B10 (Official Form 10 (12/07)

UNITED STATES BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA	PROOF OF CLAIM
Name of Debtor: JAMES C. GIANULIAS	Case Number: 8:08-13150-RK

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):

Name and address where notices should be sent:

Telephone number:

☐ Check this box to indicate that this claim amends a previously filed claim.

Court Claim Number: _____ *(If known)*

Filed on: _____

Name and address where payment should be sent (if different from above):

Telephone number:

☐ 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.

☐ Check this box if you are the debtor or trustee in this case.

1. Amount of Claim as of Date Case Filed: $_____

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.

☐ 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: _____
(See instruction #2 on reverse side.)

3. Last four digits of any number by which creditor identifies debtor: _____

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: ☐ Real Estate ☐ Motor Vehicle ☐ 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:** $_____

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.

☐ Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B).

☐ 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).

☐ Contributions to an employee benefit plan – 11 U.S.C. §507 (a)(5)

☐ 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).

☐ Taxes or penalties owed to governmental units – 11 U.S.C. §507 (a)(8).

☐ Other – Specify applicable paragraph of 11 U.S.C. §507 (a)(___).

Amount entitled to priority:

$_____

**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.*

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 or 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:

Date:	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

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.

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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.

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PROOF OF SERVICE

I am employed in the County of Orange, State of California. I am over the age of 18 and not a party to the within action. My business address is 840 Newport Center Drive, Suite 400, Newport Beach, California 92660-6324.

On September 12, 2008, I served the foregoing document described as NOTICE OF BAR DATE FOR FILING PROOFS OF CLAIM AGAINST DEBTORS, JAMES C. GIANULIAS AND CAMEO HOMES on each interested party, as stated on the attached service list.

[X] (BY MAIL) I placed a true copy of the foregoing document in a sealed envelope addressed to each interested party, as stated on the attached service list. I placed each such envelope, with postage thereon fully prepaid, for collection and mailing at Irell & Manella LLP, Newport Beach, California. I am readily familiar with Irell & Manella LLP's practice for collection and processing of correspondence for mailing with the United States Postal Service. Under that practice, the correspondence would be deposited in the United States Postal Service on that same day in the ordinary course of business.

Executed on September 12, 2008, at Newport Beach, California.

I declare under penalty of perjury that the foregoing is true and correct.

Leslie Wolchvck
(Type or print name)

Leslie Wolchvck
(Signature)

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JOINT SPECIAL NOTICE LIST – GIANULIAS AND CAMEO HOMES

DEBTOR
James C. Gianulias
1105 Quail Street
Newport Beach, CA 92660

~~COUNSEL FOR INVOLUNTARY DEBTOR~~
~~Alan J. Friedman, Esq.~~
~~Irell & Manella, LLP~~
~~840 Newport Center Drive, Suite 400~~
~~Newport Beach, CA 92660~~

Office of United States Trustee
Attn: Michael Hauser, Esq.
411 W. Fourth Street, #9041
Santa Ana, CA 92701-4593

Cameo Homes, Inc.
c/o James C. Gianulias
1105 Quail Street
Newport Beach, CA 92660

COUNSEL FOR CAMEO HOMES
Paul J. Couchot, Esq.
Winthrop Couchot PC
660 Newport Center Dr., 4th Fl.
Newport Beach, CA 92660-5946

Committee Counsel
Victor A. Sahn, Esq/Elissa D. Miller, Esq.
Dan Lev, Esq. - SulmeyerKupetz
333 South Hope Street, 35th Floor
Los Angeles, CA 90071

Joint Committee Member
Wachovia Bank, N.A.
Attn: Marsha Houston
355 S. Grand, #2900
Los Angeles, CA 90071

Joint Committee Member
Housing Capital Company
Attn: William Wells and Dave Prowse
3200 Bristol St., Suite 800
Costa Mesa, CA 92626-1810

Joint Committee Member
Tien Gu
c/o Parks & Oberhansley
Attn: Nathan C. Garn, Esq.
27555 Ynez Road, #207
Temecula, CA 92591

Joint Committee Member & Petitioning Creditor
California National Bank
Attn: Jyotsna Desai, V.P.
221 S. Figueroa St., #310
Los Angeles, CA 90012-2552

Joint Committee Member
Hall & Forman, Inc.
Attn: Lou Ann Frederick
420 Exchange, #100
Irvine, CA 92602

Joint Committee Member
David Evans & Associates, Inc.
Attn: Erin F. Austin
320 S.W. Upper Terrace Dr., #200
Bend, OR 97702

Joint Committee Member
PCR Services Corporation
Attn: Steve Nelson
1 Venture, Suite 150
Irvine, CA 92618

~~Petitioning Creditor~~
~~California National Bank~~
~~Attn: J. Desai, V.P.~~
~~221 South Figueroa Street~~
~~Los Angeles, CA 90012-2552~~
[Duplicate – above]

PETITIONING CREDITOR'S COUNSEL
Counsel for California National Bank
c/o Joshua D. Wayser, Esq.
Katten Muchin Rosenman LLP
2029 Century Park East, Suite 2600
Los Angeles, CA 90067-3012

City of Murrieta
Attn: City Manager Rick Dudley
One Town Square
24601 Jefferson Avenue
Murrieta, CA 92562

Petitioning Creditor
Famille Holdings L.P.
Attn: James H. Herbst, Manager
27675 Chapala
Mission Viejo, CA 92692

PETITIONING CREDITOR'S COUNSEL
Counsel for Famille Holdings, L.P.
c/o Jess R. Bressi, Esq.
Cox, Castle & Nicholson
19800 MacArthur Blvd., #500
Irvine, CA 92612-2435

SECURED CREDITOR
PNC Bank
Attn: David Spotts, Regional Director
10851 Mastin
Overland Park., KS 66210

REQUEST FOR SPECIAL NOTICE
MW Housing Partners, III, LP
c/o Steven G. Polard, Esq.
Perkins Coie, LLP
1620 26th Street, 6th Floor
Santa Monica, CA 90404-4013

PETITIONING CREDITOR'S COUNSEL
Counsel for MW Housing Partners, III
Lori Scott, Sr. V.P.
1301 Fifth Avenue, Suite 3100
Seattle, WA 98101

Counsel for Bank Midwest
Bryan Cave, LLP
Attn: Holly Lopez, Esq.
1900 Main, Suite 700
Irvine, CA 92614

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REQUEST FOR SPECIAL NOTICE
Wachovia Bank National Association
c/o M. Houston, Esq./C. Rivas, Esq.
Reed Smith, LLP
355 South Grand Avenue, Suite 2900
Los Angeles, CA 90017

REQUEST FOR SPECIAL NOTICE
Housing Capital Company
c/o L. Jurich, Esq./D. Talerico, Esq.
Loeb & Loeb, LLP
10100 Santa Monica Blvd., #2200
Los Angeles, CA 90067-4120

