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A limited liability partnership formed in the State of Delaware

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6 Attorneys for Petitioner,
Judges' Retirement System

8 BOARD OF ADMINISTRATION
9 CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

11 In re the Matter of the Recalculation of Benefits
of
12 PAUL G. MAST,
13 Respondent.

AGENCY CASE NO. 2010-0825
OAH NO. 2015030996

14 STATEMENT OF ISSUES

Hearing Date: August 31, 2015
Hearing Location: Los Angeles, CA
Prehearing Conf.: None Scheduled
Settlement Conf.: None Scheduled

18 FACTUAL BACKGROUND

19 1. Petitioner is the Judges' Retirement System (the "JRS"). The JRS presents this
20 Statement of Issues in its official capacity and not otherwise. The CalPERS Board of Administration
21 administers the JRS in accordance with the Judge's Retirement Law, Government Code sections
22 75000, *et seq.*

23 2. Respondent Paul G. Mast ("Mast") became a member of the JRS on or about
24 November 8, 1965 following his appointment to the Municipal Court in the Central District of
25 Orange County. Mast took his last oath of office on or about January 6, 1975. On or about January
26 15, 1979, Mast resigned from his last judicial office and elected a deferred retirement from the JRS
27 under Government Code section 75033.5.
28



1 3. Mast became entitled to receive a monthly allowance from the JRS on May 28, 1995,
2 and the JRS began paying him a retirement allowance in compliance with Government Code section
3 75033.5.

4 4. At all relevant times, Government Code section 75033.5 has provided that Mast's
5 retirement allowance must be "an annual amount equal to 3.75 percent of the compensation payable,
6 at the time payments of the allowance fall due, to the judge holding the office which [Mast] last held
7 prior to his [] discontinuance of his [] service as judge, multiplied by the number of years and
8 fractions of years of service with which [Mast] is entitled to be credited at the time of his []
9 retirement, not to exceed 20 years."

10 5. Around the time Mast became entitled to receive his retirement allowance, he began
11 asserting that, pursuant to *Olson v. Cory* (1980) 27 Cal.3d 532, his retirement allowance should not
12 be based on the "compensation payable, at the time payments of the allowance fall due, to the judge
13 holding the office which [Mast] last held prior to his [] discontinuance of his [] service as a judge."
14 Mast asserted that *Olson v. Cory* required the JRS to apply annual cost of living increases to Mast's
15 own last judicial salary to set the benchmark for calculating his retirement allowance.

16 6. Mast's interpretation of *Olson v. Cory* was always, and continues to be, wrong.

17 7. In *Olson v. Cory*, the California Supreme Court held that all California judges who
18 served between January 1, 1970, and January 1, 1977, were entitled to annual salary increases based
19 on increases to the California Consumer Price Index, throughout any judicial term that began before
20 January 1, 1977. More specifically, the Court held that the Legislature's imposition of a 5% cap on
21 annual salary increases, by amendment to Government Code section 68203 effective January 1,
22 1977, impaired sitting judges' vested rights when that 5% cap was applied to annual salary increases
23 during a judicial term that began before January 1, 1977. The Court also held, however, that the
24 salary for any judge who began a new judicial term after January 1, 1977, was properly subject to the
25 5% cap on annual salary increases.

26 8. Because the retirement allowance of a retired judge is based on a fixed percentage of
27 the salary payable to the succeeding judges holding the judicial office to which the retired judge was
28 last elected or appointed, the Court also held that imposing the 5% cap on judicial terms that began

1 before January 1, 1977, impaired the vested rights of any retired judge whose retirement allowance
2 was impacted by the application of the 5% cap to a judge's term that began before January 1, 1977.

3 9. In *Olson v. Cory*, the California Supreme Court described retired judges' rights as
4 follows: "Contractually, each judicial pensioner is entitled to some fixed percentage of the salary
5 payable to the judge holding the particular judicial office to which the retired or deceased judge was
6 last elected or appointed. [Citations]. Accordingly, a judicial pensioner cannot claim impairment of
7 a vested right arising out of the 1976 amendment except when the judge holding the particular
8 judicial office could also claim such an impairment. The resolution of pensioner vested rights, then,
9 is dependent on the foregoing resolution of judges' vested rights left unimpaired by the 1976
10 amendment." *Olson, supra*, 27 Cal.3d at 541-42.

