DLA PIPER

DLA Piper LLP (US)
1717 Main Street, Suite 4600
Dallas, Texas 75201-4629
www.dlapiper.com

Vince Slusher
vince.slusher@dlapiper.com
T 214.743.4572
F 972.813.6267

April 29, 2010

VIA CM/RRR AND OVERNIGHT MAIL

Anne Arundel County
Attn: Tax Department
P.O. Box 2700, M.S. 1103
Annapolis, MD 21404

RE: Payment of Property Taxes Under Protest

To Whom it May Concern:

Pleased be advised that DLA Piper LLP (US) represents Erickson Retirement Communities[1] ("Erickson") in its ongoing bankruptcy case (cause no. 09-37010). Please allow this letter to serve as the taxpayer's notice of its payment under protest of the property taxes you have levied against Erickson under account no. W045.50497. This letter shall preserve the right of the taxpayer to pursue any and all pending or otherwise available actions or relief regarding such taxes or the related assessments.

Very truly yours,

DLA Piper LLP (US)

Vince Slusher
(By Permission)

Vince Slusher
Partner

VS:kgm

[1] "Erickson Retirement Communities," for the purposes of this letter, includes Erickson Retirement Communities, LLC, Ashburn Campus, LLC, Columbus Campus, LLC, Concord Campus GP, LLC, Concord Campus, LP, Dallas Campus GP, LLC, Dallas Campus, LP, Erickson Construction, LLC, Erickson Group, LLC, Houston Campus, LP, Kansas Campus, LLC, Littleton Campus, LLC, Novi Campus, LLC, Senior Campus Services, LLC, Warminster Campus GP, LLC, Warminster Campus, LP.

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EXHIBIT
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