



America's Finest City

THE CITY OF SAN DIEGO



# **Assessment Engineer's Report**

## **PACIFIC HIGHLANDS RANCH MAINTENANCE ASSESSMENT DISTRICT**

**Annual Update for Fiscal Year 2014**

**under the provisions of the**

**San Diego Maintenance Assessment District Ordinance  
of the San Diego Municipal Code**

**and**

**Landscaping & Lighting Act of 1972  
of the California Streets & Highways Code**

**Prepared For**

**City of San Diego, California**

**Prepared By**

**EFS Engineering, Inc.**

P.O. Box 22370

San Diego, CA 92192-2370

(858) 752-3490

**May 2013**

# **CITY OF SAN DIEGO**

## **Mayor**

Bob Filner

## **City Council Members**

Sherrri Lightner  
District 1 (Council President Pro Tem)

Kevin Faulconer  
District 2

Todd Gloria  
District 3 (Council President)

Vacant  
District 4

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District 5

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Marti Emerald  
District 9

## **City Attorney**

Jan Goldsmith

## **Interim Chief Operating Officer**

Scott Chadwick

## **City Clerk**

Elizabeth Maland

## **Independent Budget Analyst**

Andrea Tevlin

## **City Engineer**

James Nagelvoort

## **Assessment Engineer**

EFS Engineering, Inc.

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# Assessment Engineer's Report Pacific Highlands Ranch Maintenance Assessment District

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## Preamble

Pursuant to the provisions of the "San Diego Maintenance Assessment District Ordinance" (being Division 2, Article 5, Chapter VI beginning at Section 65.0201 of the San Diego Municipal Code), provisions of the "Landscaping and Lighting Act of 1972" (being Part 2 of Division 15 of the California Streets and Highways Code), applicable provisions of "Proposition 218" (being Article XIID of the California Constitution), and provisions of the "Proposition 218 Omnibus Implementation Act" (being California Senate Bill 919) (the aforementioned provisions are hereinafter referred to collectively as "Assessment Law"), in connection with the proceedings for the PACIFIC HIGHLANDS RANCH MAINTENANCE ASSESSMENT DISTRICT (hereinafter referred to as "District"), EFS ENGINEERING, INC., as Assessment Engineer to the City of San Diego for these proceedings, submits herewith this report for the District as required by California Streets and Highways Code Section 22565.

FINAL APPROVAL, BY RESOLUTION NO. \_\_\_\_\_,  
ADOPTED BY THE CITY COUNCIL OF THE CITY OF SAN  
DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, ON THE  
\_\_\_\_\_ DAY OF \_\_\_\_\_, 2013.

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Elizabeth Maland, CITY CLERK  
CITY OF SAN DIEGO  
STATE OF CALIFORNIA



## Executive Summary

**Project:** Pacific Highlands Ranch  
 Maintenance Assessment District

**Apportionment Method:** Equivalent Benefit Unit (EBU)

	<b>FY 2013</b>	<b>FY 2014 <sup>(1)</sup></b>	<b>Maximum <sup>(2)</sup> Authorized</b>
<b>Total Parcels Assessed:</b>	1,788	1,890	--
<b>Total Estimated Assessment:</b>	\$164,250	\$153,432	--
<b>Total Number of EBUs:</b>	2,500.92	2,595.00	--
<i>Zone 1</i>	746.25	746.25	--
<i>Zone 2</i>	708.07	708.07	--
<i>Zone 3</i>	544.55	544.55	--
<i>Zone 4</i>	502.05	596.13	--
<b>Assessment per EBU:</b>			
<i>Zone 1</i>	\$63.74	\$57.36	\$284.45 <sup>(3)</sup>
<i>Zone 2</i>	\$66.50	\$59.84	\$304.10 <sup>(3)</sup>
<i>Zone 3</i>	\$66.50	\$59.84	\$361.60 <sup>(3)</sup>
<i>Zone 4</i>	\$66.50	\$59.84	\$449.36 <sup>(3)</sup>

<sup>(1)</sup> FY 2014 is the City's Fiscal Year 2014, which begins July 1, 2013 and ends June 30, 2014. Total Parcels Assessed, Total Estimated Assessment, and Total Number of EBUs may vary from prior fiscal year values due to parcel changes and/or land use re-classifications.

<sup>(2)</sup> Maximum authorized annual amounts subject to cost-indexing provisions as set forth in this Assessment Engineer's Report.

<sup>(3)</sup> Prior fiscal year's maximum authorized annual assessment increased by cost-indexing factor of 4.55%.

**Annual Cost-Indexing:** The maximum authorized assessment rate has been increased based on the approved annual cost-indexing provisions.

