


UNITED STATES BANKRUPTCY COURT Northern District of Texas (Dallas Division)		PROOF OF CLAIM
Name of Debtor: ERICKSON RETIREMENT COMMUNITIES		Case Number: 09-37010
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (the person or other entity to whom the debtor owes money or property): SC+H STATE & LOCAL TAX		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim.
Name and address where notices should be sent: SC+H GROUP, Inc 910 RIDGE BROOK RD SPARKS, MD 21152		Court Claim Number: _____ (If known)
Telephone number: 410-403-1500		Filed on: 11-20-09
Name and address where payment should be sent (if different from above): SC+H GROUP, Inc P.O. BOX 64271 BALTIMORE, MD 21264-4271		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.
Telephone number: 410-403-1629		<input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
1. Amount of Claim as of Date Case Filed: \$ 56,800.00		5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim. <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 \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, 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 \$2,425* 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: \$ _____ <small>*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</small>
If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, complete item 4. If all or part of your claim is entitled to priority, complete item 5. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		
2. Basis for Claim: SERVICES PERFORMED (See instruction #2 on reverse side.)		
3. Last four digits of any number by which creditor identifies debtor: 59101		
3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.)		
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff 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 _____ % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____ Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____		
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.		
7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See instruction 7 and definition of "redacted" on reverse side.) DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain:		
Date: 11-20-09	Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any. Susan Pritchett Controller Susan Pritchett	
		FOR COURT USE ONLY Erickson Ret. Comm. LLC  00091

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, there may be exceptions to these general rules.

Items to be completed in Proof of Claim form**Court, Name of Debtor, and Case Number:**

Fill in the federal judicial district where the bankruptcy case was filed (for example, Central District of California), the bankruptcy debtor's name, and the bankruptcy case number. If the creditor received a notice of the case from the bankruptcy court, all of this information is located 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 the delivery of 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 the trustee or another party in interest files an objection to your 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:

Use this space to 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.

4. Secured Claim:

Check the appropriate box and provide the requested information if the claim is fully or partially secured. Skip this section if the claim is entirely unsecured. (See DEFINITIONS, below.) State the type and the value of property that secures the claim, attach copies of lien documentation, and state annual interest rate and the amount past due on the claim as of the date of the bankruptcy filing.

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

If any portion of your claim falls in one or more of the listed categories, check the appropriate box(es) and state the amount entitled to priority. (See DEFINITIONS, below.) 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 to this proof of claim form redacted copies documenting the existence of the debt and of any lien securing the debt. You may also attach a summary. You must also attach copies of documents that evidence perfection of any security interest. You may also attach a summary. FRBP 3001(c) and (d). If the claim is based on the delivery of health care goods or services, see instruction 2. Do not send original documents, as attachments may be destroyed after scanning.

Date and Signature:

The person filing 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. 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. Attach a complete copy of any power of attorney. Criminal penalties apply for making a false statement on a proof of claim.

DEFINITIONS**Debtor**

A debtor is the person, corporation, or other entity that has filed a bankruptcy case.

Creditor

A creditor is a person, corporation, or other entity owed a debt by the debtor that arose on or before the date of the bankruptcy filing. See 11 U.S.C. §101 (10)

Claim

A claim is the creditor's right to receive payment on a debt owed by the debtor that arose on the date of the bankruptcy filing. See 11 U.S.C. §101 (5). A claim may be secured or unsecured.

Proof of Claim

A proof of claim is a form used by the creditor to indicate the amount of the debt owed by the debtor on the date of the bankruptcy filing. The creditor must file the form with the clerk of the same bankruptcy court in which the bankruptcy case was filed.

Secured Claim Under 11 U.S.C. §506(a)

A secured claim is one backed by a lien on property of the debtor. The claim is secured so long as the creditor has the right to be paid from the property prior to other creditors. The amount of the secured claim cannot exceed the value of the property. Any amount owed to the creditor in excess of the value of the property is an unsecured claim. Examples of liens on property include a mortgage on real estate or a security interest in a car.

A lien may be voluntarily granted by a debtor or may be obtained through a court proceeding. In some states, a court judgment is a lien. A claim also may be secured if the creditor owes the debtor money (has a right to setoff).

Unsecured Claim

An unsecured claim is one that does not meet the requirements of a secured claim. A claim may be partly unsecured if the amount of the claim exceeds the value of the property on which the creditor has a lien.

Claim Entitled to Priority Under 11 U.S.C. §507(a)

Priority claims are certain categories of unsecured claims that are paid from the available money or property in a bankruptcy case before other unsecured claims.

Redacted

A document has been redacted when the person filing it has masked, edited out, or otherwise deleted, certain information. A creditor should redact and use only the last four digits of any social-security, individual's tax-identification, or financial-account number, all but the initials of a minor's name and only the year of any person's date of birth.

Evidence of Perfection

Evidence of perfection may include a mortgage, lien, certificate of title, financing statement, or other document showing that the lien has been filed or recorded.

INFORMATION**Acknowledgment of Filing of Claim**

To receive acknowledgment of your filing, you may either enclose a stamped self-addressed envelope and a copy of this proof of claim or you may access the court's PACER system (www.pacer.psc.uscourts.gov) for a small fee to view your filed proof of claim.

Offers to Purchase a Claim

Certain entities are in the business of purchasing claims for an amount less than the face value of the claims. One or more of these entities may contact the creditor and offer to purchase the claim. Some of the written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court or the debtor. The creditor has no obligation to sell its claim. However, if the creditor decides to sell its claim, any transfer of such claim is subject to FRBP 3001(e), any applicable provisions of the Bankruptcy Code (11 U.S.C. § 101 *et seq.*), and any applicable orders of the bankruptcy court.

Mail original proof of claim form and copies of supporting documentation to:

If by regular mail:

BMC Group Inc
Attn: Erickson Retirement Communities, LLC
Claims Processing
PO Box 3020
Chanhassen, MN 55317-3020

If by messenger or overnight delivery:

BMC Group Inc
Attn: Erickson Retirement Communities, LLC
Claims Processing
18750 Lake Drive East
Chanhassen, MN 55317

Debtors

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

Case Number

09-37010
09-37018
09-37019
09-27021
09-37020
09-37013
09-37012
09-37016
09-37015
09-37022
09-37024
09-37023
09-37025
09-37017
09-37027
09-37026

Once filed, a "**Filed**" stamped copy of the proof of claim will be returned to the claimant within three (3) business days of docketing **If** the claimant encloses a stamped, self-addressed envelope with a copy of the proof of claim.

