREY CARL FOSTER, GEN PTR

Residence:



With respect to each assessment below, unless notice of lien
is refiled by the date in column(e), this notice shall constitute
the certificate of release of lien as defined in IRC 6325(a).

Form (a)	Period (b)	ID Number (c)	Assessed (d)	Refile Deadline (e)	Unpaid Balance (f)
2290	07/01/2010	[REDACTED] 1970	10/11/2010	11/10/2020	\$18,700.82

Filed at: COUNTY RECORDER LOS ANGELES COUNTY NORWALK, CA 90650	Total	\$18,700.82
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This notice was prepared and executed at OAKLAND, CA
on this, the 15th day of March, 2011.

Authorizing Official: S D YATES	Title: REVENUE OFFICER	27-09-3313
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Recording Requested By Internal Revenue Service When recorded mail to:
INTERNAL REVENUE SERVICE
300 N Los Angeles St Mail Stop 5027
LOS ANGELES, CA 90012

RECORDED/FILED IN OFFICIAL RECORDS
RECORDER'S OFFICE
LOS ANGELES COUNTY
CALIFORNIA

20110685750
May 16, 2011 AT 8:16 AM
FEE \$18.00

For Optional Use by Recording Office

Form 668 (Y)(c)
(Rev. October 2000)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien

Area: SMALL BUSINESS/SELF EMPLOYED AREA #7
Lien Unit Phone: (800) 913-6050

Serial Number
782942411

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer FOSTER ENTERPRISES, A PARTNERSHIP , a Partnership

Residence

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a)

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
943	12/31/2010	1970	04/18/2011	05/18/2021	742584.78

Place of Filing

COUNTY RECORDER
LOS ANGELES

Total \$ 742584.78

This notice was prepared and signed at OAKLAND, CA, on this, the 04 day of May 2011.

Signature

K. A. Mitchell

Title

TERRITORY MANAGER

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax lien
Rev. Rul. 71-466, 1971-2 C.B. 409)

Part 1 - Kept By Recording Office

Form 668(Y)(c) (Rev. 10-00)
CAT NO 60025X

Recording Requested By Internal Revenue Service. When recorded mail to:

INTERNAL REVENUE SERVICE
PO BOX 145585, STOP 8420G
CINCINNATI, OH 45250-5585

Recorded in Official Records, County of San Bernardino

5/18/2011
2:08 PM
MP



DENNIS DRAEGER
ASSESSOR - RECORDER - CLERK

650 Internal Revenue Service

Doc#: 2011-0203836

Titles: 2 Pages: 1



Fees 15.00
Taxes 0.00
Other 0.00
PAID \$15.00

For Optional Use by Recording Office

Form 668 (Y)(c) 1018 Department of the Treasury - Internal Revenue Service
(Rev. February 2004) **Notice of Federal Tax Lien**

Area: SMALL BUSINESS/SELF EMPLOYED AREA #7 Serial Number
Lien Unit Phone: (800) 913-6050 782942311

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer **FOSTER ENTERPRISES, A PARTNERSHIP**
JEFFREY CARL FOSTER, GEN PTR
a Partnership

Residence

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
943	12/31/2010	1970	04/18/2011	05/18/2021	742584.78

Place of Filing
COUNTY RECORDER
SAN BERNARDINO COUNTY
SAN BERNARDINO, CA 92415
Total \$ 742584.78

This notice was prepared and signed at OAKLAND, CA, on this, the 04th day of May, 2011.

Signature *[Signature]* Title
for S D YATES REVENUE OFFICER 27-09-3313
(909) 388-8251

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Part 1 - Kept By Recording Office

Form 668(Y)(c) (Rev. 2-2004)
CAT. NO 60025X

08/23/2017 3:59:17 PM -0500 IRS

PAGE 10 OF 24

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COURT RECORDING DATA

INTERNAL REVENUE SERVICE FACSIMILE FEDERAL TAX LIEN DOCUMENT BANKRUPTCY DOCKET: 6:17-BK-15749-SC	Lien Recorded : 01/23/2012 - 08:09AM Recording Number: 20120110390 UCC Number : Liber : Page :
Area: SMALL BUSINESS/SELF EMPLOYED #7 Lien Unit Phone: (800) 913-6050	IRS Serial Number: 842214712

This Lien Has Been Filed in Accordance with
Internal Revenue Regulation 301.6323(f)-1.