**Bonds:** No bonds will be issued in connection with this District.



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## Background

The Pacific Highlands Ranch Maintenance Assessment District (District) was established in Fiscal Year 2006, and is generally located in Subarea III of the North City Future Urbanizing Area, east of the Carmel Valley Community Planning Area. The general purpose of the District is to provide for the maintenance of specific landscaping, lighting and appurtenant facilities within the boundaries of the District. The original Engineer's Report (prepared by Harris & Associates, dated August 23, 2005) set forth Fiscal Year 2006 assessments, maximum authorized assessments for subsequent years, and provisions for annual cost-indexing of the maximum authorized assessments. Portions of the original Engineer's Report have been included in this annual update report.

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## District Proceedings for Fiscal Year 2014

This District is authorized and administered under the provisions of the "San Diego Maintenance Assessment District Ordinance" (being Division 2, Article 5, Chapter VI beginning at Section 65.0201 of the San Diego Municipal Code), provisions of the "Landscaping and Lighting Act of 1972" (being Part 2 of Division 15 of the California Streets and Highways Code), applicable provisions of "Proposition 218" (being Article XIID of the California Constitution), and provisions of the "Proposition 218 Omnibus Implementation Act" (being California Senate Bill 919) (the aforementioned provisions are hereinafter referred to collectively as "Assessment Law"). This report has been prepared in compliance with Assessment Law.

The purpose of the proposed proceedings and this Assessment Engineer's Report is to update the District budget and assessments for Fiscal Year 2014. The Fiscal Year 2014 assessments proposed within this Assessment Engineer's Report are equal to or less than the maximum authorized assessment. Therefore, the vote requirements of Section 4 of Article XIID do not apply to these proceedings.

A public hearing will be scheduled where public testimony will be heard by the Council, and the Council may, at its discretion, adopt a resolution ordering the levying of the proposed assessments.



## Bond Declaration

No bonds will be issued in connection with this District.

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## District Boundary

The District is generally located in Subarea III of the North City Future Urbanizing Area, east of the Carmel Valley Community Planning Area. For benefit apportionment purposes, the District has been divided into four zones. The Boundary Map and Assessment Diagram for the District are on file in the Maintenance Assessment Districts section of the Park and Recreation Department of the City of San Diego and by reference are made a part of this report. The Boundary Map and Assessment Diagram for the District are available for public inspection during normal business hours. A reduced copy of the Boundary Map is included as **Exhibit A**.

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## Project Description

The project to be funded by the proposed assessments is the maintenance of landscaping improvements and the operation, maintenance and servicing of specified lighting and other appurtenant facilities within the boundaries of the District. The original Assessment Engineer's Report describes the improvements as follows:

The improvements are the construction, operation, maintenance, rehabilitation and servicing of landscaping, lighting, and appurtenant facilities. The District will fund costs in connection with the District improvements including, but not limited to, personnel, electrical energy, utilities such as water, materials, contracting services, and other items necessary for the satisfactory operation of these facilities. The facilities are described as follows:

### Landscaping and Appurtenant Facilities

Landscaping improvements include but are not limited to: Landscaping, planting, shrubbery, trees, irrigation systems, hardscapes, fixtures, sidewalk maintenance resulting from landscape growth and appurtenant facilities, in public rights-of-way, medians, parkways and dedicated easements within the proposed boundaries of said Assessment District.

### Lighting and Appurtenant Facilities

Street lighting improvements include but are not limited to: Poles, fixtures, bulbs, conduits, conductors, equipment including guys, anchors, posts and pedestals, metering devices and appurtenant facilities as required to provide



lighting in public rights-of-way and dedicated easements within the proposed boundaries of said Assessment District.

The public lighting system shall be maintained to provide adequate illumination. Power for streetlights shall be furnished and it shall be adequate for the intended purpose. Rates for power shall be those authorized by the California Public Utilities Commission.

Maintenance means the furnishing of services and materials for the ordinary and usual operation, maintenance and servicing of the landscaping, public lighting facilities and appurtenant facilities, including repair, removal or replacement of all or part of any of the landscaping, public lighting facilities or appurtenant facilities; providing for the life, growth, health and beauty of the landscaping improvements, including cultivation, irrigation, trimming, spraying, fertilizing and treating for disease or injury; and the removal of trimmings, rubbish, debris and other solid waste; the cleaning, sandblasting, and painting of street lights and other improvements to remove graffiti.

Servicing means the furnishing of water for the irrigation of the landscaping and the maintenance of any of the public lighting facilities, landscaped improvements or appurtenant facilities, and the furnishing of electric current or energy, gas or other illuminating agent for the public lighting facilities, or for the lighting or operation of landscaping or appurtenant facilities.

Specifically the improvements include:

1. Landscape improvements in the medians and certain rights of way along and within Carmel Valley Road, Del Mar Heights Road and Village Loop Road. (A portion of the median in Carmel Valley Road and Del Mar Heights Road has been reserved for future travel or transit lanes in the future. If the medians are reduced in size, then the associated budgets for the maintenance of those medians will likewise be reduced to reflect the actual area of median being maintained.)
2. Decorative poles on cobra-head streetlights within Carmel Valley Road, Del Mar Heights Road, from Old Carmel Valley Road to Carmel Valley Road, and Village Loop Road.
3. Decorative acorn streetlights within local public residential streets.

