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On 7/9/10

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11  
 12 **UNITED STATES BANKRUPTCY COURT**  
 13 **CENTRAL DISTRICT OF CALIFORNIA - SANTA ANA DIVISION**  
 14

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

17 Debtors and Debtors-in-  
 18 Possession.

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

19 **DEBTORS' THIRD OMNIBUS MOTION**  
 20 **FOR ORDER DISALLOWING CERTAIN**  
 21 **CLAIMS ASSERTED AGAINST THE**  
 22 **DEBTORS BASED ON THE DEBTORS'**  
 23 **BOOKS AND RECORDS:**

- 24 (1) MAUI ELECTRIC COMPANY LTD.  
(Claim No. 3-2);
- 25 (2) DAIMLER TRUST, SUCCESSOR TO  
DCFS TRUST (Claim No. 6-1);
- 26 (3) DAVID EVANS AND ASSOCIATES,  
INC. (Claim No. 48-1);
- 27 (4) TEMECULA VALLEY EROSION  
CONTROL, INC. (Claim No. 49-1);
- 28 (5) DEPARTMENT OF TAXATION,  
STATE OF HAWAII (Claim No. 13-1);
- (6) STATE OF HAWAII, DEPARTMENT  
OF TAXATION (Claim No. 14-1);
- (7) ORANGE COUNTY TREASURER –  
TAX COLLECTOR (Claim No. 60-1);  
and
- (8) INTERNAL REVENUE SERVICE  
(Claim No. 5-1)

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) **MEMORANDUM OF POINTS AND**  
) **AUTHORITIES AND DECLARATION OF**  
) **JOHN MCFADDEN IN SUPPORT**  
) **THEREOF**

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

TO THE HONORABLE ROBERT KWAN, UNITED STATES BANKRUPTCY JUDGE,  
THE OFFICE OF THE UNITED STATES TRUSTEE, AND ALL CLAIMANTS LISTED  
IN EXHIBIT "A" ATTACHED HERETO:

PLEASE TAKE NOTICE that pursuant to 11 U.S.C. § 502, Federal Rule of Bankruptcy Procedure 3007, and Local Bankruptcy Rule 3007-1, on August 10, 2010, at 2:30 p.m., or as soon thereafter as counsel may be heard, in courtroom 5D of the Ronald Reagan Federal Building, located at 411 West Fourth Street, Santa Ana, California 92701, a hearing will be held concerning the third omnibus objection (the "Objections") of James C. Gianulias ("Gianulias") and Cameo Homes, a California corporation ("Cameo"), the substantively consolidated debtors and debtors-in-possession (the "Debtors"), to those claims filed against the Debtors' estates which are identified in Exhibit "A" hereto.

PLEASE TAKE NOTICE that pursuant to Local Bankruptcy Rule 3007-1(b)(3)(A), any response to the Objections must be filed and served not later than fourteen (14) days prior to the date of the hearing on the Objections (as further set forth in the Notice served concurrently herewith).

PLEASE TAKE FURTHER NOTICE that pursuant to Local Bankruptcy Rule 3007-1(b)(3)(B), if a response is not timely filed and served, the Court may grant the relief requested in the Objections without further notice or hearing.

The Objections are based on the foregoing, the accompanying Memorandum of Points and Authorities, the Declaration of John McFadden, all other pleadings and papers on file in this case,

1 and upon such other oral and documentary evidence as may be presented to the Court at or before  
2 the time of the hearing on the Objections.

3 **WHEREFORE**, the Debtors request that the Court enter an Order (1) sustaining the  
4 objection to the disputed claims listed on Exhibit "A"; (2) disallowing the Claims to the extent they  
5 exceed the amounts listed on Exhibit "A" in the column labeled "Amount Owed According to  
6 Books and Records-Allowed Unsecured Amount"; (3) allowing the Claims in the amounts set forth  
7 in such column; and (4) granting such other and further relief as the court deems just and proper.

8 Dated: July 9, 2010

IRELL & MANELLA LLP

9  
10 By: Kerri A. Lyman  
11 Alan J. Friedman  
12 Kerri A. Lyman  
13 IRELL & MANELLA LLP

14 Attorneys for Debtors and  
15 Debtors-in-Possessions

16 -and-

17 William N. Lobel  
18 Mike D. Neue  
19 THE LOBEL FIRM, LLP

20 Attorneys for Debtors and  
21 Debtors-in-Possession

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**MEMORANDUM OF POINTS AND AUTHORITIES**

**I.**

**INTRODUCTION**

The holders of the claims identified in Exhibit "A" ("Claimants") have filed proofs of claim (the "Claims") against the Debtors' bankruptcy estates. True and correct copies of the Claims are attached hereto as Exhibits "1" through "8."<sup>1</sup>

The Debtors have reconciled the claims identified in Exhibit "A" (the "Disputed Amount Claims") against their books and records. The Claimants filing the Disputed Amount Claims have asserted claims in an amount that was higher than the amount of liability reflected in the Debtors' books and records, and no support for such additional amounts was provided in the Disputed Amount Claims. The Debtors believe Exhibit "A" contains the appropriate amounts of liability for each of the Disputed Amount Claims. Failure to reduce the amount of the Claims as set forth on Exhibit "A" will result in the applicable claimants receiving more than they are entitled, to the detriment of other creditors in these cases.

Accordingly, the Debtors hereby object to the Disputed Amount Claims and request entry of an order reducing the value of the Disputed Amount Claims as set forth in Exhibit "A."

**II.**

**STATEMENT OF FACTS**

**A. Procedural Background**

Involuntary cases were commenced against the Debtors on June 6, 2008. On July 2, 2008, the Court entered its "Order on Debtor's Election to Convert Chapter 7 Case to a Case Under Chapter 11 of the Bankruptcy Code" converting the cases to proceedings under chapter 11 of the Bankruptcy Code. On December 11, 2008, the Court entered an order substantively consolidating Cameo's chapter 11 estate into Gianulias' chapter 11 estate.

Gianulias is an individual who resides with his family in Newport Beach, California. Gianulias has been in the business of real estate development for approximately forty years.

