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ATTORNEYS FOR WELLS FARGO BANK NATIONAL ASSOCIATION AND U.S. BANK
NATIONAL ASSOCIATION, AS SUCCESSOR INDENTURE TRUSTEES

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS**

In re:	X	
	:	CHAPTER 11
	:	
ERICKSON RETIREMENT	:	CASE NO. 09-37010
COMMUNITIES, LLC, et al. ¹ ,	:	(joint administration)
Debtors.	:	
	X	Hearing Set: April 27, 2010

**LIMITED AND PROTECTIVE OBJECTION TO DEBTORS' AMENDED MOTION
FOR DETERMINATION OF TAX LIABILITY
[Relates to Docket No. 1287]**

Wells Fargo Bank National Association, not individually but as successor indenture trustee (“Wells Fargo” or the “Bond Trustee”) for those certain \$15,000,000 The City of Overland Park, Kansas Transportation Development District Special Assessment Bonds, Series 2006 (Tallgrass Creek Project), for its Limited and Protective Objection to Debtors’ Amended Motion for Determination of Tax Liability, respectfully states as follows:

1. The Plan Confirmation Order (the “Order”) [Docket No. 1373] at ¶ 15, p. 31-35, sets forth the treatment of the Bond Trustee with respect, among other things, to the 2009

Kansas Bonds Special Assessments (as defined in the Order) and states that such special assessments shall not be subject to Debtors' Amended Motion for Determination of Tax Liability (the "Tax Motion"). The Order further sets forth that the amount of the 2009 Kansas Bonds Special Assessments shall be paid directly to the Bond Trustee on the Effective Date.

2. Certain claims listed in Exhibit A to the Tax Motion, nos. 1318, 1754 and 1305 include the 2009 Kansas Bonds Special Assessments.
3. For purposes of clarification and as a protective objection only, the Bond Trustee files this Objection to make clear that all amounts relating to the 2009 Kansas Bonds Special Assessments, to the extent included in the above-mentioned claims, are not subject to the Tax Motion as agreed by the parties and reflected in the Order.

Respectfully Submitted,

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CERTIFICATE OF SERVICE

I hereby certify that on April 23, 2010, a true and correct copy of the foregoing was served via email through the Bankruptcy Court's Electronic Case Filing System.

By: /s/ Cynthia J. Rerko
Cynthia J. Rerko, Esq.