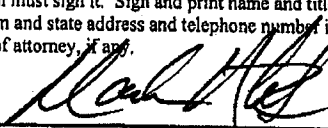


B 10 (Official Form 10) (12/07)

AMENDED

| | | | |
|---|--|---|---------------------------|
| 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): CROUDACE, DIETRICH & PARKER LLP | | <input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: _____ (If known) Filed on: _____ | |
| Name and address where notices should be sent: MARK A. NITIKMAN 4750 VON KARMAN AVENUE NEWPORT BEACH, CA 92660-2123 Telephone number: (949) 794-9900 | | | |
| Name and address where payment should be sent (if different from above): [SAME AS ABOVE] | | <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: <div style="border: 1px solid black; padding: 5px; text-align: center;"> FILED NOV 10 2008 <small>CLERK U.S. BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA BY: _____ Deputy Clerk</small> </div> | | | |
| 1. Amount of Claim as of Date Case Filed: \$ <u>2,749.18</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. | |
| 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. | | Specify the priority of the claim. | |
| 2. Basis for Claim: <u>LEGAL SERVICES</u> (See instruction #2 on reverse side.) | | <input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B). | |
| 3. Last four digits of any number by which creditor identifies debtor: <u>3900</u> | | <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). | |
| 3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.) | | <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. §507 (a)(5). | |
| 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: \$ _____ | | <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). | |
| 6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. | | <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8). | |
| 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.) | | <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. §507 (a)(____). | |
| DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. | | Amount entitled to priority: \$ _____ | |
| If the documents are not available, please explain: | | *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. | |
| Date: 10/31/2008 | 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. <div style="text-align: center;">  MARK A. NITIKMAN </div> | | FOR COURT USE ONLY |
| CROUDACE, DIETRICH & PARKER LLP | | | |

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.

Exhibit
Page2-2
1189

Croudace, Dietrich & Parker, LLP
4750 Von Karman
Newport Beach, CA 92660
949/794-9900
949/794-9909

October 31, 2008

Invoice

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

In Reference To: JAMES GIANULIAS / GENERAL

For: Legal services for research, analysis and consultation on real estate and
finance matters.

| <u>Date</u> | | <u>Hours</u> | <u>Amount</u> |
|-------------|--|--------------|-------------------|
| 10/31/2008 | For professional services rendered | 11.8 | \$ 2,709.50 |
| | Total costs | | \$ 53.52 |
| | Total Due: | | <hr/> \$ 2,763.02 |
| | Credit for costs incurred after 6/6/08 | | \$ (13.84) |
| | Net Due: | | <hr/> \$ 2,749.18 |