



A PROFESSIONAL CORPORATION

300 Montgomery Street  
Suite 500  
San Francisco, CA 94104  
(415) 777-5266 • (415) 777-5265 Fax

October 7, 2015

Mark Corso-Chief Financial Officer  
San Francisco Fire Department  
682 2<sup>nd</sup> street  
San Francisco, CA 94107

Re: Administration of the Pastor Revocable Trust

Dear Mr. Corso:

As you know, The San Francisco Fire Department is one of the beneficiaries of Pastor Revocable Trust.

Enclosed is a check in the amount of \$ 4,400.00 which represents The San Francisco Fire Department's remaining 2% interest in the Trust. Please sign and date the Acknowledgment of Receipt and return it to my office in the enclosed, self-addressed envelope.

Please call if you have any questions.

Sincerely,

Joseph P. Corey  
JPC/ds

Enclosures/

JIC 310063

Grant: FCGIFT 001

GL: 223

Subsid: YEA CCR

0.\*

4,400.00+

4,400.00\*+

Trans Description: Receipt in advance from Pastor Revocable Trust

(P)

July 17, 2015

Mark Corso-Chief Financial Officer  
San Francisco Fire Department  
682 2<sup>nd</sup> street  
San Francisco, CA 94107

Re: Administration of the Pastor Revocable Trust

Dear Mark Corso:

As you know, the San Francisco Fire Department is one of the beneficiaries of Pastor Revocable Trust and the estate of Russell Pastor. The administration of the estate is now virtually complete and the Trustee is now prepared to make a distribution to each beneficiary.

Enclosed is the Beneficiary Accounting for your review. Once you have completed a careful review, please sign and date the Acknowledgment of Receipt of Accounting and return it to my office in the enclosed, self-addressed envelope.

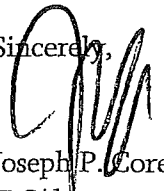
The Trustee will be making a preliminary distribution of \$ 3,400,000.00 to the beneficiaries. When I receive the signed Acknowledgment and Receipt, the Trustee will forward a check to The San Francisco Fire Department in the amount of \$ 68,000.00. This will represent the San Francisco Fire Department's initial 2% interest in the Trust.

It is important to note the trust estate will not be fully distributed at this time. We will keep a reserve to account for any unexpected expenses, bills or liabilities that may arise in the next couple of months.

Also, approximately \$ 200,000 of the estate was held in accounts not titled in the name of the Pastor Revocable Trust. As such, those accounts are now subject to the Probate Court. While we have petitioned the Court to have that money released to the Trustee, it is possible that a full Probate of that portion of the estate may be necessary. In that case, the release of that money to the beneficiaries may take up to one year. We will keep you informed either way.

Please call if you have any questions.

Sincerely,



Joseph P. Corey  
JPC/ds

Enclosures/

FRONT Item Number 000079

O PASTOR REVOCABLE TRUST 229  
 LEONARD F. SHAPIRO  
 CHASE PRIVATE CLIENT 104 EVERSON ST. SAN FRANCISCO, CA 94111-2627 DATE 10/7/75

PAY TO THE ORDER OF: SAN FRANCISCO PACE ORGANIZATION \$4,400.00  
 Four Thousand Four Hundred No 0/100 DOLLARS

JPMorgan Chase Bank, N.A. *Leonard F. Shapiro*  
 MEMO:

Front Item Number 000079

BACK

Seq: 79  
 Dep: 015660  
 Date: 11/12/75  
 441245 DEP 015660 AS ALL DUST RAGS

Payable only to:  
 City & County of San Francisco, CA  
 Treasurer's Office  
 1441 Market Street  
 Department of Finance  
 San Francisco, CA 94102

This check is not valid unless it is cashed at the following branch:  
 Chase Bank  
 104 Everson St.  
 San Francisco, CA 94111-2627

Back



PASTOR REVOCABLE TRUST  
 LEONARD P. SHAPIRO  
 106 EVERSON ST.  
 SAN FRANCISCO, CA 94131-2637


90-7162  
 3222 41512

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CHASE  
 PRIVATE  
 CLIENT

DATE 8/19/15

PAY TO THE ORDER OF SAN FRANCISCO FIRE DEPARTMENT \$ 68,000.00

SIXTY EIGHT THOUSAND AND 00/100 DOLLARS  Security Features  
 include  
 Watermark

JPMorgan Chase Bank, N.A.