Name of Taxpayer:

FOSTER ENTERPRISES, A PARTNERSHIP, a Par
JEFFREY CARL FOSTER, GEN PTR

Residence:



With respect to each assessment below, unless notice of lien
is refiled by the date in column(e), this notice shall constitute
the certificate of release of lien as defined in IRC 6325(a).

Form (a)	Period (b)	ID Number (c)	Assessed (d)	Refile Deadline (e)	Unpaid Balance (f)
2290	07/01/2011	[REDACTED] 1970	12/19/2011	01/18/2022	\$17,161.90

Filed at: COUNTY RECORDER LOS ANGELES COUNTY NORWALK, CA 90650	Total	\$17,161.90
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This notice was prepared and executed at OAKLAND, CA
on this, the 12th day of January, 2012.

Authorizing Official: S D YATES	Title: REVENUE OFFICER	27-09-3313
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08/23/2017 3:59:17 PM -0500 IRS

PAGE 11 OF 24

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COURT RECORDING DATA

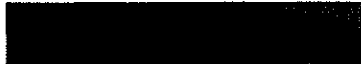
INTERNAL REVENUE SERVICE FACSIMILE FEDERAL TAX LIEN DOCUMENT BANKRUPTCY DOCKET: 6:17-BK-15749-SC	Lien Recorded : 01/25/2012 - 11:10AM Recording Number: 2012-0029650 UCC Number : Liber : Page :
Area: SMALL BUSINESS/SELF EMPLOYED #7 Lien Unit Phone: (800) 913-6050	IRS Serial Number: 842214612

This Lien Has Been Filed in Accordance with
Internal Revenue Regulation 301.6323(f)-1.

Name of Taxpayer:

FOSTER ENTERPRISES, A PARTNERSHIP, a Par
JEFFREY CARL FOSTER, GEN PTR

Residence:



With respect to each assessment below, unless notice of lien
is refiled by the date in column(e), this notice shall constitute
the certificate of release of lien as defined in IRC 6325(a).

Form (a)	Period (b)	ID Number (c)	Assessed (d)	Refile Deadline (e)	Unpaid Balance (f)
2290	07/01/2011	██████████ 1970	12/19/2011	01/18/2022	\$17,161.90

Filed at: COUNTY RECORDER SAN BERNARDINO COUNTY SAN BERNARDINO, CA 92415	Total	\$17,161.90
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This notice was prepared and executed at OAKLAND, CA
on this, the 12th day of January, 2012.

Authorizing Official: S D YATES	Title: REVENUE OFFICER	27-09-3313
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Recording Requested By Internal Revenue Service. When recorded mail to:

INTERNAL REVENUE SERVICE
300 N Los Angeles St Mail Stop 5027
LOS ANGELES, CA 90012

RECORDED/FILED IN OFFICIAL RECORDS
RECORDER'S OFFICE
LOS ANGELES COUNTY
CALIFORNIA

20120675396

May 07, 2012 AT 8:44 AM

FEE \$18.00

For Optional Use by Recording Office

Form 668 (Y)(c)
(Rev. October 2000)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien

Area: SMALL BUSINESS/SELF EMPLOYED AREA #7
Lien Unit Phone: (800) 913-6050

Serial Number
864482712

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer FOSTER ENTERPRISES, A PARTNERSHIP, a Partnership

Residence

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
943	12/31/2011	1970	03/12/2012	04/11/2022	671272.53

Place of Filing

COUNTY RECORDER
LOS ANGELES

Total \$ 671272.53

This notice was prepared and signed at OAKLAND, CA, on this, the 27 day of April 2012.

Signature

R. A. Mitchell

Title

TERRITORY MANAGER

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Part 1 - Kept By Recording Office

Form 668(Y)(c) (Rev. 10-00)
CAT. NO 60025X

Recording Requested By Internal Revenue Service. When recorded mail to:

INTERNAL REVENUE SERVICE
PO BOX 145585, STOP 8420G
CINCINNATI, OH 45250-5585

Recorded in Official Records, County of San Bernardino



DENNIS DRAEGER
ASSESSOR - RECORDER - CLERK

6/04/2012
5:00 PM
FV

650 Internal Revenue Service

Doc#: 2012-0220118



Titles: 2 Pages: 1
Fees 15.00
Taxes 0.00
Other 0.00
PAID \$15.00

For Optional Use by Recording Office

Form 668 (Y)(c) 3681 Department of the Treasury - Internal Revenue Service
(Rev. February 2004) **Notice of Federal Tax Lien**

