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4 Newport Beach, California 92660  
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6 Attorneys for Debtors and Debtors-in-Possession

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10 **UNITED STATES BANKRUPTCY COURT**  
11 **CENTRAL DISTRICT OF CALIFORNIA**  
12 **SANTA ANA DIVISION**

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14 In re ) Case No. 8:08-bk-13150-RK  
15 JAMES C. GIANULIAS AND CAMEO ) Substantively Consolidated With:  
HOMES, a California corporation, ) Case No. 8:08-bk-13151-RK  
16 )  
17 Debtors and Debtors-in-Possession. ) Chapter 11  
18 ) **STIPULATION WITHDRAWING CLAIM**  
19 ) **NO. 6-1 FILED BY RIVERSIDE COUNTY**  
20 ) **TREASURER - TAX COLLECTOR**  
21 )  
22 ) [No Hearing Required]

23

24 James C. Gianulias ("Gianulias") and Cameo Homes, a California corporation  
25 ("Cameo"), the debtors and debtors-in-possession in these substantively consolidated cases  
26 (collectively referred to herein as the "Debtors"), and the Riverside County Treasurer - Tax  
27 Collector ("Riverside County Treasurer") hereby enter into this stipulation, based on the  
28 following:

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**RECITALS**

1. On October 3, 2008, the Riverside County Treasurer file a proof of claim in the amount of \$513,602.65 against Cameo ("Claim No. 6-1"). A true and complete copy of Claim No. 6-1 is attached hereto as Exhibit "1" and incorporated herein by this reference.

2. The Riverside County Treasurer has determined that its claim against Cameo has been satisfied and accordingly has agreed to withdraw Claim No. 6-1.

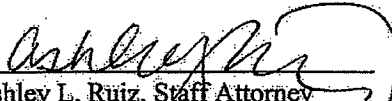
**STIPULATION**

**NOW THEREFORE**, it is hereby stipulated and agreed that:

1. Claim No. 6-1, a copy of which is attached hereto as Exhibit "1", is hereby withdrawn.

**ROMERO LAW FIRM**

DATED: June 30, 2010

By:   
Ashley L. Ruiz, Staff Attorney  
Romero Law Firm, Attorneys for Riverside  
County Treasurer - Tax Collector

DATED: June \_\_, 2010

**IRELL & MANELLA LLP**

By: \_\_\_\_\_  
Kerri A. Lyman  
Attorneys for Debtors and Debtors-in-  
Possession

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ROMERO LAW FIRM

DATED: June \_\_, 2010

By: \_\_\_\_\_  
Ashley L. Ruiz, Staff Attorney  
Romero Law Firm, Attorneys for Riverside  
County Treasurer -Tax Collector

DATED: June 30, 2010

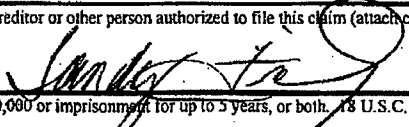
IRELL & MANELLA LLP

By: Kerri A. Lyman  
Kerri A. Lyman  
Attorneys for Debtors and Debtors-in-  
Possession

Case 8:08-bk-13151-RK Claim 6-1 Filed 10/03/08 Desc Main Document Page 1 of 3

ORIGINAL

B 10 (Official Form 10) (04/07)

