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UNITED STATES OF AMERICA

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U. S. ATTORNEY'S OFFICE
450 GOLDEN GATE AVENUE
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SAN FRANCISCO, CA 94102
ATTN: FIN. LIT. UNIT

2005-101811

03:16pm 06/17/05 JU Fee: 52.00

Count of pages 16

Recorded in Official Records

County of San Mateo

Warren Slocum

Assessor-County Clerk-Recorder



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168

JUDGMENT AND DECREE OF SALE
DOCUMENT TITLE

FOR ESTATE OF RUTH E. DUBOIS

FILED

MAR 18 2005

RICHARD W. WIEKING
CLERK U.S. DISTRICT COURT,
NORTHERN DISTRICT OF CALIFORNIA

**IN THE UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION**

UNITED STATES OF AMERICA,

Plaintiff,

v.

**RUTH THOMAS, SPECIAL
ADMINISTRATOR OF THE ESTATE OF
RUTH E. DUBOIS, AND EDWIN A. LEHMER,
AS SPECIAL ADMINISTRATOR ESTATE OF
RUTH E. DUBOIS,**

Defendants.

No. C-02-1091-MMC

**JUDGMENT AND
DECREE OF SALE**

Pursuant to the Stipulation for Entry of Judgment and Decree of Sale executed by the parties, it is hereby ORDERED AND ADJUDGED,

1. That plaintiff United States of America shall have judgment against and recover from the Estate of Ruth E. DuBois for unpaid assessments of federal estate taxes in the sum of \$2,371,346.23, plus interest and statutory additions, as provided by law.

2. That this judgment is to accrue interest at the rate provided by 26 U.S.C. § 6621.

IT IS FURTHER ORDERED AND ADJUDGED,

3. Pursuant to 28 U.S.C., §§ 2001 and 2002 and 26 U.S.C. §§ 7402 and 7403, the Court rules and orders as follows:

I hereby certify that the annexed instrument is a true and correct copy of the original on file in my office.
ATTEST

FOR YOUR INFO.

By LILLI M. HARRELL

Deputy Clerk

Date 6/17/05

1 4. The Estate of Ruth E. Dubois owns 91 parcels of real property located in Belmont,
2 California, together with a right of way for road purposes and an easement for utilities, and 2 parcels of
3 real property located in La Honda, California. The parcels, the right of way and the easement are
4 described in the office of the County of Recorder of San Mateo County, California, as follows:

5 **PARCELS ONE through FIVE:**

6 All of the following parcels of land as shown on that certain map entitled
7 "Map of Subdivision No. 10, Belmont Country Club Properties,
8 Belmont, San Mateo County, California", which map was filed in the
9 office of the County Recorder of San Mateo County, California, on
March 24, 1927, in Book 15 of Maps pages 29 to 38 inclusive, described
as follows:

10 **PARCEL ONE:** APN 043-071-010

11 A portion of Lot 68 in Block 123; Beginning at a point on the Easterly
12 line of East Laurel Creek Road distant thereon N. 0 deg. 38' E. 24.15 feet
13 from the Southerly termination of said Road; thence along said Easterly
14 line of East Laurel Creek N. 0 deg. 38' E. 90 feet to station No. 31;
15 thence N. 25 deg. 46' E. 91.95 feet; thence N. 37 deg. 07' E. 400.50 feet
16 to station No. 30; thence N. 23 deg. 23' E. 56.56 feet thence N. 7 deg. 13'
17 E. 50.31 feet to station No.29 thence N. 21 deg. 58' E. 43.90 feet; thence
18 N. 35 deg. 02' E. 85.45 feet to station No. 28; thence N. 85 deg. 00' E.
19 92.38 feet thence N. 66 deg. 29' E.114.56 feet to station No.27; thence
20 leaving said East Laurel Creek road, S. 37 deg. 07' W. 951.12 feet to the
21 point of beginning.

