

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

DYKEMA GOSSETT LLP

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Attorneys for Foster Enterprises

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ANGLIN, FLEWELLING, RASMUSSEN

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301 N. Lake Avenue, Suite 1100

Pasadena, CA 91101-4158

Tel: (626) 535-1900/Fax: (626) 577-7764

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.

In re

HOWARD DEAN FOSTER and ANNA MAE
FOSTER,

Debtors.

☒ Affects All Debtors

☐ Affects FOSTER ENTERPRISES, a
California general partnership

☐ Affects HOWARD DEAN FOSTER and
ANNA MAE FOSTER

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

Chapter 11

Jointly Administered with:

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

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

Date: April 17, 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

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

By the Motion, the Debtors request an order authorizing the use of cash collateral, as that term is defined in § 363 of the Bankruptcy Code (“Cash Collateral”), through April 30, 2018, pursuant to and in accordance with the proposed budgets attached as **Exhibit B** to the Stipulation (the “Budgets”),¹ with a 15.0% variance and granting, as adequate protection, replacement liens to the Consensual Lienholders, who purport to have a security interest or lien in Cash Collateral, to the same extent, validity, scope, and priority as the Consensual Lienholders’ respective prepetition liens, to the extent of any diminution in value of the Consensual Lienholders’ respective interests in Cash Collateral, and to the extent of the Debtors’ use of Cash Collateral, in the Debtors’ assets and all proceeds, rents, or profits thereof, including any after-acquired property of any nature whatsoever, except for any avoidance actions and proceeds or recovery thereof.

By the Motion, the Debtors also request approval of the Stipulation with the United States and Allstar (together, the “Stipulating Lienholders”), which contains the following provisions: (1) the Debtors are authorized to use the Stipulating Lienholders’ Cash Collateral for ordinary and necessary expenses through April 30, 2018, in accordance with the Budgets; (2) the Debtors’ use of the Stipulating Lienholders’ Cash Collateral may be renewed upon subsequent stipulation with the

¹ The Budgets were recently revised and completed; however, they have not been reviewed or approved by either Allstar or the IRS at the time of the filing of the Motion.

1 Stipulating Lienholders; (3) the Debtors shall make monthly adequate protection payments to
2 Allstar in the amount of \$20,000 and to the United States in the amount of \$9,000 from
3 February 15, 2018, to April 15, 2018; and (5) as further adequate protection, the Stipulating
4 Lienholders shall receive replacement liens against the Debtors' assets, retroactive to the Petition
5 Date, to the same extent, validity, scope, and priority as the prepetition liens held by the Stipulating
6 Lienholders.

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

12 **WHEREFORE**, the Debtors respectfully request that the Court enter an order granting the
13 Motion, substantially in the form of the Proposed Order, and providing for such other and further
14 relief as this Court deems appropriate under the circumstances.

15 Dated: March 27, 2018

DYKEMA GOSSETT LLP

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

19
20 Dated: March 27, 2018

ANGLIN, FLEWELLING, RASMUSSEN, CAMPBELL &
TRYTTEN LLP

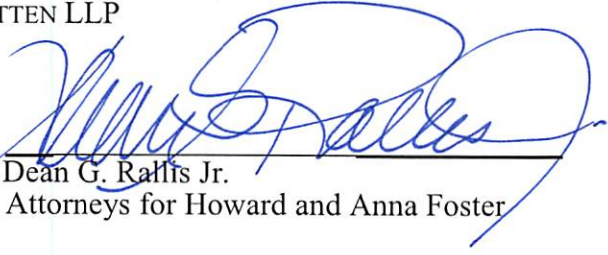
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22
23 By: 
Dean G. Rallis Jr.
Attorneys for Howard and Anna Foster

EXHIBIT 1

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DYKEMA GOSSETT LLP
Gregory K. Jones (SBN 181072)
gjones@dykema.com
333 South Grand Avenue, Suite 2100
Los Angeles, CA 90071
Telephone: (213) 457-1800
Facsimile: (213) 457-1850

Attorneys for Foster Enterprises

Dean G. Rallis Jr. (# 94266)
drallis@afrc.com
Matthew D. Pham (# 287704)
mpham@afrc.com

ANGLIN, FLEWELLING, RASMUSSEN,
CAMPBELL & TRYTTEN LLP
301 N. Lake Ave., Suite 1100
Pasadena, CA 91101-4158
Tel: (626) 535-1900 | Fax: (626) 577-7764

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.

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

Chapter 11

Jointly Administered with

In re

HOWARD DEAN FOSTER and ANNA MAE
FOSTER

Debtor.

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

**STIPULATION FOR ADEQUATE
PROTECTION AND USE OF CASH
COLLATERAL**

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

**TO THE HONORABLE SCOTT C. CLARKSON, UNITED STATES BANKRUPTCY
JUDGE, AND ALL INTERESTED PARTIES:**

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

RECITALS

1. Foster Enterprises, a California general partnership ("Foster Enterprises") filed a voluntary chapter 11 petition on July 10, 2017, Case No. 6:17-bk-15749-SC.

2. That same day, the Foster Individuals filed a voluntary joint chapter 11 petition, Case No. 2:17-bk-18322-SC.

3. On August 4, 2017, the United States filed a proof of claim in the case of Foster Enterprises in the total amount of \$4,477,188.78, comprised of a secured claim in the amount of \$4,407,439.51, a priority unsecured claim in the amount of \$14,715.67, and a general unsecured claim in the amount of \$55,033.60 (Claim No. 3-1).

4. The United States recorded Notices of Federal Tax Lien ("NFTL"), covering the tax liabilities for tax debt, including employment and unemployment taxes as reflected in the copies of the Federal Tax Lien Documents attached hereto as Exhibit A.

5. On August 10, 2017, the United States filed a proof of claim in the case of the Foster Individuals in the total amount of \$5,247.62 (Claim No. 4-1).