The improvements and services provided by the District will be maintained in accordance with specifications and contracts on file with the Park and Recreation Department. These documents are available for public inspection during normal business hours.

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## Separation of General and Special Benefits

The proceeds from the assessment will be used to fund enhanced





improvements, services and activities within the District that, in absence of the assessment, otherwise would not be provided at an enhanced level or frequency of service. The District will continue to receive the same level of general services provided to the public at large under City-funded and administered programs, as determined annually, for maintenance of public facilities and improvements (e.g., street trees, sidewalks, street lights, etc.), including street sweeping and graffiti removal on public property.

Consistent with City policy for the public at large, the City will provide the District with annual contributions from the Gas Tax Fund for median maintenance (27.86¢ per square foot of landscaped median and 1.90¢ per square foot of hardscaped median). The City will also contribute for lighting maintenance and energy costs an amount equivalent to that used for City minimum required streetlights (see *City Council Policy 200-18* for lighting standards). These cost allocations, reviewed and adjusted annually by the City, are considered to be “general benefits” administered by the District. All other maintenance, operations, and administration costs associated with the District, which exceed the City’s contribution to the public at large, are accordingly considered to be “special benefits” funded by the District.

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## Cost Estimate

### Estimated Costs

Estimated Fiscal Year 2014 annual expenses, revenues, reserves, and assessments (provided by the City) are included as **Exhibit B** hereto.

### Annual Cost-Indexing

With the passage of Proposition 218, any proposed increase in assessments must be placed for approval before the property owners by a mail ballot and a public hearing process, similar to these proceedings. A majority of ballots received must be affirmative for the City Council to confirm and levy the increased assessments. For small assessment districts or districts with relatively low dollar assessments, the cost of an engineer’s report, balloting, and the public hearing process can potentially exceed the total cost of the increase. These incidental costs of the proceedings can be added to the assessments,



resulting in even higher assessments.

Indexing assessments annually to the San Diego Consumer Price Index for Urban Consumers (SDCPI-U) plus 3%, as approved by the District property owners in Fiscal Year 2006, allows for minor increases for normal maintenance and operating cost escalation without incurring the costs of the Proposition 218 ballot proceedings. Any significant change in the assessment initiated by an increase in service provided or other significant changes to the District would still require the Proposition 218 proceedings and property owner approval.

The maximum authorized assessment established in the Fiscal Year 2006 proceedings are authorized to be indexed (increased or decreased) annually by the factor published in the SDCPI-U plus 3%. The annual change in second half SDCPI-U values, as compiled by the U.S. Bureau of Labor Statistics (see [www.bls.gov](http://www.bls.gov)), for the prior year period was from 253.368 to 257.285 (a 1.55% increase). In accordance with the approved cost-indexing provisions, the maximum authorized assessment rates contained within this Assessment Engineer's Report have been increased by 4.55%.

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## Method of Apportionment

### Estimated Benefit of the Improvements

The original Assessment Engineer's Report describes the benefit of District improvements as follows:

**Street Lighting.** Proper maintenance and operation of the decorative streetlights benefit all properties within the District by adding to the community character and aesthetics. All development areas taking direct access off of the roadways with decorative cobra-head streetlights receive special benefit from the improved aesthetics of the community within the boundaries of the District.

Properties taking direct access off of local public roadways with decorative acorn light fixtures receive an additional special benefit.

City of San Diego's Council Policy 200-18, Street Lighting, specifies the standard level of street lighting that will be provided by the City. This standard level of street lighting is considered the general benefit portion of the street lighting, as this is available to all properties within the City that have street lighting. Higher levels of street lighting, additional to this standard level, and ornamental streetlights are considered special benefits.



Cobra-head streetlights are the City standard for roadways, therefore on the arterial roads and Village Loop Road only the additional cost of maintaining the decorative poles is assessed as special benefit and all other maintenance is considered general benefit and is not assessed to the District. With the decorative acorn streetlights in some of the local public roadways, only the energy costs for the standard level of lighting is being paid for by the City as their general benefit contribution.

**Street Landscaping.** Trees, landscaping, hardscaping and appurtenant facilities, if well maintained, provide beautification, shade and enhancement of the desirability of the surroundings, and therefore increase property value.

All development areas taking direct access off of the arterial roadways (Carmel Valley Road and Del Mar Heights Road) special benefit from the improved aesthetics of the community within the boundaries of the District. Properties taking direct access off of Village Loop Road receive an additional special benefit.

Landscaping along the major thoroughfares provides only incidental benefits to motorists traveling to, from or through the District, which are nominal, intangible and are not quantifiable. However, consistent with City policy for the public at large, the City will provide the District with an annual contribution from the Gas Tax Fund for median maintenance. This contribution varies from year to year and will be applied during the annual assessment setting proceedings.

## Apportionment Methodology

The total cost for maintenance of District improvements will be assessed to the various parcels in the District in proportion to the estimated Equivalent Benefit Units (EBUs) assigned to a parcel in relationship to the total EBUs of all the parcels in the District. The single-family residential parcel has been selected as the basic unit for calculation of assessments; therefore, the single-family residential parcel is defined as one EBU.

