

United States Bankruptcy Court Northern District of Texas		PROOF OF CLAIM
Name of Debtor Opus West Corporation	Case Number 09-34356	FILED NOV 02 2009 TAWANA C. MARSHALL, CLERK U.S. BANKRUPTCY COURT NORTHERN DISTRICT OF TEXAS
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): Dan McAllister San Diego County Treasurer-Tax Collector 1600 Pacific Highway, Room 162 San Diego, CA 92101	☐ Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. ☐ Check box if you have never received any notices from the bankruptcy court in this case. ☐ Check box if the address differs from the address on the envelope sent to you by the court.	
Name and address where notices should be sent: San Diego County Treasurer-Tax Collector Attn: Bankruptcy Desk 1600 Pacific Highway, Room 162 San Diego, CA 92101	Telephone number: (619) 531-4706	
Account or other number by which creditor identifies debtor: See attached pages	Check here if this claim: ☐ Replaces/Amends a previously filed claim, dated: _____	
1. Basis for claim: ☐ Goods sold ☐ Services performed ☐ Money loaned ☐ Personal injury or wrongful death ☒ Taxes ☐ Other: _____ RECEIVED NOV 10 2009 BMC GROUP Retiree benefits as defined in 11 U.S.C. § 1114(a) Wages, salaries, and compensation (Fill out below) Your SSN: _____ Unpaid compensation for services performed from _____ to _____ Date Date		
2. Date Debt was incurred: Jan 1, 2009 (earliest year owed – four digit year)		3. If court judgment, date obtained:
4. Total Amount of Claim at Time Case Filed: \$ 772,660.84 If all or part of your claim is secured or entitled to priority, also complete Item 5 or 6 below. ☐ Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.		
5. Secured Claim. ☒ Check this box if your claim is secured by collateral (including a right of setoff). Brief description of Collateral: ☒ Real Estate ☐ Motor Vehicle ☐ Other: Value of Collateral: _____ Statutory penalties and interest will continue to accrue. Amount of arrearage and other charges at time case filed included in secured claim, if any \$ _____		6. Unsecured Priority Claim. ☐ Check this box if you have an unsecured priority claim Amount entitled to priority \$ Specify the priority of the claim: Wages, salaries, or commissions (up to \$4,300), * earned within 90 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier – 11 U.S.C. § 507(a)(3). Contributions to an employee benefit plan – 11 U.S.C. § 507(a)(4). Up to \$1,950* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use – 11 U.S.C. § 507(a)(6). Alimony, maintenance, or support owed to a spouse, former spouse, or child – 11 U.S.C. § 507(a)(7). Taxes or penalties owed to governmental units – 11 U.S.C. § 507(a)(8). Other – Specify applicable paragraph of 11 U.S.C. § 507 (a-____). *Amounts are subject to adjustment on 4/1/98 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.
7. CREDITS: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. 8. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemizes statements or running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. 9. Date-Stamped Copy: To Receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.		This Space Is for Court Use Only
Date: 10/26/09	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): RAY FREDERICKS	
Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18		

1
2 DAN McALLISTER
3 TREASURER-TAX COLLECTOR
4 ATTENTION: Bankruptcy Desk
5 1600 Pacific Highway, Room 162
6 San Diego, California 92101
7 (619) 531-5261 facsimile (619) 685-2589

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UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF TEXAS

In Re:

Opus West Corporation
2555 E. Camelback Rd. Suite 800
Phoenix, AZ 85016

Case No: 09-34356

CHAPTER 11

Debtors and Debtors-in-Possession

REQUEST FOR SPECIAL
NOTICE BY SECURED
CREDITOR COUNTY OF
SAN DIEGO, CALIFORNIA

TO THE CLERK OF THE ABOVE ENTITLED COURT AND TO ALL PARTIES OF INTEREST:

The San Diego County Treasurer-Tax Collector of California hereby requests notice of all pleadings, court notices, motions, applications, ex-parte application, contested matters, **plan of re-organization, disclosure statement** and all other documents and papers pertaining to the above captioned case, including all notices required under the Bankruptcy code, Bankruptcy Rules, local rules or any other rule or law, to be noticed and served on creditors, creditors' committees or other parties of interest to the following address:

DAN McALLISTER
TREASURER-TAX COLLECTOR
ATTENTION: BANKRUPTCY DESK
1600 Pacific Highway, Room 162
San Diego, California 92101
(619) 531-5261 facsimile (619) 685-2589

Dated: October 26, 2009

Ray Fredericks [Senior Tax Collector]

PROOF OF SERVICE BY MAIL

I am a citizen of the United States and am employed in the County of San Diego. I am over the age of eighteen years, and not a party to the within action; my business address is 1600 Pacific Highway, Room 162, San Diego, CA 92101.

On October 26, 2009 served the within REQUEST FOR SPECIAL NOTICE BY SECURED CREDITOR SAN DIEGO COUNTY TREASURER-TAX COLLECTOR on the interested parties in said action by placing a true copy thereof in a sealed envelope with postage thereon fully prepaid, in the United States mail at San Diego, California addressed to those parties indicated below:

Clifton R. Jessup, Jr.

Greenberg Traurig, LLP

2200 Ross Avenue., Suite 5200

Dallas, Texas 75201

Clerk's Office

1100 Commerce Street, Room 1254

Dallas, Texas 75242

☒ **BY REGULAR MAIL:** I am "readily familiar" with the firm's practice of collection and processing correspondence for mailing. Under that practice it would be deposited with the U.S. postal service on the same day with postage thereon fully prepaid at San Diego, California 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 day after the date of deposit for mailing in affidavit.

☐ **BY FACSIMILE TRANSMISSION:** I transmitted the above listed documents to those parties indicated on the attached service list at the fax numbers so indicated. I caused the machine to print a transmission record of the transmission, a copy of which is attached to this declaration.

I, Ray Fredericks, declare that I am employed in the office at whose direction this mailing is made.
Executed on October 26, 2009, in San Diego, California.

Ray Fredericks [Senior Tax Collector]

SAN DIEGO COUNTY TRESURER TAX COLLECTOR
OPUS WEST CORPORATION
CHAPTER 11 BANKRUPTCY

NAME	CASE NUMBER	PARCEL NUMBER	AMT. DUE
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UNSECURED

Opus West Corp.	09-34356	09-841116	\$ 1,155.02
Opus West Corp.	09-34356	09-074189	\$ 984.61
Opus West Corp.	09-34356	07-829210	\$ 12.98

\$ 2,152.61

SECURED

Opus West Corp.	09-34356	221-880-08-00	\$ 35,169.08
Opus West Corp.	09-34356	221-880-13-00	\$ 212,518.74
Opus West Corp.	09-34356	221-880-16-00	\$ 127,730.68
Opus West Corp.	09-34356	221-881-01-00	\$ 39,262.52
Opus West Corp.	09-34356	889-198-66-09	\$ 5,608.82
Opus West Corp.	09-34356	889-198-66-18	\$ 7,474.16
Opus West Corp.	09-34356	221-881-02-00	\$ 44,606.56
Opus West Corp.	09-34356	889-198-66-29	\$ 6,944.26
Opus West Corp.	09-34356	889-198-66-38	\$ 8,355.56
Opus West Corp.	09-34356	221-881-11-00	\$ 85,487.86
Opus West Corp.	09-34356	221-881-12-00	\$ 37,952.84
Opus West Corp.	09-34356	221-881-15-00	\$ 93,389.00
Opus West Corp.	09-34356	221-881-17-00	\$ 36,619.20
Opus West Corp.	09-34356	221-881-18-00	\$ 29,388.95

\$ 770,508.23

TOTAL =

\$ 772,660.84

IMPORTANT DEMAND DATE PAY BY AT ONCE

OPUS WEST CORP
2555 E CAMELBACK RD #800
PHOENIX AZ 85016

ESCAPE YEAR: 2008

Description of Property: 94-SB813 TRANSFERS
Property Location: 3205 LIONSHEAD AVE*\

SB813 SUPPLEMENTAL WITH PRORATE(8 OF 146 D
VAC P VAD 02/05/09 .018082191
Enrollment Authorities:
RUN DATE AUTH R&T CD DESCRIPTION
09/30/09 T00900 75.54 SUPPL ASSESSMENT
ENTERED ON UNSECURED ROLL

NOTE: THIS BILL IS A MANUAL REPRINT

DETAIL OF TAX INFORMATION

Rates and Descriptions	Tax Amounts
RATE 1.06835 NET TAX TOT DUE	1,155.02 1,155.02
TOTAL DUE	1,155.02
TOTAL PAID	.00
BALANCE DUE	1,155.02

TRUS BILL PRINT

2009

UNSECURED PROPERTY TAX BILL
COUNTY OF SAN DIEGO, STATE OF CALIFORNIA
**DAN McALLISTER, COUNTY
TREASURER-TAX COLLECTOR**
1600 PACIFIC HIGHWAY, ROOM 162
SAN DIEGO, CA, 92101-2474

Year	Bill Number	Tax Rate Area
09	841116	009016

Account Number
221-881-14-00

STATUS: OPEN

PROPERTY VALUES AND EXEMPTIONS

Description	Assessed Values
Land Improvements	5,979,000
Total L & I	5,979,000
Personal Property Exemptions:	
Homeowner's Other	
Net Taxable Value	5,979,000

Mail STUB with your PAYMENT. Put Tax Bill Number on your CHECK.

Your Cancelled Check is your best RECEIPT and Proof of Payment

NOTICE: This Tax Bill is Payable on Demand

UNSECURED PROPERTY TAXES Send this STUB with your PAYMENT
9 Make Remittance Payable To: San Diego County Treasurer-Tax Collector

Year - Bill Number
09 841116

BALANCE DUE: \$ 1,155.02

OPUS WEST CORP
2555 E CAMELBACK RD #800
PHOENIX AZ 85016

BANKRUPTCY

BK: 09-34356
F: 7/16/2009

050000115502098411160050000115502098411160078

ANY QUESTIONS 0
ABOUT THE 10/26/09
ASSESSED VALUES

OR TO WHOM THIS TAX
BILL SHOULD BE ASSESSED
SHOULD BE ADDRESSED TO:

GREGORY J SMITH
COUNTY ASSESSOR
ROOM 103,
1600 PACIFIC HWY,
SAN DIEGO, CA, 92101

TELEPHONE NUMBERS:

ASSESSMENTS:
Boats and Aircraft (858) 505-6200
Business (858) 505-6100
Realty (858) 505-6262

EXEMPTIONS:

Homeowner (619) 531-5772
Institutional (619) 531-5763

CREDIT CARD PAYMENTS:

DISCOVER: (619) 531-5820
VISA: (619) 685-2646

QUESTIONS ABOUT TAX
PAYMENTS, REFUNDS,
PENALTIES OR
COLLECTION PROCEDURES
SHOULD BE DIRECTED TO
THE TREASURER-TAX COLLECTOR
PHONE: (619) 531-5820
FAX: (619) 685-2589

<http://www.sdtreastax.com>

1. **TAX PAYMENT/FISCAL YEAR** - The liability for taxes attaches annually as of 12:01 AM on the first of January preceding the fiscal year for which the taxes are levied except for escape assessments. (Ca. R&T Code, Sec. 2192). No proration will be made due to sale or disposal of taxable property after the application lien date. Contact the County Assessor for Calamity Proration Claims. See paragraph 7 (Determination of Assessee) for address. The fiscal year is from July 1st of the applicable tax or escape year to June 30th of the following year.
2. **ENFORCEMENT OF PAYMENT** - Taxes on the Unsecured Roll may be collected by Recording of Tax Lien, Suit in the Courts, Summary Judgment, or Seizure and Sale of any property belonging to or assessed to the Assessee.
3. **MAIL PAYMENTS** - Your taxes may be paid by mail, returning the stub with your payment in the envelope provided. If your tax remittance is sent through the U.S. mail, properly addressed and with the required postage, prepaid, it shall be deemed received on the date shown on the Post Office Department cancellation mark stamped on the envelope containing the remittance. (Sec. 2512 R&T Code). The Treasurer-Tax Collector acts only as the taxpayer's collecting agent and assumes no responsibility for the loss of payment in transit.

HELP US IMPROVE SERVICE TO YOU

Write the year(s) and bill number(s) on the face of your check. Please use enclosed self-addressed envelope for your remittance.

OPUS WEST CORP
2555 E CAMELBACK RD #800
PHOENIX AZ 85016

4. **ESCROWS** - Do not return this bill with the statement that all taxes were paid in escrow. Tax bills on private real estate that has been sold prior to the enrollment of the tax are not a lien on such real estate. The tax is placed on the unsecured tax roll as the personal liability of the former property owner(s). Any proration of the tax is a matter between the seller and the buyer outside of escrow. This office can only look to the assessee(s) for payment.
5. **DISHONORED CHECKS** - If a check or draft was given in payment of a tax bill, the receipt given shall be void and of no effect should said check or draft be not paid on presentation. (Ca. Gov't Code, Secs. 6155 and 25303.5).
6. **DISHONORED CHECK FEE** - A fee will be charged for all checks returned for any reason.
7. **DETERMINATION OF ASSESSEE** - Annually, the Assessor shall assess all the taxable property in the county, except state-assessed property, to the persons owning, claiming, possessing or controlling it at 12:01 AM on the first of January each year. (Ca. R&T Code, Sec. 405). The lien date determines the obligation to pay taxes. The disposal of property after the lien date does not relieve the Assessee of their responsibility. Questions regarding determination of Assessee should be directed to the Assessor, Room 103, 1600 Pacific Highway, San Diego, CA 92101. See reverse side for Assessor telephone numbers.
8. **VALUATION QUESTIONS** - Questions regarding the value of your property should be directed to the Assessor. Appeals for adjustment to the value for assessments made outside the regular assessment period or supplemental assessments shall be made not later than 60 days after the date this bill was mailed. All other types of bills for which an assessment appeal for adjustment to the value of your property assessed on or before July 1 shall be filed between July 2 and November 30. Appeals filed for all other types of bills for assessments assessed after July 1 shall be filed within 60 days of the date of the mailing of the tax bill. Appeals should be made to the Clerk of the Assessment Appeals Board located in the County Administration Center, 1600 Pacific Highway, Room 402, San Diego, CA 92101. Phone: (619) 531-5777.
9. **ASSESSOR'S RIGHT TO INVESTIGATE** - This tax bill is issued subject to the right of the Assessor to further examine and investigate the taxable status of the person, firm, or corporation to whom this tax bill is issued.
10. **EXEMPTIONS (HOMEOOWNER'S, FISHING, INSTITUTIONAL, DEALER, INVENTORY, NON-RESIDENT MILITARY, ETC.)** - Application for exemptions must be filed with the County Assessor within definite dates prescribed by law. Contact the County Assessor's office if in doubt. See reverse side for address and phone numbers.
11. **PENALTIES** - A penalty of ten percent attaches to assessments unpaid at 5:00 PM on the last day of the month succeeding the month in which the assessment was made unless this is a transfer bill from the secured roll and the ten percent penalty already accrued on the secured roll. An additional penalty of one and one-half percent attaches to all taxes unpaid by 5:00 PM of the last day of the second succeeding month after the ten percent penalty attaches and each month thereafter to the time of payment (Ca. R&T Code, Sec. 2922).
12. **ADDITIONAL COLLECTION COSTS** - In addition to penalties, the Treasurer-Tax Collector may collect actual costs of collection incurred by the County up to the time the delinquency is paid.
13. **COLLECTION OF TAX DURING APPEALS** - Collection of the tax will not be abated during Assessor or Assessment Appeals Board Review. If the Assessor or Assessment Appeals Board initiates action to cancel or reduce the tax, a refund will be made by this office, with applicable statutory interest, after the Auditor has corrected the tax roll.
14. **ESCAPE AND SUPPLEMENTARY REAL PROPERTY TAX BILLS** - Proposition 13 Escape and Supplementary real property tax bills are entered on the unsecured tax roll where there has been a subsequent sale prior to enrollment. These tax bills are the personal liability of the assessee. See paragraph 4 (Escrows). The collection procedures outlined in paragraph 2 (Enforcement of Payment) will be initiated if necessary to collect this tax.
15. **CHANGE OF OWNERSHIP DUE TO DEATH** - The heirs of real property acquire legal title as of the date of death and are jointly and severally liable for any escape or supplementary taxes due to change of ownership. (Probate Code 300). For deaths after November 3, 1986, a partial or full exemption may be applicable for transfers to parent/child under Proposition 58. Exemption questions should be directed to the Assessor.
16. **CLAIMS FOR REFUND** - The Assessee(s) due process remedy in cases of dispute with the Assessor as to tax liability is to pay the tax and file a claim for refund with the Clerk, Board of Supervisors, 1600 Pacific Highway, San Diego, CA 92101. A letter stating the tax bill numbers, amount of refund claimed and the reason for the claim is sufficient. (Ca. R&T Code Sec. 5097 and 5140). It is not necessary nor permissible to pay under "protest" for unsecured tax bills.
17. **INFORMAL ASSESSMENT REVIEW** - Should there be a disagreement with a change in assessed value on the tax bill, an informal assessment review may be scheduled by contacting the Assessor. Should no agreement be reached with the Assessor, an assessment appeal may be filed within the time period allowed in paragraph 8 (Valuation Questions).
18. **BRANCH OFFICES:** Treasurer-Tax Collector personnel are operating payment and information counters at the Assessor's Offices in:
Chula Vista at 590 Third Ave.,
Chula Vista, CA 91910
Phone: (619) 498-2293 FAX: (619) 498-2271
El Cajon at 200 S. Magnolia Ave.,
El Cajon, CA, 92020
Phone: (619) 401-5707 FAX: (619) 401-5717
Kearny Mesa at 9225 Clairemont Mesa Blvd., 1st Floor,
San Diego, CA, 92123
Phone: (858) 505-6060 FAX: (858) 505-6074
San Marcos at 334 Via Vera Cruz, Ste. 150,
San Marcos, CA, 92078-2638
Phone: (760) 940-2904 FAX: (760) 940-6890

DISCOVER CARD PAYMENTS: are accepted at our cashing counters or by phone at: (619) 531-5820 OR (760) 944-3701 OR (760) 480-6075.

VISA CARD PAYMENTS: CANNOT be accepted at our cashing counters at this time. Please call (619) 685-2646.

IMPORTANT DEMAND DATE
PAY BY → AT ONCE

OPUS WEST CORP
4350 LA JOLLA VILLAGE DR #110
SAN DIEGO CA 92122

Description of Property: 1-PERSONAL PROPERTY/FIXTURES
Property Location: 4350 LA JOLLA VILLAGE DR 00011
Enrollment Authorities:
RUN DATE AUTH R&T CD DESCRIPTION
06/18/09 463.00 10% PENAL ASSESSM
ENT/FAILS TO FILE PROPERTY STMT

NOTE: THIS BILL IS A MANUAL REPRINT

DETAIL OF TAX INFORMATION			
Rates and Descriptions		Tax Amounts	
RATE	1.08434	NET TAX	895.10
		10% PEN	89.51
		TOT DUE	984.61
TOTAL DUE		984.61	
TOTAL PAID		.00	
BALANCE DUE		984.61	

TRUS BILL PRINT

2009		
UNSECURED PROPERTY TAX BILL COUNTY OF SAN DIEGO, STATE OF CALIFORNIA DAN MCALLISTER, COUNTY TREASURER-TAX COLLECTOR 1600 PACIFIC HIGHWAY, ROOM 162 SAN DIEGO, CA, 92101-2474		
Year	Bill Number	Tax Rate Area
09	074189	008118
Account Number		
686-3204000		

STATUS: OPEN

PROPERTY VALUES AND EXEMPTIONS	
Description	Assessed Values
Land Improvements Total L & I Personal Property Exemptions: Homeowner's Other Net Taxable Value	82,548 82,548

ANY QUESTIONS 0
ABOUT THE 10/22/09
ASSESSED VALUES
OR TO WHOM THIS TAX
BILL SHOULD BE ASSESSED
SHOULD BE ADDRESSED TO:

GREGORY J SMITH
COUNTY ASSESSOR
ROOM 103,
1600 PACIFIC HWY,
SAN DIEGO, CA, 92101

TELEPHONE NUMBERS:
ASSESSMENTS:
Boats and Aircraft (858) 505-6200
Business (858) 505-6100
Really (858) 505-6262

EXEMPTIONS:
Homeowner (619) 531-5772
Institutional (619) 531-5763

CREDIT CARD PAYMENTS:
DISCOVER: (619) 531-5820
VISA: (619) 685-2646

QUESTIONS ABOUT TAX
PAYMENTS, REFUNDS,
PENALTIES OR
COLLECTION PROCEDURES
SHOULD BE DIRECTED TO
THE TREASURER-TAX COLLECTOR
PHONE: (619) 531-5820
FAX: (619) 685-2589

<http://www.sdtreastax.com>

Mail STUB with your PAYMENT. Put Tax Bill Number on your CHECK.
Your Cancelled Check is your best RECEIPT and Proof of Payment

NOTICE: This Tax Bill is Payable on Demand
UNSECURED PROPERTY TAXES Send this STUB with your PAYMENT
9 Make Remittance Payable To: San Diego County Treasurer-Tax Collector

Year - Bill Number
09 074189

BALANCE DUE: \$ 984.61

OPUS WEST CORP
4350 LA JOLLA VILLAGE DR #110
SAN DIEGO CA 92122

BANKRUPTCY

OK: 09-34356
F: 7/16/2009

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1. **TAX PAYMENT/FISCAL YEAR** - The liability for taxes attaches annually as of 12:01 AM on the first of January preceding the fiscal year for which the taxes are levied except for escape assessments. (Ca. R&T Code, Sec. 2192) Tax assessments are for the fiscal year of July 1 through June 30. However, no proration will be made due to sale or disposal of taxable property after the applicable lien date (March 1st prior to 1997 and January 1 for each year thereafter). Contact the County Assessor for Calamity Proration Claims. See paragraph 7 (Determination of Assessee) for address.
2. **ENFORCEMENT OF PAYMENT** - Taxes on the Unsecured Roll may be collected by Recording of Tax Lien, Suit in the Courts, Summary Judgment, withholding of California Vessel Registration, or Seizure and Sale of any property belonging to or assessed to the Assessee.
3. **MAIL PAYMENTS** - Your taxes may be paid by mail, returning the stub with your payment in the envelope provided. If your tax remittance is sent through the U.S. mail, properly addressed and with the required postage, prepaid, it shall be deemed received on the date shown on the Post Office Department cancellation mark stamped on the envelope containing the remittance. (Sec. 2512 R&T Code). The Treasurer-Tax Collector acts only as the taxpayer's collecting agent and assumes no responsibility for the loss of payment in transit.
4. **ESCROWS** - The transfer of title of applicable unsecured property is fraudulent and void as against existing creditors, if the notice of the intended sale is not recorded, noticed, and advertised, pursuant to Section 3440 of the Ca. Civil Code and Section 6107 of the Ca. Uniform Commercial Code. The Treasurer-Tax Collector will pursue the collection of all taxes covering property so advertised, and will issue writs of Seizure and Sale against the assessed property if said taxes are not paid by the escrow officer on or prior to the closing date of the escrow.
5. **DISHONORED CHECKS** - If a check or draft was given in payment of a tax bill, the receipt given shall be void and of no effect should said check or draft be not paid on presentation. (Ca. Gov't Code, Secs. 6155 and 25303.5).
6. **DISHONORED CHECK FEE** - A fee will be charged for all checks returned for any reason.
7. **DETERMINATION OF ASSESSEE** - Annually, the Assessor shall assess all the taxable property in the county, except state-assessed property, to the persons owning, claiming, possessing or controlling it at 12:01 AM on the first of January each year. (Ca. R&T Code, Sec. 405). The lien date determines the obligation to pay taxes.
8. **VALUATION QUESTIONS** - Questions regarding the value of your property should be directed to the Assessor. Appeals for adjustment to the value of your property assessed on or before July 1 shall be made between July 2 and November 30. (Ca. R&T Code Sec. 1603). Appeals for adjustment to the value of your property assessed after July 1, as well as all escape assessments, whenever assessed, shall be made no later than 60 days after the date the bill was mailed. (Ca. R&T Code Sec. 1603). Appeals should be made to the Clerk of the Assessment Appeals Board located in the County Administration Center, 1600 Pacific Highway, Room 402, San Diego, CA 92101. Phone: (619) 531-5777.
9. **ASSESOR'S RIGHT TO INVESTIGATE** - This tax bill is issued subject to the right of the Assessor to further examine and investigate the taxable status of the person, firm, or corporation to whom this tax bill is issued.
10. **EXEMPTIONS (HOMEOWNER'S, VETERAN'S, FISHING, INSTITUTIONAL, and NON-RESIDENT MILITARY)** - Application for exemptions must be filed with the County Assessor within definite dates prescribed by law. Contact the County Assessor's office if in doubt. For Assessor's Office address and phone number see reverse side.
11. **PENALTIES** - A penalty of ten percent applies on August 31 at 5:00 PM on all unpaid bills assessed prior to August 1. A penalty of ten percent attaches to assessments added after July 31 if unpaid by 5:00 PM on the last day of the month succeeding the month in which the assessment was made. An additional penalty of one and one-half percent attaches to all taxes unpaid by 5:00 PM on the last business day two months after the ten percent penalty was attached, and each month thereafter until the tax bill is paid.
12. **COLLECTION OF TAX DURING APPEALS** - Collection of the tax will not be held in abeyance during Assessor or Assessment Appeals Board review. If the Assessor or Assessment Appeals Board cancels or reduces the tax, a refund will be made by this office after the Auditor corrects the tax roll.
13. **CLAIMS FOR REFUND** - The taxpayer's due process remedy in cases of dispute with the Assessor, Assessment Appeals Board or Treasurer-Tax Collector decisions is to pay the tax and file a claim for refund with the Clerk of the Board of Supervisors, 1600 Pacific Highway, San Diego, CA 92101. A letter stating the tax bill numbers, amount of refund claimed and the reason for the claim is sufficient. (Ca. R&T Code Sec. 5097 and 5140).
14. **SUPERIOR COURT** - If a claim for refund is denied, the San Diego Superior Court may have jurisdiction over the relief requested. A complaint must be filed within six months of any denial of a claim for refund.
15. **TAX BILL REQUESTS** - If you have not received a tax bill by August 1st of any tax year, it is your responsibility to call (619) 531-5820 and request a duplicate bill. **Penalties cannot be cancelled due to a non-receipt of a tax bill.**
16. **COLLECTION COSTS** - In addition to any other penalties, the Treasurer-Tax Collector may collect actual costs of collection incurred by the County up to the time the delinquency is paid.
17. **CIVIL ACTION** - In any civil action, the Treasurer-Tax Collector may sue the taxpayer in it's own name, including general partners of a partnership assessee, persons who have assumed the liability to pay the assessed taxes by contract or lease, or those persons who are alter ego or successor in interest of a corporate assessee.
18. **INFORMAL ASSESSMENT REVIEW** - Should there be a disagreement with a change in assessed value on the tax bill, an informal assessment review may be scheduled by contacting the Assessor. Should no agreement be reached with the Assessor, an assessment appeal may be filed within the time period allowed in paragraph 8 (Valuation Questions).
19. **BRANCH OFFICES:** Treasurer-Tax Collector personnel are operating payment and information counters at the Assessor's Offices in:
 - Chula Vista** at 590 Third Ave., Chula Vista, CA, 91910
Phone: (619) 498-2293 FAX: (619) 498-2271
El Cajon at 200 S. Magnolia Ave., El Cajon, CA, 92020
Phone: (619) 401-5707 FAX: (619) 401-5717
Kearny Mesa at 9225 Clairemont Mesa Blvd., 1st Floor, San Diego, CA, 92123
Phone: (858) 505-6060 FAX: (858) 505-6074
San Marcos at 334 Via Vera Cruz, Ste. 150, San Marcos, CA, 92078-2638
Phone: (760) 940-2904 FAX: (760) 940-6890

HELP US IMPROVE SERVICE TO YOU
Write the year(s) and bill number(s) on the face of your check.

