

UNITED STATES BANKRUPTCY COURT District of Delaware		PROOF OF CLAIM
Name of Debtor: <p style="text-align: center;">CONEXANT SYSTEMS, INC., et al.</p>	Case Number: <p style="text-align: center;">13-10367-MFW</p>	
NOTE: Do not use this form to make a claim for an administrative expense that arises after the bankruptcy filing. You may file a request for payment of an administrative expense according to 11 U.S.C. § 503.		
Name of Creditor (the person or other entity to whom the debtor owes money or property): <p style="text-align: center;">Property Tax Assistance Co., Inc.</p>		
Name and address where notices should be sent: c/o Gregory M. Salvato, Esq. Salvato Law Offices 355 South Grand Avenue, Suite 2450 Los Angeles, California 90071 Telephone number: (213) 484-8400 email: Gsalvato@salvatolawoffices.com		COURT USE ONLY <input checked="" type="checkbox"/> Check this box if this claim amends a previously filed claim. Court Claim Number: _____ (If known) Filed on: _____
Name and address where payment should be sent (if different from above): Telephone number: _____ email: _____		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to this claim. Attach copy of statement giving particulars. <div style="font-size: 2em; font-weight: bold; text-align: center;">RECEIVED</div>
1. Amount of Claim as of Date Case Filed: \$ <u>49,356.23</u> If all or part of the claim is secured, complete item 4. If all or part of the claim is entitled to priority, complete item 5. <input checked="" type="checkbox"/> Check this box if the claim includes interest or other charges in addition to the principal amount of the claim. Attach a statement that itemizes interest or charges.		<div style="font-size: 1.5em; font-weight: bold;">APR 15 2013</div> <div style="font-size: 1.5em; font-weight: bold;">BMC GROUP</div>
2. Basis for Claim: <u>See Attached Summary</u> (See instruction #2)		
3. Last four digits of any number by which creditor identifies debtor:	3a. Debtor may have scheduled account as: _____ (See instruction #3a)	3b. Uniform Claim Identifier (optional): _____ (See instruction #3b)
4. Secured Claim (See instruction #4) Check the appropriate box if the claim is secured by a lien on property or a right of setoff, attach required redacted documents, and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: _____ Value of Property: \$ _____ Annual Interest Rate _____ % <input type="checkbox"/> Fixed or <input type="checkbox"/> Variable (when case was filed)		Amount of arrearage and other charges, as of the time case was filed, included in secured claim, if any: \$ _____ Basis for perfection: _____ Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____
5. Amount of Claim Entitled to Priority under 11 U.S.C. § 507 (a). If any part of the claim falls into one of the following categories, check the box specifying the priority and state the amount.		
<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 \$11,725*) earned within 180 days before the case was filed or the debtor's business ceased, 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 \$2,600* 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)(____).
		Amount entitled to priority: \$ _____
*Amounts are subject to adjustment on 4/1/13 and every 3 years thereafter with respect to cases commenced on or after the date of adj		
6. Credits. The amount of all payments on this claim has been credited for the purpose of making this proof of claim. (See instruction #6)		

Conexant Systems



00025

7. Documents: Attached are redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, security agreements, or, in the case of a claim based on an open-end or revolving consumer credit agreement, a statement providing the information required by FRBP 3001(c)(3)(A). If the claim is secured, box 4 has been completed, and redacted copies of documents providing evidence of perfection of a security interest are attached. If the claim is secured by the debtor's principal residence, the Mortgage Proof of Claim Attachment is being filed with this claim. (See instruction #7. and the definition of "redacted".)

DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.

If the documents are not available, please explain:

8. Signature: (See instruction #8)

Check the appropriate box.

- I am the creditor. I am the creditor's authorized agent. I am the trustee, or the debtor, or their authorized agent. I am a guarantor, surety, indorser, or other codebtor. (See Bankruptcy Rule 3005.)
(See Bankruptcy Rule 3004.)

I declare under penalty of perjury that the information provided in this claim is true and correct to the best of my knowledge, information, and reasonable belief.

Print Name: Sean Keegan

Title: EVP & Principal

Company: Property Tax Assistance Co., Inc.

Address and telephone number (if different from notice address above):

16600 Woodruff Avenue, Suite 200

Bellflower, California 90706

Telephone number: (562) 920-1864 email:

[Signature] 04/10/13
(Signature) (Date)

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.

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, exceptions to these general rules may apply.

Items to be completed in Proof of Claim form

Court, Name of Debtor, and Case Number:

Fill in the federal judicial district in which the bankruptcy case was filed (for example, Central District of California), the debtor's full name, and the case number. If the creditor received a notice of the case from the bankruptcy court, all of this information is at the top of the notice.

Creditor's Name and Address:

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

1. Amount of Claim as of Date Case Filed:

State the total amount owed to the creditor on the date of the bankruptcy filing. Follow the instructions concerning whether to complete items 4 and 5. Check the box if interest or other charges are included in the claim.