6. On November 10, 2017, Allstar filed a secured proof of claim in the Foster Enterprises case in the amount of \$3,181,835.65 (Claim No. 20-1).

7. On November 10, 2017, Allstar filed a secured proof of claim in the Foster Individuals' case in the amount of \$2,090,240.57 (Claim No. 15-1).

8. On November 10, 2017, Allstar filed a secured proof of claim in the Foster Individuals' case in the amount of \$1,552,647.17 (Claim No. 16-1).

STIPULATION

1 5. The Debtors have elected to allocate the payment equally between the estates.
2 Therefore, the United States must receive a monthly payment of \$4,500 from the estate of Foster
3 Enterprises and a monthly payment of \$4,500 from the estate of the Foster Individuals by the first
4 day of each month.

5 6. All payments made to the United States pursuant to this Stipulation shall be in
6 certified funds, made payable to the "United States Treasury," state in the memo line FOSTER
7 ENTERPRISES, a California general partnership, 6:17-bk-15749-SC, and be mailed by Federal
8 Express or some such other delivery method with tracking to:

9 U.S. Attorney's Office
10 Attn: Jolene Tanner, Tax Division
11 300 N. Los Angeles St., Ste. 7516
12 Los Angeles, CA 90012

13 7. All amounts paid pursuant to this Stipulation to the United States will be credited
14 against the pre-petition secured tax liabilities of Foster Enterprises or to post-petition interest
15 thereon, at the IRS' discretion.

16 8. The Foster Individuals shall make monthly adequate protection payments to Allstar
17 in the amount of \$20,000 by the fifteenth of each month. Payments shall be made on February 15,
18 March 15, and April 15, 2018. All payments made to Allstar pursuant to this Stipulation shall be in
19 certified funds, made payable to "Allstar Financial Services, Inc.," state in the memo line Foster
20 Individuals, 6:17-bk-15915-SC, and be mailed by Federal Express or some such other delivery
21 method with tracking to:

22 Allstar Financial Services, Inc.
23 20700 Ventura Boulevard
24 Suite 222
25 Woodland Hills, California 91364
26 Attn: Mr. Al Haberstroh

27 9. As further adequate protection, the United States and Allstar shall each receive a
28 replacement lien against the Debtors' assets, retroactive to the petition date, with such replacement
liens to have the same extent, validity, scope, and priority as the prepetition liens held by these
secured parties.

1 10. The Replacement Liens shall be valid, perfected, enforceable, and effective as of the
2 entry of this Order without the necessity of execution, filing, or recordation of any financial
3 statements, security agreements, or notices, and the Replacement Liens shall be subject only to any
4 non-avoidable, valid, enforceable, and perfected liens or security interests on or in the Debtors'
5 assets and property, which existed as of the date of entry of this Order.

6 11. All payments made under this Stipulation shall be deemed paid on the date received.

7 12. The Debtors must remain post-petition current on all tax filing requirements and pay
8 all post-petition taxes as they come due, including timely making federal payroll tax deposits and
9 estimated income tax payments.

10 13. If the Debtors or the successor in interest fails to make any payment of tax to the
11 United States as is required under this Stipulation or fails to perform any provision under the
12 Stipulation, then the United States or Allstar may declare the Debtors in material default of the
13 Stipulation. Failure to declare a default does not constitute a waiver by the United States or Allstar
14 of the right to declare that the Debtors, or a successor in interest to the Debtors, are in default.

15 14. If the United States or Allstar declares the Debtors or their successors in interest to
16 be in default of the Debtors' obligations under the Stipulation, the United States or Allstar must
17 serve written notice of default to the Debtors, and on counsel for the Debtors.

18 15. The Debtors will be entitled to one notice of default. Upon a subsequent default
19 after the cure of a second default, and/or if the Debtors fail to cure a default within 14 days after
20 service of written notice then the United States or Allstar may file a declaration of default with the
21 Court, objecting to the continued use of cash collateral and requesting a hearing on an expedited
22 basis. Based on the default, the United States or Allstar may terminate or withhold their consent to
23 Debtors' use of cash collateral pending a hearing.

24 16. This Stipulation shall be binding on the Debtors and on any subsequent trustee.

25 17. The obligations and replacement liens claims shall continue in full force and effect in
26 the event of a dismissal of the case.

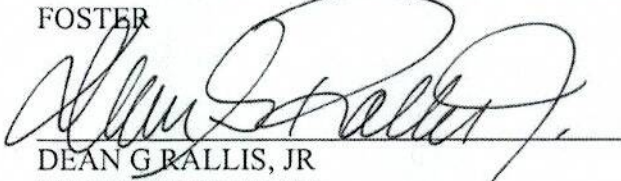
27 18. The Court shall retain jurisdiction for the purpose of enforcing such claims and liens.
28

1 19. The United States, Allstar, and the Debtors shall request an entry of an order
2 approving this Stipulation.

3 IT IS SO STIPULATED.

4 Date: March 13 2018

HOWARD DEAN FOSTER AND ANNA MAE
FOSTER


DEAN G RALLIS, JR
MATTHEW D PHAM

Anglin, Flewelling, Rasmussen, etc.
Counsel for the Debtors Howard Dean Foster
and Anna Mae Foster

11 Date: February __, 2018

HOWARD DEAN FOSTER AND ANNA MAE
FOSTER

HOWARD DEAN FOSTER
ANNA MAE FOSTER

16 Date: February __, 2018

FOSTER ENTERPRISES, a California general
partnership



GREGORY K. JONES
Dykema Gossett LLP
Counsel for the Debtor Foster Enterprises, a California
general partnership

22 Date: February __, 2018

FOSTER ENTERPRISES, a California general
partnership

Jeffery Foster, Co-Managing Partner

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

1 Date: February 21, 2018

NICOLA T. HANNA
Acting United States Attorney
THOMAS D. COKER
Assistant United States Attorney
Chief, Tax Division

4
5 
6 JOLENE TANNER

Assistant United States Attorney
Attorney for
UNITED STATES OF AMERICA

9 Date: February __, 2018

LAW OFFICES OF ALAN F. BROIDY, APC

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Alan F. Broidy
Attorneys for Allstar Financial Services, Inc.