22 CONTAINING 1.64 acres, more or less

23 **PARCEL TWO:** APN 043-021-380

24 A portion of lot 68 in Block 123; Beginning at a point on the
25 Northwesterly line of Lot 2 in said Block 123, distant thereon S. 62 deg.
26 30' W. 8.12 feet from the most Northerly corner of said Lot 2; thence
27 from said point of beginning at right angles to the last mentioned line
28 N. 27 deg. 30' W.80.00 feet; thence at right angles S. 62 deg. 30' W.95.00
feet; thence N. 14 deg. 55' W.156.87 feet; thence N. 26 deg. 48' W.
146.45 feet; thence S. 63 deg. 12' W. 70.00 feet thence S. 26 deg. 48' E.
14.53 feet; thence S. 45 deg. 58' W. 168.68 feet to a point on the
Southerly line of said Lot 68, distant thereon S. 71 deg. 06' E.69.94 feet
from station 32 as said Station 32 is shown on said map; thence along the
boundary line of said Lot 68, S. 71 deg. 06' E. 5.74 feet & Southeasterly
along the arc of a curve to the right with a radius of 75 feet an arc
distance of 5.38 feet to the most Westerly corner of Lot 39 in said Block
123; thence along the Northwesterly boundary of said Lot 39, N. 45 deg.
58' E.150.22 ft. to the most Northerly corner of said Lot 39; thence along
the Northeasterly boundary of Lots 39, 38, 37 and 36, S. 26 deg. 48'
E.110.02 feet and S. 14 deg. 55' E.248-37 feet to the most Easterly corner
of Lot 36; thence along the Northwesterly boundary of Lots 5, 4, 3 and 2,
N. 62 deg. 30' E. 194.83 feet to the point of beginning.

1 CONTAINING 0.93 of an acre, more or less.

2 **PARCEL THREE:** APN 043.021 010

3 A portion of Lot 68 in block 123: Beginning at Station No. 23 on the Northerly
4 boundary of said Lot 68, same being the Southerly Boundary of East Laurel
5 Creek Road, said Station No. 23 being S. 27 deg. 29' E. 10.19 feet and S. 56 deg.
6 42' E. 68.07 feet from the most Easterly corner of Lot 40 in said Block 123;
7 thence from said Station No. 23, being the point of beginning along the
8 boundary line of said Lot 68 the following courses and distances, N. 73 deg. 42'
9 E. 113.41 feet; thence N. 66 deg. 13' E. 53.49 feet; thence N. 57 deg. 45' E.
10 99.93 feet; thence N. 65 deg. 33' East 193.70 feet; thence N. 86 deg. 24' E. 41.18
11 feet; thence S. 46 deg. 28' E. 385.23 feet; thence S. 28 deg. 26' East 264.06 feet;
12 thence S. 46 deg. 28' E. 205.06 feet; thence S. 51 deg. 28' E. 46.30 feet; thence
13 35.67 feet Southerly on the arc of a curve to the right tangent to last said course,
14 the radius of which curve is 15.00 feet; thence S. 84 deg. 46' W. 85.56 feet;
15 thence N. 88 deg. 41' W. 114.26 feet and S. 79 deg. 33' W. 106.13 feet to the
16 most Easterly corner of Lot 1 in said Block 123; thence along the Northeasterly
17 boundary of said Lot 1, N. 16 deg. 27' W. 124.99 feet to the Northeasterly corner
18 of Lot 1 of said Block 123; thence N. 80 deg. 17' W. 65.73 feet to the
19 Northwesterly corner of said Lot 1; thence along the Northwesterly line of Lot 2
20 of block 123; S. 62 deg. 30' W. 8.12 feet; thence at right angles N. 27 deg. 30'
21 W. 80.00 feet; thence at right angles S. 62 deg. 30' W. 95.00 feet; thence N. 14
22 deg. 55' W. 156.87 feet; thence N. 26 deg. 48' W. 146.45 feet; thence S. 63 deg.
23 12' W. 70.00 feet; thence S. 26 deg. 48' E. 14.53 feet; thence S. 45 deg. 58' W.
24 168.68 feet to a point on the Southerly line of said Lot 68, distant thereon S. 71
25 deg. 06' E. 69.94 feet from Station 32 as said Station 32 is shown on said map;
26 thence along the boundary line of said Lot 68 the following courses and
27 distances; N. 71 deg. 06' W. 69.94 feet; thence S. 89 deg. 41' W. 108.34 feet;
28 thence crossing and subdividing said Lot 68 in a direct line on a course bearing
approximately N. 16 deg. 18' W. 247 feet, more or less, to said Station No. 23
and the point of beginning.

