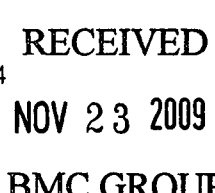
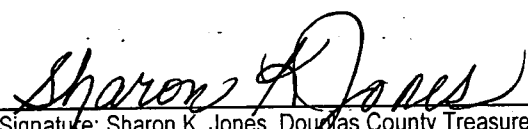



U.S. BANKRUPTCY COURT NOTHERN DISTRICT OF TEXAS		PROOF OF CLAIM									
Name of Debtor: LITTLETON CAMPUS, LLC MSRESS III DENVER CAMPUS LLC Erickson Retirement Communities, LLC		case No. 09-37023 SGJ Jointly Administered 09-37010 SGJ Chapter: 11									
Name of Creditor: DOUGLAS COUNTY		<input type="checkbox"/> Check if you are aware that anyone else has filed a proof of claim relating to your proof of claim. <input type="checkbox"/> Check if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check if the address differs from the address on the envelope sent to you by the court									
Please mail notices to:  DOUGLAS COUNTY TREASURER ATTN. STEPHANIE COOK P.O. BOX 1208 100 THIRD STREET CASTLE ROCK, CO 80104  TEL.: 303.660.7455 FAX: 303.660.9022		<div style="text-align: center;">  </div>									
Number by which creditor identifies debtor: R0467185		<input type="checkbox"/> replaces <input type="checkbox"/> amends a previously filed claim, dated: <input type="checkbox"/> supplements									
1. BASIS FOR CLAIM:		AD VALOREM REAL PROPERTY TAXES									
2. DATE DEBT WAS INCURRED:		January 1, 2008 & January 1, 2009									
Colorado Revised Statutes provide that tax liens arise at 12 noon on the assessment date for the current year C.R.S. 39-1-105											
3. CLASSIFICATION OF CLAIM:		Secured Claim to extent of collateral value. Unsecured Priority Claim 11 U.S.C. § 507(a)(8) to the extent of any shortfall in collateral value and or personal liability. Tax Lien created under 39-1-107 of the Colorado Revised Statutes.									
4. TOTAL AMOUNT OF CLAIM:		<table border="0" style="width: 100%;"> <tr> <td style="text-align: center;">\$0.00</td> <td style="text-align: center;">\$989,025.84</td> <td style="text-align: center;">\$</td> <td style="text-align: center;">\$989,025.84</td> </tr> <tr> <td style="text-align: center;">(Unsecured)</td> <td style="text-align: center;">(Secured)</td> <td style="text-align: center;">(Priority)</td> <td style="text-align: center;">(Total)</td> </tr> </table>		\$0.00	\$989,025.84	\$	\$989,025.84	(Unsecured)	(Secured)	(Priority)	(Total)
\$0.00	\$989,025.84	\$	\$989,025.84								
(Unsecured)	(Secured)	(Priority)	(Total)								
<input checked="" type="checkbox"/> Check this box if claim includes charges in addition to the principal amount of the claim Interest accrues at 12% per annum pursuant to Colorado Revised Statute 39-10-104.5 as allowed under 11 USC 506(b) & 11 USC 511		Other: The 2009 Taxes are estimated. This claim will be supplemented with a liquidated amount once tax statements are generated in January, 2010 in accordance with Colorado State Law									
5. SECURED CLAIM:		FOR COURT USE ONLY									
Collateral: Real Property											
2008 Actual Value: \$ 46,707,846 2009 Actual Value: \$ 79,757,250											
6. CREDITS AND SETOFFS: The amount of the payments on this claim has been credited and deducted for the purpose of making this claim											
7. SUPPORTING DOCUMENTS: Attached											
Date: 18-Nov-09											
 Signature: Sharon K. Jones, Douglas County Treasurer		Erickson Ret. Comm. LLC  00067									
Penalty for presenting fraudulent claim: Fine up to \$500,000 or imprisonment up to 5 years, or both 18 U.S.C 152 and 3571											



Douglas County Treasurer  
Sharon K. Jones  
100 Third Street  
Castle Rock, CO 80104

PRE-PETITION REAL PROPERTY TAXES

The basis for the Douglas County Treasurer's Claim is stated in Article 1 through 13, Title 39, of the Colorado Revised Statutes (C.R.S.)