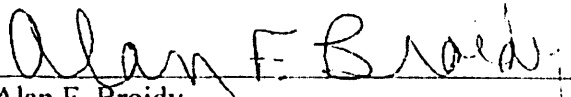
1 Date: February __, 2018

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

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6 JOLENE TANNER
Assistant United States Attorney
Attorney for
7 UNITED STATES OF AMERICA
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9 Date: February 4, 2018

LAW OFFICES OF ALAN F. BROIDY, APC

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11 
12 Alan F. Broidy
13 Attorneys for Allstar Financial Services, Inc.
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DYKEMA GOSSETT LLP
333 SOUTH GRAND AVENUE, SUITE 2100
LOS ANGELES, CALIFORNIA 90071

EXHIBIT A

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

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



26469550014 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

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



LARRY WALKER
Auditor/Controller - Recorder

10/04/2010
10:58 AM
RD

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

Serial Number

Lien Unit Phone: (800) 913-6050

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 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	12/31/2007	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 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 21 OF 24

1872

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	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

1872

COURT RECORDING DATA

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

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	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 BANKRUPTCY DOCKET: 6:17-BK-15749-SC	Lien Recorded : 03/21/2011 - 13:58PM Recording Number: 00046523-0 UCC Number : 20110321- Liber : Page :
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:

[REDACTED]

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
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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	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

PAGE 14 OF 24

1872

COURT RECORDING DATA

INTERNAL REVENUE SERVICE FACSIMILE FEDERAL TAX LIEN DOCUMENT BANKRUPTCY DOCKET: 6:17-BK-15749-SC	Lien Recorded : 03/24/2011 - 08:04AM Recording Number: 20110439723 UCC Number : Liber : Page :
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:

[REDACTED]

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
the 04 day of May 2011.

, on this,

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

650 Internal Revenue Service

5/18/2011
2:08 PM
MP

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)
(Rev. February 2004)

1018 Department of the Treasury - Internal Revenue Service

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 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	12/31/2010	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

Title
REVENUE OFFICER
(909) 388-8251

27-09-3313

for S D YATES

(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:

[REDACTED]

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

1872

COURT RECORDING DATA

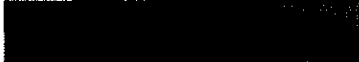
INTERNAL REVENUE SERVICE FACSIMILE FEDERAL TAX LIEN DOCUMENT BANKRUPTCY DOCKET: 6:17-BK-15749-SC	Lien Recorded : 01/25/2012 - 11:10AM Recording Number: 2012-0029650 UCC Number : Liber : Page :
Area: SMALL BUSINESS/SELF EMPLOYED #7 Lien Unit Phone: (800) 913-6050	IRS Serial Number: 842214612

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)

Department of the Treasury - Internal Revenue Service

(Rev. October 2000)

Notice of Federal Tax Lien

Area: SMALL BUSINESS/SELF EMPLOYED AREA #7

Serial Number

Lien Unit Phone: (800) 913-6050

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 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
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)
(Rev. February 2004)

3681 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
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
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

Serial Number

Lien Unit Phone: (800) 913-6050

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

This notice was prepared and signed at OAKLAND, CA, on this,
the 09th day of September, 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

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)
(Rev. February 2004)

6788 Department of the Treasury - Internal Revenue Service

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

Lien Unit Phone: (800) 913-6050

972697413

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
(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)

Part 1 - K-1s By Recording Office

Form 668(Y)(c) (Rev. 2-2004)

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

650 Internal Revenue Service

6/04/2014
10:50 AM
FV

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)
(Rev. February 2004)

5226 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
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 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

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)

9/95
Rec. Form #R25

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

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

For Optional Use by Recording Office

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

5226 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
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 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 I - Kept By Recording Office

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

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

PAGE 6 OF 24

1872

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	1970	05/30/2011	06/29/2021	\$1,956.00
943	12/31/2007	1970	04/14/2008	05/14/2018	\$67,545.74
943	12/31/2008	1970	03/30/2009	04/29/2019	\$733,416.99
943	12/31/2009	1970	03/15/2010	04/14/2020	\$912,827.62
2290	07/01/2010	1970	10/11/2010	11/10/2020	\$21,383.66
940	12/31/2010	1970	05/02/2011	06/01/2021	\$8,193.78
943	12/31/2010	1970	04/18/2011	05/18/2021	\$775,641.09
2290	07/01/2011	1970	12/19/2011	01/18/2022	\$17,227.90
943	12/31/2011	1970	03/12/2012	04/11/2022	\$671,338.53
940	12/31/2011	1970	04/30/2012	05/30/2022	\$10,671.34
940	12/31/2012	1970	04/15/2013	05/15/2023	\$4,357.17
943	12/31/2012	1970	03/25/2013	04/24/2023	\$160,939.12
943	12/31/2013	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