11 10. The "resolution of judges' vested rights left unimpaired by the 1976 amendment"
12 occurred approximately three decades ago. More specifically, in the early to mid-1980s, all
13 qualifying judges, including Mast, were granted the additional salary to which they were entitled,
14 including retroactive amounts (plus interest per *Olson v. Cory* (1983) 35 Cal.3d 390). Mast received
15 such a payment, since he had received salary that was limited by the 1976 amendment in a judicial
16 term that began before January 1, 1977.

17 11. Similarly, any retired judge who was due an increased retirement allowance, based
18 on the increase in salary due to the judge holding the judicial office to which the retired judge was
19 last elected or appointed, received that increase (including retroactive amounts, plus interest) in the
20 early to mid-1980s. Because Mast did not begin receiving a retirement allowance until 1995, *Olson*
21 *v. Cory* had no impact on his rights as a judicial pensioner. See *Olson, supra*, 27 Cal.3d at 542 ("as
22 in the case of judges or justices who enter upon a new or unexpired term of a predecessor judge after
23 31 December 1976, benefits of judicial pensioners based on the salaries of such judges will be
24 governed by the 1976 amendment.")

25 12. Despite the clear meaning of *Olson v. Cory*, Mast disputed the amount of his
26 retirement allowance. In or about October 1996, Mast and the JRS entered into a settlement
27 agreement ("Settlement Agreement"). The Settlement Agreement provided that the JRS would pay
28 Mast a retirement allowance "based on the definition in former Government Code section 68203, as

1 in effect on January 6, 1975, the date his last term began, and based on the compensation he was
2 entitled to on the date of his retirement, January 15, 1979, pursuant to *Olson v. Cory*, (1980) 27
3 Cal.3d 532." The Settlement Agreement also provided that "each party will keep the terms of this
4 agreement confidential." A true and correct copy of the Settlement Agreement is attached hereto as
5 Exhibit A.

6 13. Since entering into the Settlement Agreement, the JRS has calculated Mast's
7 retirement allowance by applying annual cost of living increases, based on California Consumer
8 Price Index, to Mast's last judicial salary to set the benchmark for calculating his retirement
9 allowance. This interpretation of the Settlement Agreement was always, and is still, in error because
10 the Settlement Agreement requires JRS to calculate Mast's retirement allowance "pursuant to *Olson*
11 *v. Cory*, (1980) 27 Cal.3d 532," not contrary to the decision. As explained previously, *Olson v. Cory*
12 does not support applying annual cost of living increases to Mast's last judicial salary to set the
13 benchmark for calculating his retirement allowance. In sum, JRS' payments to Mast were in conflict
14 with *Olson v. Cory* and therefore were not made "pursuant to *Olson v. Cory* (1980) 27 Cal.3d 532,"
15 as required by the Settlement Agreement.

16 14. In the alternative, the Settlement Agreement is void as against public policy. Mast
17 should not receive a greater retirement allowance than any other retired judge with the same years of
18 service, and he certainly should not receive special treatment in exchange for his agreement to keep
19 confidential a settlement agreement that required the JRS to pay him more than the law allows.

20 15. By letter dated September 1, 2010, Mast contended that JRS was incorrectly applying
21 the cost of living increases to the benchmark upon which his retirement allowance was based, and
22 that the JRS' alleged error was causing the JRS to underpay Mast's retirement allowance. Mast
23 requested prospective and retroactive increases to his retirement allowance.

24 16. On May 4, 2011, the JRS denied Mast's request and informed him of his rights to
25 appeal that denial. A true and correct copy of the JRS' May 4, 2011 letter is attached hereto as
26 Exhibit B.

27 17. On May 31, 2011, Mast appealed the JRS' denial of his request.
28

1 18. On December 29, 2011, the JRS sent Mast and his then counsel a supplemental
2 determination letter. A true and correct copy of the JRS' December 29, 2011 supplemental
3 determination letter is attached hereto as Exhibit C.

4 19. On information and belief, sometime prior to April 21, 2011, Mast began assisting
5 attorney Jorn S. Rossi in Rossi's effort to solicit dozens of other retired judges and justices and the
6 heirs of deceased retired judges and justices, to assert the same claims against the JRS that Mast had
7 asserted based on his misinterpretation of *Olson v. Cory*. Mast and Rossi then pursued those claims
8 on behalf of dozens of retired judges and justices and heirs of deceased retired judges and justices in
9 *Staniforth et al. v. Judges' Retirement System*, San Diego Superior Court Case No. 37-2012-
10 00093475-CU-MC-CTL ("*Staniforth v. JRS*").

