

PBGC Standard Termination Notice
Single-Employer Plan Termination

PBGC Form 500

Approved OMB 1212-0038
 Expires 09/30/2010

PART I IDENTIFYING INFORMATION	
1a Plan Name Cameo Homes Terminated Defined Benefit Pension Plan	1b Last day of plan year 5/31
2a Contributing Sponsor's name and address (Address should include room or suite no.) Cameo Homes 1105 Quail Street Newport Beach, CA 92660	2b Sponsor's telephone number (949) 955-3832
	2c 9-digit employer identification number (EIN) 95-2593087
	2d 3-digit plan number (PN) 002
2e If you used a different EIN or PN for this contributing sponsor/plan in previous filings with the PBGC, also show the number(s) previously reported.	2f 6-digit business code 233200
3a Plan Administrator's name and address (if same as 2a, enter "same") (Address should include room or suite no.) Same	3b Plan Administrator's telephone number
	3c E-mail address (optional)
3d Name and address of person to be contacted for more information (if same as 3a, enter "same") (Address should include room or suite no.) Geoffery H. Ewertz, C.P.A. South Coast Pension Services, Inc. 3002 Dow Avenue, Suite 526 Tustin, CA 92780-7250	3e Telephone number (714) 263-3100
	3f E-mail address (optional) GEwertz@southcoastpension.com
PART II GENERAL PLAN INFORMATION	
4a Have you filed, or will you file, with the Internal Revenue Service for a determination letter on the termination of this plan? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	4b If "Yes" to 4a, enter the filing date: (MM/DD/YYYY)
5a Is this a multiple-employer plan? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	5b If "Yes" to 5a, attach a list of the names and employer identification numbers of all contributing sponsors
6 Reason for plan termination. If more than one reason for the termination (considering (1) - (12) and c.), see instructions.	
a Plan related	
(1) Plan administration too costly or complicated	6a (1)
(2) Plan benefits too costly	6a (2) 2
(3) Restructuring of retirement program (e.g. adoption of new plan, decision that defined benefit plan no longer meets employer objectives)	6a (3) 1
(4) Retirement/illness/death of owner(s)	6a (4)
b Business related	
(5) Adverse business conditions	6b (5)
(6) Sale of company/subsidiary/division (not involving bankruptcy or similar proceeding)	6b (6)
(7) Company/subsidiary/division closed (not involving bankruptcy or similar proceeding)	6b (7)
(8) Merger of company	6b (8)
(9) Contributing sponsor acquired by another business	6b (9)
(10) Another business acquired by contributing sponsor	6b (10)
(11) Contributing sponsor reorganized (in bankruptcy or similar proceeding)	6b (11) 3
(12) Contributing sponsor liquidated (in bankruptcy or similar proceeding)	6b (12)
c Other (specify) _____	6c
7 Changes in contributing sponsor associated with plan termination (check all that apply).	
a No change	7a X
b Sale of company/subsidiary/division (not involving bankruptcy or similar proceeding)	7b
c Company/subsidiary/division closed (not involving bankruptcy or similar proceeding)	7c
d Merger of company	7d
e Contributing sponsor acquired by another business	7e
f Another business acquired by contributing sponsor	7f
g Contributing sponsor reorganized (in bankruptcy or similar proceeding)	7g
h Contributing sponsor liquidated (in bankruptcy or similar proceeding)	7h

Exhibit 5
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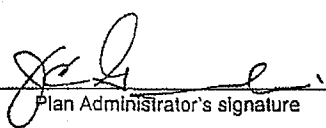
8 Number of plan participants and beneficiaries as of proposed termination date:			
a Active participants		8a	3
b Retirees or beneficiaries receiving benefits		8b	0
c Separated vested participants entitled to benefits		8c	0
d Total		8d	3
9 Estimated percent of currently employed participants that are covered under the terminated plan that you expect to be covered under:			
a No plan		9a	0%
b New or existing traditional defined benefit plan		9b	0%
c New or existing hybrid defined benefit plan, other than cash balance plan		9c	%
d New or existing cash balance plan		9d	0%
e New or existing profit sharing plan		9e	100%
f New or existing 401(k) plan		9f	0%
g New or existing simplified employee plan		9g	0%
h Other new or existing defined contribution plan (specify): _____		9h	0%
10 If the percent entered for item 9b, 9c or 9d is greater than zero, will the types of benefits under the new or existing defined benefit plan be substantially the same as under the terminating plan for all affected participants (currently employed participants that you expect will be covered under the new or existing defined benefit plan.)		<input type="checkbox"/> Yes	<input type="checkbox"/> No
11a Proposed termination date	(MM/DD/YYYY)	12/01/2008	
11b Proposed termination date stated in notice of intent to terminate (if different from 11a)	(MM/DD/YYYY)	12/01/2008	
12a Earliest date notices of intent to terminate issued to affected parties	(MM/DD/YYYY)	10/01/2008	
12b Latest date notices of intent to terminate issued to affected parties	(MM/DD/YYYY)	10/01/2008	
13 Latest date notices of plan benefits issued to participants or beneficiaries	(MM/DD/YYYY)	10/01/2008	
14a Has a formal challenge to the termination been initiated under an existing collective bargaining agreement?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A
14b If "Yes" to 14a, attach a copy of the formal challenge and a statement describing the challenge.			
15 Have all PBGC premiums been paid to date?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	