<sup>1</sup> Each Claimant was served with a copy of its own proof of claim, but all other proofs of claim were omitted from the service copies. Copies of proofs of claim may be obtained by contacting counsel for the Debtors.

1 Gianulias owns an interest in a number of single asset real estate entities that were formed to  
2 purchase and develop real estate. Cameo, an entity that Gianulias formed in 1968, also owns an  
3 interest in a number of single asset real estate ventures that were formed to purchase and develop  
4 real estate. Cameo holds an interest in many of the same real estate entities in which Gianulias  
5 holds an interest. Gianulias owns 100% of Cameo and therefore has an indirect interest in all of  
6 Cameo's interests in the various real estate entities. The real estate entities owned in part by  
7 Gianulias and Cameo include limited liability companies, general partnerships, and limited  
8 partnerships (collectively, the "Companies"). Gianulias and Cameo established the Companies to  
9 develop and operate various real estate assets, including, without limitation, condominiums,  
10 residential developments, commercial and retail developments, mixed-use developments, and  
11 multi-family apartment complexes.

12 On September 10, 2008, the Court entered an order establishing a deadline for creditors  
13 and parties-in-interest to file their proofs of claim with the Court ("Claims Bar Date"). The Court  
14 established the Claims Bar Date as sixty (60) days following the date upon which the Debtors  
15 served a notice of the Claims Bar Date. The Debtors served a notice of the Claims Bar Date on  
16 Creditors, Interest Holders, and other parties-in-interest by mail on September 12, 2008.  
17 Accordingly, the Claims Bar Date for a particular creditor was November 11, 2008. Pursuant to  
18 the Bar Date order, each creditor, subject to certain limited exceptions, holding a claim against the  
19 Debtors were required to file a proof of claim on or before the Claims Bar Date.

20 **B. Jurisdiction and Venue**

21 The Court has jurisdiction over these Objections pursuant to 28 U.S.C. §§ 157 and 1334.  
22 Venue in this district is proper under 28 U.S.C. §§ 1408 and 1409. These Objections are core  
23 proceedings within the meaning of 28 U.S.C. § 157(b).

24 The statutory predicates for the relief requested herein are section 502(b) of the  
25 Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1.  
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1 C. Objections to Claims Based on Variance Between Amounts Claimed in Proofs  
2 of Claim and the Debtors' Books and Records

3 The Debtors have determined, based upon a thorough review of the Disputed Amount  
4 Claims, that such Claims exceed the amounts which the Debtors' books and records indicate are  
5 owed to the Claimants (and that such additional amounts are not supported by the proofs of claim  
6 themselves). The amounts which the Debtors' books and records reflect are owed to the Claimants  
7 are listed in Exhibit "A" in the column entitled "Amount Owed According to Books and Records-  
8 Allowed Unsecured Amount."

9 The Debtors therefore object to the Disputed Amount Claims to the extent that they exceed  
10 the amounts set forth in the "Amount Owed According to Books and Records-Allowed Unsecured  
11 Amount" column, and requests that these Claims be reduced or disallowed to the amounts listed on  
12 Exhibit "A" in the column labeled "Amount Owed According to Books and Records-Allowed  
13 Unsecured Amount."

14 Failure to reduce the amount of the Claims as set forth on Exhibit "A" will result in the  
15 applicable claimants receiving more than they are entitled, to the detriment of other creditors in  
16 these cases.

17 III.

18 DISCUSSION

19 A. Claimants Bear the Burden of Proof With Respect to the Allowance of their  
20 Claims

21 Pursuant to section 502(b) of the Bankruptcy Code, the Court, after notice and a hearing,  
22 shall determine the amount of such claim and shall allow such claim in such amount. 11 U.S.C. §  
23 502(b). The Ninth Circuit Court of Appeals has explained the burden of proof borne by a claimant  
24 under section 502(b) as follows:

25 'If the objector produces sufficient evidence to negate one or more of the sworn  
26 facts in the proof of claim, the burden reverts to the claimant to prove the validity  
27 of the claim by a preponderance of the evidence.' . . . The ultimate burden of  
28 persuasion remains at all times upon the claimant.

1 Ludell v. Anchor Const. Specialists, Inc. (In re Ludell), 223 F.3d 1035, 1039 (9th Cir. 2000)

2 (citations omitted; emphasis added).

3 **B. The Disputed Amount Claims Should Be Reduced or Disallowed to the Extent**  
4 **they Exceed the Amount Owed According to the Debtors' Books and Records**

5 The Disputed Amount Claims identified in Exhibit "A" are objectionable and must be  
6 reduced or disallowed to the extent they exceed the amount owed according to the Debtors' books  
7 and records. Failure to disallow the Disputed Amount Claims would result in the Claimants  
8 receiving an amount in excess of which they are entitled, to the detriment of other creditors in  
9 these cases.

10 Accordingly, in accordance with Section 502 of the Bankruptcy Code, the Claims should  
11 be reduced or disallowed to the extent they exceed the amounts listed on Exhibit "A" in the  
12 column labeled "Amount Owed According to Books and Records-Allowed Unsecured Amount,"  
13 as such excess amount is not supported by the Debtors' books and records (or the information  
14 provided by the claimants in support of their proof of claims).

15 **C. Reservation of Rights**

16 This Third Omnibus Objection is limited to the grounds stated herein. Accordingly, it is  
17 without prejudice to the right of the Debtors or any other party-in-interest to object to any of the  
18 surviving claims affected hereby on any other ground whatsoever, and the Debtors expressly  
19 reserve all further substantive and/or procedural objections they, or any other party-in-interest,  
20 may have.

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IV.

CONCLUSION

Based upon the foregoing, the Debtors request that the Court enter an order reducing or disallowing the Claims to the extent they exceed the amounts listed on Exhibit "A" in the column labeled "Amount Owed According to Books and Records-Allowed Unsecured Amount," allowing the Claims in the amounts set forth in such column, and granting such further relief as this Court deems just and proper.