MEMO \_\_\_\_\_

Leonard P. Shapiro MP

1 EDWARD E. COREY (STATE BAR #124900)  
2 JOSEPH P. COREY (STATE BAR #154514)  
3 COREY & COREY, A Professional Corporation  
4 300 Montgomery Street, Suite 500  
5 San Francisco, CA 94104  
6 (415) 777-5266  
7 jpc@corey-corey.com

ENDORSED  
FILED  
Superior Court of California  
County of San Francisco

MAY 15 2015

CLERK OF THE COURT

BY: KURT KYAUK  
Deputy Clerk

6 Attorneys for LEONARD P. SHAPIRO, Trustee

8 SUPERIOR COURT FOR THE STATE OF CALIFORNIA

9 FOR THE COUNTY OF SAN FRANCISCO

PTR-15-298774

10 In re )  
11 ) CASE NO.  
12 ) PETITION FOR ORDER CONFIRMING  
13 ) SUCCESSOR TRUSTEE AND TRUST  
14 ) ASSETS; MEMORANDUM OF POINTS  
15 ) AND AUTHORITIES; DECLARATION  
16 ) OF JOSEPH P. COREY; VERIFICATION  
17 ) OF LEONARD P. SHAPIRO  
18 )  
19 ) C.C.P. §§ 850 (a)(3) and 17200.1  
20 )  
21 ) DATE: JUL 14 2015  
22 ) TIME: 9:00 a.m.  
23 ) DEPARTMENT: PROBATE, Room 203  
24 )  
25 )  
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19 The Trustee LEONARD P. SHAPIRO herein petitions this Court for an ORDER  
20 CONFIRMING SUCCESSOR TRUSTEE AND CONFIRMING TRUST ASSETS.

21 Said motion will be based on the following: 1) the Decedent RUSSELL R. PASTOR  
22 intended that all of his assets either be part of his Revocable Living Trust or that they pass  
23 automatically to named beneficiaries; 2) the Decedent declared that all of the assets on the Exhibit  
24 A to his Revocable Living Trust were assets of his Trust; 3) the Decedent specifically identified the  
25 assets at issue in the Exhibit A to both modifications to his Revocable Living Trust; 4) the Decedent  
26 successfully transferred 96% of his estate to the Trust (or designated a beneficiary); and 5) the  
27 Decedent believed that his Wells Fargo and JP Morgan Chase bank accounts were properly titled in  
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1 the name of his Revocable Living Trust.

2 Said motion will be based on this notice, the memorandum of points and authorities  
3 set forth below, the provisions of Probate Code §§ 850(a)(3) and 17200.1, the holding of Estate of  
4 Halvard L. Heggstad (1993) 16 Cal. App.4th 943, the attached declaration of Joseph P. Corey, the  
5 attached Verification of Leonard P. Shapiro and the complete files and records in this action.

6 DATED: May 4, 2015

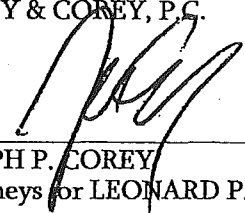
COREY & COREY, P.C.

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By   
JOSEPH P. COREY  
Attorneys for LEONARD P. SHAPIRO,  
Trustee.

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1 MEMORANDUM OF POINTS AND AUTHORITIES

2 I. FACTUAL BACKGROUND

3 Russell R. Pastor (hereinafter the "Decedent") died on January 4, 2015. (A true and  
4 correct copy of the Death Certificate is attached hereto as Exhibit "A").