Chapter: 11

Case No.: 09-37023 SGJ

Joint Administration: 09-37010 SGJ

Property Account No.: R0467185

Debtor(s): Littleton Campus, LLC  
MSRESS III Denver Campus LLC  
Erickson Retirement Communities, LLC

\$ 356,068.07	Real Property Taxes - Tax Year ending December 31, 2008 C.R.S. 39-1-107(1)
\$ 24,924.77	Accrued late interest through date of petition C.R.S. 39-10-104.5
\$ 20.00	Advertising Fee
\$ 608,013.00	Estimated Real Property Taxes- Tax Year ending December 31, 2009 C.R.S. 39-1-105 as allowed under 11 U.S.C. 502(c)

Claim will be supplemented with a liquidated amount once tax statements are generated in January 2010 in accordance with Colorado Law.

Interest accrues at a rate of 12 % per annum C.R.S. 39-10-104.5, as allowed under 11 U.S.C. §506(b) and 11 U.S.C. §511.

Late Interest on 2009 taxes commences on 5.1. 2010

The severity for this claim is the lien created under C.R.S. 39-1-107 as to which perfection of a first prior and perpetual lien occurs by operation of law. This lien extends to Debtor's all real and personal property located in Douglas County. Said property is identified in the attached copy of the tax statement.

This claim is filed as a claim for taxes and interest including post-petition interest or charges allowed under 11 U.S.C. 506(b) and U.S.C 511, secured by a tax lien; provided however, that priority will be claimed under 11 U.S.C. 507 to the extent that the amount of the claim under 506(a) exceeds the value of the property.



**DOUGLAS COUNTY**  
OFFICE OF THE COUNTY TREASURER  
SHARON K. JONES

P.O. BOX 1208  
100 THIRD STREET, SUITE 120  
CASTLE ROCK, CO 80104

(303) 660-7455  
FAX (303) 660-9022  
www.douglas.co.us/treasurer

2008 REVISED PROPERTY TAXES DUE 2009

TAX CLASS	ACCOUNT NUMBER	TAX DISTRICT	STATE PARCEL NUMBER
REAL	R0467185	3253	222905203001

IF THE ADDRESS SHOWN BELOW IS INCORRECT, PLEASE CONTACT THE ASSESSOR'S OFFICE AT (303) 660-7450

**CURRENT BILLING ADDRESS**  
MSRESS III DENVER CAMPUS LLC  
C/O RONAE JOHNSON  
701 MAIDEN CHOICE LN  
CATONSVILLE, MD 21228

**PROPERTY ADDRESS & LEGAL DESCRIPTION (MAY BE INCOMPLETE)**

3005 MILL VISTA RD  
LITTLETON, CO 80129  
LOT 1 ERICKSON 1 47.97 AM/L

ASSESSOR VALUE	GENERAL	NEW GROWTH	TOTAL
Actual	\$46,707,846	\$0	\$46,707,846
Assessed	\$3,717,950	\$0	\$3,717,950

**SPECIAL MESSAGES**

- It is your responsibility to forward the bill to your paying agent and to verify payment.
- \*Temporary tax credit applied to remain within revenue limits.
- Bankruptcy
- Balance Due for Current Year Taxes Only: \$356,068.07

Entries below indicate  
**↑ PRIOR YEAR BACK TAXES DUE ↓**  
Call the Treasurer's Office for Redemption Information

