

**United States Bankruptcy Court
Central District of California**

PROOF OF CLAIM

FILED

OCT 15 2008

CLERK U.S. BANKRUPTCY COURT
CENTRAL DISTRICT OF CALIFORNIA
BY: *[Signature]*
Deputy Clerk

In re (Name of Debtor)
GIANULIAS, JAMES C DBA: CAMEO HOMES

Case Number
-08 -13151- *RK*

Note: This form should not be used to make a claim for an administration expense arising after the commencement of the case. A "request" of payment of an administrative expense may be filed pursuant to 11 U.S.C. 503.

Name of Creditor
(The person or entity to whom the debtor owes money or property)
COUNTY OF SAN BERNARDINO

- Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of Statement giving particulars.
- Check box if you have never received any notices from the bankruptcy court in this case
- Check box if the address differs from the address on the envelope sent to you by the court

Name and Addresses Where Notices Should be Sent
**COUNTY OF SAN BERNARDINO
OFFICE OF THE TAX COLLECTOR
172 WEST 3RD STREET
SAN BERNARDINO, CA 92415**

Telephone No. **(909) 387-8308**

THIS SPACE IS FOR
COURT USE ONLY

ACCOUNT OR OTHER NUMBER BY WHICH CREDITOR IDENTIFIES DEBTOR:
1022-061-08-P027

Check here if this claim replaces a previously filed claim, dated:
 amends

1. BASIS FOR CLAIM

- Goods Sold
- Services performed
- Money loaned
- Personal injury/wrongful death
- Taxes
- Other (Describe briefly)

- Retiree benefits as defined in 11 U.S.C. 1114(a)
- Wages, salaries, and compensation (Fill out below):
Your social security number _____
Unpaid compensation for services performed
from _____ date to _____ date

2. DATE DEBT WAS INCURRED:

01/01/1991

3. IF COURT JUDGMENT, DATE OBTAINED:

4. CLASSIFICATION OF CLAIM. Under the Bankruptcy Code all claims are classified as one or more of the following: (1) Unsecured nonpriority, (2) Unsecured Priority, (3) Secured. It is possible for part of a claim to be in one category and part in another. CHECK THE APPROPRIATE BOX OR BOXES that best describe your claim and STATE THE AMOUNT OF THE CLAIM.

SECURED CLAIM: **\$180.82**

Attach evidence of perfection of security interest
Brief Description of Collateral:
 Real Estate Motor Vehicle Other (Describe briefly)
Amount of arrearage and other charges at time case filed included in secured claim above, if any \$ _____

UNSECURED NONPRIORITY CLAIM: **\$0.00**

A claim is unsecured if there is no collateral or lien on property of the debtor securing the claim or to the extent that the value of such property is less than the amount of the claim.

UNSECURED PRIORITY CLAIM **\$0.00**

Specify the priority of the claim.

- Wages, salaries, or commissions (up to \$4000), * earned not more than 90 days before filing of the bankruptcy petition or cessation of the debtor's business whichever is earlier-11 U.S.C. 507(a)(3)
- Contributions to an employee benefit plan-11 U.S.C. 507(a)(4)
- Up to \$1,800* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use-11 U.S.C. 507(a)(6)
- Alimony, maintenance, or support owed to a spouse, former spouse, or child-11 U.S.C. 507(a)(7)
- Taxes or penalties of government units-11 U.S.C. 507 (a)(8)
- Other-Specify applicable paragraph of 11 U.S.C. 507(a) _____ *Amounts are subject to adjustment on 4/1/98 and every 3 years thereafter with respect to cases commenced on or after date of adjustment.

5. TOTAL AMOUNT OF CLAIM AT TIME CASE FILED:

	(Unsecured)	(Secured)	(Priority)	(Total)
		\$180.82	*Statutory interest on the base amount*	\$180.82 *

Check this box if claim includes charges in addition to the principal amount of the claim. Attach itemized statement of all additional charges

6. CREDITS AND SETOFFS: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. In filing this claim, claimant has deducted all amounts that claimant owes to debtor.

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7. SUPPORTING DOCUMENTS: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, or evidence of security interests. If the documents are not available, explain. If the documents are voluminous, attach a summary.

8. TIME-STAMPED COPY: To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.

Date 10/14/08	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any) <i>[Signature]</i> Christine Aguilera, Deputy Tax Collector
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*These taxes will continue to increase as long as they remain unpaid
Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. 152 and 3571.



172 West Third Street, First Floor
San Bernardino, CA 92415-0360
(909) 387-8308

DICK LARSEN
Treasurer-Tax Collector
ANNETTE KERBER
Assistant Treasurer-Tax Collector

CLAIM ATTACHMENT

This claim is a secured tax secured by a statutory lien under California state law. The claim is secured under 11 U.S.C. Section 506(b).

The claim is subject to interest under California Revenue and Taxation Code Section 4103, 11 U.S.C. Section 5069(b) and 11 U.S.C. Section 511, at 18% per annum, as well as costs, fees and attorneys' fees.

The claim will continue to increase and interest will continue to accrue until it is paid.

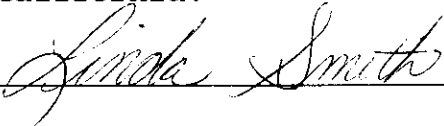
PROOF OF SERVICE BY MAIL

I am a citizen of the United States and am employed in the County of San Bernardino. I am over the age of eighteen years and not a party to the within action; my business address is 172 W. Third Street, 1st Floor, San Bernardino, California 92415.

On _____, I served the within PROOF OF CLAIM on the interested parties in said action by placing a true copy thereof in a sealed envelope with postage thereon fully prepaid, in the United States mail at San Bernardino, California addressed to those parties on the attached sheet.

X BY REGULAR MAIL: I am "readily familiar" with the county's practice of collection and processing correspondence for mailing. Under that practice it would be deposited with U.S. postal service on the same day with postage thereon fully prepaid at San Bernardino, California in the ordinary course of business. I am aware that on motion of the party served, service is presumed invalid if postal cancellation date or postage meter date is more than one day after the date of deposit for mailing in affidavit.

I, Linda Smith, declare that I am employed in the office of the Tax Collector, a creditor in the matter, at whose direction the service was made. Executed on October 14, 2008, at San Bernardino, California.




Paul J Couchot
660 Newport Ctr Dr Ste 400
Newport Beach CA 92660

United States Trustee
600 W Santa Ana Bl #501
Santa Ana CA 92701

Central District Of California Claims Register

8:08-bk-13151-RK Cameo Homes CASE CONVERTED on 07/02/2008

Judge: Robert N. Kwan **Chapter:** 11
Office: Santa Ana **Last Date to file claims:**
Trustee: **Last Date to file (Govt):**

<i>Creditor:</i> (21903353) County of San Bernardino Office of the Tax Collector 172 West 3rd Street San Bernardino, CA 92415	Claim No: 7 <i>Filed:</i> 10/15/2008 <i>Entered:</i> 10/17/2008	<i>Status:</i> <i>Filed by:</i> CR <i>Entered by:</i> Kent, Susan <i>Modified:</i>
Secured claimed: \$180.82 Total claimed: \$180.82		
<i>History:</i>  7-1 10/15/2008 Claim #7 filed by County of San Bernardino , total amount claimed: \$180.82 (Kent, Susan)		
<i>Description:</i>		
<i>Remarks:</i>		

Claims Register Summary