

United States Bankruptcy Court Northern District of Texas		PROOF OF CLAIM
Name of Debtor OPUS WEST CORPORATION		Case Number 09-34356
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		FILED NOV 02 2009 TAWANA C. MARSHALL, CLERK U.S. BANKRUPTCY COURT NORTHERN DISTRICT OF TEXAS
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 Page:		
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.
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: <u>Administrative</u>		
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: \$ 717, 722. 01 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 <u>at time case filed</u> 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: 10/30/09 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.		



San Diego Treasurer-Tax Collector
Chapter 11

Case No: 09-34356
Filed: 07/06/2009

OPUS WEST CORPORATION

SECURED

Account Number	Amount
221-880-08-00	\$ 35,169.08
221-880-13-00	\$ 212,518.74
221-880-16-00	\$ 127,730.68
221-881-01-00	\$ 39,262.52
221-881-02-00	\$ 44,606.56
221-881-11-00	\$ 54,587.10
221-881-12-00	\$ 37,952.84
221-881-15-00	\$ 93,247.84
221-881-17-00	\$ 23,387.66
221-881-18-00	\$ 18,723.58
889-198-66-09	\$ 5,608.82
889-198-66-18	\$ 7,474.16
889-198-66-29	\$ 6,944.26
889-198-66-38	\$ 8,355.56

UNSECURED

09-841116	\$ 1,155.02
09-074189	\$ 984.61
07-829210	\$ 12.98

Total	=	\$ 717,722.01
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1 DAN McALLISTER
2 TREASURER-TAX COLLECTOR
3 ATTENTION: Bankruptcy Desk
4 1600 Pacific Highway, Room 162
5 San Diego, California 92101
6 (619) 531-5261 facsimile (619) 685-2589

7 UNITED STATES BANKRUPTCY COURT
8 NORTHERN DISTRICT OF TEXAS
9
10

11 In Re:

12 **Opus West Corporation**
13 2555 E. Camelback Rd., Ste 800
14 Phoenix, AZ 85016

Case No **09-34356**
CHAPTER 11

15
16
17
18 Debtors and Debtors-in-Possession

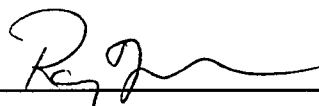
REQUEST FOR SPECIAL
NOTICE BY SECURED
CREDITOR COUNTY OF
SAN DIEGO, CALIFORNIA

19
20
21 TO THE CLERK OF THE ABOVE ENTITLED COURT AND TO ALL PARTIES OF INTEREST:

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

27
28 DAN McALLISTER
29 TREASURER-TAX COLLECTOR
30 ATTENTION: BANKRUPTCY DESK
31 1600 Pacific Highway, Room 162
32 San Diego, California 92101
(619) 531-5261 facsimile (619) 685-2589

33 Dated: October 30, 2009

34
35 

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 30, 2009, I 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:

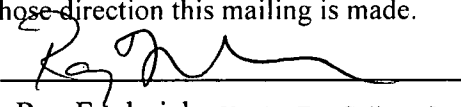
Clifton R. Jessup, Jr.
Greenberg Traurig, LLP
2200 Ross Avenue
Suite 5200
Dallas, TX 75201

Clerk's Office
1100 Commerce Street
Room 1254
Dallas, TX 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 30, 2009, in San Diego California.


Ray Fredericks [Senior Tax Collector]

CURRENT SECURED TAX BILL

1 MAKE CHECK PAYABLE TO SAN DIEGO COUNTY TREASURER-TAX COLLECTOR 2009 TO PAY 1st INSTALLMENT 09016

SEND THIS STUB WITH YOUR PAYMENT

TRUTH

221 880 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)

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

BE: 09-34356
F: 07/06/2009

BANKRUPTCY

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

CURRENT SECURED TAX BILL

2 MAKE CHECK PAYABLE TO SAN DIEGO COUNTY TREASURER-TAX COLLECTOR 2009 TO PAY 2nd INSTALLMENT 09016

SEND THIS STUB WITH YOUR PAYMENT

TRUTH

221 880 08 00
THIS INSTALLMENT AMOUNT ***17584.54
DUE FEB. 1, 2010 and DELINQUENT AFTER APR. 10, 2010

(TO PAY BOTH STUBS ALONG WITH YOUR PAYMENT OF)