Profit from the Relationship

SC&H

STOUT, CAUSEY & HORNING

STATE & LOCAL TAX CONSULTING, LLC

June 19, 2006

Mr. Jeff Jacobson
CFO
Erickson Retirement Communities
701 Maiden Choice Lane
Baltimore, Maryland 21228

11311 McCormick Road, Suite 400
Hunt Valley, Maryland 21031

**RE: *Master Agreement -
Property Tax Administration and Consulting***

Dear Jeff:

SC&H State & Local Tax Consulting (SC&H) is pleased to have this opportunity to provide property tax consulting services to Erickson Retirement Communities (the "Company"). This letter serves as the Master Agreement for this engagement, and sets forth our understanding of the terms and objectives of our engagement and the nature of the services we will provide for the Company's locations (list to be provided by the Company).

1) *Real Property Tax Projections and Assessment Review*
a) *Real Property Tax Projections for Proposed Facilities*

SC&H will assist the Company in its preparation of up to six (6) real estate tax projections per year related to proposed communities. Projection periods will typically cover the construction period through the purchase by a not-for-profit operating entity.

Our work may include:

- Research applicable property tax statutes, regulations and court cases
- Understanding provisions within the resident agreement and how those provisions impact the tax projections
- Review of estimated construction costs and delivery dates
- Consideration and development of applicable approaches to value
- Review and consideration of assessment methodologies and practices
- Assessment analysis of competitive set determined by the Company
- Review and consideration of applicable real estate tax rates
- Discussions with assessment personnel

The Company is responsible for representations about its plans and expectations and for the disclosure of significant information that might affect the ultimate realization of the real estate tax projections. We will not audit or otherwise verify information provided by the Company.

Office: (410) 403-1500 • Toll Free: (800) 832-3008 • Fax: (410) 403-1570 • www.SCandH.com

Hunt Valley, Maryland • Philadelphia, Pennsylvania • Austin, Texas • McLean, Virginia • Atlanta, Georgia

The use of assumptions developed during our preparation of the real estate tax projections will form the basis for the projections. Factors such as inflation, value growth and assumptions by assessing authorities will impact actual real estate taxes. Some assumptions inevitably will not materialize and unanticipated events and circumstances may occur; therefore, the actual real estate taxes will vary from the projection and the variation may be material.

The real estate tax projections are intended solely for your information for use in the Company. The real estate tax projections may not be referred to or quoted in any loan, other agreement or document without our prior written consent.

All services provided under this engagement are intended to be solely for the benefit of the Company and are not intended to be for the benefit of or to be relied upon by anyone else.

b) Real Property Assessment Review

SC&H will, for each location:

- Review and approve and or appeal each assessment, reconciling the actual assessment vs. the projected assessment
- Present the appeal strategy and likely outcome of the appeal as well as any risk with filing an appeal

SC&H will handle each location's real estate data (value estimates, tax estimates, appeal status, etc.) in Tax Compliance Inc.'s Property Tax Management System (PTMS). Erickson Retirement Communities will have "restricted" access at any time via the internet to all property and appeal information.

We will meet quarterly to discuss and review engagement status.

A monthly fee of \$5,000 for Real Property Tax Projections and Assessment Review described above will be billed starting the month following the commencement of the engagement through December 2009. Additional projections beyond six (6) per year will be billed at \$7,500 per additional projection. Out-of-pocket expenses for travel, as well as administration, communication and report preparation equal to 5% of fees will be billed in addition to the monthly fees. Monthly fees will be payable upon receipt.

2) Real Property Tax Consulting

We will review and determine the need to appeal the assessments on the above-referenced properties for the 2007 through 2009 tax years. By way of example, our work may include reviewing relevant financial information, determining the need for appraisers or other expert witnesses, engaging such experts, preparing for and presenting the case at the first level hearing.

If we are not satisfied with the result at the first level, we may appeal the decision to the next level, generally an appeal review board (the Board), in which case we will prepare for and present the case before the Board. At all times during this process we will endeavor to arrive at an agreed settlement with the applicable municipality. Our review may also include identifying and pursuing any refund opportunities.

If the outcome of the hearing with the Board is unsatisfactory, we may recommend legal counsel for you to retain in order to appeal to the appropriate court of law on your behalf. In the event the Company chooses to hire alternative counsel to represent them in the Court, it may do so at its own expense and we will continue to work with the Company.

Pennsylvania, New Jersey and Illinois require that an attorney be used at all levels of the assessment appeal process. Within these states (PA, NJ and IL), Erickson Retirement Communities will be required to directly retain an attorney and appraiser, if required, for any properties for which an appeal is required. SC&H can recommend legal counsel and appraisers within these jurisdictions and coordinate all appeal processes.

If we achieve a reduction in assessment, our fee will be twenty percent (20%) of the Net Tax Savings that we are able to obtain on the subject properties. For the purpose of this engagement, "Tax Savings" is defined as the aggregate tax reduction obtained for appeals filed beginning in 2007 and through the 2009 tax years and includes all remaining years in an assessment cycle for which a reduction is achieved, based on the difference between the Market Values determined by the taxing jurisdictions prior to an appeal under this arrangement and the Final Market Values resulting from our appeals and other reductions to taxes payable by the Company as a result of our work. Tax Savings will also include any refunds received or credited to future tax liabilities as a result of our work and any other strategy that reduces final taxes due, including obtaining or expanding exemptions and credits. Such Tax Savings will be calculated using the tax rate in effect at the time of reduction. "Net Tax Savings" is defined as Tax Savings less any legal fees, appraisal fees and other out-of-pocket expenses (i.e. travel and other incidentals), which will first be paid from the Tax Savings. If there are no Tax Savings, then we will be responsible for paying any moneys due any expert we engage.

Fees, as set forth above, will be billed and payable each year upon issuance of the tax bills for subject properties or other documents indicating a reduction in taxable value.

3) Personal Property Tax Consulting

We will review the Company's personal property tax returns for prior years and future returns through the January 1, 2009 tax return year for personal property tax savings opportunities. By your signature below you authorize SC&H State and Local Tax Consulting (SC&H) to pursue any savings opportunities that are identified and to act as the Company's representative in discussions with the local taxing authorities.

By way of example, this work may include (i) an analysis of the Company's fixed asset records for the purpose of determining and seeking the appropriate classification and reporting of the property under the applicable personal property tax laws; (ii) filing amended personal property tax returns (refund claims); and/or (iii) appealing the Company's personal property tax assessments arguing that the Company's personal property is overassessed relative to its fair market value.

Our fees for the work described above will be thirty-five percent (35%) of the net personal property tax savings realized by the Company. Net personal property tax savings are defined as total savings less out of pocket costs (i.e. appraisal fees, attorney's fees, if any, etc.), which will be paid from total savings.