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

February Weekly Budget

Foster Enterprises

Projected 15-Week Cash Flow:
Week Ending

	<u>2/10/2018</u>	<u>2/17/2018</u>	<u>2/24/2018</u>	<u>3/3/2018</u>	<u>3/10/2018</u>	<u>3/17/2018</u>	<u>3/24/2018</u>	<u>3/31/2018</u>	<u>4/7/2018</u>	<u>4/14/2018</u>	<u>4/21/2018</u>	<u>4/28/2018</u>	<u>5/5/2018</u>
Cash - Book Beginning of Period	\$48,717	\$48,232	\$34,193	\$38,566	\$28,439	\$27,812	\$13,773	\$18,146	\$13,019	\$12,392	\$3,353	\$2,726	\$4,724
Revenues:													
Retail Sales (3)	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Eqpt. Rental Income - G&A	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750
Miscellaneous Income	0	0	0	0	0	0	0	0	0	0	0	0	0
Freight Revenue - Trucking (3)	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Fuel Surcharge - Trucking	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
Freight Revenue - Intercompany	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Shop Sales	100	100	100	100	100	100	100	100	100	100	100	100	100
Lumper Fee Income	0	0	0	0	0	0	0	0	0	0	0	0	0
Warehousing Revenue (3)	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000
Moorpark Rent (1)													
Management Fee Income (2)	10,000				10,000				10,000				
Total Cash Revenues	77,850	67,850	67,850	67,850	77,850	67,850	67,850	67,850	77,850	67,850	67,850	67,850	67,850
Cost of Goods Sold													
Retail Paid-Outs	300	300	300	300	300	300	300	300	300	300	300	300	300
Retail Purchases	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Total Cost of Goods Sold	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300
Gross Profit	74,550	64,550	64,550	64,550	74,550	64,550	64,550	64,550	74,550	64,550	64,550	64,550	64,550
Expenses - G&A:													
Payroll	24,500	24,500	24,500	24,500	24,500	24,500	24,500	24,500	24,500	24,500	24,500	24,500	24,500
Insurance (4, 7)		2,912				2,912				2,912			
Bank Charges	100	100	100	100	100	100	100	100	100	100	100	100	100
Dues & Subscriptions	20	20	20	20	20	20	20	20	20	20	20	20	20
Equipment Rental	400	400	400	400	400	400	400	400	400	400	400	400	400
Gas	150	150	150	150	150	150	150	150	150	150	150	150	150
Professional Fees & Legal	0	10,000	0	10,000	0	10,000	0	5,000	0	10,000	0	5,000	0
Bookkeeping & Reporting		5,000				5,000				0	5,000		
Interest Paid													
Late Fee & Penalties													
Licenses & Permits													
Postage	115	115	115	115	115	115	115	115	115	115	115	115	115
Real Estate Taxes	400	542	542	542	542	542	542	542	542	542	542	542	542
Repairs & Maintenance G&A													
Reserve for additional expenses	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Supplies	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Telephone (5)	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Utilities/ Water (5)			3,000				3,000				3,000		
Utility Deposit													
Workers Comp	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000

US Trustee Fees												4,875	
Total Expenses - G&A	31,285	49,339	34,427	41,427	31,427	49,339	34,427	36,427	31,427	44,339	39,427	41,302	31,427
Expenses - Trucking													
Auto & Truck Expenses	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
Labor & Driver Expenses	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400
Insurance (4, 7)		8,000				8,000				8,000			
Shop Expenses	100	100	100	100	100	100	100	100	100	100	100	100	100
Total Expenses - Trucking	20,500	28,500	20,500	20,500	20,500	28,500	20,500	20,500	20,500	28,500	20,500	20,500	20,500
Expenses - Warehouse													
Utilities - Electricity (5)				12,000				12,000				0	13,000
Lumper Fees (Net of recoveries)	(350)	(350)	(350)	(350)	(350)	(350)	(350)	(350)	(350)	(350)	(350)	(350)	(350)
Pallet Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
Stretch Wrap													
Rent - Warehouse (6)	22,500			0	22,500			0	22,500			0	
Repairs & Maint - Bldg	500	500	500	500	500	500	500	500	500	500	500	500	500
Repairs & Maint - Forklift	200	200	200	200	200	200	200	200	200	200	200	200	200
Repairs & Maint - Freezer	400	400	400	400	400	400	400	400	400	400	400	400	400
Total Expenses - Warehouse	23,250	750	750	12,750	23,250	750	750	12,750	23,250	750	750	750	13,750
Interest Expense - Allstar													
IRS - Payment (8)			4,500			4,500				4,500			
Total Expenses	75,035	78,589	60,177	74,677	75,177	78,589	60,177	69,677	75,177	73,589	65,177	62,552	65,677
Net Operating Cash Flow	(485)	(14,039)	4,373	(10,127)	(627)	(14,039)	4,373	(5,127)	(627)	(9,039)	(627)	1,998	(1,127)
Cash - Book End of Period	\$48,232	\$34,193	\$38,566	\$28,439	\$27,812	\$13,773	\$18,146	\$13,019	\$12,392	\$3,353	\$2,726	\$4,724	\$3,597
Net Income													

Howard & Anna Foster

Projected 13-Week Cash Flow: Week
Ending

	<u>2/10/2018</u>	<u>2/17/2018</u>	<u>2/24/2018</u>	<u>3/3/2018</u>	<u>3/10/2018</u>	<u>3/17/2018</u>	<u>3/24/2018</u>	<u>3/31/2018</u>	<u>4/7/2018</u>	<u>4/14/2018</u>	<u>4/21/2018</u>	<u>4/28/2018</u>	<u>5/5/2018</u>
Cash - Book Beginning of Period	\$17,464	\$41,743	\$10,198	\$15,294	\$13,514	\$31,793	\$6,248	\$5,344	\$3,765	\$29,304	\$3,225	\$1,646	\$6,067
Revenues:													
Rental Income - Ontario (1)	22,500	0	0	0	22,500	0	0	0	22,500	0	0	0	0
Rental Income - Valley Center (1)			6,000				6,000					6,000	
Social Security (2)	4,618				4,618			0	4,618	0	0	0	0
Total Cash Revenues	27,118	0	6,000	0	27,118	0	6,000	0	27,118	0	0	6,000	0
Expenses - G&A:													
Auto - Gas & Repair (6)	70	70	70	70	70	70	70	70	70	70	70	70	70
Bank Charges				50				50	50	50	50	50	50
Groceries (6)	225	225	225	225	225	225	225	225	225	225	225	225	225
Insurance - Auto/Property (3)	400				400								
Insurance - Health (4)	737				737								
Misc./Sundries (6)	44	44	44	44	44	44	44	44	44	44	44	44	44
Telephone (5)				201									
Utilities/ Water (5)	193	141			193	141							
Legal		6,000			6,000		6,000						
Accounting													
Allstar Servicing		20,000				20,000				20,000			
Interest Expense - Allstar - Ontario													
Interest Expense - New Lakeview - Ontario													
Interest Expense - Allstar - Valley Center													
Internal Revenue Service Payment (8)		4,500				4,500				4,500			
Puerto Vallarta House (7):													
- Rental (Income)													
- Wages	400	400	400	400	400	400	400	400	400	400	400	400	400
- Maintenance	125	125	125	125	125	125	125	125	125	125	125	125	125
- Utilities	605				605								
- Association Dues				625				625	625	625	625	625	625
- Miscellaneous	40	40	40	40	40	40	40	40	40	40	40	40	40
Total Expenses	2,839	31,548	904	1,780	8,839	25,546	6,904	1,879	1,579	26,079	1,579	1,579	1,579
Net Operating Cash Flow	24,279	(31,548)	5,096	(1,780)	18,279	(25,546)	(904)	(1,579)	25,539	(26,079)	(1,579)	4,421	(1,579)
Cash - Book End of Period	\$41,743	\$10,198	\$15,294	\$13,514	\$31,793	\$6,248	\$5,344	\$3,765	\$29,304	\$3,225	\$1,646	\$6,067	\$4,488