REQUEST FOR SPECIAL NOTICE
Bank of the West
c/o S. Hodges, Esq. / M. Walker, Esq.
Pillsbury Winthrop Shaw Pittman LLP
12255 El Camino Real, #300
San Diego, CA 92130-4088

RSN – 7/1/08
California Bank & Trust
c/o Peter L. Duncan, Esq.
Pyle Sims Duncan & Stevenson APC
401 "B" Street, Suite 1500
San Diego, CA 92101

RSN – 7/15/08
Counsel for Marilyn Gianulias Robbins
Penelope Parmes, Esq.
Rutan & Tucker, LLP
611 Anton Blvd., Suite 1400
Costa Mesa, CA 92626-1931

RSN – 7/28/08
Attorneys for PNC Bank
Jean-Paul Menard, Esq.
McKenna Long & Aldridge LLP
444 South Flower Street, 8th Floor
Los Angeles, CA 90071-2901

RSN – 7/29/08
M. Immell & C. Immell
c/o Michael Immell
611 Anton Blvd., 14th Floor
Costa Mesa, CA 92626

RSN – 8/19/08
Attorneys for Pacific Mercantile Bank
Leonard M. Shulman, Esq.
Shulman Hodges & Bastian LLP
26632 Towne Centre Drive, Suite 300
Foothill Ranch, CA 92610

RSN – 8/27/08
Sean T. Cork, Esq.
Squire, Sanders & Dempsey LLP
Two Renaissance Square
40 North Central Avenue, Suite 2700
Phoenix, AZ 85004-4498

REQUEST FOR SPECIAL NOTICE
Counsel for Pacific Western Bank
c/o L. Ivanjack, Esq. / D. Eldan, Esq.
Parker, Milliken, Clark, O'Hara & Samuelian
555 South Flower Street, 30th Floor
Los Angeles, CA 90071-2440

Intervest Mortgage Investment Company
c/o Reid & Hellyer
Attn: Mark C. Schnitzer, Esq.
3880 Lemon St., 5th Floor
PO Box 1300
Riverside, CA 92502-1300

REQUEST FOR SPECIAL NOTICE
Gateway Insulation, Inc.
Marc Hines, Esq./Katherine Agbayani, Esq.
Hines Smith Carder
3080 Bristol Street, Suite 540
Costa Mesa, CA 92626

RSN – 7/7/08
John H. Wunsch – Office of the General Counsel
Wells Fargo & Company
21680 Gateway Center Drive, Suite 280
Diamond Bar, CA 91765-2435

RSN – 7/18/08
Counsel for Lucas Companies
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Goe & Forsythe, LLP
660 Newport Center Dr., Suite 320
Newport Beach, CA 92660

[RSN 7/15/08/Cameo]
Phillip D. Hamilton, Esq.
760 West 16th Street, Suite C
Costa Mesa, CA 92627

RSN – 7/29/08
P. Hamilton & J. Hamilton
c/o Philip Hamilton
760 West 16th Street, Suite C
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RSN – 8/19/08
Attorney for Victor Mahony
Andrew K. Mauthe, Esq.
P. O. Box 51147
Irvine, CA 92619-1147

RSN – 8/27/08
Patrick Fields, Of Counsel
Squire, Sanders & Dempsey, LLP
555 South Flower Street, 31st Floor
Los Angeles, CA 90071-2300

Housing Capital Company
c/o Cox, Castle & Nicholson LLP
2049 Century Park East, 28th Fl.
Los Angeles, CA 900607

REQUEST FOR SPECIAL NOTICE
Gateway Plastering, Inc.
Marc Hines, Esq./Katherine Agbayani, Esq.
Hines Smith Carder
3080 Bristol Street, Suite 540
Costa Mesa, CA 92626

REQUEST FOR SPECIAL NOTICE
Capital Drywall, LP
Marc Hines, Esq./Katherine Agbayani, Esq.
Hines Smith Carder
3080 Bristol Street, Suite 540
Costa Mesa, CA 92626

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Mark A. Nitikman, Esq./ Debra Dietrich, Esq.
Croudace, Dietrich & Parker LLP
5 Park Plaza, Suite 1150
Irvine, CA 92614-8591

RSN – 7/28/08
Attorneys for PNC Bank
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Polsinelli Shalton Flanigan Suelthaus PC
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Kansas City, MO 64112

RSN – 7/29/08
Attys for Michael Immell/Philip Hamilton
Lei Lei Wang Ekvall, Esq.
Weiland, Golden, Smiley, Wang Ekvell & Strok
650 Town Center Dr., #950
Costa Mesa, CA 92626

RSN – 7/31/08
DCFS Trust
c/p Randall P. Mroczynski, Esq.
Cooksey, Toolen, Gage, Duffy & Woog
535 Anton Blvd., 10th Fl.
Costa Mesa, CA 92626

RSN – 8/25/08
Attys for Laing/Sequoia and South Banning Properties, LLC
Perry Mocciaro, Esq/Susan S. Davis, Esq.
Cox, Castle & Nicholson LLP
2049 Century Park East, 28th Floor
Los Angeles, CA 90067-3284

RSN – 9/3/08
Authorized Agent for Wells Fargo Bank, N.A.
McCalla Raymer, LLC
Attn: John D. Schlotter, Esq.
1544 Old Alabama Road
Roswell, GA 30076-2102

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GIANULIAS/CAMEO JOINT – 20 LARGEST UNSECURED CREDTIORS AND /SECURED CREDITOR LISTING