Dated: July 9, 2010

IRELL & MANELLA LLP

By: Kerri A. Lyman  
Alan J. Friedman  
Kerri A. Lyman  
IRELL & MANELLA LLP

Attorneys for Debtors and  
Debtors-in-Possessions

-and-

William N. Lobel  
Mike D. Neue  
THE LOBEL FIRM, LLP

Attorneys for Debtors and  
Debtors-in-Possession



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**DECLARATION OF JOHN MCFADDEN**

I, John McFadden, declare:

1. I am the Corporate Controller of G Companies Management, LLC ("G Companies") and provide services to various entities in which James C. Gianulias ("Gianulias") has an interest, including Cameo Homes, a California corporation ("Cameo" and, collectively with Gianulias, the "Debtors"). In my position as Corporate Controller, I provide oversight of all accounting services and tax related matters for Gianulias, Cameo, G Companies and various related entities.

2. I have personal knowledge of the facts stated herein, except as to those facts stated upon information and belief, and as to those facts, I believe them to be true. If called as a witness to testify herein, I could and would testify competently to the following.

3. I have general knowledge of the Debtors' books and records, and I am familiar with the Debtors' financial and operational affairs. As to the following facts, I know them to be true of my own knowledge, or I have gained such knowledge from the business records of the Debtors or one of their businesses which were made at or near the time of the acts, conditions or events to which they relate. Any such document or record was prepared in the ordinary course of business by a person who had personal knowledge of the event being recorded and had a business duty to accurately record such event.

4. I have read the *Debtors' Third Omnibus Motion for Order Disallowing Certain Claims Asserted Against The Debtors Based On The Debtors' Books And Records* (the "Third Omnibus Objection"),<sup>2</sup> and am familiar with the information contained therein and the exhibits attached hereto as Exhibits "1" through "8", which are true and complete copies of the proofs of claim on file with this Court. I submit this Declaration in support of the Third Omnibus Objection. I am authorized by the Debtors to submit this Declaration.

5. Gianulias is an individual who resides with his family in Newport Beach, California. Gianulias has been in the business of real estate development for approximately forty

<sup>2</sup> Capitalized terms not otherwise defined herein have the meaning set forth in the Third Omnibus Objection.

1 years. Gianulias owns an interest in a number of single asset real estate entities that were formed  
2 to purchase and develop real estate. Cameo, an entity that Gianulias formed in 1968, also owns  
3 an interest in a number of single asset real estate ventures that were formed to purchase and  
4 develop real estate. Cameo holds an interest in many of the same real estate entities in which  
5 Gianulias holds an interest. Gianulias owns 100% of Cameo and therefore has an indirect  
6 interest in all of Cameo's interests in the various real estate entities. The real estate entities  
7 owned in part by Gianulias and Cameo include limited liability companies, general partnerships,  
8 and limited partnerships (collectively, the "Companies"). Gianulias and Cameo established the  
9 Companies to develop and operate various real estate assets, including, without limitation,  
10 condominiums, residential developments, commercial and retail developments, mixed-use  
11 developments, and multi-family apartment complexes.

12 6. I am informed and believe that on September 10, 2008, the Court entered an order  
13 establishing a deadline for creditors and parties-in-interest to file their proofs of claim with the  
14 Court ("Claims Bar Date"). The Court established the Claims Bar Date as sixty (60) days  
15 following the date upon which the Debtors served a notice of the Claims Bar Date. I am further  
16 informed and believe that the Debtors served a notice of the Claims Bar Date on Creditors,  
17 Interest Holders, and other parties-in-interest by mail on September 12, 2008. Accordingly, the  
18 Claims Bar Date for a particular creditor was November 11, 2008. Pursuant to the Bar Date  
19 order, each creditor, subject to certain limited exceptions, holding a claim against the Debtors  
20 were required to file a proof of claim on or before the Claims Bar Date.

21 7. I, together with Debtors' counsel, have reviewed and reconciled the proofs of  
22 claim filed against the Debtors' estates. The Disputed Amount Claims and attached information  
23 and documentation were carefully reviewed and analyzed in good faith. These efforts have  
24 resulted in the identification of the disputed claims, which claims are identified in Exhibit "A"  
25 attached hereto and incorporated herein by this reference.

26 8. By the Objection, the Debtors seek an order reducing the amount of the Disputed  
27 Amount Claims set forth in Exhibit "A" attached hereto to the amounts reflected in the Debtors'  
28 books and records as set forth in Exhibit "A".

1 9. Based on my review of the Debtors' books and records, I have determined that the  
2 Disputed Amount Claims listed in Exhibit "A" hereto exceed the amounts which the Debtors'  
3 books and records indicate are owed to such Claimants. I have also examined the underlying  
4 proofs of claim filed by the Claimants and do not find documentation supporting the amounts  
5 asserted by the Claimants. The amounts which the Debtors' books and records reflect are owed  
6 to the claimants are listed in Exhibit "A" in the column entitled "Amount Owed According to  
7 Books and Record-Allowed Unsecured Amount."

8 10. The Debtors dispute the Disputed Amount Claims set forth in Exhibit "A" hereto  
9 to the extent that they exceed the amount set forth in the "Amount Owed According to Books  
10 and Records-Allowed Unsecured Amount" column, and requests that these Claims be reduced or  
11 disallowed to the extent they exceed the amounts listed on Exhibit "A" in the column labeled  
12 "Amount Owed According to Books and Records-Allowed Unsecured Amount." Such Claims  
13 should be allowed as general unsecured claims in the amounts set forth in the column entitled  
14 "Amount Owed According to Books and Records-Allowed Unsecured Amount."

15 11. I believe that failure to reduce the Disputed Amount Claims would result in the  
16 Claimants receiving an amount for which it is not entitled, to the detriment of other creditors in  
17 these cases.

18 12. I believe that granting the relief requested in the Third Omnibus Objection is in  
19 the best interests of the Debtors' estates and their creditors.

20 I declare under penalty of perjury under the laws of the United States of America that the  
21 foregoing is true and correct.