11 20. Pursuant to an agreement between the JRS and Mast, Mast's administrative appeal
12 was stayed pending resolution of the *Staniforth v. JRS* matter.

13 21. On April 11, 2013, the San Diego Superior Court entered judgment in favor of the
14 JRS and against all petitioners in *Staniforth v. JRS*, based on that court's rejection of Mast's
15 interpretation of *Olson v. Cory*. In *Staniforth v. Judges' Retirement System* (2014) 226 Cal.App.4th
16 978, the Fourth District Court of Appeal also rejected Mast's interpretation of *Olson v. Cory*. On
17 September 10, 2014, the California Supreme Court denied the petitioners' petition for review of the
18 Fourth District Court of Appeal's decision in *Staniforth v. JRS*.

19
20 **ISSUES FOR DETERMINATION**

21 This appeal is limited to the following issues:

- 22 (1) Whether, under the terms of the Settlement Agreement, Mast is entitled to receive a
23 retirement allowance that is greater than what is permitted under the Judges' Retirement Law, *Olson*
24 *v. Cory* and *Staniforth v. JRS*, and, if so, what the proper amount of his retirement allowance under
25 the Settlement Agreement should be.
- 26 (2) If, under the terms of the Settlement Agreement, Mast is entitled to receive a
27 retirement allowance greater than what is permitted under the Judges' Retirement Law, *Olson v.*
28 *Cory* and *Staniforth v. JRS*, whether the Settlement Agreement is void as against public policy.

1 (3) If, (a) under the terms of the Settlement Agreement, Mast is entitled to receive a
2 retirement allowance greater than what is permitted under the Judges' Retirement Law, *Olson v.*
3 *Cory and Staniforth v. JRS*, and (b) the Settlement Agreement is not void as against public policy,
4 then, whether Mast breached his promise to "keep the terms of this agreement confidential" and
5 therefore may not enforce the Settlement Agreement.

6 (4) Whether the JRS should offset Mast's prospective retirement allowance payments
7 pursuant to Government Code section 20160 *et. seq.*, to recover any overpayments the JRS has made
8 to Mast and, if so, what the terms of such offsets should be. The JRS seeks all legally recoverable
9 amounts that were paid to Mast in excess of the amounts to which he was legally entitled, through
10 reasonable offsets to Mast's prospective retirement allowance payments.

11 (5) Whether the JRS owes Mast any amounts for alleged past underpayments and, if so,
12 how much the JRS owes Mast.

13
14 DATED: March 10, 2015

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT
SYSTEM

15
16 
17 JENNIFER WATSON, Assistant Division Chief
Customer Account Services Division
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EXHIBIT A

SETTLEMENT AGREEMENT

between

JUDGES RETIREMENT SYSTEM and PAUL G. MAST

The parties to this agreement, the Judges Retirement System (JRS) and Paul G. Mast (Mast), hereby fully settle their dispute over his request to re-calculate his retirement allowance. The parties agree to the following terms:

1. It is not disputed that JRS must follow the formula for deferred retirements in Government Code section 75039.5
2. Using that formula, JRS will re-calculate Mast's allowance based on the definition in former Government Code section 88203, as in effect on January 8, 1975, the date his last term began, and based on the compensation he was entitled to on the date of his retirement, January 15, 1979, pursuant to Olson v. Cory, (1980), 27 Cal. 3d. 532.
3. Said recalculated retirement allowance shall begin on the date that Mast became eligible to receive a retirement allowance, May 28, 1985.
4. Mast expressly waives his right to appeal this matter further to JRS or any other competent jurisdiction.
5. Each party will keep the terms of this agreement confidential.
6. Each party will bear their own costs in negotiating the terms of this agreement.

In settling, the parties do not admit any wrongdoing or breach of contractual obligations. The parties are settling this matter solely to avoid the expense and uncertainty of litigation.

By the signatures below, JRS and Mast agree to enter this settlement agreement as a legally binding contract on the date signed by the last party to sign.