Complete the enclosed notice, if applicable, and mail to:
Gregory J. Smith, Assessor
Please use enclosed self-addressed envelope for your remittance.

OPUS WEST CORP
4350 LA JOLLA VILLAGE DR #110
SAN DIEGO CA 92122

1. **TAX PAYMENT/FISCAL YEAR** - The liability for taxes attaches annually as of 12:01 AM on the first of January preceding the fiscal year for which the taxes are levied except for escape assessments. (Ca. R&T Code, Sec. 2192) Tax assessments are for the fiscal year of July 1 through June 30. However, no proration will be made due to sale or disposal of taxable property after the applicable lien date (March 1st prior to 1997 and January 1 for each year thereafter). Contact the County Assessor for Calamity Proration Claims. See paragraph 7 (Determination of Assessee) for address.

2. **ENFORCEMENT OF PAYMENT** - Taxes on the Unsecured Roll may be collected by Recording of Tax Lien, Suit in the Courts, Summary Judgment, withholding of California Vessel Registration, or Seizure and Sale of any property belonging to or assessed to the Assessee.

3. **MAIL PAYMENTS** - Your taxes may be paid by mail, returning the stub with your payment in the envelope provided. If your tax remittance is sent through the U.S. mail, properly addressed and with the required postage, prepaid, it shall be deemed received on the date shown on the Post Office Department cancellation mark stamped on the envelope containing the remittance. (Sec. 2512 R&T Code). The Treasurer-Tax Collector acts only as the taxpayer's collecting agent and assumes no responsibility for the loss of payment in transit.

4. **ESCROWS** - The transfer of title of applicable unsecured property is fraudulent and void as against existing creditors, if the notice of the intended sale is not recorded, noticed, and advertised, pursuant to Section 3440 of the Ca. Civil Code and Section 6107 of the Ca. Uniform Commercial Code. The Treasurer-Tax Collector will pursue the collection of all taxes covering property so advertised, and will issue writs of Seizure and Sale against the assessed property if said taxes are not paid by the escrow officer on or prior to the closing date of the escrow.

5. **DISHONORED CHECKS** - If a check or draft was given in payment of a tax bill, the receipt given shall be void and of no effect should said check or draft be not paid on presentation. (Ca. Gov't Code, Secs. 6155 and 25303.5).

6. **DISHONORED CHECK FEE** - A fee will be charged for all checks returned for any reason.

7. **DETERMINATION OF ASSESSEE** - Annually, the Assessor shall assess all the taxable property in the county, except state-assessed property, to the persons owning, claiming, possessing or controlling it at 12:01 AM on the first of January each year. (Ca. R&T Code, Sec. 405). The lien date determines the obligation to pay taxes.

8. **VALUATION QUESTIONS** - Questions regarding the value of your property should be directed to the Assessor. Appeals for adjustment to the value of your property assessed on or before July 1 shall be made between July 2 and November 30. (Ca. R&T Code Sec. 1603). Appeals for adjustment to the value of your property assessed after July 1, as well as all escape assessments, whenever assessed, shall be made no later than 60 days after the date the bill was mailed. (Ca. R&T Code Sec. 1603). Appeals should be made to the Clerk of the Assessment Appeals Board located in the County Administration Center, 1600 Pacific Highway, Room 402, San Diego, CA 92101. Phone: (619) 531-5777.

9. **ASSESOR'S RIGHT TO INVESTIGATE** - This tax bill is issued subject to the right of the Assessor to further examine and investigate the taxable status of the person, firm, or corporation to whom this tax bill is issued.

10. **EXEMPTIONS (HOMEOWNER'S, VETERAN'S, FISHING, INSTITUTIONAL, and NON-RESIDENT MILITARY)** - Application for exemptions must be filed with the County Assessor within definite dates prescribed by law. Contact the County Assessor's office if in doubt. For Assessor's Office address and phone number see reverse side.

11. **PENALTIES** - A penalty of ten percent applies on August 31 at 5:00 PM on all unpaid bills assessed prior to August 1. A penalty of ten percent attaches to assessments added after July 31 if unpaid by 5:00 PM on the last day of the month succeeding the month in which the assessment was made. An additional penalty of one and one-half percent attaches to all taxes unpaid by 5:00 PM on the last business day two months after the ten percent penalty was attached, and each month thereafter until the tax bill is paid.

12. **COLLECTION OF TAX DURING APPEALS** - Collection of the tax will not be held in abeyance during Assessor or Assessment Appeals Board review. If the Assessor or Assessment Appeals Board cancels or reduces the tax, a refund will be made by this office after the Auditor corrects the tax roll.

13. **CLAIMS FOR REFUND** - The taxpayer's due process remedy in cases of dispute with the Assessor, Assessment Appeals Board or Treasurer-Tax Collector decisions is to pay the tax and file a claim for refund with the Clerk of the Board of Supervisors, 1600 Pacific Highway, San Diego, CA 92101. A letter stating the tax bill numbers, amount of refund claimed and the reason for the claim is sufficient. (Ca. R&T Code Sec. 5097 and 5140).

14. **SUPERIOR COURT** - If a claim for refund is denied, the San Diego Superior Court may have jurisdiction over the relief requested. A complaint must be filed within six months of any denial of a claim for refund.

15. **TAX BILL REQUESTS** - If you have not received a tax bill by August 1st of any tax year, it is your responsibility to call (619) 531-5820 and request a duplicate bill. **Penalties cannot be cancelled due to a non-receipt of a tax bill.**

16. **COLLECTION COSTS** - In addition to any other penalties, the Treasurer-Tax Collector may collect actual costs of collection incurred by the County up to the time the delinquency is paid.

17. **CIVIL ACTION** - In any civil action, the Treasurer-Tax Collector may sue the taxpayer in it's own name, including general partners of a partnership assessee, persons who have assumed the liability to pay the assessed taxes by contract or lease, or those persons who are alter ego or successor in interest of a corporate assessee.

18. **INFORMAL ASSESSMENT REVIEW** - Should there be a disagreement with a change in assessed value on the tax bill, an informal assessment review may be scheduled by contacting the Assessor. Should no agreement be reached with the Assessor, an assessment appeal may be filed within the time period allowed in paragraph 8 (Valuation Questions).

19. **BRANCH OFFICES:** Treasurer-Tax Collector personnel are operating payment and information counters at the Assessor's Offices in:

- Chula Vista** at 590 Third Ave., Chula Vista, CA, 91910
Phone: (619) 498-2293 FAX: (619) 498-2271
El Cajon at 200 S. Magnolia Ave., El Cajon, CA, 92020
Phone: (619) 401-5707 FAX: (619) 401-5717
Kearny Mesa at 9225 Clairemont Mesa Blvd., 1st Floor, San Diego, CA, 92123
Phone: (858) 505-6060 FAX: (858) 505-6074
San Marcos at 334 Via Vera Cruz, Ste. 150, San Marcos, CA, 92078-2638
Phone: (760) 940-2904 FAX: (760) 940-6890

IMPORTANT DEMAND DATE PAY BY AT ONCE

OPUS WEST CORP
4350 LA JOLLA VILLAGE DR #110
SAN DIEGO CA 92122

ESCAPE YEAR: 2007

Description of Property: 94-SB813 TRANSFERS
Property Location: 3172 LIONSHEAD AVE*\

SB813 SUPPLEMENTAL WITH PRORATE(8 OF 336 D
VAC P VAD 07/31/07 .021904758
Enrollment Authorities:
RUN DATE AUTH R&T CD DESCRIPTION
04/30/08 T000900 75.54 SUPPL ASSESSMENT
ENTERED ON UNSECURED ROLL

NOTE: THIS BILL IS A MANUAL REPRINT

DETAIL OF TAX INFORMATION

Rates and Descriptions	Tax Amounts
RATE 1.06865	NET TAX 129.80
	10% PEN 12.98
	TOT DUE 142.78
TOTAL DUE	142.78
TOTAL PAID	129.80
BALANCE DUE	12.98

TRUS BILL PRINT

2007

UNSECURED PROPERTY TAX BILL
COUNTY OF SAN DIEGO, STATE OF CALIFORNIA
**DAN McALLISTER, COUNTY
TREASURER-TAX COLLECTOR**
1600 PACIFIC HIGHWAY, ROOM 162
SAN DIEGO, CA, 92101-2474

Year	Bill Number	Tax Rate Area
07	829210	009016

Account Number
221-880-17-12

STATUS: IN TRUST

PROPERTY VALUES AND EXEMPTIONS	
Description	Assessed Values
Land	94,666
Improvements	459,837
Total L & I	554,503
Personal Property	
Exemptions:	
Homeowner's	
Other	
Net Taxable Value	554,503

Mail STUB with your PAYMENT. Put Tax Bill Number on your CHECK.
Your Cancelled Check is your best RECEIPT and Proof of Payment

NOTICE: This Tax Bill is Payable on Demand
UNSECURED PROPERTY TAXES Send this STUB with your PAYMENT
Make Remittance Payable To: San Diego County Treasurer-Tax Collector

Year - Bill Number
07 829210

BALANCE DUE: \$ 12.98

OPUS WEST CORP
4350 LA JOLLA VILLAGE DR #110
SAN DIEGO CA 92122

BANKRUPTCY

BK: 09-34356

F: 7/16/2009

05000000129807829210000500000012980782921000010

ANY QUESTIONS 0
ABOUT THE 10/22/09
ASSESSED VALUES

OR TO WHOM THIS TAX
BILL SHOULD BE ASSESSED
SHOULD BE ADDRESSED TO:

GREGORY J. SMITH
COUNTY ASSESSOR
ROOM 103,
1600 PACIFIC HWY,
SAN DIEGO, CA, 92101

TELEPHONE NUMBERS:

ASSESSMENTS:
Boats and Aircraft (858) 505-6200
Business (858) 505-6100
Really (858) 505-6262

EXEMPTIONS:

Homeowner (619) 531-5772
Institutional (619) 531-5763

CREDIT CARD PAYMENTS:

DISCOVER: (619) 531-5820
VISA: (619) 685-2646

QUESTIONS ABOUT TAX
PAYMENTS, REFUNDS,
PENALTIES OR
COLLECTION PROCEDURES
SHOULD BE DIRECTED TO
THE TREASURER-TAX COLLECTOR
PHONE: (619) 531-5820
FAX: (619) 685-2589

<http://www.sdstreastax.com>

1. **TAX PAYMENT/FISCAL YEAR** - The liability for taxes attaches annually as of 12:01 AM on the first of January preceding the fiscal year for which the taxes are levied except for escape assessments. (Ca. R&T Code, Sec. 2192). No proration will be made due to sale or disposal of taxable property after the application lien date. Contact the County Assessor for Calamity Proration Claims. See paragraph 7 (Determination of Assessee) for address. The fiscal year is from July 1st of the applicable tax or escape year to June 30th of the following year.
2. **ENFORCEMENT OF PAYMENT** - Taxes on the Unsecured Roll may be collected by Recording of Tax Lien, Suit in the Courts, Summary Judgment, or Seizure and Sale of any property belonging to or assessed to the Assessee.
3. **MAIL PAYMENTS** - Your taxes may be paid by mail, returning the stub with your payment in the envelope provided. If your tax remittance is sent through the U.S. mail, properly addressed and with the required postage, prepaid, it shall be deemed received on the date shown on the Post Office Department cancellation mark stamped on the envelope containing the remittance. (Sec. 2512 R&T Code). The Treasurer-Tax Collector acts only as the taxpayer's collecting agent and assumes no responsibility for the loss of payment in transit.
4. **ESCROWS** - Do not return this bill with the statement that all taxes were paid in escrow. Tax bills on private real estate that has been sold prior to the enrollment of the tax are not a lien on such real estate. The tax is placed on the unsecured tax roll as the personal liability of the former property owner(s). Any proration of the tax is a matter between the seller and the buyer outside of escrow. This office can only look to the assessee(s) for payment.
5. **DISHONORED CHECKS** - If a check or draft was given in payment of a tax bill, the receipt given shall be void and of no effect should said check or draft be not paid on presentation. (Ca. Gov't Code, Secs. 6155 and 25303.5).
6. **DISHONORED CHECK FEE** - A fee will be charged for all checks returned for any reason.
7. **DETERMINATION OF ASSESSEE** - Annually, the Assessor shall assess all the taxable property in the county, except state-assessed property, to the persons owning, claiming, possessing or controlling it at 12:01 AM on the first of January each year. (Ca. R&T Code, Sec. 405). The lien date determines the obligation to pay taxes. The disposal of property after the lien date does not relieve the Assessee of their responsibility. Questions regarding determination of Assessee should be directed to the Assessor, Room 103, 1600 Pacific Highway, San Diego, CA 92101. See reverse side for Assessor telephone numbers.

HELP US IMPROVE SERVICE TO YOU
Write the year(s) and bill number(s) on the face of your check. Please use enclosed self-addressed envelope for your remittance.

OPUS WEST CORP
4350 LA JOLLA VILLAGE DR #110
SAN DIEGO CA 92122

8. **VALUATION QUESTIONS** - Questions regarding the value of your property should be directed to the Assessor. Appeals for adjustment to the value for assessments made outside the regular assessment period or supplemental assessments shall be made not later than 60 days after the date this bill was mailed. All other types of bills for which an assessment appeal for adjustment to the value of your property assessed on or before July 1 shall be filed between July 2 and November 30. Appeals filed for all other types of bills for assessments assessed after July 1 shall be filed within 60 days of the date of the mailing of the tax bill. Appeals should be made to the Clerk of the Assessment Appeals Board located in the County Administration Center, 1600 Pacific Highway, Room 402, San Diego, CA 92101. Phone: (619) 531-5777.
9. **ASSESSOR'S RIGHT TO INVESTIGATE** - This tax bill is issued subject to the right of the Assessor to further examine and investigate the taxable status of the person, firm, or corporation to whom this tax bill is issued.
10. **EXEMPTIONS (HOMEOOWNER'S, FISHING, INSTITUTIONAL, DEALER INVENTORY, NON-RESIDENT MILITARY, ETC.)** - Application for exemptions must be filed with the County Assessor within definite dates prescribed by law. Contact the County Assessor's office if in doubt. See reverse side for address and phone numbers.
11. **PENALTIES** - A penalty of ten percent attaches to assessments unpaid at 5:00 PM on the last day of the month succeeding the month in which the assessment was made unless this is a transfer bill from the secured roll and the ten percent penalty already accrued on the secured roll. An additional penalty of one and one-half percent attaches to all taxes unpaid by 5:00 PM of the last day of the second succeeding month after the ten percent penalty attaches and each month thereafter to the time of payment (Ca. R&T Code, Sec. 2922).
12. **ADDITIONAL COLLECTION COSTS** - In addition to penalties, the Treasurer-Tax Collector may collect actual costs of collection incurred by the County up to the time the delinquency is paid.

DISCOVER CARD PAYMENTS: are accepted at our cashing counters or by phone at: (619) 531-5820 OR (760) 944-3701 OR (760) 480-6075.

VISA CARD PAYMENTS: CANNOT be accepted at our cashing counters at this time. Please call (619) 685-2646.

13. **COLLECTION OF TAX DURING APPEALS** - Collection of the tax will not be abated during Assessor or Assessment Appeals Board Review. If the Assessor or Assessment Appeals Board initiates action to cancel or reduce the tax, a refund will be made by this office, with applicable statutory interest, after the Auditor has corrected the tax roll.
14. **ESCAPE AND SUPPLEMENTARY REAL PROPERTY TAX BILLS** - Proposition 13 Escape and Supplementary real property tax bills are entered on the unsecured tax roll where there has been a subsequent sale prior to enrollment. These tax bills are the personal liability of the assessee. See paragraph 4 (Escrows). The collection procedures outlined in paragraph 2 (Enforcement of Payment) will be initiated if necessary to collect this tax.
15. **CHANGE OF OWNERSHIP DUE TO DEATH** - The heirs of real property acquire legal title as of the date of death and are jointly and severally liable for any escape or supplementary taxes due to change of ownership. (Probate Code 300). For deaths after November 3, 1986, a partial or full exemption may be applicable for transfers to parent/child under Proposition 58. Exemption questions should be directed to the Assessor.
16. **CLAIMS FOR REFUND** - The Assessee(s) due process remedy in cases of dispute with the Assessor as to tax liability is to pay the tax and file a claim for refund with the Clerk, Board of Supervisors, 1600 Pacific Highway, San Diego, CA 92101. A letter stating the tax bill numbers, amount of refund claimed and the reason for the claim is sufficient. (Ca. R&T Code Sec. 5097 and 5140). It is not necessary nor permissible to pay under "protest" for unsecured tax bills.
17. **FORMAL ASSESSMENT REVIEW** - Should there be a disagreement with a change in assessed value on the tax bill, an informal assessment review may be scheduled by contacting the Assessor. Should no agreement be reached with the Assessor, an assessment appeal may be filed within the time period allowed in paragraph 8 (Valuation Questions).

18. **BRANCH OFFICES:** Treasurer-Tax Collector personnel are operating payment and information counters at the Assessor's Offices in:

Chula Vista at 590 Third Ave.,
Chula Vista, CA, 91910
Phone: (619) 498-2293 FAX: (619) 498-2271
El Cajon at 200 S. Magnolia Ave.,
El Cajon, CA, 92020
Phone: (619) 401-5707 FAX: (619) 401-5717
Kearny Mesa at 9225 Clairemont Mesa Blvd., 1st Floor.
San Diego, CA, 92123
Phone: (619) 505-6060 FAX: (619) 505-6074
San Marcos at 334 Via Vera Cruz, Ste. 150,
San Marcos, CA, 92078-2638
Phone: (760) 940-2904 FAX: (760) 940-6890

CURRENT SECURED TAX BILL

MAKE CHECK PAYABLE TO SAN DIEGO COUNTY TREASURER-TAX COLLECTOR 2009 09016

TO PAY 1st INSTALLMENT
SEND THIS STUB WITH YOUR PAYMENT221 880 08 00
THIS INSTALLMENT AMOUNT ***17584.54
DUE NOV. 1, 2009 and DELINQUENT AFTER DEC. 10, 2009

TO PAY BOTH INSTALLMENTS BY DEC. 10, 2009 SEND BOTH STUBS ALONG WITH YOUR PAYMENT OF ***35169.08

O W P POINT OFFICE L L C
2575 E CAMELBACK RD
PHOENIX AZ 85016

BANKRUPTCY

P.O. Box 129009
San Diego, CA. 92112BK: 09-34356
F: 7/16/2009

0100175845422188008001001758454221880080047 HH

PLEASE FORWARD THIS BILL TO NEW OWNER IF PROPERTY HAS BEEN SOLD

2218800800
O W P POINT OFFICE L L C
2575 E CAMELBACK RD
PHOENIX AZ 85016

2009	
SECURED PROPERTY TAX BILL	
COUNTY OF SAN DIEGO STATE OF CALIFORNIA	
DAN McALLISTER TREASURER-TAX COLLECTOR	
FISCAL YEAR JULY 1, 2009 TO JUNE 30, 2010 1600 PACIFIC HIGHWAY, ROOM 162 SAN DIEGO, CA 92101-2477 TEL (617) 829-4732 FAX (619) 531-6056	
PARCEL NUMBER	TAX RATE AREA
221 880 08 00	09016
http://www.sdtreasax.com	

PROPERTY ADDRESS:

03190 IONSHED AVE

SUBDIVISION NAME:

CARLSBAD TCT#98-10 CARLSBAD RACEMAN
OWNERS NAMES OF RECORD JANUARY 1, 2009

DOCUMENT NO: 015013 DOCUMENT RECORDING DATE: #OPUS WEST CORP\

642792 08/08/07

DESCRIPTION	VALUES AND EXEMPTIONS
LAND	\$ 929701
IMPROVEMENTS	1768680
TOTAL L & I	2698381
PERSONAL PROPERTY EXEMPTIONS:	
HOMEOWNERS'	
OTHER	
NET TAXABLE VALUE	\$ 2698381

AUTOMATED 24 HOURS TAX PAYMENT INFORMATION
WEBSITE: www.sdtreasax.comTOLL FREE (877) 829-4732
OWNERSHIP (619) 236-3771ADDRESS CHANGES (619) 531-5556
HOMEOWNERS EXEMPT (619) 531-5772TAX RATES (619) 531-5399
VALUATION (619) 505-0262

CURRENT SECURED TAX BILL

MAKE CHECK PAYABLE TO SAN DIEGO COUNTY TREASURER-TAX COLLECTOR 2009 09016 6278

TO PAY 2nd INSTALLMENT
SEND THIS STUB WITH YOUR PAYMENT221 880 08 00
THIS INSTALLMENT AMOUNT ***17584.54
DUE FEB. 1, 2010 and DELINQUENT AFTER APR. 10, 2010

TO PAY BOTH INSTALLMENTS BY DEC. 10, 2009 SEND BOTH STUBS ALONG WITH YOUR PAYMENT OF ***35169.08

O W P POINT OFFICE L L C
2575 E CAMELBACK RD
PHOENIX AZ 85016

BANKRUPTCY

P.O. Box 129009
San Diego, CA. 92112BK: 09-34356
F: 7/16/2009

0200175845422188008002001758454221880080045 HH

AGENCY	YOUR TAX DISTRIBUTION	TAX AMOUNT
BASE	RATE	

1% TAX ON NET VALUE	NET	1.00000	
VOTER APPROVED BOND:	NET	0.00000	
UNIFIED SCHOOL	NET	0.00862	
COMMUNITY COLLEGE	NET	0.00430	
METRO WATER DISTRICT	NET	1.07585	
TOTAL ON NET VALUE		29030.52	
FIXED CHARGE ASSMTS:	PHONE #		
MOSQUITO SURVEILLANCE	800-273-5167	3.00	
VECTOR DISEASE CTRL	800-273-5167	17.76	
CARLSBAD CFD #1	760-233-2630	1032.58	
LTG/LINDSCP DST 2 ZN	866-427-4304	568.10	
CARLSBAD CFD#3 IMP 1	800-676-7516	4492.82	
MWD WTR STANDBY CHRG	866-807-6864	13.00	
CWA WTR AVAILABILITY	858-522-6900	11.30	
TOTAL AMOUNT		35169.08	

1st INSTALLMENT	2nd INSTALLMENT	TOTAL TAX
10% PENALTY AFTER DEC. 10, 2009	10% PENALTY + \$10 COST AFTER APRIL 10, 2010	PENALTIES APPLY WHEN SHOWN
17584.54	17584.54	35169.08



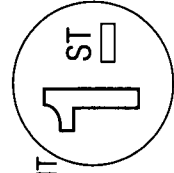
COUNTY OF SAN DIEGO

SEND THIS STUB WITH YOUR 2nd INSTALLMENT PAYMENT
MUST BE PAID BY APR. 10, 2010

2nd INSTALLMENT CANNOT BE PAID BEFORE THE 1st INSTALLMENT

COUNTY OF SAN DIEGO

SEND THIS STUB WITH YOUR 1st INSTALLMENT PAYMENT
MUST BE PAID BY DEC. 10, 2009



1st INSTALLMENT MUST BE PAID BEFORE OR WITH THE 2nd INSTALLMENT



TO PAY BOTH INSTALLMENTS SEND BOTH STUBS

IMPORTANT INSTRUCTIONS

FIRST INSTALLMENT: Taxes are due November 1 and become delinquent if not received or postmarked by 5:00 p.m. on December 10. A 10% penalty applies to late payments.