A methodology has been developed to relate all other land uses to the single-family residential land use based on trip generation rates. Trip generation rates provide a means to compare the different land uses to each other by virtue of the level of activity that is associated with each land use type. Trip generation is represented by the Average Daily Trips (ADT) associated with the various land uses within the District. The ADT have been based on the *City of San Diego Trip Generation Manual* (dated May 2003). **Table 1** shows the various land uses within this District and the associated EBU Rates.



**TABLE 1: EBU Rates by Land Use Factors**

Land Use	Code	Trip Factor*
Residential - Single Family Detached	SFD	1.0 per Dwelling Unit
Residential - Condominium	CND	0.7 per Dwelling Unit
Residential - Multi-Family & Apartment	MFR	0.7 per Dwelling Unit
Commercial - Office & Retail	COM	45.0 per Acre
Educational - Primary & Secondary	EPS	5.0 per Acre
Fire / Police Station	FPS	15.0 per Acre
Golf Course	GLF	0.8 per Acre
Hotel	HTL	15.0 per Acre
House of Worship	CRH	2.8 per Acre
Industrial	IND	15.0 per Acre
Library	LIB	40.0 per Acre
Park - Developed	PKD	5.0 per Acre
Park - Undeveloped	PKV	0.5 per Acre
Recreational Facility	REC	3.0 per Acre
Open Space	OSP	0.0 per Acre
Vacant	VAC	0.0 per Acre

Excluded from the assessment are public streets, public avenues, public lanes, public roads, public drives, public courts, public alleys, public easements and rights-of-ways, public greenbelts, and parkways. These types of parcels are designated as EXE in the assessment roll.

EBUs for each parcel have been determined based on an EBU Rate applicable to the subject land use, as shown in the following equation:

$$\text{EBUs} = (\text{Acres or Units}) \times \text{EBU Rate}$$

The total assessment for a given parcel is equal to the parcel's total EBUs multiplied by the Unit Assessment Rate, as shown in the following equation:

$$\text{Total Assessment} = \text{Total EBUs} \times \text{Unit Assessment Rate}$$

The Fiscal Year 2014 and maximum Unit Assessment Rates are shown in **Table 2**.



**TABLE 2: FY 2014 & Maximum Unit Assessment Rates**

<b>Zone</b>	<b>FY 2014 <sup>(1)</sup></b>	<b>Maximum Authorized <sup>(2)(3)</sup></b>
Zone 1	\$57.36 / EBU	\$284.45 / EBU
Zone 2	\$59.84 / EBU	\$304.10 / EBU
Zone 3	\$59.84 / EBU	\$361.60 / EBU
Zone 4	\$59.84 / EBU	\$449.36 / EBU

<sup>(1)</sup> FY 2014 is the City's Fiscal Year 2014, which begins July 1, 2013 and ends June 30, 2014.

<sup>(2)</sup> Prior fiscal year's maximum authorized annual assessment increased by cost-indexing factor of 4.55%.

<sup>(3)</sup> Subject to cost-indexing provisions as set forth in this Assessment Engineer's Report.

### Sample Calculations

As described above, the number of Equivalent Benefit Units (EBUs) assigned to each parcel in the District has been calculated based on each parcel's land use and the identified apportionment factors, as shown in the following equation:

EBUs = (Acres or Units) x EBU Rate
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Shown below are sample EBU calculations for several common land uses found in the District.

- **1 Single-Family Residence**  
EBUs = 1 unit x 1.00 = 1.00 EBUs
- **1 Condominium**  
EBUs = 1 unit x 0.70 = 0.70 EBUs
- **10-unit Apartment Complex**  
EBUs = 10 units x 0.70 = 7.00 EBUs
- **½-acre Commercial Property**  
EBUs = 0.50 acres x 45.00 = 22.50 EBUs



The total assessment for each parcel in the District is based on the calculated EBUs for the parcel and the applicable unit assessment rate for the zone in which the parcel is located, as shown in the following equation:

$$\text{Total Assessment} = \text{Total EBUs} \times \text{Unit Assessment Rate}$$

Based on the above formula, the EBUs (and corresponding assessment) calculated for each property, can be found in the Assessment Roll (**Exhibit C**).



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## Summary Results

The District Boundary is presented in **Exhibit A**.

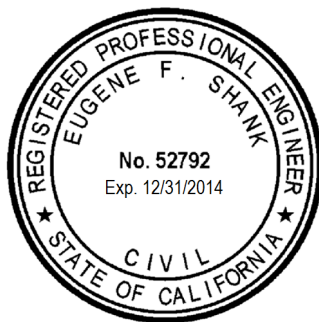
An estimate of the costs of the improvements provided by the District is included as **Exhibit B** to this report.