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

BE: 09-34356
F: 07/06/2009

BANKRUPTCY

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

0100175845422188008001001758454221880080047 H H

0200175845422188008002001758454221880080045 H H

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 (619) 829-4732 FAX (619) 531-6056
PARCEL NUMBER 221 880 08 00 TAX RATE AREA 09016
http://www.sdtreasstax.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		29030.52
FIXED CHARGE ASSMNTS:	PHONE #			
MOSQUITO SURVEILLANCE	800-273-5167			3.00
VECTOR DISEASE CTRL	800-273-5167			17.76
CARLSBAD CFD #1	760-233-2630			1032.58
LTC/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

PROPERTY ADDRESS:

03190 IONSHEAD AVE

SUBDIVISION NAME:

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

DOCUMENT NO. 0015013 DOCUMENT RECORDING DATE: #OPUS WEST CORP\

642792 08/08/07

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

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

AUTOMATED 24 HOURS TAX PAYMENT INFORMATION
WEBSITE: www.sdtreasstax.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



COUNTY OF SAN DIEGO

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

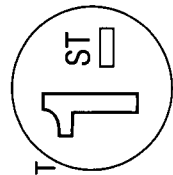
2nd INSTALLMENT CANNOT BE PAID BEFORE THE 1st INSTALLMENT

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.

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

TO PAY 1st INSTALLMENT
SEND THIS STUB WITH YOUR PAYMENT

TRTH

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 **212518.74

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

BANKRUPTCY

Bk: 09-34356
F: 07/06/2009P.O. Box 129009
San Diego, CA. 92112

CURRENT SECURED TAX BILL

MAKE CHECK PAYABLE TO SAN DIEGO COUNTY TREASURER-TAX COLLECTOR 2009 09166 IAE0

TO PAY 2nd INSTALLMENT
SEND THIS STUB WITH YOUR PAYMENT

TRTH

221 880 13 00
THIS INSTALLMENT AMOUNT **106259.37
DUE FEB. 1, 2010 and DELINQUENT AFTER APR. 10, 2010O W P POINT OFFICE L L C
2575 E CAMELBACK RD
PHOENIX AZ 85016

BANKRUPTCY

Bk: 09-34356
F: 07/06/2009P.O. Box 129009
San Diego, CA. 92112

0101062593722188013001010625937221880130030 HH

0201062593722188013002010625937221880130038 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 85016SECURED 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	TAX RATE AREA
221 880 13 00	09166

http://www.sdtreasax.com

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

PROPERTY ADDRESS: 03115 MEI ROSE DR

SUBDIVISION NAME: LOT 25

MAP NO. CARLSBAD TCT#98-10 CARLSBAD RACEMAN
OWNERS NAMES OF RECORD JANUARY 1, 2009DOCUMENT NO. 015013
DOCUMENT RECORDING DATE: #OPUS WEST CORP\ 08/08/07

DESCRIPTION	VALUES AND EXEMPTIONS
LAND	\$ 60000000
IMPROVEMENTS	9440000
TOTAL L & I	15440000
PERSONAL PROPERTY	
EXEMPTIONS:	
HOMEOWNERS	
OTHER	
NET TAXABLE VALUE	\$ 15440000

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) 531-5339
VALUATION (858) 505-6262

AGENCY	YOUR TAX DISTRIBUTION	BASE	RATE	TAX AMOUNT
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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
LIG/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 10% PENALTY AFTER DEC. 10, 2009	2nd INSTALLMENT 10% PENALTY + \$10 COST AFTER APRIL 10, 2010	TOTAL TAX PENALTIES APPLY WHEN SHOWN
106259.37	106259.37	212518.74

TAX
10% PENALTY
COST
TOTAL



COUNTY OF SAN DIEGO

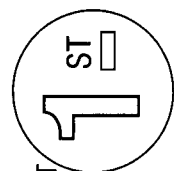
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MUST BE PAID BY APR. 10, 2010

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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