PART III: RESIDUAL PLAN ASSETS

16a Will residual assets be returned to the employer as a result of this termination?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A
16b If "No" or "N/A" to 16a, do not complete the rest of Part III; go to Part IV. If "Yes," enter the estimated amount:	\$ _____		
17a Is there a plan provision permitting a reversion of residual assets to the employer?	<input type="checkbox"/> Yes, go to 17b	<input type="checkbox"/> No, go to 18a	
17b If "Yes" to 17a, was the provision adopted prior to 12/18/1988?	<input type="checkbox"/> Yes, go to 18a	<input type="checkbox"/> No, go to 17c	
17c If "No" to 17b, enter: (1) Adoption date: (2) Effective date of plan:	(MM/DD/YYYY)	(MM/DD/YYYY)	
18a Has the plan been involved in a spin-off/termination transaction?	<input type="checkbox"/> Yes, go to 18b	<input type="checkbox"/> No, go to Part IV	
18b If "Yes," to 18a, have the requirements of the Guidelines been satisfied?	<input type="checkbox"/> Yes, go to 18c	<input type="checkbox"/> No, go to 18d	<input type="checkbox"/> N/A, go to 18d
18c If "Yes" to 18b, enter: (1) latest date a description of the transactions(s) was issued to participants in the ongoing plan. (2) latest date notice were issued to participants in the ongoing plan: Go to Part IV.	(MM/DD/YYYY)	(MM/DD/YYYY)	
18d If you checked "No" or "N/A" in 18b, attach a statement that describes the transaction(s) and explains why the Guidelines were not, or need not have been, followed.			

PART IV: PLAN ADMINISTRATOR CERTIFICATION

I, the Plan Administrator, certify that, to the best of my knowledge and belief: (1) I am implementing the termination of the plan in accordance with all applicable laws and regulations; and (2) the information contained in this filing and made available to the Enrolled Actuary is true, correct, and complete. In making this certification, I recognize that knowingly and willfully making false, fictitious, or fraudulent statements to the PBGC is punishable under 18 U.S.C. §1001.


 Plan Administrator's signature

1/20/2009
 Date

James C. Gianulias
 President
 Printed name and title of Plan Administrator

Exhibit 5
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RESOLUTIONS OF THE BOARD OF DIRECTORS
OF
CAMEO HOMES

Pursuant to the provisions of Section 307(b) of the California General Corporations Law, the following resolutions were adopted by the unanimous consent of the Board of Directors of this corporation without a meeting.

WHEREAS, this Board has reviewed an Amendment to the Cameo Homes Terminated Defined Benefit Pension Plan (the "Plan") which reaffirms the previous terminations of the Plan effective December 1, 2008; and

WHEREAS, it is in the best interests of this Corporation to adopt such Amendment to the Plan; and

WHEREAS, the Plan must be amended at the time of plan termination to comply with various laws, regulations and rulings in order that the Plan, upon termination, conforms to these new qualification requirements.

NOW, THEREFORE, IT IS RESOLVED, that the Amendment to the Plan which terminates the Plan is hereby approved and adopted by this Board; and it is

RESOLVED FURTHER, that the President of this Corporation be and hereby is authorized and directed to execute said Amendment to the Plan of behalf of this corporation; and it is

RESOLVED FURTHER, that an executed copy of the Plan Amendment be placed in the Minute Book of this Corporation; and it is

RESOLVED FURTHER, that the President and Secretary of this Corporation are hereby authorized and directed to sign such documents, give such notices and do all acts that they deem necessary to effect this termination, maintain plan qualification and distribute the Plan assets.

Dated: October 1, 2008

SIGNATURES OF ALL DIRECTORS:



James C. Gianulias

CAMEO HOMES

AMENDMENT TO TERMINATED DEFINED BENEFIT PENSION PLAN

The Cameo Homes Terminated Defined Benefit Plan has been previously terminated as of May 1, 1991 effective July 2, 1991 and again February 1, 2003 effective May 3, 2003, and May 1, 2007 effective June 30, 2007. Since the assets were never distributed because of the Internal Revenue Service actuarial audit program and subsequent audit this amendment is adopted to confirm the prior termination and bring the plan up to date in accordance with any laws now in affect. The Cameo Homes Amended Defined Benefit Pension Plan is hereby amended effective December 1, 2008, except as otherwise provided, as follows:

