

UNITED STATES BANKRUPTCY COURT Northern District of Texas		PROOF OF CLAIM
Name of Debtor: Charlotte Campus, LLC		Case Number: 09-37010
<i>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.</i>		
Name of Creditor (the person or other entity to whom the debtor owes money or property): Mecklenburg County NC Tax Collector		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim.
Name and address where notices should be sent: Office of the Tax Collector/Tax Bankruptcy Section P.O. Box 31637, Charlotte, NC 28231-1637		Court Claim Number: _____ <i>(If known)</i>
Telephone number: (704) 336-4604		Filed on: _____
Name and address where payment should be sent (if different from above): <div style="text-align: center;">RECEIVED FEB 16 2010 BMC GROUP</div>		<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:		<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: \$ <u>114,193.11</u>		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 checked="" 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: \$ _____ <i>*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.</i>
If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5. <input checked="" 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: <u>TAXES</u> <i>(See instruction #2 on reverse side.)</i>		
3. Last four digits of any number by which creditor identifies debtor: _____ 3a. Debtor may have scheduled account as: <u>Real Prop Txs</u> <i>(See instruction #3a on reverse side.)</i>		
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 checked="" type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: Value of Property: \$ <u>9,485,300.00</u> Annual Interest Rate <u> </u> % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____ Amount of Secured Claim: \$ <u>114,193.11</u> 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. <i>(See definition of "redacted" on reverse side.)</i> DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain:		
Date: <u>02/05/2010</u>	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.	
		FOR COURT USE ONLY Erickson Ret. Comm. LLC  00887

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.

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). 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 the person, corporation, or other entity owed a debt by the debtor on the date of the bankruptcy filing.

Claim

A claim is the creditor's right to receive payment on a debt that was owed by the debtor 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.



Mecklenburg County Tax Collector
 PO Box 71063
 Charlotte, NC 28272-1063
<http://tax.charmeck.org>

2009 Property Tax Bill



000205631220092009000000

MECKLENBURG MATTHEWS

REI

Bill Information

Bill Number - 0002056312-2009-2009-0000-00

CHARLOTTE CAMPUS LLC
 701 MAIDEN CHOICE LN
 BALTIMORE MD 21228

Legacy Number	Bill Date	Due Date	Interest Begins *
	8/22/2009	9/1/2009	1/6/2010

* Pay before this date to avoid interest

Property Description and Value

Legal Description	NA	Property Location	MCKEE RD MATTHEWS
Acres	38.29	Tax Year	2009
Parcel ID	22760105	Year For	2009
Real Value	\$3,226,000	Exclusion \$0	Exemption \$0
Deferred Value	\$0	Total Personal Value \$0	Total Taxable Value \$3,226,000
Use Value	\$3,226,000		
Total Real Value	\$3,226,000		

Bill Line Items

Description	Rates/Fees	Amount Due(\$)
MECKLENBURG TAX	0.8387	27,056.46
MATTHEWS TAX	0.3325	10,726.45
INTEREST		1,039.03
TOTAL		38,821.94

Important Messages

See back for important information.
 Pay before Interest Begins Date to avoid interest.
 Unpaid balances accrue interest at the rate of 2% the first month, and 0.75% each month thereafter until paid.

Payment Options

Credit/Debit Card Payments



OPC charges a nominal fee for credit/debit card internet and phone transactions.
 Phone: Toll Free 1-877-533-0072 Internet: <http://paytax.charmeck.org>
 Check: Payable to Mecklenburg County Tax Collector.
 In Person: 8:00 AM - 5:00 PM Monday - Friday
 700 East Stonewall St. Charlotte, NC or
 4150 Wilkinson Blvd. Charlotte, NC

Cash, Check, or Money Order Only
Business Taxpayers are required to notify the Mecklenburg County Tax Collector prior to the sale, transfer or termination of a business.
Mortgage Escrow Accounts: The property owner is responsible for ensuring full payment. If funds are in escrow, forward bill to the mortgage servicing company.

Payment Stub

Please Detach and Return this stub with your Payment. Do not send cash. Use Bill number for all payment references.