221 880 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 **127730.68

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

BANKRUPTCY

Bk: 09-34356
 F: 07/06/2009

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

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
 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	TAX RATE AREA
221 880 16 00	09016

http://www.sdtreasstax.com

AGENCY	YOUR TAX DISTRIBUTION	BASE	RATE	TAX AMOUNT
1% TAX ON NET VALUE	NET	1.00000		
VOTER APPROVED BOND:	NET			
UNIFIED SCHOOL	NET	0.0293		
COMMUNITY COLLEGE	NET	0.00862		
METRO WATER DISTRICT	NET	0.0430		
TOTAL ON NET VALUE	NET	1.07585		99271.98
FIXED CHARGE ASSMNTS:	PHONE #			
MOSQUITO SURVEILLANCE	800-273-5167			3.00
VECTOR DISEASE CTRL	800-273-5167			76.96
CARLSBAD CFD #1	760-233-2630			3852.70
LITG/LINDSCP DST 2 ZN	866-427-4304			2739.92
CARLSBAD CFD#3 IMP 1	800-676-7516			21668.90
IMWD WTR STANDBY CHRG	866-807-6864			62.72
CWA WTR AVAILABILITY	858-522-6900			54.50
TOTAL AMOUNT				127730.68

PROPERTY ADDRESS:

03193 TIONSHEAD AVE

SUBDIVISION NAME: LOT 6

CARLSBAD TCT#98-10 CARLSBAD RACEMAN

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

642792 08/08/07

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

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

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

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

TAX RATES (619) 531-5399 VALUATION (619) 505-6262

CURRENT SECURED TAX BILL

MAKE CHECK PAYABLE TO SAN DIEGO COUNTY TREASURER-TAX COLLECTOR 2009 09016 IAE0

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 INSTALLMENTS BY DEC. 10, 2009 SEND 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

Bk: 09-34356
 F: 07/06/2009

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

0200638653422188016002006386534221880160025 HH



COUNTY OF SAN DIEGO

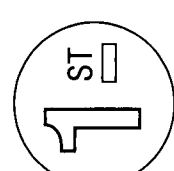
SEND THIS STUB WITH YOUR 2nd INSTALLMENT PAYMENT
MUST BE PAID BY APR. 10, 2010

2nd INSTALLMENT CANNOT BE PAID BEFORE THE 1st INSTALLMENT

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

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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

TRTH

221 881 01 00
THIS INSTALLMENT AMOUNT ***19631.26
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 09016 IAE0

TO PAY 2nd INSTALLMENT

SEND THIS STUB WITH YOUR PAYMENT

TRTH

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

TO PAY BOTH STUBS ALONG WITH YOUR PAYMENT OF ***39262.52

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

BANKRUPTCY

Bk: 09-34356
F: 07/06/2009P.O. Box 129009
San Diego, CA. 92112O W P POINT II OFFICE L L C
2555 E CAMELBACK RD #800
PHOENIX AZ 85016

BANKRUPTCY

Bk: 09-34356
F: 07/06/2009P.O. Box 129009
San Diego, CA. 92112

0100196312622188101001001963126221881010053 HH

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 85016PROPERTY 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 (677) 829-4732 FAX (619) 531-6056	
PARCEL NUMBER	TAX RATE AREA
221 881 01 00	09016
http://www.sdtreasax.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		29472.26
FIXED CHARGE ASSMNTS:	PHONE #			
MOSQUITO SURVEILLANC	800-273-5167			3.00
VECTOR DISEASE CTRL	800-273-5167			29.60
CARLSBAD CFD #1	760-233-2630			1522.32
LTG/LINDSCP 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

PROPERTY ADDRESS:

03197 TIONSHEAD AVE

SUBDIVISION NAME:

CARLSBAD TCT#98-10 CARLSBAD RACEMAX 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	2739440
EXEMPTIONS:	
HOMEOWNERS'	
OTHER	
NET TAXABLE VALUE	\$ 2739440

AUTOMATED 24 HOURS TAX PAYMENT INFORMATION
WEBSITE: www.sdtreasax.comTOLL FREE (877) 829-4732
OWNERSHIP (619) 236-3771ADDRESS CHANGES (619) 531-5856
HOMEOWNERS EXEMPT (619) 531-5772TAX RATES (619) 531-5339
VALUATION (619) 505-0262

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



COUNTY OF SAN DIEGO

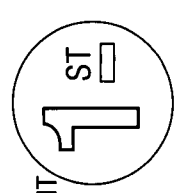
SEND THIS STUB WITH YOUR 2nd INSTALLMENT PAYMENT
MUST BE PAID BY APR. 10, 2010

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COUNTY OF SAN DIEGO

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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 02 00
 ***22303 28
 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 ***44606.56