5 On January 18, 1994, the Decedent executed the PASTOR REVOCABLE TRUST  
6 (hereinafter the "Trust"). (A true and correct copy of the Trust is attached hereto as Exhibit "B").

7 The Decedent modified his Trust twice, the first time on May 6, 2002, and the  
8 second time September 4, 2013. (A true and correct copy of the Modifications are attached hereto  
9 as Exhibits "C" and "D").

10 Pursuant to the terms of the Trust, Leonard P. Shapiro is now the acting Trustee.

11 The Decedent was very concerned about making sure that his estate would avoid  
12 Probate upon his death. Toward that end, he took several steps to re-title his assets in the name of  
13 his Revocable Living Trust:

14 1) On January 20, 1994, two days after he signed his Revocable Living  
15 Trust, he a) wrote a letter to Merrill Lynch, asking them to re-title his brokerage account (A true  
16 and correct copy of the letter to Merrill Lynch is attached hereto as Exhibit "E") and b) visited  
17 Wells Fargo in person to make sure they re-titled his bank accounts there (A true and correct copy  
18 of the letter from Wells Fargo confirming his request is attached hereto as Exhibit "F");

19 2) He transferred his California Lottery Prize to his Trust with an  
20 Assignment. (A true and correct copy of the Declaration By Russell R. Pastor and Assignment of  
21 California Lottery Prize to the Pastor Revocable Trust is attached hereto as Exhibit "G");

22 3) He transferred his real property to his Trust; (A true and correct  
23 copy of the Grant Deed is attached hereto as Exhibit "H");

24 4) He specifically listed the assets he intended to make part of his  
25 Revocable Living Trust on the Exhibit A to the First Modification to Pastor Revocable Trust, Dated  
26 January 18, 1994, and on the Exhibit A to the Second Modification to Pastor Revocable Trust, Dated  
27 January 18, 1994. (See Exhibits "C" and "D").

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1 In Article I, Paragraph (A) of the Pastor Revocable Trust, Dated January 18, 1994,  
2 entitled "Designation of Trust Property", the Decedent declared: "The Trustee . . . declares that he  
3 has set aside and holds in trust all of his property that he may describe in Exhibit A, attached to this  
4 instrument".

5 The Exhibit "A" to the Decedent's Second (and final) Modification to the Pastor  
6 Revocable trust, lists the trust property as follows:

7 EXHIBIT A

8 PROPERTY OF  
9 RUSSELL R. PASTOR

10 Bank Accounts:

CITIBANK  
138 West Portal Avenue  
SF CA 94127  
Acct. #: 040012438459  
Acct. #: 040010431720

Wells Fargo Bank  
145 West Portal Avenue  
SF CA 94127  
Acct. #: 0078499274  
Safety Deposit Box:—(Client Privilege)

JP Morgan Chase Bank  
98 West Portal Avenue  
SF CA 94127  
Acct. #: 393-321465-7  
Acct. #: 000000928049601  
Acct. #: CA2-286770

19 Stocks/Funds:

Merrill Lynch  
800 California Street  
SF CA 94108  
Acct. #: 270-56X36  
Acct. #: 040132497234

American Century Investments  
PO Box 419311  
Kansas City, MO 64141-6311

24 In spite of all of the Decedent's efforts to either title the accounts in the name of his  
25 trust or to specifically designate a beneficiary, the Trustee discovered after the Decedent's death  
26 that the Wells Fargo Bank Account (Acct. #: 0078499274) and the two smaller JP Morgan Chase  
27 (Acct. #: 393-321465-7 and Acct. #: 000000928049601) were not titled in the name of the Trust.



1 These accounts, together, are valued at approximately \$ 201,574.21, or around 4% of the Decedent's  
2 estate.

3 The Decedent also executed a pour over will, directing that all of his property  
4 (regardless of how it was titled) is to be distributed under the terms of the Pastor Revocable Trust.  
5 (A true and correct copy of Decedent's pourover will is attached hereto as Exhibit "I").