GIANULIAS – 20 LARGEST

WACHOVIA BANK
GARRETT MITTON
15750 ALTON PKWY, 3RD FLOOR
IRVINE, CA 92618

BANK MIDWEST
DAVID LASAEE
1100 MAIN, STE. 350
KANSAS CITY, MO 64105

DEUTSCHE BANK/BERKSHIRE
GREG REED
7575 IRVINE CENTER DR., STE. 150
IRVINE, CA 92618

FAMILLE HOLDINGS
JAMES HERBST
27675 CHAPALA
MISSION VIEJO, CA 92692

PACIFIC MERCANTILE
HELEN AMOR
450 NEWPORT CENTER DR , STE 100
NEWPORT BEACH, CA 92660

PNC BANK (MIDLAND)
VETO ENNA
10851 MASTIN, 6TH FLOOR
OVERLAND PARK, KS 66210

UCLA MEDICAL GROUP – UCLA
NEUROSURGERY ASSOC.
PO BOX 24DD5
LOS ANGELES, CA 90095-0001

BANK OF THE WEST
JON ELY
4041 MACARTHUR BLVD , STE 100
NEWPORT BEACH, CA 92660

BANK OF AMERICA
LISA TOYAMA
350 LYTTON AVE., STE 101
PALO ALTO, CA 94301

CALIFORNIA NATIONAL BANK
ANDREW ZINN
1301 DOVE #101
NEWPORT BEACH, CA 92660

CALIFORNIA BANK & TRUST
KURT ROSS
1900 MAIN STREET, STE 100
IRVINE, CA 92614

HOUSING CAPITAL CORP
DAVID PROWSE
3200 BRISTOL ST., STE. 800
COSTA MESA, CA 92626-1810

PACIFIC WESTERN BANK
ED GERBER
895 DOVE ST., STE 100
NEWPORT BEACH, CA 92660

INTERVEST
CARL NATALIZIA
TWO PARK PLAZA, STE 470
IRVINE, CA 92614

WEYERHAUSER REALTY
MARK ELLETT
8105 IRVINE CTR. DR., STE. 420
IRVINE, CA 92618

VIRTUAL REALTY
HENRY WARSHAW
700 CORPORATE PARK DR., STE. 310
CLAYTON, MO 63105

UNIVERSAL BANK
YUKI KOYANO
3455 NOGALES STREET, 2ND FLOOR
WEST COVINA, CA 91792

DR. GU
40423 SKYPARK RD
MURRIETA, CA 92562

MELODY LAW
61 PUALU LOOP
LAHAINA, HI 96761

SECURED CREDITORS (GIANULIAS)

CHASE HOME FINANCE
CUSTOMER SERVICE
PO BOX 24696
COLUMBUS, OH 43224-0696

MERCEDES-BENZ FINANCIAL
CUSTOMER SERVICE
PO BOX 685
ROANOKE, TX 76262

WELLS FARGO
JANET PERCEVIC
1512 EUREKA RD , STE 300
ROSEVILLE, CA 95661

COUNTY OF MAUI
REAL PROPERTY TAX DIV
70 E KAAHUMANU AVE STE A16
KAHULUI, HI 96732

COUNTRYWIDE
CUSTOMER SERVICE
400 COUNTRYWIDE WAY
SIMI VALLEY, CA 93062

NATIONAL BANK OF AZ
ATTN: ROBIN
6001 N 24TH STREET., BLDG C
PHOENIX, AZ 85016

GUS GIANULIAS AND JULIE M.
GIANULIAS FAMILY TRUST
2264 FAIR OAKS BLVD. SUITE 100
SACRAMENTO, CA 95825

MARILYN GIANULIAS ROBBINS
4515 BRIGHTON ROAD
CORONA DEL MAR, CA 92625

RIVERSIDE COUNTY TAX COLLECTOR
PAUL MCDONNELL, TREASURER
4080 LEMON ST, 11TH FL.
RIVERSIDE, CA 92502

WESTERN INSURANCE COMPANY
ATTN LESLIE SCHULENBERG
675 WEST MOANA
RENO, NV 89509

~~ARCH INSURANCE COMPANY~~
~~ATTN CORPORATE OFFICER~~
~~1717 ARCH STREET 31ST FLOOR~~
~~PHILADELPHIA, PA 19103~~
Returned Mail-Not Deliverable.8/08

MERCEDES BENZ FINANCIAL
ATTN AUTHORIZED AGENT
6 CAMPUS CIRCLE, STE 100
WEST LAKE, TX 76262

NEVADA COUNTY TREASURER AND TAX COLLECTOR – E. CHRISTINA DABIS
950 MAIDU AVE
NEVADA, CA 95959

ORANGE COUNTY TAX COLLECTOR
THE TREASURER
12 CIVIC CENTER PLAZA
SANTA ANA, CA 92701

PITKIN COUNTY ASSESSOR – TOM ISAAC
506 E MAIN ST., STE. 202
ASPEN, CO 81611

~~CAMEO HOMES – 20 LARGEST~~

~~BANK MIDWEST~~
~~DAVID LASAEE~~
~~1100 MAIN, STE. 350~~
~~KANSAS CITY, MO 64105~~
[Duplicate – above]

~~BANK OF THE WEST~~
~~JON ELY~~
~~4041 MACARTHUR BLVD., STE 100~~
~~NEWPORT BEACH, CA 92660~~
[Duplicate – above]

~~WACHOVIA BANK~~
~~GARRETT MITTON~~
~~15750 ALTON PKWY, 3RD FLOOR~~
~~IRVINE, CA 92618~~
[Duplicate – above]

~~FAMILLE HOLDINGS~~
~~JAMES HERBST~~
~~27675 CHAPALA~~
~~MISSION VIEJO, CA 92692~~
[Duplicate – above]

KTGY GROUP, INC.
ATTN: CORPORATE OFFICER
17992 MITCHELL SOUTH
IRVINE, CA 92614

HALL & FORMAN
ATTN: CORPORATE OFFICER
420 EXCHANGE, SUITE 100
IRVINE, CA 92602

PCR SERVICES
ATTN: CORPORATE OFFICER
1 VENTURE, SUITE 150
IRVINE, CA 92618

~~PNC BANK (MIDLAND)~~
~~VETO ENNA~~
~~10851 MASTIN, 6TH FLOOR~~
~~OVERLAND PARK, KS 66210~~
[Duplicate – above]

WEYERHAEUSER REALTLY
DAVID PROWSE
3200 BRISTOL ST., STE. 500
COSTA MESA, CA 92626

~~INTERVEST~~
~~CARL NATALIZIA~~
~~TWO PARK PLAZA, STE 470~~
~~IRVINE, CA 92614~~
[Duplicate – above]

~~UNIVERSAL BANK~~
~~YUKI KOYANO~~
~~3455 NOGALES STREET, 2ND FLOOR~~
~~WEST COVINA, CA 91792~~
[Duplicate – above]

RICK ENGINEERING
ATTN: CORPORATE OFFICER
1223 UNIVERSITY AVE., SUITE 240
RIVERSIDE, CA 92507

DAVID EVANS & ASSOC.
ATTN: CORPORATE OFFICER
1955 CHICAGO AVE, SUITE 200
RIVERSIDE, CA 92507

~~CALIFORNIA NATIONAL BANK~~
~~ANDREW ZINN~~
~~1301 DOVE #101~~
~~NEWPORT BEACH, CA 92660~~
[Duplicate – above]

~~VIRTUAL REALTY~~
~~HENRY WARSHAW~~
~~700 CORPORATE PARK DR., STE. 310~~
~~CLAYTON, MO 63105~~
[Duplicate – above]

~~HOUSING CAPITAL CORP~~
~~DAVID PROWSE~~
~~3200 BRISTOL ST., STE. 500~~
~~COSTA MESA, CA 92626~~
[Duplicate – above]