Savings for prior years are defined as the difference between the original assessments issued by a taxing jurisdiction, and the revised/final assessments of such property issued by a taxing jurisdiction, as a result of our work, multiplied by the applicable tax rates. Savings for future years are defined as the difference between the assessments related to the personal property as would have been reported by the Company consistent with personal property tax returns filed by the Company in prior years as calculated based on applicable regulatory depreciation rates, and the revised/final assessments of such property issued by a taxing jurisdiction, as a result of our work, multiplied by the applicable tax rates. Personal property tax savings will be calculated without adjustments for any personal property taxes, penalties and/or interest due or that would be due on property omitted by the Company from its personal property tax filings or property reported by the Company, but erroneously not assessed by assessing/taxing jurisdictions. These net personal property tax savings will include any personal property tax refunds related to the property, including interest and reductions in unpaid liabilities and penalties, of the Company that result from our work.

Fees due us under this arrangement will be billed when the savings are realized by the Company. The Company will be considered to have realized personal property tax savings when refunds are received or credited to future years or when unpaid liabilities, including penalties, and/or future liabilities of the Company are reduced as a result of our work (i.e. when the Company receives personal property tax assessments that are lower than they otherwise would have been).

4) Provide tax advice and phone consultation as needed

From time to time, the Company may have state and local tax questions on which it seeks our consultation. We encourage our clients to entrust even what they may believe to be the simplest question to our consult, and therefore, as an investment in a long-term relationship with our clients, we do not bill for phone consultations of less than fifteen (15) minutes that require no additional research or analysis on our part. For all other consultations, it is expected that the work performed for this engagement will be billed at our standard hourly billing rates which vary from \$165 to \$325. In all instances, we recommend that material conclusions be documented in

writing prior to being relied upon by the Company. For the Company's protection, such documentation should be maintained indefinitely in the Company's files for future reference.

Secretarial, travel and out-of-pocket expenses equaling 5% of our fees will also be billed. Our billings will be submitted on a monthly basis and are payable upon receipt.

Standard Terms and Conditions

Electronic Transmissions

During the course of our engagement, we may need to electronically transmit confidential information to each other and to outside specialists or other entities engaged by either SC&H or the Company. E-mail is a fast and convenient way to communicate. However, e-mail travels over the public Internet which is not a secure means of communication and, thus, confidentiality could be compromised. The Company agrees to the use of e-mail and other electronic methods to transmit and receive information, including confidential information, between SC&H and the Company and between SC&H and outside specialists or other entities engaged by either SC&H or the Company.

Information Required to Perform Services

The Company will provide SC&H with all information relevant to performing the Services and will provide reasonable assistance as may be required for SC&H to properly perform the Services under this Agreement. We will perform the Services on the basis of information provided to us by the Company and in consideration of applicable state or local property tax laws and regulations in effect as of the date the Services are provided. We will not audit or otherwise verify the data you submit, although we may ask you to clarify some of it.

Confidentiality

Without the prior written consent of the other party, neither party shall disclose the terms of this agreement to a third party. In addition, we shall not disclose any of the information provided by the Company in connection with this agreement. Notwithstanding the foregoing, either party may disclose information that is not otherwise required by this agreement to be kept confidential to the extent necessary in order to comply with any applicable law, order, regulation or stock exchange rule; provided, however, that prior to making any such disclosure, the party making the disclosure shall notify the other party of any proceeding of which it is aware that may result in disclosure and use reasonable efforts to limit or prevent such disclosure. The obligations in this agreement shall not apply to information that is or becomes public through no breach of this agreement or information received from a third party that has not been acquired as a result of a breach of any confidentiality obligations. Each party shall be entitled to all remedies available at law or in equity to enforce or seek relief in connection with this confidentiality obligation.

Damages

The Company agrees that SC&H and its personnel shall not be liable to the Company for any claims, liabilities, or expenses relating to this engagement for an aggregate amount in excess of

the fees paid by the Company to SC&H pursuant to this engagement, except to the extent finally judicially determined to have resulted primarily from the bad faith or intentional misconduct of SC&H. In no event shall SC&H or its personnel be liable for consequential, special, indirect, incidental, punitive or exemplary loss, damage, or expense relating to this engagement, even if SC&H has been advised by the Company of the possibility of such damages. This limitation applies to all causes of action or claims individually and in the aggregate, including, without limitation, breach of contract, breach of warranty, negligence, strict liability, misrepresentation, or other torts.

Payment Terms

Within thirty (30) days of billing, the Company will pay our fees, and any out-of-pocket costs advanced by us in connection with our services. Billings that remain outstanding for more than 30 days will accrue interest at a rate of 1% per month.

Term of Agreement

This agreement is binding on successors and assigns. Neither party may assign this agreement without the prior written consent of the other party. Notwithstanding the foregoing, the Company may assign this agreement to any solvent entity that controls or is controlled by the Company. An entity's solvency will be determined by mutual consent after consideration of the Company's obligations under this agreement and will require sufficient liquid assets to satisfy such obligations. Upon the termination of this engagement for any reason, we shall be entitled to all compensation earned to the date of the termination. Such compensation includes fees based on Property Tax Savings realized by the Company or its successors after termination of this engagement that arose out of services rendered by us prior to termination.

This agreement shall constitute the entire agreement between the parties with respect to the subject matter of this agreement and shall not be modified or rescinded, except by a writing signed by both parties. The provisions of the agreement supersede all contemporaneous oral agreements and all prior oral and written quotations, communications, agreements and understandings of the parties with respect to the subject matter of this agreement. If any clause, sentence, paragraph or part of this agreement should be declared or rendered unlawful by a court or regulatory agency of competent jurisdiction, the remainder of this agreement shall remain in full force and effect.

Mediation

In the event of a dispute in any way related to our services, our firm and the Company agree to discuss the dispute and, if necessary, to promptly mediate in a good faith effort to resolve it. We will agree on a mediator, but if we cannot, either of us may apply to a court having personal jurisdiction over the parties for appointment of a mediator. We will share the mediator's fees and expenses equally, but otherwise will bear our own attorney fees and cost of the mediation.

Mr. Jeff Jacobson

June 19, 2006

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Participation in such mediation shall be a condition to either of us initiating litigation. In order to allow time for the mediation, any applicable statute of limitations shall be tolled for a period not to exceed 120 days from the date either of us first requests in writing to mediate the dispute.

The mediation shall be confidential in all respects, as allowed or required by law, except that our final settlement positions at mediation shall be admissible in litigation solely to determine the identity of the prevailing party for purposes of the award of attorney fees.

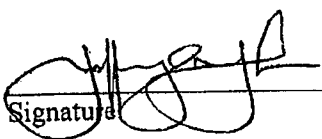
If the forgoing is in accordance with your understanding, please sign and date one copy of this letter in the space provided and return it to us. We are pleased to have this opportunity to be of service to you.