2. Basis for Claim:

State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card. If the claim is based on delivering health care goods or services, limit the disclosure of the goods or services so as to avoid embarrassment or the disclosure of confidential health care information. You may be required to provide additional disclosure if an interested party objects to the claim.

3. Last Four Digits of Any Number by Which Creditor Identifies Debtor:

State only the last four digits of the debtor's account or other number used by the creditor to identify the debtor.

3a. Debtor May Have Scheduled Account As:

Report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor.

3b. Uniform Claim Identifier:

If you use a uniform claim identifier, you may report it here. A uniform claim identifier is an optional 24-character identifier that certain large creditors use to facilitate electronic payment in chapter 13 cases.

4. Secured Claim:

Check whether the claim is fully or partially secured. Skip this section if the

claim is entirely unsecured. (See Definitions.) If the claim is secured, check the box for the nature and value of property that secures the claim, attach copies of lien documentation, and state, as of the date of the bankruptcy filing, the annual interest rate (and whether it is fixed or variable), and the amount past due on the claim.

5. Amount of Claim Entitled to Priority Under 11 U.S.C. § 507 (a):

If any portion of the claim falls into any category shown, check the appropriate box(es) and state the amount entitled to priority. (See Definitions.) A claim may be partly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority.

6. Credits:

An authorized signature on this proof of claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

7. Documents:

Attach redacted copies of any documents that show the debt exists and a lien secures the debt. You must also attach copies of documents that evidence perfection of any security interest and documents required by FRBP 3001(c) for claims based on an open-end or revolving consumer credit agreement or secured by a security interest in the debtor's principal residence. You may also attach a summary in addition to the documents themselves. FRBP 3001(c) and (d). If the claim is based on delivering health care goods or services, limit disclosing confidential health care information. Do not send original documents, as attachments may be destroyed after scanning.

8. Date and Signature:

The individual completing this proof of claim must sign and date it. FRBP 9011. If the claim is filed electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what constitutes a signature. If you sign this form, you declare under penalty of perjury that the information provided is true and correct to the best of your knowledge, information, and reasonable belief. Your signature is also a certification that the claim meets the requirements of FRBP 9011(b). Whether the claim is filed electronically or in person, if your name is on the signature line, you are responsible for the declaration. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. If the claim is filed by an authorized agent, provide both the name of the individual filing the claim and the name of the agent. If the authorized agent is a servicer, identify the corporate servicer as the company. Criminal penalties apply for making a false statement on a proof of claim.

Attachment to Proof of Claim

Claimant: Property Tax Assistance Co., Inc. ("PTA")
Attn: Sean Keegan, Executive Vice President
16600 Woodruff Avenue, Suite 210
Bellflower, California 90706
Telephone: (562) 920-1864

The Debtor retained PTA pre-petition pursuant to two separate Consulting Agreements (**Exhibits 1 & 2**) to provide real property tax consulting services to reduce the Debtor Conexant Systems, Inc.'s ("**Debtor**") property tax liability.

A. Consulting Agreement – Scranton Property

PTA is to be compensated on a tiered contingent fee scale based upon the amount of tax savings on a per property basis for the 2011/2012 and prior tax years. (**Exhibit 1**). Tax savings are calculated by comparing the difference between the Assessor's proposed valuation and the final reduced valuation multiplied by the applicable tax rate for each affected assessment or tax year on a per property basis, as follows:

<u>Levels</u>	<u>Reduction</u>	<u>Tax</u>	<u>Savings</u>	<u>PTA Fee %</u>
1 st	\$4,000,000	0.01	\$40,000	15%
2 nd	\$4,000,000	0.01	\$40,000	20%
3 rd	\$4,000,000	0.01	\$40,000	25%
Thereafter	\$4,000,000	0.01	\$40,000	30%

The contingency fee, including expenses for standard refund research, becomes due when the tax savings or valuation reductions are realized i.e., at the time the value reductions are officially demonstrated by a tax refund, adjusted tax bill, publication of the final current tax rate, or any other documentation from the taxing authority.

B. Consulting Agreement – Von Karman Property

With regards to the Von Karman property, PTA is to be compensated on a tiered contingent fee scale based upon the amount of tax savings on a per property basis for the 2009/2010 and prior tax years. (**Exhibit 2**). Tax savings are calculated by comparing the difference between the Assessor's proposed valuation and the final reduced valuation multiplied by the applicable tax rate for each affected assessment or tax year on a per property basis, as follows:

<u>Levels</u>	<u>Reduction</u>	<u>Tax</u>	<u>Savings</u>	<u>PTA Fee %</u>
1 st	\$1,500,000	0.01	\$15,000	15%
2 nd	\$1,500,000	0.01	\$15,000	20%
3 rd	\$1,500,000	0.01	\$15,000	25%
Thereafter	\$1,500,000	0.01	\$15,000	30%

The contingency fee, including expenses for standard refund research, becomes due when the tax savings or valuation reductions are realized i.e., at the time the value reductions are officially demonstrated by a tax refund, adjusted tax bill, publication of the final current tax rate, or any other documentation from the taxing authority.