SECOND INSTALLMENT: Taxes are due February 1 and become delinquent if not received or postmarked by 5:00 p.m. on April 10. A 10% penalty + \$10.00 cost applies to late payments.

EXTENSION OF TIME: When the delinquent date falls on a Saturday, Sunday, or legal holiday, the time for payment is extended to the next business day.

MAIL EARLY: Payments sent through the mail are considered received on the date shown on the U.S. Postmark.

PAYMENT BY CHECK: Make your check payable to the SAN DIEGO COUNTY TREASURER-TAX COLLECTOR. Please write your parcel number on your check. Partial payments cannot be accepted. Any check returned unpaid by your bank will incur a fee of \$25.00. Penalties will also apply if the check is returned after the delinquent date.

PAYMENT BY CREDIT CARD: Pay Online by Visa and MasterCard at www.sdtreastax.com. Pay by Visa and Discover Card by telephone at (877) 829-4732. Discover Card payments are accepted in person at all branches. Additional credit card fees apply.

TO OBTAIN A TAX BILL: If you do not obtain all your tax bills by November 1, please call (877) 829-4732, or write the Treasurer-Tax Collector at 1600 Pacific Highway, Room 162, San Diego, California 92101-2477. There is a \$1.00 fee for duplicate bills effective October 1, 2009.

SUPPLEMENTAL BILLS: Supplemental bills are separate from and in addition to this bill. **All bills must be paid timely to avoid penalty. Supplemental bills are not sent to your mortgage company.**

FIXED CHARGE ASSESSMENTS: Questions you may have concerning specific Fixed Charge Assessments should be directed to the telephone numbers shown on the front of the bill in the **YOUR TAX DISTRIBUTION** box.

BRANCH OFFICES: Five convenient offices to serve you. DOWNTOWN SAN DIEGO: 1600 Pacific Highway, Room 162; CHULA VISTA: 590 Third Avenue, Chula Vista, CA 91910; EL CAJON: 200 S. Magnolia Avenue, El Cajon, CA 92020; KEARNY MESA: 9225 Clairemont Mesa Blvd San Diego, CA 92123; SAN MARCOS: 141 E Carmel St, San Marcos, CA 92078. For telephone inquiries, please call us TOLL FREE: (877)829-4732. (Please visit www.sdtreastax.com for hours of operation)

CAUTION: FAILURE TO RECEIVE A TAX BILL DOES NOT PROVIDE A BASIS FOR CANCELLING DELINQUENT PENALTIES. It is the owner's responsibility to pay property tax on time. Contact the Treasurer-Tax Collector (877) 829-4732 to find out the amount due.

TAX DEFAULTED: If this notation appears on your tax bill, it refers to unpaid taxes from a previous year. The amount of delinquency is not included in this bill. Current taxes unpaid after June 30, 2010 will have redemption penalties starting July 1, 2010. To find out the amount necessary to redeem, call or write the Treasurer-Tax Collector, 1600 Pacific Highway, Room 162, San Diego, California 92101-2477; telephone (877) 829-4732.

ASSESSMENT INFORMATION

HOMEOWNERS' EXEMPTIONS: This exemption is a credit applied to the assessed value used in determining the amount of your tax bill. To qualify for this exemption, the property must have been owner occupied at 12:01 a.m., January 1, 2009. If no exemption is shown on the front side under **VALUES AND EXEMPTIONS**, and you feel you qualify, please call the Assessor's Office at (619) 531-5772.

If you owned the property but did not occupy it on January 1, 2009, and an exemption is shown, please write to the Assessor's Office by December 10 to cancel the exemption and avoid paying penalties and interest. The address is: COUNTY ASSESSOR 1600 Pacific Highway, Room 103, San Diego, CA 92101.

DISABLED VETERANS/SURVIVING SPOUSE: Veterans rated 100% disabled or their surviving spouse may be eligible for an exemption up to \$171,952. For forms and information call the Assessor's Office at (619) 531-5773.

OWNERSHIP NAME / ADDRESS CHANGES: For changes to owner's name and address as shown on this bill, please go to the Assessor's website at www.sdarcc.com, or cross out the incorrect information on the Tax Stub, make the changes, sign and return with your payment.

VALUATIONS: Under the California Constitution, all real property assessed value is increased annually based on the change in the California Consumer Price Index. The change this year is 2.000%. For questions concerning assessed value, please call the Assessor's Office nearest to the property: Chula Vista (619) 498-2200; El Cajon (619) 401-5700; San Marcos (760) 940-8868; and San Diego (858) 505-6262.

RIGHT TO APPEAL: If you disagree with the assessed value shown on the front of this bill, you have the right to file an Assessment Appeal through November 30, 2009. For assessment appeal forms and information, please visit the Clerk's website a www.sandiegocob.com or call their office at (619) 531-5777. After November 30, if you disagree with the assessed value, you can request an assessment review for the next tax year by calling the nearest Assessor branch (see above).

CURRENT SECURED TAX BILL

MAKE CHECK PAYABLE TO SAN DIEGO COUNTY TREASURER-TAX COLLECTOR 2009 09166

2009 TO PAY 1st INSTALLMENT

SEND THIS STUB WITH YOUR PAYMENT

TRUTH

221 880 13 00
THIS INSTALLMENT AMOUNT **106259.37
DUE NOV. 1, 2009 and DELINQUENT AFTER DEC. 10, 2009

TO PAY BOTH INSTALLMENTS BY DEC. 10, 2009 SEND BOTH STUBS ALONG WITH YOUR PAYMENT OF

CURRENT SECURED TAX BILL

MAKE CHECK PAYABLE TO SAN DIEGO COUNTY TREASURER-TAX COLLECTOR 2009 09166 0278

2009 TO PAY 2nd INSTALLMENT

SEND THIS STUB WITH YOUR PAYMENT

TRUTH

221 880 13 00
THIS INSTALLMENT AMOUNT **106259.37
DUE FEB. 1, 2010 and DELINQUENT AFTER APR. 10, 2010

TO PAY BOTH STUBS ALONG WITH YOUR PAYMENT OF **212518.74

O W P POINT OFFICE L L C
2575 E CAMELBACK RD
PHOENIX AZ 85016

BANKRUPTCY

P.O. Box 129009
San Diego, CA. 92112B/C: 09-34356
F: 7/16/2009O W P POINT OFFICE L L C
2575 E CAMELBACK RD
PHOENIX AZ 85016

BANKRUPTCY

P.O. Box 129009
San Diego, CA. 92112B/C: 09-34356
F: 7/16/2009

01010625937221880130001010625937221880130030 HH

02010625937221880130002010625937221880130038 HH

PLEASE FORWARD THIS BILL TO NEW OWNER IF PROPERTY HAS BEEN SOLD

2218801300
O W P POINT OFFICE L L C
2575 E CAMELBACK RD
PHOENIX AZ 85016

*****CORRECTED BILL ***** S07409

PROPERTY ADDRESS: 03115 MELROSE DR
DESCRIPTION OF PROPERTY:LOT 25
SUBDIVISION NAME:CARLSBAD TCT#98-10 CARLSBAD RACEMWAY
MAP NO. OWNERS NAMES OF RECORD JANUARY 1, 2009

DOCUMENT NO. 015013 DOCUMENT RECORDING DATE: #OPUS WEST CORP\

642792 08/08/07

DESCRIPTION	VALUES AND EXEMPTIONS
LAND	\$
IMPROVEMENTS	60000000
TOTAL L&I	94400000
PERSONAL PROPERTY	15440000
EXEMPTIONS:	
HOMEOWNERS'	
OTHER	
NET TAXABLE VALUE	\$ 15440000

AUTOMATED 24 HOURS TAX PAYMENT INFORMATION
WEBSITE: www.sdtreastax.comTOLL FREE (877) 829-4732
OWNERSHIP (619) 236-3771ADDRESS CHANGES (619) 531-5556
HOMEOWNERS EXEMPT (619) 531-5772TAX RATES (619) 531-5399
VALUATION (858) 505-6262

2009	
SECURED PROPERTY TAX BILL	
COUNTY OF SAN DIEGO STATE OF CALIFORNIA	
TREASURER-TAX COLLECTOR	
DAN McALLISTER	
FISCAL YEAR JULY 1, 2009 TO JUNE 30, 2010	
1600 PACIFIC HIGHWAY, ROOM 162	
SAN DIEGO, CA 92101-2477	
TEL (877) 829-4732 FAX (619) 531-6056	
PARCEL NUMBER	TAX RATE AREA
221 880 13 00	09166

http://www.sdtreastax.com

AGENCY	YOUR TAX DISTRIBUTION	TAX AMOUNT
BASE	RATE	

1% TAX ON NET VALUE NET 1.00000
VOTER APPROVED BOND: NET 06293
UNIFIED SCHOOL NET 00862
COMMUNITY COLLEGE NET 00430
METRO WATER DISTRICT NET 1.07585
TOTAL ON NET VALUE 166111.24

FIXED CHARGE ASSMNTS:
MOSQUITO SURVEILLANCE 800-273-5167 2.28
VECTOR DISEASE CTRL 800-273-5167 85.84
CARLSBAD CFD #1 760-233-2630 6852.68
LTG/LINDSCP DST 2 ZN 866-427-4304 4409.02
CARLSBAD CFD#3 IMP 1 800-676-7516 34869.04
MWD WTR STANDBY CHRG 866-807-6864 100.94
CWA WTR AVAILABILITY 858-522-6900 87.70
TOTAL AMOUNT 212518.74

1st INSTALLMENT	2nd INSTALLMENT	TOTAL TAX
10% PENALTY AFTER DEC. 10, 2009	10% PENALTY + \$10 COST AFTER APRIL 10, 2010	PENALTIES APPLY WHEN SHOWN
106259.37	106259.37	212518.74



COUNTY OF SAN DIEGO

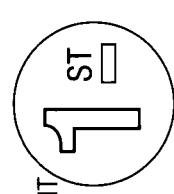
SEND THIS STUB WITH YOUR 2nd INSTALLMENT PAYMENT
MUST BE PAID BY APR. 10, 2010

2nd INSTALLMENT CANNOT BE PAID BEFORE THE 1st INSTALLMENT

COUNTY OF SAN DIEGO

SEND THIS STUB WITH YOUR 1st INSTALLMENT PAYMENT
MUST BE PAID BY DEC. 10, 2009

1st INSTALLMENT MUST BE PAID BEFORE OR WITH THE 2nd INSTALLMENT



TO PAY BOTH INSTALLMENTS SEND BOTH STUBS

IMPORTANT INSTRUCTIONS

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CURRENT SECURED TAX BILL

MAKE CHECK PAYABLE TO SAN DIEGO COUNTY TREASURER-TAX COLLECTOR 2009 09016

2009 TO PAY 1st INSTALLMENT

SEND THIS STUB WITH YOUR PAYMENT

TRUTH

221 880 16 00
 THIS INSTALLMENT AMOUNT ***63865 34
 DUE NOV. 1, 2009 and DELINQUENT AFTER DEC. 10, 2009
 TO PAY BOTH INSTALLMENTS BY DEC. 10, 2009 SEND BOTH STUBS ALONG WITH YOUR PAYMENT OF *

O W P POINT OFFICE L L C
 2575 E CAMELBACK RD
 PHOENIX AZ 85016

BANKRUPTCY

P.O. Box 129009
 San Diego, CA. 92112

BK: 09-34356
 F: 7/16/2009

0100638653422188016001006386534221880160027 HH

PLEASE FORWARD THIS BILL TO NEW OWNER IF PROPERTY HAS BEEN SOLD

2218801600
 O W P POINT OFFICE L L C
 2575 E CAMELBACK RD
 PHOENIX AZ 85016

2009	
SECURED PROPERTY TAX BILL	
COUNTY OF SAN DIEGO STATE OF CALIFORNIA	
TREASURER-TAX COLLECTOR	
DAN McALLISTER	
FISCAL YEAR JULY 1, 2009 TO JUNE 30, 2010	
1600 PACIFIC HIGHWAY, ROOM 162	
SAN DIEGO, CA 92101-2477	
TEL (677) 829-4732 FAX (619) 531-6056	
PARCEL NUMBER	TAX RATE AREA
221 880 16 00	09016
http://www.sdtreasax.com	

PROPERTY ADDRESS:

03193 TIONSHEAD AVE

LOTS 55 LOT 6

CARLSBAD TCT#98-10 CARLSBAD RACEMAN

MAP NO. 015013 OWNERS NAMES OF RECORD JANUARY 1, 2009

DOCUMENT NO. 08/08/07

DOCUMENT RECORDING DATE: #OPUS WEST CORP\

DESCRIPTION	VALUES AND EXEMPTIONS
LAND	\$
IMPROVEMENTS	4150155
TOTAL L & I	5077152
PERSONAL PROPERTY	9227307
EXEMPTIONS:	
*HOMEOWNERS	
*OTHER	
NET TAXABLE VALUE	\$ 9227307

AUTOMATED 24 HOURS TAX PAYMENT INFORMATION

WEBSITE: www.sdtreasax.com

TOLL FREE (877) 829-4732

OWNERSHIP (619) 236-3771

ADDRESS CHANGES (619) 531-5556

HOMEOWNERS EXEMPT (619) 531-5772

TAX RATES (619) 531-5399

VALUATION (619) 505-0262

CURRENT SECURED TAX BILL

MAKE CHECK PAYABLE TO SAN DIEGO COUNTY TREASURER-TAX COLLECTOR 2009 09016 0278

2009 TO PAY 2nd INSTALLMENT

SEND THIS STUB WITH YOUR PAYMENT

TRUTH

221 880 16 00
 THIS INSTALLMENT AMOUNT ***63865 34
 DUE FEB. 1, 2010 and DELINQUENT AFTER APR. 10, 2010
 TO PAY BOTH STUBS ALONG WITH YOUR PAYMENT OF *127730.68

O W P POINT OFFICE L L C
 2575 E CAMELBACK RD
 PHOENIX AZ 85016

BANKRUPTCY

P.O. Box 129009
 San Diego, CA. 92112

BK: 09-34356
 F: 7/16/2009

0200638653422188016002006386534221880160025 HH

AGENCY	YOUR TAX DISTRIBUTION	TAX AMOUNT
BASE	RATE	

1% TAX ON NET VALUE NET 1.00000
 VOTER APPROVED BOND: NET 06293
 UNIFIED SCHOOL NET 00862
 COMMUNITY COLLEGE NET 00430
 METRO WATER DISTRICT NET 1.07585
 TOTAL ON NET VALUE 99271.98
 FIXED CHARGE ASSMNTS: PHONE #
 MOSQUITO SURVEILLANC 800-273-5167 3.00
 VECTOR DISEASE CTRL 800-273-5167 76.96
 CARLSBAD CFD #1 760-233-2630 3852.70
 LTG/LINDSCP DST 2 ZN 866-427-4304 2739.92
 CARLSBAD CFD#3 IMP 1 800-676-7516 21668.90
 MWD WTR STANDBY CHRG 866-807-6864 62.72
 CWA WTR AVAILABILITY 858-522-6900 54.50
 TOTAL AMOUNT 127730.68

1st INSTALLMENT	2nd INSTALLMENT	TOTAL TAX
10% PENALTY AFTER DEC. 10, 2009	10% PENALTY + \$10 COST AFTER APRIL 10, 2010	PENALTIES APPLY WHEN SHOWN
63865.34	63865.34	127730.68

TAX →
 10% PENALTY
 63865.34

TAX →
 10% PENALTY
 63865.34

TAX →
 10% PENALTY
 127730.68



COUNTY OF SAN DIEGO

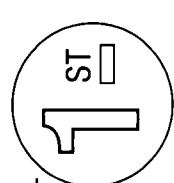
SEND THIS STUB WITH YOUR 2nd INSTALLMENT PAYMENT
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COUNTY OF SAN DIEGO

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MUST BE PAID BY DEC. 10, 2009

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CURRENT SECURED TAX BILL

MAKE CHECK PAYABLE TO SAN DIEGO COUNTY TREASURER-TAX COLLECTOR 2009 09016

TO PAY 1st INSTALLMENT
SEND THIS STUB WITH YOUR PAYMENT

TRUTH

221 881 01 00
 ***19631.26
 THIS INSTALLMENT AMOUNT
 DUE NOV. 1, 2009 and DELINQUENT AFTER DEC. 10, 2009

TO PAY BOTH INSTALLMENTS BY DEC. 10, 2009 SEND BOTH STUBS ALONG WITH YOUR PAYMENT OF

O W P POINT II OFFICE L L C
 2555 E CAMELBACK RD #800
 PHOENIX AZ 85016

BANKRUPTCY

P.O. Box 129009
 San Diego, CA. 92112

BK: 09-34356
 F: 7/16/2009

0100196312622188101001001963126221881010053 HH

CURRENT SECURED TAX BILL

MAKE CHECK PAYABLE TO SAN DIEGO COUNTY TREASURER-TAX COLLECTOR 2009 09016 0278

TO PAY 2nd INSTALLMENT
SEND THIS STUB WITH YOUR PAYMENT

TRUTH

221 881 01 00
 ***19631.26
 THIS INSTALLMENT AMOUNT
 DUE FEB. 1, 2010 and DELINQUENT AFTER APR. 10, 2010

TO PAY BOTH STUBS ALONG WITH YOUR PAYMENT OF

O W P POINT II OFFICE L L C
 2555 E CAMELBACK RD #800
 PHOENIX AZ 85016

BANKRUPTCY

P.O. Box 129009
 San Diego, CA. 92112

BK: 09-34356
 F: 7/16/2009

0200196312622188101002001963126221881010051 HH

PLEASE FORWARD THIS BILL TO NEW OWNER IF PROPERTY HAS BEEN SOLD

2218810100
 O W P POINT II OFFICE L L C
 2555 E CAMELBACK RD #800
 PHOENIX AZ 85016

PROPERTY SECURED BY THIS
 ACCOUNT, REFER TO I.D. NO.
 999 999 99 99

2009
 SECURED PROPERTY TAX BILL
 COUNTY OF SAN DIEGO STATE OF CALIFORNIA
 DAN McALLISTER
 TREASURER-TAX COLLECTOR
 FISCAL YEAR JULY 1, 2009 TO JUNE 30, 2010
 1600 PACIFIC HIGHWAY, ROOM 162
 SAN DIEGO, CA 92101-2477
 TEL (619) 829-4732 FAX (619) 531-6056

http://www.sdstreastax.com

PROPERTY ADDRESS:

03197 TIONSHEAD AVE

SUBDIVISION NAME:

CARLSBAD TCT#98-10 CARLSBAD RACEMWAY OWNERS NAMES OF RECORD JANUARY 1, 2009

DOCUMENT NO. 05013 DOCUMENT RECORDING DATE: #OPUS WEST CORP\

481185 07/07/06

DESCRIPTION	VALUES AND EXEMPTIONS
LAND IMPROVEMENTS	\$ 1274440
TOTAL L & I	1465000
PERSONAL PROPERTY EXEMPTIONS:	2739440
HOMEOWNERS' EXEMPTION	
OTHER	
NET TAXABLE VALUE	\$ 2739440

AUTOMATED 24 HOURS TAX PAYMENT INFORMATION

WEBSITE: www.sdstreastax.com

TOLL FREE (877) 829-4732
OWNERSHIP (619) 236-3771ADDRESS CHANGES (619) 531-5556
HOMEOWNERS EXEMPT (619) 531-5772TAX RATES (619) 531-5399
VALUATION (858) 505-0262

AGENCY	YOUR TAX DISTRIBUTION	TAX AMOUNT
BASE	RATE	

1% TAX ON NET VALUE	NET 1.00000	
VOTER APPROVED BOND:	NET .06293	
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COMMUNITY COLLEGE	NET .00430	
METRO WATER DISTRICT	NET 1.07585	
TOTAL ON NET VALUE		29472.26
FIXED CHARGE ASSMNTS:	PHONE #	
MOSQUITO SURVEILLANCE	800-273-5167	3.00
VECTOR DISEASE CTRL	800-273-5167	29.60
CARLSBAD CFD #1	760-233-2630	1522.32
LTG/LNDSCP DST 2 ZN	866-427-4304	920.00
CARLSBAD CFD#3 IMP 1	800-676-7516	7275.98
MWD WTR STANDBY CHRG	866-807-6864	21.06
CWA WTR AVAILABILITY	858-522-6900	18.30
TOTAL AMOUNT		39262.52

1st INSTALLMENT 10% PENALTY AFTER DEC. 10, 2009	2nd INSTALLMENT 10% PENALTY + \$10 COST AFTER APRIL 10, 2010	TOTAL TAX PENALTIES APPLY WHEN SHOWN
19631.26	19631.26	39262.52



COUNTY OF SAN DIEGO

SEND THIS STUB WITH YOUR 2nd INSTALLMENT PAYMENT
MUST BE PAID BY APR. 10, 2010

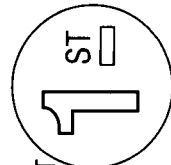
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COUNTY OF SAN DIEGO

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If you owned the property but did not occupy it on January 1, 2009, and an exemption is shown, please write to the Assessor's Office by December 10 to cancel the exemption and avoid paying penalties and interest. The address is: COUNTY ASSESSOR 1600 Pacific Highway, Room 103, San Diego, CA 92101.

DISABLED VETERANS/SURVIVING SPOUSE: Veterans rated 100% disabled or their surviving spouse may be eligible for an exemption up to \$171,952. For forms and information call the Assessor's Office at (619) 531-5773.

OWNERSHIP NAME / ADDRESS CHANGES: For changes to owner's name and address as shown on this bill, please go to the Assessor's website at www.sdarcc.com, or cross out the incorrect information on the Tax Stub, make the changes, sign and return with your payment.

VALUATIONS: Under the California Constitution, all real property assessed value is increased annually based on the change in the California Consumer Price Index. The change this year is 2.000%. For questions concerning assessed value, please call the Assessor's Office nearest to the property: Chula Vista (619) 498-2200; El Cajon (619) 401-5700; San Marcos (760) 940-8868; and San Diego (858) 505-6262.

RIGHT TO APPEAL: If you disagree with the assessed value shown on the front of this bill, you have the right to file an Assessment Appeal through November 30, 2009. For assessment appeal forms and information, please visit the Clerk's website at www.sandiegocob.com or call their office at (619) 531-5777. After November 30, if you disagree with the assessed value, you can request an assessment review for the next tax year by calling the nearest Assessor branch (see above).