Very truly yours,
SC&H State & Local Tax Consulting

By


Jeffrey C. Glock

Agreed and Accepted:
Mr. Jeff Jacobson
CFO
Erickson Retirement Communities


Signature

Jeffrey Jacobson, CFO
Name, Title

6/19/06
Date

SC&H Group, Inc.

PO Box 64271
Baltimore, MD 21264-4271
410-403-1500

Erickson Retirement Communities
Mail Stop 101
P.O. Box 22000
Catonsville, MD 21228-0002

Statement Date 11/16/2009
Client No. ERI701

Please review the list of outstanding invoices below.

If you need a copy of invoices or have questions contact Betty Dawson at 410-403-1629 or
bdawson@scandh.com.

Invoice	Date	Description	Charge	Balance
Opening Balance As Of 11/16/2009				
143642	7/15/2008	Prior Invoice	5,893.00	
	10/1/2008	Prior Finance Charge	58.93	
	11/3/2008	Prior Finance Charge	58.93	
	12/1/2008	Prior Finance Charge	58.93	
	1/2/2009	Prior Finance Charge	58.93	
	2/2/2009	Prior Finance Charge	58.93	
	3/2/2009	Prior Finance Charge	58.93	
	4/1/2009	Prior Finance Charge	58.93	
	5/1/2009	Prior Finance Charge	58.93	
	6/1/2009	Prior Finance Charge	58.93	
	7/1/2009	Prior Finance Charge	58.93	
	8/3/2009	Prior Finance Charge	58.93	
155398	8/31/2009	Prior Invoice	48,538.00	
	9/1/2009	Prior Finance Charge	58.93	
154769	9/23/2009	Prior Invoice	352.00	
155973	9/24/2009	Prior Invoice	336.00	
155981	9/25/2009	Prior Invoice	915.00	
	10/1/2009	Prior Finance Charge	58.93	

Current Balance

\$ 56,800.09

SC&H Group, Inc.
Stout, Causey & Horning, P.A. ♦ SC&H Consulting
SC&H State and Local Tax ♦ SC&H Business Performance Management
SC&H Tax & Advisory Services, LLC ♦ SC&H Financial Advisors, Inc. ♦ SC&H Capital

SC&H State & Local Tax

P.O. Box 64271
Baltimore, MD 21264-4271
410-403-1500

Invoice No. 143642
Date 07/15/2008
Client No. ERI701

Ronaé A. Johnson
Erickson Retirement Communities
PO Box 310, Mail Stop 101
Linthicum, MD 21090-0310

Dear Ms. Johnson,

We have provided below a statement of our charges for services rendered through 06/30/2008.

Real property tax savings for Charlestown (see attached)	\$ 140,016.00
SC&H fee	<u>20%</u>
Total fees	<u>\$ 28,003.00</u>
Less payment received 8/20/08	<u>22,110.00</u>
Total amount due now	<u>\$ 5,893.00</u>

REVISED INVOICE - REPLACES ORIGINALLY BILLED AMOUNT OF \$14,740 on 7/18/08

We appreciate the opportunity to be of continued service to you. If you have any questions, please call Jeff Glock at 410-403-1524. Thank you.

Please make checks payable to SC&H Group, Inc.

Mail payments to:
P.O. Box 64271
Baltimore, MD 21264-4271

Federal ID # 20-5991824

**Please keep one invoice copy for your records
and remit one copy with your payment to the above address.**

Inv
143642

**Erickson Retirement Communities
Charlestown - 717 Maiden Choice Lane
Baltimore County Account # 01 1900008869**

*Revised Savings Calculation Worksheet

Proposed Value

	<i>Assessed Value</i>	<i>Less Exemption</i>	<i>Taxable Value</i>	<i>Tax Rate</i>		<i>Tax</i>
2007	\$187,676,900	45,042,932	\$142,633,968	1.212%	=	1,728,724
2008	\$198,201,500	47,569,000	\$150,632,500	1.212%	=	<u>1,825,666</u>

Total Proposed Tax 3,554,390

Final Value

	<i>Appraised Value</i>	<i>Less Exemption</i>	<i>Assessed Value</i>	<i>Tax Rate</i>		<i>Tax</i>
2007	\$181,596,033	43,583,000	\$138,013,033	1.212%	=	1,672,718
2008	\$189,080,200	45,379,248	\$143,701,000	1.212%	=	<u>1,741,656</u>

Final Tax 3,414,374

Total savings 140,016

SC&H fees at 20% 28,003

Less payment received on 8/20/08 -22,110

Amount due 5,893

* Revised savings calculation based on State Dept. of Assessments & Taxation
taxable value corrections.

SC&H State & Local Tax

P.O. Box 64271
Baltimore, MD 21264-4271
410-403-1500

Invoice No. 155398
Date 08/31/2009
Client No. ERI701

Ronaé A. Johnson
Erickson Retirement Communities
Mail Stop 101
P.O. Box 22000
Catonsville, MD 21228-0002

Dear Ronaé,

We have provided below a statement of our charges for services rendered through 08/31/2009.

Billing for tax savings realized related to preparation of the 2009
Maryland personal property return for Erickson Retirement
Communities, LLC (see attached):

\$ 192,976.06

SC&H fee percentage

35%

Total amount due

\$ 67,541.62

CREDIT

<19,003.62>

TERMS: Net 30 days

TOTAL
d/s

48,538

We appreciate the opportunity to be of continued service to you. If you have any questions, please call Ron Causey at 410-403-1511 or Zina Diehl at 410-403-1632. Thank you.

Please make checks payable to SC&H Group, Inc.

Mail payments to:

P.O. Box 64271
Baltimore, MD 21264-4271

Federal ID # 20-5991824

Please keep one invoice copy for your records and remit one copy with your payment to the above address.

Inv 155398

Erickson Retirement Communities, LLC
 Dept ID# W04550497
 Maryland Tax Savings Realized as of the 2009 Assessment Year

Savings Realized through Preparation of the 2009 Return by SC&H (Note 1)

Year	Jurisdiction	Section II Assessment as client would have filed	Plus: Expensed Property	Net Assessment as client would have filed	Assessment Issued 8/20/09 by the SDAT	Assessed Value Reduction Achieved	Tax Rate	Tax Savings Realized
2009	Anne Arundel County	-	34,050	34,050	2,327,800	(2,293,750)	2.1900%	(50,233.13)
2009	Baltimore City	-	8,750	8,750	8,750	-	5.6700%	-
2009	Baltimore County	13,500,980	64,530	13,565,510	4,721,540	8,843,970	2.7500%	243,209.18
	Total	13,500,980	107,330	13,608,310	7,058,090	6,550,220		192,976.06

Note 1) This amount represents the savings realized through the preparation of the 2009 return as a result of SC&H's work. The 2009 assessment was issued lower than it otherwise would have been if Erickson had prepared the return. Assessment calculations as Erickson would have filed are attached.