C. Outstanding Amount Due and Owing to PTA

Although there have been discussions with the Debtor, PTA has not at this time been retained by the Debtor-in-Possession to continue its tax work and to seek *further* substantial tax reductions or tax savings that may be achievable with respect to the Debtor's property. They are currently active appeals for 2012/2013 tax year on Scranton Property in San Diego County, California, and on the Von Karman Property in Orange County, California.

At this time, tax savings have been realized and the total amount of **\$49,356.23** is due to PTA as a contingency, as memorialized by Invoice No. 8961 in the amount of \$4,738.40 for the Von Karman Property (**Exhibit 3**), and Invoice No. 9002 in the amount of \$44,617.83 for the Scranton Property (**Exhibit 4**).

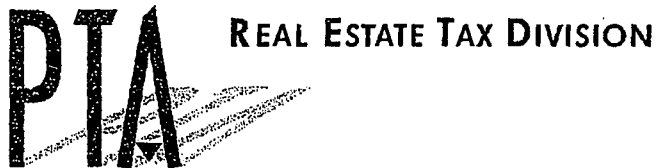
In re Conexant Systems, Inc., et al.
Delaware Bankruptcy Case No. 13-10367-MFW

Exhibits Attached to PTA's Proof of Claim:

1. Consulting Agreement dated 11/1/2011
2. Consulting Agreement dated 06/17/2009
3. Invoice No. 8961 dated 4/12/2012 (Von Karman)
4. Invoice No. 9002 dated 6/7/2012 (Scranton)

EXHIBIT 1

EXHIBIT 1



CONSULTING AGREEMENT

This agreement is dated by and between CONEXANT SYSTEMS, INC. (CONEXANT) (hereinafter, "CLIENT") and PROPERTY TAX ASSISTANCE COMPANY, INCORPORATED (PTA) & PTA REAL ESTATE TAX DIVISION, regarding real property tax consulting services to be provided by PTA REAL ESTATE TAX DIVISION on behalf and in the interest of the CLIENT.

Term of Agreement. The term of this proposal shall commence upon the date of execution and cover the following tax years of 2011/2012 and any prior years which are affected, and will remain in effect until all outstanding issues are resolved.

List of Properties. PTA REAL ESTATE TAX DIVISION agrees to represent the property(s) of the CLIENT as identified in Attachment "A" to this agreement, "List of Properties".

Scope of Services. PTA REAL ESTATE TAX DIVISION agrees to provide services for CLIENT as listed in Attachment "B" to this agreement, "Scope of Services".

Payment for Services. In consideration of PTA REAL ESTATE TAX DIVISION'S performance of services, CLIENT agrees to pay the fee for services plus agreed to expenses, if any, as provided for by Attachment "C" to this agreement, "Payment For Services". CLIENT agrees to pay each such invoice within thirty days (30).

Access to Staff and Resources. CLIENT also agrees to use best efforts to assist in a timely manner upon request by PTA REAL ESTATE TAX DIVISION.

Right to Lien. Omitted.

PROPERTY TAX ASSISTANCE Co., INC.

16600 WOODRUFF AVE., SUITE 210 · BELLFLOWER, CA 90706

PHONE: (562) 920-1864 · FAX: (562) 920-5775

www.property-taxes.com · ret@d@property-taxes.com

CONSULTING AGREEMENT

November 1, 2011

Page 2

Quote Duration. This quotation remains firm for your consideration for sixty days (60) from the date it is dated.

Confidentiality. PTA REAL ESTATE TAX DIVISION agrees that, except as absolutely required in the scope of the contracted work, it, its employees, officers and agents, will not disclose to any person(s), firm(s), or organization(s) nor make any personal use of any information disclosed by the CLIENT, including, without limitation, information relating to:

1. management practices and techniques;
2. property development and property acquisition plans;
3. names of tenants or customers;
4. the term of any purchase, sale or lease of property;
5. any and all information relating to the business or financial affairs of the CLIENT, its affiliates, owners or employees.

Resolution of Disputes. Any dispute between the parties related to this agreement shall be submitted to binding arbitration by the Arbitration Rules of the American Arbitration Association, to be determined and resolved by the rules and procedures of the Association in effect at the time of arbitration. The prevailing party in such litigation or arbitration will be entitled to its costs of suit (including reasonable attorney's fees) as fixed by the arbitration tribunal. We specifically incorporate the provisions of California Code of Civil Procedure Section 1283.05 relating to Discovery in Arbitration Proceedings.

Renewal. This agreement will automatically renew between the CLIENT and PTA REAL ESTATE TAX DIVISION for each succeeding year on the lien date (January 1st). Each party may terminate this agreement with a 30 day written notice to the other party. If a termination should occur, the terms of the agreement will apply and any unpaid and ~~or~~ earned fees will be paid to the parties.

