

B1 (Official Form 1) (4/13)

United States Bankruptcy Court SOUTHERN DISTRICT OF CALIFORNIA		Voluntary Petition
Name of Debtor (if individual, enter Last, First, Middle): <b>Star City Development, LLC, a Limited Liability Company</b>		Name of Joint Debtor (Spouse)(Last, First, Middle):
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names): <b>NONE</b>		All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all): <b>20-3470279</b>		Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all):
Street Address of Debtor (No. & Street, City, and State): <b>750 B Street Suite 2620 San Diego, CA</b>		Street Address of Joint Debtor (No. & Street, City, and State):
ZIPCODE <b>92101</b>		ZIPCODE
County of Residence or of the Principal Place of Business:		County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address): <b>SAME</b>		Mailing Address of Joint Debtor (if different from street address):
ZIPCODE		ZIPCODE
Location of Principal Assets of Business Debtor (if different from street address above): <b>10643 West State St., Star, ID</b>		ZIPCODE <b>83669</b>
<b>Type of Debtor</b> (Form of organization) (Check <b>one</b> box.) <input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i> <input checked="" type="checkbox"/> Corporation (includes LLC and LLP) <input type="checkbox"/> Partnership <input type="checkbox"/> Other (if debtor is not one of the above entities, check this box and state type of entity below	<b>Nature of Business</b> (Check <b>one</b> box.) <input type="checkbox"/> Health Care Business <input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101 (51B) <input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input type="checkbox"/> Commodity Broker <input type="checkbox"/> Clearing Bank <input checked="" type="checkbox"/> Other	<b>Chapter of Bankruptcy Code Under Which the Petition is Filed</b> (Check one box) <input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 9 <input checked="" type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding  <b>Nature of Debts</b> (Check one box) <input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose" <input checked="" type="checkbox"/> Debts are primarily business debts.
<b>Chapter 15 Debtors</b> Country of debtor's center of main interests: _____ Each country in which a foreign proceeding by, regarding, or against debtor is pending: _____	<b>Tax-Exempt Entity</b> (Check box, if applicable.) <input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).	<b>Chapter 11 Debtors:</b> <b>Check one box:</b> <input type="checkbox"/> Debtor is a small business as defined in 11 U.S.C. § 101(51D). <input checked="" type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D).  <b>Check if:</b> <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,490,925 (amount subject to adjustment on 4/01/16 and every three years thereafter).
<b>Filing Fee</b> (Check one box) <input checked="" type="checkbox"/> Full Filing Fee attached <input type="checkbox"/> Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A. <input type="checkbox"/> Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.		<b>Check all applicable boxes:</b> <input type="checkbox"/> A plan is being filed with this petition <input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
<b>Statistical/Administrative Information</b> <input type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors. <input checked="" type="checkbox"/> Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.		THIS SPACE IS FOR COURT USE ONLY
<b>Estimated Number of Creditors</b> <input checked="" type="checkbox"/> 1-49 <input type="checkbox"/> 50-99 <input type="checkbox"/> 100-199 <input type="checkbox"/> 200-999 <input type="checkbox"/> 1,000-5,000 <input type="checkbox"/> 5,001-10,000 <input type="checkbox"/> 10,001-25,000 <input type="checkbox"/> 25,001-50,000 <input type="checkbox"/> 50,001-100,000 <input type="checkbox"/> Over 100,000		
<b>Estimated Assets</b> <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input checked="" type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input type="checkbox"/> \$1,000,001 to \$10 million <input type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion		
<b>Estimated Liabilities</b> <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input checked="" type="checkbox"/> \$500,001 to \$1 million <input type="checkbox"/> \$1,000,001 to \$10 million <input type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion		