Note 2) Filing Methodology: In order to determine how Erickson would have filed the January 1, 2009 Maryland personal property tax return prior to SC&H's engagement the 2004-2005 returns prepared by Erickson were reviewed. The personal property tax filing categories were assigned based on the G/L account name reflected in the detail. SC&H used these fields to assign filing categories to additions and assets transferred in during 2008. In addition, a listing of 2008 additions showing how Erickson would have filed and how SC&H filed has been provided for your reference.

Note 3) The increase in savings from the prior year is attributable to the reclassification of \$4.5m in additions that Erickson would have filed as category A or D, based on Erickson's G/L accounts (Furniture & Fixtures, Equipment, and System Hardware) to non taxable property.

Prior Year for Comparison: (Note 3)

Year	Jurisdiction	Section II Assessment as client would have filed	Plus: Expensed Property	Net Assessment as client would have filed	Assessment Issued 10/31/08 by the SDAT	Assessed Value Reduction Achieved	Tax Rate	Tax Savings Realized
2008	Anne Arundel County	-	8,589	8,589	1,585,830	(1,577,241)	2.2200%	(35,014.75)
2008	Baltimore City	-	-	-	8,750	(8,750)	5.6700%	(496.13)
2008	Baltimore County	8,050,335	17,446	8,067,780	3,219,710	4,848,070	2.7500%	133,321.94
	Total	8,050,335	26,035	8,076,370	4,814,290	3,262,080		97,811.06

Inv 155398

Erickson Retirement Communities, LLC
 Dept. ID# W04550497
 Section II- As Client Would Have Filed
 Maryland Personal Property Return as of January 1, 2009

BALTIMORE COUNTY

ORIGINAL COST BY YEAR OF ACQUISITION							
	A	B	C	D	E	F	TOTAL COST
2008	383,622		12,578	11,534,004			11,930,204
2007	327,517		72,638	5,529,546			5,929,701
2006	64,961		228,427	3,074,274			3,367,661
2005	946,385		29,029	1,523,667			2,499,081
2004	149,378		18,366	2,390,128			2,557,871
2003	131,534		-	616,718			748,252
2002	56,084		1,414	271,364			328,862
2001 and prior	1,505,914		1,118,514	2,497,147			5,121,575
	3,565,394		1,480,965	27,436,848			32,483,208

STANDARD DEPRECIATION RATES							
	A	B	C	D	E	F	G
2008	90%	80%	80%	70%	67%	50%	95%
2007	80%	60%	60%	40%	33%	25%	90%
2006	70%	40%	40%	10%	25%	25%	85%
2005	60%	25%	25%	10%	25%	25%	80%
2004	50%	25%	25%	10%	25%	25%	75%
2003	40%	25%	25%	10%	25%	25%	70%
2002	30%	25%	25%	10%	25%	25%	65%
2001 and prior	25%	25%	25%	10%	25%	25%	60%

ASSESSMENT CALCULATION							
	A	B	C	D	E	F	TOTAL AV
2008	345,260		10,062	8,073,803			8,429,125
2007	262,013		43,583	12,211,818			12,517,415
2006	45,472		91,371	307,427			444,270
2005	567,831		7,257	152,367			727,455
2004	74,689		4,591	239,013			318,293
2003	52,614			61,672			114,285
2002	16,825		354	27,136			44,315
2001 and prior	376,479		279,628	249,715			905,822
	1,741,183		436,846	11,322,951			13,500,980

Inv 155398

Erickson Retirement Communities, LLC
 Dept. ID# W04550497
 Additions Reclassified to Non Taxable Property
 Maryland Personal Property Return as of January 1, 2009