Complete Agreement. This agreement, with referenced attachments, constitutes the entire and complete agreement between the parties hereto and the CLIENT acknowledges that in entering into this agreement, that PTA REAL ESTATE TAX DIVISION have made no promises, warranties, representations or guarantees to the CLIENT concerning the outcome of this matter, and nothing in this agreement shall be construed as a promise or guarantee. If the CLIENT is acquired or merges with another entity, PTA REAL ESTATE TAX DIVISION'S agreement will continue until the current year and prior years work is completed.

Additional Services. PTA REAL ESTATE TAX DIVISION shall devote time to the performance of its duties under this agreement as is reasonably necessary for a satisfactory performance.

OK
JAC

CONSULTING AGREEMENT

November 1, 2011


Page 3

Any additional services to be performed by PTA REAL ESTATE TAX DIVISION beyond the scope of this agreement shall be mutually agreed to by both parties in writing.

Please execute and return the original copy of this agreement to our office. On behalf of PTA REAL ESTATE TAX DIVISION, we thank you for the opportunity to be of service.

Very truly yours,

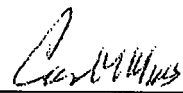
PTA REAL ESTATE TAX DIVISION


Sean P. Keegan
EVP & Principal

SPK

Accepted and agreed to this 3 day of Nov, 2011.

By:



Name:

Carl M. Mills

Title:

CFO

Attachment A

LIST OF PROPERTIES

This attachment is a part of and incorporated into the agreement dated November 1, 2011, entered into between CLIENT and PTA REAL ESTATE TAX DIVISION.

PROPERTY*

COUNTY

**9806-9868 Scranton Road
San Diego, CA 92121
341-033-06-00
(Leased Facility)**

San Diego

* Any newly acquired or built properties may be added at any time with the consent of both parties.

Attachment B

SCOPE OF SERVICES

This attachment is a part of and incorporated into the agreement dated November 1, 2011, entered into between CLIENT and PTA REAL ESTATE TAX DIVISION.

ASSESSMENT APPEAL SERVICES

PTA REAL ESTATE TAX DIVISION will perform, as necessary, the following services:

1. Conduct a personal, on-site inspection of the CLIENT's facilities.
2. Determine the appraisal methodology used by local taxing authorities in assessing the CLIENT's property.
3. Analyze both the CLIENT's the assessor's records and appraisals to eliminate possible duplicate assessments.
4. Analyze data and appraisals to insure maximum accrued depreciation advantages from all sources; physical, functional and economic.
5. Review assessment practices on comparable properties for fair and equal standards by taxing authorities and analyze economic conditions impacting assessed valuation.
6. Prepare presentations for assessing authorities using the proper appraisal approaches to value.
7. Conduct personal negotiations of value with the proper assessing authorities.
8. File assessment appeals where deemed reasonable and necessary to the local assessment appeals boards.
9. At the CLIENT's specific request, file all necessary real estate returns. This includes, but not limited to, personal property filings, Changes in Ownership Statements, Construction Cost Questionnaires, and Income and Expense Questionnaires.
10. At the CLIENT's specific request, assist in the securing of proper tax documents covering the properties assigned. PTA REAL ESTATE TAX DIVISION will not be held responsible for penalties, interest, or other charges arising out of CLIENT's delay in forwarding appropriate information and documents.

Attachment B Continued

SCOPE OF SERVICES

Page 2

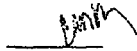
11. At your specific request, we will assist in obtaining property tax statements and will review and approve copies of those statements submitted to us by the CLIENT.
12. Analyze and report all major changes in property tax procedures and assessment practices in the taxing jurisdiction.
13. Acquire copies of Assessor's parcel maps.
14. Estimate taxes on proposed property acquisitions.
15. At the CLIENT's request, assist in providing estimates of all taxes for accrual purposes. It is understood that variables such as changes in assessment ratios, and changes in tax rates may have substantial bearing on the outcome of the actual taxes. Tax estimates will be based on our best estimation of the value the assessor will place on a property in the future year(s).
16. Prepare and submit to you a report describing the results of our tax savings efforts.

Attachment C

PAYMENT FOR SERVICES

This attachment is a part of and incorporated into the agreement dated November 1, 2011, entered into between CLIENT and PTA REAL ESTATE TAX DIVISION.

PTA REAL ESTATE TAX DIVISION agrees to provide the services to CLIENT as specified in Attachment "B", Scope of Services.

Option A 

The CLIENT agrees to pay PTA REAL ESTATE TAX DIVISION consulting fees for property tax services based on the following on a per parcel, per year basis. For the services proposed, the following fee structure is proposed on a performance commission fee rate in Exhibit A of any Tax Savings or Cash Refund received by Client.

For the services described, the Client agrees to pay a rate as listed in Exhibit A for any and all tax savings for the affected assessment years including the supplemental assessments on a per property basis.