Area: SMALL BUSINESS/SELF EMPLOYED AREA #7 Serial Number
Lien Unit Phone: (800) 913-6050 864482612

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer FOSTER ENTERPRISES, A PARTNERSHIP
JEFFREY CARL FOSTER, GEN PTR
a Partnership

Residence

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
943	12/31/2011	1970	03/12/2012	04/11/2022	671272.53

Place of Filing
COUNTY RECORDER
SAN BERNARDINO COUNTY
SAN BERNARDINO, CA 92415
Total \$ 671272.53

This notice was prepared and signed at OAKLAND, CA, on this, the 27th day of April, 2012.

Signature *[Signature]*
for S D YATES
Title REVENUE OFFICER 27-09-3313
(909) 388-8251

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Part 1 - Kept By Recording Office

Form 668(Y)(c) (Rev. 2-2004)
CAT. NO 60025X

Recording Requested By Internal Revenue Service. When recorded mail to:

INTERNAL REVENUE SERVICE
PO BOX 145585, STOP 8420G
CINCINNATI, OH 45250-5585

Recorded In Official Records, County of San Bernardino

9/19/2013
10:51 AM
BN



DENNIS DRAEGER
ASSESSOR - RECORDER - CLERK

650 Internal Revenue Service

Doc#: 2013-0411264

Titles: 2 Pages: 1



Fees	18.00
Taxes	0.00
Other	0.00
PAID	\$18.00

For Optional Use by Recording Office

Form 668 (Y)(c)
(Rev. February 2004)

6788 Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien

Area: SMALL BUSINESS/SELF EMPLOYED AREA #7
Lien Unit Phone: (800) 913-6050

Serial Number
959940713

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer **FOSTER ENTERPRISES, a Partnership**
JEFFREY C & ANNA M FOSTER GEN PTR

Residence

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
940	12/31/2011	1970	04/30/2012	05/30/2022	10585.34
940	12/31/2012	1970	04/15/2013	05/15/2023	4357.17
943	12/31/2012	1970	03/25/2013	04/24/2023	160939.12

Place of Filing	COUNTY RECORDER SAN BERNARDINO COUNTY SAN BERNARDINO, CA 92415	Total \$	175881.63
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This notice was prepared and signed at OAKLAND, CA, on this, the 09th day of September, 2013.

Signature Title
for **ALEX BAUTISTA** REVENUE OFFICER 27-01-2234
(805) 445-4553


(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Part 1 - Kept By Recording Office

Form 668(Y)(c) (Rev. 2-2004)
CAT. NO 60025X

Recording Requested By Internal Revenue Service. When recorded mail to:

INTERNAL REVENUE SERVICE
PO BOX 145585, STOP 8420G
CINCINNATI, OH 45250-5585


20131213-00199558-0 1/1
Ventura County Clerk and Recorder
MARK A. LUNN
12/13/2013 10 26 30 AM
777763 \$15 00 JO

For Optional Use by Recording Office

Form 668 (Y)(c) 6788 Department of the Treasury - Internal Revenue Service
(Rev. February 2004)

Notice of Federal Tax Lien

Area: SMALL BUSINESS/SELF EMPLOYED AREA #7 Serial Number
Lien Unit Phone: (800) 913-6050 972697513

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer FOSTER ENTERPRISES, a Partnership
JEFFREY C & ANNA M FOSTER GEN PTR


Residence

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
940	12/31/2011	1970	04/30/2012	05/30/2022	10621.34
940	12/31/2012	1970	04/15/2013	05/15/2023	4357.17
943	12/31/2012	1970	03/25/2013	04/24/2023	160939.12

Place of Filing
 COUNTY RECORDER
 VENTURA COUNTY
 VENTURA, CA 93009
 Total \$ 175917.63

This notice was prepared and signed at OAKLAND, CA, on this, the 06th day of December, 2013.