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: 07/06/2009

CURRENT SECURED TAX BILL

MAKE CHECK PAYABLE TO SAN DIEGO COUNTY TREASURER-TAX COLLECTOR 2009 09016 IAE0

TO PAY 2nd INSTALLMENT

SEND THIS STUB WITH YOUR PAYMENT

TRUTH

221 881 02 00
 ***22303 28
 THIS INSTALLMENT AMOUNT
 DUE FEB. 1, 2010 and DELINQUENT AFTER APR. 10, 2010

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: 07/06/2009

0100223032822188102001002230328221881020012 HH

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 (677) 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		
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METRO WATER DISTRICT	NET	.00430		
TOTAL ON NET VALUE	NET	1.07585		33089.28
FIXED CHARGE ASSMTS:	PHONE #			
MOSQUITO SURVEILLANCE	800-273-5167			3.00
VECTOR DISEASE CTRL	800-273-5167			32.56
CARLSBAD CFD #1	760-223-2630			1716.32
LTG/LNDSCP DST 2 ZN	866-427-4304			1090.94
CARLSBAD CFD#3 IMP 1	800-676-7516			8627.80
MWD WTR STANDBY CHRG	866-807-6864			24.96
CWA WTR AVAILABILITY	858-522-6900			21.70
TOTAL AMOUNT				44606.56

PROPERTY ADDRESS:

03201 ITONSHEAD AVE

SECTION 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	\$ 1495641
TOTAL L & I	1580000
PERSONAL PROPERTY EXEMPTIONS:	3075641
HOMEOWNERS' OTHER	
NET TAXABLE VALUE	\$ 3075641

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

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ADDRESS CHANGES (619) 531-5856 HOMEOWNERS EXEMPT (619) 531-5772

TAX RATES (619) 531-5399 VALUATION (858) 505-6262

1st INSTALLMENT 10% PENALTY AFTER DEC. 10, 2009	2nd INSTALLMENT 10% PENALTY + \$10 COST AFTER APRIL 10, 2010	TOTAL TAX PENALTIES APPLY WHEN SHOWN
22303.28	22303.28	44606.56



COUNTY OF SAN DIEGO

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

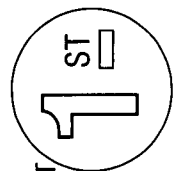
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COUNTY OF SAN DIEGO

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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

2009 TO PAY 1st INSTALLMENT

SEND THIS STUB WITH YOUR PAYMENT

TRTH PRIOR YR TAXES UNPAID THIS INSTALLMENT AMOUNT ***27293.55
 221 881 11 00
 DUE NOV. 1, 2009 and DELINQUENT AFTER DEC. 10, 2009

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

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

BK: 09-34356

F: 07/06/2009

BANKRUPTCY

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

CURRENT SECURED TAX BILL

MAKE CHECK PAYABLE TO SAN DIEGO COUNTY TREASURER-TAX COLLECTOR 2009 09016 IAE0

2009 TO PAY 2nd INSTALLMENT

SEND THIS STUB WITH YOUR PAYMENT

TRTH PRIOR YR TAXES UNPAID THIS INSTALLMENT AMOUNT ***27293.55
 221 881 11 00
 DUE FEB. 1, 2010 and DELINQUENT AFTER APR. 10, 2010

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

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

BK: 09-34356

F: 07/06/2009

BANKRUPTCY

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

0100272935522188111001002729355221881110011 HH

0200272935522188111002002729355221881110019 HH

PLEASE FORWARD 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 85016

TAX DEFAULTED
 JUNE 30, 2009-BANKRUPTCY

IF YOU HAVE ANY QUESTIONS
 CALL 531-5844

PROPERTY ADDRESS:

03200 ITHONSHEAD AVE

SUBDIVISION NAME:

CARLSBAD TCT#98-10 CARLSBAD RACEMAX 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 L&I	3057276
PERSONAL PROPERTY EXEMPTIONS:	
HOMEOWNERS	
OTHER	
NET TAXABLE VALUE	3057276

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	TAX RATE AREA
221 881 11 00	09016

http://www.sdtreastax.com

AGENCY	YOUR TAX DISTRIBUTION	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		1.07585	32891.70
FIXED CHARGE ASSMNTS:	PHONE #		
MOSQUITO SURVEILLANCE	800-273-5167		3.00
VECTOR DISEASE CTRL	800-273-5167		1.48
LFG/LNDSCP 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	858-522-6900		48.20
TOTAL AMOUNT			54587.10

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

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



COUNTY OF SAN DIEGO

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

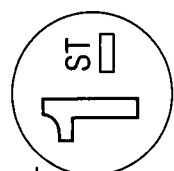
2nd INSTALLMENT CANNOT BE PAID BEFORE THE 1st INSTALLMENT

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

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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.