CONTAINING 6.93 acres, more or less.

PARCEL FOUR: APN 043-072-010

A portion of lot 132 in Block 122; Beginning at a point on the Easterly line of
Marsten Avenue at the most Westerly corner of Lot 120 in said Block 122;
thence from said point of beginning along said Easterly line of Marsten Avenue,
S. 62 deg. 11' W. 175.67 feet to Station No. 11 as shown on said map; thence S.
39 deg. 42' W. 114.91 feet; thence S. 19 deg. 27' W. 242.17 feet to Station No.
10 as shown on said map; thence S. 36 deg. 37' W. 305.91 feet thence S. 3 deg.
00' W. 394.14 feet; thence leaving Marsten Avenue N. 48 deg. 00' E. 113.14
feet; thence N. 3 deg. 00' E. 28.05 feet; thence N. 36 deg. 37' E. 320 feet; thence
S. 53 deg. 23' E. 75 feet; thence N. 36 deg. 37' E. 100.00 feet; thence S. 53 deg.
23' E. 70 feet; thence N. 36 deg. 37' E. 135.72 feet; thence N. 19 deg. 27' E.
218.02 feet; thence N. 62 deg. 11' E. 160.40 feet; thence N. 29 deg. 28' E. 174.51
feet; thence N. 60 deg. 32' E. 70 feet; thence N. 29 deg. 28' E. 120 feet; thence
N. 60 deg. 32' W. 10 feet; thence N. 31 deg. 46' 30" W. 108.56 feet; thence N. 13
deg. 52' E. 267.95 feet to the Southeasterly boundary of Lot 130 in said Block
122; thence along the Southeasterly boundary of Lots 130 and 129 in said Block
122, S. 69 deg. 29' W. 69.51 feet; thence S. 85 deg. 08' W. 18.62 feet to the
Northeasterly corner of Lot 126 in said Block 122; thence along the Easterly
boundary of Lots 122 to 126, S. 13 deg. 52' W. 287.45 feet; thence S. 29 deg. 28'

W. 133.51 feet to the most Southerly corner of said Lot 120 in block 122; thence N. 55 deg. 56' W. 119.98 feet to the point of beginning.

CONTAINING 9 acres, more or less.

PARCEL FIVE: APN 043-072-030

A portion of Lot 132 in Block 122; Beginning at a point on the termination of Green Court at the most Westerly corner of Lot 108 in said Block 122; thence S. 16 deg. 52' E. 100.00 feet to the most Southerly corner of said Lot 108; thence along the Southeasterly boundary of said Lot 108, N. 58 deg. 48' 20" E. 69.28 feet and N. 30 deg. 09' 40" E. 23.69 feet; thence S. 60 deg. 36' E. 179.27 feet; thence N. 29 deg. 24' E. 75 feet; thence S. 60 deg. 36' E. 15 feet; thence N. 29 deg. 24' E. 291.28 feet; thence N. 58 deg. 06' E. 163.41 feet; thence N. 88 deg. 56' E. 19.68 feet; thence N. 6 deg. 51' W. 142.37 feet; thence N. 14 deg. 10' E. 360.16 feet; thence N. 44 deg. 48' W. 59.23 feet; thence N. 25 deg. 06' E. 107 feet; thence N. 86 deg. 20' W. 49.19 feet; thence N. 3 deg. 40' 30" E. 80 feet to the general Easterly boundary of said Lot 132 in Block 122; thence along said general Easterly line of said Lot 132. S. 86 deg. 20' E. 214.01 feet; thence S. 49 deg. 30' W. 131.16 feet; thence S. 25 deg. 06' W. 139.19 feet; thence S. 21 deg. 46' E. 139.19 feet; thence S. 68 deg. 38' E. 139.19 feet; thence N. 87 deg. 56' E. 68.18 feet; thence S. 14 deg. 10' W. 194.06 feet; thence S. 6 deg. 51' E. 200.00 feet; thence S. 19 deg. 30' W. 102.86 feet; thence N. 54 deg. 46' W. 183.73 feet; thence S. 88 deg. 56' W. 126.06 feet; thence S. 58 deg. 06' W. 126.20 feet; thence S. 29 deg. 24' W. 428.37 feet; thence S. 4 deg. 46' W. 227.13 feet to the Northerly line of the new Belmont Canyon Road as established by Deed from Western Title Insurance Company to County of San Mateo, dated February 9, 1940, and recorded February 27, 1994, in Book 898 of Official Records at page 1, Records of San Mateo County, California; thence along the Northerly line of said Road, S. 86 deg. 22' W. 177.61 feet and N. 58 deg. 23' 30" W. 58 feet, more or less, to the Easterly boundary of that certain 6 1/2 acre tract conveyed by Deed from West Coast Life Insurance Company, a corporation, to Ira T. Burns and wife, dated July 15, 1943, and recorded August 18, 1943, in Book 1078 of Official Records at page 133; thence along said last named boundary N. 4 deg. 46' E. 345 feet, more or less, to an angle point therein; thence N. 60 deg. 36' W. 21.65 feet; thence S. 58 deg. 48' 20" W. 34.50 feet; thence N. 16 deg. 52' W. 114.14 feet to said termination of Green Court; thence Easterly along said termination of Green Court 10.11 feet, more or less, to the point of beginning.