Signature 
for ALEX BAUTISTA
Title REVENUE OFFICER 27-01-2234
(805) 445-4553

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax lien
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Part 1 - Kept By Recording Office

Form 668(Y)(c) (Rev. 2-2004)
CAT. NO 60025X

Recording Requested By Internal Revenue Service. When recorded mail to:

INTERNAL REVENUE SERVICE
PO BOX 145585, STOP 8420G
CINCINNATI, OH 45250-5585

13-7391903894

12/18/2013 17:00



FILED
CALIFORNIA
SECRETARY OF STATE

SOS



40844730012 UCC-1 FILING

For Optional Use by Recording Office

Form 668 (Y)(c) 6788 Department of the Treasury - Internal Revenue Service
(Rev. February 2004)

Notice of Federal Tax Lien

Area: **SMALL BUSINESS/SELF EMPLOYED AREA #7** Serial Number: **972697413**
Lien Unit Phone: (800) 913-6050

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer **FOSTER ENTERPRISES, a Partnership**
JEFFREY C & ANNA M FOSTER GEN PTR

Residence

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
940	12/31/2011	1970	04/30/2012	05/30/2022	10621.34
940	12/31/2012	1970	04/15/2013	05/15/2023	4357.17
943	12/31/2012	1970	03/25/2013	04/24/2023	160939.12

Place of Filing: SECRETARY OF STATE, CALIFORNIA, SACRAMENTO, CA 94235

Total \$ 175917.63

This notice was prepared and signed at OAKLAND, CA, on this, the 06th day of December, 2013.

Signature: 
for **ALEX BAUTISTA**

Title: **REVENUE OFFICER** 27-01-2234
(805) 445-4553

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466. 1971 - 2 C.B. 409)

Recording Requested By Internal Revenue Service. When recorded mail to:

INTERNAL REVENUE SERVICE
PO BOX 145585, STOP 8420G
CINCINNATI, OH 45250-5585

Recorded in Official Records, County of San Bernardino



DENNIS DRAEGER
ASSESSOR - RECORDER - CLERK

6/04/2014
10:50 AM
FV

650 Internal Revenue Service

Doc#: 2014-0200827

Titles: 2 Pages: 1



Fees 18.00
Taxes 0.00
Other 0.00
PAID \$18.00

For Optional Use by Recording Office

Form 668 (Y)(c) 5226 Department of the Treasury - Internal Revenue Service
(Rev. February 2004)

Notice of Federal Tax Lien

Area: SMALL BUSINESS/SELF EMPLOYED AREA #7 Serial Number
Lien Unit Phone: (800) 913-6050 100584714

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer FOSTER ENTERPRISES, a Partnership
JEFFREY C & ANNA M FOSTER GEN PTR


Residence

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
943	12/31/2013	1970	03/31/2014	04/30/2024	131459.41

Place of Filing
 COUNTY RECORDER
 SAN BERNARDINO COUNTY
 SAN BERNARDINO, CA 92415
 Total \$ 131459.41

This notice was prepared and signed at OAKLAND, CA, on this, the 16th day of May, 2014.

Signature 
 for ALEX BAUTISTA
 Title REVENUE OFFICER
 (805) 445-4553 27-01-2234

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax lien
 Rev. Rul. 71-466, 1971 - 2 C.B. 409)

PLEASE COMPLETE THIS INFORMATION.

RECORDING REQUESTED BY:
INTERNAL REVENUE SERVICE

AND WHEN RECORDED MAIL TO:
INTERNAL REVENUE SERVICE
PO BOX 145585, STOP 8420G
CINCINNATI, OH 45250-5585

DOC # 2014-0287391



JUL 10, 2014 2:22 PM

OFFICIAL RECORDS
SAN DIEGO COUNTY RECORDER'S OFFICE
Ernest J. Dronenburg, Jr., COUNTY RECORDER
FEES: 18.00

PAGES: 2



NOTICE OF FEDERAL TAX LIEN

(Please fill in document title(s) on this line)

THIS PAGE ADDED TO PROVIDE ADEQUATE SPACE FOR RECORDING INFORMATION
(Additional recording fee applies)

Recording Requested By Internal Revenue Service. When recorded mail to:

INTERNAL REVENUE SERVICE
PO BOX 145585, STOP 8420G
CINCINNATI, OH 45260-5585

For Optional Use by Recording Office

Form 668 (Y)(c) 5226 Department of the Treasury - Internal Revenue Service
(Rev. February 2004)