22 Executed this 28<sup>th</sup> day of JUNE, 2010, at Newport Beach California.


23   
24 \_\_\_\_\_  
25 John McFadden

EXHIBIT "A"

Omnibus Claim Objections – Books and Records

Claimant Name/Address	Filed Claim		Scheduled Amount	Amount Owed According to Books and Records - Allowed Unsecured Amount
	Claim Number	Claimed Amount		
Maui Electric Company Ltd. Attn: Lyle Matsunaga, Asst. Treasurer P.O. Box 398 Kahului, HI 96733	#3-2 Exhibit "1"	\$1,068.04 (unsecured)	(Not Scheduled)	\$0.00  This Claimant has been paid in full
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 a. Attn: Deborah A. Winslow PO Box 80908 Rochester Hills, MI 48308	#6-1 Exhibit "2"	\$75,894.20 (unsecured)	\$98,148.88	\$0.00  This Claimant has been paid in full. This claim relates to a vehicle lease. The term of the lease expired on 3/26/2010 and all payments under the lease have been made.
David Evans and Associates, Inc. Attn: Linda Watanabe-Mitchell 320 S.W. Upper Terrace Drive Suite 200 Bend, OR 97702	#48-1 Exhibit "3"	\$65,020.04 (unsecured)	\$53,499.79	\$53,499.79  The difference represents \$11,520.25 of invoices that the Claimant contractually submitted to G Companies Construction Inc., related to the Rancho Cucamonga 212 LP project, neither of which are Debtors in this bankruptcy.

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Exhibit 1 - 12 -  
Page 17

Exhibit A  
Page 12

Filed Claim				
Claimant Name/Address	Claim Number	Claimed Amount	Scheduled Amount	Amount Owed According to Books and Records - Allowed Unsecured Amount
Temecula Valley Erosion Control, Inc. Attn: Jessica Davis, Office Manager 19011 Mermack Avenue Lake Elsinore, CA 92632	#49-1 Exhibit "4"	\$45,204.75 (secured)	Unknown Contingent Unliquidated Disputed	\$0.00  The Debtors' books and records do not reflect any amount owing this Claimant and the Proof of Claim does not attach any supporting documentation to otherwise support such claim.
Department of Taxation, State of Hawaii Attn: Lynne M. Kaneta, Tax Collector PO Box 259 Honolulu, HI 96809	#13-1 Exhibit "5"	\$2,693.81 (administrative expense claim)	Not Scheduled /Unknown	\$2,512.80  The Debtors' books and records reflect that the following amounts are owing in connection with this claim:  June 08 GE tax = \$232.00 TA tax = \$420.50 July 08 GE tax = \$661.44 TA tax = <u>\$1,198.86</u> Total owed = \$2,512.80  The Debtors' books and records do not reflect any other amounts owing this Claimant and the Proof of Claim does not attach any supporting documentation to otherwise support the difference of \$181.01.
State of Hawaii, Department of Taxation Attn: Lynne M. Kaneta, Tax Collector/Bankruptcy Unit PO Box 259 Honolulu, HI 96809	#14-1 Exhibit "6"	\$11,592.45 (Priority) \$1,797.77 (unsecured) Total Claim: \$13,390.22	Unknown	\$11,581.58 (Priority) <u>\$ 1,647.77</u> (unsecured) \$13,229.35 Total Claim  The Debtors' books and records reflect that the following amounts are owing in connection with this claim:  2007 GE tax = \$2,878.96 2007 TA tax = \$5,218.08 Feb-08 GE tax = \$404.00 Feb-08 TA tax = \$732.25 Mar-08 GE tax = \$732.64 Mar-08 TA tax = \$1,327.91 C&C charge = <u>\$50.50</u> Total owed = \$11,344.34 Interest = <u>\$237.24</u> Total claim = \$11,581.58  This claim includes \$150.00 for bounced check fees. No payments were submitted with these returns, so the bounced check fees are completely unsupported and without merit. The unsecured claim has been reduced \$150.00 accordingly.

Exhibit Page 18 13-

Exhibit Page A 13

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Filed Claim				
Claimant Name/Address	Claim Number	Claimed Amount	Scheduled Amount	Amount Owed According to Books and Records - Allowed Unsecured Amount
Orange County Treasurer – Tax Collector Attn: Chriss W. Street or Judy Reynoso PO Box 1438 Santa Ana, CA 92702-1438	#60-1 Exhibit "7"	\$25,569.00 (administrative expense claim)	Unknown	\$0.00  This Claimant has been paid in full. This claim relates to alleged (estimated) 2009 property taxes in connection with property located at 21 Atlantis Cove, Newport Coast, CA. The property taxes on this property have been paid in full.
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	#5-1 (Cameo docket) Exhibit "8"	\$34,859.67 (priority) \$422.38 (unsecured) Total Claim: \$35,282.05	Unknown	\$0.00  The Debtors' books and records do not reflect any amount due and owing this Claimant. This Claim alleges taxes owing in the amount of \$28,187 and pre-petition interest thereon in the amount of \$6,538.47 relating to "pending examination" of 5/31/2007 tax period. This Claim further alleges a priority claim of \$134.20 for "unassessed liability" taxes for the tax period 12/31/2008. The balance of this claim, the amount of \$422.38 is for penalties and interest.

Exhibit 19 14 -  
Page 19

Exhibit 14  
Page 14

**ORIGINAL**

B10 (Official Form 10) (12/97)

<b>UNITED STATES BANKRUPTCY COURT Central District Of California</b>		<b>PROOF OF CLAIM</b>
Name of Debtor: <u>James C Giannolas</u>		Case Number: <u>08-13150 RK</u>
<small>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.</small>		
Name of Creditor (the person or other entity to whom the debtor owes money or property): <b>Maui Electric Company Ltd.</b>		<div style="border: 2px solid black; padding: 5px; display: inline-block;"> <p style="font-size: 1.2em; margin: 0;"><b>FILED</b></p> <p style="font-size: 1.2em; margin: 0;"><b>AUG 18 2008</b></p> <p style="font-size: 1.2em; margin: 0;"><b>FILED</b></p> </div> <p style="font-size: 0.8em; margin-top: 5px;">CLERK U.S. BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA BY: _____ Deputy Clerk</p>
Name and address where notices should be sent:  <b>Maui Electric Company Ltd. PO Box 398 Kahului, Hawaii 96733</b>		
Telephone number: <u>(808) 871-8461</u>	Court Claim Number: (if known)	
Name and address where payment should be sent (if different from above):  <b>Same as above</b>		Filed on: _____
Telephone number: _____	<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>\$ 1,068.04</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>Electrical services provided to debtor (see attached statement)</u>		<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>1704</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).  <input 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)( ) _____
6. Creditor: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.		Amount entitled to priority: \$ _____
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.)		*Amounts are subject to adjustment on 11/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.
DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.  If the documents are not available, please explain: _____		
Date: <u>8/01/10</u>	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>Lyle Watsunaga, Asst. Treasurer</u>	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 20 Exhibit Page 15