EXHIBIT 2

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DYKEMA GOSSETT LLP
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LOS ANGELES, CALIFORNIA 90071

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DYKEMA GOSSETT LLP

Gregory K. Jones (SBN 181072)

gjones@dykema.com

333 South Grand Avenue, Suite 2100

Los Angeles, CA 90071

Telephone: (213) 457-1800/Facsimile: (213) 457-1850

Attorneys for Foster Enterprises

Dean G. Rallis Jr (# 94266)

drallis@afrc.com

ANGLIN, FLEWELLING, RASMUSSEN

CAMPBELL & TRYTTEN LLP

301 N. Lake Avenue, Suite 1100

Pasadena, CA 91101-4158

Tel: (626) 535-1900/Fax: (626) 577-7764

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.

In re

HOWARD DEAN FOSTER and ANNA MAE
FOSTER,

Debtors.

☒ Affects All Debtors

☐ Affects FOSTER ENTERPRISES, a
California general partnership

☐ Affects HOWARD DEAN FOSTER and
ANNA MAE FOSTER

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

Chapter 11

Jointly Administered with:

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

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

Date: April 17, 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

On March ##, 2018, Foster Enterprises, a California general partnership (“Foster Enterprises”), and Howard and Anna Foster (the “Foster Individuals,” and with Foster Enterprises, the “Debtors”), the debtors and debtors in possession in the above-captioned chapter 11 cases, filed a motion for an order (1) authorizing the use of cash collateral, as that term is defined in § 363 of title 11 of the United States Code (the “Bankruptcy Code”) (“Cash Collateral”), of and granting, as adequate protection, replacement liens to (a) Beverly Gross and (b) New Lakeview Farms, LLC (“New Lakeview”) (together, the “Consensual Lienholders”), and (2) authorizing the Debtors to enter into the *Stipulation for Adequate Protection and Use of Cash Collateral* (the “Stipulation”) between the Debtors, on the one hand, and United States of America (the “United States”), on behalf of its agency, the Internal Revenue Service (the “IRS”), and Allstar Financial Services, Inc. (“Allstar”) (together, the “Stipulating Lienholders”), on the other hand, which authorizes the Debtors’ use of Cash Collateral and grants, as adequate protection, replacement liens to the Stipulating Lienholders (the “Motion”), at docket no. ###.

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

IT IS HEREBY ORDERED that

1. The Motion is granted as provided herein.
2. The Stipulation attached as **Exhibit 1** to the Motion is approved and incorporated herein by reference.
3. Subject to the terms and conditions provided herein, the Debtors are authorized to use Cash Collateral through and including **April 30, 2018**.
4. The Debtors may use Cash Collateral pursuant to and in accordance with the budgets attached as **Exhibit B** to the Stipulation (the “Budgets”) in all respects, including, without limitation, the weekly expenditures set forth in each line item thereof; provided, however, that the Debtors shall be permitted to (1) carry over any amounts not expended for a particular line item in any week to succeeding weeks, (2) expend up to 15.0% more than the amounts set forth in a particular line item for a specific week in such week, and (3) expend over 15.0% more than the amounts set forth in a particular line item for a specific week in such week so long as the aggregate

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

1 expenditures during the period covered by this Order do not exceed the total shown on the Budgets
2 for such period by more than 15.0%.

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

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

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PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is:
Dykema Gossett LLP, 333 S. Grand Avenue, Suite 2100, Los Angeles, California 90071.

A true and correct copy of the foregoing document entitled (*specify*): **DEBTORS' MOTION FOR ORDER (1) AUTHORIZING USE OF CASH COLLATERAL AND GRANTING REPLACEMENT LIENS TO (A) BEVERLY GROSS AND (B) NEW LAKEVIEW FARMS, LLC AND (2) APPROVING STIPULATION FOR ADEQUATE PROTECTION AND USE OF CASH COLLATERAL WITH THE UNITED STATES AND ALLSTAR FINANCIAL SERVICES, INC.** will be served or was served (a) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (b) in the manner stated below:

1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF): Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On (*date*) March 27, 2018, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

See attached

☒ Service information continued on attached page

2. SERVED BY UNITED STATES MAIL: On (*date*) March 27, 2018, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

See attached

☒ Service information continued on attached page

3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL (*state method for each person or entity served*): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on (*date*) March 27, 2018, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

VIA OVERNIGHT MAIL

The Honorable Scott C. Clarkson
United States Bankruptcy Court, Central District of California
Ronald Reagan Federal Building and Courthouse
411 West Fourth Street, Suite 5130
Santa Ana, CA 92701-4593

☐ Service information continued on attached page

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

March 27, 2018

Caroline Acossano

/s/ Caroline Acossano

Date

Printed Name

Signature

1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF) (CONT'D):