Bill Number - 0002056312-2009-2009-0000-00

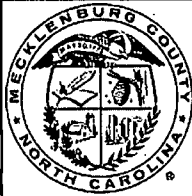
Legacy number	Parcel#	Bill Date	Due Date	Correct if Paid Before	Total due
	22760105	8/22/2009	9/1/2009	1/6/2010	\$38,821.94
				Remit Payment To:	
				Mecklenburg County Tax Collector	
				PO Box 71063	
				Charlotte, NC 28272-1063	



000205631220092009000000

CHARLOTTE CAMPUS LLC
 701 MAIDEN CHOICE LN
 BALTIMORE MD 21228

0003882194820092009000000020563123



Mecklenburg County Tax Collector
 PO Box 71063
 Charlotte, NC 28272-1063
<http://tax.charmeck.org>

2009 Property Tax Bill



000205631420092009000000

MECKLENBURG MATTHEWS

REI

Bill Information

Bill Number - 0002056314-2009-2009-0000-00

CHARLOTTE CAMPUS LLC
 701 MAIDEN CHOICE LN
 BALTIMORE MD 21228

Legacy Number	Bill Date	Due Date	Interest Begins *
	8/22/2009	9/1/2009	1/6/2010

* Pay before this date to avoid interest

Property Description and Value

Legal Description	NA	Property Location	2918 PLEASANT PLAINS RD MATTHEWS NC
Acreage	1.41	Tax Year	2009
Parcel ID	22760106	Year For	2009
Real Value	\$307,300	Exclusion \$0	Exemption \$0
Deferred Value	\$0		
Use Value	\$307,300		
Total Real Value	\$307,300	Total Personal Value \$0	Total Taxable Value \$307,300

Bill Line Items

Description	Rates/Fees	Amount Due(\$)
MECKLENBURG TAX	0.8387	2,577.33
MECKLENBURG SINGL-FAM	\$15.00	15.00
SOLIDWASTE		
MATTHEWS TAX	0.3325	1,021.77
INTEREST		99.39
TOTAL		3,713.49

Important Messages

See back for important information.
 Pay before Interest Begins Date to avoid interest.
 Unpaid balances accrue interest at the rate of 2% the first month, and 0.75% each month thereafter until paid.

Payment Options

Credit/Debit Card Payments

 OPC charges a nominal fee for credit/debit card internet and phone transactions.
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 Check: Payable to Mecklenburg County Tax Collector.
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Payment Stub

Please Detach and Return this stub with your Payment. Do not send cash. Use Bill number for all payment references.

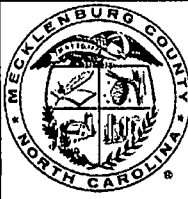
Bill Number - 0002056314-2009-2009-0000-00					
Legacy number	Parcel#	Bill Date	Due Date	Correct if Paid Before	Total due
	22760106	8/22/2009	9/1/2009	1/6/2010	\$3,713.49
				Remit Payment To:	
				Mecklenburg County Tax Collector	
				PO Box 71063	
				Charlotte, NC 28272-1063	



000205631420092009000000

CHARLOTTE CAMPUS LLC
 701 MAIDEN CHOICE LN
 BALTIMORE MD 21228

0000371349220092009000000020563143



Mecklenburg County Tax Collector
 PO Box 71063
 Charlotte, NC 28272-1063
<http://tax.charmeck.org>

2009 Property Tax Bill



000205631820092009000000

MECKLENBURG MATTHEWS

REI

Bill Information

Bill Number - 0002056318-2009-2009-0000-00

CHARLOTTE CAMPUS LLC
 701 MAIDEN CHOICE LN
 BALTIMORE MD 21228

Legacy Number	Bill Date	Due Date	Interest Begins *
	8/22/2009	9/1/2009	1/6/2010

* Pay before this date to avoid interest

Property Description and Value

Legal Description	NA	Property Location	1800 MCKEE RD MATTHEWS NC 28105
Acreage	6.50	Tax Year	2009
Parcel ID	22760109	Year For	2009
Real Value	\$461,500	Exclusion	\$0
Deferred Value	\$0	Exemption	\$0
Use Value	\$461,500	Total Personal Value	\$0
Total Real Value	\$461,500	Total Taxable Value	\$461,500

Bill Line Items

Description	Rates/Fees	Amount Due(\$)
MECKLENBURG TAX	0.8387	3,870.60
MECKLENBURG SINGL-FAM	\$15.00	15.00
SOLIDWASTE		
MATTHEWS TAX	0.3325	1,534.49
INTEREST		149.05
TOTAL		5,569.14

Important Messages

See back for important information.
 Pay before Interest Begins Date to avoid interest.
 Unpaid balances accrue interest at the rate of 2% the first month, and 0.75% each month thereafter until paid.