**B19 (Official Form 10) (12/07) - Cont.**

**INSTRUCTIONS FOR PROOF OF CLAIM FORM**

The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, there may be exceptions to these general rules. Items to be completed in Proof of Claim form

**Court, Name of Debtor, and Case Number:**

Fill in the federal judicial district where the bankruptcy case was filed (for example, Central District of California), the bankruptcy debtor's name, and the bankruptcy case number. If the creditor received a notice of the case from the bankruptcy court, all of this information is located at the top of the notice.

**Creditor's Name and Address:**

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

**1. Amount of Claim as of Date Case Filed:**

State the total amount owed to the creditor on the date of the Bankruptcy filing. Follow the instructions concerning whether to complete items 4 and 5. Check the box if interest or other charges are included in the claim.

**2. Basis for Claim:**

State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car lease, mortgage note, and credit card.

**3. Last Four Digits of Any Number by Which Creditor Identifies Debtor:**

State only the last four digits of the debtor's account or other number used by the creditor to identify the debtor.

**3a. Debtor May Have Scheduled Account As:**

Use this space to report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor.

**4. Secured Claim:**

Check the appropriate box and provide the requested information if the claim is fully or partially secured. Skip this section if the claim is entirely unsecured. (See DEFINITIONS, below.) State the type and the value of property that secures the claim, attach copies of lien

documentation, and state annual interest rate and the amount past due on the claim as of the date of the bankruptcy filing.

**5. Amount of Claim Entitled to Priority Under 11 U.S.C. §507(a).**

If any portion of your claim falls in one or more of the listed categories, check the appropriate box(es) and state the amount entitled to priority. (See DEFINITIONS, below.) A claim may be partly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority.

**6. Credits:**

An authorized signature on this proof of claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

**7. Documents:**

Attach to this proof of claim form redacted copies documenting the existence of the debt and of any lien securing the debt. You may also attach a summary. You must also attach copies of documents that evidence perfection of any security interest. You may also attach a summary. FRBP 3001(e) and (f). Do not send original documents, as attachments may be destroyed after scanning.

**Date and Signature:**

The person filing this proof of claim must sign and date it. FRBP 9011. If the claim is filed electronically, FRBP 3005(a)(2), authorizes courts to establish local rules specifying what constitutes a signature. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. Attach a complete copy of any power of attorney. Criminal penalties apply for making a false statement on a proof of claim.

**DEFINITIONS**

**INFORMATION**

**Debtor**

A debtor is the person, corporation, or other entity that has filed a bankruptcy case.

**Creditor**

A creditor is the person, corporation, or other entity owed a debt by the debtor on the date of the bankruptcy filing.

**Claim**

A claim is the creditor's right to receive payment on a debt that was owed by the debtor on the date of the bankruptcy filing. See 11 U.S.C. §101(5). A claim may be secured or unsecured.

**Proof of Claim**

A proof of claim is a form used by the creditor to indicate the amount of the debt owed by the debtor on the date of the bankruptcy filing. The creditor must file the form with the clerk of the same bankruptcy court in which the bankruptcy case was filed.

**Secured Claim Under 11 U.S.C. §506(a)**

A secured claim is one backed by a lien on property of the debtor. The claim is secured so long as the creditor has the right to be paid from the property prior to other creditors. The amount of the secured claim cannot exceed the value of the property. Any amount owed to the creditor in excess of the value of the property is an unsecured claim. Examples of liens on property include a mortgage on real estate or a security interest in a car.

A lien may be voluntarily granted by a debtor or may be obtained through a court proceeding. In some states, a court judgment is a lien. A claim also may be secured if the creditor owes the debtor money (has a right to setoff).

**Unsecured Claim**

An unsecured claim is one that does not meet the requirements of a secured claim. A claim may be partly unsecured if the amount of the claim exceeds the value of the property on which the creditor has a lien.

**Claim Entitled to Priority Under 11 U.S.C. §507(a)**

Priority claims are certain categories of unsecured claims that are paid from the available money or property in a bankruptcy case before other unsecured claims.

**Redacted**

A document has been redacted when the person filing it has masked, edited out, or otherwise deleted certain information. A creditor should redact and use only the last four digits of any social security number, individual's tax identification, or financial account number; all but the initials of a minor's name; and only the year of any person's date of birth.

**Evidence of Perfection**

Evidence of perfection may include a mortgage, lien, certificate of title, financing statement, or other document showing that the lien has been filed or recorded.

**Acknowledgment of Filing of Claim**

To receive acknowledgment of your filing, you may either enclose a stamped self-addressed envelope and a copy of this proof of claim or you may access the court's PACER system ([www.pacer.psc.uscourts.gov](http://www.pacer.psc.uscourts.gov)) for a small fee to view your filed proof of claim.

**Offers to Purchase a Claim**

Certain entities are in the business of purchasing claims for an amount less than the face value of the claims. One or more of these entities may contact the creditor and offer to purchase the claim. Some of the written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court or the debtor. The creditor has no obligation to sell its claim. However, if the creditor decides to sell its claim, any transfer of such claim is subject to FRBP 3001(e), any applicable provisions of the Bankruptcy Code (11 U.S.C. §101 et seq.), and any applicable orders of the bankruptcy court.

Exhibit Page 21

Exhibit Page 16



Case 8:08-bk-13150-RK Claim 3-1 Filed 08/18/08 Desc Main Document Page 3 of 3

Maui Electric Co., Ltd.  
 P. O. Box 398  
 Kahului, Maui, Hawaii 96733-6898

07/30/08 15:09 PRD4 PAGE 01 MORE...