The Assessment Appeal Services, Decline in Value Assessment Appeal Application Representation Services & Base Year Valuation Representation Services rendered on a contingency fee basis applies to both a per year and per property basis (e.g. 2011/2012 and prior years only). If any informal negotiations that are initiated by and/or participated in by PTA Real Estate Tax Division, or any appeals that PTA Real Estate Tax Division cause to be filed are successful in reducing our property taxes and/or securing a refund on our behalf we will pay a performance commission on a contingency fee basis as listed in Exhibit A of any all tax savings or any cash refund received by Client on a per property basis. Tax savings will be calculated by comparing the difference between the Assessor's proposed valuation and the final reduced valuation multiplied by the applicable tax rate for each affected assessment or tax year on a per property basis (e.g. per assessment year and per property).

Tax savings shall be defined or officially demonstrated by a tax refund for property taxes paid annually or the cancellation of taxes that should have been paid in a delinquency situation, adjusted tax bill, Notice of Property/Assessed Value Change from the County Assessor's Office, including changes in value prior to issuance of annual bill, Direct and or Special Assessment changes/reductions due to incorrect rate notices, publication of the final current tax rate, or any other documentation from the taxing authority. Tax savings shall include all tax year values affected by the efforts of PTA REAL ESTATE TAX DIVISION and shall include any and all county interest paid to CLIENT as part of the refund. The contingency fee will be paid at the time the value reductions are officially demonstrated by a tax refund, adjusted tax bill, publication of the final current tax rate, or any other documentation from the taxing authority. These services will include standard refund research as well.

EXHIBIT A

<u>Levels</u>	<u>Reduction</u>	<u>Tax</u>	<u>Savings</u>	<u>Fee %</u>
1st	4,000,000	0.01	40,000	15%
2nd	4,000,000	0.01	40,000	20%
3rd	4,000,000	0.01	40,000	25%
Thereafter	4,000,000	0.01	40,000	30%

EXHIBIT 2

EXHIBIT 2



CONSULTING AGREEMENT

This agreement is dated June 17, 2009 by and between CONEXANT SYSTEMS, INC. (CONEXANT) (hereinafter, "CLIENT") and PROPERTY TAX ASSISTANCE COMPANY, INCORPORATED (PTA) & PTA REAL ESTATE TAX DIVISION, regarding real property tax consulting services to be provided by PTA REAL ESTATE TAX DIVISION on behalf and in the interest of the CLIENT.

Term of Agreement. The term of this proposal shall commence upon the date of execution and cover the following tax years of 2009/2010 and any prior years which are affected, and will remain in effect until all outstanding issues are resolved.

List of Properties. PTA REAL ESTATE TAX DIVISION agrees to represent the property(s) of the CLIENT as identified in Attachment "A" to this agreement, "List of Properties".

Scope of Services. PTA REAL ESTATE TAX DIVISION agrees to provide services for CLIENT as listed in Attachment "B" to this agreement, "Scope of Services".

Payment for Services. In consideration of PTA REAL ESTATE TAX DIVISION'S performance of services, CLIENT agrees to pay the fee for services plus agreed to expenses, if any, as provided for by Attachment "C" to this agreement, "Payment For Services". CLIENT agrees to pay each such invoice within thirty days (30).

Access to Staff and Resources. CLIENT also agrees to use best efforts to assist in a timely manner upon request by PTA REAL ESTATE TAX DIVISION.

Right to Lien. Omitted.

PROPERTY TAX ASSISTANCE CO., INC.

16600 WOODRUFF AVE., SUITE 210 • BELLFLOWER, CA 90706

PHONE: (562) 920-1864 • FAX: (562) 920-5775

www.property-taxes.com • pta@property-taxes.com

CONSULTING AGREEMENT

June 17, 2009

Page 2

Quote Duration. This quotation remains firm for your consideration for sixty days (60) from the date it is dated.

Confidentiality. PTA REAL ESTATE TAX DIVISION agrees that, except as absolutely required in the scope of the contracted work, it, its employees, officers and agents, will not disclose to any person(s), firm(s), or organization(s) nor make any personal use of any information disclosed by the CLIENT, including, without limitation, information relating to:

1. management practices and techniques;
2. property development and property acquisition plans;
3. names of tenants or customers;
4. the term of any purchase, sale or lease of property;
5. any and all information relating to the business or financial affairs of the CLIENT, its affiliates, owners or employees.

Resolution of Disputes. Any dispute between the parties related to this agreement shall be submitted to binding arbitration by the Arbitration Rules of the American Arbitration Association, to be determined and resolved by the rules and procedures of the Association in effect at the time of arbitration. The prevailing party in such litigation or arbitration will be entitled to its costs of suit (including reasonable attorney's fees) as fixed by the arbitration tribunal. We specifically incorporate the provisions of California Code of Civil Procedure Section 1283.05 relating to Discovery in Arbitration Proceedings.

Renewal. This agreement will not automatically renew between the CLIENT and PTA REAL ESTATE TAX DIVISION for each succeeding year unless a written agreement is made by both parties. Each party may terminate this agreement with a 30 day written notice to the other party. If a termination should occur, the terms of the agreement will apply and any unpaid and or earned fees will be paid to the parties.