<p><b>Voluntary Petition</b> <i>(This page must be completed and filed in every case)</i></p>	Name of Debtor(s): <b>Star City Development, LLC,</b> <b>a Limited Liability Company</b>	
<b>All Prior Bankruptcy Cases Filed Within Last 8 Years</b> (If more than two, attach additional sheet)		
Location Where Filed: <b>NONE</b>	Case Number:	Date Filed:
Location Where Filed:	Case Number:	Date Filed:
<b>Pending Bankruptcy Case Filed by any Spouse, Partner or Affiliate of this Debtor</b> (If more than one, attach additional sheet)		
Name of Debtor: <b>NONE</b>	Case Number:	Date Filed:
District:	Relationship:	Judge:
<p style="text-align: center;"><b>Exhibit A</b></p> (To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under Chapter 11) <p><input checked="" type="checkbox"/> Exhibit A is attached and made a part of this petition</p>	<p style="text-align: center;"><b>Exhibit B</b></p> (To be completed if debtor is an individual whose debts are primarily consumer debts)                 I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12 or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I have delivered to the debtor the notice required by 11 U.S.C. §342(b). <p><b>X</b> _____ <span style="float: right;"><b>11/20/2014</b></span>                  Signature of Attorney for Debtor(s) <span style="float: right;">Date</span></p>	
<p><b>Exhibit C</b></p> Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety? <p><input type="checkbox"/> Yes, and exhibit C is attached and made a part of this petition.  <input checked="" type="checkbox"/> No</p>		
<p><b>Exhibit D</b></p> (To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.) <p><input type="checkbox"/> Exhibit D, completed and signed by the debtor, is attached and made part of this petition.</p> If this is a joint petition: <input type="checkbox"/> Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.		
<p><b>Information Regarding the Debtor - Venue</b> (Check any applicable box)</p> <p><input checked="" type="checkbox"/> Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.</p> <p><input type="checkbox"/> There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.</p> <p><input type="checkbox"/> Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.</p>		
<p><b>Certification by a Debtor Who Resides as a Tenant of Residential Property</b> (Check all applicable boxes.)</p> <p><input type="checkbox"/> Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)</p> <p style="text-align: right;">_____ (Name of landlord that obtained judgment)</p> <p style="text-align: right;">_____ (Address of landlord)</p> <p><input type="checkbox"/> Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and</p> <p><input type="checkbox"/> Debtor has included with this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.</p> <p><input type="checkbox"/> Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).</p>		

<p><b>Voluntary Petition</b> <i>(This page must be completed and filed in every case)</i></p>	<p>Name of Debtor(s): <b>Star City Development, LLC, a Limited Liability Company</b></p>
<b>Signatures</b>	
<p style="text-align: center;"><b>Signature(s) of Debtor(s) (Individual/Joint)</b></p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct. [If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7.</p> <p>[If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. §342(b)</p> <p>I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p><b>X</b> _____ Signature of Debtor</p> <p><b>X</b> _____ Signature of Joint Debtor</p> <p>_____ Telephone Number (if not represented by attorney)</p> <p>_____ Date</p>	<p style="text-align: center;"><b>Signature of a Foreign Representative</b></p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.</p> <p>(Check only one box.)</p> <p><input type="checkbox"/> I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. § 1515 are attached.</p> <p><input type="checkbox"/> Pursuant to 11 U.S.C. § 1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.</p> <p><b>X</b> _____ (Signature of Foreign Representative)</p> <p>_____ (Printed name of Foreign Representative)</p> <p>_____ (Date)</p>
<p style="text-align: center;"><b>Signature of Attorney*</b></p> <p><b>X /s/ Michael C. Abel</b> Signature of Attorney for Debtor(s)</p> <p><b>Michael C. Abel 187743</b> Printed Name of Attorney for Debtor(s)</p> <p><b>McNutt Law Group LLP</b> Firm Name</p> <p><b>219 9th Street</b> Address</p> <p>_____ <b>San Francisco, CA 94103</b></p> <p><b>415-995-8475</b> Telephone Number</p> <p><b>11/20/2014</b> Date</p> <p><small>*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.</small></p>	<p style="text-align: center;"><b>Signature of Non-Attorney Bankruptcy Petition Preparer</b></p> <p>I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.</p> <p>_____ Printed Name and title, if any, of Bankruptcy Petition Preparer</p> <p>_____ Social-Security number (If the bankruptcy petition preparer is not an individual, state the Social-Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.) (Required by 11 U.S.C. § 110.)</p> <p>_____ Address</p> <p>_____ <b>X</b> _____</p> <p>_____ Date</p> <p>Signature of bankruptcy petition preparer or officer, principal, responsible person, or partner whose Social-Security number is provided</p> <p>Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual.</p> <p>If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.</p> <p><i>A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both. 11 U.S.C. § 110; 18 U.S.C. § 156.</i></p>
<p style="text-align: center;"><b>Signature of Debtor (Corporation/Partnership)</b></p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.</p> <p>The debtor requests the relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p><b>X /s/ Todd Mikles</b> Signature of Authorized Individual</p> <p><b>Todd Mikles</b> Printed Name of Authorized Individual</p> <p><b>Manager</b> Title of Authorized Individual</p> <p><b>11/20/2014</b> Date</p>	<p>_____ Date</p> <p>Signature of bankruptcy petition preparer or officer, principal, responsible person, or partner whose Social-Security number is provided</p> <p>Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual.</p> <p>If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.</p> <p><i>A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both. 11 U.S.C. § 110; 18 U.S.C. § 156.</i></p>