PACIFIC WESTERN BANK
ATTN JIM TREVINO
895 DOVE ST., STE 100
NEWPORT BEACH, CA 92660

SHEER'S WEST, INC.
ATTN: CORPORATE OFFICER
3283 E WARMS SPRING RD., STE 200
LAS VEGAS, NV 89120

LOCKTON INSURANCE BROKERS LLC
ATTN CORPORATE OFFICER
PO BOX 92643
LOS ANGELES, CA 90009-2643

~~SECURED CREDITORS (CAMEO HOMES)~~

~~Bank Midwest~~
~~David Lasaee~~
~~1100 Main, Ste 350~~
~~Kansas City, MO 64105~~
[Duplicate – on page 1]

~~Wachovia Bank~~
~~Garrett Mitton~~
~~15750 Alton Pkwy, 3rd Floor~~
~~Irvine, CA 92618~~
[Duplicate – on page 1]

~~Bank Of The West~~
~~Jon Ely~~
~~4041 Macarthur Blvd., Ste 100~~
~~Newport Beach, CA 92660~~
[Duplicate – on page 1]

~~Weyerhauser Realty~~
~~Mark Ellett~~
~~8105 Irvine Center Dr., Ste 420~~
~~Irvine, CA 92618~~
[Duplicate – on page 1]

~~Pacific Western~~
~~Jim Trevino~~
~~895 Dove St., Ste 100~~
~~Newport Beach, CA 92660~~
[Duplicate]

Intervest
Carl Natalizia
~~Two Park Plaza, Ste 470~~
~~Irvine, CA 92614~~
7/23/08 Company Closed per Fedex

~~Universal Bank~~
~~Yuki Koyano~~
~~3455 Negales Street, 2nd Floor~~
~~West Covina, CA 91792~~
[Duplicate – on page 1]

California National Bank
~~Andrew Zinn~~
~~1301 Dove #101~~
~~Newport Beach, CA 92660~~
Per Wayser e-mail, send to LA

~~Virtual Realty~~
~~Henry Warshaw~~
~~700 Corporate Park Dr., Ste 310~~
~~Clayton, MO 63105~~
[Duplicate – on page 1]

GIANULIAS – Creditor List (re: Verification of MML filed on 7/14/08)

James C. Gianulias
1105 Quail Street
Newport Beach, CA 92660

100 San Jacinto LLC
Christine Soresi
1105 Quail Street
Newport Beach, CA 92660

82 San Jacinto LLC
Christine Soresi
1105 Quail Street
Newport Beach, CA 92660

AIG Private Client Group
Barney & Barney/Attn Auth Agent
PO Box 601148
Los Angeles, CA 90060

Apartments La Quinta Village II LP
Attn Sara D Elia
1105 Quail Street
Newport Beach, CA 92660

Attorney General
United States Department of Justice
Ben Franklin Station PO Box 683
Washington, DC 20044

~~Bank of America~~
~~Lisa Toyama~~
~~350 Lytton Ave Ste 101~~
~~Palo Alto, CA 94301~~
[on 20 largest]

Bellport-Lido Peninsula Co LLC
Attn Corporate Officer
151 Shipyard Way Ste A
Newport Beach, CA 92663

Brent Schlea
190 Hui F Rd
Napili Maui, HI 96761

~~California Bank & Trust~~
~~Kurt Ross~~
~~1900 Main Street Ste 100~~
~~Irvine, CA 92614~~
[on 20 largest]

Office of the US Trustee
411 West Fourth Street
Suite 9041
Santa Ana, CA 92701-4593

213 Banning LLC
Attn Corporate Officer
1105 Quail Street
Newport Beach, CA 92660

AARP Healthcare Options
Attn Corporate Officer
PO Box 79041
City Of Industry, CA 91716

Albert Assoc Mgmt LLC/Santa
Rosa Cove HOA/Attn Auth Agent
PO Box 12920
Palm Desert, CA 92255

Arenal Road LLC - La Costa
Attn Corporate Officer
1105 Quail Street
Newport Beach, CA 92660

Balboa Bay Club
Attn Corporate Officer
1221 West Coast Highway
Newport Beach, CA 92663

~~Bank of the West~~
~~Jon Ely~~
~~4041 Macarthur Blvd Ste 100~~
~~Newport Beach, CA 92660~~
[on 20 largest]

Benton Road LLC Chung
Attn Corporate Officer
1105 Quail Street
Newport Beach, CA 92660

Bret Allnutt
5608 Costa Maritima
San Clemente, CA 92673

~~California National Bank~~
~~Andrew Zinn~~
~~1301 Dove 101~~
~~Newport Beach, CA 92660~~
[removed, per request-listed for L.A.Ofc.]

48th & Adams LLC
David Gianulias
1105 Quail Street
Newport Beach, CA 92660

AARP Medicare Rx Plans
Attn: Corporate Officer
PO Box 29180
Hot Springs, AR 71903

Apartments at La Quinta Village LP
Silverhawk/Attn Authorized Agent
1105 Quail Street
Newport Beach, CA 92660

AT&T
Attn Authorized Agent
PO Box 78230
San Francisco, CA 94107

~~Bank Midwest~~
~~David Lasaee~~
~~1100 Main Ste 350~~
~~Kansas City, MO 64105~~
[on 20 largest]

Beg LLC
Attn Corporate Officer
1105 Quail Street
Newport Beach, CA 92660

Big Canyon Country Club
John Hudson
One Big Canyon Drive
Newport Beach, CA 92660

CA State Board Of Equalization
450 N Street - MIC 56
Sacramento, CA 95814

Cambridge Square Partners
Christine Soresi
1105 Quail St
Newport Beach, CA 92660

Exhibit C
Page 163

Cameo Homes
Christine Soresi
1105 Quail Street
Newport Beach, CA 92660

~~Chase Home Finance~~
~~Customer Service/Auth Agent~~
~~PO Box 24696~~
~~Columbus, OH 43224-0696~~
[on 20 largest/secured]

Civil Process Clerk
US Attorneys Office Federal Bldg
Room 7516 300 N Los Angeles St
Los Angeles, CA 90012

~~Countrywide~~
~~Customer Service/Auth Agent~~
~~400 Countrywide Way~~
~~Simi Valley, CA 93062~~
[on 20 largest/secured]

Crystal Cove Community Assoc
Attn Authorized Agent
16845 Von Karman Ste 200
Irvine, CA 92606

~~Deutsche Bank/Berkshire~~
~~Greg Reed~~
~~7575 Irvine Center Dr Ste 150~~
~~Irvine, CA 92618~~
[on 20 largest]

~~Dr Gu~~
~~40423 Skypark Rd~~
~~Murrieta, CA 92562~~
[on 20 largest]

~~Famille Holdings~~
~~James Herbst~~
~~27675 Chapala~~
~~Mission Viejo, CA 92692~~
[on 20 largest]

Fountain Valley Senior Housing LP
David Gianulias
1105 Quail Street
Newport Beach, CA 92660

G Companies 1 LLC
Christine Soresi
1105 Quail Street
Newport Beach, CA 92660

Capital Drywall LP
C/o Marc S Hines/Hines Smith Carter
3080 Bristol Street Suite 540
Costa Mesa, CA 92626