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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

TRTH

221 881 12 00
THIS INSTALLMENT AMOUNT ***18976.42
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 09016 IAE0

TO PAY 2nd INSTALLMENT
SEND THIS STUB WITH YOUR PAYMENT

TRTH

221 881 12 00
THIS INSTALLMENT AMOUNT ***18976.42
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

Bk: 09-04356
F: 07/06/2009P.O. Box 129009
San Diego, CA. 92112O W P POINT OFFICE L L C
2575 E CAMELBACK RD
PHOENIX AZ 85016

BANKRUPTCY

Bk: 09-04356
F: 07/06/2009P.O. Box 129009
San Diego, CA. 92112

0100189764222188112001001897642221881120090 HH

0200189764222188112002001897642221881120098 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 85016SECURED 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) 531-6056PARCEL NUMBER
221 881 12 00
TAX RATE AREA
09016
http://www.sdtreasax.com

***CORRECTED BILL *** S07410

PROPERTY ADDRESS: 03198 ITHONSHEAD AVE

SUBDIVISION NAME:

CARLSBAD TCT#98-10 CARLSBAD RACEMAX 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	\$ 10000000
TOTAL L&I	18600000
PERSONAL PROPERTY EXEMPTIONS:	28600000
HOMEOWNERS' OTHER	
NET TAXABLE VALUE	\$ 28600000

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		30769.30
FIXED CHARGE ASSMNTS:	PHONE #			
MOSQUITO SURVEILLANC	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 TMP 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

AUTOMATED 24 HOURS TAX PAYMENT INFORMATION
WEBSITE: www.sdtreasax.comTOLL FREE (877) 829-4732
OWNERSHIP (619) 236-5771ADDRESS CHANGES (619) 531-5556
HOMEOWNERS EXEMPT (619) 531-5772TAX RATES (619) 531-5599
VALUATION (619) 505-6262



COUNTY OF SAN DIEGO

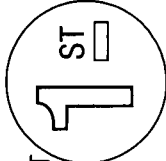
SEND THIS STUB WITH YOUR 2nd INSTALLMENT PAYMENT
MUST BE PAID BY APR. 10, 2010

2nd INSTALLMENT CANNOT BE PAID BEFORE THE 1st INSTALLMENT

COUNTY OF SAN DIEGO

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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

PRIOR YR TAXES UNPAID THIS INSTALLMENT AMOUNT ***46623.92

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

***93247.84

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. 92112Bk: 09-34356
F: 07/06/2009

0100466239222188115001004662392221881150057 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 TIONSHEAD AVE
DESCRIPTION OF PROPERTY:

SUBDIVISION NAME: 0760450 IN LOTS 10& LOT 11

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

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

248755 05/08/08

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

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 15 00	09016

http://www.sdtreastax.com

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

2009

TO PAY 2nd INSTALLMENT

SEND THIS STUB WITH YOUR PAYMENT

TRUTH

PRIOR YR TAXES UNPAID THIS INSTALLMENT AMOUNT ***46623.92

DUE FEB. 1, 2010 and DELINQUENT AFTER APR. 10, 2010

***93247.84

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PHOENIX AZ 85016

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P.O. Box 129009
San Diego, CA. 92112Bk: 09-34356
F: 07/06/2009

0200466239222188115002004662392221881150055 HH

AGENCY	YOUR TAX DISTRIBUTION	TAX AMOUNT
BASE	RATE	

1% TAX ON NET VALUE	NET	1.00000	
VOTER APPROVED BOND:	NET	0.06293	
UNIFIED SCHOOL	NET	0.00862	
COMMUNITY COLLEGE	NET	0.0430	
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TOTAL ON NET VALUE		64955.86	
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MOSQUITO SURVEILLANCE	800-273-5167	3.00	
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CARLSBAD CFD #1	760-233-2630	4316.02	
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CWA WTR AVAILABILITY	858-522-6900	53.10	
TOTAL AMOUNT		93247.84	

1st INSTALLMENT	2nd INSTALLMENT	TOTAL TAX
10% PENALTY AFTER DEC. 10, 2009	10% PENALTY + \$10 COST AFTER APRIL 10, 2010	PENALTIES APPLY WHEN SHOWN
46623.92	46623.92	93247.84

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VALUATION (858) 505-0262



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

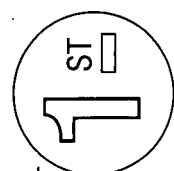
2nd INSTALLMENT CANNOT BE PAID BEFORE THE 1st INSTALLMENT

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.