**Star City Development, LLC  
CORPORATE RESOLUTION**

The undersigned (the "Manager"), being the sole member and manager of Star City Development, LLC (the "Company"), an Idaho limited liability company, hereby approves and adopts the following resolutions in lieu of a meeting, which shall be effective as of November 19, 2014:

**WHEREAS**, the undersigned has reviewed the Company's financial situation, prospects, assets and liabilities and the interests of the Company's creditors; and

**WHEREAS**, the Company's financial situation is untenable, and the Company is unable to continue without debt relief; and

**WHEREAS**, it appears to the undersigned that it is in the best interest of the Company and its shareholders to commence a case under Chapter 11 of Title 11 of the United States Code (the "Bankruptcy Code").

**NOW, THEREFORE, BE IT**

**RESOLVED**, that the filing by this Company of a petition for relief under Chapter 11 of the Bankruptcy Code in the United States Bankruptcy Court for the Southern District of California be, and it hereby is, authorized and approved;

**RESOLVED FURTHER** that Todd Mikles, the Manager, is empowered and directed without further action to prepare, sign and file, or cause to be prepared, signed and filed and prosecuted, a petition for relief under Chapter 11 of the Bankruptcy Code, and all agreements, instruments and documents necessary to effect a Chapter 11 Plan and all instruments useful and necessary to the confirmation and implementation of such Plan;

**RESOLVED FURTHER**, that Todd Mikles is appointed, authorized and directed to act as the "Responsible Individual" for the Company as may be required by Local Bankruptcy Rules of the Southern District of California and fulfill all of the responsibilities of such position;

**RESOLVED FURTHER** that Todd Mikles is authorized, empowered and directed to retain the McNutt Law Group LLP ("Counsel") to commence and prosecute the aforementioned Chapter 11 case and to do all things, and to prepare, sign and file all papers or documents necessary or proper to the prosecution of said Chapter 11 case; and Counsel is authorized to take such actions in the bankruptcy case which Counsel, in its discretion, concludes are necessary to Counsel's and/or the Company's fulfillment of its fiduciary obligations in the bankruptcy case.

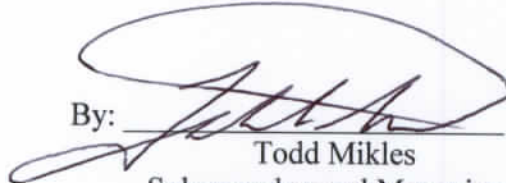
**RESOLVED FURTHER**, that Todd Mikles is authorized to retain on behalf of the Company other professionals as he deems necessary or appropriate, upon such terms

and conditions as shall be approved by such managers in their reasonable discretion, to render services to this Company in connection with such Chapter 11 proceeding and with respect to other related matters in connection therewith; and

**RESOLVED FURTHER**, that Todd Mikles is authorized and directed to take any and all further action and to execute and deliver any and all such further instruments and documents and to pay all such expenses (subject to bankruptcy court approval), where necessary or appropriate in order to carry out fully the intent and accomplish the purposes of the resolutions adopted herein.

**WITNESS** the following signatures:

Dated: 11.19.14

By:   
Todd Mikles  
Sole member and Managing member  
Star City Development, LLC

**UNITED STATES BANKRUPTCY COURT  
 SOUTHERN DISTRICT OF CALIFORNIA**

In re *Star City Development, LLC*  
 a *Limited Liability Company*

Case No.  
 Chapter 11

Debtor(s)

**LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS**

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

Name of Creditor and Complete Mailing Address Including Zip Code	Name, Telephone Number and Complete Mailing Address, Including Zip Code, of Employee, Agent, or Department of Creditor Familiar with Claim Who May Be Contacted	Nature of Claim (Trade Debt, Bank Loan, Government Contract, etc.)	Indicate if Claim is Contingent, Unliquidated, Disputed, or Subject to Setoff	Amount of Claim (If Secured Also State Value of Security)
1 <i>Ravet Family Trust</i>  <i>8151 W. Rifelman St.</i> <i>Boise ID 83704</i>	Phone: <i>Ravet Family Trust</i> <i>8151 W. Rifelman St.</i> <i>Boise ID 83704</i>		Value:  Net Unsecured:	\$ 641,981.00  \$ 0.00 \$ 291,981.00
2 <i>Sovereign Capital Mgmt. Group</i> <i>Suite 2620</i> <i>San Diego CA 92101</i>	Phone: <i>Sovereign Capital Mgmt. Group</i> <i>750 B St.</i> <i>San Diego CA 92101</i>			\$ 70,041.04
3 <i>Ada County</i>  <i>P.O. Box 2868</i> <i>Boise ID 83701</i>	Phone: <i>Ada County</i> <i>Treasurer and Tax Collector</i> <i>P.O. Box 2868</i> <i>Boise ID 83701</i>			\$ 5,479.58
4 <i>Star Sewer and Water District</i> <i>P.O. Box 400</i> <i>Star ID 83669</i>	Phone: <i>Star Sewer and Water District</i> <i>P.O. Box 400</i> <i>Star ID 83669</i>	<i>Goods and Services</i>		\$ 1,320.06
5 <i>Pioneer Ditch Company</i> <i>P.O. Box 70</i> <i>Star ID 83669</i>	Phone: <i>Pioneer Ditch Company</i> <i>P.O. Box 70</i> <i>Star ID 83669</i>			\$ 69.03