SUPPLEMENTAL TAX BILL

MAKE CHECK PAYABLE TO SAN DIEGO COUNTY TREASURER-TAX COLLECTOR
2009 09016

TO PAY 1st INSTALLMENT
SEND THIS STUB WITH YOUR PAYMENT

TRTH 10232009 THIS INSTALLMENT AMOUNT 889 198 66 09 ***2804.41

TO PAY BOTH INSTALLMENTS BY 12/10/09
DELINQUENT AFTER
OPUS WEST CORP
2555 E CAMELBACK RD #800
PHOENIX AZ 85016
DEC 10 2009
221 881 01 00

B/c: 09-34356 BANKRUPTCY

F: 7/16/2009

P.O. Box 129009
San Diego, CA. 92112

0100009121088919866091000280441889198660958 H

SUPPLEMENTAL TAX BILL

MAKE CHECK PAYABLE TO SAN DIEGO COUNTY TREASURER-TAX COLLECTOR
2009 09016

TO PAY 2nd INSTALLMENT
SEND THIS STUB WITH YOUR PAYMENT

TRTH 10232009 THIS INSTALLMENT AMOUNT 889 198 66 09 ***2804.41

SEND BOTH STUBS WITH PAYMENT OF ***5608.82
DELINQUENT AFTER
OPUS WEST CORP
2555 E CAMELBACK RD #800
PHOENIX AZ 85016
APR 10 2010
221 881 01 00

B/c: 09-34356 BANKRUPTCY

F: 7/16/2009

P.O. Box 129009
San Diego, CA. 92112

0200010041088919866092000280441889198660956 H

8891986609
OPUS WEST CORP
2555 E CAMELBACK RD #800
PHOENIX AZ 85016

THIS IS A SUPPLEMENTAL TAX BILL ON
THE BELOW DESCRIBED PROPERTY PER
R&T CODE SECTION 75.

NOTICE OF VALUE CHANGE DUE TO A
COMPLETION OF NEW CONSTRUCTION ON
FEB 25, 2009 WAS MAILED ON AUG 14,
2009 TO THE OWNER OF RECORD.

REGULAR PARCEL NO: 221-881-01-00
PROPERTY ADDRESS: 03197 LIONSHEAD AVE*
DESCRIPTION OF PROPERTY: LOT 7\

MAP NO: 015013
DOCUMENT: X
481185

2009	
SUPPLEMENTAL SECURED PROPERTY TAX BILL COUNTY OF SAN DIEGO, STATE OF CALIFORNIA	
FISCAL YEAR JULY 1, 2009 TO JUNE 30, 2010	
DAN MCALLISTER TREASURER-TAX COLLECTOR 1800 PACIFIC HIGHWAY, ROOM 182 SAN DIEGO, CA 92101-2472 TEL (677) 829-4732 FAX (619) 531-6066	
SUPPLEMENTAL BILL NUMBER 889 198 66 09	TAX RATE AREA 09016

AGENCY		YOUR TAX DISTRIBUTION	
	BASE	RATE	TAX AMOUNT
1% TAX ON NET VALUE	NET	1.00000	
VOTER APPROVED BONDS:			
UNIFIED SCHOOL	NET	.05083	
COMMUNITY COLLEGE	NET	.01322	
METRO WATER DISTRICT	NET	.00430	
TOTAL ON NET VALUE		1.06835	5608.82
TOTAL AMOUNT			5608.82
VALUE PRORATE FACTOR	1.00		
OWNERSHIP PRORATE FACTOR	1.00000		
TOTAL ADDITIONAL TAXES DUE			5608.82

SUPPLEMENTAL VALUES AND EXEMPTIONS

LAND	IMPROVEMENTS	TOTAL
NEW ASSESSED VALUES	\$ 1274440	\$ 3264440
PRIOR TAX ROLL VALUES	1274440	2739440
INCREASE IN ASSESSMENT	1990000	525000
	1465000	525000
	525000	

LESS NEW EXEMPTIONS INCLUDING HOMEOWNER'S

* NET SUPPLEMENTAL VALUE ASSESSMENT ***** \$ 525000
NET VALUE PRORATED 12 MONTHS (1.00) OF FISCAL YR 2009-2010

SUPPLEMENTAL TAX BILL

1st INSTALLMENT	2ND INSTALLMENT	TOTAL TAX
10% PENALTY AFTER	10% PENALTY + \$10 COST AFTER	PENALTIES APPLY WHEN SHOWN
DEC 10 2009	APR 10 2010	
2804.41	2804.41	5608.82

THIS BILL NOT SENT TO MORTGAGE COMPANY

SEE REVERSE FOR
IMPORTANT INFO

AUTOMATED 24 HOUR TAX PAYMENT INFORMATION
TOLL FREE (877) TAX4SDC (829-4732)

SEND THIS STUB WITH YOUR 2nd INSTALLMENT PAYMENT.

THIS BILL WAS NOT SENT TO MORTGAGE COMPANY

(SEE ENCLOSED PAMPHLET)

COUNTY OF SAN DIEGO

2ND

COUNTY OF SAN DIEGO

1ST

SEND THIS STUB WITH YOUR 1st INSTALLMENT PAYMENT

PAYMENT INSTRUCTIONS

IMPORTANT: THIS BILL IS SEPARATE FROM AND IN ADDITION TO ALL OTHER TAX BILLS FOR THE PROPERTY. ALL BILLS MUST BE PAID TIMELY TO AVOID PENALTY. THIS BILL DOES NOT REPLACE YOUR REGULAR BILL WHICH IS DELINQUENT IF NOT PAID BY DECEMBER 10 AND APRIL 10.

DELINQUENT DATES - These are determined by the mailing date as printed on the front of this tax bill.

- If the bill is mailed between July 1 and October 31, the first installment shall become delinquent on December 10 of the same year. The second installment shall become delinquent on April 10 of the next year.
- If the bill is mailed between November 1 and June 30, the first installment shall become delinquent on the last day of the month following the month in which the bill is mailed. The second installment shall become delinquent on the last day of the fourth month following the date the first installment is delinquent.

The taxes on the supplemental bill are due on the date mailed. If the taxes due are not paid on or before the date they become delinquent, a penalty of 10 percent attaches to them. Additionally, a \$10.00 cost attaches to delinquent second installments.

PAYMENT BY CHECK OR MONEY ORDER - Make payable to SAN DIEGO COUNTY TREASURER-TAX COLLECTOR. Please include your mailing address, and the parcel number of the parcel being paid, on your check or money order. A returned check fee of \$25.00 will be charged for all checks returned unpaid by your bank. If returned after the delinquent date, the Tax Collector must charge the penalties required by state law.

PAYMENT BY CREDIT CARD - Please see the insert for acceptable methods and fees to make payments by credit card. We cannot accept your card number through the mail.

MAIL PAYMENTS - Your taxes may be paid by mail. Please use the envelope provided and return the appropriate stub or stubs with your payment. If the payment is sent through the U.S. Postal Service, properly addressed and with the required postage, it will be considered received on the date shown on the postmark. (Sec. 2512, R & T Code).

LIEN DATE - Taxes on the supplemental roll become a lien against the real property on the date of change in ownership or completion of new construction (R & T Code 75.54). If another change of ownership occurs before the supplemental tax bill is mailed, the portion of the taxes for the period of time from the initial change in ownership to the subsequent change is entered on the unsecured roll in the name of the person who would have been the owner if the initial change of ownership had not occurred. The remaining portion of those supplemental taxes attributable to the change of ownership becomes a lien against the real property as of the date of the subsequent change in ownership.

PARTIAL PAYMENTS NOT ACCEPTABLE - Payments made for less than the total installment due are not acceptable. Any partial payments received may be returned to the taxpayer.

TAX DEFAULTED - If all delinquent amounts are not paid in full by June 30 of the fiscal year in which the bill is mailed, the real property on which the supplemental bill is a lien will become defaulted on June 30 of the same year in the same manner as other real property.

TAX RATES AND TAX APPORTIONMENT - Any questions as to tax rates or tax allocation should be directed to the Auditor: (619) 531-5399.

SUPPLEMENTAL TAX BILL INFORMATION

Supplemental taxes are determined in accordance with Article XIII A of the California Constitution which generally requires reappraisal of property whenever a change in ownership occurs or property has new construction.

ASSESSMENTS ON THE SUPPLEMENTAL ROLL - Whenever a change in ownership occurs or new construction is completed, the Assessor shall appraise the property changing ownership or the new construction at its full cash value on the date the change in ownership occurs or the new construction is completed. The value so determined shall be the new base year value (new assessed value) of the property or the new construction (Sec. 75.10 R & T Code).

NUMBER OF ASSESSMENTS

- If the change in ownership occurs or the new construction is completed on or after January 1 but on or before May 31, then there shall be two supplemental assessments. The first supplemental assessment shall be the difference between the new assessed value and the taxable value on the tax roll in existence for these dates. The second supplemental assessment shall be the difference between the new assessed value and the taxable value on the following year's tax roll.

- If the change in ownership occurs or the new construction is completed on or after June 1 but before the succeeding January 1, then the supplemental assessment shall be the difference between the new assessed value and the taxable value on the current roll starting July 1.

VALUE PRORATE FACTOR - The taxes due based on the net supplemental value assessment are prorated to reflect the number of months remaining of the tax year based on the date the change of ownership occurred or the new construction was completed.

For dates between January 1 and May 31, the value prorate factor for the second supplemental assessment is 1.00. For change of ownership dates or completion dates between June 1 and June 30, the value prorate factor for the following year's tax roll is 1.00.

DISABLED VETERANS/SURVIVING SPOUSE - Veterans rated 100% disabled or their surviving spouse may be eligible for an exemption of up to \$150,000. For forms and information call the Assessor's office at (619) 531-5773.

RIGHT TO APPEAL - If you disagree with the assessed value shown on the front of this bill you should immediately contact the Assessor's office nearest you. Please refer to the notification insert included with this bill.

OTHER ASSESSMENT INFORMATION

- Application for exemptions must be filed with Gregory J. Smith, County Assessor, within definite times prescribed by law. If you have applied or are qualified for an exemption but it is not included on your tax bill - or if you have received an exemption you are not entitled to - or have any questions - call the County Assessor's Office at the following numbers:

Homeowner's and Veteran's Exemptions	(619) 531-5772
Disabled Veterans or Their Surviving Spouses	(619) 531-5773
Institutional (Church, Welfare, Etc.)	(619) 531-5763

- If you have any questions concerning who is the proper assessee, the valuation, period of ownership or exemptions, please write to Gregory J. Smith, Assessor, 1600 Pacific Highway, Room 103, San Diego, CA 92101, or call the Assessor's office nearest to the real property:

Chula Vista - (619) 498-2200

El Cajon - (619) 401-5700

San Marcos - (760) 940-6868

San Diego - (858) 505-6262

SUPPLEMENTAL TAX BILL

MAKE CHECK PAYABLE TO SAN DIEGO COUNTY TREASURER-TAX COLLECTOR
2008 09016

TO PAY 1st INSTALLMENT
SEND THIS STUB WITH YOUR PAYMENT

TRTH 10232009 THIS INSTALLMENT AMOUNT 889 198 66 18 ***3737.08

TO PAY BOTH INSTALLMENTS BY 12/10/09
DELINQUENT AFTER
OPUS WEST CORP
2555 E CAMELBACK RD #800
PHOENIX AZ 85016

DEC 10 2009
221 881 01 00

Bk: 69-34352 BANKRUPTCY

F. 7/16/2009

P.O. Box 129009
San Diego, CA. 92112

0100009121088919866181000373708889198661847 H

SUPPLEMENTAL TAX BILL

MAKE CHECK PAYABLE TO SAN DIEGO COUNTY TREASURER-TAX COLLECTOR
2008 09016

TO PAY 2nd INSTALLMENT
SEND THIS STUB WITH YOUR PAYMENT

TRTH 10232009 THIS INSTALLMENT AMOUNT 889 198 66 18 ***3737.08

SEND BOTH STUBS WITH PAYMENT OF ***7474.16
DELINQUENT AFTER
OPUS WEST CORP
2555 E CAMELBACK RD #800
PHOENIX AZ 85016

APR 10 2010
221 881 01 00

Bk: 09-34352 BANKRUPTCY

F: 7/16/2009

P.O. Box 129009
San Diego, CA. 92112

0200010041088919866182000373708889198661845 H

8891986618
OPUS WEST CORP
2555 E CAMELBACK RD #800
PHOENIX AZ 85016

THIS IS A SUPPLEMENTAL TAX BILL ON
THE BELOW DESCRIBED PROPERTY PER
R&T CODE SECTION 75.

NOTICE OF VALUE CHANGE DUE TO A
COMPLETION OF NEW CONSTRUCTION ON
FEB 25, 2009 WAS MAILED ON AUG 14,
2009 TO THE OWNER OF RECORD.

REGULAR PARCEL NO: 221-881-01-00
PROPERTY ADDRESS: 03197 LIONSHEAD AVE*\
DESCRIPTION OF PROPERTY: LOT 7\
MAP NO: 015013
DOCUMENT: X
481185

THIS BILL MAILED ON AUG 14, 2009

<http://www.sdtreasstax.com>

2008	
SUPPLEMENTAL SECURED PROPERTY TAX BILL COUNTY OF SAN DIEGO, STATE OF CALIFORNIA	
FISCAL YEAR JULY 1, 2008 TO JUNE 30, 2009	
DAN MCALLISTER TREASURER-TAX COLLECTOR 1600 PACIFIC HIGHWAY, ROOM 182 SAN DIEGO, CA 92101-2477 TEL (677) 829-4732 FAX (619) 531-6666	
SUPPLEMENTAL BILL NUMBER	889 198 66 18
TAX RATE AREA	09016

AGENCY	YOUR TAX DISTRIBUTION	TAX AMOUNT
1% TAX ON NET VALUE	NET 1.00000	
VOTER APPROVED BONDS:		
UNIFIED SCHOOL	NET .05083	
COMMUNITY COLLEGE	NET .01322	
METRO WATER DISTRICT	NET .00430	
TOTAL ON NET VALUE	1.06835	22649.02
TOTAL AMOUNT		22649.02
VALUE PRORATE FACTOR	0.33	
OWNERSHIP PRORATE FACTOR	1.00000	
TOTAL ADDITIONAL TAXES DUE		7474.16

SUPPLEMENTAL VALUES AND EXEMPTIONS

LAND	IMPROVEMENTS	TOTAL
NEW ASSESSED VALUES	\$ 1274440	\$ 3264440
PRIOR TAX ROLL VALUES	1144440	1144440
INCREASE IN ASSESSMENT	130000	2120000

LESS NEW EXEMPTIONS INCLUDING HOMEOWNER'S

NET SUPPLEMENTAL VALUE ASSESSMENT =====> \$ 2120000
NET VALUE PRORATED 4 MONTHS (0.33) OF FISCAL YR 2008-2009

SUPPLEMENTAL TAX BILL

TAX →	1st INSTALLMENT	2ND INSTALLMENT	TOTAL TAX
10% PENALTY COST			
TOTAL	3737.08	3737.08	7474.16

DEC 10 2009 APR 10 2010

PENALTIES APPLY WHEN SHOWN

THIS BILL NOT SENT TO MORTGAGE COMPANY

SEE REVERSE FOR
IMPORTANT INFO

AUTOMATED 24 HOUR TAX PAYMENT INFORMATION
TOLL FREE (877) TAX4SDC (829-4732)

SEND THIS STUB WITH YOUR 2nd INSTALLMENT PAYMENT.

THIS BILL WAS NOT SENT TO MORTGAGE COMPANY (SEE ENCLOSED PAMPHLET)

2ND

COUNTY OF SAN DIEGO

COUNTY OF SAN DIEGO

1ST

SEND THIS STUB WITH YOUR 1st INSTALLMENT PAYMENT

PAYMENT INSTRUCTIONS

IMPORTANT: THIS BILL IS SEPARATE FROM AND IN ADDITION TO ALL OTHER TAX AVOID PENALTY. THIS BILL DOES NOT REPLACE YOUR REGULAR BILL WHICH IS DELINQUENT IF NOT PAID BY DECEMBER 10 AND APRIL 10.

DELINQUENT DATES - These are determined by the mailing date as printed on the front of this tax bill.

a. If the bill is mailed between July 1 and October 31, the first installment shall become delinquent on December 10 of the same year. The second installment shall become delinquent on April 10 of the next year.

b. If the bill is mailed between November 1 and June 30, the first installment shall become delinquent on the last day of the month following the month in which the bill is mailed. The second installment shall become delinquent on the last day of the fourth month following the date the first installment is delinquent.

c. The taxes on the supplemental bill are due on the date mailed. If the taxes due are not paid on or before the date they become delinquent, a penalty of 10 percent attaches to them. Additionally, a \$10.00 cost attaches to delinquent second installments.

PAYMENT BY CHECK OR MONEY ORDER - Make payable to SAN DIEGO COUNTY TREASURER-TAX COLLECTOR. Please include your mailing address, and the parcel number of the parcel being paid, on your check or money order. A returned check fee of \$25.00 will be charged for all checks returned unpaid by your bank. If returned after the delinquent date, the Tax Collector must charge the penalties required by state law.

PAYMENT BY CREDIT CARD - Please see the insert for acceptable methods and fees to make payments by credit card. We cannot accept your card number through the mail.

MAIL PAYMENTS - Your taxes may be paid by mail. Please use the envelope provided and return the appropriate stub or stubs with your payment. If the payment is sent through the U.S. Postal Service, properly addressed and with the required postage, it will be considered received on the date shown on the postmark. (Sec. 2512, R & T Code).

LIEN DATE - Taxes on the supplemental roll become a lien against the real property on the date of change in ownership or completion of new construction (R & T Code 75.54). If another change of ownership occurs before the supplemental tax bill is mailed, the portion of the taxes for the period of time from the initial change in ownership to the subsequent change is entered on the unsecured roll in the name of the person who would have been the owner if the change had not occurred. The remaining portion of those supplemental taxes attributable to the initial change of ownership becomes a lien against the real property as of the date of the subsequent change in ownership.

PARTIAL PAYMENTS NOT ACCEPTABLE - Payments made for less than the total installment due are not acceptable. Any partial payments received may be returned to the taxpayer.

TAX DEFAULTED - If all delinquent amounts are not paid in full by June 30 of the fiscal year in which the bill is mailed, the real property on which the supplemental bill is a lien will become defaulted on June 30 of the same year in the same manner as other real property.

TAX RATES AND TAX APPORTIONMENT - Any questions as to tax rates or tax allocation should be directed to the Auditor: (619) 531-5399.

SUPPLEMENTAL TAX BILL INFORMATION

Supplemental taxes are determined in accordance with Article XIII A of the California Constitution which generally requires reappraisal of property whenever a change in ownership occurs or property has new construction.

ASSESSMENTS ON THE SUPPLEMENTAL ROLL - Whenever a change in ownership occurs or new construction is completed, the Assessor shall appraise the property changing ownership or the new construction at its full cash value on the date the change in ownership occurs or the new construction is completed. The value so determined shall be the new base year value (new assessed value) of the property or the new construction (Sec. 75.10 R & T Code).

NUMBER OF ASSESSMENTS

a. If the change in ownership occurs or the new construction is completed on or after January 1 but on or before May 31, then there shall be two supplemental assessments. The first supplemental assessment shall be the difference between the new assessed value and the taxable value on the tax roll in existence for these dates. The second supplemental assessment shall be the difference between the new assessed value and the taxable value on the following year's tax roll.

b. If the change in ownership occurs or the new construction is completed on or after June 1 but before the succeeding January 1, then the supplemental assessment shall be the difference between the new assessed value and the taxable value on the current roll starting July 1.

VALUE PRORATE FACTOR - The taxes due based on the net supplemental value assessment are prorated to reflect the number of months remaining of the tax year based on the date the change of ownership occurred or the new construction was completed.

For dates between January 1 and May 31, the value prorate factor for the second supplemental assessment is 1.00. For change of ownership dates or completion dates between June 1 and June 30, the value prorate factor for the following year's tax roll is 1.00.

DISABLED VETERANS/SURVIVING SPOUSE - Veterans rated 100% disabled or their surviving spouse may be eligible for an exemption of up to \$150,000. For forms and information call the Assessor's office at (619) 531-5773.

RIGHT TO APPEAL - If you disagree with the assessed value shown on the front of this bill you should immediately contact the Assessor's office nearest you. Please refer to the notification insert included with this bill.

OTHER ASSESSMENT INFORMATION

a. Application for exemptions must be filed with Gregory J. Smith, County Assessor, within definite times prescribed by law. If you have applied or are qualified for an exemption but it is not included on your tax bill - or if you have received an exemption you are not entitled to - or have any questions - call the County Assessor's Office at the following numbers:

Homeowner's and Veteran's Exemptions (619) 531-5772
Disabled Veterans or Their Surviving Spouses (619) 531-5773
Institutional (Church, Welfare, Etc.) (619) 531-5763

b. If you have any questions concerning who is the proper assessee, the valuation, period of ownership or exemptions, please write to Gregory J. Smith, Assessor, 1600 Pacific Highway, Room 103, San Diego, CA 92101, or call the Assessor's office nearest to the real property:

Chula Vista - (619) 498-2200

El Cajon - (619) 401-5700

San Marcos - (760) 940-6868

San Diego - (858) 505-6262

CURRENT SECURED TAX BILL

MAKE CHECK PAYABLE TO SAN DIEGO COUNTY TREASURER-TAX COLLECTOR 2009 09016

2009 TO PAY 1st INSTALLMENT

SEND THIS STUB WITH YOUR PAYMENT

TRTH

221 881 02 00
 THIS INSTALLMENT AMOUNT ***22303.28
 DUE NOV. 1, 2009 and DELINQUENT AFTER DEC. 10, 2009
 (TO PAY BOTH INSTALLMENTS BY DEC. 10, 2009 SEND BOTH STUBS ALONG WITH YOUR PAYMENT OF)

O W P POINT II OFFICE L L C
 2555 E CAMELBACK RD #800
 PHOENIX AZ 85016

BANKRUPTCY

P.O. Box 129009
 San Diego, CA. 92112

BC: 09-3435
 F: 7/16/2009

0100223032822188102001002230328221881020012 HH

CURRENT SECURED TAX BILL

MAKE CHECK PAYABLE TO SAN DIEGO COUNTY TREASURER-TAX COLLECTOR 2009 09016 0278

2009 TO PAY 2nd INSTALLMENT

SEND THIS STUB WITH YOUR PAYMENT

TRTH

221 881 02 00
 THIS INSTALLMENT AMOUNT ***22303.28
 DUE FEB. 1, 2010 and DELINQUENT AFTER APR. 10, 2010
 (TO PAY BOTH INSTALLMENTS BY DEC. 10, 2009 SEND BOTH STUBS ALONG WITH YOUR PAYMENT OF)

O W P POINT II OFFICE L L C
 2555 E CAMELBACK RD #800
 PHOENIX AZ 85016

BANKRUPTCY

P.O. Box 129009
 San Diego, CA. 92112

BC: 09-3435
 F: 7/16/2009

0200223032822188102002002230328221881020010 HH

PLEASE FORWARD THIS BILL TO NEW OWNER IF PROPERTY HAS BEEN SOLD

2218810200
 O W P POINT II OFFICE L L C
 2555 E CAMELBACK RD #800
 PHOENIX AZ 85016

PROPERTY SECURED BY THIS
 ACCOUNT, REFER TO I.D. NO.
 999 999 99 99 999999

2009	
SECURED PROPERTY TAX BILL	
COUNTY OF SAN DIEGO STATE OF CALIFORNIA	
TREASURER-TAX COLLECTOR	
DAN McALLISTER	
FISCAL YEAR JULY 1, 2009 TO JUNE 30, 2010	
1600 PACIFIC HIGHWAY, ROOM 162	
SAN DIEGO, CA 92101-2477	
TEL (617) 829-4732 FAX (619) 531-6056	
PARCEL NUMBER	TAX RATE AREA
221 881 02 00	09016
http://www.sdtreastax.com	

AGENCY	YOUR TAX DISTRIBUTION	BASE	RATE	TAX AMOUNT
1% TAX ON NET VALUE	NET	1.00000		
VOTER APPROVED BOND:	NET			
UNIFIED SCHOOL	NET	.06293		
COMMUNITY COLLEGE	NET	.00862		
METRO WATER DISTRICT	NET	.00430		
TOTAL ON NET VALUE	NET	1.07585		33089.28
FIXED CHARGE ASSMNTS:	PHONE #			
MOSQUITO SURVEILLANC	800-273-5167			3.00
VECTOR DISEASE CTRL	800-273-5167			32.56
CARLSBAD CFD #1	760-233-2630			1716.32
LTG/LINDSCP DST 2 ZN	866-427-4304			1090.94
CARLSBAD CFD#3 IMP 1	800-676-7516			8627.80
IMD WTR STANDBY CHRG	866-807-6864			24.96
CWA WTR AVAILABILITY	858-522-6900			21.70
TOTAL AMOUNT				44606.56

PROPERTY ADDRESS:

03201 TIONSHEAD AVE

Description of Property:

SUBDIVISION NAME:

CARLSBAD TCT#98-10 CARLSBAD RACEMAY OWNERS NAMES OF RECORD JANUARY 1, 2009

DOCUMENT NO. 015013 DOCUMENT RECORDING DATE: #OPUS WEST CORP\

481185 07/07/06

DESCRIPTION	VALUES AND EXEMPTIONS
LAND	\$
IMPROVEMENTS	1495641
TOTAL L & I	1580000
PERSONAL PROPERTY	3075641
EXEMPTIONS:	
* HOMEOWNERS'	
* OTHER	
NET TAXABLE VALUE	\$ 3075641

AUTOMATED 24 HOURS TAX PAYMENT INFORMATION

TOTAL FREE (617) 829-4732

ADDRESS CHANGES (619) 531-5556

TAX RATES (619) 531-5399

WEBSITE: www.sdtreastax.com

OWNERSHIP (619) 236-3771

HOMEOWNERS EXEMPT (619) 531-5772

VALUATION (619) 505-0262



COUNTY OF SAN DIEGO

SEND THIS STUB WITH YOUR 2nd INSTALLMENT PAYMENT
MUST BE PAID BY APR. 10, 2010

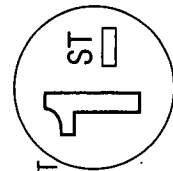
2nd INSTALLMENT CANNOT BE PAID BEFORE THE 1st INSTALLMENT

TO PAY BOTH INSTALLMENTS SEND BOTH STUBS

COUNTY OF SAN DIEGO

SEND THIS STUB WITH YOUR 1st INSTALLMENT PAYMENT
MUST BE PAID BY DEC. 10, 2009

1st INSTALLMENT MUST BE PAID BEFORE OR WITH THE 2nd INSTALLMENT



IMPORTANT INSTRUCTIONS

FIRST INSTALLMENT: Taxes are due November 1 and become delinquent if not received or postmarked by 5:00 p.m. on December 10. A 10% penalty applies to late payments.