Chase Home Finance
PO Box 78420
1820 East Sky Harbor Circle So
Phoenix, AZ 85034-9700

Coast Business Center Ltd
Sara D Elia
1105 Quail Street
Newport Beach, CA 92660

~~County of Maui~~
~~Real Property Tax Div~~
~~70 E Kaahumanu Ave Ste A16~~
~~Kahului, HI 96732~~
[on 20 largest/secured]

Dana Centre GP/ Dana Ctr LP/LLC
Sara D Elia
1105 Quail Street
Newport Beach, CA 92660

Diane M & Erich M Berry Et Al
Kenneth Kasden/Kasden Simonds Et Al
2600 Michelson Drive Tenth Floor
Irvine, CA 92612-6510

East Coast Properties
David Valenti
100 Kings Park Drive
Liverpool, NY 13090

Fasching Haus East Condo Assoc
Attn Authorized Agent
PO Box 2478
Aspen, CO 81612

Franchise Tax Board
Attention: Bankruptcy
PO Box 2952
Sacramento, CA 95812-2952

G Companies 2 LLC
Christine Soresi
1105 Quail Street
Newport Beach, CA 92660

CGH LLC Kona Plantation LLC
Attn Corporate Officer
1105 Quail Street
Newport Beach, CA 92660

Chiappero Family Trust
David Mandala Managing Agent
P O Box 10162
Newport Beach, CA 92658

Coconut Grove Refundable Deposits
Christine Soresi
1105 Quail Street
Newport Beach, CA 92660

County of Maui Real Property
Tax Div
PO Box 1405
Wailuku, HI 96793

Desert Pool Specialists
Customer Service/Auth Agent
40-560 Kisale Place
Indio, CA 92203

DJG Investment Trust
Christine Soresi
1105 Quail Street
Newport Beach, CA 92660

Employment Development Dept
Bankruptcy Group MIC 92E
PO Box 826880
Sacramento, CA 94280-0001

Fletcher Jones Motor Cars Inc
Attn Corporate Officer
3300 Jamboree Road
Newport Beach, CA 92660

French Valley 40 LLC Assembladge
Attn Corporate Officer
1105 Quail Street
Newport Beach, CA 92660

G Companies Construction Inc
Attn Corporate Officer
1105 Quail Street
Newport Beach, CA 92660

G Companies Construction Inc
Attn Corporate Officer
1105 Quail Street
Newport Beach, CA 92660

G Companies Home Building LLC
Attn Corporate Officer
1105 Quail Street
Newport Beach, CA 92660

G Companies Management LLC
Attn Corporate Officer
1105 Quail Street
Newport Beach, CA 92660

Gateway Insulation Inc
C/O Marc S Hines/Hines Smith Carter
3080 Bristol Street Suite 540
Costa Mesa, CA 92626

Gateway Plastering Inc
C/O Marc S Hines/Hines Smith Carter
3080 Bristol Street Suite 540
Costa Mesa, CA 92626

Geovera Insurance
Customer Service/Auth Agent
4820 Business Center Drive
Fairfield, CA 94534

Greenhaven Plaza
Sara D Elia
1105 Quail Street
Newport Beach, CA 92660

~~Gus C & Julie M Gianulias Family Revocable Trust~~
~~2264 Fair Oaks Blvd Ste 100~~
~~Sacramento, CA 95825~~
[on 20 largest/secured]

Gus Gianulias
Christine Soresi
1105 Quail Street
Newport Beach, CA 92660

Gus Gianulias
2264 Fair Oaks Blvd Suite 100
Sacramento, CA 95825

~~Housing Capital Corp~~
~~David Prowse~~
~~3200 Bristol Street Ste 500~~
~~Costa Mesa, CA 92626~~
[on 20 largest/secured]

Indio Homes 130 LP
Attn Corporate Officer
1105 Quail Street
Newport Beach, CA 92660

Interinsurance Exchange of the
Automobile Club-AAA/Auth Agent
PO Box 25001
Santa Ana, CA 92799

Internal Revenue Service
Ogden, UT 84201

Internal Revenue Service
PO Box 21126
Philadelphia, PA 19114

~~Intervest~~
~~Carl Natalizia~~
~~Two Park Plaza Ste 470~~
~~Irvine, CA 92614~~
[on 20 largest]

Irvine Ranch Water District
Attn Authorized Agent
PO Box 57500
Irvine, CA 92619-7500

J C Taylor AAA Inc
Attn Corporate Officer
320 So 69th St
Upper Darby, PA 19082

Jaime Garcia
25981 Cordillera Drive
Mission Viejo, CA 92691

James Chris Gianulias 1998 Trust
1105 Quail St
Newport Beach, CA 92660

JB Redmond 55 LLC
Attn Corporate Officer
1105 Quail Street
Newport Beach, CA 92660

Julie M Gianulias Family
Revocable Trust
2644 Fair Oaks Blvd Ste 100
Sacramento, CA 95825

Karl Scanlan Company Inc
J Scott & B Jackson/Law Ofcs
16935 W Bernardo Dr Ste 170
San Diego, CA 92127

Key Stone Pacific Property Mgmt/
Crystal Cove Community Association
16845 Von Karman Ste 200
Irvine, CA 92606

Kona Plantation LLC
Attn Corporate Officer
1105 Quail Street
Newport Beach, CA 92660

Lahaina Cannery Mall LLC
Janet Banglos
2264 Fair Oaks Blvd Suite 100
Sacramento, CA 95825

Lantex Landscape Architecture Inc
Attn Corporate Officer
31726 Rancho Viejo Rd Suite 206
San Juan Capistrano, CA 92675

LG Parkwood Vlg LP/Parkwood Vlg LLC
Sara D Elia
1105 Quail Street
Newport Beach, CA 92660

Los Angeles Times
Customer Service/Auth Agent
PO Box 60258
Los Angeles, CA 90060-0258

Management Consultants Hawaii
Attn Authorized Agent
PO Box 10039
Lahaina, HI 96761

~~Marilyn Gianulias Robbins~~
~~4515 Brighton Road~~
~~Corona Del Mar, CA 92625~~
[on 20 largest/secured]

Mayacama Golf Club
Attn Corporate Officer
525 Mayacama Club Dr
Santa Rosa, CA 95403

MS LLC Crossroads
Attn Corporate Officer
1105 Quail Street
Newport Beach, CA 92660

Murietta 180 Apartments LP
Attn Corporate Officer
1105 Quail Street
Newport Beach, CA 92660

Murrieta 144 Apartments LP
Attn Christine Soresi
1105 Quail Street
Newport Beach, CA 92660

Murrieta 49s LP
Attn Corporate Officer
1105 Quail Street
Newport Beach, CA 92660

Nanea Golf Club Inc
Attn Corporate Officer
75-1027 Henry Street
Kailua Kona, HI 96740