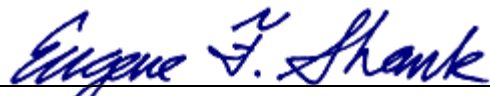
The assessment methodology utilized is as described in the text of this report. Based on this methodology, the EBUs and Fiscal Year 2014 District assessment for each parcel were calculated and are shown in the Assessment Roll (**Exhibit C**).

Each lot or parcel of land within the District has been identified by unique County Assessor's Parcel Number on the Assessment Roll and the Boundary Map and Assessment Diagram referenced herein. The net assessment for each parcel for Fiscal Year 2014 can be found on the Assessment Roll.

This report has been prepared and respectfully submitted by:

EFS ENGINEERING, INC.



  
Eugene F. Shank, PE C 52792

  
Sharon F. Risse



I, \_\_\_\_\_, as CITY CLERK of the CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, do hereby certify that the Assessment as shown on the Assessment Roll, together with the Assessment Diagram, both of which are incorporated into this report, were filed in my office on the \_\_\_\_ day of \_\_\_\_\_, 2013.

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Elizabeth Maland, CITY CLERK  
CITY OF SAN DIEGO  
STATE OF CALIFORNIA

I, \_\_\_\_\_, as CITY CLERK of the CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, do hereby certify that the foregoing Assessment, together with the Assessment Diagram incorporated into this report, was approved and confirmed by the CITY COUNCIL of said City on the \_\_\_\_ day of \_\_\_\_\_, 2013.

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Elizabeth Maland, CITY CLERK  
CITY OF SAN DIEGO  
STATE OF CALIFORNIA

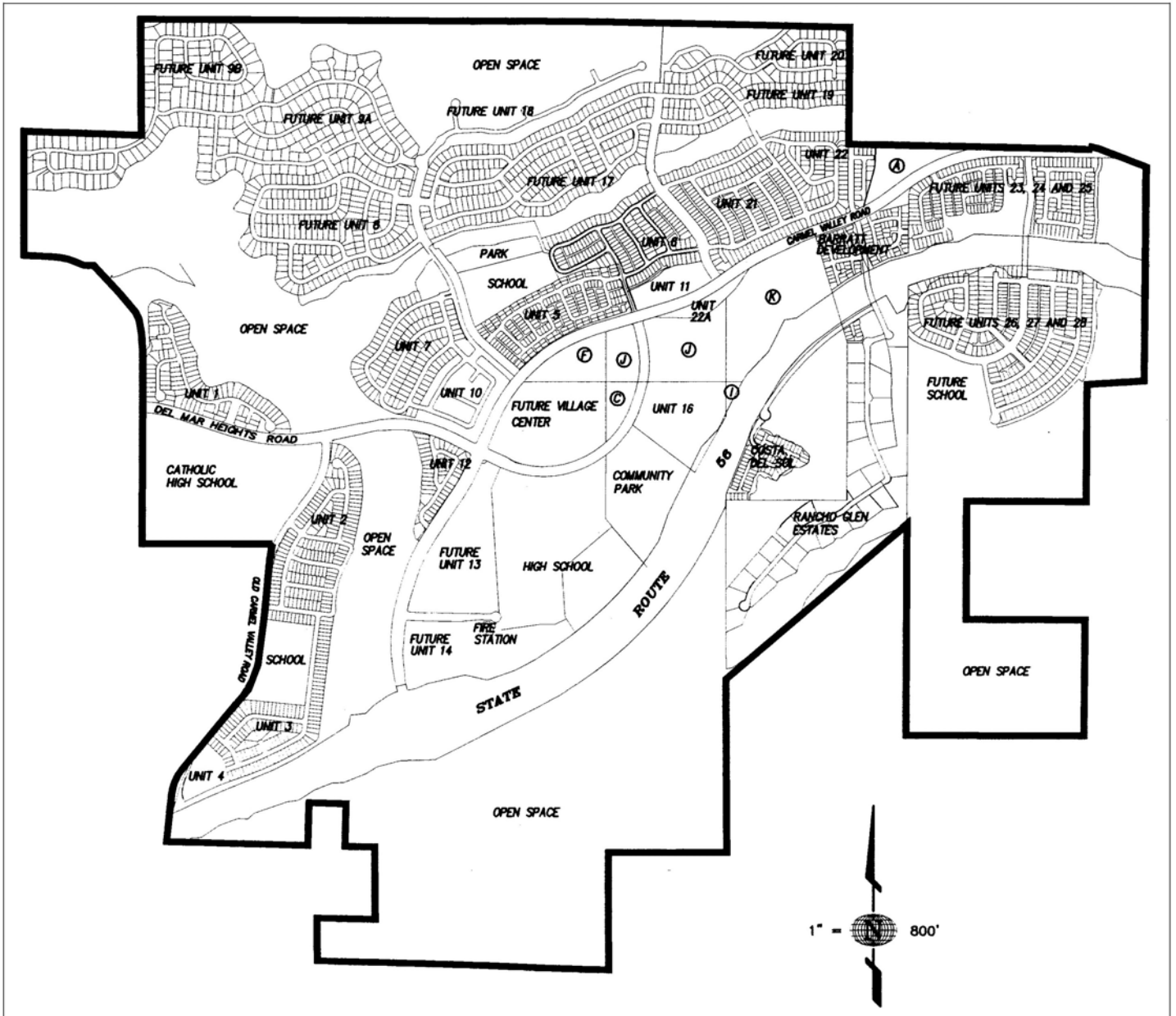
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# **EXHIBIT A**

# EXHIBIT A

## Pacific Highlands Ranch Boundary Map



SOURCE: Engineer's Report for Pacific Highlands Ranch (dated August 23, 2005).