Payment Options

Credit/Debit Card Payments



OPC charges a nominal fee for credit/debit card internet and phone transactions.
Phone: Toll Free 1-877-533-0072 **Internet:** <http://paytax.charmeck.org>
Check: Payable to Mecklenburg County Tax Collector.
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Mortgage Escrow Accounts: The property owner is responsible for ensuring full payment. If funds are in escrow, forward bill to the mortgage servicing company.

Payment Stub

Please Detach and Return this stub with your Payment. Do not send cash. Use Bill number for all payment references.

Bill Number - 0002056318-2009-2009-0000-00

Legacy number	Parcel#	Bill Date	Due Date	Correct if Paid Before	Total due
	22760109	8/22/2009	9/1/2009	1/6/2010	\$5,569.14



000205631820092009000000

Remit Payment To:
 Mecklenburg County Tax Collector
 PO Box 71063
 Charlotte, NC 28272-1063

CHARLOTTE CAMPUS LLC
 701 MAIDEN CHOICE LN
 BALTIMORE MD 21228

0000556914020092009000000020563189



Mecklenburg County Tax Collector
 PO Box 71063
 Charlotte, NC 28272-1063
<http://tax.charmeck.org>

2009 Property Tax Bill



000205631920092009000000

MECKLENBURG MATTHEWS

REI

Bill Information

Bill Number - 0002056319-2009-2009-0000-00

CHARLOTTE CAMPUS LLC
 701 MAIDEN CHOICE LN
 BALTIMORE MD 21228

Legacy Number	Bill Date	Due Date	Interest Begins *
	8/22/2009	9/1/2009	1/6/2010

* Pay before this date to avoid interest

Property Description and Value

Legal Description	NA	Property Location	1910 MCKEE RD MATTHEWS NC 28105
Acreage	0.72	Tax Year	2009
Parcel ID	22760110	Year For	2009
Real Value	\$191,100	Exclusion	\$0
Deferred Value	\$0	Exemption	\$0
Use Value	\$191,100		
Total Real Value	\$191,100	Total Personal Value	\$0
		Total Taxable Value	\$191,100

Bill Line Items

Description	Rates/Fees	Amount Due(\$)
MECKLENBURG TAX	0.8387	1,602.76
MECKLENBURG SINGL-FAM	\$15.00	15.00
SOLIDWASTE		
MATTHEWS TAX	0.3325	635.41
INTEREST		61.96
TOTAL		2,315.13

Important Messages

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Payment Options

Credit/Debit Card Payments



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Payment Stub

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Bill Number - 0002056319-2009-2009-0000-00

Legacy number	Parcel#	Bill Date	Due Date	Correct if Paid Before	Total due
	22760110	8/22/2009	9/1/2009	1/6/2010	\$2,315.13



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Remit Payment To:
 Mecklenburg County Tax Collector
 PO Box 71063
 Charlotte, NC 28272-1063

CHARLOTTE CAMPUS LLC
 701 MAIDEN CHOICE LN
 BALTIMORE MD 21228

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Mecklenburg County Tax Collector
 PO Box 71063
 Charlotte, NC 28272-1063
<http://tax.charmeck.org>

2009 Property Tax Bill



000205632020092009000000

MECKLENBURG MATTHEWS

REI

Bill Information

Bill Number - 0002056320-2009-2009-0000-00

CHARLOTTE CAMPUS LLC
 701 MAIDEN CHOICE LN
 BALTIMORE MD 21228

Legacy Number	Bill Date	Due Date	Interest Begins *
	8/22/2009	9/1/2009	1/6/2010

* Pay before this date to avoid interest

Property Description and Value

Legal Description	NA	Property Location	MCKEE RD MATTHEWS
Acres	6.52	Tax Year	2009
Parcel ID	22760111	Year For	2009
Real Value	\$875,600	Exclusion	\$0
Deferred Value	\$0	Exemption	\$0
Use Value	\$875,600	Total Personal Value	\$0
Total Real Value	\$875,600	Total Taxable Value	\$875,600

