

B10 (Official Form 10)(12/07)

UNITED STATES BANKRUPTCY COURT <u>CENTRAL</u> DISTRICT OF <u>CALIFORNIA</u>		PROOF OF CLAIM
Name of Debtor: CAMEO HOMES		Case Number: 8:08-BK-13151-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): Department of the Treasury - Internal Revenue Service		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim.
Name and address where notices should be sent: Internal Revenue Service PO Box 21126 Philadelphia, PA 19114 Telephone number: 1-800-913-9358 Creditor #: 20553182		Court Claim Number: _____ (If known) Filed on: _____
Name and address where payment should be sent (if different from above): Internal Revenue Service M/S 5503 24000 Avila Rd Stop 5503 Laguna Niguel, CA 92677 Telephone number: (949) 389-4169		<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.
1. Amount of Claim as of Date Case Filed: \$ <u>35,282.05</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 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.		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 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: \$ 34,859.67 <small>*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</small>
2. Basis for Claim: <u>Taxes</u> (See instruction #2 on reverse side.)		
3. Last four digits of any number by which creditor identifies debtor: <u>see attachment</u> 3a. Debtor may have scheduled account as: _____ (see instruction #3a on reverse side.)		
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: Value of Property: \$ _____ Annual Interest Rate _____ % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____ Amount of Secured Claims: \$ _____ 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 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: 10/03/2008 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. <u>/s/ GEORGE PRESCOTT, SPECIALIST (949) 389-4169</u> Internal Revenue Service ♦ M/S 5503 ♦ 24000 Avila Rd ♦ Stop 5503 ♦ Laguna Niguel, CA 92677		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.

Exhibit
Page

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Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 10
Attachment

In the Matter of: CAMEO HOMES
1105 QUAIL ST
NEWPORT BEACH, CA 92660

Docket Number
8:08-BK-13151-RK
Type of Bankruptcy Case
Chapter 11
Date of Petition
06/06/2008

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
95-2593087	CORP-INC	05/31/2007	a PENDING EXAMINATION	\$28,187.00	\$6,538.47
95-2593087	WT-FICA	06/30/2008	09/08/2008	\$0.00	\$0.00
95-2593087	FUTA	12/31/2008	c UNASSESSED LIABILITY	\$134.20	\$0.00
				\$28,321.20	\$6,538.47

Total Amount of Unsecured Priority Claims: **\$34,859.67**

Unsecured General Claims

Penalty to date of petition on unsecured priority claims (including interest thereon) \$422.38

Total Amount of Unsecured General Claims: **\$422.38**

a PROPOSED TAX DEFICIENCY DETERMINED BY EXAMINATION OF DEBTOR(S) TAX RETURN.

c THE ABOVE LIABILITY HAS BEEN LISTED AS A POTENTIAL LIABILITY FOR THE DEBTOR DUE TO DEBTOR'S FAILURE TO MAKE REQUIRED TAX DEPOSITS. AS SOON AS THE DEBTOR FILES THE RETURN WITH THE IRS AS REQUIRED BY LAW, THIS CLAIM WILL BE ADJUSTED AS NECESSARY.

PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is: 840 Newport Center Drive, Suite 400, Newport Beach, CA 92660-6324

The foregoing document described as **DEBTORS' THIRD OMNIBUS MOTION FOR ORDER DISALLOWING CERTAIN CLAIMS ASSERTED AGAINST THE DEBTORS BASED ON THE DEBTORS' BOOKS AND RECORDS** 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 July 9, 2010, 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 email address(es) indicated below:

☒ Service information continued on attached page

II. SERVED BY U.S. MAIL OR OVERNIGHT MAIL(indicate method for each person or entity served):

On July 9, 2010, 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, and/or with an overnight mail service addressed 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.*

☒ 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 July 9, 2010

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 personal delivery on the judge will be completed no later than 24 hours after the document is filed.*

CAUSED TO BE SERVED VIA PERSONAL DELIVERY/MESSENGER

Chambers of Honorable Robert W. Kwan
United States Bankruptcy Court
411 W. Fourth Street
Santa Ana, CA 92701

Office of United States Trustee

Attn: Michael Hauser, Esq.
411 W. Fourth Street, #9041
Santa Ana, CA 92701-4593

☐ 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.

7/9/2010
Date

Lori Gauthier
Type Name

/s/ Lori Gauthier
Signature

SERVED VIA NOTICE OF ELECTRONIC FILING ("NEF")

- John B Acierno ecfcacb@piteduncan.com
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jmattiace@thelobelfirm.com;pnelson@thelobelfirm.com
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sue.hodges@pillsburylaw.com;pamela.breeden@pillsburylaw.com
- Joshua D Wayser joshua.wayser@kattenlaw.com, kim.johnson@kattenlaw.com
- Steven Werth swerth@sulmeyerlaw.com, asokolowski@sulmeyerlaw.com
- Deborah A Winslow ecf@shermeta.com
- John H Wunsch sandra.g.mcmasters@wellsfargo.com

SERVED VIA U.S. MAIL³

Maui Electric Company Ltd. Attn: Lyle Matsunaga, Asst. Treasurer PO Box 398 Kahului, Hawaii 96733	Daimler Trust, Successor to DCFS Trust c/o Randall P. Mroczynski, Esq. Cooksey Toolen Gage, et al 535 Anton Blvd., 10th Floor Costa Mesa, CA 92626
DCFS USA Attn: Corporate Officer PO Box 9001683 Louisville, KY 40290	Mercedes-Benz Credit Corp. c/o Shermeta, Adams, et al. Attn: Deborah A. Winslow PO Box 80908 Rochester Hills, MI 48308
David Evans and Associates, Inc. Attn: Linda Watanabe-Mitchell 320 S.W. Upper Terrace Drive Suite 200 Bend, OR 97702	Temecula Valley Erosion Control, Inc. Attn: Jessica Davis, Office Manager 19011 Mermack Avenue Lake Elsinore, CA 92632
Department of Taxation, State of Hawaii Attn: Lynne M. Kaneta, Tax Collector PO Box 259 Honolulu, HI 96809	State of Hawaii, Department of Taxation State Tax Collector/Attn: Bankruptcy Unit Attn: Lynne M. Kaneta, Tax Collector PO Box 259 Honolulu, HI 96809
Orange County Treasurer - Tax Collector Attn: Chriss W. Street or Judy Reynoso, Deputy P.O. Box 1438 Santa Ana, CA 92702-1438	Internal Revenue Service Attn: George Prescott, Specialist PO Box 21126 Philadelphia, PA 19114
Internal Revenue Service Attn: George Prescott, Specialist M/S 5503 24000 Avila Rd. Stop 5503 Laguna Niguel, CA 92677	Debtors c/o John McFadden 1105 Quail Street Newport Beach, CA 92660

³ Each claimant was served with a copy of its own proof of claim, all other proofs of claim were omitted from the service copies.