UNITED STATES BANKRUPTCY COURT <u>CENTRAL</u> DISTRICT OF <u>CALIFORNIA</u>		PROOF OF CLAIM
Name of Debtor <b>CAMEO HOMES</b>		Case Number <b>08-13151 RK</b>
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (The person or other entity to whom the debtor owes money or property): <b>Riverside County Treasurer - Tax Collector</b>		<input type="checkbox"/> 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.
Name and address where notices should be sent: <b>Paul McDonnell Treasurer - Tax Collector P.O. Box 12005 Riverside, CA 92502-2205 Telephone number: (951) 955-3945</b>		<input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.
Last four digits of account or other number by which creditor identifies debtor: <b>SEE ATTACHED</b>		Check here <input type="checkbox"/> replaces a previously filed claim, dated: _____ <input type="checkbox"/> amends
<b>1. Basis for Claim</b> <input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input checked="" type="checkbox"/> Taxes <input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Other _____ <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of your SS #: _____ Unpaid compensation for services performed From _____ (date) to _____ (date)		
<b>2. Date debt was incurred:</b>		<b>3. If court judgment, date obtained:</b>
<b>4. Classification of Claim.</b> Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time the case was filed. See reverse side for important explanations.		
<b>Unsecured Nonpriority Claim</b> \$ _____ <input type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or c) none or only part of your claim is entitled to priority.		<b>Secured Claim</b> <input checked="" type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input checked="" type="checkbox"/> Real Estate <input type="checkbox"/> Other _____ <input type="checkbox"/> Motor Vehicle Value of Collateral: \$ _____ Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____
<b>Unsecured Priority Claim</b> <input type="checkbox"/> Check this box if you have an unsecured claim, all or part of which is entitled to priority. Amount entitled to priority \$ _____ Specify the priority of the claim: <input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950)* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5).		<input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____). *Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.
<b>5. Total Amount of Claim at Time Case Filed:</b> \$ _____ <b>\$513,602.65</b> <b>\$513,602.65</b> (unsecured)      (secured)      (priority)      (total) <input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.		
<b>6. Credits:</b> The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.		THIS SPACE IS FOR COURT USE ONLY
<b>7. Supporting Documents:</b> Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.		
<b>8. Date-Stamped Copy:</b> To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.		
Date <b>10/01/2008</b>	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): <b>SANDY FINLEY, ACCT TECH 1</b> 	

FILED  
OCT 03 2008  
CLERK U.S. BANKRUPTCY COURT  
CENTRAL DISTRICT OF CALIFORNIA  
Deputy Clerk

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.

Exhibit 11  
Page 3

**PROOF OF SERVICE BY MAIL**

I am a citizen of the United States and am employed in the County of Riverside. I am over the age of eighteen years and not a party to the within action; my business address is 4080 Lemon Street 4th Floor, Riverside, California 92501-3660 and my mailing address is P.O. Box 12005, Riverside, California 92502-2205.

On October 1, 2008, 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 Riverside, California addressed to those parties on the attached sheet.

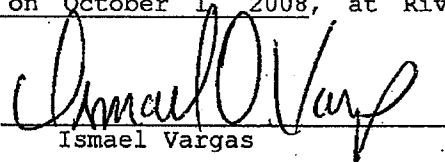
X **BY REGULAR MAIL:** I am "readily familiar" with the county's practice of collection and processing correspondence for mailing. Under that practice it would be deposited with U.S. postal service on the same day with postage thereon fully prepaid at Riverside, California in the ordinary course of business. 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.

Kerri A. Lyman  
IRELL & MANELLA LLP  
840 Newport Center Dr., Ste 400  
Newport Beach, CA 92660-6324

U.S. Bankruptcy Trustee  
Frank Cadigan  
411 W. Fourth Street, Ste 9041  
Santa Ana, CA 92701-8000

U.S. Bankruptcy Court  
411 West Fourth Street Ste 9041  
Santa Ana, CA 92701

I, Ismael Vargas, 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 1, 2008, at Riverside, California.

  
Ismael Vargas

**CAMEO**

<u>ASSESSMENT #</u>	<u>LIEN DATE</u>	<u>AMOUNT DUE</u>
000239257-4	01/01/2008	\$433.49
773370029-0	01/01/2008	\$27,016.22
910250034-6	01/01/2008	\$418,439.14
052682163-1	01/01/2007	\$67,713.80
	TOTAL	<u>\$513,602.65</u>

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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: 840 Newport Center Drive, Suite 400, Newport Beach, CA 92660-6324

