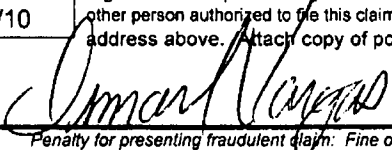


B10 (Official Form 10) (04/10)

**Administrative Claim**

UNITED STATES BANKRUPTCY COURT <u>Central</u> DISTRICT OF <u>California</u>		<b>PROOF OF CLAIM</b>
Name of Debtor <b>JAMES C GIANULIAS</b>		Case Number: <b>08-13150 RK</b>
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. 11 U.S.C. § 503.		
Name of Creditor (the person or other entity to whom the debtor owes money or property): <b>Riverside County Tax Collector</b>		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim.
Name and Address where notices should be sent: <b>Riverside County Tax Collector ATTN: Ismael O. Vargas 4080 Lemon St. 4th Floor Riverside, CA 92501 Telephone number: (951) 955-3945 FAX (951) 955-3990</b>		Court Claim Number: _____ (if known)  Filed on: _____
Name and Address where notices should be sent (if different from above): <div style="border: 1px solid black; padding: 5px; text-align: center;">FILED SEP 24 2010</div> CLERK U.S. BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA BY: _____ Deputy Clerk		<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.  <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
Telephone number: _____		
1. Amount of Claim as of Date Case Filed: \$ <u><b>\$51,493.87</b></u>  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 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.		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 \$11,725*) 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"/> Contributors to an employee benefit plan -- 11 U.S.C. §507(a)(5).  <input type="checkbox"/> Up to \$2,600* of deposit 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: _____
2. Basis for the Claim: <u>Secured Property Taxes</u> (See instruction #2 on reverse side.)		
3. Last four digits of any number by which creditor identifies debtor: <u>See Attachment to Claim</u>  3a. Debtor may have scheduled account as: _____ (See instruction #3 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 checked="" 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, <b>OCT 28 2010</b>  If any: \$ _____ Base for perfection: _____  Amount of Secured Claim <u><b>\$51,493.87*</b></u> Amount Unsecured: \$ _____ <b>* THIS AMOUNT WILL CONTINUE TO ACCRUE AS LONG AS IT REMAINS UNPAID.</b>		<b>RECEIVED</b> <b>OCT 28 2010</b> <b>BMC GROUP</b>
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 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.		<input type="checkbox"/> Amount are subject to adjustment on 4/1/13 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.
Date: <b>09/23/10</b>	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.   <b>Ismael O. Vargas, Accounting Tech 1</b>	<b>FOR COURT USE ONLY</b>

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

of 3  
**ATTACHMENT TO CLAIM**

**In Re** : JAMES C GIANULIAS  
**Chapter** : 11  
**Case Number** : 08-13150

<b>TOTAL CLAIM:</b>	<b>\$51,493.87</b>
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**SUMMARY - DETAIL OF DEBT**

<u>PARCEL NO.</u>	<u>FISCAL YR</u>	<u>TAXES</u>	<u>PENALTIES FEES &amp; COSTS</u>	<u>TOTAL</u>
008513023-2	2010	3,973.92		3,973.92
008513024-3	2010	4,196.60		4,196.60
008513025-4	2010	4,358.28		4,358.28
008513026-5	2010	4,106.10		4,106.10
600400004-6	2010	4,406.00		4,406.00
658250082-4	2010	3,427.60		3,427.60
773370029-0	2010	27,025.37		27,025.37

This Claim is a secured tax secured by a statutory lien under California state law. The claim is secured under 11 U.S.C. Section 506(b).

**NOTE: An asterik preceding a "PARCEL NO." denotes additional language.**

\*The claim is subject to 18% interest, per annum, under California Revenue and Taxation Code Section 4103, 11 U.S.C. Section 506(b) and 11 U.S.C. Section 511 as well as costs, fees and attorney's fees.

\*\*Post petition interest, costs and fees will accrue outside the Chapter 13 plan if the current fiscal year taxes become defaulted (Current year taxes default as of July 1st if they are not paid by June 30th each fiscal year).

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**PROOF OF SERVICE BY MAIL**

I am a citizen of the United States and am employed in the County of Riverside. I am over the age of eighteen years and not a party to the within action; my business address is Riverside County Tax Collector, 4080 Lemon St, 4th Floor, Riverside, California, 92501.

On September 23, 2010, I served the within PROOF OF CLAIM on the interested parties in said action by placing a true copy thereof in a sealed envelope with postage thereon fully prepaid, in the United States mail at Riverside, California, addressed to those parties indicated below:

Office of the U.S. Trustee  
411 W. 4th Street Ste 9041  
Santa Ana, Ca 92701

Irell & Manella, LLP  
840 Newport Center Drive, Suite 400  
Newport Beach, CA 92660

**X BY REGULAR MAIL:** I am "readily familiar" with the county's practice of collection and processing correspondence for mailing. Under that practice it would be deposited with U.S. postal service on the same day with postage thereon fully prepaid at Riverside, California in the ordinary course of business. I am aware that on motion of the party I served, service is presumed invalid if postal cancellation date or postage meter date is more than one day after the date of deposit for mailing in affidavit.

I, Carrie Kokosenski, declare that I am employed in the office of the Tax Collector, a creditor in the matter, at whose direction the service was made.

Executed on September 23, 2010, at Riverside, California.

  
\_\_\_\_\_  
Carrie Kokosenski

## Central District Of California Claims Register

**8:08-bk-13150-RK James C Gianulias Converted 07/02/2008**

**Judge:** Robert N. Kwan      **Chapter:** 11

**Office:** Santa Ana      **Last Date to file claims:** 11/11/2008

**Trustee:**      **Last Date to file (Govt):**

<i>Creditor:</i> (27723217) Riverside County Tax Collector Attn: Ismael O Vargas 4080 Lemon St, 4th Fl Riverside CA 92501	<b>Claim No: 65</b> <i>Original Filed</i> Date: 09/24/2010 <i>Original Entered</i> Date: 10/20/2010	<i>Status:</i> Filed by: CR Entered by: Gonsales, Otoniel Modified:
Secured claimed: \$51493.87 <b>Total claimed: \$51493.87</b>		
<i>History:</i> Details <u>65-1</u> 09/24/2010 Claim #65 filed by Riverside County Tax Collector, total amount claimed: \$51493.87 (Gonsales, Otoniel )		
<i>Description:</i>		
<i>Remarks:</i>		

### Claims Register Summary

**Case Name:** James C Gianulias  
**Case Number:** 8:08-bk-13150-RK  
**Chapter:** 11  
**Date Filed:** 06/06/2008  
**Total Number Of Claims:** 1

	Total Amount Claimed	Total Amount Allowed
<b>Unsecured</b>		
<b>Secured</b>	\$51493.87	
<b>Priority</b>		
<b>Unknown</b>		
<b>Administrative</b>		
<b>Total</b>	<b>\$51493.87</b>	<b>\$0.00</b>