\*\*\*\*\* STATEMENT OF ACCOUNT \*\*\*\*\*  
 ACCT 0100-2520-003 CUST 0503-5595 BUS 949-955-3832 EX RES 949-494-3696  
 NAME JAMES C GIANULIAS START DT 09/30/05 STOP DATE 07/02/08 RP  
 M/A BANKRUPTCY-CONV CH 7 TO CH 11 CITY/ST NEWPORT BEACH CA 92660-  
 S/A 13 COCONUT GROVE LN #09 CITY/ST LAHAINA MA HI 96761-  
 STAT CLOSED RMKS ACTIVITY S/D DISC

SOURCE DATE	SOURCE DESCRIPTION	BATCH ITEM	SOURCE AMOUNT	ACCOUNT BALANCE
01 07/30/08	BILLED 0000		352.91	1,068.04
02 06/25/08	BILLED 0000		715.13	715.13
03 06/09/08	PAYMENT 2002	00573	452.28-	0.00
04 05/27/08	BILLED 0000		452.28	452.28
05 05/09/08	PAYMENT 2000	00583	630.95-	0.00
06 04/24/08	BILLED 0000		630.95	630.95
07 04/07/08	PAYMENT 2000	00105	709.93-	0.00
08 03/26/08	BILLED 0000		709.93	709.93
09 03/10/08	PAYMENT 2003	00515	578.54-	0.00
10 02/26/08	BILLED 0000		578.54	578.54
11 02/04/08	PAYMENT 2000	00043	490.39-	0.00
12 01/25/08	BILLED 0000		490.39	490.39
13 01/07/08	PAYMENT 2002	00181	685.18-	0.00

Exhibit 1 Exhibit 1A  
 Page 22 Page 1A

B10 (Official Form 10) (12/07)

UNITED STATES BANKRUPTCY COURT <u>CENTRAL</u> DISTRICT OF <u>CALIFORNIA</u>		PROOF OF CLAIM
Name of Debtor: <b>JAMES C. GIANULIAS</b>		Case Number: <b>8:08-13150 RK</b>
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): <b>DAIMLER TRUST SUCCESSOR TO DCFS TRUST</b>		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim.
Name and address where notices should be sent: Randall P. Mroczynski Cooksey Toolen Gage Duffy & Woog 535 Anton Blvd., 10th Floor, Costa Mesa, CA 92626 Telephone number: 714-431-1100		Court Claim Number: _____ (if known)  Filed on: _____
Name and address where payment should be sent (if different from above): DCFS USA P.O. Box 9001683 Louisville, KY 40290 Telephone number:		<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: <b>\$75,894.20 (remaining payments on lease)</b>		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.
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.		
2. Basis for Claim: <u>Vehicle Lease</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>3671</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 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:		<input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. §507 (a)(____).  Amount entitled to priority: \$ _____
Date: <u>9/17/08</u>	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.  <b>Randall P. Mroczynski</b>	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 13  
Page 23

Exhibit 7  
Page 18

CALIFORNIA Motor Vehicle Lease Agreement (Les) #206972, Stock #NS07870000, The First Class Lease

Vehicle details: 2006 Ford F150, 4x4, 3.0L V6, 13000 miles. Dealer: FLETCHER TRUCK MOTOR CLUB, INC. 1300 JAMBORE ROAD, NEWPORT BEACH, CA 92660.

Under certain conditions, "this" refers to the Motor Vehicle Lease Agreement, "vehicle" refers to the vehicle described above, "you", "your" and "yourself" refer to the Lessee and "we" and "us" refer to the Lessor.

Summary of Payments and Lease Details. Includes sections for Amount Due at Lease Signing, Monthly Payments, Total of Payments, and Itemization of Amount Due at Lease Signing or Delivery.

Additional disclosures and terms. Includes sections for Gross Capitalized Cost, Mileage Records, New and Pre-owned Vehicle Warranty, and Optional Insurance and Other Products.

Table with 3 columns: Description of Trade-In, Year, Make. Includes entry for 2006 Ford F150.

Additional disclosures required by California Law. Includes text about the agreed upon value of trade-in vehicle and outstanding prior credit.

There is no cooling off period. You have a right to return the vehicle and receive a refund of any payments made if the credit application is not approved.

Exhibit Page 2/19 Exhibit Page 1/24



**NOTICE OF TRANSFER AND RELEASE OF LIABILITY**

MAIL THIS FORM TO DMV

A. NEW OWNER'S LAST NAME (OR) COMPANY NAME FIRST  
 B. NEW OWNER'S ADDRESS APT NUMBER  
 C. ODOMETER READING (NO TENTHS)  
 D. CITY STATE ZIP CODE  
 E. DATE OF SALE OR LEASE RETURN  
 F. SELLER'S OR LESSEE'S LAST NAME (OR) COMPANY NAME FIRST  
 G. SELLING PRICE (NO CENTS) WHOLE DOLLARS  
 H. SELLER'S OR LESSEE'S ADDRESS APT NUMBER  
 I. SELLER'S OR LESSEE'S SIGNATURE  
 J. CITY STATE ZIP CODE  
 VEHICLE ID NUMBER YR. MODEL MAKE PLATE NUMBER  
 WDDNG79X27A103571 2007 MERZ 5XPW297

REG 138A (REV. 10/2004)

**STATE OF CALIFORNIA**

**CERTIFICATE OF TITLE**

VEHICLE HISTORY

19107011237

**AUTOMOBILE**

VEHICLE ID NUMBER: WDDNG79X27A103571  
 YR. MODEL MAKE: 2007 MERZ  
 PLATE NUMBER: 5XPW297  
 BODY TYPE/MODEL: 4D UNLADEN WEIGHT: AX FUEL: G TRANSFER DATE: FEES PAID: \$1337  
 REGISTRATION EXPIRATION DATE: 12/28/2007  
 YR. 1ST SOLD: 2006 CLASS: MA YR. MO: NM EQUIPMT/TRUST NUMBER: ISSUE DATE: 01/25/07

MOTORCYCLE ENGINE NUMBER: ODOMETER DATE: 12/26/2006 ODOMETER READING: 25 MI  
 ACTUAL MILEAGE

REGISTERED OWNER(S)  
 DCFS TRST LSR  
 GIANULIAS JIM LSE  
 1105 QUAIL ST  
 NEWPORT BEACH CA 92660

I certify under penalty of perjury under the laws of the State of California, that THE SIGNATURE(S) BELOW RELEASES INTEREST IN THE VEHICLE.