Complete Agreement. This agreement, with referenced attachments, constitutes the entire and complete agreement between the parties hereto and the CLIENT acknowledges that in entering into this agreement, that PTA REAL ESTATE TAX DIVISION have made no promises, warranties, representations or guarantees to the CLIENT concerning the outcome of this matter, and nothing in this agreement shall be construed as a promise or guarantee. If the CLIENT is acquired or merges with another entity, PTA REAL ESTATE TAX DIVISION'S agreement will continue until the current year and prior years work is completed.

Additional Services. PTA REAL ESTATE TAX DIVISION shall devote time to the performance of its duties under this agreement as is reasonably necessary for a satisfactory performance.

CONSULTING AGREEMENT

June 17, 2009

Page 3

Any additional services to be performed by PTA REAL ESTATE TAX DIVISION beyond the scope of this agreement shall be mutually agreed to by both parties in writing.

Please execute and return the original copy of this agreement to our office. On behalf of PTA REAL ESTATE TAX DIVISION, we thank you for the opportunity to be of service.

Very truly yours,

PTA REAL ESTATE TAX DIVISION

Sean P. Keegan
Vice President, State & Local Tax Services

SPK

Accepted and agreed to this 25 day of June, 2009.

By:

David Chwah

Name:

David Chwah

Title:

Asst. Treasurer

Attachment B

SCOPE OF SERVICES

This attachment is a part of and incorporated into the agreement dated June 17, 2009, entered into between CLIENT and PTA REAL ESTATE TAX DIVISION.

ASSESSMENT APPEAL SERVICES

PTA REAL ESTATE TAX DIVISION will perform, as necessary, the following services:

1. Conduct a personal, on-site inspection of the CLIENT's facilities.
2. Determine the appraisal methodology used by local taxing authorities in assessing the CLIENT's property.
3. Analyze both the CLIENT's the assessor's records and appraisals to eliminate possible duplicate assessments.
4. Analyze data and appraisals to insure maximum accrued depreciation advantages from all sources; physical, functional and economic.
5. Review assessment practices on comparable properties for fair and equal standards by taxing authorities and analyze economic conditions impacting assessed valuation.
6. Prepare presentations for assessing authorities using the proper appraisal approaches to value.
7. Conduct personal negotiations of value with the proper assessing authorities.
8. File assessment appeals where deemed reasonable and necessary to the local assessment appeals boards.
9. At the CLIENT's specific request, file all necessary real estate returns. This includes, but not limited to, personal property filings, Changes in Ownership Statements, Construction Cost Questionnaires, and Income and Expense Questionnaires.
10. At the CLIENT's specific request, assist in the securing of proper tax documents covering the properties assigned. PTA REAL ESTATE TAX DIVISION will not be held responsible for penalties, interest, or other charges arising out of CLIENT's delay in forwarding appropriate information and documents.

Attachment B Continued

SCOPE OF SERVICES

Page 2

11. At your specific request, we will assist in obtaining property tax statements and will review and approve copies of those statements submitted to us by the CLIENT.
12. Analyze and report all major changes in property tax procedures and assessment practices in the taxing jurisdiction.
13. Acquire copies of Assessor's parcel maps.
14. Estimate taxes on proposed property acquisitions.
15. At the CLIENT's request, assist in providing estimates of all taxes for accrual purposes. It is understood that variables such as changes in assessment ratios, and changes in tax rates may have substantial bearing on the outcome of the actual taxes. Tax estimates will be based on our best estimation of the value the assessor will place on a property in the future year(s).
16. Prepare and submit to you a report describing the results of our tax savings efforts.

Attachment C

PAYMENT FOR SERVICES

This attachment is a part of and incorporated into the agreement dated June 17, 2009, entered into between CLIENT and PTA REAL ESTATE TAX DIVISION.

PTA REAL ESTATE TAX DIVISION agrees to provide the services to CLIENT as specified in Attachment "B", Scope of Services.

Option A _____

The CLIENT agrees to pay PTA REAL ESTATE TAX DIVISION consulting fees for property tax services based on the following on a per parcel, per year basis. For the services proposed, the following fee structure is proposed on a performance commission fee rate in Exhibit A of any Tax Savings or Cash Refund.

For the services described, the Client agrees to pay a rate as listed in Exhibit A for any and all tax savings for the affected assessment years including the supplemental assessments on a per property basis.

The Assessment Appeal Services, Decline in Value Assessment Appeal Application Representation Services & Base Year Valuation Representation Services rendered on a contingency fee basis applies to both a per year and per property basis. If any informal negotiations that are initiated by and/or participated in by PTA Real Estate Tax Division, or any appeals that PTA Real Estate Tax Division cause to be filed are successful in reducing our property taxes and/or securing a refund on our behalf we will pay a performance commission on a contingency fee basis as listed in Exhibit A of any and all tax savings or any cash refund on a per property basis. Tax savings will be calculated by comparing the difference between the Assessor's proposed valuation and the final reduced valuation multiplied by the applicable tax rate for each affected assessment or tax year on a per property basis (e.g. per assessment year and per property).