6 With this Petition, the Trustee requests that these three (3) accounts be confirmed  
7 as assets of the Pastor Revocable Trust, Dated, January 18, 1994.

8 II. LEGAL ARGUMENT

9 A. The Court May Confirm the Wells Fargo and JP Morgan Chase Accounts

10 As Assets of the Pastor Revocable Trust.

11 Probate Code § 850 (a)(3) states in relevant part:

12 (a) The following persons may file a petition requesting that the court make an  
13 order under this part.

14 (3) The Trustee or any interested person in any of the following cases:

15 (A) Where the trustee is in possession of, or holds title to, real or  
16 personal property, and the property, or some interest, is claimed to belong to another.

17 (B) Where the trustee has a claim to real or personal property, title  
18 to or possession of which is held by another.

19 As a proceeding regarding the "internal affairs of the trust or to determine the  
20 existence of the trust", Probate Code § 17200.1 confers jurisdiction on this Probate Court. In this  
21 instance, the Trustee is attempting to collect assets held by two financial institutions, so that those  
22 assets can be distributed according to the terms of the Pastor Revocable Trust without formal  
23 probate.

24 B. The Decedent Declared that the Wells Fargo and JP Morgan Chase Accounts  
25 Were Assets of the Pastor Revocable Trust, In Compliance with the Holding of  
26 Estate of Heggstad.

27 In Estate of Halvard L. Heggstad (1993) 16 Cal. App.4th 943, the court held that real  
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1 property may be considered part of a revocable trust, without actual conveyance of title to the  
2 Trust, as long as the Settlor made a valid declaration of trust and a statement that he held the  
3 property as trustee. Heggstad, at 946. In Heggstad, the Settlor identified the disputed, untitled  
4 property on the Schedule A of his trust. The court found such an identification was a proper  
5 manifestation of his intent to create a trust. Heggstad, at 948. To create an express trust, there  
6 must be a competent trustor, trust intent, trust property, trust purpose and a beneficiary. Heggstad,  
7 at 947.

8           While the Heggstad court holding specifically dealt with real property, the  
9 reasoning of Heggstad was extended to personal property by the Second Appellate District in  
10 Kucker v. Kucker (2011) 192 Cal.App. 4<sup>th</sup> 90. In Kucker, a decedent used a general assignment to  
11 transfer all of his shares in 11 specified corporations to his revocable trust. Upon his death, it was  
12 discovered that the shares of one particular corporation (3,017 shares of "Medco" which had been  
13 lost) were not specifically identified in the general assignment. Nevertheless, the Court held that a  
14 general assignment was sufficient to include all of his stock, even that which wasn't specifically  
15 listed.

16           Relying on Heggstad, Kucker stated:

17           "The Heggstad Court also stated that the probate courts' jurisdiction over trusts  
18 includes the 'court's inherent power to decide all incidental issues necessary to carry  
19 out its express powers to supervise the administration of the trust' (*Id.*, at p. 951).

20           This power included power to add shares of stock to the trust that were omitted  
21 because the shares were lost."

22 Kucker v. Kucker, at p.

23           In the case at hand, the Decedent Russell R. Pastor (unlike the decedent in Kucker)  
24 specifically identified the Wells Fargo and JP Morgan chase accounts on his Exhibit A, including  
25 account numbers. He also explicitly declared them part of his Trust.

26           Further, at the time the original trust was executed on January 19, 1994, Russell  
27 R. Pastor was a competent trustor, had intent to create a trust, had ownership interest in property  
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1 that he intended to convey to the trust, and specifically named beneficiaries of the trust (See  
2 Heggstad, at p. 947).

3 1. The Decedent Russell R. Pastor clearly intended to transfer the Wells  
4 Fargo and JP Morgan Chase accounts to his Revocable Trust.

5 Russell R. Pastor manifested his intent to convey his property to the trust by  
6 declaring himself Trustee and by declaring that all his property ("separate property of Russell R.  
7 Pastor") on the Exhibit A was part of his Trust. (See Heggstad, at p. 947).