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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

TRTH PRIOR YR TAXES UNPAID 221 881 17 00
 THIS INSTALLMENT AMOUNT ***11693.83
 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 ***23387.66

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: 09-34356

F: 07/06/2009

CURRENT SECURED TAX BILL

MAKE CHECK PAYABLE TO SAN DIEGO COUNTY TREASURER-TAX COLLECTOR 2009 09016 IAE0

2009 TO PAY 2nd INSTALLMENT

SEND THIS STUB WITH YOUR PAYMENT

TRTH PRIOR YR TAXES UNPAID 221 881 17 00
 THIS INSTALLMENT AMOUNT ***11693.83
 DUE FEB. 1, 2010 and DELINQUENT AFTER APR. 10, 2010

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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: 09-34356

F: 07/06/2009

0100116938322188117001001169383221881170065 HH

0200116938322188117002001169383221881170063 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 85016

TAX DEFAULTED
 JUNE 30, 2009-BANKRUPTCY

IF YOU HAVE ANY QUESTIONS
 CALL 531-5844

PROPERTY ADDRESS:

0328 LIONSHEAD AVE
 SUBDIVISION NAME: M/L IN LOT 16

CARLSBAD TCT#98-10 CARLSBAD RACEMAX
 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	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 (677) 829-4732 FAX (619) 531-6056

PARCEL NUMBER	TAX RATE AREA
221 881 17 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	0.0293		
COMMUNITY COLLEGE	NET	0.00862		
METRO WATER DISTRICT	NET	0.0430		
TOTAL ON NET VALUE	1.07585			14112.80
FIXED CHARGE ASSMNTS:	PHONE #			
MOSQUITO SURVEILLANC	800-273-5167			3.00
VECTOR DISEASE CTRL	800-273-5167			1.48
LFG/LANDSCP DST 2 ZN	866-427-4304			1035.64
CARLSBAD CFD#3 IMP 1	800-676-7516			8190.44
MWD WTR STANDBY CHR	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

TOLL FREE (877) 829-4732

ADDRESS CHANGES (619) 531-5556

TAX RATES (619) 531-5539

WEBSITE: www.sdtreastax.com

OWNERSHIP (619) 236-3771

HOMEOWNERS EXEMPT (619) 531-5772

VALUATION (619) 505-6262



COUNTY OF SAN DIEGO

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MUST BE PAID BY APR. 10, 2010

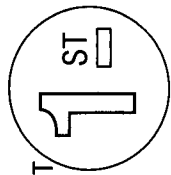
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CURRENT SECURED TAX BILL

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

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

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 09022 IAE0

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

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: 07/06/2009O 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: 07/06/2009

0100093617922188118001000936179221881180014 HH

0200093617922188118002000936179221881180012 HH

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

2218811800

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 LIONSHEAD AVE
DESCRIPTION OF PROPERTY:168 AC M/L IN LOT 16
SUBDIVISION NAME:CARLSBAD TCT#98-10 CARLSBAD RACEMAN
OWNERS NAMES OF RECORD JANUARY 1, 2009DOCUMENT NO: 015013
DOCUMENT RECORDING DATE: #OPUS WEST CORP\

481185 07/07/06

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

BASE RATE

TAX AMOUNT

1% TAX ON NET VALUE NET 1.00000
VOTER APPROVED BOND: NET .01327
UNIFIED SCHOOL NET .00862
COMMUNITY COLLEGE NET .01775
HEALTH CARE DIST NET .00430
METRO WATER DISTRICT NET .00430
TOTAL ON NET VALUE 1.04394FIXED CHARGE ASSMNTS: PHONE # 11158.80
MOSQUITO SURVEILLANCE 800-273-5167 3.00
VECTOR DISEASE CTRL 800-273-5167 1.48
LIT/LANDSCP 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

DESCRIPTION VALUES AND EXEMPTIONS

LAND \$ 1068913

IMPROVEMENTS \$ 1068913

TOTAL L & I 1068913

PERSONAL PROPERTY EXEMPTIONS: 1068913

HOMEOWNERS' OTHER

NET TAXABLE VALUE \$ 1068913

AUTOMATED 24 HOURS TAX PAYMENT INFORMATION

WEBSITE: www.sdtreastax.com

TOLL FREE (877) 829-4732
OWNERSHIP (619) 236-3771ADDRESS CHANGES (619) 531-5856
HOMEOWNERS EXEMPT (619) 531-5772TAX RATES (619) 531-5399
VALUATION (858) 505-62621st INSTALLMENT
10% PENALTY
AFTER DEC. 10, 20092nd INSTALLMENT
10% PENALTY + \$10 COST
AFTER APRIL 10, 2010TOTAL TAX
PENALTIES APPLY
WHEN SHOWN