# **EXHIBIT B**

# EXHIBIT B

**Park and Recreation Department - Open Space Division  
Maintenance Assessment Districts Program  
Summary of Fiscal Year 2014 (07-01-13 to 06-30-14) Budget**

**Pacific Highlands Ranch Maintenance Assessment District  
SAP Fund 200099**

	FY 2012 Unaudited Actuals	FY 2013 Estimate	FY 2014 Proposed
<b>Full-Time Equivalent/Grounds Maintenance Manager (Contract Administrator)</b>	0.15	0.15	0.15
<b><u>District Personnel Costs</u></b>			
Total Labor and Fringe (516024C)	\$ 15,530.00	\$ 15,530.00	\$ 16,103.00
<b><u>District Non-Personnel Costs</u></b>			
Supplies - (FY13 & FY14 includes \$5,000 for garden nursery stock)	\$ 100.23	\$ 5,850.00	\$ 5,850.00
Services (Contracts)			
Engineering Services - Reballot	\$ -	\$ -	\$ 48,000.00
Misc Prof/Technical Services - Uplighting Repairs (Sundown Lighting) - 512059A	\$ 3,704.89	\$ 1,000.00	\$ 1,000.00
Misc Prof/Technical Services - Street Light Pole Painting - 512059C	\$ 5,000.00	\$ -	\$ -
Landscape Contract (Contract ends 08/31/2016) - Treebeard Landscaping - 512134A	\$ 112,546.94	\$ 120,082.00	\$ 123,684.00
Landscape Contract (Street Light Pole Painting) - 512134B	\$ -	\$ 20,000.00	\$ -
Landscape Contract (Landscape Enhancements) - 512134C	\$ -	\$ 12,500.00	\$ 12,500.00
Landscape Contract (Palm Tree Replacement) - 512134D	\$ -	\$ 17,500.00	\$ 17,500.00
Tree Trimming - 512197	\$ 27,091.18	\$ 25,000.00	\$ 25,000.00
Street Div Charges for Special Street Light Poles (Replacement)	\$ -	\$ 5,000.00	\$ 5,000.00
Energy Charges for Special Street Lighting	\$ 4,717.72	\$ 5,497.00	\$ 4,475.00
Water / Storm Drain / Electrical (Landscaped Median Lighting/Irrigation Clocks)	\$ 29,109.89	\$ 31,284.00	\$ 30,530.00
Misc. Fees & Charges - 512186 (DSD Permit Fees - Electric Meter Pedestal Damage)	\$ 276.00	\$ -	\$ -
Special Districts Administration (516024A, 516024B)	\$ 12,064.00	\$ 12,064.00	\$ 12,050.00
<b>Subtotal Non-Personnel Costs</b>	<b>\$ 194,610.85</b>	<b>\$ 255,777.00</b>	<b>\$ 285,589.00</b>
<b>TOTAL COSTS</b>	<b>\$ 210,140.85</b>	<b>\$ 271,307.00</b>	<b>\$ 301,692.00</b>
<b><u>District Revenues &amp; Reserves</u></b>			
Special Assessments (411XXX-412XXX) <sup>(1)</sup>	\$ 178,413.10	\$ 151,697.42	\$ 153,431.90
Interest Earnings (418XXX)	\$ 2,467.88	\$ 800.00	\$ 948.00
Reimbursable Damages (423021) - Electric Meter Pedestal Damage	\$ 276.00	\$ -	\$ -
City Contributions <sup>(2)</sup>			
Gas Tax Fund	\$ 76,224.00	\$ 69,486.00	\$ 58,506.00
<b>TOTAL</b>	<b>\$ 257,380.98</b>	<b>\$ 221,983.42</b>	<b>\$ 212,885.90</b>
<b><u>District Reserves</u></b>			
Beginning Fund Balance	\$ 232,276.47	\$ 279,516.60	\$ 230,193.02
Change in Fund Balance	\$ 47,240.13	\$ (49,323.58)	\$ (94,409.00)
<b>Year End Operating Reserves</b>	<b>\$ 279,516.60</b>	<b>\$ 230,193.02</b>	<b>\$ 135,784.02</b>

<sup>(1)</sup> Special assessments revenue adjusted to reflect latest parcel information and applicable cost-indexing provisions.

<sup>(2)</sup> City Contributions each Fiscal Year are subject to change pending City Council approval of new rate per square foot/acreage.