SECOND INSTALLMENT: Taxes are due February 1 and become delinquent if not received or postmarked by 5:00 p.m. on April 10. A 10% penalty + \$10.00 cost applies to late payments.

EXTENSION OF TIME: When the delinquent date falls on a Saturday, Sunday, or legal holiday, the time for payment is extended to the next business day.

MAIL EARLY: Payments sent through the mail are considered received on the date shown on the U.S. Postmark.

PAYMENT BY CHECK: Make your check payable to the SAN DIEGO COUNTY TREASURER-TAX COLLECTOR. Please write your parcel number on your check. Partial payments cannot be accepted. Any check returned unpaid by your bank will incur a fee of \$25.00. Penalties will also apply if the check is returned after the delinquent date.

PAYMENT BY CREDIT CARD: Pay Online by Visa and MasterCard at www.sdtreastax.com. Pay by Visa and Discover Card by telephone at (877) 829-4732. Discover Card payments are accepted in person at all branches. Additional credit card fees apply.

TO OBTAIN A TAX BILL: If you do not obtain all your tax bills by November 1, please call (877) 829-4732, or write the Treasurer-Tax Collector at 1600 Pacific Highway, Room 162, San Diego, California 92101-2477. There is a \$1.00 fee for duplicate bills effective October 1, 2009.

SUPPLEMENTAL BILLS: Supplemental bills are separate from and in addition to this bill. **All bills must be paid timely to avoid penalty. Supplemental bills are not sent to your mortgage company.**

FIXED CHARGE ASSESSMENTS: Questions you may have concerning specific Fixed Charge Assessments should be directed to the telephone numbers shown on the front of the bill in the **YOUR TAX DISTRIBUTION** box.

BRANCH OFFICES: Five convenient offices to serve you. DOWNTOWN SAN DIEGO: 1600 Pacific Highway, Room 162; CHULA VISTA: 590 Third Avenue, Chula Vista, CA 91910; EL CAJON: 200 S. Magnolia Avenue, El Cajon, CA 92020; KEARNY MESA: 9225 Clairemont Mesa Blvd San Diego, CA 92123; SAN MARCOS: 141 E Carmel St, San Marcos, CA 92078. For telephone inquiries, please call us TOLL FREE: (877)829-4732. (Please visit www.sdtreastax.com for hours of operation)

CAUTION: FAILURE TO RECEIVE A TAX BILL DOES NOT PROVIDE A BASIS FOR CANCELLING DELINQUENT PENALTIES. It is the owner's responsibility to pay property tax on time. Contact the Treasurer-Tax Collector (877) 829-4732 to find out the amount due.

ASSESSMENT INFORMATION

TAX DEFAULTED: If this notation appears on your tax bill, it refers to unpaid taxes from a previous year. The amount of delinquency is not included in this bill. Current taxes unpaid after June 30, 2010 will have redemption penalties starting July 1, 2010. To find out the amount necessary to redeem, call or write the Treasurer-Tax Collector, 1600 Pacific Highway, Room 162, San Diego, California 92101-2477, telephone (877) 829-4732.

HOMEOWNERS' EXEMPTIONS: This exemption is a credit applied to the assessed value used in determining the amount of your tax bill. To qualify for this exemption, the property must have been owner occupied at 12:01 a.m., January 1, 2009. If no exemption is shown on the front side under **VALUES AND EXEMPTIONS**, and you feel you qualify, please call the Assessor's Office at (619) 531-5772.

If you owned the property but did not occupy it on January 1, 2009, and an exemption is shown, please write to the Assessor's Office by December 10 to cancel the exemption and avoid paying penalties and interest. The address is: COUNTY ASSESSOR 1600 Pacific Highway, Room 103, San Diego, CA 92101.

DISABLED VETERANS/SURVIVING SPOUSE: Veterans rated 100% disabled or their surviving spouse may be eligible for an exemption up to \$171,952. For forms and information call the Assessor's Office at (619) 531-5773.

OWNERSHIP NAME / ADDRESS CHANGES: For changes to owner's name and address as shown on this bill, please go to the Assessor's website at www.sdarcc.com, or cross out the incorrect information on the Tax Stub, make the changes, sign and return with your payment.

VALUATIONS: Under the California Constitution, all real property assessed value is increased annually based on the change in the California Consumer Price Index. The change this year is 2.000%. For questions concerning assessed value, please call the Assessor's Office nearest to the property: Chula Vista (619) 498-2200; El Cajon (619) 401-5700; San Marcos (760) 940-6868; and San Diego (858) 505-6262.

RIGHT TO APPEAL: If you disagree with the assessed value shown on the front of this bill, you have the right to file an Assessment Appeal through November 30, 2009. For assessment appeal forms and information, please visit the Clerk's website a www.sandiegocob.com or call their office at (619) 531-5777. After November 30, if you disagree with the assessed value, you can request an assessment review for the next tax year by calling the nearest Assessor branch (see above).

SUPPLEMENTAL TAX BILL

MAKE CHECK PAYABLE TO SAN DIEGO COUNTY TREASURER-TAX COLLECTOR
2009 09016

TO PAY 1st INSTALLMENT
SEND THIS STUB WITH YOUR PAYMENT

TRTH 10232009 THIS INSTALLMENT AMOUNT 889 198 66 29 ***3472.13

TO PAY BOTH INSTALLMENTS BY 12/10/09
DELINQUENT AFTER
OPUS WEST CORP
2555 E CAMELBACK RD #800
PHOENIX AZ 85016

BANKRUPTCY DEC 10 2009
221 881 02 00

BR: 09-34352
F: 7/16/2009

P.O. Box 129009
San Diego, CA. 92112

0100009121088919866291000347213889198662954 HH

SUPPLEMENTAL TAX BILL

MAKE CHECK PAYABLE TO SAN DIEGO COUNTY TREASURER-TAX COLLECTOR
2009 09016

TO PAY 2nd INSTALLMENT
SEND THIS STUB WITH YOUR PAYMENT

TRTH 10232009 THIS INSTALLMENT AMOUNT 889 198 66 29 ***3472.13

SEND BOTH STUBS WITH PAYMENT OF ***6944.26
DELINQUENT AFTER
OPUS WEST CORP
2555 E CAMELBACK RD #800
PHOENIX AZ 85016

BANKRUPTCY APR 10 2010
221 881 02 00

BR: 09-34352
F: 7/16/2009

P.O. Box 129009
San Diego, CA. 92112

0200010041088919866292000347213889198662952 HH

8891986629
OPUS WEST CORP
2555 E CAMELBACK RD #800
PHOENIX AZ 85016

THIS IS A SUPPLEMENTAL TAX BILL ON
THE BELOW DESCRIBED PROPERTY PER
RPT CODE SECTION 75.

NOTICE OF VALUE CHANGE DUE TO A
COMPLETION OF NEW CONSTRUCTION ON
FEB 25, 2009 WAS MAILED ON AUG 14,
2009 TO THE OWNER OF RECORD.

REGULAR PARCEL NO: 221-881-02-00
PROPERTY ADDRESS: 03201 LIONSHEAD AVE*\
DESCRIPTION OF PROPERTY: LOT 8\
MAP NO: 015013
DOCUMENT: X
481185

THIS BILL MAILED ON AUG 14, 2009

SUPPLEMENTAL VALUES AND EXEMPTIONS

LAND	IMPROVEMENTS	TOTAL
\$ 1495641	\$ 2230000	\$ 3725641
1495641	1580000	3075641
	650000	650000

LESS NEW EXEMPTIONS INCLUDING HOMEOWNER'S

NET SUPPLEMENTAL VALUE ASSESSMENT =====> \$ 650000
NET VALUE PRORATED 12 MONTHS (1.00) OF FISCAL YR 2009-2010

IS-0173 (Rev. 05/03)

2009		2010	
SUPPLEMENTAL SECURED PROPERTY TAX BILL COUNTY OF SAN DIEGO, STATE OF CALIFORNIA			
FISCAL YEAR JULY 1, 2009 TO JUNE 30, 2010			
DAN MCALLISTER TREASURER-TAX COLLECTOR 1600 PACIFIC HIGHWAY, ROOM 182 SAN DIEGO CA 92101-2477 TEL (617) 823-4732 FAX (619) 531-6066			
SUPPLEMENTAL BILL NUMBER	889 198 66 29	TAX RATE AREA	09016

AGENCY	YOUR TAX DISTRIBUTION	TAX AMOUNT
1% TAX ON NET VALUE	NET 1.00000	
VOTER APPROVED BONDS:		
UNIFIED SCHOOL	NET .05083	
COMMUNITY COLLEGE	NET .01322	
METRO WATER DISTRICT	NET .00430	
TOTAL ON NET VALUE	1.06835	6944.26
TOTAL AMOUNT		6944.26
VALUE PRORATE FACTOR	1.00	
OWNERSHIP PRORATE FACTOR	1.00000	
TOTAL ADDITIONAL TAXES DUE		6944.26

SUPPLEMENTAL TAX BILL

TAX -->	1st INSTALLMENT 10% PENALTY AFTER DEC 10 2009	2ND INSTALLMENT 10% PENALTY + \$10 COST AFTER APR 10 2010	TOTAL TAX PENALTIES APPLY WHEN SHOWN
10% PENALTY COST TOTAL	3472.13	3472.13	6944.26

THIS BILL NOT SENT TO MORTGAGE COMPANY

SEE REVERSE FOR
IMPORTANT INFO

AUTOMATED 24 HOUR TAX PAYMENT INFORMATION
TOLL FREE (877) TAX4SDC (823-4732)

SEND THIS STUB WITH YOUR 2nd INSTALLMENT PAYMENT.

THIS BILL WAS NOT SENT TO MORTGAGE COMPANY (SEE ENCLOSED PAMPHLET)

COUNTY OF SAN DIEGO

2ND

COUNTY OF SAN DIEGO

1ST

SEND THIS STUB WITH YOUR 1st INSTALLMENT PAYMENT

PAYMENT INSTRUCTIONS

IMPORTANT: THIS BILL IS SEPARATE FROM AND IN ADDITION TO ALL OTHER TAX BILLS FOR THE PROPERTY. ALL BILLS MUST BE PAID TIMELY TO AVOID PENALTY. THIS BILL DOES NOT REPLACE YOUR REGULAR BILL WHICH IS DELINQUENT IF NOT PAID BY DECEMBER 10 AND APRIL 10.

DELINQUENT DATES - These are determined by the mailing date as printed on the front of this tax bill.

a. If the bill is mailed between July 1 and October 31, the first installment shall become delinquent on December 10 of the same year. The second installment shall become delinquent on April 10 of the next year.

b. If the bill is mailed between November 1 and June 30, the first installment shall become delinquent on the last day of the month following the month in which the bill is mailed. The second installment shall become delinquent on the last day of the fourth month following the date the first installment is delinquent.

c. The taxes on the supplemental bill are due on the date mailed. If the taxes due are not paid on or before the date they become delinquent, a penalty of 10 percent attaches to them. Additionally, a \$10.00 cost attaches to delinquent second installments.

PAYMENT BY CHECK OR MONEY ORDER - Make payable to SAN DIEGO COUNTY TREASURER-TAX COLLECTOR. Please include your mailing address, and the parcel number of the parcel being paid, on your check or money order. A returned check fee of \$25.00 will be charged for all checks returned unpaid by your bank. If returned after the delinquent date, the Tax Collector must charge the penalties required by state law.

PAYMENT BY CREDIT CARD - Please see the insert for acceptable methods and fees to make payments by credit card. We cannot accept your card number through the mail.

MAIL PAYMENTS - Your taxes may be paid by mail. Please use the envelope provided and return the appropriate stub or stubs with your payment. If the payment is sent through the U.S. Postal Service, properly addressed and with the required postage, it will be considered received on the date shown on the postmark. (Sec. 2512, R & T Code).

LIEN DATE - Taxes on the supplemental roll become a lien against the real property on the date of change in ownership or completion of new construction (R & T Code 75.54). If another change of ownership occurs before the supplemental tax bill is mailed, the portion of the taxes for the period of time from the initial change in ownership to the subsequent change is entered on the unsecured roll in the name of the person who would have been the owner if the change had not occurred. The remaining portion of those supplemental taxes attributable to the initial change of ownership becomes a lien against the real property as of the date of the subsequent change in ownership.

PARTIAL PAYMENTS NOT ACCEPTABLE - Payments made for less than the total installment due are not acceptable. Any partial payments received may be returned to the taxpayer.

TAX DEFAULTED - If all delinquent amounts are not paid in full by June 30 of the fiscal year in which the bill is mailed, the real property on which the supplemental bill is a lien will become defaulted on June 30 of the same year in the same manner as other real property.

TAX RATES AND TAX APPORTIONMENT - Any questions as to tax rates or tax allocation should be directed to the Auditor: (619) 531-5399.

SUPPLEMENTAL TAX BILL INFORMATION

Supplemental taxes are determined in accordance with Article XIII A of the California Constitution which generally requires reappraisal of property whenever a change in ownership occurs or property has new construction.

ASSESSMENTS ON THE SUPPLEMENTAL ROLL - Whenever a change in ownership occurs or new construction is completed, the Assessor shall appraise the property changing ownership or the new construction at its full cash value on the date the change in ownership occurs or the new construction is completed. The value so determined shall be the new base year value (new assessed value) of the property or the new construction (Sec. 75.10 R & T Code).

NUMBER OF ASSESSMENTS

a. If the change in ownership occurs or the new construction is completed on or after January 1 but on or before May 31, then there shall be two supplemental assessments. The first supplemental assessment shall be the difference between the new assessed value and the taxable value on the tax roll in existence for these dates. The second supplemental assessment shall be the difference between the new assessed value and the taxable value on the following year's tax roll.

b. If the change in ownership occurs or the new construction is completed on or after June 1 but before the succeeding January 1, then the supplemental assessment shall be the difference between the new assessed value and the taxable value on the current roll starting July 1.

VALUE PRORATE FACTOR - The taxes due based on the net supplemental value assessment are prorated to reflect the number of months remaining of the tax year based on the date the change of ownership occurred or the new construction was completed.

For dates between January 1 and May 31, the value prorate factor for the second supplemental assessment is 1.00. For change of ownership dates or completion dates between June 1 and June 30, the value prorate factor for the following year's tax roll is 1.00.

DISABLED VETERANS/SURVIVING SPOUSE - Veterans rated 100% disabled or their surviving spouse may be eligible for an exemption of up to \$150,000. For forms and information call the Assessor's office at (619) 531-5773.

RIGHT TO APPEAL - If you disagree with the assessed value shown on the front of this bill you should immediately contact the Assessor's office nearest you. Please refer to the notification insert included with this bill.

OTHER ASSESSMENT INFORMATION

a. Application for exemptions must be filed with Gregory J. Smith, County Assessor, within definite times prescribed by law. If you have applied or are qualified for an exemption but it is not included on your tax bill - or if you have received an exemption you are not entitled to - or have any questions - call the County Assessor's Office at the following numbers:

Homeowner's and Veteran's Exemptions (619) 531-5772
Disabled Veterans or Their Surviving Spouses (619) 531-5773
Institutional (Church, Welfare, Etc.) (619) 531-5763

b. If you have any questions concerning who is the proper assessee, the valuation, period of ownership or exemptions, please write to Gregory J. Smith, Assessor, 1600 Pacific Highway, Room 103, San Diego, CA 92101, or call the Assessor's office nearest to the real property:

El Cajon - (619) 401-5700
Chula Vista - (619) 498-2200

San Marcos - (760) 940-6868
San Diego - (619) 505-6262

SUPPLEMENTAL TAX BILL

MAKE CHECK PAYABLE TO SAN DIEGO COUNTY TREASURER-TAX COLLECTOR
2008 TO PAY 1st INSTALLMENT 09016
SEND THIS STUB WITH YOUR PAYMENT

TRTH 10232009 THIS INSTALLMENT AMOUNT 889 198 66 38 ***4177.78

TO PAY BOTH INSTALLMENTS BY 12/10/09
OPUS WEST CORP DELINQUENT AFTER
2555 E CAMELBACK RD #800
PHOENIX AZ 85016 DEC 10 2009
221 881 02 00

BANKRUPTCY

P.O. Box 129009
San Diego, CA. 92112

01000091210888919866381000417778889198663813 HH

BK: 09-34356
F: 7/16/2009

SUPPLEMENTAL TAX BILL

MAKE CHECK PAYABLE TO SAN DIEGO COUNTY TREASURER-TAX COLLECTOR
2008 TO PAY 2nd INSTALLMENT 09016
SEND THIS STUB WITH YOUR PAYMENT

TRTH 10232009 THIS INSTALLMENT AMOUNT 889 198 66 38 ***4177.78

TO PAY BOTH STUBS WITH PAYMENT OF ***8355.56
OPUS WEST CORP DELINQUENT AFTER
2555 E CAMELBACK RD #800
PHOENIX AZ 85016 APR 10 2010
221 881 02 00

BANKRUPTCY

P.O. Box 129009
San Diego, CA. 92112

02000100410888919866382000417778889198663813 HH

BK: 09-34356
F: 7/16/2009

8891986638
OPUS WEST CORP
2555 E CAMELBACK RD #800
PHOENIX AZ 85016

THIS IS A SUPPLEMENTAL TAX BILL ON
THE BELOW DESCRIBED PROPERTY PER
R&T CODE SECTION 75.

NOTICE OF VALUE CHANGE DUE TO A
COMPLETION OF NEW CONSTRUCTION ON
FEB 25, 2009 WAS MAILED ON AUG 14,
2009 TO THE OWNER OF RECORD.

REGULAR PARCEL NO: 221-881-02-00
PROPERTY ADDRESS: 03201 LIONSHEAD AVE*\
DESCRIPTION OF PROPERTY: LOT 8\
MAP NO: 015013
DOCUMENT: X
481185

THIS BILL MAILED ON AUG 14, 2009

<http://www.sdtreastax.com>

2008	
SUPPLEMENTAL SECURED PROPERTY TAX BILL COUNTY OF SAN DIEGO, STATE OF CALIFORNIA FISCAL YEAR JULY 1, 2008 TO JUNE 30, 2009 DAN MCALLISTER TREASURER-TAX COLLECTOR 1600 PACIFIC HIGHWAY, ROOM 162 SAN DIEGO, CA 92101-2477 TEL (619) 829-4732 FAX (619) 531-6056	
SUPPLEMENTAL BILL NUMBER 889 198 66 38	TAX RATE AREA 09016

YOUR TAX DISTRIBUTION		
AGENCY	BASE RATE	TAX AMOUNT
1% TAX ON NET VALUE	NET 1.00000	
VOTER APPROVED BONDS:		
UNIFIED SCHOOL	NET .05083	
COMMUNITY COLLEGE	NET .01322	
METRO WATER DISTRICT	NET .00430	
TOTAL ON NET VALUE	1.06835	25319.88
TOTAL AMOUNT		25319.88
VALUE PRORATE FACTOR	0.33	
OWNERSHIP PRORATE FACTOR	1.00000	
TOTAL ADDITIONAL TAXES DUE		8355.56

SUPPLEMENTAL VALUES AND EXEMPTIONS

LAND	IMPROVEMENTS	TOTAL
NEW ASSESSED VALUES \$ 1495641	\$ 2230000	\$ 3725641
PRIOR TAX ROLL VALUES 1355641		1355641
INCREASE IN ASSESSMENT 140000	2230000	2370000

LESS NEW EXEMPTIONS INCLUDING HOMEOWNER'S

NET SUPPLEMENTAL VALUE ASSESSMENT =====> \$ 2370000
NET VALUE PRORATED 4 MONTHS (0.33) OF FISCAL YR 2008-2009

SUPPLEMENTAL TAX BILL

TAX ->	1st INSTALLMENT	2ND INSTALLMENT	TOTAL TAX
10% PENALTY COST	4177.78	4177.78	8355.56
TOTAL	4177.78	4177.78	8355.56

THIS BILL NOT SENT TO MORTGAGE COMPANY

SEE REVERSE FOR
IMPORTANT INFO

AUTOMATED 24 HOUR TAX PAYMENT INFORMATION
TOLL FREE (877) TAX4SDC (829-4732)

SEND THIS STUB WITH YOUR 2nd INSTALLMENT PAYMENT.

THIS BILL WAS NOT SENT TO MORTGAGE COMPANY

(SEE ENCLOSED PAMPHLET)

COUNTY OF SAN DIEGO

2ND

COUNTY OF SAN DIEGO

1ST

SEND THIS STUB WITH YOUR 1st INSTALLMENT PAYMENT

THIS BILL WAS NOT SENT TO MORTGAGE COMPANY

(SEE ENCLOSED PAMPHLET)

COUNTY OF SAN DIEGO

COUNTY OF SAN DIEGO

1ST

PAYMENT INSTRUCTIONS

IMPORTANT: THIS BILL IS SEPARATE FROM AND IN ADDITION TO ALL OTHER TAX BILLS FOR THE PROPERTY. ALL BILLS MUST BE PAID TIMELY TO AVOID PENALTY. THIS BILL DOES NOT REPLACE YOUR REGULAR BILL WHICH IS DELINQUENT IF NOT PAID BY DECEMBER 10 AND APRIL 10.

DELINQUENT DATES - These are determined by the mailing date as printed on the front of this tax bill.

- a. If the bill is mailed between July 1 and October 31, the first installment shall become delinquent on December 10 of the same year. The second installment shall become delinquent on April 10 of the next year.
- b. If the bill is mailed between November 1 and June 30, the first installment shall become delinquent on the last day of the month following the month in which the bill is mailed. The second installment shall become delinquent on the last day of the fourth month following the date the first installment is delinquent.
- c. The taxes on the supplemental bill are due on the date mailed. If the taxes due are not paid on or before the date they become delinquent, a penalty of 10 percent attaches to them.

Additionally, a \$10.00 cost attaches to delinquent second installments.