Alan F Broidy on behalf of Creditor Allstar Financial Services, Inc.
alan@broidylaw.com, sherrie@broidylaw.com

Gregory K Jones on behalf of Attorney Proposed Attorneys for Foster Enterprises
GJones@dykema.com, CAcossano@dykema.com; DocketLA@dykema.com

Gregory K Jones on behalf of Debtor Foster Enterprises, a California general partnership
GJones@dykema.com, CAcossano@dykema.com; DocketLA@dykema.com

Matthew D Pham on behalf of Debtor Foster Enterprises, a California general partnership
mpham@afrcf.com, msinclair@afrcf.com; afrcf@afrcf.com

Matthew D Pham on behalf of Interested Party Anna Mae Foster
mpham@afrcf.com, msinclair@afrcf.com; afrcf@afrcf.com

Matthew D Pham on behalf of Interested Party Howard Dean Foster
mpham@afrcf.com, msinclair@afrcf.com; afrcf@afrcf.com

Dean G Rallis, Jr on behalf of Debtor Foster Enterprises, a California general partnership
drallis@afrcf.com, msinclair@afrcf.com; AFRCF@afrcf.com; mpham@afrcf.com

Dean G Rallis, Jr on behalf of Debtor Howard Dean Foster
drallis@afrcf.com, msinclair@afrcf.com; AFRCF@afrcf.com; mpham@afrcf.com

Dean G Rallis, Jr on behalf of Interested Party Anna Mae Foster
drallis@afrcf.com, msinclair@afrcf.com; AFRCF@afrcf.com; mpham@afrcf.com

Dean G Rallis, Jr on behalf of Interested Party Howard Dean Foster
drallis@afrcf.com, msinclair@afrcf.com; AFRCF@afrcf.com; mpham@afrcf.com

Dean G Rallis, Jr on behalf of Joint Debtor Anna Mae Foster
drallis@afrcf.com, msinclair@afrcf.com; AFRCF@afrcf.com; mpham@afrcf.com

Michael B Reynolds on behalf of Interested Party Courtesy NEF
mreynolds@swlaw.com, kcollins@swlaw.com

Jason K Schrader on behalf of U.S. Trustee United States Trustee (RS) jason.K.Schrader@usdoj.gov

Bradley A Silva on behalf of Interested Party Star Milling Co. at basilva@sbcglobal.net

Valerie Smith on behalf of Interested Party Courtesy NEF at claims@recoverycorp.com

Jolene Tanner on behalf of Creditor UNITED STATES OF AMERICA on behalf of the INTERNAL REVENUE SERVICE jolene.tanner@usdoj.gov, USACAC.criminal@usdoj.gov

Mohammad Tehrani on behalf of U.S. Trustee United States Trustee (RS)
Mohammad.V.Tehrani@usdoj.gov

United States Trustee (RS) at ustregion16.rs.ecf@usdoj.gov

2. SERVED BY UNITED STATES MAIL – CONT'D:

Secured Creditors – Foster Enterprises

Allstar Financial Services Inc
c/o Alan F Broidy
1925 Century Park East 17th Floor
Los Angeles, CA 90067-2701
[SERVED VIA NEF]

Beverly A. Gross
1341 S. Lincoln Blvd.
Centralia, IL 62801

United States of America on behalf of
Internal Revenue Service
U.S. Attorney's Office - Tax Division
Attn: Jolene Tanner
300 N. Los Angeles St., Room 7211
Los Angeles, CA 90012-3342
[SERVED VIA NEF]

San Bernardino County Tax Collector
268 West Hospitality Ln First Floor
San Bernardino, CA 92415-0360

Ventura County Resource Mgmt. Agency
800 S Victoria Ave #1700
Ventura, CA 93009-1700

Ventura County Tax Collector
800 S. Victoria Avenue
Ventura, CA 93009-1290

GE Capital Corporation
1010 Thomas Edison Blvd SW
Cedar Rapids, IA 52404

Secured Creditors – Howard and Anna Foster

Allstar Financial Services Inc
c/o Alan F Broidy
1925 Century Park East 17th Floor
Los Angeles, CA 90067-2701
[SERVED VIA NEF]

United States of America on behalf of the
Internal Revenue Service
U.S. Attorney's Office - Tax Division
Attn: Jolene Tanner
300 N. Los Angeles St., Room 7211
Los Angeles, CA 90012-3342
[SERVED VIA NEF]

New Lakeview Farms LLC
13610 S Archibald Ave
Ontario, CA 91761-7930

San Bernardino County Tax Collector
268 West Hospitality Ln First Floor
San Bernardino, CA 92415-0360
[DUPLICATE]

San Diego County Treasurer Tax Collector
1600 Pacific Hwy Room 162
San Diego, CA 92101-2474

Western Milling LLC
31120 West Street
PO Box 1029
Goshen, CA 93227

Unsecured Creditors – Foster Enterprises / Howard and Anna Foster

ACI Commercial Insurance
505 E First St Suite E
Tustin, CA 92780

Alfred B Saroni
296 Sanringham Drive North
Moraga, CA 94556

Alliance Industrial
20311 Paseo Del Prado
Walnut, CA 91789

American Express Bank, FSB
Becket and Lee LLP
PO Box 3001
Malvern, PA 19355-0701

California Cage Free Egg Farm LLC
13610 S Archibald Ave
Ontario, CA 91761-7930

Carole F. Cramer Irrevocable Trust
c/o Bradley A. Silva, Esq.
8050 N. Palm Avenue, Suite 300
Fresno, CA 93711