1a. DATE: X SIGNATURE OF REGISTERED OWNER  
 1b. DATE: X SIGNATURE OF REGISTERED OWNER

Federal and State law requires that you state the mileage upon transfer of ownership. Failure to complete or providing a false statement may result in fines and/or imprisonment.

The odometer now reads (no tenths), miles and to the best of my knowledge reflects the actual mileage unless one of the following statements is checked.

WARNING  Odometer reading is not the actual mileage.  Mileage exceeds the odometer mechanical limits.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

DATE: X TRANSFEROR/SELLER SIGNATURE(S): X  
 DATE: X TRANSFEREE/BUYER SIGNATURE(S): X  
 PRINTED NAME OF AGENT SIGNING FOR A COMPANY: PRINTED NAME OF AGENT SIGNING FOR A COMPANY:

**IMPORTANT READ CAREFULLY**

Any change of Lienholder (holder of security interest) must be reported to the Department of Motor Vehicles within 10 days.

LIENHOLDER(S)

US BK AS COLL AGT  
 PO BX 997539  
 SACRAMENTO CA 95899

2. X  
 Signature releases interest in vehicle. (Company names must be countersigned)  
 Release Date

028620 CA100961605  
 REG. 17.30R (REV. 10/03)

KEEP IN A SAFE PLACE - VOID IF ALTERED

VOID WITHOUT BEAR WATERMARK. HOLD TO LIGHT TO VIEW

Exhibit Page 2/20

Exhibit Page 2/21

**PROOF OF SERVICE**  
C.C.P. §1013(a), C.R.C. 2003(3), 2005(i)

STATE OF CALIFORNIA, COUNTY OF ORANGE

I am employed in the County of Orange, State of California. I am over the age of 18 years and am not a party to the within action; my business address is 535 Anton Boulevard, Tenth Floor, Costa Mesa, California 92626-1977.

On September 22, 2008, I served the foregoing document described as **PROOF OF CLAIM** on the interested parties in this action.

by placing the original and/or a true copy thereof enclosed in (a) sealed envelope(s), addressed as follows:

**SEE ATTACHED SERVICE LIST**

**BY REGULAR MAIL:** I deposited such envelope in the mail at 535 Anton Boulevard, Costa Mesa, California 92626. The envelope was mailed with postage thereon fully prepaid.

I am "readily familiar" with the firm's practice of collection and processing correspondence for mailing. It is deposited with the U.S. Postal Service on that same day in the ordinary course of business. I am aware that on motion of the party served, service is presumed invalid if postal cancellation date or postage meter date is more than one (1) day after date of deposit for mailing in affidavit.

**BY FACSIMILE MACHINE:** I transmitted a true copy of said document(s) by facsimile machine, and no error was reported. Said fax transmission(s) were directed as indicated on the service list.

**BY OVERNIGHT MAIL:** By depositing copies of the above document(s) in a box or other facility regularly maintained by FEDERAL EXPRESS, in an envelope or package designed by FEDERAL EXPRESS with delivery fees paid or provided for and sent to the person(s) named on the attached service list [C.C.P. §1013, 2015.5].

**BY PERSONAL SERVICE:** I caused such envelope(s) to be delivered by hand to the above addressee(s).

(State) I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

(Federal) I declare that I am employed in the office of a member of the Bar of this Court, at whose direction the service was made. I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed on September 22, 2008, at Costa Mesa, California.


  
Angie Contreras

Exhibit 1  
Page 27

Exhibit 2  
Page 22

COOKSEY, TOOLEN, GAGE, DUFFY & WOOG  
535 Anton Boulevard, Tenth Floor  
Costa Mesa, California 92626-1977

**SERVICE LIST**

**DEBTOR(S):**

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

**ATTORNEY FOR DEBTOR(S):**

Alan J. Friedman  
Kerri A. Lyman  
840 Newport Center Drive, Suite 400  
Newport Beach, CA 92660

**U.S. TRUSTEE:**

United States Trustee (RS)  
411 W. Fourth Street, Suite 9041  
Santa Ana, CA 92701

**ATTORNEY FOR U.S. TRUSTEE:**

Frank Cadigan  
411 W. Fourth Street, Suite 9041  
Santa Ana, CA 92701

**PETITIONING CREDITORS:**

California National Bank  
c/o Joshua D. Wayser  
2029 Century Park East, Suite 2600  
Los Angeles, CA 90067

Famille Holdings LP  
c/o Jess R. Bressi  
19800 MacArthur Blvd., Suite 500  
Irvine, CA 92612

M.W. Housing Partners III LP  
c/o Lori Scott  
1301 Fifth Ave., Suite 3100  
Seattle, WA 98101

M.W. Housing Partners III LP  
c/o Perkins Cole LLP  
1620 26<sup>th</sup> Street, 6<sup>th</sup> Floor  
Santa Monica, CA 90404

**OFFICIAL JOINT COMMITTEE OF UNSECURED CREDITORS:**

Elissa Miller  
333 S. Hope St 35th Flr  
Los Angeles, CA 90071

COOKSEY, TUOLEN, GAGE, DUFFY & WOOD  
335 Anton Boulevard, Tenth Floor  
Costa Mesa, California 92626-1977

Exhibit 1  
Page 28      Exhibit 2  
Page 23

**REQUEST FOR SPECIAL NOTICE:**

Lance N. Jurich, Esq.  
Derrick Talerico, Esq.  
Loeb & Loeb LLP  
10100 Santa Monica Blvd., Suite 2200  
Los Angeles, CA 90067-4120

Marc S. Hines, Esq.  
Katherine S. Agbayani, Esq.  
HINES SMITH CARDER  
3080 Bristol Street, Suite 540  
Costa Mesa, California 92626