Parent Number	Asset Number	Acq Year	Description	Description 2	GL Account Number	GL Acct	Category As Client Would Have Filed	SC&H Category As Filed	2009 Cost
665205	665205	2008	Wilhelm Commercial Builders	Table Repair	17050	Furniture and Fixtures	A	Expense	975
646952	646952	2008	CDW	Xerox Warranty	17050	Furniture and Fixtures	A	Intangible	1,791
665248	665248	2008	Krick Plumbing	Sink	17050	Furniture and Fixtures	A	Leasehold Improvement	4,800
671859	671859	2008	Karcher Floor Care	Floor Repair	17050	Furniture and Fixtures	A	Leasehold Improvement	3,304
644981	644981	2008	Amex	Surveillance Equipment	17050	Furniture and Fixtures	A	Leasehold Improvement	1,527
640260	640260	2008	Windsor	Electrical Gear Installed	17050	Furniture and Fixtures	A	Leasehold Improvement	665
649352	649352	2008	Karcher Floor Care		17050	Furniture and Fixtures	A	Leasehold Improvement	578
655912	655912	2008	USBI	Lights	17050	Furniture and Fixtures	A	Leasehold Improvement	568
						Furniture and Fixtures Total			14,208
670952	670952	2008	IT Reclass	Computer Equipment	17095	System Hardware	D	Exempt Software	4,679
671921	671921	2008	Dell	Computer Software	17095	System Hardware	D	Exempt Software	4,602
671015	671015	2008	American Express	Computer Equipment	17095	System Hardware	D	Exempt Software	2,759
672317	672317	2008	American Express		17095	System Hardware	D	Exempt Software	2,466
653870	653870	2008	IT Reclass	IT Reclass	17095	System Hardware	D	Exempt Software	1,199
653896	653896	2008	IT Reclass	IT Reclass	17095	System Hardware	D	Exempt Software	0
653853	653853	2008	IT Reclass	IT Reclass	17095	System Hardware	D	Exempt Software	(3,710)
653888	653888	2008	IT Reclass	IT Reclass	17095	System Hardware	D	Exempt Software	(6,894)
653861	653861	2008	IT Reclass	IT Reclass	17095	System Hardware	D	Exempt Software	(15,271)
						System Hardware Total			(10,170)
655947	655947	2008	Microsoft Licensing, GP	Microsoft License	17090	System Software	D	Exempt Software	1,987,546
649563	649563	2008	Remove asst'd jobs from WIP	per list w/batch 2478442	17090	System Software	D	Exempt Software	1,385,854
661191	661191	2008	Hyperion 9	Computer Equipment	17090	System Software	D	Exempt Software	1,261,358
649512	649512	2008	Microsoft Licensing, GP	Software	17090	System Software	D	Exempt Software	526,026
647461	647461	2008	IT CAP PROJ BILLING	Computer Equipment	17090	System Software	D	Exempt Software	322,695
653829	653829	2008	Microsoft Financing	Computer Equipment	17090	System Software	D	Exempt Software	161,146
656018	656018	2008	IT Reclass	Software	17090	System Software	D	Exempt Software	127,435
656000	656000	2008	IT Reclass	Software	17090	System Software	D	Exempt Software	112,503
670469	670469	2008	Oracle	Oracle	17090	System Software	D	Exempt Software	99,000
649539	649539	2008	HealthUnity	Software	17090	System Software	D	Exempt Software	96,050
655971	655971	2008	IT Reclass	Software	17090	System Software	D	Exempt Software	67,109
649547	649547	2008	IT Billing 4-2008	Software	17090	System Software	D	Exempt Software	66,166
653845	653845	2008	IT Reclass	IT Billing Reclass	17090	System Software	D	Exempt Software	61,056
670442	670442	2008	Kronos License	Kronos License	17090	System Software	D	Exempt Software	60,750
649571	649571	2008	Presidio	Software	17090	System Software	D	Exempt Software	58,528
670434	670434	2008	Kronos License	Kronos License	17090	System Software	D	Exempt Software	55,200
642134	642134	2008	Oracle	Software	17090	System Software	D	Exempt Software	51,712
674419	674419	2008	VM Software	VM Software	17090	System Software	D	Exempt Software	38,454
674427	674427	2008	Kronos	Kronos	17090	System Software	D	Exempt Software	19,956
663251	663251	2008	Kronos	License	17090	System Software	D	Exempt Software	19,716
640278	640278	2008	MTM Technologies	Citrix Servers	17090	System Software	D	Exempt Software	17,411
649555	649555	2008	IT Billing 4-2008	Software	17090	System Software	D	Exempt Software	10,662
649521	649521	2008	Audacious Inquiry	Software	17090	System Software	D	Exempt Software	8,996
670451	670451	2008	Kronos License	Kronos License	17090	System Software	D	Exempt Software	6,000
655963	655963	2008	Bank of America	PLI Reg Egg Software	17090	System Software	D	Exempt Software	5,980
655980	655980	2008	IT Reclass	Software	17090	System Software	D	Exempt Software	5,404
642169	642169	2008	Keane Improvement	Keane Improvement	17090	System Software	D	Exempt Software	4,875
642142	642142	2008	IT JEs		17090	System Software	D	Exempt Software	4,005
661175	661175	2008	Keane Care	Computer Equipment	17090	System Software	D	Exempt Software	2,415
642177	642177	2008	Keane Improvement	Keane Improvement	17090	System Software	D	Exempt Software	1,350
649580	649580	2008	Softmart	Software	17090	System Software	D	Exempt Software	(2,205)
670936	670936	2008	Computer Equipment	Computer Equipment	17090	System Software	D	Exempt Software	(19,956)
655955	655955	2008	Microsoft Licensing, GP	Microsoft License	17090	System Software	D	Exempt Software	(112,503)
655998	655998	2008	IT Reclass	Software	17090	System Software	D	Exempt Software	(1,987,546)
						System Software Total			4,523,149
						Grand Total			4,527,187

SC&H State & Local Tax

P.O. Box 64271
Baltimore, MD 21264-4271
410-403-1500

Invoice No. 154769
Date 09/23/2009
Client No. ERI701

Ronaé A. Johnson
Erickson Retirement Communities
Mail Stop 101, P.O. Box 22000
Catonsville, MD 21228-0002

Dear Ms. Johnson,

We have provided below a statement of our charges for services rendered through 08/15/2009.

Real property tax savings for Charlestown - vacant land	
Maiden Choice Lane - Acct # 01 1600005052 (see attached)	\$ 5,285.00
SC&H fee	<u>20%</u>
Total fees	\$ <u>1,057.00</u>
 Total amount due or 2009	 \$ <u>352.00</u>
 Amount to be billed July 2010	 \$ 353.00
Amount to be billed July 2011	\$ 352.00

We appreciate the opportunity to be of continued service to you. If you have any questions, please call Jeff Glock at 410-403-1500. Thank you.

Please make checks payable to SC&H Group, Inc.

Mail payments to:

P.O. Box 64271
Baltimore, MD 21264-4271

Federal ID # 20-5991824

Please keep one invoice copy for your records
and remit one copy with your payment to the above address.

Inv 154749

**Erickson Retirement Communities
Charlestown - Maiden Choice Lane
Baltimore County, Maryland**

Account # 01 1600005052

Proposed Value

	<i>Assessed Value</i>		<i>Tax Rate</i>		<i>Tax</i>
2009	\$654,000	(x)	1.212%	=	7,926
2010	\$763,000	(x)	1.212%	=	9,248
2011	\$872,000	(x)	1.212%	=	10,569
Total Proposed Tax					<u>27,743</u>

Final Value

	<i>Appraised Value</i>		<i>Tax Rate</i>		<i>Tax</i>
2009	\$581,333	(x)	1.212%	=	7,046
2010	\$617,666	(x)	1.212%	=	7,486
2011	\$654,000	(x)	1.212%	=	7,926
Final Tax					<u>22,458</u>

Savings 5,285

SC&H fee at 20% 1,057

Amount due in 2009 352
Amount due in 2010 353
Amount due in 2011 352

Inv 154769



Maryland Department of Assessments and Taxation
BALTIMORE COUNTY
 Real Property Data Search (2007 vw1.1)

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Account Identifier: District - 01 Account Number - 1600005052

Owner Information

Owner Name: MARYLAND HEALTH AND HIGHER EDUCATIONAL FACILITIES AUTHORITY
Mailing Address: C/O CCI FINANCE DEPT
 719 MAIDEN CHOICE LANE
 BALTIMORE MD 21228-6138

Use: COMMERCIAL
Principal Residence: NO
Deed Reference: 1) /12614/ 1
 2)

Location & Structure Information

Premises Address
 MAIDEN CHOICE LA

Legal Description
 2.18 AC NE
 MAIDEN CHOICE LA
 2140 NW WILKENS AV

Map	Grid	Parcel	Sub District	Subdivision	Section	Block	Lot	Assessment Area	Plat No: Plat Ref:
101	10	1786						3	

Special Tax Areas

Town
Ad Valorem
Tax Class

Primary Structure Built
 0000

Enclosed Area

Property Land Area
 2.18 AC

County Use
 06

Stories

Basement

Type

Exterior

Value Information

	Base Value	Value As Of 01/01/2009	Phase-in Assessments	
			As Of 07/01/2008	As Of 07/01/2009
Land	545,000	654,000		
Improvements:	0	0		
Total:	545,000	654,000	545,000	581,333
Preferential Land:	0	0	0	0