CME Refrigeration Controls Inc
10030 Sierra Vista Ave
Phelan, CA 92371

Coyote Logistics
PO Box 742636
Atlanta, GA 30374-2636

Cypress Premium Funding Inc
PO Box 3529
Mission Viejo, CA 92690

D&F Sanitation
1286 East Mission Blvd
Pomona, CA 91766

Daisy IT
8575 Red Oak St
Rancho Cucamonga, CA 91730

Danielle Anderson
24115 Corte Inspirada
Murrieta, CA 92562

Deborah J Bush
1719 Oupost Lane
Pasadena, CA 91107-1073

Department of Motor Vehicles
PO Box 942897
Sacramento, CA 94297

E Marquez Transport
PO Box 217
Chino, CA 91710

Ed Gross
5976 Eastwood Ave
Rancho Cucamonga, CA 91737-2812

Elements Food Group, Inc.
Snell & Wilmer LLP
Attn: Michael B. Reynolds, Esq.
600 Anton Boulevard
Costa Mesa, CA 92626
[SERVED VIA NEF]

Empire Investment Group
c/o Edward J. Gross
5976 Eastwood Avenue
Rancho Cucamonga, CA 91737-2812

Empire Investment Group II
c/o Ed Gross
5976 Eastwood Ave
Rancho Cucamonga, CA 91737-2812

Employment Development Dept.
P O Box 826880, MIC 83
Sacramento, CA 94280-0001

Energy Alternators & Starters
1475 E Philadelphia St
Ontario, CA 91761

Evan J Foster
1719 Outpost Lane
Pasadena, CA 91107-1073

FedEx Corporate Services Inc., as Assignee
FedEx Express/Ground/Freight/Office
3965 Airways Blvd, Module G, 3rd Floor
Memphis, TN 38116-5017

Franchise Tax Board
Bankruptcy Section MS A340
PO Box 2952
Sacramento, CA 95812-2952

Frazer LLP
135 S State College Blvd Suite 300
Brea, CA 92821

Fred Hoffman
601 Laurel Ave #402
San Mateo, CA 94401

Gary D Foster
2057 Glenneyre St
Laguna Beach, CA 92651-3617

GE Capital Solutions
PO Box 822108
Philadelphia, PA 19182

Glenn Randles
536 Lark Rd
Wrightwood, CA 92397

Gregg J. Cutler
P.O. Box 1042
Moorpark, CA 93020

Harvest Farms Inc
45000 Yucca Ave
Lancaster, CA 93534

Healthcare Cost Solutions
1200 Newport Center Dr Suite 190
Newport Beach, CA 92660

Henry Ishikawa
1470 S Bradshawe Ave
Monterey Park, CA 91754

~~Howard Foster / Anna Foster~~
~~c/o Dean G. Rallis Jr.~~
~~301 N. Lake Ave., Suite 1100~~
~~Pasadena, CA 91101~~
[SERVED VIA NEF]

Hy-Line North America LLC
c/o Thomas Jorgensen
1755 West Lakes Pkwy
West Des Moines, IA 50266

Industrial Supply Co
1428 S Grove Ave Units D & E
Ontario, CA 91761

~~United States of America on behalf of the~~
~~Internal Revenue Service~~
~~U.S. Attorney's Office - Tax Division~~
~~Attn: Jolene Tanner~~
~~300 N. Los Angeles St., Room 7211~~
~~Los Angeles, CA 90012-3342~~
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Interstate Filter Service
15006 E Arrow Hwy
Baldwin Park, CA 91706

Ishams Fire Extinguisher Service
5130 Heintz St Suite 8
Baldwin Park, CA 91706

Jeffery C Foster
1719 Outpost Lane
Pasadena, CA 91107-1073

Jose Rodriguez
19357 Nuthatch St
Perris, CA 92570

Joyce E Foster
1719 Outpost Lane
Pasadena, CA 91107-1073

Juying Wei
25 Bridgewood
Irvine, CA 92604

Kens Tire and Wheel
3304 W Beverly Blvd
Montebello, CA 90640

Luna Fertilizer
285 Montgomery Ave
Oxnard, CA 93036

Maxim D Foster
1719 Outpost Lane
Pasadena, CA 91107-1073

Mendoza Distributing
3065 W. San Ramon Ave.
Fresno, CA 93711

Midwest Safeguard
PO Box 88043
Chicago, IL 60680-1043

Modern Imaging Systems
1400 Market Place Blvd #147
Cumming, GA 30041

Mukesh Shah
2340 W 230th St
Torrance, CA 90501

~~New Lakeview Farms LLC~~
~~13610 S Archibald Ave~~
~~Ontario, CA 91761-7930~~
[DUPLICATE]

Ontario Municipal Utilities Company
1333 S Bon View Ave
Ontario, CA 91761

Paramount Management
c/o Ed Gross
5976 Eastwood Ave
Rancho Cucamonga, CA 91737-2812

Pep Boys
PO Box 8500-50445
Philadelphia, PA 19178

POMA Automated Fueling Inc.
c/o Troy W. Stanton, Esq.
P.O. Box 880
Yorba Linda, CA 92885

Prepass
PO Box 52774
Phoenix, AZ 85072

Quill Corporation
PO Box 37600
Philadelphia, PA 19101

Recycled Wood Products
1313 E Phillip Blvd
Pomona, CA 91766

Ronald Thomas
PO Box 2759
Wrightwood, CA 92397

RT Electric
1707 S Grove Ave
Ontario, CA 91761

Ruth Gross Trust
c/o Edward J. Gross
5976 Eastwood Avenue
Rancho Cucamonga, CA 91737-2812

Rypos, Inc.
40 Kenwood Circle, Suite 10
Franklin, MA 02038

San Bernardino County Fire
157 W 5th St 2nd Floor
San Bernardino, CA 92415

This form is mandatory. It has been approved for use by the United States Bankruptcy Court for the Central District of California.