Bill Line Items

Description	Rates/Fees	Amount Due(\$)
MECKLENBURG TAX	0.8387	7,343.66
MATTHEWS TAX	0.3325	2,911.37
INTEREST		282.01
TOTAL		10,537.04

Important Messages

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Bill Number - 0002056320-2009-2009-0000-00

Legacy number	Parcel#	Bill Date	Due Date	Correct if Paid Before	Total due
	22760111	8/22/2009	9/1/2009	1/6/2010	\$10,537.04

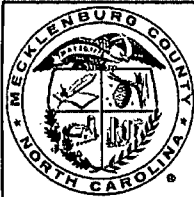


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Remit Payment To:
 Mecklenburg County Tax Collector
 PO Box 71063
 Charlotte, NC 28272-1063

CHARLOTTE CAMPUS LLC
 701 MAIDEN CHOICE LN
 BALTIMORE MD 21228

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Mecklenburg County Tax Collector
 PO Box 71063
 Charlotte, NC 28272-1063
<http://tax.charmeck.org>

2009 Property Tax Bill



000262206320092009000000

MECKLENBURG MATTHEWS

REI

Bill Information

Bill Number - 0002622063-2009-2009-0000-00

CHARLOTTE CAMPUS LLC
 701 MAIDEN CHOICE LN
 BALTIMORE MD 21228

Legacy Number	Bill Date	Due Date	Interest Begins *
	8/22/2009	9/1/2009	1/6/2010

* Pay before this date to avoid interest

Property Description and Value

Legal Description	NA	Property Location	1900 MCKEE RD MATTHEWS NC
Acreage	48.66	Tax Year	2009
Parcel ID	22760112	Year For	2009
Real Value	\$4,423,800	Exclusion	\$0
Deferred Value	\$0	Exemption	\$0
Use Value	\$4,423,800		
Total Real Value	\$4,423,800	Total Personal Value	\$0
		Total Taxable Value	\$4,423,800

Bill Line Items

Description	Rates/Fees	Amount Due(\$)
MECKLENBURG TAX	0.8387	37,102.41
MATTHEWS TAX	0.3325	14,709.14
INTEREST		1,424.82
TOTAL		53,236.37

Important Messages

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Payment Options

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Bill Number - 0002622063-2009-2009-0000-00

Legacy number	Parcel#	Bill Date	Due Date	Correct if Paid Before	Total due
	22760112	8/22/2009	9/1/2009	1/6/2010	\$53,236.37



000262206320092009000000

Remit Payment To:
 Mecklenburg County Tax Collector
 PO Box 71063
 Charlotte, NC 28272-1063

CHARLOTTE CAMPUS LLC
 701 MAIDEN CHOICE LN
 BALTIMORE MD 21228

0005323637820092009000000026220635

RUFF, BOND, COBB, WADE & BETHUNE, L.L.P.

JAMES O. COBB
HAMLIN L. WADE
MARVIN A BETHUNE
ROBERT S. ADDEN, JR.
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831 EAST MOREHEAD STREET, SUITE 860
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February 11, 2010

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

Re: Erickson Retirement Communities, LLC
Case No.: 09-37010 - sgj

Dear Sir or Madam:

Enclosed herewith is a Proof of Claim by the City of Charlotte and Mecklenburg County Tax Collector in connection with the above case. Please give this claim the status as indicated.

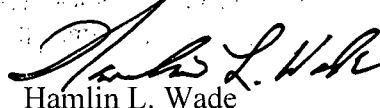
Note that the claim is for taxes assessed against property owned by Charlotte Campus, LLC. The list of debtors attached to the Notice of Bankruptcy received by the Tax Collector does not include Charlotte Campus, LLC. We are filing this claim out of an abundance of caution in the event Charlotte Campus, LLC should have been included in the Notice of Bankruptcy. If we are in error in this regard, please advise and we will use the normal collection process to collect these taxes.

This matter has been forwarded to us for collection, and we request that any future correspondence or communications in connection therewith be made with the undersigned.

Please acknowledge receipt of this claim by signing or stamping the enclosed copy and returning same to the undersigned. A self-addressed, stamped envelope is enclosed for your convenience.

Yours very truly,

RUFF, BOND, COBB, WADE & BETHUNE, L.L.P.



Hamlin L. Wade
Mecklenburg County Tax Attorney

HLW:sm
Enclosure

c: Ms. Olga Babchenko