# **EXHIBIT C**

**ASSESSMENT ENGINEER'S REPORT**  
**ASSESSMENT ROLL**

The undersigned, pursuant to the "Maintenance Assessment Districts Ordinance" (Division 2, Article 5, Chapter VI beginning at Section 65.0201 of the San Diego Municipal Code), the "Landscaping and Lighting Act of 1972" (Part 2, Division 15 of the California Streets and Highways Code), applicable provisions of "Proposition 218" (Article XIID of the California Constitution), and the "Proposition 218 Omnibus Implementation Act" (California Senate Bill 919) (the aforementioned provisions are hereinafter referred to collectively as "Assessment Law"), does hereby submit the following:

1. Pursuant to the provisions of Assessment Law and the Resolution of Intention, we have assessed the costs and expenses of the works of improvement (maintenance) to be performed in the Assessment District upon the parcels of land in the Assessment District benefited thereby in direct proportion and relation to the estimated benefits to be received by each of said parcels. For particulars as to the identification of said parcels, reference is made to the Boundary Map & Assessment Diagram on file in the Maintenance Assessment Districts Section of the Park and Recreation Department of the City of San Diego. A copy of the Boundary Map is included in the Assessment Engineer's Report as **Exhibit A**.
2. The Assessment Diagram included in this report shows the Assessment District, as well as the boundaries and dimensions of the respective parcels and subdivisions of land within the Assessment District, the same as existed at the time of the passage of the Resolution of Intention, each of which subdivisions of land or parcels or lots respectively have been given a separate number upon the Assessment Diagram and in the Assessment Roll (**Exhibit C**).
3. By virtue of the authority contained in said Assessment Law, and by further direction and order of the legislative body, we hereby make the following assessment to cover the costs and expenses of the works of improvement (maintenance) for the Assessment District based on the costs and expenses as set forth in the Assessment Engineer's Report.

For particulars as to the individual assessments and their descriptions, reference is made to the Assessment Roll (**Exhibit C**) attached hereto.

DATED: May 3, 2013

EFS ENGINEERING, INC.