Date: 10/22/96

M. Priebe
MICHAEL PRIEBE, Manager
Judges' Retirement System

Date: 10-8-96

Paul G. Mast
PAUL G. MAST
SSN [REDACTED]

EXHIBIT B



California Public Employees' Retirement System
Judges' Retirement System
P.O. Box 942705
Sacramento, CA 94229-2705
TTY: (916) 795-3240
(916) 795-3888 phone • (916) 795-1500 fax
www.calpers.ca.gov

May 4, 2011

CERTIFIED MAIL – Return Receipt Requested
The Honorable Paul Mast (Ret.)

[REDACTED] 3

Dear Judge Mast:

This is in response to your letter of September 1, 2010, in which you continue to disagree with our calculations of your retirement allowance.

The Settlement Agreement you signed on October 8, 1996, provided for the Judges' Retirement System (JRS) to calculate your allowance based on the definition in former Government Code (GC) section 68203 and based on the compensation you were entitled to on the date of your retirement, pursuant to *Olson v. Cory* (1980), 27 Cal. 3d. 532. We have complied with the terms of the Settlement Agreement and have calculated your retirement allowance based on the following:

1. The salary of a Municipal Court Judge as of January 15, 1979, under GC section 68203, prior to the amendment on January 1, 1977, which was \$51,193, or a monthly salary of \$4,266.08. We previously provided documentation that confirmed that this was the judicial salary of a Municipal Court Judge under GC section 68203, prior to the amendment on January 1, 1977, using the full CPI increase. This salary does reflect the higher of the two salaries that were paid to Municipal Court judges as of January 15, 1979.
2. Cost-of-living adjustments (COLA) have been applied to your current allowance consistent with the full CPI increase applied to judicial salaries prior to January 1, 1977. We confirmed that all COLA increases to judicial salaries prior to the amendment in GG section 68203 on January 1, 1977, were based upon the California Consumer Price Index, Urban Wage Earners (CCPI-W). The change to the index was measured from December to December and the increase was applied the following September 1st.

When you received your first retirement allowance effective May 28, 1995, you were paid a percentage of the active judicial salary in effect at that time. In October 1996, the Settlement Agreement was signed and JRS staff recalculated your allowance. However, there was a substantial error made during that calculation and the amount paid to you was incorrect.

The Honorable Paul Mast (Ret)
May 4, 2011
Page 2

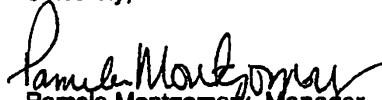
In calculating the COLA for September 1987, JRS staff inadvertently applied a 9% COLA to the salary, instead of the actual 1.9% COLA¹, resulting in a 7% increase to salary that should not have been applied. Over the years, this error resulted in an overpayment to you totaling approximately \$94,304.19.

Your current monthly allowance of \$7,438.09 is correct based on the terms of the 1996 Settlement Agreement. GC section 20160 (b) requires that we correct all errors made by the System. JRS cannot pay you based on an erroneous amount calculated in error by JRS staff in 1996. Therefore, we are denying your request for additional increases to your monthly allowance and your request for a lump sum payment of unpaid retirement allowance and interest.

You have the right to file an appeal of this determination. An appeal, if filed, must be sent in writing to the above address within 30 days of the mailing of this letter in accordance with sections 555-555.4, Title 2, California Code of Regulations (enclosed). The appeal should set forth the factual basis and the legal authorities for such appeal.

If you file an appeal, the CalPERS Legal Office will contact you and handle all further requests for information.

Sincerely,


Pamela Montgomery, Manager
Judges' Retirement System

¹ Based on CPI-U used for Legislators' Retirement System allowances

EXHIBIT C



Judges' Retirement System
P.O. Box 942705
Sacramento, CA 94229-2705
TTY - (916) 795-3240
(916) 795-3688 phone, (916) 795-1600 fax
www.calpers.ca.gov

BY CERTIFIED MAIL – RETURN RECEIPT REQUESTED

December 29, 2011

Jom S. Rossi, Attorney at Law
18500 Pasadena Street, Suite F
Lake Elsinore, CA 92530

Subject: CLAIM OF JUDGE PAUL G. MAST (Ret.)

Dear Mr. Rossi:

This letter supplements and amends Pamela Montgomery's May 4, 2011, letter to Judge Mast denying his request to increase his retirement allowance and pay him retroactive amounts.

The 1996 settlement agreement between Judge Mast and the Judges' Retirement System ("JRS") provides that JRS must pay Judge Mast a retirement allowance "based on the definition in former Government Code section 68203, as in effect on January 6, 1975, the date his last term began, and based on the compensation he was entitled to on the date of his retirement, January 15, 1979, pursuant to *Olson v. Cory* (1980) 27 Cal.3d 532."