Transfer Information

Seller: ST CHARLES ASSOCIATES LTD	Date: 01/16/1998	Price: \$64,000,000
Type: NOT ARMS-LENGTH	Deed1: /12614/ 1	Deed2:
Seller: MOST REV MICHAEL J DUDICK BISHOP	Date: 12/23/1983	Price: \$22,500
Type: IMPROVED ARMS-LENGTH	Deed1: / 6643/ 132	Deed2:
Seller:	Date:	Price:
Type:	Deed1:	Deed2:

Exemption Information

Partial Exempt Assessments	Class	07/01/2008	07/01/2009
County	000	0	0
State	000	0	0
Municipal	000	0	0
Tax Exempt: NO			
Exempt Class:			
		Special Tax Recapture: * NONE *	

Inv 154769



Maryland Department of Assessments and Taxation
BALTIMORE COUNTY
Real Property Data Search (2007 vvw6.3)

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Account Identifier: District - 01 Account Number - 1600005052

Owner Information

Owner Name: MARYLAND HEALTH AND HIGHER EDUCATIONAL FACILITIES AUTHORITY
Mailing Address: C/O CCI FINANCE DEPT
 719 MAIDEN CHOICE LANE
 BALTIMORE MD 21228-6138
Use: COMMERCIAL
Principal Residence: NO
Deed Reference: 1) /12614/ 1
 2)

Location & Structure Information

Premises Address: MAIDEN CHOICE LA
Legal Description: 2.18 AC NE
 MAIDEN CHOICE LA
 2140 NW WILKENS AV

Map	Grid	Parcel	Sub District	Subdivision	Section	Block	Lot	Assessment Area	Plat No:
101	10	1786						3	Plat Ref:

Special Tax Areas
 Town
 Ad Valorem
 Tax Class

Primary Structure Built	Enclosed Area	Property Land Area	County Use
0000		2.18 AC	06

Stories	Basement	Type	Exterior

Value Information

	Base Value	Value As Of 01/01/2009	Phase-in Assessments As Of 07/01/2008	As Of 07/01/2009
Land	545,000	872,000		
Improvements:	0	0		
Total:	545,000	872,000	545,000	654,000
Preferential Land:	0	0	0	0

Transfer Information

Seller: ST CHARLES ASSOCIATES LTD	Date: 01/16/1998	Price: \$64,000,000
Type: NOT ARMS-LENGTH	Deed1: /12614/ 1	Deed2:
Seller: MOST REV MICHAEL J DUDICK BISHOP	Date: 12/23/1983	Price: \$22,500
Type: IMPROVED ARMS-LENGTH	Deed1: / 6643/ 132	Deed2:
Seller:	Date:	Price:
Type:	Deed1:	Deed2:

Exemption Information

Partial Exempt Assessments	Class	07/01/2008	07/01/2009
County	000	0	0
State	000	0	0
Municipal	000	0	0

Tax Exempt: NO
Exempt Class:

Special Tax Recapture:
 * NONE *

BALTIMORE COUNTY, MARYLAND
STATE AND COUNTY REAL PROPERTY TAXES

Inv 154769

Ownership and Address Information

Parcel ID: 16-00-005052
Tax Year: 2010
Owner Name: Maryland Health And Higher
Educational Facilities Authori
Mailing Address: 719 Maiden Choice Ln, Baltimore, MD 21228
Parcel/Situs Address: Maiden Choice La
District: 01
Property Class: 06 Commercial
Semi-Annual Eligible: No
Miscellaneous:

Legal Description

2.18 AC, NE
MAIDEN CHOICE LA

Assessment Information

Full Year 581,333
 Tax rate for Full Year: County \$1.10000, State \$0.11200 per \$100 of Assessed Value

Tax Receivable Amounts

Bill Date: 07/01/2009

	Billed Amount	Paid	Outstanding	First SA	Second SA
Taxes/Charges	7,045.75	.00	7,045.75	.00	.00
Fees	.00	.00	.00	.00	.00
Gross/Base	7,045.75	.00	7,045.75	.00	.00
Discount Applied	.00	.00	.00	.00	.00
New Discount	.00	.00	.00	.00	.00
Interest Applied	.00	.00	.00	.00	.00
New Interest	.00	.00	.00	.00	.00
Total	7,045.75	.00	7,045.75	.00	.00

SC&H State & Local Tax

P.O. Box 64271
Baltimore, MD 21264-4271
410-403-1500

Invoice No. 155973
Date 09/24/2009
Client No. ERI701

Ronaé A. Johnson
Erickson Retirement Communities
Mail Stop 101, P.O. Box 22000
Catonsville, MD 21228-0002

Dear Ms. Johnson,

We have provided below a statement of our charges for services rendered through 09/15/2009.

Real property tax savings for Charlestown	
703 Maiden Choice Lane - Acct # 01 2200028450 (see attached)	\$ 5047.00
SC&H fee	<u>20%</u>
Total fees	\$ <u>1,009.00</u>
Total amount duemfor 2009	\$ <u>336.00</u>
Amount to be billed July 2010	\$ 337.00
Amount to be billed July 2011	\$ 336.00

We appreciate the opportunity to be of continued service to you. If you have any questions, please call Jeff Glock at 410-403-1500. Thank you.

Please make checks payable to SC&H Group, Inc.

Mail payments to:

P.O. Box 64271
Baltimore, MD 21264-4271

Federal ID # 20-5991824

Please keep one invoice copy for your records and remit one copy with your payment to the above address.

Inv 155913

**Erickson Retirement Communities
Charlestown - 703 Maiden Choice Lane
Baltimore County, Maryland**

Account # 01 2200028450

Proposed Value

	<i>Assessed Value</i>		<i>Tax Rate</i>		<i>Tax</i>
2009	\$1,871,500	(x)	1.212%	=	22,683
2010	\$2,117,900	(x)	1.212%	=	25,669
2011	\$2,364,300	(x)	1.212%	=	28,655
Total Proposed Tax					<u>77,007</u>

Final Value

	<i>Appraised Value</i>		<i>Tax Rate</i>		<i>Tax</i>
2009	\$1,802,100	(x)	1.212%	=	21,841
2010	\$1,979,100	(x)	1.212%	=	23,987
2011	\$2,156,100	(x)	1.212%	=	26,132
Final Tax					<u>71,960</u>

Savings	<u><u>5,047</u></u>
---------	---------------------

SC&H fee at 20%	1,009
-----------------	-------

Amount due in 2009	336
Amount due in 2010	337
Amount due in 2011	336

Inv 155913



Maryland Department of Assessments and Taxation
BALTIMORE COUNTY
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Account Identifier: District - 01 Account Number - 2200028450