PAYMENT BY CHECK OR MONEY ORDER - Make payable to SAN DIEGO COUNTY TREASURER-TAX COLLECTOR. Please include your mailing address, and the parcel number of the parcel being paid, on your check or money order. A returned check fee of \$25.00 will be charged for all checks returned unpaid by your bank. If returned after the delinquent date, the Tax Collector must charge the penalties required by state law.

PAYMENT BY CREDIT CARD - Please see the insert for acceptable methods and fees to make payments by credit card. We cannot accept your card number through the mail.

MAIL PAYMENTS - Your taxes may be paid by mail. Please use the envelope provided and return the appropriate stub or stubs with your payment. If the payment is sent through the U.S. Postal Service, properly addressed and with the required postage, it will be considered received on the date shown on the postmark. (Sec. 2512, R & T Code).

LIEN DATE - Taxes on the supplemental roll become a lien against the real property on the date of change in ownership or completion of new construction (R & T Code 75.54). If another change of ownership occurs before the supplemental tax bill is mailed, the portion of the taxes for the period of time from the initial change in ownership to the subsequent change is entered on the unsecured roll in the name of the person who would have been the owner if the change had not occurred. The remaining portion of those supplemental taxes attributable to the initial change of ownership becomes a lien against the real property as of the date of the subsequent change in ownership.

PARTIAL PAYMENTS NOT ACCEPTABLE - Payments made for less than the total installment due are not acceptable. Any partial payments received may be returned to the taxpayer.

TAX DEFAULTED - If all delinquent amounts are not paid in full by June 30 of the fiscal year in which the bill is mailed, the real property on which the supplemental bill is a lien will become defaulted on June 30 of the same year in the same manner as other real property.

TAX RATES AND TAX APPORTIONMENT - Any questions as to tax rates or tax allocation should be directed to the Auditor: (619) 531-5399.

SUPPLEMENTAL TAX BILL INFORMATION

Supplemental taxes are determined in accordance with Article XIII A of the California Constitution which generally requires reappraisal of property whenever a change in ownership occurs or property has new construction.

ASSESSMENTS ON THE SUPPLEMENTAL ROLL - Whenever a change in ownership occurs or new construction is completed, the Assessor shall appraise the property changing ownership or the new construction at its full cash value on the date the change in ownership occurs or the new construction is completed. The value so determined shall be the new base year value (new assessed value) of the property or the new construction (Sec. 75.10 R & T Code).

NUMBER OF ASSESSMENTS

- a. If the change in ownership occurs or the new construction is completed on or after January 1 but on or before May 31, then there shall be two supplemental assessments. The first supplemental assessment shall be the difference between the new assessed value and the taxable value on the tax roll in existence for these dates. The second supplemental assessment shall be the difference between the new assessed value and the taxable value on the following year's tax roll.
- b. If the change in ownership occurs or the new construction is completed on or after June 1 but before the succeeding January 1, then the supplemental assessment shall be the difference between the new assessed value and the taxable value on the current roll starting July 1.

VALUE PRORATE FACTOR - The taxes due based on the net supplemental value assessment are prorated to reflect the number of months remaining of the tax year based on the date the change of ownership occurred or the new construction was completed.

For dates between January 1 and May 31, the value prorate factor for the second supplemental assessment is 1.00. For change of ownership dates or completion dates between June 1 and June 30, the value prorate factor for the following year's tax roll is 1.00.

DISABLED VETERANS/SURVIVING SPOUSE - Veterans rated 100% disabled or their surviving spouse may be eligible for an exemption of up to \$150,000. For forms and information call the Assessor's office at (619) 531-5773.

RIGHT TO APPEAL - If you disagree with the assessed value shown on the front of this bill you should immediately contact the Assessor's office nearest you. Please refer to the notification insert included with this bill.

OTHER ASSESSMENT INFORMATION

- a. Application for exemptions must be filed with Gregory J. Smith, County Assessor, within definite times prescribed by law. If you have applied or are qualified for an exemption but it is not included on your tax bill - or if you have received an exemption you are not entitled to - or have any questions - call the County Assessor's Office at the following numbers:
 - Homeowner's and Veteran's Exemptions (619) 531-5772
 - Disabled Veterans or Their Surviving Spouses (619) 531-5773
 - Institutional (Church, Welfare, Etc.) (619) 531-5763

- b. If you have any questions concerning who is the proper assessee, the valuation, period of ownership or exemptions, please write to Gregory J. Smith, Assessor, 1600 Pacific Highway, Room 103, San Diego, CA 92101, or call the Assessor's office nearest to the real property:

El Cajon - (619) 401-5700
Chula Vista - (619) 498-2200
San Marcos - (760) 940-6868
San Diego - (858) 505-6262

CURRENT SECURED TAX BILL

MAKE CHECK PAYABLE TO SAN DIEGO COUNTY TREASURER-TAX COLLECTOR 2009 09016

2009 TO PAY 1st INSTALLMENT
SEND THIS STUB WITH YOUR PAYMENTTRTH PRIOR YR TAXES UNPAID THIS INSTALLMENT AMOUNT ***27293.55
DUE NOV. 1, 2009 and DELINQUENT AFTER DEC. 10, 2009

(TO PAY BOTH INSTALLMENTS BY DEC. 10, 2009 SEND BOTH STUBS ALONG WITH YOUR PAYMENT OF ***54587.10

O W P POINT LAND L L C
2575 E CAMELBACK RD
PHOENIX AZ 85016

BANKRUPTCY

P.O. Box 129009
San Diego, CA. 92112B/C: 09-34356
F: 7/16/2009

0100272935522188111001002729355221881110011 HH

PLEASE RETURN THIS BILL TO NEW OWNER IF PROPERTY HAS BEEN SOLD

2218811100
O W P POINT LAND L L C
2575 E CAMELBACK RD
PHOENIX AZ 85016TAX DEFAULTED
JUNE 30, 2009-BANKRUPTCYIF YOU HAVE ANY QUESTIONS
CALL 531-5844

PROPERTY ADDRESS:

03200 TIONSHEAD AVE

SUBDIVISION NAME:

CARLSBAD TCT#98-10 CARLSBAD RACEMAN
OWNERS NAMES OF RECORD JANUARY 1, 2009

DOCUMENT NO. 015013 DOCUMENT RECORDING DATE: #OPUS WEST CORP\

481185 07/07/06

DESCRIPTION	VALUES AND EXEMPTIONS
LAND IMPROVEMENTS	\$ 3057276
TOTAL & I PERSONAL PROPERTY EXEMPTIONS:	3057276
HOMEOWNERS	
*OTHER	
NET TAXABLE VALUE	\$ 3057276

AUTOMATED 24 HOURS TAX PAYMENT INFORMATION
WEBSITE: www.sdtreastax.comTOLL FREE (877) 829-4732
OWNERSHIP (619) 236-3771ADDRESS CHANGES (619) 531-5556
HOMEOWNERS EXEMPT (619) 531-5772TAX RATES (619) 531-5399
VALUATION (619) 505-6262

2009	
SECURED PROPERTY TAX BILL	
COUNTY OF SAN DIEGO STATE OF CALIFORNIA	
TREASURER-TAX COLLECTOR	
DAN McALLISTER	
FISCAL YEAR JULY 1, 2009 TO JUNE 30, 2010	
1800 PACIFIC HIGHWAY, ROOM 162	
SAN DIEGO, CA 92101-2477	
TEL (677) 829-4732 FAX (619) 531-6056	
PARCEL NUMBER	TAX RATE AREA
221 881 11 00	09016

<http://www.sdtreastax.com>

AGENCY	YOUR TAX DISTRIBUTION	TAX AMOUNT
BASE	RATE	

1% TAX ON NET VALUE NET 1.00000
VOTER APPROVED BOND: NET .06293
UNIFIED SCHOOL NET .00862
COMMUNITY COLLEGE NET .00430
METRO WATER DISTRICT NET 1.07585
TOTAL ON NET VALUE 32891.70
FIXED CHARGE ASSMTS: PHONE #
MOSQUITO SURVEILLANCE 800-273-5167 3.00
VECTOR DISEASE CTRL 800-273-5167 1.48
LTG/LANDSCP DST 2 ZN 866-427-4304 2423.20
CARLSBAD CFD#3 IMP 1 800-676-7516 19164.06
MWD WTR STANDBY CHRG 866-807-6864 55.46
CWA WTR AVAILABILITY 558-522-6900 48.20
TOTAL AMOUNT 54587.10

1st INSTALLMENT 10% PENALTY AFTER DEC. 10, 2009	2nd INSTALLMENT 10% PENALTY + \$10 COST AFTER APRIL 10, 2010	TOTAL TAX PENALTIES APPLY WHEN SHOWN
27293.55	27293.55	54587.10

CURRENT SECURED TAX BILL

MAKE CHECK PAYABLE TO SAN DIEGO COUNTY TREASURER-TAX COLLECTOR 2009 09016 0324

2009 TO PAY 2nd INSTALLMENT
SEND THIS STUB WITH YOUR PAYMENTTRTH PRIOR YR TAXES UNPAID THIS INSTALLMENT AMOUNT ***27293.55
DUE FEB. 1, 2010 and DELINQUENT AFTER APR. 10, 2010

(TO PAY BOTH INSTALLMENTS BY APR. 10, 2010 SEND BOTH STUBS ALONG WITH YOUR PAYMENT OF ***54587.10

O W P POINT LAND L L C
2575 E CAMELBACK RD
PHOENIX AZ 85016

BANKRUPTCY

P.O. Box 129009
San Diego, CA. 92112B/C: 09-34356
F: 7/16/2009

0200272935522188111002002729355221881110019 HH



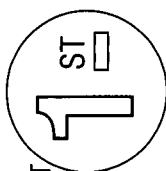
COUNTY OF SAN DIEGO

SEND THIS STUB WITH YOUR 2nd INSTALLMENT PAYMENT
MUST BE PAID BY APR. 10, 2010

2nd INSTALLMENT CANNOT BE PAID BEFORE THE 1st INSTALLMENT



TO PAY BOTH INSTALLMENTS SEND BOTH STUBS



COUNTY OF SAN DIEGO

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MUST BE PAID BY DEC. 10, 2009

1st INSTALLMENT MUST BE PAID BEFORE OR WITH THE 2nd INSTALLMENT

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EXTENSION OF TIME: When the delinquent date falls on a Saturday, Sunday, or legal holiday, the time for payment is extended to the next business day.

MAIL EARLY: Payments sent through the mail are considered received on the date shown on the U.S. Postmark.

PAYMENT BY CHECK: Make your check payable to the SAN DIEGO COUNTY TREASURER-TAX COLLECTOR. Please write your parcel number on your check. Partial payments cannot be accepted. Any check returned unpaid by your bank will incur a fee of \$25.00. Penalties will also apply if the check is returned after the delinquent date.

PAYMENT BY CREDIT CARD: Pay Online by Visa and MasterCard at www.sdtreastax.com. Pay by Visa and Discover Card by telephone at (877) 829-4732. Discover Card payments are accepted in person at all branches. Additional credit card fees apply.

TO OBTAIN A TAX BILL: If you do not obtain all your tax bills by November 1, please call (877) 829-4732, or write the Treasurer-Tax Collector at 1600 Pacific Highway, Room 162, San Diego, California 92101-2477. There is a \$1.00 fee for duplicate bills effective October 1, 2009.

SUPPLEMENTAL BILLS: Supplemental bills are separate from and in addition to this bill. **All bills must be paid timely to avoid penalty. Supplemental bills are not sent to your mortgage company.**

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BRANCH OFFICES: Five convenient offices to serve you. DOWNTOWN SAN DIEGO: 1600 Pacific Highway, Room 162; CHULA VISTA: 590 Third Avenue, Chula Vista, CA 91910; EL CAJON: 200 S. Magnolia Avenue, El Cajon, CA 92020; KEARNY MESA: 9225 Clairemont Mesa Blvd San Diego, CA 92123; SAN MARCOS: 141 E Carmel St, San Marcos, CA 92078. For telephone inquiries, please call us TOLL FREE: (877) 829-4732. (Please visit www.sdtreastax.com for hours of operation)

CAUTION: FAILURE TO RECEIVE A TAX BILL DOES NOT PROVIDE A BASIS FOR CANCELLING DELINQUENT PENALTIES. It is the owner's responsibility to pay property tax on time. Contact the Treasurer-Tax Collector (877) 829-4732 to find out the amount due.

ASSESSMENT INFORMATION

TAX DEFAULTED: If this notation appears on your tax bill, it refers to unpaid taxes from a previous year. The amount of delinquency is not included in this bill. Current taxes unpaid after June 30, 2010 will have redemption penalties starting July 1, 2010. To find out the amount necessary to redeem, call or write the Treasurer-Tax Collector, 1600 Pacific Highway, Room 162, San Diego, California 92101-2477; telephone (877) 829-4732.

HOMEOWNERS' EXEMPTIONS: This exemption is a credit applied to the assessed value used in determining the amount of your tax bill. To qualify for this exemption, the property must have been owner occupied at 12:01 a.m., January 1, 2009. If no exemption is shown on the front side under **VALUES AND EXEMPTIONS**, and you feel you qualify, please call the Assessor's Office at (619) 531-5772.

If you owned the property but did not occupy it on January 1, 2009, and an exemption is shown, please write to the Assessor's Office by December 10 to cancel the exemption and avoid paying penalties and interest. The address is: COUNTY ASSESSOR 1600 Pacific Highway, Room 103, San Diego, CA 92101.

DISABLED VETERANS/SURVIVING SPOUSE: Veterans rated 100% disabled or their surviving spouse may be eligible for an exemption up to \$171,952. For forms and information call the Assessor's Office at (619) 531-5773.

OWNERSHIP NAME / ADDRESS CHANGES: For changes to owner's name and address as shown on this bill, please go to the Assessor's website at www.sdarcc.com, or cross out the incorrect information on the Tax Stub, make the changes, sign and return with your payment.

VALUATIONS: Under the California Constitution, all real property assessed value is increased annually based on the change in the California Consumer Price Index. The change this year is 2.000%. For questions concerning assessed value, please call the Assessor's Office nearest to the property: Chula Vista (619) 498-2200; El Cajon (619) 401-5700; San Marcos (760) 940-8868; and San Diego (858) 505-6262.

RIGHT TO APPEAL: If you disagree with the assessed value shown on the front of this bill, you have the right to file an Assessment Appeal through November 30, 2009. For assessment appeal forms and information, please visit the Clerk's website a www.sandiegocob.com or call their office at (619) 531-5777. After November 30, if you disagree with the assessed value, you can request an assessment review for the next tax year by calling the nearest Assessor branch (see above).

CURRENT RESIDENT OR
O W P POINT LAND L L C
2575 E CAMELBACK RD
PHOENIX AZ 85016

If property has been sold, please return this statement
with the name and address of the new owner.

PRIOR YEARS DEFAULTED TAX STATEMENT

COUNTY OF SAN DIEGO, STATE OF CALIFORNIA
EFFECTIVE FROM JULY 1, 2009 THRU JUNE 30, 2010
DAN McALLISTER, COUNTY TREASURER-TAX COLLECTOR
1600 PACIFIC HIGHWAY, ROOM 162
SAN DIEGO, CA 92101-2477

See Reverse Side for
Important Tax Information
Fee Parcel Number: 221-881-1100
Tax Default Date: 06/30/09
As of Date: 10/22/09 TR5825
OPUS WEST CORP
ORIGINAL OWNER:

THE TAXES ON THIS PROPERTY ARE DELINQUENT FOR THE YEARS SHOWN BELOW

YEAR(S)	TAX BILL NUMBER	TAX AMOUNT	10% PENALTY	COST
2008	S 221-881-1100	26617.06	2661.70	10.00

* Installment: B = Both 1st & 2nd; S = Second only

PROPERTY DESCRIPTION:
LOT 17
MAP- 015013 SUBDIV- CARLSBAD TCT#98-10
SITUS-03200 LIONSHEAD AVE

PAY AMOUNT DUE FOR THE MONTH PAYMENT IS DUE

REDEMPTION	Fee	PAYMENT Month Year	AMOUNT DUE
Penalties			
399.25	15.00	JUL 09	29703.01
798.50	15.00	AUG 09	30102.26
1197.75	15.00	SEP 09	30501.51
1597.00	15.00	OCT 09	30900.76
1996.25	15.00	NOV 09	31300.01
2395.50	15.00	DEC 09	31699.26
2794.75	15.00	JAN 10	32098.51
3194.00	15.00	FEB 10	32497.76
3593.25	15.00	MAR 10	32897.01
3992.50	15.00	APR 10	33296.26
4391.75	15.00	MAY 10	33695.51
4791.00	15.00	JUN 10	34094.76

The AMOUNT DUE
is a summation of
tax amounts, 10% penalty,
cost, redemption penalty,
and fee.

DEFAULTED PROPERTY TAX STATEMENT

Mail STUB with your PAYMENT. Put Fee Parcel Number on your CHECK.
Your Cancelled Check is your best RECEIPT and Proof of Payment.
Payments received within last seven days may not be reflected on this statement.

Effective from July 1, 2009 through June 30, 2010

Make Check Payable To: San Diego County Treasurer-Tax Collector

Fee Parcel Number: 221-881-1100 Send This STUB with Your PAYMENT

Tax Default Date: 06/30/09 OCT. AMOUNT DUE: 30,900.76

O W P POINT LAND L L C
2575 E CAMELBACK RD
PHOENIX AZ 85016

BANKRUPTCY

BK: 09-34356
#: 7/16/2009

0600309007622188111006003090076221881110020 HH

IMPORTANT TAX INFORMATION

- 1. HOW TO PAY DEFAULTED PROPERTY TAXES:** On the front of this statement, select month for remittance and locate the correct amount to be paid in the "Amount Due" column opposite that month in the "Month" column. To avoid delays in posting payments, please send one check for current year taxes and a separate check for prior year taxes even when the payments are for the same parcel.
- 2. SUBJECT TO SALE:** Parcels subject to Treasurer-Tax Collector's Power To Sell may be redeemed in our office up to 5:00 PM the day before the sale. Cash or cashier's checks, money orders, or traveler's checks must be used during the three weeks preceding the sale.
- 3. PAYMENT BY CHECK:** Personal checks and bank drafts are normally accepted. Make payable to: **San Diego County Treasurer-Tax Collector**. Appropriate penalties will be added as required by law and a returned check fee will be charged for all checks returned unpaid by the bank.
- 4. PAYMENT BY MAIL:** Please use the appropriate stub or stubs with your payment. If the payment is sent through the U.S. Postal Service, properly addressed and with the required postage, it will be considered received upon the date shown on the U.S. Postmark (Section 2512 Revenue and Taxation Code).
- 5. PAYMENT BY CREDIT CARD:** Discover Card is accepted by phone by calling (877) TAX4SDC (829-4732) or at our office. You can pay by Visa by calling (877) TAX4SDC(829-4732) or by visiting our web site at www.sdtreastax.com. We cannot accept credit card numbers through the mail. Both card companies charge extra fees that do not come to the County.
- 6. INSTALLMENT PAYMENT PLANS:** If your parcel has been in default for less than five years, it may qualify for a five year payment plan. A fee will be charged for setting up an installment plan. Please call (619) 531-5844 for more information.
- 7. PARTIAL PAYMENTS** are not acceptable. Payments made for less than the total amount due may be held in a suspense account. The total "Amount Due" will continue to accrue penalties.

O W P POINT LAND L L C
2575 E CAMELBACK RD
PHOENIX AZ 85016

- 8. ORIGINAL OWNER** is the assessee shown on the tax roll for the year the property was first "Tax Defaulted".
- 9. REDEMPTION PENALTY & FEE:** Property is "Tax Defaulted" at 5:00 PM June 30, the end of the fiscal year. **Redemption penalties at 1 1/2% per month** begin July 1st and the appropriate percentage accrues monthly until the time of redemption. A **redemption fee of \$15.00** is charged for each parcel redeemed.
- 10. DEFAULTED PROPERTY TAX RECEIPT:** A Redemption Certificate or a Five Year Payment Plan receipt will be mailed upon request. Your cancelled check is your best receipt.
- 11. IF YOU DISAGREE WITH THE ASSESSED VALUE** as shown on this tax bill, you have a right to an informal assessment review for the **following year**. To obtain such a review, contact the Assessor's office at 1600 Pacific Highway, Room 103, Telephone (858) 505-6262, between January 1 and May 31. If, pursuant to the review, you and the Assessor do not agree on the proper assessed value, you have the right to file an application for reduction in assessment for the **following year**. The application must be filed with the Assessment Appeals Board at 1600 Pacific Highway, Room 402, during the period from July 2nd to November 30th, inclusive.

12. ADDITIONAL DEFAULTED PROPERTY TAX INFORMATION:
Telephone: (619) 531-5844.

13. MAIL PAYMENTS TO:
Dan McAllister, County Treasurer-Tax Collector
1600 Pacific Highway, Room 162
San Diego, CA 92101-2477

CAUTION:

Failure to receive a "Prior Years Defaulted Property Tax Statement" does not provide a basis for cancelling Redemption Penalties and Fees.

It is the owner's responsibility to pay property tax on time. You may call (877) TAX4SDC(829-4732) to find out current amount due.