- 

DISTRIBUTION BY TAX AUTHORITY	Tax Rate	General Tax	New Growth
DOUGLAS COUNTY GOVERNMENT	1.8774%	\$69,800.79	
DOUGLAS COUNTY GOVERNMENT DISABILITIES	0.1000%	\$3,717.95	
DOUGLAS COUNTY RE-1 SCHOOL DISTRICT	4.7103%	\$175,126.60	
LAW ENFORCEMENT AUTHORITY	0.4500%	\$16,730.78	
*URBAN DRAINAGE & FLOOD CONTROL	0.0528%	\$1,963.08	
DOUGLAS COUNTY LIBRARIES	0.4052%	\$15,065.13	
*URBAN DRAIN & FLOOD SOUTH PLATTE	0.0063%	\$234.23	
HIGHLANDS RANCH METRO DIST	1.9750%	\$73,429.51	
In absence of State Legislative Funding SB 25 and estimated State revenues of \$237,013,687.00 your School's general fund levy would have been 74.3390 mills.	9.5770%	\$356,068.07	
<b>Total Due</b> Payable in US Dollars			\$356,068.07

▲ ▲ ▲ ▲ Keep this portion for your records. ▲ ▲ ▲ ▲

Late Interest accrues at 12% per annum.  
2008 late interest:  
5.1.2009 – 11.30.09 = 7%  
\$24,924.76

*Please see attached Statute*

**39-10-104.5. Payment dates - optional payment dates - failure to pay - delinquency.**

(1) The provisions of this section, as amended, are effective January 1, 1994.

(2) Except as provided in subsections (6), (7), and (11) of this section, at the option of the taxpayer, property taxes may be paid in full or in two equal installments, the first such installment to be paid on or before the last day of February and the second installment to be paid no later than the fifteenth day of June.

(3) (a) If the first installment is not paid on or before the last day of February, then delinquent interest on the first installment shall accrue at the rate of one percent per month from the first day of March until the date of payment; except that, if payment of the first installment is made after the last day of February but not later than thirty days after the mailing by the treasurer of the tax statement pursuant to section 39-10-103 (1) (a), no such delinquent interest shall accrue. If the second installment is not paid by the fifteenth day of June, delinquent interest on the second installment shall accrue at the rate of one percent per month from the sixteenth day of June until the date of payment. Interest on the first installment shall continue to accrue at the same time that interest is accruing on the unpaid portion of the second installment. The taxpayer shall continue to have the option of paying delinquent property taxes in two equal installments until one day prior to the sale of the tax lien on such property pursuant to article 11 of this title.

(b) Notwithstanding the provisions of paragraph (a) of this subsection (3), if the full amount of taxes is paid in a single payment on or before the last day of April, then no delinquent interest shall accrue on any portion of the taxes. If the full amount of taxes is paid in a single payment after the last day of April, interest shall be added to the full amount of taxes due in the amount of one percent per month which shall accrue from the first day of May until the date of payment.

(c) Interest shall be calculated on delinquent taxes as provided in paragraphs (a) and (b) of this subsection (3) as specified in the following table:



Douglas County Government | 100 Third Street | Castle Rock, Colorado 80104 | 303.660.7400

**Assessor Parcel Search**  
**Douglas County Assessor's Office**

**Printable Parcel Details**

This account has a current appeal on file.

<b>Account Number:</b>	R0467185		<b>Appraisal Year:</b>	2009
<b>State Parcel Number:</b>	2229-052-03-001		<b>Account Type:</b>	Commercial
<b>Tax District:</b>	3253		<b>Last Updated:</b>	11/17/2009
<b>Subdivision:</b>	<b>Name:</b>	<b>Reception No:</b>	<b>Number of Buildings:</b>	7
	ERICKSON	2006046418	<b>Neighborhood-Ext:</b>	A05-00, C000-00

<b>Owner Name &amp; Mailing Address</b>	
MSRESS III DENVER CAMPUS LLC	
C/O RONAE JOHNSON	
701 MAIDEN CHOICE LN	
CATONSVILLE, MD 21228	

<b>Valuation Summary</b>	
<b>Total Actual Value:</b>	\$79,757,250
<b>Total Assessed Value :</b>	\$6,348,680
<b>Tax Rate:</b>	9.577%
<b>Estimated 2009 Property Taxes:*</b>	\$608,013

<b>Property Address</b>		
<b>Street</b>	<b>City</b>	<b>Zip</b>
3005 MILL VISTA RD	LITTLETON	80129
3085 MILL VISTA RD	LITTLETON	80129
3091 MILL VISTA RD	LITTLETON	80129
3235 MILL VISTA RD	LITTLETON	80129
3377 MILL VISTA RD	LITTLETON	80129
3379 MILL VISTA RD	LITTLETON	80129
3420 MILL VISTA RD	LITTLETON	80129

