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12
13 **UNITED STATES BANKRUPTCY COURT**
14 **CENTRAL DISTRICT OF CALIFORNIA**
15 **SANTA ANA DIVISION**

16 In re
17 JAMES C. GIANULIAS AND CAMEO
HOMES, a California corporation,

18
19 Debtors and Debtors-in-
20 Possession.

) Case No. 8:08-bk-13150-RK
) [Substantively Consolidated With:
) Case No. 8:08-bk-13151-RK]
) Chapter 11

) **NOTICE OF WITHDRAWAL OF**
) **OBJECTION TO (1) DEPARTMENT OF**
) **TAXATION, STATE OF HAWAII (Claim**
) **No. 13-1); AND (2) STATE OF HAWAII,**
) **DEPARTMENT OF TAXATION (Claim**
) **No. 14-1) AS SET FORTH IN THE**
) **DEBTORS' THIRD OMNIBUS MOTION**
) **FOR ORDER DISALLOWING CERTAIN**
) **CLAIMS ASSERTED AGAINST THE**
) **DEBTORS BASED ON THE DEBTORS'**
) **BOOKS AND RECORDS [DOCKET NO.**
) **724]**

) **Hearing:**

) DATE: August 10, 2010
) TIME: 2:30 p.m.
) PLACE: Courtroom 5D
411 West Fourth Street
Santa Ana, CA 92701

1 TO THE HONORABLE ROBERT KWAN, UNITED STATES BANKRUPTCY JUDGE,
2 THE OFFICE OF THE UNITED STATES TRUSTEE, AND THE INTERNAL REVENUE
3 SERVICE:

4 PLEASE TAKE NOTICE that James C. Gianulias ("Gianulias") and Cameo Homes, a
5 California corporation ("Cameo"), the substantively consolidated debtors and debtors-in-
6 possession (the "Debtors"), hereby withdraw, without prejudice, their objection to Claim No. 13-1
7 of the Department of Taxation, State of Hawaii and Claim No. 14-1 of State of Hawaii,
8 Department of Taxation as set forth in the "*Debtors' Third Omnibus Motion for Order Disallowing*
9 *Certain Claims Asserted Against the Debtors' Books and Records: (1) Maui Electric Company*
10 *Ltd. (Claim No. 3-2); (2) Daimler Trust, Successor to DCFS Trust (Claim No. 6-1); (3) David*
11 *Evans and Associates, Inc. (Claim No. 48-1); (4) Temecula Valley Erosion Control, Inc. (Claim*
12 *No. 49-1); (5) Department of Taxation, State of Hawaii (Claim No. 13-1); (6) State of Hawaii,*
13 *Department of Taxation (Claim No. 14-1); (7) Orange County Treasurer – Tax Collector (Claim*
14 *No. 60-1); and (8) Internal Revenue Service (Claim No. 5-1),*" filed with this Court on July 9,
15 2010 [Docket No. 724].

16
17 Dated: August 10, 2010

IRELL & MANELLA LLP

18
19 By: Kerri A. Lyman
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21 -and-

22 William N. Lobel
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24 Attorneys for Debtors and
25 Debtors-in-Possession
26
27
28

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 **NOTICE OF WITHDRAWAL OF OBJECTION TO (1) DEPARTMENT OF TAXATION, STATE OF HAWAII (Claim No. 13-1); AND (2) STATE OF HAWAII, DEPARTMENT OF TAXATION (Claim No. 14-1) AS SET FORTH IN THE DEBTORS' THIRD OMNIBUS MOTION FOR ORDER DISALLOWING CERTAIN CLAIMS ASSERTED AGAINST THE DEBTORS BASED ON THE DEBTORS' BOOKS AND RECORDS [DOCKET NO. 724]** 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 August 10, 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 August 10, 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 August 10, 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

☐ 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.

8/10/10
Date

Lori Gauthier
Type Name


Signature

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

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