CONTAINING 6.7 acres, more or less.

PARCELS SIX through NINETY:

As said Lots and Blocks are so described on the map entitled "Map of Subdivision No. 10, Belmont Country Club Properties, Belmont, San Mateo County, California", which map was filed in the office of the County Recorder of San Mateo County, California, on March 2, 1927, in Book 15 of Maps pages 29 to 38.

PARCEL SIX: APN 043-203-420

Lot 58, Block 119.

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PARCEL SEVEN: APN 043-203-430

Lot 59, Block 119.

PARCEL EIGHT: APN 043-042-580

Lot 27, Block 120.

PARCEL NINE: APN 043-042-590

Lot 28, Block 120.

PARCEL TEN: APN 043-042-600

Lot 29, Block 120.

PARCEL ELEVEN: APN 043-042-630

Lot 32, Block 120.

PARCEL TWELVE: APN 043-042-640

Lot 33, Block 120.

PARCEL THIRTEEN: APN 043-042-650

Lot 34, Block 120.

PARCEL FOURTEEN: APN 043-042-660

Lot 35, Block 120.

PARCEL FIFTEEN: APN 043-042-670

Lot 36, Block 120.

PARCEL SIXTEEN: APN 043-042-680

Lot 37, Block 120.

PARCEL SEVENTEEN: APN 043-042-690

Lot 38, Block 120.

PARCEL EIGHTEEN: APN 043-061-630

Lot 30, Block 121.

PARCEL NINETEEN: APN 043-061-620

Lot 31, Block 121.

PARCEL TWENTY: APN 043-061-610

Lot 32, Block 121.

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PARCEL TWENTY ONE: APN 043-061-580

Lot 33, Block 121.

PARCEL TWENTY TWO: APN 043-061-600

Lot 34, Block 121.

PARCEL TWENTY THREE: APN 043-061-590

Lot 35, Block 121.

PARCEL TWENTY FOUR: APN 043-061-290

Lot 36, Block 121.

PARCEL TWENTY FIVE: APN 043-061-690

Lot 37, Block 121.

PARCEL TWENTY SIX: APN 043-061-680

Lot 38, Block 121.

PARCEL TWENTY SEVEN: APN 043-061-670

Lot 39, Block 121.

PARCEL TWENTY EIGHT: APN 043-061-660

Lot 40, Block 121.

PARCEL TWENTY NINE: APN 043-061-650

Lot 41, Block 121.

PARCEL THIRTY: APN 043-061-640

Lot 42, Block 121.

PARCEL THIRTY ONE: APN 043-061-730

Lot 43, Block 121.

PARCEL THIRTY TWO: APN 043-061-720

Lot 44, Block 121.

PARCEL THIRTY THREE: APN 043-061-710

Lot 45, Block 121.

PARCEL THIRTY FOUR: APN 043-061-700

Lot 46, Block 121.