Old Greenwood Master Assoc
Liza Smith
PO Box 838
Truckee, CA 96160

~~Pacific Mercantile~~
~~Helen Amer~~
~~450 Newport Center Dr Ste 100~~
~~Newport Beach, CA 92660~~
[on 20 largest]

Paul McDonnell Tax Collector
Riverside County Treasurer
PO Box 12005
Riverside, CA 92502-2205

Marilyn Gianulias Robbins [add.chg.7/23/08]
c/o Gerald Phillips Esq
Phillips, Whisnant, Gazin & Gorczyca LLP
230 Newport Center Dr., 3rd Floor
Newport Beach, CA 92660

Mesa Management Inc
Sara D Elia
1105 Quail Street
Newport Beach, CA 92660

Murietta 144 Apartments LP
Vista Pointe
1105 Quail Street
Newport Beach, CA 92660

Murietta Land 60 LLC
Attn Corporate Officer
1105 Quail Street
Newport Beach, CA 92660

Murrieta 492 LP
Attn Corporate Officer
1105 Quail Street
Newport Beach, CA 92660

Murrieta Villagewalk LP
Attn Corporate Officer
1105 Quail Street
Newport Beach, CA 92660

Napa Golf Associates LLC
Attn Corporate Officer
1105 Quail Street
Newport Beach, CA 92660

~~Orange County Tax Collector~~
~~The Treasurer~~
~~12 Civic Center Plaza~~
~~Santa Ana, CA 92701~~
[on 20 largest/secured]

~~Pacific Western Bank~~
~~Jim Trevino~~
~~895 Dove St Ste 100~~
~~Newport Beach, CA 92660~~
[on 20 largest]

Personal Plant Service
Debra Ringler
PO Box 7694
Newport Beach, CA 92658

Maui Electric Co Ltd
Attn Authorized Agent
PO Box 395
Kahului, HI 96733

MGE Investment Trust
Christine Soresi
1105 Quail Street
Newport Beach, CA 92660

Murietta 144 Apartments LP/LLC
Attn Corporate Officer
1105 Quail Street
Newport Beach, CA 92660

Murietta Village Walk LLP/Grand
Isle - Attn Corporate Officer
1105 Quail Street
Newport Beach, CA 92660

Murrieta 492 LP/Murrieta 492 Apts
Vlg LLC - Attn Sara D Elia
1105 Quail Street
Newport Beach, CA 92660

Murrieta Villagewalk LP/LLC
Attn Corporate Officer
1105 Quail Street
Newport Beach, CA 92660

~~National Bank Of AZ~~
~~Attn Robin/Authorized Agent~~
~~6001 N 24th Street Bldg C~~
~~Phoenix, AZ 85016~~
[on 20 largest/secured]

Orange County Tax Collector
Treasurer Tax Collectors Office
PO Box 1980
Santa Ana, CA 92702-1438

Park Mesa LP/Park Mesa LLC
Sara D Elia
1105 Quail Street
Newport Beach, CA 92660

Piccadilly Sq LP/Piccadilly
Sq LLC – Attn Sara D Elia
1105 Quail Street
Newport Beach, CA 92660

~~Pitkin County Assessor~~
~~Tom Isaac~~
~~506 E Main St Ste 202~~
~~Aspen, CO 81611~~
[on 20 largest/secured]

Premier Residential Services
Customer Service/Auth Agent
PO Box 13250
Palm Desert, CA 92255

Rancho Cucamonga 212 LP
Attn Corporate Officer
1105 Quail Street
Newport Beach, CA 92660

Resort Quest
Customer Service/Auth Agent
720 Hyman Avenue
Aspen, CO 81611

~~Riverside County Tax Collector~~
~~Paul McDonnell Treasurer~~
~~4080 Lemon St 11th Floor~~
~~Riverside, CA 92502~~
[on 20 largest/secured]

Securities Exchange Commission
5670 Wilshire Boulevard 11th Floor
Los Angeles, CA 90036

Silver Oaks 183 LLC
Attn Corporate Officer
1105 Quail Street
Newport Beach, CA 92660

Silver Oaks Ranch 120 LLC
Attn Corporate Officer
1105 Quail St
Newport Beach, CA 92660

Sunrise Village LLC
Janet Banglos
2264 Fair Oaks Blvd Ste 100
Sacramento, CA 95825

~~Tano Garcia~~
~~Customer Service/Auth Agent~~
~~PO Box 510543~~
~~Palm Desert, CA 92255~~
[Ret. mail 7/24/08]

The Palms Golf Club at La
Quinta Inc/Attn Auth Agent
PO Box 29
La Quinta, CA 92247

Placentia 422 LP
Christine Soresi
1105 Quail Street
Newport Beach, CA 92660

Press-Enterprise Company
C/O Leo A Badger/Badger Law Ofc
5005 La Mart Drive Suite 101
Riverside, CA 92507-5991

Rancho Fortunado LLC
Attn Corporate Officer
1105 Quail Street
Newport Beach, CA 92660

Rider & Patterson LLC
Attn Corporate Officer
1105 Quail Street
Newport Beach, CA 92660

Security Signal Devices Inc
Stephanie Neu
1740 N Lemon Street
Anaheim, CA 92801

Silver Oaks 183 LLC Sweetwater
Attn Corporate Officer
1105 Quail Street
Newport Beach, CA 92660

Silver Oaks Ranch 136 LLC
Attn Corporate Officer
1105 Quail St
Newport Beach, CA 92660

Sunrise Village LP
Janet Banglos
2264 Fair Oaks Blvd Ste 100
Sacramento, CA 95825

The Balboa Bay Club
Customer Service/Auth Agent
1221 West Coast Hwy
Newport Beach, CA 92663

Treasurer & Tax Collector
Nevada Cty-Attn Christina Dabis
950 Maidu Ave
Nevada, CA 95959

~~PNC Bank Midland~~
~~Veto Enna~~
~~10851 Mastin 6th Floor~~
~~Overland Park, KS 66210~~
[on 20 largest]

Quail Ridge Communities LLC
La Quinta 9/Attn Auth Agent
1105 Quail Street
Newport Beach, CA 92660

Redmond 9 LLC
Attn Corporate Officer
1105 Quail St
Newport Beach, CA 92660

River Knolls LP/River Knolls LLC
Sara D Elia
1105 Quail Street
Newport Beach, CA 92660

Santa Rosa Cove HOA C/O Albert
Assoc Mgmt; Juanita or Auth Agent
PO Box 12920
Palm Desert, CA 92255-2920

Silver Oaks 136 LLC
Attn Corporate Officer
1105 Quail Street
Newport Beach, CA 92660

Silver Oaks Beaumont 72 LLC
Attn Corporate Officer
1105 Quail St
Newport Beach, CA 92660