Tax savings shall be defined or officially demonstrated by a tax refund for property taxes paid annually or the cancellation of taxes that should have been paid in a delinquency situation, adjusted tax bill, Notice of Property/Assessed Value Change from the County Assessor's Office, including changes in value prior to issuance of annual bill, Direct and or Special Assessment changes/reductions due to incorrect rate notices, publication of the final current tax rate, or any other documentation from the taxing authority. Tax savings shall include all tax year values affected by the efforts of PTA REAL ESTATE TAX DIVISION and shall include any and all county interest paid to CLIENT as part of the refund. The contingency fee will be paid at the time the value reductions are officially demonstrated by a tax refund, adjusted tax bill, publication of the final current tax rate, or any other documentation from the taxing authority. These services will include standard refund research as well.

EXHIBIT A

<u>Levels</u>	<u>Reduction</u>	<u>Tax</u>	<u>Savings</u>	<u>Fee %</u>
1st	1,500,000	0.01	15,000	15%
2nd	1,500,000	0.01	15,000	20%
3rd	1,500,000	0.01	15,000	25%
Thereafter	1,500,000	0.01	15,000	30%

STATEMENT OF AGENCY
TO
WEBSTER J GUILLORY, ORANGE COUNTY ASSESSOR

800 North Broadway, Santa Ana, California
Phone 834-2727

I, PRES-4340 VON KARMAN L P / Concord Systems, Inc.
named as Assessee or Owner on Assessor's Parcel Number 445-131-11
and/or for property located at 4340 VON KARMAN AVE

County of Orange, hereby appoint the following named person to act as my agent for the purpose of filing property statements with you or the Assessment Appeals Boards, examining any records in your office which I have the right to examine, and discussing and drawing conclusions with you concerning the assessment of the above property.

Agent Name: Property Tax Assistance Co. Inc. Real Estate Tax Division
Agent Address: 16600 Woodruff Ave., Suite 210, Bellflower, CA 90706
Agent Phone: 562-920-1864

This authorization is for:

- Real Property Only
 Personal Property Only
 Real and/or Personal Property

This agency shall terminate on _____ unless sooner revoked in writing by me.

I, the undersigned, hereby declare under penalty of perjury that I am an officer of the named Corporation and that this authorization is issued pursuant to a written designation by the Board of Directors dated _____

D. Concord Systems, Inc
Name of Taxpayer
D. C. Wah
Signature
Asst. Treasurer
Title

Dated: _____

FILE _____

(CORPORATE SEAL)

**ORANGE COUNTY CLERK OF THE BOARD, ASSESSMENT APPEALS DIVISION
AGENT'S AUTHORIZATION FORM (Filed with Initial Application)**

See Instructions on Reverse Side

(Please Type or Print)

1. APPLICANT / PROPERTY INFORMATION

APPLICANT'S NAME PRES-4340 VON KARMAN LP / Corexand Systems Inc

APPLICANT'S STREET ADDRESS P.O. Box 4340 VONKARMAN AVE 4008 McArthur Blvd.

APPLICANT'S CITY/STATE/ZIP NEWPORT BEACH CA 92660

SECURED PARCEL/ASSESSMENT NO.: 445-131-11

UNSECURED PARCEL/ASSESSMENT NO.: _____

This authorization covers the following calendar year: 2009
*(*Calendar year is from Jan. 1 through Dec. 31 - each year a new authorization must be completed)*

The named agent during this annual filing period is hereby authorized to file applications for changed assessment and transact all business relating to such filings, including the withdrawal of an application, on any and all assessments of property located within the County of Orange owned by this applicant. _____ (Applicant must initial this statement)

The named agent during this annual filing period is hereby authorized to file applications for changed assessment and transact all business relating to such filings, including the withdrawal of an application, identified on the attached multiple property statement form (COB-305-AM) owned by the applicant _____ (Applicant must initial this statement)

2. AGENT'S AUTHORIZATION

If the applicant is a corporation, limited partnership, or limited liability company, the agent's authorization must be signed by an officer or authorized employee of the business entity.

Sean Keegan

 (Name of Agent)

PTA REAL ESTATE TAX DIVISION

 (Agent's Company Name, if applicable)

16600 Woodruff Avenue, Suite 210

 (Agent's Address)

(562) 920-1864 _____ (562) 920-5775
 (Agent's phone) (Alternate phone) (Fax phone)

The above named person/company is hereby authorized to act as my agent in this application and may inspect assessor's records, enter into stipulations, withdraw this application(s) and otherwise any other issues relating to this application.

3. AGENT'S CERTIFICATION

I hereby certify that a copy of the completed application for changed assessment attached to this authorization has been forwarded to the applicant named in this application. If using a multiple property statement form, the property(ies) subject to this specific application have been highlighted or clearly identified. If a copy of this form is being submitted, I will provide the original form with original signatures upon request or any action being requested will be denied.

