

<p>Attorney or Party Name, Address, Telephone &amp; FAX Numbers, and California State Bar Number</p> <p>Alan J. Friedman (State Bar No. 132580) - afriedman@irell.com          Kerri A. Lyman (State Bar No. 241615) - klyman@irell.com          IRELL &amp; MANELLA LLP          840 Newport Center Drive, Suite 400          Newport Beach, California 92660          Tele: (949) 760-0991 - Fax: (949) 760-5200</p> <p>Attorney for Debtors and Debtors-in-Possession</p>	<p>FOR COURT USE ONLY</p>
<p align="center"><b>UNITED STATES BANKRUPTCY COURT          CENTRAL DISTRICT OF CALIFORNIA</b></p>	<p>CHAPTER <u>11</u></p> <p>CASE NUMBER 8:08-bk-13150-RK</p> <p>HEARING DATE: 8/10/10</p>
<p>In re:</p> <p>JAMES C. GIANULIAS AND CAMEO HOMES, a California corporation,</p> <p align="right">Debtor.</p>	

**NOTICE OF OBJECTION TO CLAIM**

1. TO (specify claimant and claimant's counsel, if any):  
 DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE
2. NOTICE IS HEREBY GIVEN that the undersigned has filed an objection to your Proof of Claim (Claim # 5) filed in the above referenced case. The Objection to Claim seeks to alter your rights by disallowing, reducing or modifying the claim based upon the grounds set forth in the objection, a copy of which is attached hereto and served herewith.
3. **Deadline for Opposition Papers:** You must file and serve a response to the Objection to Claim not later than 14 days prior to the hearing date set forth above.

**IF YOU FAIL TO TIMELY RESPOND IN ACCORDANCE WITH THIS NOTICE, THE COURT MAY GRANT THE RELIEF REQUESTED IN THE OBJECTION WITHOUT FURTHER NOTICE OR HEARING.**

Dated: 7/9/10

IRELL & MANELLA LLP

Law Firm Name

By: Kerri A. Lyman

Date Notice Mailed: 7/9/10

Name: Kerri A. Lyman

Attorney for Objector

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F 3007-1.3

In re JAMES C. GIANULIAS AND CAMEO HOMES, a California corporation,	CHAPTER <u>11</u>
Debtor.	CASE NUMBER 8:08-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 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

A true and correct copy of the foregoing document described as DEBTORS' THIRD OMNIBUS MOTION FOR ORDER DISALLOWING CERTAIN CLAIMS (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 7/9/10 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 addressed 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 7/9/10 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 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.

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 7/9/10 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.

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

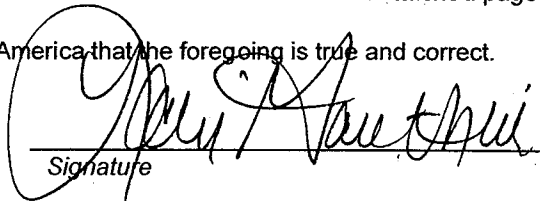
Office of the United States Trustee  
Attn: Michael Hauser, Esq.  
411 W. Fourth Street, #9041  
Santa Ana, CA 92701-4593

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.

7/9/10  
Date

Lori Gauthier  
Type Name

  
Signature

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**F 3007-1.3**

In re JAMES C. GIANULIAS AND CAMEO HOMES, a California corporation,	Debtor.	CHAPTER <u>11</u> CASE NUMBER 8:08-bk-13150-RK
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**ADDITIONAL SERVICE INFORMATION (if needed):**

SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING ("NEF")

Refer to Attached List.

**SERVED VIA U.S. MAIL**

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

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