UNITED STATES BANKRUPTCY COURT NORTHERN DISTRICT OF TEXAS

IN THE MATTER OF:

ERICKSON RETIREMENT COMMUNITIES, LLC.

Case No. 09-37010-SGJ11 Honorable STACEY G. JERNIGAN Chapter 13

Debtor.

701 Maiden Choice Lane Baltimore, MD 21228 52-2003375

______/

PROOF OF SERVICE OF OBJECTION OF THE OAKLAND COUNTY TREASURER AND THE CITY OF NOVI TO DEBTORS' SECOND AMENDED MOTION FOR DETERMINATION OF TAX LIABILITY

SHAMIKA SMITH certifies that on the 18th day of June, 2010, she served a copy of the OBJECTION OF THE OAKLAND COUNTY TREASURER AND THE CITY OF NOVI TO DEBTORS' SECOND AMENDED MOTION FOR DETERMINATION OF TAX LIABILITY and this PROOF OF SERVICE upon the parties receiving notice through electronic transmission using the ECF system which will send notification of such filing.

/S/ SHAMIKA SMITH

SHAMIKA SMITH, an employee of KILPATRICK & ASSOCIATES, P.C. 903 N. Opdyke Rd, Suite C Auburn Hills, MI 48326 (248) 377-0700 ecf@kaalaw.com