9361.79

9361.79

18723.58

TAX →
10% PENALTY
COST



COUNTY OF SAN DIEGO

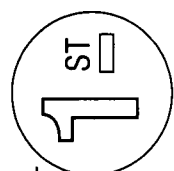
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SUPPLEMENTAL TAX BILL

09016

**TO PAY 2nd INSTALLMENT
IS STUB WITH YOUR PAYMENT**

TRTH 10302009 889 198 66 09
THIS INSTALLMENT AMOUNT → ***2804.41

D BOTH STUBS WITH PAYMENT OF ***5608.82
 OPUS WEST CORP
 2555 E CAMELBACK RD #800
 PHOENIX AZ 85016
 APR 10 2011
 DELINQUENT AFTER

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

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

0200010041088919866092000280441889198660956

**SUPPLEMENTAL SECURED PROPERTY TAX BILL
COUNTY OF SAN DIEGO, STATE OF CALIFORNIA**

**DAN MCALLISTER 2009 2010
TREASURER-TAX COLLECTOR**
1600 PACIFIC HIGHWAY, ROOM 162
SAN DIEGO, CA 92101-2477
TEL (677) 829-4732 FAX (619) 531-6036

SUPPLEMENTAL BILL NUMBER
889 198 66 09
<http://www.sdtreastax.com>

TAX RATE AN
09016

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
TOTAL AMOUNT		
VALUE PRORATE FACTOR	1.00	
OWNERSHIP PRORATE FACTOR	1.00000	
TOTAL ADDITIONAL TAXES DUE		

5608.82
5608.82

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
TAX →				
10% PENALTY				
COST				
TOTAL				

NET SUPPLEMENTAL VALUE ASSESSMENT	=====	\$ 5250000
NET VALUE PRORATED 12 MONTHS (1.00) OF FISCAL YR 2009-2010		

IS-0173 (Rev. 05/03)

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.

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.

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Disabled Veterans or Their Surviving Spouses	(619) 531-5773
Institutional (Church, Welfare, Etc.)	(619) 531-5763

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El Cajon - (619) 401-5700
Chula Vista - (619) 498-2200
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 10302009 THIS INSTALLMENT AMOUNT $\rightarrow$ 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: 09-34356

BANKRUPTCY

F: 07/06/2009

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 10302009 THIS INSTALLMENT AMOUNT $\rightarrow$ 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: 09-34356

BANKRUPTCY

F: 07/06/2009

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

2008		2009	
SUPPLEMENTAL SECURED PROPERTY TAX BILL COUNTY OF SAN DIEGO, STATE OF CALIFORNIA			
FISCAL YEAR JULY 1, TO JUNE 30,			
DAN MCALLISTER TREASURER-TAX COLLECTOR			
1600 PACIFIC HIGHWAY, ROOM 182 SAN DIEGO, CA 92101-2477 TEL (617) 829-4732 FAX (619) 531-6066			
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 $\rightarrow$	1st INSTALLMENT	2ND INSTALLMENT	TOTAL TAX
10% PENALTY COST			
TOTAL	3737.08	3737.08	7474.16

DEC 10 2009 APR 10 2010

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

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

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 10302009 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

DEC 10 2009
221 881 02 00

PK: 07-34356

F: 07/06/2009

BANKRUPTCY

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 10302009 THIS INSTALLMENT AMOUNT 889 198 66 29 ***3472.13

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

APR 10 2010
221 881 02 00

PK: 09-34356

F: 07/06/2009

BANKRUPTCY

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
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

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 162 SAN DIEGO, CA 92101-2477 TEL (617) 829-4732 FAX (619) 531-8066	
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 VALUES AND EXEMPTIONS

LAND	IMPROVEMENTS	TOTAL
NEW ASSESSED VALUES \$ 1495641	\$ 2230000	\$ 3725641
PRIOR TAX ROLL VALUES 1495641	1580000	3075641
INCREASE IN ASSESSMENT	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

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	3472.13	3472.13	6944.26
TOTAL			

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.