8 Russell R. Pastor further manifested his intent by going to great lengths to actually  
9 re-title all of his assets into the name of his trust, including his Merrill Lynch account, the Wells  
10 Fargo account (within 2 days of executing his Trust), the Citibank Account, his California Lottery  
11 Prize and his real and personal property. The assets that are not currently titled in the trust, which  
12 are the subject of this Petition, amount to only 4% of the total estate value of over \$ 4.5 m. At the  
13 time of his death, the Decedent believed that ALL of his accounts were properly titled. It would  
14 have been odd for the Decedent to go to the effort of protecting 96% of his estate from probate,  
15 only to leave 4% out of the Trust. He clearly intended for his entire estate to avoid probate.

16 Based upon all of the above mentioned facts, and the holdings of Heggstad and  
17 Kucker, Petitioner requests that this Court confirm that the Wells Fargo Account Acct.  
18 No. 0078499274 , and JP Morgan Chase Account Nos. 393-321465-7 and 000000928049601 are  
19 assets subject to the PASTOR REVOCABLE TRUST, Dated January 18, 1994, and under the control  
20 of Leonard P. Shapiro as Trustee.

21 III. CONCLUSION

22 Petitioner believes that the Wells Fargo and JP Morgan Chase accounts should be  
23 subject to his control as Trustee based upon 1) the specific intent of the Decedent to make those  
24 assets a part of the Trust; 2) the Decedent's Declaration that the assets on Exhibit A were part of his  
25 Trust; 3) the fact that the decedent transferred 96% of his assets to the Trust, and had no reason  
26 not to transfer the other 4%; and 4) the probate of these assets, when the Settlor's intent to include  
27 them in his Trust estate was clear, would be a waste of this Court's time and resources and an  
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1 unnecessary expense to the estate.

2 The names, and addresses of the beneficiaries of the RUSSELL R. PASTOR

3 REVOCABLE TRUST, Dated January 18, 1994, and the relationship to the Settlor are as follows:

4 Nancy Biller 1611 Fallen Timber Road Elizabeth, PA 15037 Niece	George Pastor 7062 Camp Falls Court Winston, GA 30187 Nephew	Leonard Shapiro 106 Everson Street San Francisco, CA 94131 Friend/Partner
7 Joyce Slatterback Senior Sweet Home 9579 Sea Cliff Way Elk Grove, CA 95758 Cousin	San Francisco Fire Department Mark Corso CFO 698 2 <sup>nd</sup> Street, San Francisco, CA 94107 Charity	San Francisco AIDS Foundation Rebecca Solak, Development Director 1035 Market Street, Suite 400 San Francisco, CA 94103 Charity
10 Salvation Army San Francisco Enrique Ovando Donor Relations Director 832 Folsom Street SF, CA 94107 Charity	California University, Pennsylvania Gordon M. Core Director of Planned Giving 250 University Avenue California, Pennsylvania 15419 Charity	

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WHEREFORE, Petitioner prays for and Order of this Court that:

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- 17 1. THE PASTOR REVOCABLE TRUST, Dated January 18, 1994, is valid;
- 18 2. Wells Fargo Account Acct. No. 0078499274 and JP Morgan Chase Account Nos.  
19 393-321465-7 and 000000928049601 are assets of the PASTOR REVOCABLE  
20 TRUST, Dated January 18, 1994, and are subject to the management and control of  
21 LEONARD P. SHAPIRO, as Trustee of the PASTOR REVOCABLE TRUST, Dated  
22 January 18, 1994.

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- 23 3. Such other orders as the Court deems just and proper.

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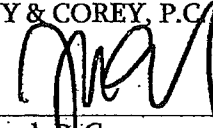
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DATED: April 21, 2015

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COREY & COREY, P.C.