Notice of Federal Tax Lien

Area: SMALL BUSINESS/SELF EMPLOYED AREA #7 Serial Number
Lien Unit Phone: (800) 913-6050 106935414

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer FOSTER ENTERPRISES, a Partnership
GARY D FOSTER JEFFREY C FOSTER


Residence

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(e).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1065	12/31/2007	1970	05/30/2011	06/29/2021	1956.00
2290	07/01/2010	1970	10/11/2010	11/10/2020	21383.66
2290	07/01/2011	1970	12/19/2011	01/18/2022	17227.90
940	12/31/2010	1970	05/02/2011	06/01/2021	8193.78
940	12/31/2011	1970	04/30/2012	05/30/2022	10671.34
940	12/31/2012	1970	04/15/2013	05/15/2023	4357.17
943	12/31/2007	1970	04/14/2008	05/14/2018	67545.74
943	12/31/2008	1970	03/30/2009	04/29/2019	733416.99
943	12/31/2009	1970	03/15/2010	04/14/2020	912827.62
943	12/31/2010	1970	04/18/2011	05/18/2021	775641.09
943	12/31/2011	1970	03/12/2012	04/11/2022	671338.53
943	12/31/2012	1970	03/25/2013	04/24/2023	160939.12
943	12/31/2013	1970	03/31/2014	04/30/2024	131495.41

Place of Filing
 COUNTY RECORDER
 SAN DIEGO COUNTY
 SAN DIEGO, CA 92101
 Total \$ 3516994.35

This notice was prepared and signed at OAKLAND, CA, on this, the 26th day of June, 2014.

Signature 
 for ALEX BAUTISTA
 Title REVENUE OFFICER
 (805) 445-4553 27-01-2234

08/23/2017 3:59:17 PM -0500 IRS

PAGE 6 OF 24

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COURT RECORDING DATA

INTERNAL REVENUE SERVICE FACSIMILE FEDERAL TAX LIEN DOCUMENT	Lien Recorded : 07/11/2014 - 00:00AM Recording Number: 2014-0257989 UCC Number : Liber : Page :
BANKRUPTCY DOCKET: 6:17-BK-15749-SC	
Area: SMALL BUSINESS/SELF EMPLOYED #7 Lien Unit Phone: (800) 913-6050	IRS Serial Number: 106935314

This Lien Has Been Filed in Accordance with
Internal Revenue Regulation 301.6323(f)-1.

Name of Taxpayer:

FOSTER ENTERPRISES, a Partnership
STANLEY M FOSTER, GENERAL PARTNER JEFFRE

Residence:



With respect to each assessment below, unless notice of lien
is refiled by the date in column(e), this notice shall constitute
the certificate of release of lien as defined in IRC 6325(a).

Form (a)	Period (b)	ID Number (c)	Assessed (d)	Refile Deadline (e)	Unpaid Balance (f)
1065	12/31/2007	[REDACTED] 1970	05/30/2011	06/29/2021	\$1,956.00
943	12/31/2007	[REDACTED] 1970	04/14/2008	05/14/2018	\$67,545.74
943	12/31/2008	[REDACTED] 1970	03/30/2009	04/29/2019	\$733,416.99
943	12/31/2009	[REDACTED] 1970	03/15/2010	04/14/2020	\$912,827.62
2290	07/01/2010	[REDACTED] 1970	10/11/2010	11/10/2020	\$21,383.66
940	12/31/2010	[REDACTED] 1970	05/02/2011	06/01/2021	\$8,193.78
943	12/31/2010	[REDACTED] 1970	04/18/2011	05/18/2021	\$775,641.09
2290	07/01/2011	[REDACTED] 1970	12/19/2011	01/18/2022	\$17,227.90
943	12/31/2011	[REDACTED] 1970	03/12/2012	04/11/2022	\$671,338.53
940	12/31/2011	[REDACTED] 1970	04/30/2012	05/30/2022	\$10,671.34
940	12/31/2012	[REDACTED] 1970	04/15/2013	05/15/2023	\$4,357.17
943	12/31/2012	[REDACTED] 1970	03/25/2013	04/24/2023	\$160,939.12
943	12/31/2013	[REDACTED] 1970	03/31/2014	04/30/2024	\$131,495.41

Filed at: COUNTY RECORDER RIVERSIDE COUNTY RIVERSIDE, CA 92502-0751	Total	\$3,516,994.35
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This notice was prepared and executed at OAKLAND, CA
on this, the 26th day of June, 2014.