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(SEE ENCLOSED PAMPHLET)

2ND

COUNTY OF SAN DIEGO

COUNTY OF SAN DIEGO

1ST

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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 10302009 THIS INSTALLMENT AMOUNT 889 198 66 38 ***4177.78

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 02 00

BK: 09-34356

F: 07/06/2009

BANKRUPTCY

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

0100009121088919866381000417778889198663813 H

SUPPLEMENTAL TAX BILL

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

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SEND THIS STUB WITH YOUR PAYMENT

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SEND BOTH STUBS WITH PAYMENT OF ***8355.56
DELINQUENT AFTER
OPUS WEST CORP
2555 E CAMELBACK RD #800
PHOENIX AZ 85016

APR 10 2010
221 881 02 00

BK: 09-34356

F: 07/06/2009

BANKRUPTCY

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

0200010041088919866382000417778889198663813 H

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

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DOCUMENT: X
481185

2008		2009	
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DAN MCALLISTER TREASURER-TAX COLLECTOR			
1600 PACIFIC HIGHWAY, ROOM 182 SAN DIEGO, CA 92101-2477 TEL (617) 829-4732 FAX (619) 531-8056			
SUPPLEMENTAL BILL NUMBER	889 198 66 38	TAX RATE AREA	09016

1% TAX ON NET VALUE
VOTER APPROVED BONDS:
UNIFIED SCHOOL
COMMUNITY COLLEGE
METRO WATER DISTRICT
TOTAL ON NET VALUE
TOTAL AMOUNT

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	\$ 3725641
PRIOR TAX ROLL VALUES	1355641	1355641
INCREASE IN ASSESSMENT	140000	2370000

LESS NEW EXEMPTIONS INCLUDING HOMEOWNER'S

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

IS-0173 (Rev. 05/03)

SUPPLEMENTAL TAX BILL

TAX ->
10% PENALTY
COST
TOTAL

4177.78

4177.78

8355.56

1st INSTALLMENT
10% PENALTY AFTER
DEC 10 2009

2ND INSTALLMENT
10% PENALTY + \$10 COST AFTER
APR 10 2010

TOTAL TAX
PENALTIES APPLY
WHEN SHOWN

SEE REVERSE FOR
IMPORTANT INFO

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

THIS BILL NOT SENT TO MORTGAGE COMPANY

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 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:

Chula Vista - (619) 498-2200

El Cajon - (619) 401-5700

San Marcos - (760) 940-6868

San Diego - (619) 505-6262

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

RE: 09-34356
F: 07/04/2009

05000011550209841116005000115502098411160078

ANY QUESTIONS 0
ABOUT THE 10/30/09
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, property 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
2555 E CAMELBACK RD #800
PHOENIX AZ 85016

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 (HOMEOWNER'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. **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
Keamy 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

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	82,548
Personal Property Exemptions:	
Homeowner's Other	
Net Taxable Value	82,548

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

2 NOTICE: This Tax Bill is Payable on Demand
0 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

Pk: 09-34356
F: 07/06/2009

BANKRUPTCY

0500009846109074189005000098461090741890066 H

ANY QUESTIONS 0
ABOUT THE 10/30/09
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) 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. **DETERMINATION OF ASSESSEE (cont.)** - 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.
9. **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.
10. **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.
11. **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.
12. **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.
13. **DISCOVER CARD PAYMENTS:** are accepted at our cashing counters or by phone at: (619)531-5820 OR (760)944-3701 OR (760)480-6075.
14. **VISA CARD PAYMENTS:** CANNOT be accepted at our cashing counters at this time. Please call (619)685-2646.
15. **DETERMINATION OF TAX DURING APPEALS** - Collection of the tax will not be held in abeyance during Assessor or Assessment Appeals 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.
16. **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).
17. **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.
18. **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.**
19. **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.
20. **CIVIL ACTION** - In any civil action, the Treasurer-Tax Collector may sue the taxpayer in its 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.
21. **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).
22. **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

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 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 1.06865	NET TAX 129.80
	10% PEN 12.98
	TOT DUE 142.78
TOTAL DUE	142.78
TOTAL PAID	129.80
BALANCE DUE	12.98

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	Assessed Values
Description	
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

EX: 09-34356
F: 07/06/2009

BANKRUPTCY

0500000129807829210005000001298078292100010

ANY QUESTIONS 0
ABOUT THE 10/30/09
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, property 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. **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

<http://www.sdtreastax.com>