<b>Location Description</b>	
LOT 1 ERICKSON 1 47.97 AM/L	

<b>Public Land Survey System (PLSS) Location</b>			
<b>Quarter</b>	<b>Section</b>	<b>Township</b>	<b>Range</b>
NW 1/4	5	6S	68W

<b>Sales Information</b>					
<b>Reception No.</b>	<b>Sale Date</b>	<b>Sale Price</b>	<b>Deed Type</b>	<b>Book</b>	<b>Page</b>
2006089468	10/11/2006	\$25,000,000	Quit Claim		

<b>Land Valuation Summary</b>				
<b>Class Code</b>	<b>Land Type</b>	<b>Acres</b>	<b>Actual Value</b>	<b>Assessed Value</b>
1125	MULTI-UNITS(9 AND UP) - LAND	47.970	\$8,776,207	\$698,590
<b>Totals:</b>		<b>47.970</b>	<b>\$8,776,207</b>	<b>\$698,590</b>

<b>Building Valuation Summary</b>			
<b>Class Code</b>	<b>Building Type</b>	<b>Actual Value</b>	<b>Assessed Value</b>
1225	MULTI-UNITS (9 AND UP) - IMPROVEMENTS	\$70,981,043	\$5,650,090
<b>Totals:</b>		<b>\$70,981,043</b>	<b>\$5,650,090</b>

**39-1-107. Tax liens.**

(1) Except as provided in section 39-3-135, the lien of general taxes for the current year, including taxes levied pursuant to section 39-5-132, shall attach to all taxable property, real and personal, at 12 noon on the assessment date.

(2) Taxes levied on real and personal property, together with any delinquent interest, advertising costs, and fees prescribed by law with respect to any such taxes as may have become delinquent, shall be a perpetual lien thereon, and such lien shall have priority over all other liens until such taxes, delinquent interest, advertising costs, and fees shall have been paid in full.

(3) Repealed.

(4) The property tax on a possessory interest in real or personal property that is exempt from taxation under this article shall be assessed to the holder of the possessory interest and collected in the same manner as property taxes assessed to owners of real or personal property; except that such property tax shall not become a lien against the property. When due, the property tax shall be a debt due from the holder of the possessory interest to the board of county commissioners for the county in which such property is located or to such other body as is authorized by law to levy property taxes, and shall be recoverable by such board or body by direct action in debt on behalf of each governmental entity for which a property tax levy has been made.

**Source:** L. 64: R&RE, p. 677, § 1. C.R.S. 1963: § 137-1-7. L. 67: p. 212, § 1. L. 75: (1) amended, p. 1462, § 1, effective January 1, 1976. L. 83: (3) repealed, p. 1485, § 11, effective April 22. L. 85: (1) amended, p. 1226, § 3, effective January 1, 1986. L. 89: (1) amended, p. 1482, § 5, effective April 23. L. 92: (2) amended, p. 2222, § 1, effective April 9. L. 2002: (4) added, p. 1008, § 3, effective August 7.

**Editor's note:** Section 39-3-135, referenced in subsection (1), was repealed, effective June 5, 1996, but has been left in for historical purposes.

**Cross references:** For receipts for taxes paid, see § 39-10-105; for the effect of issuance of certificate of taxes due, see § 39-10-115; for sale of tax liens, see article 11 of this title.

**ANNOTATION****Analysis**I. General Consideration.II. The Tax Lien.III. Priority of Tax Lien.**I. GENERAL CONSIDERATION.**

**Am. Jur.2d.** See 72 Am. Jur.2d, State and Local Taxation, §§ 798-809.

**C.J.S.** See 85 C.J.S., Taxation, §§ 830, 831.

**Law reviews.** For article, "Taxation of Estates Pending Probate", see 6 Dicta 15 (April 1929). For article "Federal and State Tax Liens: A Question of Priority", see 12 Colo. Law. 1967 (1983). For article, "An Introduction to Tax