California Bank & Trust c/o  
Peter J. Duncan, Esq.  
Pyle Sims Duncan & Stevenson APC  
401 "B" Street, Suite 1500  
San Diego, CA 92101

Penelope Parmes, Esq.  
RUTAN & TUCKER, LLP  
611 Anton Boulevard, Suite 1400  
Costa Mesa, CA 92626-1931

Daniel J. Flanigan  
Polsinelli Shalton Flanigan Suelthaus PC  
700 W. 47th Street, Suite 1000  
Kansas City, Missouri 64112

Jean-Paul Menard  
McKenna Long & Aldridge LLP  
444 South Flower Street, 8th Floor  
Los Angeles, CA 90071-2901

Weiland, Golden, Smiley, Wang Ekvall & Strok, LLP  
Attention: Lei Lei Wang Ekvall, Esq.  
650 Town Center Drive, Suite 950  
Costa Mesa, California 92626

Phillip D. Hamilton and Janet L. Hamilton,  
as co-trustees of the Hamilton Family Trust u/d/t dated 07/11/90  
c/o Phillip D. Hamilton  
760 West 16th Street, Suite C  
Costa Mesa, California 92627

Robert P. Goe, Esq.  
GOE & FORSYTHE, LLP  
660 Newport Center Drive, Suite 320  
Newport Beach, CA 92660

John H. Wunsch  
OFFICE OF THE GENERAL COUNSEL WELLS FARGO & COMPANY  
21680 Gateway Center Drive, Suite 280  
Diamond Bar, California 91765-2435

Marsha A. Houston Christopher O. Rivas  
REED SMITH LLP  
355 South Grand Avenue, Suite 2900  
Los Angeles, CA 90071

COCKEY, TOOLEN, GAGE, DUFFY & WOOG  
535 Anton Boulevard, Tenth Floor  
Costa Mesa, California 92626-1977

Exhibit 2/24  
Page 24

Exhibit 1  
Page 29



1 Larry G. Ivanjack, Esq.  
2 David K. Eldan, Esq.  
3 Parker, Milliken, Clark, O'Hara & Samuelian  
555 South Flower St., 30th Floor  
Los Angeles, CA 90071-2440

4 Sue J. Hodges, Esq.  
5 Matthew S. Walker, Esq.  
6 Pillsbury Winthrop Shaw Pittman LLP  
12255 El Camino Real, Suite 300  
San Diego, CA 92130-4088

COOKESEY, TOOLEN, GAGE, DUFFY & WOOG  
535 Ailion Boulevard, Tenth Floor  
Costa Mesa, California 92626-1977

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Exhibit 26  
Page 25  
Exhibit 1  
Page 30

**Main Document Bankruptcy COURT  
CENTRAL DISTRICT OF CALIFORNIA**

IN THE MATTER OF:

James C Gianulias

Bankruptcy No. 08-13150  
Honorable Robert N. Kwan  
Chapter 13

Debtor(S).  
\_\_\_\_\_ /

**TRANSFER OF CLAIM OTHER THAN FOR SECURITY**

**A CLAIM HAS BEEN FILED IN THIS CASE** or deemed filed under 11 U.S.C. § 1111(a).  
Transferee hereby gives evidence and notice pursuant to Rule 3001 (e)(2), Fed. R. Bankr. P., of  
the transfer, other than for security, of the claim referenced in this evidence and notice.

MERCEDES-BENZ CREDIT CORPORATION  
c/o Shermeta, Adams & Von Allmen, PC  
Transferee

Daimler Trust Successor to DCFS Trust  
Transferor

MERCEDES-BENZ CREDIT CORPORATION  
C/o Shermeta, Adams & Von Allmen, PC  
PO Box 80908  
Rochester Hills, MI 48308  
(248) 519-1700

Court Claim #: 6  
Amount of Original Claim: \$75,894.20  
Date Claim Filed: 9/22/2010

I declare under penalty of perjury that the information provided in this notice is true and correct to the best of  
my knowledge and belief.

By: /s/ Deborah A Winslow  
Transferee/Transferee's Agent  
Deborah A Winslow (P63179)  
Agent for MERCEDES-BENZ CREDIT CORPORATION  
200265

Date: 5/25/10

Exhibit 2  
Page 26

Exhibit 1  
Page 31

United States Bankruptcy Court  
CENTRAL DISTRICT OF CALIFORNIA

IN THE MATTER OF:

James C Gianulias

Bankruptcy No. 08-13150  
Honorable Robert N. Kwan  
Chapter 13

Debtor(S):  
\_\_\_\_\_

**NOTICE OF TRANSFER OF CLAIM OTHER THAN FOR SECURITY**

Claim No. 6 was filed or deemed filed under 11 U.S.C. § 1111(a) in this case by the alleged transferor. As evidence of the transfer of that claim, the transferee filed a Transfer of Claim Other than for Security in the clerk's office of this court on 5/25/10.

Daimler Trust Successor to DCFS Trust  
Alleged Transferor

MERCEDES-BENZ CREDIT CORPORATION  
c/o Shermeta, Adams & Von Allmen, PC  
Transferee

Address of Alleged Transferor:  
DCFS USA  
P.O. BOX 9001683  
LOUISVILLE, KY 40290

Address of Transferee:  
MERCEDES-BENZ CREDIT CORPORATION  
C/O SHERMETA, ADAMS & VON ALLMEN, PC  
PO BOX 80908  
ROCHESTER HILLS, MI 48308

**DEADLINE TO OBJECT TO TRANSFER**

The alleged transferor of the claim is hereby notified that objections must be filed with the court within twenty (20) days of the mailing of this notice. If no objection is timely received by the court, the transferee will be substituted as the original claimant without further order of the court.

Date: \_\_\_\_\_

\_\_\_\_\_  
CLERK OF THE COURT

Exhibit 2  
Page 27

Exhibit 1  
Page 32

This form is intentionally blank.

The notice is scheduled to be processed by the Bankruptcy Noticing Center (BNC).

Refer to the BNC Certificate of Service entry to view the actual form.

Exhibit 2/  
Page 2/8

Exhibit 1  
Page 33