PARCEL THIRTY.FIVE: APN 043-061-400

Lot 47, Block 121.

PARCEL THIRTY SIX: APN 043-061-790

Lot 48, Block 121.

PARCEL THIRTY SEVEN: APN 043-061-780

Lot 49, Block 121.

PARCEL THIRTY EIGHT: APN 043-061-770

Lot 50, Block 121.

PARCEL THIRTY NINE: APN 043-061-760

Lot 51, Block 121.

PARCEL FORTY: APN 043-061-750

Lot 52, Block 121.

PARCEL FORTY ONE: APN 043-061-740

Lot 53, Block 121.

PARCEL FORTY TWO: APN 043-061-810

Lot 54, Block 121.

PARCEL FORTY THREE: APN 043-061-800

Lot 55, Block 121.

PARCEL FORTY FOUR: APN 043-042-180

Lot 56, Block 121.

PARCEL FORTY FIVE: APN 043-030-350

Lot 7, Block 122.

PARCEL FORTY SIX: APN 043-030-340

Lot 8, Block 122.

PARCEL FORTY SEVEN: APN 043-030-330

Lot 9, Block 122.

PARCEL FORTY EIGHT: APN 043-030-320

Lot 10, Block 122.

PARCEL FORTY NINE: APN 043-030-390

Lot 12, Block 122.

PARCEL FIFTY: APN 043-030-380

Lot 13, Block 122.

PARCEL FIFTY ONE: APN 043-030-370

Lot 14, Block 122.

PARCEL FIFTY TWO: APN 043-030-360

Lot 15, Block 122.

PARCEL FIFTY THREE: APN 043-030-120

Lot 16, Block 122.

PARCEL FIFTY FOUR: APN 043-030-500

Lot 18, Block 122.

PARCEL FIFTY FIVE: APN 043-030-490

Lot 19, Block 122.

PARCEL FIFTY SIX: APN 043-030-480

Lot 20, Block 122.

PARCEL FIFTY SEVEN: APN 043-030-470

Lot 21, Block 122.

PARCEL FIFTY EIGHT: APN 043-030-460

Lot 22, Block 122.

PARCEL FIFTY NINE: APN 043-030-450

Lot 23, Block 122.

PARCEL SIXTY: APN 043-030-440

Lot 24, Block 122.

PARCEL SIXTY ONE: APN 043-030-430

Lot 25, Block 122.

PARCEL SIXTY TWO: APN 043-030-420

Lot 26, Block 122.

PARCEL SIXTY THREE: APN 043-030-410

Lot 27, Block 122.

PARCEL SIXTY FOUR: APN 043-030-400

Lot 28, Block 122.

PARCEL SIXTY FIVE: APN 043-062-010

Lot 29, Block 122.

PARCEL SIXTY SIX: APN 043-062-480

Lot 30, Block 122.

PARCEL SIXTY SEVEN: APN 043-062-490

Lot 31, Block 122.

PARCEL SIXTY EIGHT: APN 043-062-500

Lot 32, Block 122.

PARCEL SIXTY NINE: APN 043-062-510

Lot 33, Block 122.

PARCEL SEVENTY: APN 043-062-520

Lot 34, Block 122.

PARCEL SEVENTY ONE: APN 043-062-530

Lot 35, Block 122.

PARCEL SEVENTY TWO: APN 043-062-540

Lot 36, Block 122.

PARCEL SEVENTY THREE: APN 043-062-550

Lot 37, Block 122.

PARCEL SEVENTY FOUR: APN 043-062-560

Lot 38, Block 122.

PARCEL SEVENTY FIVE: APN 043-062-570

Lot 39, Block 122.

PARCEL SEVENTY SIX: APN 043-062-580

Lot 40, Block 122.

PARCEL SEVENTY SEVEN: APN 043-062-590

Lot 41, Block 122.

PARCEL SEVENTY EIGHT: APN 043-062-600

Lot 42, Block 122.

PARCEL SEVENTY NINE: APN 043-062-610

Lot 43, Block 122.

PARCEL EIGHTY: APN 043-062-160

Lot 44, Block 122.

PARCEL EIGHTY ONE: APN 043-062-170

Lot 45, Block 122.