Authorizing Official: ALEX BAUTISTA	Title: REVENUE OFFICER	27-01-2234
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EXHIBIT B

Foster Enterprises
 Weekly Cash Flow
 Week Ending

September	October	November	December	January
9/30/2017	10/7/2017	11/14/2017	12/21/2017	1/28/2018
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
30/28/2017	30/28/2017	30/28/2017	31/31/2017	31/31/2018

Assumptions:

- Rental Income: Due monthly.
- Management Fee Income: Based on an assumption of \$0.20 per dozen operating profits in a month.
- All Other Income: Spread equally over each week, a 5 weeks, depending on the weeks in a month, except Freight Revenue. Freight Revenue is budgeted to reflect the seasonality and of demand.
- Insurance Premium Payments: Paid monthly.
- Utility Payments: Due monthly.
- Rent: Due monthly.
- Insurance: Estimated premium payments plus the proposed financing payments of \$2912 and \$4,618.
- Internal Revenue Service Payments: The Debtors and the United States have entered into a stipulation with the IRS regarding the proposed financing payments of \$4,500/month. The stipulation provides that the IRS will accept adequate protection payments of \$4,500/month beginning with the filing month. These payments are allocated 50/50 between Foster Enterprises and Howard and Anna Foster. This first payment must include the back payments since the filing.
- Legal: Related to debtor's counsel's fees, where payment of such fees will be subject to court approval of a fee application.
- Payroll: Includes payroll and related taxes.

Howard & Anna Foster
Projected 13-Week Cash Flow: Week
Ending

	October					November								
	10/7/2017	10/14/2017	10/21/2017	10/28/2017	11/4/2017	11/11/2017	11/18/2017	11/25/2017	12/2/2017	12/9/2017	12/16/2017	12/23/2017	12/30/2017	1/6/2018
Cash - Book Beginning of Period	\$6,249	\$9,137	\$7,435	\$4,376	\$3,472	\$6,310	\$3,471	\$2,426	\$2,739	\$8,577	\$10,738	\$3,693	\$15,005	\$19,101
Revenues:														
Rental Income - Ontario (1)			22,500					22,500				22,500		
Rental Income - Valley Center (1)			6,000					6,000				6,000		
Social Security (2)									4,618					
Total Cash Revenues	4,618	0	28,500	0	4,618	0	0	28,500	4,618	0	0	28,500	0	0
Expenses - G&A:														
Auto - Gas & Repair (6)	70	70	70	70	70	70	70	70	70	70	70	70	70	70
Bank Charges														
Groceries (6)	225	225	225	225	225	225	225	225	225	225	225	225	225	225
Insurance - Auto/Property (3)			777			400								
Insurance - Health (4)			737			737								
Misc./Sundries (6)	44	44	44	44	44	44	44	44	44	44	44	44	44	44
Telephone (5)	201				201				201					
Utilities/ Water (5)	193	193	141			193	141			193	141			193
Legal (9)			6,000					6,000			6,000			6,000
Accounting									2,000					3,200
Interest Expense - Allstar - Ontario			9,000					9,000				9,000		9,000
Interest Expense - New Lakewood - Ontario			0					0				0		0
Interest Expense - Allstar - Valley Center			7,250					10,033				10,033		10,033
Internal Revenue Service Payment (8)			6,750					2,250				2,250		2,250
Puerto Vallarta House (7):														
- Rental (Income)	400	400	400	400	400	400	400	400	(5,000)	(5,000)	400	(5,000)	400	
- Wages	125	125	125	125	125	125	125	125	125	125	125	125	125	
- Maintenance														
- Utilities	625				625				625					605
- Association Dues	40	40	40	40	40	40	40	40	40	40	40	40	40	
- Miscellaneous														
Total Expenses	1,790	1,702	31,559	904	1,780	2,839	1,045	28,187	(1,220)	(2,161)	7,045	17,187	(4,096)	10,633
Net Operating Cash Flow	2,888	(1,702)	(3,059)	(904)	2,838	(2,839)	(1,045)	313	5,838	2,161	(7,045)	11,313	4,096	(10,633)
Cash - Book End of Period	\$9,137	\$7,435	\$4,376	\$3,472	\$6,310	\$3,471	\$2,426	\$2,739	\$8,577	\$10,738	\$3,693	\$15,005	\$19,101	\$9,048