1. The Cameo Homes Amended Defined Benefit Pension Plan (the "Plan") was terminated July 2, 1991 and is hereby brought up to date and terminated as of the effective date of this Amendment.
2. No further benefits shall accrue to any employee under this Plan, and no further contributions shall be made to this Plan.
3. Employees who are not Participants in the Plan on the effective date of this Amendment shall not be eligible to become nor shall they become Participants in the Plan.
5. In the event that the assets in the Defined Benefit Plan Trust fund (the "Trust Fund") exceed the present value of Accrued Benefits on the effective date of this Amendment for all Participants, such excess shall be allocated to each Participant in proportion to the ratio of (a) divided by (b), where (a) equals the present value of an Accrued Benefit where such Accrued Benefit equals one percent (1%) of such Participant's Average Compensation payable multiplied by the Participant's Years of Participation payable beginning at Normal Retirement Date over the lifetime of the Participant, and where (b) equals the sum of the present values of Accrued Benefit determined under (a) for all Plan Participants. In the event that, after the above allocation, any Participant's benefits exceed the maximum distribution under Internal Revenue Code Section 415, such excess shall be allocated to the remaining Participants in the same manner as described above. This procedure shall be continued until (1) there are no more assets to allocate or (2) there are no more Participants to whom to allocate assets, whichever occurs first. In the event that all Participants have received the maximum distribution permitted under Internal Revenue Code Section 415, the remaining excess shall be returned to the Employer.
6. In the event that the assets in the Trust Fund do not exceed the present value of Accrued Benefits on the effective date of this Amendment for all Participants, all Participants except for James C. Gianulias shall receive their present value of Accrued Benefits on said effective date. Any insufficiency shall be absorbed by James C. Gianulias. In the event the assets in the Trust Fund are still not sufficient to make the required allocation to the Participants other than James C. Gianulias, the Employer shall make a contribution to the Trust Fund so that the assets in the Trust Fund are sufficient to enable the required allocation for the Participants other than James C. Gianulias to occur.

7. Subject to the notice and consent requirements of Internal Revenue Code Sections 411(a)(11) and 417 and the Regulations thereunder, each Participant may elect to receive a lump sum distribution of the present value of his Accrued Benefits, a direct rollover to an individual retirement account or such other alternate method of payment as provided in the Plan, as adjusted by Sections 5 and 6 above, as soon as administratively feasible. In the event that the Participant's benefit exceeds \$5,000 and the Participant or his spouse does not consent to such distribution, an annuity shall be purchased for said Participant in order that the requirements of the above Code sections are met.

Dated: October 1, 2008

Cameo Homes

By: 
James C. Gianulias

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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' FOURTH OMNIBUS MOTION FOR ORDER DISALLOWING CERTAIN CLAIMS BASED ON NO LIABILITY/NON-DEBTOR CLAIMS** 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

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SERVED VIA NOTICE OF ELECTRONIC FILING ("NEF")

- John B Acierno ecfcacb@piteduncan.com
- Jess R Bressi jbressi@luce.com
- Frank Cadigan frank.cadigan@usdoj.gov
- Jon M Chatalian efile@pbgc.gov, chatalian.jon@pbgc.gov
- Sean T Cork scork@ssd.com
- Paul J Couchot pcouchot@winthropcouchot.com,
pj@winthropcouchot.com; sconnor@winthropcouchot.com
- Melissa Davis mdavis@shbllp.com
- Susan S Davis sdavis@coxcastle.com
- Daniel Denny ddenny@gibsondunn.com
- Lei Lei Wang Ekvall lekvall@wgllp.com
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- Leonard M Shulman lshulman@shbllp.com

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jmattiace@thelobelfirm.com;pnelson@thelobelfirm.com
- 5 • United States Trustee (SA) ustpreion16.sa.ecf@usdoj.gov
- 6 • Matthew S Walker matthew.walker@pillsburylaw.com,
sue.hodges@pillsburylaw.com;pamela.breeden@pillsburylaw.com
- 7 • Joshua D Wayser joshua.wayser@kattenlaw.com, kim.johnson@kattenlaw.com
- 8 • Steven Werth swerth@sulmeyerlaw.com, asokolowski@sulmeyerlaw.com
- 9 • Deborah A Winslow ecf@shermeta.com
- 10 • John H Wunsch sandra.g.mcmasters@wellsfargo.com

11 **SERVED VIA U.S. MAIL²**

12 Outdoor Sign Systems, Inc. Attn: Nicole Stankus, CFO 1150 E. Orangethorpe Avenue Suite 112 Placentia, CA 92870	Pension Benefit Guaranty Corporation Attn: Marc Pfeuffer, Attorney or Joan Segal, Asst. Chief Counsel 1200 K Street N.W. Suite 340 Washington, DC 20005
14 Debtors Attn: John McFadden 1105 Quail Street Newport Beach, CA 92660	

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28 ² Each claimant was served with a copy of its own proof of claim, all other proofs of claim were omitted from the service copies.