PARCEL EIGHTY TWO: APN 043-062-180

Lot 46, Block 122.

PARCEL EIGHTY THREE: APN 043-062-190

Lot 47, Block 122.

PARCEL EIGHTY FOUR: APN 043-062-200

Lot 48, Block 122.

PARCEL EIGHTY FIVE: APN 043-062-620

Lot 49, Block 122.

PARCEL EIGHTY SIX: APN 043-062-630

Lot 50, Block 122.

PARCEL EIGHTY SEVEN: APN 043-062-640

Lot 51, Block 122.

PARCEL EIGHTY EIGHT: APN 043-062-650

Lot 52, Block 122.

PARCEL EIGHTY NINE: APN 043-062-660

Lot 53, Block 122.

PARCEL NINETY: APN 043-062-670

Lot 54, Block 122.

1 **PARCEL NINETY ONE:** APN 044-242-040

2 As shown on that certain map entitled "Map of Subdivision No. 4, Belmont
3 Country Club Properties, Belmont, San Mateo County, California", filed in the
4 office of the County Recorder of San Mateo County on July 10, 1925, in Book
5 12 of Maps at pages 43 and 49.

6 Lot 32, Block 60.

7 **RIGHT OF WAY:**

8 All that real property situated in the City of Belmont, County of San
9 Mateo, State of California, described as follows:

10 A non-exclusive right-of-way for road purposes over a 25.00 foot wide
11 strip of land situated in the City of Belmont, County of San Mateo, State
12 of California, being a portion of Lot 24 as designated on the map entitled
13 "Skymont Unit No. 1" which map was filed in the office of the Recorder
14 of the County of San Mateo, State of California, on August 24, 1962, in
15 Book 56 of Maps at page 39, more particularly described as follows:

16 Beginning at a point in the Northerly line of Adelaide Way, also being
17 the Southeasterly corner of Lot 24 as said lot and Way are delineated on
18 the map above referred to; thence from said point of beginning North 3
19 deg. 50' 11" West 151.88 feet to an angle point in the southerly line of
20 East Laurel Creek Road as said road is delineated on the map entitled
21 "Map of Subdivision No. 10 Belmont Country Club Properties, Belmont,
22 San Mateo County, California", which map was filed in the office of the
23 Recorder of the County of San Mateo, State of California, on March 24,
24 1927, in Book 15 of Maps at pages 29 to 38, inclusive; thence along the
25 Southerly line of East Laurel Creek Road North 89 deg. 35' 28" West
26 25.06 feet thence leaving said Southerly line South 3 deg. 50' 11" East
27 156.78 feet to the Northerly line of Adelaide Way, above mentioned;
28 thence along the arc of a 125.00 foot radius curve, radial to a line which
bears South 16 deg. 33' 33" East, through a central angle of 11 deg. 33'
33", an arc length of 25.22 feet to the point of beginning.

29 **EASEMENT:** APN 43-053-5

30 The real property in the City of Belmont, County of San Mateo, State of
31 California, described as

32 A non-exclusive irrevocable easement for public utilities including, but
33 not limited to, all water, gas and electrical service and appurtenances,
34 within a strip of land 5 feet in width lying contiguous to and measured at
35 right angles Southwesterly from the Northeasterly boundary of Lot 5 as
36 shown on that certain map entitled "Map of Skymont Unit No. 2" filed in
37 the office of the County Recorder of San Mateo County on 7-29-63 in
38 Volume 58 of Maps at pages 27, 28 and 29.

Said easement to extend entirely across said Lot 5 from the
Northwesterly line of Skymont Drive to the Northwesterly line of said
Lot 5 and to be appurtenant to that certain 1.64 acre tract, described as
Parcel 1 in deed to Belle Estates recorded 1-18-57 in Volume 3161-OR-
501 (Recorders File No. 20724-P) San Mateo County Records.

1 **PARCELS NINETY TWO and NINETY THREE:**

2 All that certain real property situated in the County of San Mateo, State
3 of California, described as follows:

4 **PARCEL NINETY TWO:** APN 083-105-070

5 Lot 4 Block 4 as designated on map entitled "Cuesta La Honda
6 Subdivision No. 2, San Mateo County, California", which map was filed
7 in the office of the Recorder of San Mateo County, California on July 15,
8 1929 in Book 17 of Maps at pages 55, 56 and 57. Excepting therefrom
9 the Northwesterly 45 feet front and rear measurements thereof.