Silver Oaks Ranch 240 LLC
Attn Corporate Officer
1105 Quail St
Newport Beach, CA 92660

Tahoe Mountain Club
Attn Corporate Officer
PO Box 2387
Truckee, OR 96160

The Gas Company
Customer Service
PO Box C
Monterey Park, CA 91756

UCLA Health System
Customer Service/Auth Agent
10920 Wilshire Blvd Ste 1600
Los Angeles, CA 90024-6502

~~UCLA Medical Group/UCLA Neuro-Surgery Assoc/Attn Auth Agent~~
~~PO Box 24dd5~~
~~Los Angeles, CA 90095-0001~~
[on 20 largest]

University Athletic Club
Attn Corporate Officer
1701 Quail St
Newport Beach, CA 92660

~~Virtual Realty~~
~~Henry Warshaw~~
~~700 Corporate Park Dr Ste 310~~
~~Clayton, MO 63105~~
[on 20 largest]

Western Rentals Inc
J Gardner/Barry Gardner & Kincannon
5000 Birch Street Suite 420
Newport Beach, CA 92660

United Healthcare Insurance Co
Customer Service/Auth Agent
PO Box 1017
Montgomeryville, PA 18936

Verizon Wireless
Customer Service/Auth Agent
PO Box 96088
Bellevue, WA 98009

~~Wachovia Bank~~
~~Garrett Mitton~~
~~15750 Alton Pkwy 3rd Floor~~
~~Irvine, CA 92618~~
[on 20 largest]

Weyerhauser Realty
David Prowse
3200 Bristol Street Ste 500
Costa Mesa, CA 92626

~~Universal Bank~~
~~Yuki Koyano~~
~~3455 Nogales Street 2nd Floor~~
~~West Covina, CA 91792~~
[on 20 largest]

Villa Buena LP/Villa Buena LLC
Sara D Elia
1105 Quail Street
Newport Beach, CA 92660

~~Wells Fargo~~
~~Janet Percevic~~
~~1512 Eureka Rd Ste 300~~
~~Roseville, CA 95661~~
[on 20 largest/secured]

~~Weyerhauser Realty Investors~~
~~Mark Ellett~~
~~8105 Irvine Ctr Dr Ste 420~~
~~Irvine, CA 92618~~
[on 20 largest]

Additional Creditors Per Schedules Filed

Adkinson Engineers Inc
c/o Dan E Qualls Esq
6864 Indiana Ave Ste 203
Riverside, CA 92506

Arroyo Pools Inc.
c/o D Paul Purcell Esq
4675 MacArthur Ct Ste 1200
Newport Beach, CA 92660-2435

Barney & Barney
Attn Michael Daoussis
9171 Towne Centre Dr Ste 200
San Diego, CA 92122

Cass Construction Inc
c/o Gregory J Hout Esq
11770 Barnardo Plaza Ct Ste 305
San Diego, CA 92128

Contract Carpet Corporation
c/o Karen M Andrews Esq
2901 Coleridge Dr
Los Alamitos, CA 90720

Ampam Parks Mechanical Inc
Taubman Simpson Young et al
One World Trade Ctr Ste 400
Long Beach, CA 90801-5670

Automatic Fire Sprinklers Inc
c/o K. Loureiro Esq/Louis Brisbois
221 N Figueroa St Ste 1200
Los Angeles, CA 90012

C Construction Inc
c/o Marks Golia & Finch LLP
3900 Harney St 1st Floor
San Diego, CA 92110-2825

City-Wide Electric Systems Inc
c/o McDougal Love Eckis et al
460 N Magnolia Ave
El Cajon, CA 92020

Country Estates Homes LLC
(Wine Country)
1105 Quail Street
Newport Beach, CA 92660

~~Arch Insurance Company~~
~~Attn Corporate Officer~~
~~1717 Arch Street 31st Floor~~
~~Philadelphia, PA 19103~~
[on 20 largest/secured]

Bank of the West c/o S. Hodges Esq
Pillsbury Winthrop et al
501 W Broadway Ste 1100
San Diego, CA 92101-3575

Cal/Pac Painting & Coating Inc
c/o Jensen & Ferrel PC
610 Newport Center Dr Ste 700
Newport Beach, CA 92660

Clarke Masonry Inc
c/o Lanak & Hanna PC
400 N Tustin Ave Ste 120
Santa Ana, CA 92705-3815

DRI Residential Corporation
c/o P R. Finch Jr Esq – Marks Golia
3900 Harney St 1st Floor
San Diego, CA 92110-2825

Executive Plumbing Inc
c/o Mark S. Hines Esq - Hines Smith
3080 Bristol St Ste 540
Costa Mesa, CA 92626

Gothic Ground Management Inc
c/o James Reynolds Esq
12760 High Bluff Dr Ste 300
San Diego, CA 92130

GVCS LP/Grass Valley Shopping
Ctr LLC - Sara D'Elia
1105 Quail Street
Newport Beach, CA 92660

Hillcrest Contracting Inc
Law Ofcs of Monteleone & McCrory
450 W Fourth St Ste 130
Santa Ana CA 92701

Islands XVI
Attn Corporate Officer
1105 Quail St
Newport Beach, CA 92660

Larry Melvin Installation Inc
c/o J Potocki Esq Balestreri Pendelton
401 B Street Ste 1470
San Diego, CA 92101-4223

Lucas/Gianulias
1200 Quail Street
Newport Beach, CA 92660

~~Mercedes-Benz Financial~~
~~Attn Corporate Officer~~
~~6 Campus Circle Suite 100~~
~~West Lake, TX 76262~~
[on 20 largest/secured]

Outdoor Sign Systems Inc
Attn Corporate Officer
1150 E Orangethorpe Ave Ste 112
Placentia, CA 92870

Robertsons Ready Mix Ltd
c/o Law Ofcs of Robert M Binam
200 S Main St Ste 200
Corona, CA 92878

G Family Investments LLC
Attn Corporate Officer
1105 Quail St
Newport Beach, CA 92660

Gothic Landscape Inc
c/o James Reynolds Esq
12760 High Bluff Dr Ste 300
San Diego, CA 92130

Hawaii State Tax Collector
PO Box 259
Honolulu, HI 96809

Internal Revenue Service
Insolvency Group 3 Mail Stop 5503
24000 Avila Road
Laguna Niguel, CA 92677

Joseph & Christine Cusumano Tstees
c/o T A Pistone Esq Pistone & Wolder
2020 Main St Ste 900
Irvine, CA 92614-8203

LDI Mechanical Inc
c/o Elizabeth A Walters APC
365 Seventh Ave
San Diego, CA 92103

Magna Window Corporation
c/o Robert F Schauer Esq
1131 W Sixth St Ste 140
Ontario, CA 91762

~~Nevada County Treasurer & Tax~~
~~Collector - E. Christina Davis~~
~~950 Maidu Ave~~
~~Nevada, CA 95959~~
[on 20 largest/secured]