CURRENT SECURED TAX BILL

MAKE CHECK PAYABLE TO SAN DIEGO COUNTY TREASURER-TAX COLLECTION 2009 09016

TO PAY 1st INSTALLMENT

SEND THIS STUB WITH YOUR PAYMENT

TRTH

221 881 12 00
 ***18976.42
 THIS INSTALLMENT AMOUNT
 DUE NOV. 1, 2009 and DELINQUENT AFTER DEC. 10, 2009

TO PAY BOTH INSTALLMENTS BY DEC. 10, 2009 SEND BOTH STUBS ALONG WITH YOUR PAYMENT OF

O W P POINT OFFICE L L C
 2575 E CAMELBACK RD
 PHOENIX AZ 85016

BANKRUPTCY

P.O. Box 129009
 San Diego, CA. 92112

0100189764222188112001001897642221881120090 HH

PLEASE FORWARD THIS BILL TO NEW OWNER IF PROPERTY HAS BEEN SOLD

2218811200
 O W P POINT OFFICE L L C
 2575 E CAMELBACK RD
 PHOENIX AZ 85016

2009
 SECURED PROPERTY TAX BILL
 COUNTY OF SAN DIEGO STATE OF CALIFORNIA
 DAN McALLISTER
 TREASURER-TAX COLLECTOR
 FISCAL YEAR JULY 1, 2009 TO JUNE 30, 2010
 1600 PACIFIC HIGHWAY, ROOM 162
 SAN DIEGO, CA 92101-2477
 TEL (677) 829-4732 FAX (619) 531-6056
 PARCEL NUMBER 221 881 12 00 TAX RATE AREA 09016
<http://www.sdtreasax.com>

*****CORRECTED BILL ***** S07410

PROPERTY ADDRESS: 03198 TIONSHEAD AVE

SUBDIVISION NAME: LOT 18

MAP NO. CARLSBAD TCT#98-10 CARLSBAD RACEMAY OWNERS NAMES OF RECORD JANUARY 1, 2009

DOCUMENT NO. 015013 DOCUMENT RECORDING DATE: #OPUS WEST CORP\

642792 08/08/07

DESCRIPTION	VALUES AND EXEMPTIONS
LAND	\$
IMPROVEMENTS	1000000
TOTAL L & I	1860000
PERSONAL PROPERTY	2860000
EXEMPTIONS:	
* HOMEOWNERS'	
* OTHER	
NET TAXABLE VALUE	\$ 2860000

AUTOMATED 24 HOURS TAX PAYMENT INFORMATION WEBSITE: www.sdtreasax.com

TOLL FREE (877) 829-4732 OWNERSHIP (619) 236-3771

ADDRESS CHANGES (619) 531-5556 HOMEOWNERS EXEMPT (619) 531-5772

TAX RATES (619) 531-5399 VALUATION (858) 505-0262

CURRENT SECURED TAX BILL

MAKE CHECK PAYABLE TO SAN DIEGO COUNTY TREASURER-TAX COLLECTION 2009 09016 0278

TO PAY 2nd INSTALLMENT

SEND THIS STUB WITH YOUR PAYMENT

TRTH

221 881 12 00
 ***18976.42
 THIS INSTALLMENT AMOUNT
 DUE FEB. 1, 2010 and DELINQUENT AFTER APR. 10, 2010

TO PAY BOTH STUBS ALONG WITH YOUR PAYMENT OF ***37952.84

O W P POINT OFFICE L L C
 2575 E CAMELBACK RD
 PHOENIX AZ 85016

BANKRUPTCY

P.O. Box 129009
 San Diego, CA. 92112

0200189764222188112002001897642221881120098 HH

AGENCY	YOUR TAX DISTRIBUTION	TAX AMOUNT
BASE	RATE	

1% TAX ON NET VALUE NET 1.00000
 VOTER APPROVED BOND: NET 06293
 UNIFIED SCHOOL NET 00862
 COMMUNITY COLLEGE NET 00430
 METRO WATER DISTRICT NET 1.07585
 TOTAL ON NET VALUE 30769.30
 FIXED CHARGE ASSMNTS: PHONE #
 MOSQUITO SURVEILLANCE 800-273-5167 3.00
 VECTOR DISEASE CTRL 800-273-5167 20.72
 CARLSBAD CFD #1 760-233-2630 1129.58
 LTG/LINDSCP DST 2 ZN 866-427-4304 673.66
 CARLSBAD CFD#3 IMP 1 800-676-7516 5327.76
 MWD WTR STANDBY CHRG 866-807-6864 15.42
 CWA WTR AVAILABILITY 858-522-6900 13.40
 TOTAL AMOUNT 37952.84

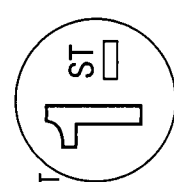
1st INSTALLMENT 10% PENALTY AFTER DEC. 10, 2009	2nd INSTALLMENT 10% PENALTY + \$10 COST AFTER APRIL 10, 2010	TOTAL TAX PENALTIES APPLY WHEN SHOWN
18976.42	18976.42	37952.84

TAX →
 10% PENALTY
 COST



COUNTY OF SAN DIEGO
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CURRENT SECURED TAX BILL

MAKE CHECK PAYABLE TO SAN DIEGO COUNTY TREASURER-TAX COLLECTOR 2009 09016

2009 TO PAY 1st INSTALLMENT
SEND THIS STUB WITH YOUR PAYMENTTRTH PRIOR YR TAXES UNPAID THIS INSTALLMENT AMOUNT ***46623.92
DUE NOV. 1, 2009 and DELINQUENT AFTER DEC. 10, 2009
221 881 15 00

(TO PAY BOTH INSTALLMENTS BY DEC. 10, 2009) SEND BOTH STUBS WITH YOUR PAYMENT OF

O W P POINT II OFFICE L L C
2555 E CAMELBACK RD #800
PHOENIX AZ 85016

BANKRUPTCY

P.O. Box 129009
San Diego, CA. 92112BL: 09-34352
F: 7/16/2009

0100466239222188115001004662392221881150057 HH

CURRENT SECURED TAX BILL

MAKE CHECK PAYABLE TO SAN DIEGO COUNTY TREASURER-TAX COLLECTOR 2009 09016 0324

2009 TO PAY 2nd INSTALLMENT
SEND THIS STUB WITH YOUR PAYMENTTRTH PRIOR YR TAXES UNPAID THIS INSTALLMENT AMOUNT ***46623.92
DUE FEB. 1, 2010 and DELINQUENT AFTER APR. 10, 2010
221 881 15 00

(TO PAY BOTH INSTALLMENTS BY DEC. 10, 2009) SEND BOTH STUBS WITH YOUR PAYMENT OF

O W P POINT II OFFICE L L C
2555 E CAMELBACK RD #800
PHOENIX AZ 85016

BANKRUPTCY

P.O. Box 129009
San Diego, CA. 92112BL: 09-34352
F: 7/16/2009

0200466239222188115002004662392221881150055 HH

PLEASE FORWARD THIS BILL TO NEW OWNER IF PROPERTY HAS BEEN SOLD

2218811500
O W P POINT II OFFICE L L C
2555 E CAMELBACK RD #800
PHOENIX AZ 85016TAX DEFAULTED
JUNE 30, 2009-BANKRUPTCYIF YOU HAVE ANY QUESTIONS
CALL 531-5844

PROPERTY ADDRESS:

03209 LIONSHEAD AVE
DESCRIPTION OF PROPERTY:
DOC07-0760450 IN LOTS 10& LOT 11
SUBDIVISION NAME:CARLSBAD TCT#98-10 CARLSBAD RACEMAX
MAP NO. OWNERS NAMES OF RECORD JANUARY 1, 2009015013
DOCUMENT NO. DOCUMENT RECORDING DATE: #OPUS WEST CORP\

248755 05/08/08

DESCRIPTION	VALUES AND EXEMPTIONS
LAND	\$ 3837633
IMPROVEMENTS	2200000
TOTAL L&I	6037633
PERSONAL PROPERTY	
EXEMPTIONS:	
* HOMEOWNERS	
* OTHER	
NET TAXABLE VALUE	\$ 6037633

2009	
SECURED PROPERTY TAX BILL	
COUNTY OF SAN DIEGO STATE OF CALIFORNIA	
TREASURER-TAX COLLECTOR	
FISCAL YEAR JULY 1, 2009 TO JUNE 30, 2010	
1600 PACIFIC HIGHWAY, ROOM 162	
SAN DIEGO, CA 92101-2477	
TEL (617) 829-4732 FAX (619) 531-6056	
PARCEL NUMBER	TAX RATE AREA
221 881 15 00	09016

http://www.sdtreastax.com

AGENCY	YOUR TAX DISTRIBUTION		TAX AMOUNT
	BASE	RATE	
1% TAX ON NET VALUE	NET	1.00000	
VOTER APPROVED BOND:	NET		
UNIFIED SCHOOL	NET	0.0293	
COMMUNITY COLLEGE	NET	0.0862	
METRO WATER DISTRICT	NET	0.0430	
TOTAL ON NET VALUE	1.07585		64955.86
FIXED CHARGE ASSMNTS:	PHONE #		
MOSQUITO SURVEILLANC	800-273-5167		3.00
VECTOR DISEASE CTRL	800-273-5167		76.96
CARLSBAD CFD #1	760-233-2630		4316.02
LTG/LNDSCE DST 2 ZN	866-427-4304		2669.54
CARLSBAD CFD#3 IMP 1	800-676-7516		21112.26
MWD WTR STANDBY CHRG	866-807-6864		61.10
CWA WTR AVAILABILITY	858-522-6900		53.10
TOTAL AMOUNT			93247.84
TAX →			
10% PENALTY			
AFTER DEC. 10, 2009			
1st INSTALLMENT	46623.92		
10% PENALTY			
AFTER APRIL 10, 2010			
2nd INSTALLMENT	46623.92		
TOTAL TAX			93247.84
PENALTIES APPLY WHEN SHOWN			

AUTOMATED 24 HOURS TAX PAYMENT INFORMATION

WEBSITE: www.sdtreastax.com

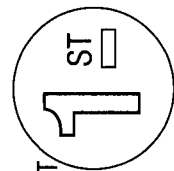
TOLL FREE (877) 829-4732
OWNERSHIP (619) 236-3771ADDRESS CHANGES (619) 531-5556
HOMEOWNERS EXEMPT (619) 531-5772TAX RATES (619) 531-5399
VALUATION (619) 505-6262



COUNTY OF SAN DIEGO

SEND THIS STUB WITH YOUR 2nd INSTALLMENT PAYMENT
MUST BE PAID BY APR. 10, 2010

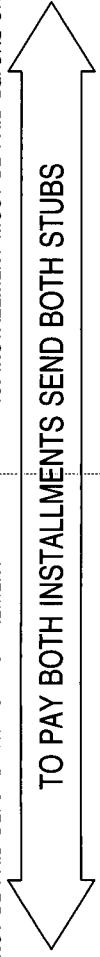
2nd INSTALLMENT CANNOT BE PAID BEFORE THE 1st INSTALLMENT



COUNTY OF SAN DIEGO

SEND THIS STUB WITH YOUR 1st INSTALLMENT PAYMENT
MUST BE PAID BY DEC. 10, 2009

1st INSTALLMENT MUST BE PAID BEFORE OR WITH THE 2nd INSTALLMENT



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IMPORTANT INSTRUCTIONS

FIRST INSTALLMENT: Taxes are due November 1 and become delinquent if not received or postmarked by 5:00 p.m. on December 10. A 10% penalty applies to late payments.

SECOND INSTALLMENT: Taxes are due February 1 and become delinquent if not received or postmarked by 5:00 p.m. on April 10. A 10% penalty + \$10.00 cost applies to late payments.

EXTENSION OF TIME: When the delinquent date falls on a Saturday, Sunday, or legal holiday, the time for payment is extended to the next business day.

MAIL EARLY: Payments sent through the mail are considered received on the date shown on the U.S. Postmark.

PAYMENT BY CHECK: Make your check payable to the SAN DIEGO COUNTY TREASURER-TAX COLLECTOR. Please write your parcel number on your check. Partial payments cannot be accepted. Any check returned unpaid by your bank will incur a fee of \$25.00. Penalties will also apply if the check is returned after the delinquent date.

PAYMENT BY CREDIT CARD: Pay Online by Visa and MasterCard at www.sdtreastax.com. Pay by Visa and Discover Card by telephone at (877) 829-4732. Discover Card payments are accepted in person at all branches. Additional credit card fees apply.

TO OBTAIN A TAX BILL: If you do not obtain all your tax bills by November 1, please call (877) 829-4732, or write the Treasurer-Tax Collector at 1600 Pacific Highway, Room 162, San Diego, California 92101-2477. There is a \$1.00 fee for duplicate bills effective October 1, 2009.

SUPPLEMENTAL BILLS: Supplemental bills are separate from and in addition to this bill. **All bills must be paid timely to avoid penalty. Supplemental bills are not sent to your mortgage company.**

FIXED CHARGE ASSESSMENTS: Questions you may have concerning specific Fixed Charge Assessments should be directed to the telephone numbers shown on the front of the bill in the **YOUR TAX DISTRIBUTION** box.

BRANCH OFFICES: Five convenient offices to serve you. DOWNTOWN SAN DIEGO: 1600 Pacific Highway, Room 162; CHULA VISTA: 590 Third Avenue, Chula Vista, CA 91910; EL CAJON: 200 S. Magnolia Avenue, El Cajon, CA 92020; KEARNY MESA: 9225 Clairemont Mesa Blvd San Diego, CA 92123; SAN MARCOS: 141 E. Carmel St, San Marcos, CA 92078. For telephone inquiries, please call us TOLL FREE: (877)829-4732. (Please visit www.sdtreastax.com for hours of operation)

CAUTION: FAILURE TO RECEIVE A TAX BILL DOES NOT PROVIDE A BASIS FOR CANCELLING DELINQUENT PENALTIES. It is the owner's responsibility to pay property tax on time. Contact the Treasurer-Tax Collector (877) 829-4732 to find out the amount due.

TAX DEFAULTED: If this notation appears on your tax bill, it refers to unpaid taxes from a previous year. The amount of delinquency is not included in this bill. Current taxes unpaid after June 30, 2010 will have redemption penalties starting July 1, 2010. To find out the amount necessary to redeem, call or write the Treasurer-Tax Collector, 1600 Pacific Highway, Room 162, San Diego, California 92101-2477; telephone (877) 829-4732.

ASSESSMENT INFORMATION

HOMEOWNERS' EXEMPTIONS: This exemption is a credit applied to the assessed value used in determining the amount of your tax bill. To qualify for this exemption, the property must have been owner occupied at 12:01 a.m., January 1, 2009. If no exemption is shown on the front side under **VALUES AND EXEMPTIONS**, and you feel you qualify, please call the Assessor's Office at (619) 531-5772.

If you owned the property but did not occupy it on January 1, 2009, and an exemption is shown, please write to the Assessor's Office by December 10 to cancel the exemption and avoid paying penalties and interest. The address is: COUNTY ASSESSOR 1600 Pacific Highway, Room 103, San Diego, CA 92101.

DISABLED VETERANS/SURVIVING SPOUSE: Veterans rated 100% disabled or their surviving spouse may be eligible for an exemption up to \$171,952. For forms and information call the Assessor's Office at (619) 531-5773.

OWNERSHIP NAME / ADDRESS CHANGES: For changes to owner's name and address as shown on this bill, please go to the Assessor's website at www.sdarcc.com, or cross out the incorrect information on the Tax Stub, make the changes, sign and return with your payment.

VALUATIONS: Under the California Constitution, all real property assessed value is increased annually based on the change in the California Consumer Price Index. The change this year is 2.000%. For questions concerning assessed value, please call the Assessor's Office nearest to the property: Chula Vista (619) 498-2200; El Cajon (619) 401-5700; San Marcos (760) 940-6868; and San Diego (858) 505-6262.

RIGHT TO APPEAL: If you disagree with the assessed value shown on the front of this bill, you have the right to file an Assessment Appeal through November 30, 2009. For assessment appeal forms and information, please visit the Clerk's website a www.sandiegocob.com or call their office at (619) 531-5777. After November 30, if you disagree with the assessed value, you can request an assessment review for the next tax year by calling the nearest Assessor branch (see above).

CURRENT RESIDENT OR
O W P POINT II OFFICE L L C
2555 E CAMELBACK RD #800
PHOENIX AZ 85016

If property has been sold, please return this statement
with the name and address of the new owner.

PRIOR YEARS DEFAULTED TAX STATEMENT

COUNTY OF SAN DIEGO, STATE OF CALIFORNIA
EFFECTIVE FROM JULY 1, 2009 THRU JUNE 30, 2010
DAN McALLISTER, COUNTY TREASURER-TAX COLLECTOR
1600 PACIFIC HIGHWAY, ROOM 162
SAN DIEGO, CA 92101-2477

<http://www.sdtreastax.com>

See Reverse Side for
Important Tax Information

Fee Parcel Number: 221-881-1500
Tax Default Date: 06/30/09
As of Date: 10/22/09 TR5825

OPUS WEST CORP

ORIGINAL OWNER:

PROPERTY DESCRIPTION:

DOC07-0760450 IN LOTS 10& LOT 11
MAP- 015013 SUBDIV- CARLSBAD TCT#98-10
SITUS-03209 LIONSHEAD AVE

THE TAXES ON THIS PROPERTY ARE DELINQUENT FOR THE YEARS SHOWN BELOW			
YEAR(S)	TAX BILL NUMBER	TAX AMOUNT	10% PENALTY
2008	S 889-141-3288	100.15	10.01
			10.00

* Installment: B = Both 1st & 2nd; S = Second only

Mail STUB with your PAYMENT. Put Fee Parcel Number on your CHECK.
Your Cancelled Check is your best RECEIPT and Proof of Payment.
Payments received within last seven days may not be reflected on this statement.

DEFAULTED PROPERTY TAX STATEMENT

Effective from July 1, 2009 through June 30, 2010

Make Check Payable To: San Diego County Treasurer-Tax Collector

Fee Parcel Number: 221-881-1500 Send This STUB with Your PAYMENT

Tax Default Date: 06/30/09 OCT. AMOUNT DUE: 141.16

O W P POINT II OFFICE L L C
2555 E CAMELBACK RD #800
PHOENIX AZ 85016

BANKRUPTCY

BK. 09-34352

F: 7/16/2009

PAY AMOUNT DUE FOR THE MONTH PAYMENT IS DUE			
REDEMPTION	FEE	PAYMENT	AMOUNT DUE
Penalties		Month	Year
1.50	15.00	JUL	09
3.00	15.00	AUG	09
4.50	15.00	SEP	09
6.00	15.00	OCT	09
7.50	15.00	NOV	09
9.00	15.00	DEC	09
10.50	15.00	JAN	10
12.00	15.00	FEB	10
13.50	15.00	MAR	10
15.00	15.00	APR	10
16.50	15.00	MAY	10
18.00	15.00	JUN	10

The AMOUNT DUE
is a summation of
tax amounts, 10% penalty,
cost, redemption penalty,
and fee.

060000014116221881150060000014116221881150016

IMPORTANT TAX INFORMATION

- 1. HOW TO PAY DEFAULTED PROPERTY TAXES:** On the front of this statement, select month for remittance and locate the correct amount to be paid in the "Amount Due" column opposite that month in the "Month" column. To avoid delays in posting payments, please send one check for current year taxes and a separate check for prior year taxes even when the payments are for the same parcel.
- 2. SUBJECT TO SALE:** Parcels subject to Treasurer-Tax Collector's Power To Sell may be redeemed in our office up to 5:00 PM the day before the sale. Cash or cashier's checks, money orders, or traveler's checks must be used during the three weeks preceding the sale.
- 3. PAYMENT BY CHECK:** Personal checks and bank drafts are normally accepted. Make payable to: **San Diego County Treasurer-Tax Collector**. Appropriate penalties will be added as required by law and a returned check fee will be charged for all checks returned unpaid by the bank.
- 4. PAYMENT BY MAIL:** Please use the appropriate stub or stubs with your payment. If the payment is sent through the U.S. Postal Service, properly addressed and with the required postage, it will be considered received upon the date shown on the U.S. Postmark (Section 2512 Revenue and Taxation Code).
- 5. PAYMENT BY CREDIT CARD:** Discover Card is accepted by phone by calling (877) TAX4SDC (829-4732) or at our office. You can pay by Visa by calling (877) TAX4SDC(829-4732) or by visiting our web site at www.sdtreastax.com. We cannot accept credit card numbers through the mail. Both card companies charge extra fees that do not come to the County.
- 6. INSTALLMENT PAYMENT PLANS:** If your parcel has been in default for less than five years, it may qualify for a five year payment plan. A fee will be charged for setting up an installment plan. Please call (619) 531-5844 for more information.
- 7. PARTIAL PAYMENTS** are not acceptable. Payments made for less than the total amount due may be held in a suspense account. The total "Amount Due" will continue to accrue penalties.

O W P POINT II OFFICE L L C
2555 E CAMELBACK RD #800
PHOENIX AZ 85016

- 8. ORIGINAL OWNER** is the assessee shown on the tax roll for the year the property was first "Tax Defaulted".
- 9. REDEMPTION PENALTY & FEE:** Property is "Tax Defaulted" at 5:00 PM June 30, the end of the fiscal year. **Redemption penalties at 1 1/2% per month** begin July 1st and the appropriate percentage accrues monthly until the time of redemption. A **redemption fee of \$15.00** is charged for each parcel redeemed.
- 10. DEFAULTED PROPERTY TAX RECEIPT:** A Redemption Certificate or a Five Year Payment Plan receipt will be mailed upon request. Your cancelled check is your best receipt.
- 11. IF YOU DISAGREE WITH THE ASSESSED VALUE** as shown on this tax bill, you have a right to an informal assessment review for the **following year**. To obtain such a review, contact the Assessor's office at 1600 Pacific Highway, Room 103, Telephone (858) 505-6262, between January 1 and May 31. If, pursuant to the review, you and the Assessor do not agree on the proper assessed value, you have the right to file an application for reduction in assessment for the **following year**. The application must be filed with the Assessment Appeals Board at 1600 Pacific Highway, Room 402, during the period from July 2nd to November 30th, inclusive.
- 12. ADDITIONAL DEFAULTED PROPERTY TAX INFORMATION:**
Telephone: (619) 531-5844.
- 13. MAIL PAYMENTS TO:**
Dan McAllister, County Treasurer-Tax Collector
1600 Pacific Highway, Room 162
San Diego, CA 92101-2477

CAUTION:

Failure to receive a "Prior Years Defaulted Property Tax Statement" does not provide a basis for cancelling Redemption Penalties and Fees.

It is the owner's responsibility to pay property tax on time. You may call (877) TAX4SDC(829-4732) to find out current amount due.

CURRENT SECURED TAX BILL

MAKE CHECK PAYABLE TO SAN DIEGO COUNTY TREASURER-TAX COLLECTOR 2009 09016

2009 TO PAY 1st INSTALLMENT
SEND THIS STUB WITH YOUR PAYMENTTRUTH
PRIOR YR TAXES UNPAID THIS INSTALLMENT AMOUNT ***11693.83
DUE NOV. 1, 2009 and DELINQUENT AFTER DEC. 10, 2009
221 881 17 00

(TO PAY BOTH INSTALLMENTS BY DEC. 10, 2009) SEND BOTH STUBS ALONG WITH YOUR PAYMENT OF

O W P POINT LAND L L C
2575 E CAMELBACK RD
PHOENIX AZ 85016

BANKRUPTCY

P.O. Box 129009
San Diego, CA. 92112BK: 09-34356
F: 7/16/2009

0100116938322188117001001169383221881170065 HH

PLEASE FORWARD THIS BILL TO NEW OWNER IF PROPERTY HAS BEEN SOLD

2218811700
O W P POINT LAND L L C
2575 E CAMELBACK RD
PHOENIX AZ 85016TAX DEFAULTED
JUNE 30, 2009-BANKRUPTCYIF YOU HAVE ANY QUESTIONS
CALL 531-5844

PROPERTY ADDRESS:

03248 ITONSHEAD AVE
DESCRIPTION OF PROPERTY:206 AC M/L IN LOT 16
SUBDIVISION NAME:CARLSBAD TCT#98-10 CARLSBAD RACEMAY
MAP NO. OWNERS NAMES OF RECORD JANUARY 1, 2009015013
DOCUMENT NO. #OPUS WEST CORP\

481185 DOCUMENT RECORDING DATE: 07/07/06

DESCRIPTION	VALUES AND EXEMPTIONS
LAND IMPROVEMENTS	1311783
TOTAL L & I	1311783
PERSONAL PROPERTY EXEMPTIONS:	
• HOMEOWNERS	
• OTHER	
NET TAXABLE VALUE	1311783

2009	
SECURED PROPERTY TAX BILL	
COUNTY OF SAN DIEGO STATE OF CALIFORNIA	
DAN McALLISTER	
TREASURER-TAX COLLECTOR	
FISCAL YEAR JULY 1, 2009 TO JUNE 30, 2010	
1600 PACIFIC HIGHWAY, ROOM 162	
SAN DIEGO, CA 92101-2477	
TEL (617) 829-4732 FAX (619) 531-6056	
PARCEL NUMBER	TAX RATE AREA
221 881 17 00	09016
http://www.sdtreastax.com	

CURRENT SECURED TAX BILL

MAKE CHECK PAYABLE TO SAN DIEGO COUNTY TREASURER-TAX COLLECTOR 2009 09016 0278

2009 TO PAY 2nd INSTALLMENT
SEND THIS STUB WITH YOUR PAYMENTTRUTH
PRIOR YR TAXES UNPAID THIS INSTALLMENT AMOUNT ***11693.83
DUE FEB. 1, 2010 and DELINQUENT AFTER APR. 10, 2010
221 881 17 00

(TO PAY BOTH INSTALLMENTS BY DEC. 10, 2009) SEND BOTH STUBS ALONG WITH YOUR PAYMENT OF

O W P POINT LAND L L C
2575 E CAMELBACK RD
PHOENIX AZ 85016

BANKRUPTCY

P.O. Box 129009
San Diego, CA. 92112BK: 09-34356
F: 7/16/2009

0200116938322188117002001169383221881170063 HH

AGENCY	YOUR TAX DISTRIBUTION	TAX AMOUNT
BASE	RATE	

1% TAX ON NET VALUE	NET	1.00000	
VOTER APPROVED BOND:			
UNIFIED SCHOOL	NET	0.02933	
COMMUNITY COLLEGE	NET	0.00862	
METRO WATER DISTRICT	NET	0.00430	
TOTAL ON NET VALUE		1.07585	14112.80
FIXED CHARGE ASSMNTS:	PHONE #		
MOSQUITO SURVEILLANCE	800-273-5167		3.00
VECTOR DISEASE CTRL	800-273-5167		1.48
LTC/LANDSCP DST 2 ZN	866-427-4304		1035.64
CARLSBAD CFD#3 IMP 1	800-676-7516		8190.44
MWD WTR STANDBY CHRG	866-807-6864		23.70
CWA WTR AVAILABILITY	858-522-6900		20.60
TOTAL AMOUNT			23387.66

TAX	1st INSTALLMENT	2nd INSTALLMENT	TOTAL TAX
10% PENALTY AFTER DEC. 10, 2009	11693.83	11693.83	23387.66
10% PENALTY AFTER APRIL 10, 2010			
TOTAL			

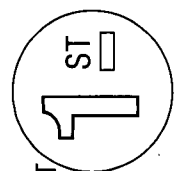
AUTOMATED 24 HOURS TAX PAYMENT INFORMATION
WEBSITE: www.sdtreastax.comTOLL FREE (877) 829-4732
OWNERSHIP (619) 236-3771ADDRESS CHANGES (619) 531-5556
HOMEOWNERS EXEMPT (619) 531-5772TAX RATES (619) 531-5399
VALUATION (858) 505-0262



COUNTY OF SAN DIEGO

SEND THIS STUB WITH YOUR 2nd INSTALLMENT PAYMENT
MUST BE PAID BY APR. 10, 2010

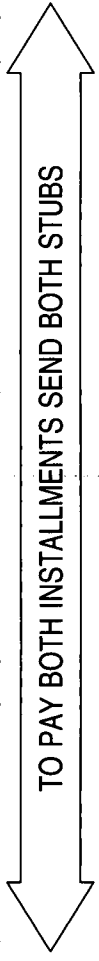
2nd INSTALLMENT CANNOT BE PAID BEFORE THE 1st INSTALLMENT



COUNTY OF SAN DIEGO

SEND THIS STUB WITH YOUR 1st INSTALLMENT PAYMENT
MUST BE PAID BY DEC. 10, 2009

1st INSTALLMENT MUST BE PAID BEFORE OR WITH THE 2nd INSTALLMENT



TO PAY BOTH INSTALLMENTS SEND BOTH STUBS

IMPORTANT INSTRUCTIONS

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ASSESSMENT INFORMATION

HOMEOWNERS' EXEMPTIONS: This exemption is a credit applied to the assessed value used in determining the amount of your tax bill. To qualify for this exemption, the property must have been owner occupied at 12:01 a.m., January 1, 2009. If no exemption is shown on the front side under **VALUES AND EXEMPTIONS**, and you feel you qualify, please call the Assessor's Office at (619) 531-5772.