10 **PARCEL NINETY THREE:** APN 083-105-080

11 Portion of Lot 5 in Block 4 as shown on that certain map entitled "Cuesta
12 La Honda Subdivision No. 2, San Mateo County, California", filed in the
13 office of the County Recorder of San Mateo County, California on July
14 15, 1929 in Book 17 of Maps at pages 55 to 57, more particularly
15 described as follows:

16 Beginning at the point of intersection of the dividing line between Lots 4
17 and 5 in Block 4 with the Westerly line of Sequoia Drive as said Lots,
18 Block and Drive are shown on the above mentioned map; thence running
19 from said point of beginning along said dividing line S. 81 deg. 27' W.
20 74.73 feet to the Southwesterly line of said Lot 5; thence along said last
21 mentioned line S. 25 deg. 39' E. 138.91 feet to the Northwesterly line of
22 the lands conveyed from Paul a Jarvis, et ux. to Loring L. McCarthy by
23 the deed dated May 24, 1948 and recorded September 13, 1948 in Book
24 1467 of Official Records of San Mateo County, at page 284; thence
25 running along said last mentioned Northwesterly line, N. 48 deg. 42' 30"
26 E. 53.71 feet to the above mentioned line of Sequoia Drive; thence along
27 said last mentioned line Northwesterly on the arc of a curve to the right
28 with a radius of 100 feet, an arc distance of 109.76 feet to the point of
beginning.

5. The United States' estate tax liens are valid and subsisting and attach to the 91 parcels
of real property located in Belmont, California, together with a right of way for road purposes and an
easement for utilities, and 2 parcels of real property located in La Honda, California, as described in
paragraph 4 above. The United States is entitled to enforce those liens against such real property in
order to satisfy the estate tax liabilities of the Estate of Ruth E. Dubois pursuant to 26 U.S.C. §7403.

6. The United States Marshal for the Northern District of California, or such representative
as he may appoint or employ, is authorized and directed under 28 U.S.C. §§ 2001 and 2002 to offer for
public sale and to sell the 91 parcels of real property located in Belmont, California, together with a
right of way for road purposes and an easement for utilities, and 2 parcels of real property located in La
Honda, California. This order shall act as a special writ of execution and no further orders or process

1 from the Court shall be required to authorize or empower the United States Marshal, or his
2 representative, to take any and all steps necessary to fully implement this order.

3 7. The United States Marshal or his representative is authorized to have free access to the
4 91 parcels of real property located in Belmont, California, together with a right of way for road
5 purposes and an easement for utilities, and 2 parcels of real property located in La Honda, California,
6 and to take all actions necessary to preserve the realty, including without limitation retaining a
7 locksmith or other person to change or install locks or other security devices on any party of the realty,
8 until the deed to the realty is delivered to the ultimate purchaser(s) of the realty.

9 8. The terms and conditions of the sale of the 91 parcels of real property located in
10 Belmont, California, together with a right of way for road purposes and an easement for utilities, and 2
11 parcels of real property located in La Honda, California are:

12 a. The sale shall be free and clear of all interests of the Estate of Ruth E. DuBois and
13 the United States of America in the realty.

14 b. The sale shall be subject to any lease, building lines if established, all laws,
15 ordinances and governmental regulations (including building and zoning regulations), affecting the
16 premises, and easements and restrictions of record, if any.

17 c. The public sale of the property shall be held either at the courthouse of the county,
18 parish, or city in which such property is located, or on the premises.

19 d. The date and time for each sale are to be announced by the United States Marshal
20 or his representative.

21 e. Notice of each sale shall be published once a week for a least four (4) consecutive
22 weeks before each sale in at least one newspaper regularly issued and of general circulation in the
23 county, state, or judicial district of the United States where the property is situated and, at the direction
24 of the United States Marshal or his representative, by any other notice that he or his representative
25 deems appropriate. Each notice shall contain a description of the property and shall contain the terms
26 and conditions of sale in this order.