The foregoing document described as **STIPULATION WITHDRAWING CLAIM NO. 6-1 FILED BY RIVERSIDE COUNTY TREASURER - TAX COLLECTOR** 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 indicated below:

**I. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING ("NEF")** Pursuant to controlling General Order(s) and Local Bankruptcy Rule(s) ("LBR"), the foregoing document will be served by the court via NEF and hyperlink to the document. On July 1, 2010, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following person(s) are on the Electronic Mail Notice List to receive NEF transmission at the email address(es) indicated below:

Service information continued on attached page

**II. SERVED BY U.S. MAIL OR OVERNIGHT MAIL**(indicate method for each person or entity served):

On July 1, 2010, I served the following person(s) and/or entity(ies) at the last known address(es) 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/or with an overnight mail service 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.*

Service information continued on attached page

**III. SERVED BY PERSONAL DELIVERY, FACSIMILE TRANSMISSION OR EMAIL** (indicate method for each person or entity served): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on July 1, 2010, I served the following person(s) and/or entity(ies) by personal delivery, 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 the judge will be completed no later than 24 hours after the document is filed.*

Chambers of Honorable Robert W. Kwan  
United States Bankruptcy Court  
411 W. Fourth Street  
Santa Ana, CA 92701

Service information continued on attached page

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

7/1/2010  
*Date*

Lori Gauthier  
*Type Name*

/s/ Lori Gauthier  
*Signature*

**TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING ("NEF")**

- John B Acierno efcacb@piteduncan.com
- Jess R Bressi jbressi@luce.com
- Frank Cadigan frank.cadigan@usdoj.gov
- Jon M Chatalian efile@pbgc.gov, chatalian.jon@pbgc.gov
- Sean T Cork scork@ssd.com
- Paul J Couchot pcouchot@winthropcouchot.com,  
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- Susan S Davis sdavis@coxcastle.com
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- Lance N Jurich ljurich@loeb.com, kpresson@loeb.com
- Bradford Klein brad.e.klein@gmail.com
- Donna L La Porte dlaporte@wrightlegal.net, bkgroup@wrightlegal.net
- Daniel A Lev dlev@sulmeyerlaw.com, asokolowski@sulmeyerlaw.com
- Kerri A Lyman klyman@irell.com
- David F Makkabi cmartin@pprlaw.net
- Robert C Martinez rmartinez@mclex.com
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- Elissa Miller emiller@sulmeyerlaw.com, asokolowski@sulmeyerlaw.com
- Randall P Mroczynski randym@cookseylaw.com
- Mike D Neue mneue@thelobelfirm.com,  
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- Timothy J Silverman tim@sgsslaw.com



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jmattiace@thelobelfirm.com;pnelson@thelobelfirm.com
- 3 • James E Till jtill@thelobelfirm.com,  
jmattiace@thelobelfirm.com;pnelson@thelobelfirm.com
- 4 • United States Trustee (SA) ustpreion16.sa.ecf@usdoj.gov
- 5 • Matthew S Walker matthew.walker@pillsburylaw.com,  
sue.hodges@pillsburylaw.com;pamela.breeden@pillsburylaw.com
- 6 • Joshua D Wayser joshua.wayser@kattenlaw.com, kim.johnson@kattenlaw.com
- 7 • Steven Werth swerth@sulmeyerlaw.com, asokolowski@sulmeyerlaw.com
- 8 • Deborah A Winslow ecf@shermeta.com
- 9 • John H Wunsch sandra.g.mcmasters@wellsfargo.com

9 **SERVED BY U.S. MAIL**

10  
11 Attorneys for Riverside County  
12 Treasurer/Tax Collector  
13 Ashley L. Ruiz, Staff Attorney  
14 Romero Law Firm  
15 6516 Bright Avenue  
16 Whittier, CA 90601

17 Riverside County Treasurer -  
18 Tax Collector  
19 Attn: Paul McDonnell or Sandy  
20 Finley, Acct Tech 1  
21 P.O. Box 12005  
22 Riverside, CA 92502-2205  
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