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OWNERSHIP NAME / ADDRESS CHANGES: For changes to owner's name and address as shown on this bill, please go to the Assessor's website at www.sdarcc.com, or cross out the incorrect information on the Tax Stub, make the changes, sign and return with your payment.

VALUATIONS: Under the California Constitution, all real property assessed value is increased annually based on the change in the California Consumer Price Index. The change this year is 2.000%. For questions concerning assessed value, please call the Assessor's Office nearest to the property: Chula Vista (619) 498-2200; El Cajon (619) 401-5700; San Marcos (760) 940-6868; and San Diego (858) 505-6262.

RIGHT TO APPEAL: If you disagree with the assessed value shown on the front of this bill, you have the right to file an Assessment Appeal through November 30, 2009. For assessment appeal forms and information, please visit the Clerk's website a www.sandiegocob.com or call their office at (619) 531-5777. After November 30, if you disagree with the assessed value, you can request an assessment review for the next tax year by calling the nearest Assessor branch (see above).

CURRENT RESIDENT OR
O W P POINT LAND L L C
2575 E CAMELBACK RD
PHOENIX AZ 85016

If property has been sold, please return this statement
with the name and address of the new owner.

PRIOR YEARS DEFAULTED TAX STATEMENT

COUNTY OF SAN DIEGO, STATE OF CALIFORNIA
EFFECTIVE FROM JULY 1, 2009 THRU JUNE 30, 2010
DAN McALLISTER, COUNTY TREASURER-TAX COLLECTOR
1600 PACIFIC HIGHWAY, ROOM 162
SAN DIEGO, CA 92101-2477

See Reverse Side for
Important Tax Information
Fee Parcel Number: 221-881-1700
Tax Default Date: 06/30/09
As of Date: 10/23/09 TR5825

<http://www.sdtreastax.com>

OPUS WEST CORP

ORIGINAL OWNER:

PROPERTY DESCRIPTION:

2.06 AC M/L IN LOT 16
MAP- 015013 SUBDIV- CARLSBAD TCT#98-10
SITUS-03248 LIONSHEAD AVE

THE TAXES ON THIS PROPERTY ARE DELINQUENT FOR THE YEARS SHOWN BELOW

YEARS(S)	TAX BILL NUMBER	TAX AMOUNT	10% PENALTY	COST
2008	S 221-881-1700	11384.97	1138.49	10.00

* Installment: B = Both 1st & 2nd; S = Second only

PAY AMOUNT DUE FOR THE MONTH PAYMENT IS DUE

REDEMPTION	Fee	PAYMENT Month Year	AMOUNT DUE
Penalties			
170.77	15.00	JUL 09	12719.23
341.54	15.00	AUG 09	12890.00
512.31	15.00	SEP 09	13060.77
683.08	15.00	OCT 09	13231.54
853.85	15.00	NOV 09	13402.31
1024.62	15.00	DEC 09	13573.08
1195.39	15.00	JAN 10	13743.85
1366.16	15.00	FEB 10	13914.62
1536.93	15.00	MAR 10	14085.39
1707.70	15.00	APR 10	14256.16
1878.47	15.00	MAY 10	14426.93
2049.24	15.00	JUN 10	14597.70

The AMOUNT DUE
is a summation of
tax amounts, 10% penalty,
cost, redemption penalty,
and fee.

DEFAULTED PROPERTY TAX STATEMENT

Mail STUB with your PAYMENT. Put Fee Parcel Number on your CHECK.
Your Cancelled Check is your best RECEIPT and Proof of Payment.
Payments received within last seven days may not be reflected on this statement.

Effective from July 1, 2009 through June 30, 2010

Make Check Payable To: San Diego County Treasurer-Tax Collector

Fee Parcel Number: 221-881-1700 Send This STUB with Your PAYMENT

Tax Default Date: 06/30/09 OCT. AMOUNT DUE: 13,231.54

O W P POINT LAND L L C
2575 E CAMELBACK RD
PHOENIX AZ 85016

BANKRUPTCY

BK: 09-34356
F: 7/16/2009

0600132315422188117006001323154221881170044 HH

IMPORTANT TAX INFORMATION

- 1. HOW TO PAY DEFAULTED PROPERTY TAXES:** On the front of this statement, select month for remittance and locate the correct amount to be paid in the "Amount Due" column opposite that month in the "Month" column. To avoid delays in posting payments, please send one check for current year taxes and a separate check for prior year taxes even when the payments are for the same parcel.
- 2. SUBJECT TO SALE:** Parcels subject to Treasurer-Tax Collector's Power To Sell may be redeemed in our office up to 5:00 PM the day before the sale. Cash or cashier's checks, money orders, or traveler's checks must be used during the three weeks preceding the sale.
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O W P POINT LAND L L C
2575 E CAMELBACK RD
PHOENIX AZ 85016

- 8. ORIGINAL OWNER** is the assessee shown on the tax roll for the year the property was first "Tax Defaulted".
- 9. REDEMPTION PENALTY & FEE:** Property is "Tax Defaulted" at 5:00 PM June 30, the end of the fiscal year. **Redemption penalties at 1 1/2% per month** begin July 1st and the appropriate percentage accrues monthly until the time of redemption. A **redemption fee of \$15.00** is charged for each parcel redeemed.
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- 12. ADDITIONAL DEFAULTED PROPERTY TAX INFORMATION:**
Telephone: (619) 531-5844.
- 13. MAIL PAYMENTS TO:**
Dan McAllister, County Treasurer-Tax Collector
1600 Pacific Highway, Room 162
San Diego, CA 92101-2477

CAUTION:

Failure to receive a "Prior Years Defaulted Property Tax Statement" does not provide a basis for cancelling Redemption Penalties and Fees.

It is the owner's responsibility to pay property tax on time. You may call (877) TAX4SDC(829-4732) to find out current amount due.

CURRENT SECURED TAX BILL

MAKE CHECK PAYABLE TO SAN DIEGO COUNTY TREASURER-TAX COLLECTOR 2009 09022

2009 TO PAY 1st INSTALLMENT

SEND THIS STUB WITH YOUR PAYMENT

TRTH PRIOR YR ~~PAID~~ UNPAID THIS INSTALLMENT AMOUNT ***9361 79
 DUE NOV. 1, 2009 and DELINQUENT AFTER DEC. 10, 2009

221 881 18 00
 ***9361 79
 TO PAY BOTH INSTALLMENTS BY DEC. 10, 2009 SEND BOTH STUBS ALONG WITH YOUR PAYMENT OF

O W P POINT LAND L L C
 2575 E CAMELBACK RD
 PHOENIX AZ 85016

BANKRUPTCY

P.O. Box 129009
 San Diego, CA. 92112

Bk: 09-34352
 F: 7/16/2009

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PLEASE FORWARD THIS BILL TO NEW OWNER IF PROPERTY HAS BEEN SOLD

221 881 18 00
 O W P POINT LAND L L C
 2575 E CAMELBACK RD
 PHOENIX AZ 85016

TAX DEFAULTED
 JUNE 30, 2009-BANKRUPTCY

IF YOU HAVE ANY QUESTIONS
 CALL 531-5844

PROPERTY ADDRESS:

03248 TIONSHEAD AVE

168 AC M/L IN LOT 16

CARLSBAD TCT#98-10 CARLSBAD RACEMAY
 MAP NO. OWNERS NAMES OF RECORD JANUARY 1, 2009

015013
 DOCUMENT NO. DOCUMENT RECORDING DATE: #OPUS WEST CORP\
 481185 07/07/06

DESCRIPTION	VALUES AND EXEMPTIONS
LAND IMPROVEMENTS	\$ 1068913
TOTAL L & I	1068913
PERSONAL PROPERTY EXEMPTIONS:	
• HOMEOWNERS	
• OTHER	
NET TAXABLE VALUE	\$ 1068913

AUTOMATED 24 HOURS TAX PAYMENT INFORMATION
 WEBSITE: www.sdtreastax.com

TOLL FREE (877) 829-4732
 OWNERSHIP (619) 236-3771

ADDRESS CHANGES (619) 531-5556
 HOMEOWNERS EXEMPT (619) 531-5772

TAX RATES (619) 531-5399
 VALUATION (858) 505-0262

2009
 SECURED PROPERTY TAX BILL
 COUNTY OF SAN DIEGO STATE OF CALIFORNIA
 DAN McALLISTER
 TREASURER-TAX COLLECTOR
 FISCAL YEAR JULY 1, 2009 TO JUNE 30, 2010
 1600 PACIFIC HIGHWAY, ROOM 162
 SAN DIEGO, CA 92101-2477
 TEL (677) 829-4732 FAX (619) 531-6056

PARCEL NUMBER 221 881 18 00 TAX RATE AREA 09022
<http://www.sdtreastax.com>

AGENCY	YOUR TAX DISTRIBUTION	TAX AMOUNT
BASE	RATE	

1% TAX ON NET VALUE NET 1.00000
 VOTER APPROVED BOND: NET 0.1327
 UNIFIED SCHOOL NET 0.00862
 COMMUNITY COLLEGE NET 0.1775
 HEALTH CARE DIST NET 0.0430
 METRO WATER DISTRICT NET 1.04394
 TOTAL, ON NET VALUE 11158.80
 FIXED CHARGE ASSMTS: PHONE # 3.00
 MOSQUITO SURVEILLANC 800-273-5167 1.48
 VECTOR DISEASE CTRL 800-273-5167 844.60
 LTG/LINDSCP DST 2 ZN 866-427-4304 844.60
 CARLSBAD CFD#3 IMP 1 800-676-7516 6679.58
 MWD WTR STANDBY CHRG 866-807-6864 19.32
 CWA WTR AVAILABILITY 858-522-6900 16.80
 TOTAL AMOUNT 18723.58

1st INSTALLMENT 10% PENALTY AFTER DEC. 10, 2009	2nd INSTALLMENT 10% PENALTY + \$10 COST AFTER APRIL 10, 2010	TOTAL TAX PENALTIES APPLY WHEN SHOWN
9361.79	9361.79	18723.58

CURRENT SECURED TAX BILL

MAKE CHECK PAYABLE TO SAN DIEGO COUNTY TREASURER-TAX COLLECTOR 2009 09022 0278

2009 TO PAY 2nd INSTALLMENT

SEND THIS STUB WITH YOUR PAYMENT

TRTH PRIOR YR ~~PAID~~ UNPAID THIS INSTALLMENT AMOUNT ***9361 79
 DUE FEB. 1, 2010 and DELINQUENT AFTER APR. 10, 2010

221 881 18 00
 ***9361 79
 TO PAY BOTH STUBS ALONG WITH YOUR PAYMENT OF

O W P POINT LAND L L C
 2575 E CAMELBACK RD
 PHOENIX AZ 85016

BANKRUPTCY

P.O. Box 129009
 San Diego, CA. 92112

Bk: 09-34352
 F: 7/16/2009

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COUNTY OF SAN DIEGO

SEND THIS STUB WITH YOUR 2nd INSTALLMENT PAYMENT
MUST BE PAID BY APR. 10, 2010

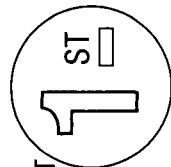
2nd INSTALLMENT CANNOT BE PAID BEFORE THE 1st INSTALLMENT

TO PAY BOTH INSTALLMENTS SEND BOTH STUBS

COUNTY OF SAN DIEGO

SEND THIS STUB WITH YOUR 1st INSTALLMENT PAYMENT
MUST BE PAID BY DEC. 10, 2009

1st INSTALLMENT MUST BE PAID BEFORE OR WITH THE 2nd INSTALLMENT



IMPORTANT INSTRUCTIONS

FIRST INSTALLMENT: Taxes are due November 1 and become delinquent if not received or postmarked by 5:00 p.m. on December 10. A 10% penalty applies to late payments.

SECOND INSTALLMENT: Taxes are due February 1 and become delinquent if not received or postmarked by 5:00 p.m. on April 10. A 10% penalty + \$10.00 cost applies to late payments.

EXTENSION OF TIME: When the delinquent date falls on a Saturday, Sunday, or legal holiday, the time for payment is extended to the next business day.

MAIL EARLY: Payments sent through the mail are considered received on the date shown on the U.S. Postmark.

PAYMENT BY CHECK: Make your check payable to the SAN DIEGO COUNTY TREASURER-TAX COLLECTOR. Please write your parcel number on your check. Partial payments cannot be accepted. Any check returned unpaid by your bank will incur a fee of \$25.00. Penalties will also apply if the check is returned after the delinquent date.

PAYMENT BY CREDIT CARD: Pay Online by Visa and MasterCard at www.sdtreastax.com. Pay by Visa and Discover Card by telephone at (877) 829-4732. Discover Card payments are accepted in person at all branches. Additional credit card fees apply.

TO OBTAIN A TAX BILL: If you do not obtain all your tax bills by November 1, please call (877) 829-4732, or write the Treasurer-Tax Collector at 1600 Pacific Highway, Room 162, San Diego, California 92101-2477. There is a \$1.00 fee for duplicate bills effective October 1, 2009.

SUPPLEMENTAL BILLS: Supplemental bills are separate from and in addition to this bill. **All bills must be paid timely to avoid penalty. Supplemental bills are not sent to your mortgage company.**

FIXED CHARGE ASSESSMENTS: Questions you may have concerning specific Fixed Charge Assessments should be directed to the telephone numbers shown on the front of the bill in the **YOUR TAX DISTRIBUTION** box.

BRANCH OFFICES: Five convenient offices to serve you. DOWNTOWN SAN DIEGO: 1600 Pacific Highway, Room 162; CHULA VISTA: 590 Third Avenue, Chula Vista, CA 91910; EL CAJON: 200 S. Magnolia Avenue, El Cajon, CA 92020; KEARNY MESA: 9225 Clairemont Mesa Blvd San Diego, CA 92123; SAN MARCOS: 141 E Carmel St, San Marcos, CA 92078. For telephone inquiries, please call us TOLL FREE: (877) 829-4732. (Please visit www.sdtreastax.com for hours of operation)

CAUTION: FAILURE TO RECEIVE A TAX BILL DOES NOT PROVIDE A BASIS FOR CANCELLING DELINQUENT PENALTIES. It is the owner's responsibility to pay property tax on time. Contact the Treasurer-Tax Collector (877) 829-4732 to find out the amount due.

ASSESSMENT INFORMATION

TAX DEFAULTED: If this notation appears on your tax bill, it refers to unpaid taxes from a previous year. The amount of delinquency is not included in this bill. Current taxes unpaid after June 30, 2010 will have redemption penalties starting July 1, 2010. To find out the amount necessary to redeem, call or write the Treasurer-Tax Collector, 1600 Pacific Highway, Room 162, San Diego, California 92101-2477; telephone (877) 829-4732.

HOMEOWNERS' EXEMPTIONS: This exemption is a credit applied to the assessed value used in determining the amount of your tax bill. To qualify for this exemption, the property must have been owner occupied at 12:01 a.m., January 1, 2009. If no exemption is shown on the front side under **VALUES AND EXEMPTIONS**, and you feel you qualify, please call the Assessor's Office at (619) 531-5772.

If you owned the property but did not occupy it on January 1, 2009, and an exemption is shown, please write to the Assessor's Office by December 10 to cancel the exemption and avoid paying penalties and interest. The address is: COUNTY ASSESSOR 1600 Pacific Highway, Room 103, San Diego, CA 92101.

DISABLED VETERANS/SURVIVING SPOUSE: Veterans rated 100% disabled or their surviving spouse may be eligible for an exemption up to \$171,952. For forms and information call the Assessor's Office at (619) 531-5773.

OWNERSHIP NAME / ADDRESS CHANGES: For changes to owner's name and address as shown on this bill, please go to the Assessor's website at www.sdarcc.com, or cross out the incorrect information on the Tax Stub, make the changes, sign and return with your payment.

VALUATIONS: Under the California Constitution, all real property assessed value is increased annually based on the change in the California Consumer Price Index. The change this year is 2.000%. For questions concerning assessed value, please call the Assessor's Office nearest to the property: Chula Vista (619) 498-2200; El Cajon (619) 401-5700; San Marcos (760) 940-6868; and San Diego (658) 505-6262.

RIGHT TO APPEAL: If you disagree with the assessed value shown on the front of this bill, you have the right to file an Assessment Appeal through November 30, 2009. For assessment appeal forms and information, please visit the Clerk's website a www.sandiegocob.com or call their office at (619) 531-5777. After November 30, if you disagree with the assessed value, you can request an assessment review for the next tax year by calling the nearest Assessor branch (see above).

CURRENT RESIDENT OR
O W P POINT LAND L L C
2575 E CAMELBACK RD
PHOENIX AZ 85016

If property has been sold, please return this statement
with the name and address of the new owner.

PRIOR YEARS DEFAULTED TAX STATEMENT

COUNTY OF SAN DIEGO, STATE OF CALIFORNIA
EFFECTIVE FROM JULY 1, 2009 THRU JUNE 30, 2010
DAN McALLISTER, COUNTY TREASURER-TAX COLLECTOR
1600 PACIFIC HIGHWAY, ROOM 162
SAN DIEGO, CA 92101-2477

See Reverse Side for
Important Tax Information
Fee Parcel Number: 221-881-1800
Tax Default Date: 06/30/09
As of Date: 10/23/09 TR5825

<http://www.sdstreastax.com>

OPUS WEST CORP

ORIGINAL OWNER:

PROPERTY DESCRIPTION:

1.68 AC M/L IN LOT 16
MAP- 015013 SUBDIV- CARLSBAD TCT#98-10
SITUS-03248 LIONSHEAD AVE

THE TAXES ON THIS PROPERTY ARE DELINQUENT FOR THE YEARS SHOWN BELOW

YEARS(S)	TAX BILL NUMBER	TAX AMOUNT	10% PENALTY	COST
2008	S 221-881-1800	9172.74	917.27	10.00

* Installment: B = Both 1st & 2nd; S = Second only

PAY AMOUNT DUE FOR THE MONTH PAYMENT IS DUE

REDEMPTION	Fee	PAYMENT Month Year	AMOUNT DUE
Penalties			
137.59	15.00	JUL 09	10252.60
275.18	15.00	AUG 09	10390.19
412.77	15.00	SEP 09	10527.78
550.36	15.00	OCT 09	10665.37
687.95	15.00	NOV 09	10802.96
825.54	15.00	DEC 09	10940.55
963.13	15.00	JAN 10	11078.14
1100.72	15.00	FEB 10	11215.73
1238.31	15.00	MAR 10	11353.32
1375.90	15.00	APR 10	11490.91
1513.49	15.00	MAY 10	11628.50
1651.08	15.00	JUN 10	11766.09

The AMOUNT DUE
is a summation of
tax amounts, 10% penalty,
cost, redemption penalty,
and fee.

DEFAULTED PROPERTY TAX STATEMENT

Effective from July 1, 2009 through June 30, 2010

Make Check Payable To: **San Diego County Treasurer-Tax Collector**

Fee Parcel Number: **221-881-1800** Send This STUB with Your PAYMENT

Tax Default Date: 06/30/09 OCT. AMOUNT DUE: **10,665.37**

O W P POINT LAND L L C
2575 E CAMELBACK RD
PHOENIX AZ 85016

BANKRUPTCY

B/c: 09-34356

F: 7/16/2009

CURRENT TAXES ARE NOT INCLUDED IN THE ABOVE AMOUNTS

Mail STUB with your PAYMENT. Put Fee Parcel Number on your CHECK.
Your Cancelled Check is your best RECEIPT and Proof of Payment.
Payments received within last seven days may not be reflected on this statement.

06001066537221881180006001066537221881180003

HH

IMPORTANT TAX INFORMATION

- 1. HOW TO PAY DEFAULTED PROPERTY TAXES:** On the front of this statement, select month for remittance and locate the correct amount to be paid in the "Amount Due" column opposite that month in the "Month" column. To avoid delays in posting payments, please send one check for current year taxes and a separate check for prior year taxes even when the payments are for the same parcel.
- 2. SUBJECT TO SALE:** Parcels subject to Treasurer-Tax Collector's Power To Sell may be redeemed in our office up to 5:00 PM the day before the sale. Cash or cashier's checks, money orders, or traveler's checks must be used during the three weeks preceding the sale.
- 3. PAYMENT BY CHECK:** Personal checks and bank drafts are normally accepted. Make payable to: **San Diego County Treasurer-Tax Collector**. Appropriate penalties will be added as required by law and a returned check fee will be charged for all checks returned unpaid by the bank.
- 4. PAYMENT BY MAIL:** Please use the appropriate stub or stubs with your payment. If the payment is sent through the U.S. Postal Service, properly addressed and with the required postage, it will be considered received upon the date shown on the U.S. Postmark (Section 2512 Revenue and Taxation Code).
- 5. PAYMENT BY CREDIT CARD:** Discover Card is accepted by phone by calling (877) TAX4SDC (829-4732) or at our office. You can pay by Visa by calling (877) TAX4SDC(829-4732) or by visiting our web site at www.sdtrestax.com. We cannot accept credit card numbers through the mail. Both card companies charge extra fees that do not come to the County.
- 6. INSTALLMENT PAYMENT PLANS:** If your parcel has been in default for less than five years, it may qualify for a five year payment plan. A fee will be charged for setting up an installment plan. Please call (619) 531-5844 for more information.
- 7. PARTIAL PAYMENTS** are not acceptable. Payments made for less than the total amount due may be held in a suspense account. The total "Amount Due" will continue to accrue penalties.

O W P POINT LAND L L C
2575 E CAMELBACK RD
PHOENIX AZ 85016

- 8. ORIGINAL OWNER** is the assessee shown on the tax roll for the year the property was first "Tax Defaulted".
- 9. REDEMPTION PENALTY & FEE:** Property is "Tax Defaulted" at 5:00 PM June 30, the end of the fiscal year. **Redemption penalties at 1 1/2% per month** begin July 1st and the appropriate percentage accrues monthly until the time of redemption. A **redemption fee of \$15.00** is charged for each parcel redeemed.
- 10. DEFAULTED PROPERTY TAX RECEIPT:** A Redemption Certificate or a Five Year Payment Plan receipt will be mailed upon request. Your cancelled check is your best receipt.
- 11. IF YOU DISAGREE WITH THE ASSESSED VALUE** as shown on this tax bill, you have a right to an informal assessment review for the **following year**. To obtain such a review, contact the Assessor's office at 1600 Pacific Highway, Room 103, Telephone (858) 505-6262, between January 1 and May 31. If, pursuant to the review, you and the Assessor do not agree on the proper assessed value, you have the right to file an application for reduction in assessment for the **following year**. The application must be filed with the Assessment Appeals Board at 1600 Pacific Highway, Room 402, during the period from July 2nd to November 30th, inclusive.
- 12. ADDITIONAL DEFAULTED PROPERTY TAX INFORMATION:**
Telephone: (619) 531-5844.
- 13. MAIL PAYMENTS TO:**
Dan McAllister, County Treasurer-Tax Collector
1600 Pacific Highway, Room 162
San Diego, CA 92101-2477

CAUTION:

Failure to receive a "Prior Years Defaulted Property Tax Statement" does not provide a basis for cancelling Redemption Penalties and Fees.

It is the owner's responsibility to pay property tax on time. You may call (877) TAX4SDC(829-4732) to find out current amount due.