Owner Information

Owner Name: SENIOR CAMPUS LIVING LLC
 C/O DANNY O'BRIEN
Mailing Address: 701 MAIDEN CHOICE LN
 BALTIMORE MD 21228-5968
Use: COMMERCIAL
Principal Residence: NO
Deed Reference: 1) /12608/ 397
 2)

Location & Structure Information

Premises Address
 703 MAIDEN CHOICE LA

Legal Description
 2.721 AC
 703&705 MAIDEN CHOICE LA
 ST CHARLES ASSOC LTD PRO

Map	Grid	Parcel	Sub District	Subdivision	Section	Block	Lot	Assessment Area	Plat No:
101	11	2147					2	3	Plat Ref: 70/ 21

Special Tax Areas
 Town
 Ad Valorem
 Tax Class

Primary Structure Built	Enclosed Area	Property Land Area	County Use
1870	11,612 SF	2.72 AC	06

Stories	Basement	Type	Exterior

Value Information

	Base Value	Value As Of 01/01/2009	Phase-in Assessments As Of 07/01/2008	As Of 07/01/2009
Land	544,200	1,088,400		
Improvements:	1,080,900	1,067,700		
Total:	1,625,100	2,156,100	1,625,100	1,802,100
Preferential Land:	0	0	0	0

Transfer Information

Seller: ST CHARLES ASSOCIATES LTD	Date: 01/14/1998	Price: \$2,500,000
Type: NOT ARMS-LENGTH	Deed1: /12608/ 397	Deed2:
Seller:	Date:	Price:
Type:	Deed1:	Deed2:
Seller:	Date:	Price:
Type:	Deed1:	Deed2:

Exemption Information

Partial Exempt Assessments	Class	07/01/2008	07/01/2009
County	000	0	0
State	000	0	0
Municipal	000	0	0
Tax Exempt: NO			
Exempt Class:			

Special Tax Recapture:
 * NONE *

BALTIMORE COUNTY, MARYLAND
STATE AND COUNTY REAL PROPERTY TAXES

Inv 155913

Ownership and Address Information

Parcel ID: 22-00-028450
Tax Year: 2010
Owner Name: Senior Campus Living LLC
C/O Danny O'Brien
Mailing Address: 701 Maiden Choice Ln, Baltimore, MD 21228
Parcel/Situs Address: 703 Maiden Choice La
District: 01
Property Class: 06 Commercial
Semi-Annual Eligible: No
Miscellaneous:

Legal Description

IMPS2.721 AC
703&705 MAIDEN CHOICE LA

Assessment Information

Full Year 1,802,100
Tax rate for Full Year: County \$1.10000, State \$0.11200 per \$100 of Assessed Value

Tax Receivable Amounts

Bill Date: 07/01/2009

	Billed Amount	Paid	Outstanding	First SA	Second SA
Taxes/Charges	21,871.45	.00	21,871.45	.00	.00
Fees	.00	.00	.00	.00	.00
Gross/Base	21,871.45	.00	21,871.45	.00	.00
Discount Applied	.00	.00	.00	.00	.00
New Discount	.00	.00	.00	.00	.00
Interest Applied	.00	.00	.00	.00	.00
New Interest	.00	.00	.00	.00	.00
Total	21,871.45	.00	21,871.45	.00	.00

Payments Received

Payment	Payment Type	Interest/Discount Calculation Date	Amount Paid
NO PAYMENTS RECEIVED			

Inv 155913

Detailed Breakdown of Receivable Amounts

Description	Amount	Tax Credits
County Tax	19,823.10	
State Tax	2,018.35	
Bay Res Fee	30.00	
Total	21,871.45	

The receivable tax amounts reflect the application of the tax credits listed.

Inv 155913



Maryland Department of Assessments and Taxation
BALTIMORE COUNTY
Real Property Data Search (2007 vw6.3)

Go Back
View Map
New Search

Account Identifier: District - 01 Account Number - 2200028450

Owner Information

Owner Name: SENIOR CAMPUS LIVING LLC Use: COMMERCIAL
C/O DANNY O'BRIEN Principal Residence: NO
Mailing Address: 701 MAIDEN CHOICE LN Deed Reference: 1) /12608/ 397
BALTIMORE MD 21228-5968 2)

Location & Structure Information

Premises Address
703 MAIDEN CHOICE LA

Legal Description

2.721 AC
703&705 MAIDEN CHOICE LA
ST CHARLES ASSOC LTD PRO

Map	Grid	Parcel	Sub District	Subdivision	Section	Block	Lot	Assessment Area	Plat No:
101	11	2147					2	3	Plat Ref: 70/ 21

Special Tax Areas
Town
Ad Valorem
Tax Class

Primary Structure Built	Enclosed Area	Property Land Area	County Use
1870	11,612 SF	2.72 AC	06
Stories	Basement	Type	Exterior

Value Information

	Base Value	Value As Of 01/01/2009	Phase-In Assessments As Of 07/01/2008	As Of 07/01/2009
Land	544,200	1,088,400		
Improvements:	1,080,900	1,275,900		
Total:	1,625,100	2,364,300	1,625,100	1,871,500
Preferential Land:	0	0	0	0

Transfer Information

Seller: ST CHARLES ASSOCIATES LTD	Date: 01/14/1998	Price: \$2,500,000
Type: NOT ARMS-LENGTH	Deed1: /12608/ 397	Deed2:
Seller:	Date:	Price:
Type:	Deed1:	Deed2:
Seller:	Date:	Price:
Type:	Deed1:	Deed2:

Exemption Information

Partial Exempt Assessments	Class	07/01/2008	07/01/2009
County	000	0	0
State	000	0	0
Municipal	000	0	0

Tax Exempt: NO
Exempt Class:

Special Tax Recapture:
* NONE *

SC&H State & Local Tax

P.O. Box 64271
Baltimore, MD 21264-4271
410-403-1500

Invoice No. 155981
Date 09/25/2009
Client No. ERI701

Ronaé A. Johnson
Erickson Retirement Communities
Mail Stop 101, P.O. Box 22000
Catonsville, MD 21228-0002

Dear Ms. Johnson,

We have provided below a statement of our charges for services rendered through 09/15/2009.

Billing for work pertaining to 2010 Budgets - Oak Crest Village

S. Sheppard 3 hrs @ \$305/hr

Total amount due \$ 915.00

We appreciate the opportunity to be of continued service to you. If you have any questions, please call Jeff Glock at 410-403-1524. Thank you.

Please make checks payable to SC&H Group, Inc.

Mail payments to:
P.O. Box 64271
Baltimore, MD 21264-4271

Federal ID # 20-5991824

Please keep one invoice copy for your records
and remit one copy with your payment to the above address.