Southern California Edison
1551 W San Bernardino Rd
Covina, CA 91722

Sprint Corp
Attn: Bankruptcy Dept
PO Box 7949
Overland Park, KS 66207-0949

Stanley M Foster
51450 Calle Guatemala
La Quinta, CA 92253

State Compensation Insurance Fund
PO Box 7441
San Francisco, CA 94120

Statewide Towing & Recovery
190 N Main St
Riverside, CA 92501

Strand AG Supply
PO Box 710
Denair, CA 95316

Taylor Simonson & Winter LLP
144 N Indian Hill Blvd
Claremont, CA 91711

Teletrac Inc
32472 Collection Center Dr
Chicago, IL 60693-0324

Teresa Cardenas
16001 Chase Road #39
Fontana, CA 92336-5083

Thermo Engine Supply
1611 S Sunkist St
Anaheim, CA 92806

US Healthworks Medical Group
PO Box 50042
Los Angeles, CA 90074-0042

US Hose
PO Box 3908
Ontario, CA 91761

U.S. TelePacific Corp.
Office of General Counsel
515 S. Flower Street, 47th Floor
Los Angeles, CA 90071-2201

U.S. TelePacific Corp.
3300 N. Cimarron Road, Building 5
Las Vegas, NV 89129

Venable LLP
750 E. Pratt Street, Suite 900
Baltimore, MD 21202

Walkers Air Brakes
921 E Francis St
Ontario, CA 91761

~~Western Milling LLC
31120 West Street
P.O. Box 1029
Goshen, CA 93227~~
[DUPLICATE]

Yang Yang Zhang a/k/a CB Higgins
9464 Geisler Road
Eden Prairie, MN 55347

Zwicker & Associates PC
80 Minuteman Rd
Andover, MA 01810

Engineered Storage Systems
1038 W Kirkwall Rd
Azusa, CA 91702-5126

Melfred Industrial Services Inc
PO Box 402592
Hesperia, CA 92340-2592

Moark LLC
12005 Cabernet Dr
Fontana, CA 92337

Refrigeration Supplies Distributor
1705 E Francis St
Ontario, CA 91761

Rodney A Baker & Gayle E Baker
PO Box 61425
Boulder City, NV 89005

Aman Sanchez
3215 Wishing Well Ct
Mira Loma, CA 91752

Andres Calzada
611 W Manzanita St
Rialto, CA 92376

Betty Alcantar
6552 34th St
Riverside, CA 92509-1405

Dagoberto Ochoa Sanchez
13537 W Stoneridge Ct #4
Ontario, CA 91762

Donovan Cosio
15508 Woodcrest Dr
Whittier, CA 90604

Dorothy Chu
4655 Fendyke Ave
Rosemead, CA 91770

Ed Ascensio
11000 Via Vista
Bakersfield, CA 93311

Filiberto Armas
8765 Pine Crest Pl
Rancho Cucamonga, CA 91730

Francisca Flores
1611 S Fern Avenue
Ontario, CA 91762

Gabriel Lara
1107 N Gordon St
Pomona, CA 91768

George Salas
1354 S Bonita Pl
Ontario, CA 91762

Juan Carlos Garzaro
550 Doolittle Ave #1002
Riverside, CA 92503

Juan Jose Lara
1113 Ramona Ave
San Bernardino, CA 92411

Juan Manuel Ramirez
3830 Crestmore Rd SP507
Riverside, CA 92509

Juan Padilla
9288 Edison Ave
Chino, CA 91710

Julia Lozano Ceja
1354 Bonita Pl
Ontario, CA 91762

Leonardo Rosales
8615 Beverly Blvd #2
Pico Rivera, CA 90660

Leticia De Santiago
539 E Oak Hill St
Ontario, CA 91761

Lorenzo Anguiano
8368 Reseda Ave Apt A
Fontana, CA 92335

Manuel Garcia
553 Richford Ave
La Puente, CA 91744

Mario Garcia
1321 Massachusetts Ave #103
Riverside, CA 92507

Marvin Morgan
2135 N Arrowhead Ave
San Bernardino, CA 92405

Michael Washington
3040 Battram St
Pomona, CA 91767

Miguel Alcantar
6552 34th St
Riverside, CA 92509

Phillip Buchanan
PO Box 2963
Wrightwood, CA 92397

Ramon Aguilar
914 Radway St
La Puente, CA 91744

Rosana Salas
1354 Bonita Pl
Ontario, CA 91762

Sergio Ochoa
14836 Arrow Blvd #2
Fontana, CA 92335

Silvia Lozano
1354 Bonita Pl
Ontario, CA 91762

Tracy Slater
17116 E Orkney St
Azusa, CA 91702

Walter Hall
18890 Yucca St
Hesperia, CA 92345

Unsecured Creditors – Howard and Anna Foster

AAA
PO Box 25449
Santa Ana, CA 92799-5449

AT&T
PO Box 9039
South San Francisco, CA 94083

Blue Shield of California
PO Box 54530
Los Angeles, CA 90054-0530

Capital One Bank (USA), N.A. by
American InfoSource LP as agent
P.O. Box 71083
Charlotte, NC 28272-1083

Charter Communications/Spectrum
PO Box 60229
Los Angeles, CA 90060

Edco Waste & Recycling Service
PO Box 5488
Buena Park, CA 90622-5488

United States of America on behalf of the
Internal Revenue Service
U.S. Attorney's Office – Tax Division
Attn: Jolene Tanner
300 N. Los Angeles St., Room 7211
Los Angeles, CA 90012-3342
[SERVED VIA NEF]

Nordstrom Bank
PO Box 79137
Phoenix, AZ 85062-9137

Sams Club MC/SYNCB
PO Box 960013
Orlando, FL 32892-0013

San Diego Gas & Electric
PO Box 129831
San Diego, CA 92112-9831

Shawnes Garden Service
524 1/2 W Park St Apt A
Ontario, CA 91762

Southern California Edison
1551 W San Bernardino Rd
Covina, CA 91722
[DUPLICATE]

Southern California Gas Co
1801 S Atlantic Blvd
Monterey Park, CA 91754

Valencia Heights Water Company
3009 E Virginia Ave
West Covina, CA 91791

Valley Center Municipal Water Dist
PO Box 67
Valley Center, CA 92082-0067

Ware Disposal
1035 East Fourth St
Santa Ana, CA 92701-4750

ASC
PO Box 10388
Des Moines, IA 50306