27 f. The successful bidder(s) of the real property shall be required to deposit at the
28 time of sale with the United States Marshal or his representative \$10,000.00, with the deposit to be

made by certified check or cash. Before being permitted to bid at either sale, bidders shall display to the United States Marshal, or his representative, proof that they are able to comply with this requirement. No bids will be received from any person who has not presented proof that, if he or she is the successful bidder, he or she can make the deposit required by this order.

g. The balance of the purchase price for each parcel of realty is to be paid to the United States Marshal within sixty (60) days after the date the bid is accepted by a certified or cashier's check payable to the United States Marshall for the Northern District of California. If the bidder fails to fulfill this requirement, the deposit shall be forfeited and shall be applied to cover the expenses of sale, including commissions due under 28 U.S.C. § 1921(c), with any remaining part retained by the United States as part of the proceeds of the sale to be applied to the tax liabilities at issue herein, or at the election of the United States, the bidder shall be liable to the United States, on a subsequent sale of the property, for all net losses incurred by the United States as a result of such failure, and the realty shall be again offered for sale under the terms and conditions of the order and decree.

h. The sale of the parcel of realty shall be subject to confirmation by this Court. On confirmation of each sale of realty the United States Marshal shall execute and deliver a quit claim deed conveying the realty to the purchaser of such realty. On confirmation of the sale, the realty shall be discharged and free from all interests in, liens against, or claims to, the realty that are held or asserted by plaintiff or any of the defendants in this action.

9. Until the 91 parcels of real property located in Belmont, California, together with a right of way for road purposes and an easement for utilities, and 2 parcels of real property located in La Honda, California, are sold by the United States Marshal, the Estate of Ruth E. DuBois and its special administrators shall take all reasonable steps necessary to preserve such property (including all buildings, improvements, fixtures and appurtenances on the realty) in its current condition. The Estate of Ruth E. DuBois and its special administrators shall not commit waste against the property, nor shall they cause anyone else to do so. The Estate of Ruth E. DuBois and its special administrators shall not do anything that tends to reduce the value or marketability of the property, nor shall they cause anyone else to do so.

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10. The defendants shall not record any instruments that may directly or indirectly tend to adversely affect the value of the property.

11. When the sale of the 91 parcels of real property located in Belmont, California, together with a right of way for road purposes and an easement for utilities, and 2 parcels of real property located in La Honda, California, is confirmed by this Court, the San Mateo County Recorder shall permit transfer of such realty to be reflected on that county's register of title.

12. Within thirty (30) days after the sale of the 91 parcels of real property located in Belmont, California, together with a right of way for road purposes and an easement for utilities, and 2 parcels of real property located in La Honda, California, is confirmed by this Court, the United States Marshal shall distribute the amount paid by the purchaser(s) as follows:

a. First, the Marshal shall retain an amount sufficient to cover the expenses of each sale, including the commissions due under 28 U.S.C. §1921(c) and including an amount sufficient to cover the expenses of any steps taken to secure or maintain the realty pending sale and confirmation by the Court.

b. Second, the remaining funds shall be paid to the United States of America to be applied to the federal estate tax liabilities of the Estate of Ruth E. DuBois. If the amount paid does not satisfy the judgment in favor of the United States, it shall have a deficiency judgment entered in its favor for the unpaid balance against any subsequently discovered property of the Estate of Ruth E. DuBois. In no event shall the past or present Personal Representatives of the Estate have personal liability for the federal estate tax liabilities of the Estate of Ruth E. DuBois.

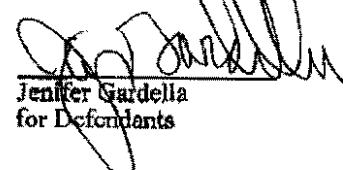
c. Third, any remaining funds shall be paid to the Estate of Ruth E. DuBois.

ORDERED, ADJUDGED AND DECREED this 18th day of March, 2005.


MAXINE M. CHESNEY
United States District Judge

Approved as to form:


David L. Denier, AUSA
for Plaintiff


Jennifer Gardella
for Defendants

Judgment & Decree of Sale
(NO. C-02-1091-MMC)