Assumptions:

- Rental Income: Due the first week of each month. Paid in arrears.
- Social Security Payments: Paid the first week of each month.
- Auto Insurance Premium Payments: Paid monthly.
- Health Insurance Premium Payments: Paid monthly.
- Utility Payments: Paid monthly, based on due dates.
- All Other Expenses: Spread equally over each week - 4-5 weeks depending on the month.
- Puerto Vallarta House:
 - Rental income, in the high season.
 - Wages - Paid weekly.
 - Maintenance - \$500/month - spread equally.
 - Utilities - Paid monthly.
 - Association Dues - Paid monthly.
 - Miscellaneous (small supplies, etc.) - \$40/week.
- Internal Revenue Service Payments: The Debtors and the United States have entered into a stipulation for adequate protection for use of cash collateral. The stipulation provides that the IRS will receive adequate protection payments of \$4,500/month beginning with the filing month. These payments are allocated 50/50 between Foster Enterprises and Howard and Anna Foster. This first payment must include the back payments since the filing.
- Legal: Refers to debtors' counsel's fees, where payment of such fees will be subject to court approval of a fee application.

Howard & Anna Foster

Projected 13-Week Cash Flow: Week Ending

	January			
	1/13/2018	1/20/2018	1/27/2018	2/3/2018
Cash - Book Beginning of Period				
Revenues:				
Rental Income - Ontario (1)	\$9,048	\$36,547	\$14,404	\$7,544
Rental Income - Valley Center (1)	22,500			
Social Security (2)	6,000			
Total Cash Revenues	28,500	0	0	0
Expenses - G&A:				
Auto -Gas & Repair (6)	70	70	70	70
Bank Charges				
Groceries (6)	225	225	225	225
Insurance - Auto/Property (3)				
Insurance - Health (4)				
Misc./Sundries (6)				
Telephone (5)	141	0	0	193
Utilities/ Water (5)			6,000	
Legal (9)				3,000
Accounting				
Interest Expense - Allstar - Ontario		9,000		
Interest Expense - New Lakeview - Ontario		0		
Interest Expense - Allstar - Valley Center		10,033		
Internal Revenue Service Payment (8)		2,250		
Puerto Vallarta House (7):				
- Rental (Income)	400	400	400	400
- Wages	125	125	125	125
- Maintenance				
- Utilities				
- Association Dues	40	40	40	40
- Miscellaneous				
Total Expenses	1,001	22,143	6,860	4,053
Net Operating Cash Flow	27,499	(22,143)	(6,860)	(4,053)
Cash - Book End of Period	\$36,547	\$14,404	\$7,544	\$3,491

EXHIBIT 2

DYKEMA GOSSETT LLP
Gregory K. Jones (SBN 181072)
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Attorneys for Foster Enterprises

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Attorneys for Howard and Anna Foster

UNITED STATES BANKRUPTCY COURT
CENTRAL DISTRICT OF CALIFORNIA - RIVERSIDE DIVISION

In re
FOSTER ENTERPRISES, a California general
partnership,

Debtor.

Lead Case No.: 6:17-bk-15749-SC
Chapter 11
Jointly Administered with:
Case No.: 6:17-bk-15915-SC

In re
HOWARD DEAN FOSTER and ANNA MAE
FOSTER,

Debtors.

**ORDER GRANTING DEBTORS' MOTION
FOR ORDER (1) AUTHORIZING USE OF
CASH COLLATERAL OF AND
GRANTING REPLACEMENT LIENS TO
(A) ALLSTAR FINANCIAL SERVICES,
INC., (B) BEVERLY GROSS, AND (C) NEW
LAKEVIEW FARMS, LLC, AND
(2) APPROVING STIPULATION FOR
ADEQUATE PROTECTION AND USE OF
CASH COLLATERAL WITH THE UNITED
STATES**

- Affects All Debtors
- Affects FOSTER ENTERPRISES, a
California general partnership
- Affects HOWARD DEAN FOSTER and
ANNA MAE FOSTER

Date: **TBD**
Time: **TBD**
Place: 411 West Fourth Street
Courtroom 5C
Santa Ana, California 92701

Alternative Location
3420 Twelfth Street
Video Hearing Room 126
Riverside, California 92501