Paradise Electric Inc
c/o Elizabeth A Walters PC
3565 Seventh Ave
San Diego, CA 92013

Rolfs
Attn Corporate Officer
110 Tustin Ave
Newport Beach, CA

GIMA LLC
Attn Corporate Officer
1105 Quail St
Newport Beach, CA 92660

Gruppo Diverde Inc.
c/o William Ward Esq Ward & Ward
658 E Carnegie Dr Ste 140
San Bernardino, CA 92408

Helix Electric Inc
c/o Christopher E Mcateer Esq.
110 West C St Ste 1500
San Diego, CA 92101

Islands Ala Moana LP
Attn Corporate Officer
1105 Quail St
Newport Beach, CA 92660

Lamp Plus – Centennial Inc
c/o J Wruble Esq – Buchalter Nemer
1000 Wilshire Blvd Ste 1500
Los Angeles, CA 90017-2457

Leonardo Roofing Inc
c/o Patrick J Hoolihan Law Corp
275 S Main St
Orange, CA 92868

Masonry Group California South LP
c/o R. Soffen Esq – Gibbs Giden et al
1880 Century Park East 12th Floor
Los Angeles, CA 90067-1621

Outdoor Dimensions Inc
c/o Ronald Harris Esq
32325 Coast Hwy Ste 102
Laguna Beach, CA 92651

Prime Tech Cabinets Inc
c/o John Marshall Esq
620 Newport Ctr Dr 11th Fl
Newport Beach, CA 92660

RSI Professional Cabinet Solutions
c/o Page & Jorgensen LLP
5160 Campus Dr
Newport Beach, CA 92660

Santa Ana Creek Development Co Inc
c/o F Beard Hobbs Esq-Beard Hobbs
7844 La Mesa Blvd
La Mesa, CA 91941-3610

Southern Construction Co Inc
c/o Hahn & Hinze LLP
1529 Grand Ave Ste A
San Marcos, CA 92078-2464

Temecula Valley Erosion Control Inc
c/o Richard B Beck Esq
31582 Railroad Canyon Rd
Canyon Lake, CA 92587

West Coast Drywall Inc
c/o Hines Smith Carter
3080 Bristol St Ste 540
Costa Mesa, CA 92626

XM Satellite Radio
Attn Customer Service
PO Box 33174
Detroit, MI 48232-5280

Security Life of Denver Insurance Co
Attn Customer Service
PO Box 5065
Minot, ND 58702-5065

Stairpros Inc
c/o Law Ofc of Robert G Splinter
251124 Narbonne Ave Ste 106
Lomita, CA 90717-2140

The Kapalua Club
Attn Corporate Officer
500 Office Road
Lahaina, HI 96761

Western Insurance Company
Attn Leslie Schulenberg
675 West Moana
Reno, NV 89509
[on 20 largest/secured]

Sim J Harris Inc
c/o K. Melucci Esq-Braun & Melucci
7855 Ivanhoe Ave Ste 400
La Jolla, CA 92037

Temecula Valley Erosion Control Inc
Attn Corporate Officer
4100S County Center Dr
Temecula, CA 92591

TNT Grading Inc
c/o C M Cullen Esq-Lanak & Hanna
400 N Tustin Ave Ste 120
Santa Ana, CA 92705-3815

X-Act Finish & Trim Inc
c/o Mark S Hines Esq-Hines Smith
3080 Bristol St Ste 540
Costa Mesa, CA 92626

Internal Revenue Service
1973 North Rulon White Blvd
M/S 4912
Ogden, Utah 84201

Department of the Treasury

Person to contact: Laurie Hill

ID Badge Number: 29-14115

Telephone Number: 801-620-5025

Refer Reply to: **505b**

Date: November 4, 2008

Dear Taxpayer:

On September 10,008 you requested a prompt determination of tax liability as shown on form 1120 under Bankruptcy Code section 505b for bankruptcy estate of Queens Seaport Development 95-4538918 tax period ending 200712.

Under section 505b of the Bankruptcy Code, the trustee, the debtor, any successor to the debtor are discharged from any liability for such tax upon payment of tax shown on such return if the trustee is not notified within 60 days after such request that such request that such return has been selected for examination. The return you submitted is not being selected for examination under this provision.

However, the trustee, the debtor, and any successor to the debtor, is not discharged under section 505b if the return is fraudulent or contains a material misrepresentation.

If you have any questions, please write or call the person named above.

Sincerely,

Michael D. Mayhue

Michael D. Mayhue
PSP Support Manger

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In re: JAMES C. GIANULIAS, Debtor(s).	CHAPTER: 11 CASE NUMBER: 2:08-bk-13150-RK

NOTE: When using this form to indicate service of a proposed order, **DO NOT** list any person or entity in Category I. Proposed orders do not generate an NEF because only orders that have been entered are placed on a CM/ECF docket.

PROOF OF SERVICE DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is: 333 South Hope Street, Thirty-Fifth Floor, Los Angeles, California 90071-1406

A true and correct copy of the foregoing document described as OPPOSITION OF OFFICIAL JOINT COMMITTEE OF UNSECURED CREDITORS TO DEUTSCHE BANK BERKSHIRE MORTGAGE, INC.'S MOTION FOR RELIEF FROM THE BAR DATE ORDER PURSUANT TO F.R.B.P. RULE 9024 will be served or was served **(a)** on the judge in chambers in the form and manner required by LBR 5005-2(d), and **(b)** in the manner indicated below:

I. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING ("NEF") - Pursuant to controlling General Order(s) and Local Bankruptcy Rule(s) ("LBR"), the foregoing document will be served by the court via NEF and hyperlink to the document. On _____ I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following person(s) are on the Electronic Mail Notice List to receive NEF transmission at the e-mail address indicated below:

☐ Service Information continued on attached page.

II. SERVED BY U.S. MAIL (indicate method for each person or entity served):
On March 24, 2009 I served the following person(s) and/or entity(ies) at the last known address(es) in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States Mail, first class, postage prepaid, addressed as follow. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

SEE ATTACHED SERVICE LIST

☐ Service Information continued on attached page.

III. SERVED BY PERSONAL DELIVERY, FACSIMILE TRANSMISSION OR EMAIL (indicate method for each person or entity served): Pursuant to F.R.Civ.P.5 and/or controlling LBR, on March 24, 2009, I served the following person(s) and/or entity(ies) by personal delivery, or (for those who consented in writing to such service method) by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

Honorable Judge Robert N. Kwan
United States Bankruptcy Court
411 West Fourth Street, Courtroom 5D
Santa Ana, CA 92701

☐ Service Information continued on attached page.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

March 24, 2009	Denise Givens	*/s/Denise Givens*
Date	*Type Name*	*Signature*

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REQUEST FOR SPECIAL NOTICE

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Exhibit E
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