Upon further review of the settlement agreement and *Olson v. Cory*, JRS has determined that it has not been paying Judge Mast a retirement allowance "pursuant to *Olson v. Cory* (1980) 27 Cal.3d 532." This has resulted in substantial over-payments to Judge Mast.

In *Olson v. Cory*, the California Supreme Court held that all California judges who served between January 1, 1970, and January 1, 1977, were entitled to annual salary increases based on increases to the California Consumer Price Index, throughout any judicial term that began before January 1, 1977. More specifically, the Court held that the Legislature's imposition of a 5% cap on annual salary increases, by amendment to Government Code section 68203 effective January 1, 1977, impaired sitting judges' vested rights when that 5% cap was applied to annual salary increases during a judicial term that began before January 1, 1977. The Court also held, however, that the salary for any judge who began a new judicial term after January 1, 1977, was properly subject to the 5% cap on annual salary increases.

Jorn S. Rossi, Attorney at Law
December 29, 2011
Page 2

Because the retirement allowance of a retired judge is based on a fixed percentage of the salary payable to the judge holding the judicial office to which the retired judge was last elected or appointed, the Court also held that imposing the 5% cap on judicial terms that began before January 1, 1977, impaired the vested rights of any retired judge whose retirement allowance was impacted by the application of the 5% cap to a particular judge's term that began before January 1, 1977.

The California Supreme Court described retired judges' rights as follows: "Contractually, each judicial pensioner is entitled to some fixed percentage of the salary payable to the judge holding the particular judicial office to which the retired or deceased judge was last elected or appointed. [Citations]. Accordingly, a judicial pensioner cannot claim impairment of a vested right arising out of the 1976 amendment except when the judge holding the particular judicial office could also claim such an impairment. The resolution of pensioner vested rights, then, is dependent on the foregoing resolution of judges' vested rights left unimpaired by the 1976 amendment." *Olson, supra*, 27 Cal.3d at 541-42.

The "resolution of judges' vested rights left unimpaired by the 1976 amendment" occurred over 25 years ago. More specifically, in the early to mid-1980s, all judges were granted the additional salary to which they were entitled, including retroactive amounts (plus interest per *Olson v. Cory* (1983) 35 Cal.3d 390). Judge Mast received such a payment, since he had received salary that was limited by the 1976 amendment in a judicial term that began before January 1, 1977. Similarly, any retired judge who was due an increased retirement allowance, based on the increase in salary due to the judge holding the judicial office to which the retired judge was last elected or appointed, received that increase (including retroactive amounts, plus interest) in the early to mid-1980s. Because Judge Mast did not begin receiving a retirement allowance until 1995, *Olson v. Cory* had no impact on his rights as a judicial pensioner. See *Olson, supra*, 27 Cal.3d at 542 ("as in the case of judges or justices who enter upon a new or unexpired term of a predecessor judge after 31 December 1976, benefits of judicial pensioners based on the salaries of such judges will be governed by the 1976 amendment.")

Since the parties entered into the settlement agreement, JRS has been paying an allowance to Judge Mast that is greater than the correct amount determined "pursuant to *Olson v. Cory* (1980) 27 Cal.3d 532." There is nothing in *Olson v. Cory*, or any applicable law that requires the JRS to apply unlimited cost of living increases to Judge Mast's last salary for the purpose of generating a phantom "salary" – one not paid to any sitting judge – to be used in the calculation of his retirement allowance. To the contrary, as noted above, the California Supreme Court made perfectly clear that the "resolution of pensioner vested rights [] is dependent on the [] resolution of judges'

Jorn S. Rossi, Attorney at Law
December 29, 2011
Page 3

vested rights left unimpaired by the 1976 amendment." The rights of active and retired judges, including Judge Mast's, were resolved in the early to mid-1980s and therefore Judge Mast was never, and is not now, entitled to receive anything more than a fixed percentage of the salary payable to the judge holding the particular judicial office to which he was last elected or appointed.

In sum, JRS' past payments to Judge Mast were in conflict with *Olson v. Cory* and therefore were not made "pursuant to *Olson v. Cory* (1980) 27 Cal.3d 532," as required by the terms of the settlement agreement.