DYKEMA GOSSETT LLP
333 SOUTH GRAND AVENUE, SUITE 2100
LOS ANGELES, CALIFORNIA 90071

DYKEMA GOSSETT LLP
333 SOUTH GRAND AVENUE, SUITE 2100
LOS ANGELES, CALIFORNIA 90071

1 On December ##, 2017, Foster Enterprises, a California general partnership (“Foster
2 Enterprises”), and Howard and Anna Foster (the “Foster Individuals,” and with Foster Enterprises,
3 the “Debtors”), the debtors and debtors in possession in the above-captioned chapter 11 cases, filed
4 a motion for an order (1) authorizing the use of cash collateral, as that term is defined in § 363 of
5 the Bankruptcy Code (“Cash Collateral”), and granting, as adequate protection, replacement liens to
6 Allstar Financial Services, Inc. (“Allstar”), Beverly Gross, and New Lakeview Farms, LLC (“New
7 Lakeview”) (collectively, the “Consensual Lienholders”), and (2) approving the “Stipulation for
8 Adequate Protection and Use of Cash Collateral” (the “Stipulation”) between the Debtors and the
9 United States of America (the “United States”), on behalf of its agency, the Internal Revenue
10 Service (the “IRS”), which authorizes the Debtor’s use of Cash Collateral and grants, as adequate
11 protection, replacement liens to the IRS (the “Motion”).

12 The Court having considered the Motion and good cause appearing therefor,

13 **IT IS HEREBY ORDERED** that

- 14 1. The Debtors’ Motion is granted;
- 15 2. The Stipulation attached as **Exhibit 1** to the Motion is approved;
- 16 3. Through January 27, 2017, the Debtors are authorized to use Cash Collateral in
17 accordance with the terms and conditions provided herein;
- 18 4. The Debtors may use Cash Collateral pursuant to and in accordance with the budgets
19 attached as **Exhibit B** to the Stipulation (the “Budgets”) in all respects, including, without
20 limitation, the weekly expenditures set forth in each line item thereof; provided, however, that the
21 Debtors shall be permitted to (1) carry over any amounts not expended for a particular line item in
22 any week to succeeding weeks, (2) expend up to 15.0% more than the amounts set forth in a
23 particular line item for a specific week in such week, and (3) expend over 15.0% more than the
24 amounts set forth in a particular line item for a specific week in such week so long as the aggregate
25 expenditures during the period covered by this Order do not exceed the total shown on the Budgets
26 for such period by more than 15.0%.
- 27 5. As adequate protection for any postpetition diminution in value of the Consensual
28 Lienholders’ interests in Cash Collateral (the “Diminution in Value”), the Debtors shall grant

1 replacement liens to the Consensual Lienholders (1) to the same extent, validity, and priority of the
2 Consensual Lienholders' respective prepetition liens, (2) to the extent of any Diminution in Value,
3 and (3) to the extent of the Debtors' use of Cash Collateral, in all property and assets of the Debtors
4 and all proceeds, rents, or profits thereof, including any after-acquired property of any nature
5 whatsoever (the "Replacement Liens"); provided, however, that (1) the Replacement Liens shall not
6 extend to any causes of action under § 502, 544, 545, 547, 548, 549 550, 551, or 553 of the
7 Bankruptcy Code and any other avoidance actions under the Bankruptcy Code (collectively, the
8 "Avoidance Actions") and proceeds thereof or property or cash recovered pursuant to any
9 Avoidance Actions and (2) the Replacement Liens are granted subject to any determination by the
10 Court that the applicable Consensual Lienholder's respective prepetition lien is invalid or
11 nonexistent (in which case, the Replacement Lien provided to that Consensual Lienholder will be
12 deemed eliminated).

13 6. The Replacement Liens shall be valid, perfected, enforceable, and effective as of the
14 entry of this Order without the necessity of execution, filing, or recordation of any financial
15 statements, security agreements, or notices, and the Replacement Liens shall be subject only to any
16 non-avoidable, valid, enforceable, and perfected liens or security interests on or in the Debtors'
17 assets and property, which existed as of the date of entry of this Order.

18 ###

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DYKEMA GOSSETT LLP
333 SOUTH GRAND AVENUE, SUITE 2100
LOS ANGELES, CALIFORNIA 90071