Sean Keegan _____ PTA REAL ESTATE TAX DIVISION
 (Name of Agent) (Agent's Company Name, if different)

 (Signature of Agent)

David C Walker
 APPLICANT'S PRINTED NAME

D C Walker
 APPLICANT'S SIGNATURE

Asst. Treasurer
 TITLE

6-25-09
 DATE

EXHIBIT 3

EXHIBIT 3

PTA - REAL ESTATE TAX DIVISION

16600 Woodruff Avenue #200
Bellflower, CA 90706
A/R: 562) 920-1864
FAX: 562) 920-5775

INVOICE

Date Invoice #
4/12/2012 8961

BILL TO

CNXT-01-N
CONEXANT SYSTEMS LLC
Attn: Thomas Stevens
4000 MacArthur Blvd.
Newport Beach, CA 92660

Terms	Rep	Billing Tracer #	Property
Upon Rec...	SPK	542/04541	4340 Von Karman

SERVICE DESCRIPTION

AMOUNT

2010 CONTINGENCY FEE NOW DUE	4,738.40
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Property Tax Representation
Orange County
Parcel No. 445-131-11
Appeal No. 10-004384
Situs: 4340 Von Karman, Newport Beach CA

Original Value:	\$12,719,782
Revised Value:	10,300,000
Value Savings:	2,419,782
Tax Rate:	1.13406992%
Tax Savings:	\$27,442.02*
Professional Fee:	15/20%
Amount Due:	\$ 4,738.40

*Represents refunds issued by the Orange County Auditor Controller's Office on 1/3/12 and Cashed 1/26/12.

Please remit pink with payment to above address. Thank You.

TOTAL \$4,738.40

EXHIBIT 4

EXHIBIT 4

PTA - REAL ESTATE TAX DIVISION

INVOICE

16600 Woodruff Avenue #200
Bellflower, CA 90706
A/R: 562) 920-1864
FAX: 562) 920-5775

DATE	INVOICE
6/7/2012	9002

BILL TO

CNXT-01-N
CONEXANT SYSTEMS LLC
Attn: Thomas Stevens
4000 MacArthur Blvd.
Newport Beach, CA 92660

Terms	Rep	Billing Tracer #	Property Name
Upon Rec...	SPK	552/04540	9806-9868 Scranton

SERVICE DESCRIPTION

AMOUNT

2010 CONTINGENCY FEE NOW DUE	44,617.83
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Property Tax Representation
San Diego County
Parcel No. 341-033-06
Appeal No. 10-15134
Situs: 9806-9868 Scranton, San Diego CA

Original Value:	\$56,619,312
Revised Value:	40,000,000
Value Savings:	16,619,312
Tax Rate:	1.13558310%
Tax Savings:	\$ 188,726.10*
Professional Fee:	15/20/25/30%
Amount Due:	\$ 44,617.83

*Represents refunds issued by the San Diego County Auditor Controller's Office on 2/29/12, Cashed 3/22/12. Warrant No. 3548233 mailed to ELPF Scranton Road LTD Partnership at 200 Randolph Dr., Chicago IL 60601.

Please remit pink with payment to above address. Thank You.

TOTAL	\$44,617.83
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SALVATO LAW OFFICES

BUSINESS LITIGATION, BANKRUPTCY & RELATED MATTERS

355 SOUTH GRAND AVENUE, Suite 2450
LOS ANGELES, CA 90071-9500
OFFICE: 213.484.8400
FAX: 213.402.3778
www.salvatolawoffices.com

JOSEPH BOUFADEL

E-MAIL: JBOUFADEL@SALVATOLAWOFFICES.COM

April 11, 2013

VIA U.S. MAIL

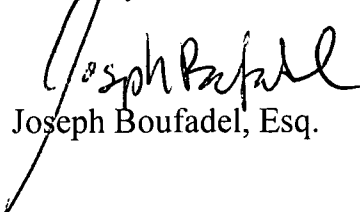
BMC Group, Inc.
Attn: Conexant Systems, Inc. Claims Processing
PO Box 3020
Chanhassen, MN 55317-3020

*Re: In re Conexant Systems, Inc., et al., Bankruptcy Case No. 13-10367-MFW
United States Bankruptcy Court, District of Delaware*

To BMC Group, Inc.:

Please accept for filing the enclosed Proof of Claim for creditor Property Tax Assistance Co., Inc. in the amount of \$49,356.23. Please contact us if you would prefer an electronic copy of the Proof of Claim.

Sincerely,




Joseph Boufadel, Esq.

Enclosures:

Proof of Claim for \$49,356.23 dated 4/10/13

Salvato Law Offices
355 So. Grand Ave, Suite 2450
Los Angeles, CA 90071-9500

062S0007595975

\$0.920
US POSTAGE
FIRST-CLASS
FROM 90071
APR 11 2013
stamps.com

RECEIVED
APR 15 2013
BMC GROUP



BMC Group, Inc.
Attn: Conexant Systems, Inc. Claims Proc
PO Box 3020
Chanhassen MN 55317-3020