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By: Joseph P. Corey  
Attorneys for Petitioner LEONARD P. SHAPIRO  
Trustee

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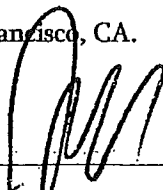
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DECLARATION OF JOSEPH P. COREY

I am an attorney at law duly licensed to practice before all of the courts in the State of California. I make this declaration based upon my own personal knowledge and could and would testify to the facts herein if called upon as a witness to do so.

1. A true and correct copy of the Death Certificate of Russell R. Pastor is attached hereto as Exhibit "A".
2. A true and correct copy of the Pastor Revocable Trust is attached hereto as Exhibit "B".
3. A true and correct copy of the first modification to the Pastor Revocable Trust (dated May 6, 2002) is attached hereto as Exhibit "C".
4. A true and correct copy of the second modification to the PASTOR REVOCABLE TRUST (dated September 4, 2015) is attached hereto as Exhibit "D".
5. A true and correct copy of the letter to Merrill Lynch from the decedent, dated January 20, 1994, is attached hereto as Exhibit "E".
6. A true and correct copy of the letter from Wells Fargo to the decedent, dated January 20, 1994, is attached hereto as Exhibit "F".
7. A true and correct copy of the Declaration By Russell R. Pastor and Assignment of California Lottery Prize to the Pastor Revocable Trust is attached hereto as Exhibit "G".
8. A true and correct copy of the Grant Deed is attached hereto as Exhibit "H".
9. A true and correct copy of Decedent's pourover will is attached hereto as Exhibit "I".

I declare under penalty of perjury that the foregoing is true and correct and that this declaration was executed on May 4, 2015 at San Francisco, CA.

  
\_\_\_\_\_  
JOSEPH P. COREY

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VERIFICATION

I, LEONARD P. SHAPIRO, declare:

I am the Petitioner herein. I have read the foregoing PETITION FOR ORDER CONFIRMING SUCCESSOR TRUSTEE AND TRUST ASSETS; MEMORANDUM OF POINTS AND AUTHORITIES; DECLARATION. The statements made in the Petition are true and correct based upon my personal knowledge.

I declare under the penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed on April 14, 2015, at San Francisco, California.

Leonard P. Shapiro

LEONARD P. SHAPIRO

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PROOF OF SERVICE

STATE OF CALIFORNIA, COUNTY OF SAN FRANCISCO

I, Joseph P. Corey, am employed in the aforesaid County, State of California; I am over the age of 18 years and not a party to the within action; my business address is 300 Montgomery Street, Suite 500, San Francisco, California 94104.

On May \_\_\_\_, 2015, I served the foregoing PETITION FOR ORDER CONFIRMING SUCCESSOR TRUSTEE AND TRUST ASSETS; MEMORANDUM OF POINTS AND AUTHORITIES on the interested parties in this action by placing a true copy thereof, enclosed in a sealed envelope, addressed as follows:

Nancy Biller 1611 Fallen Timber Road Elizabeth, PA 15037	George Pastor 7062 Camp Falls Court Winston, GA 30187	Leonard Shapiro 106 Everson Street San Francisco, CA 94131
--	---	--

Joyce Slaterback Senior Sweet Home 9579 Sea Cliff Way Elk Grove, CA 95758	San Francisco Fire Department Mark Corso CFO 698 2 <sup>nd</sup> Street, San Francisco, CA 94107	San Francisco AIDS Foundation Rebecca Solak, Development Director 1035 Market Street, Suite 400 San Francisco, CA 94103
--	---	--

Salvation Army San Francisco Enrique Ovando Donor Relations Director 832 Folsom Street SF, CA 94107	California University, Pennsylvania Gordon M. Core Director of Planned Giving 250 University Avenue California, Pennsylvania 15419
---	--

BY MAIL

I placed such envelope for deposit in the U.S. Mail for service by the United States Postal Service, with postage thereon fully prepaid.

(State) I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed on May \_\_\_\_, 2015, at San Francisco, California.

\_\_\_\_\_  
Signature of Declarant