Debtor(s)

**LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS**

Name of Creditor and Complete Mailing Address Including Zip Code	Name, Telephone Number and Complete Mailing Address, Including Zip Code, of Employee, Agent, or Department of Creditor Familiar with Claim Who May Be Contacted	Nature of Claim (Trade Debt, Bank Loan, Government Contract, etc.)	Indicate if Claim is Contingent, Unliquidated, Disputed, or Subject to Setoff	Amount of Claim (If Secured Also State Value of Security)
6 <i>City of Star Zoning Dept.</i>  <i>10769 West State St.</i> <i>Star ID 83669</i>	Phone: <i>City of Star Zoning Dept.</i> <i>Middleton Mill Irrigation</i> <i>10769 West State St.</i> <i>Star ID 83669</i>			\$ 36.00
7 <i>TCB Property Investments</i>  <i>1409 Fourth Ave.</i> <i>San Diego CA 92101</i>	Phone: <i>TCB Property Investments</i> <i>c/o San Diego Probate Court</i> <i>1409 Fourth Ave.</i> <i>San Diego CA 92101</i>			\$ 0.00
8 <i>Philip D. Sokol for the</i>  <i>967 Reed Ave.</i> <i>San Diego CA 92109</i>	Phone: <i>Philip D. Sokol for the</i> <i>Philip D. Sokol Trust</i> <i>967 Reed Ave.</i> <i>San Diego CA 92109</i>			\$ 0.00
9 <i>Lorey Baldwin</i> <i>10226 Vista De la Cruz</i> <i>La Mesa CA 91941</i>	Phone: <i>Lorey Baldwin</i> <i>10226 Vista De la Cruz</i> <i>La Mesa CA 91941</i>			\$ 0.00

**DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF A CORPORATION**

I, Todd Mikles, Manager of the Corporation named as debtor in this case, declare under penalty of perjury that I have read the foregoing List of Creditors Holding Twenty Largest Unsecured Claims and that they are true and correct to the best of my knowledge, information and belief.

Date: 11/20/2014

Signature /s/ Todd Mikles  
 Name: Todd Mikles  
 Title: Manager

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF CALIFORNIA**

In re *Star City Development, LLC,*  
a *Limited Liability Company*

Case No.  
Chapter 11

\_\_\_\_\_/ Debtor  
Attorney for Debtor: *Michael C. Abel*

**VERIFICATION OF CREDITOR MATRIX**

The above named Debtor(s) hereby verify that the attached list of creditors is true and correct to the best of our knowledge.

Date: 11/20/2014

/s/ Todd Mikles  
Debtor



Ada County  
Treasurer and Tax Collector  
P.O. Box 2868  
Boise, ID 83701

City of Star Zoning Dept.  
Middleton Mill Irr. Project  
10769 West State St.  
Star, ID 83669

Franchise Tax Board  
Bankruptcy Section, MS A -340  
P.O. Box 2952  
Sacramento, CA 95812

Internal Revenue Service  
P.O. Box 7346  
Philadelphia, PA 19101

Lorey Baldwin  
10226 Vista De la Cruz  
La Mesa, CA 91941

Philip D. Sokol for the  
Philip D. Sokol Trust  
967 Reed Ave.  
San Diego, CA 92109

Pioneer Ditch Company  
P.O. Box 70  
Star, ID 83669

Ravet Family Trust  
8151 W. Rifelman St.  
Boise, ID 83704

Sovereign Capital Mgmt. Group  
750 B St.  
Suite 2620  
San Diego, CA 92101

Star Sewer and Water District  
P.O. Box 400  
Star, ID 83669

TCB Property Investments  
c/o San Diego Probate Court  
1409 Fourth Ave.  
San Diego, CA 92101