Further, even if the 1996 settlement agreement could be lawfully construed to enable Judge Mast to continue receiving a retirement allowance in excess of what is allowed "pursuant to *Olson v. Cory* (1980) 27 Cal.3d 532," Judge Mast recently breached the 1996 settlement agreement by disseminating its contents, thereby causing a failure of the only purported consideration he gave under the settlement agreement.

Based on the above, JRS will be asserting at least three defenses in Judge Mast's appeal:

- (1) Judge Mast was never, and is not now, entitled to receive anything more than a fixed percentage of the salary payable to the judge holding the particular judicial office to which he was last elected or appointed;
- (2) Even if Judge Mast was entitled to receive more than the amount permissible under *Olson v. Cory*, his breach of his obligations under the settlement agreement has caused a failure of consideration; and
- (3) Even if the settlement agreement entitles Judge Mast to have his retirement allowance calculated based on a percentage of his last salary adjusted by unlimited cost of living increases, JRS has been properly implementing the settlement agreement (as stated in the May 4, 2011, determination letter).

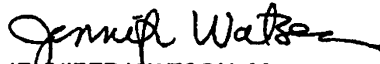
The supplemental and amended determination described herein will be included in the Statement of Issues that JRS expects to serve in this matter in approximately 40 days. Judge Mast has already appealed from JRS' May 4, 2011, determination and therefore he does not need to file anything further to appeal JRS' supplemental and amended determination described herein. If Judge Mast files nothing further within 30 days of the date of this letter, JRS will assume that he contests all issues identified herein and will incorporate such issues into the Statement of Issues. If, however, Judge Mast wishes

Jorn S. Rossi, Attorney at Law
December 29, 2011
Page 4

to supplement his May 31, 2011, appeal, in light of the supplemental and amended determination described herein, he may do so within 30 days of the mailing of this letter.

Pending resolution of all issues in Judge Mast's administrative appeal, JRS will not make any adjustment to the methodology it has been using to calculate Judge Mast's retirement allowance (in error) ever since the parties entered into the settlement agreement. In this proceeding, however, JRS will be seeking a reduction in Judge Mast's retirement allowance to bring it into compliance with *Olson v. Cory*. Further, JRS reserve its rights to seek repayment of all amounts that it can lawfully recover from Judge Mast in the event that the Board of Administration and the courts find that JRS has paid Judge Mast amounts in excess of what is allowed "pursuant to *Olson v. Cory* (1980) 27 Cal.3d 532."

Sincerely,



JENNIFER WATSON, Manager
Judges' Retirement System

✓ cc: The Honorable Paul G. Mast (Ret.)

PROOF OF SERVICE

In re the Matter of Recalculation of Benefits of Paul G. Mast
Office of Administrative Hearings, Los Angeles, CA
Agency Case No.: 2010-0825; OAH No. 2015030996

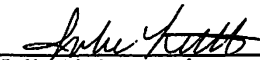
I am a resident of the State of California, over the age of eighteen years, and not a party to the within action. My business address is REED SMITH LLP, 101 Second Street, Suite 1800, San Francisco, CA 94105. On March 25, 2015, I served the following document(s) by the method indicated below:

STATEMENT OF ISSUES

- by transmitting via facsimile on this date from fax number +1 415 391 8269 the document(s) listed above to the fax number(s) set forth below. The transmission was completed before 5:00 PM and was reported complete and without error. The transmission report, which is attached to this proof of service, was properly issued by the transmitting fax machine. Service by fax was made by agreement of the parties, confirmed in writing. The transmitting fax machine complies with Cal.R.Ct 2003(3).
- by placing the document(s) listed above in a sealed envelope with postage thereon fully prepaid, in the United States mail at San Francisco, California addressed as set forth below. I am readily familiar with the firm's practice of collection and processing of correspondence for mailing. Under that practice, it would be deposited with the U.S. Postal Service on that same day with postage thereon fully prepaid in the ordinary course of business. I am aware that on motion of the party served, service is presumed invalid if the postal cancellation date or postage meter date is more than one day after the date of deposit for mailing in this Declaration.
- by placing the document(s) listed above in a sealed envelope(s) and consigning it to an express mail service for guaranteed delivery on the next business day following the date of consignment to the address(es) set forth below.

Paul Mast [Redacted]	Respondent
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I declare under penalty of perjury under the laws of the State of California that the above is true and correct. Executed on March 25, 2015, at San Francisco, California.



Julie Little

SMITH LLP
A limited liability partnership formed in the State of Delaware

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