By: Eugene F. Shank  
Eugene F. Shank, PE C 52792

By: Sharon F. Risse  
Sharon F. Risse

**EXHIBIT C - Assessment Roll (Fiscal Year 2014)**  
**Pacific Highlands Ranch Maintenance Assessment District**

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Zone Number	Dev Unit	EBU Factor <sup>(3)</sup>	Total EBUs	Unit Cost (\$/EBU)	FY 2014 <sup>(4)</sup> Assessment	Owner Name
304 031 17 00	39.00	SFD	FUT	9B	1.00	0.00	\$0.00	\$0.00	Pardee Homes
305 010 11 00	0.50	COM	FUT	F	45.00	0.00	\$0.00	\$0.00	Tryangle Farm Ltd Partnership
305 010 11 00	130.00	MFR	FUT	F	0.70	0.00	\$0.00	\$0.00	Tryangle Farm Ltd Partnership
305 010 11 00	1.00	SFD	2	F	1.00	1.00	\$59.84	\$59.84	Tryangle Farm Ltd Partnership
305 010 19 00	0.20	PKV	FUT	8	0.50	0.00	\$0.00	\$0.00	Pardee Homes
305 010 19 00	169.00	SFD	FUT	8	1.00	0.00	\$0.00	\$0.00	Pardee Homes
305 010 30 00	6.48	OSP	-	8	0.00	0.00	\$0.00	\$0.00	Pardee Homes
305 010 31 00	47.65	OSP	-	-	0.00	0.00	\$0.00	\$0.00	Pardee Homes
305 010 34 00	7.00	SFD	FUT	17	1.00	0.00	\$0.00	\$0.00	Pardee Homes
305 010 35 00	45.00	SFD	FUT	17	1.00	0.00	\$0.00	\$0.00	Pardee Homes
305 010 36 00	0.85	OSP	FUT	8	0.00	0.00	\$0.00	\$0.00	Pardee Homes
305 010 37 00	20.00	SFD	FUT	8	1.00	0.00	\$0.00	\$0.00	Pardee Homes
305 010 38 00	0.44	PKV	FUT	17	0.50	0.00	\$0.00	\$0.00	Pardee Homes
305 010 38 00	75.00	SFD	FUT	17	1.00	0.00	\$0.00	\$0.00	Pardee Homes
305 011 03 00	95.00	SFD	FUT	9B	1.00	0.00	\$0.00	\$0.00	Pardee Homes
305 011 04 00	128.00	SFD	FUT	9A	1.00	0.00	\$0.00	\$0.00	Pardee Homes
305 011 05 00	15.81	OSP	FUT	18	0.00	0.00	\$0.00	\$0.00	Pardee Homes
305 011 09 00	46.00	SFD	FUT	18	1.00	0.00	\$0.00	\$0.00	Pardee Homes
305 011 10 00	5.01	EXE	FUT	18	0.00	0.00	\$0.00	\$0.00	Pardee Homes
305 021 02 00	1.00	COM	FUT	J	45.00	0.00	\$0.00	\$0.00	Silverado Trust 12-20-12
305 021 02 00	348.00	MFR	FUT	J	0.70	0.00	\$0.00	\$0.00	Silverado Trust 12-20-12
305 021 05 00	15.00	SFD	FUT	A	1.00	0.00	\$0.00	\$0.00	Barczewski Robert D Tr
305 021 07 00	1.33	VAC	FUT	A	0.00	0.00	\$0.00	\$0.00	Three Sided L P
305 021 20 00	108.00	MFR	2	11	0.70	75.60	\$59.84	\$4,523.90	C I C Crossings L P
305 021 21 00	0.07	OSP	2	11	0.00	0.00	\$59.84	\$0.00	Pardee Homes
305 021 24 00	234.00	MFR	FUT	K	0.70	0.00	\$0.00	\$0.00	Kasai Jerry Separate Property Trust 12-08-12
305 021 28 00	16.00	EPS	FUT	28	5.00	0.00	\$0.00	\$0.00	Pardee Homes
305 021 28 00	96.00	MFR	FUT	24	0.70	0.00	\$0.00	\$0.00	Pardee Homes
305 021 28 00	0.20	PKV	FUT	23	0.50	0.00	\$0.00	\$0.00	Pardee Homes
305 021 28 00	0.24	PKV	FUT	26	0.50	0.00	\$0.00	\$0.00	Pardee Homes
305 021 28 00	0.30	PKV	FUT	28	0.50	0.00	\$0.00	\$0.00	Pardee Homes
305 021 28 00	1.70	REC	FUT	28	3.00	0.00	\$0.00	\$0.00	Pardee Homes
305 021 28 00	129.00	SFD	FUT	23	1.00	0.00	\$0.00	\$0.00	Pardee Homes
305 021 28 00	81.00	SFD	FUT	25	1.00	0.00	\$0.00	\$0.00	Pardee Homes
305 021 28 00	78.00	SFD	FUT	26	1.00	0.00	\$0.00	\$0.00	Pardee Homes
305 021 28 00	83.00	SFD	FUT	27	1.00	0.00	\$0.00	\$0.00	Pardee Homes
305 021 28 00	102.00	SFD	FUT	28	1.00	0.00	\$0.00	\$0.00	Pardee Homes
305 021 29 00	60.00	MFR	FUT	22A	0.70	0.00	\$0.00	\$0.00	P H R Village L L C
305 021 31 00	1.00	SFD	2	RGE	1.00	1.00	\$59.84	\$59.84	Lennar Homes Of California Inc
305 021 33 00	1.00	SFD	2	RGE	1.00	1.00	\$59.84	\$59.84	Barczewski Robert D Tr
305 021 34 00	0.20	PKD	FUT	22	5.00	0.00	\$0.00	\$0.00	Pardee Homes
305 021 34 00	10.00	SFD	FUT	17	1.00	0.00	\$0.00	\$0.00	Pardee Homes
305 021 34 00	21.00	SFD	4	22	1.00	21.00	\$59.84	\$1,256.64	Pardee Homes
305 021 34 00	17.00	SFD	4	22	1.00	17.00	\$59.84	\$1,017.28	Pardee Homes
305 021 34 00	41.00	SFD	FUT	22	1.00	0.00	\$0.00	\$0.00	Pardee Homes
305 022 03 00	14.00	SFD	FUT	22	1.00	0.00	\$0.00	\$0.00	Pardee Homes
305 022 03 00	56.00	SFD	FUT	20	1.00	0.00	\$0.00	\$0.00	Pardee Homes
305 022 03 00	27.00	SFD	FUT	17	1.00	0.00	\$0.00	\$0.00	Pardee Homes
305 022 03 00	23.00	SFD	FUT	18	1.00	0.00	\$0.00	\$0.00	Pardee Homes
305 030 29 00	48.26	EPS	1	CHS	5.00	241.30	\$57.36	\$13,840.96	Catholic Secondary Education Diocese Of San Diego I
305 030 38 00	10.49	OSP	-	-	0.00	0.00	\$0.00	\$0.00	Pardee Homes
305 030 39 00	0.89	OSP	-	-	0.00	0.00	\$0.00	\$0.00	Pardee Homes
305 031 26 00	40.18	EPS	3	15	5.00	200.90	\$59.84	\$12,021.86	San Dieguito Union High School District

**EXHIBIT C - Assessment Roll (Fiscal Year 2014)**  
**Pacific Highlands Ranch Maintenance Assessment District**

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Zone Number	Dev Unit	EBU Factor <sup>(3)</sup>	Total EBUs	Unit Cost (\$/EBU)	FY 2014 <sup>(4)</sup> Assessment	Owner Name
305 031 30 00	1.00	FPS	2	14	15.00	15.00	\$59.84	\$897.60	City Of San Diego
305 031 31 00	3.23	OSP	-	-	0.00	0.00	\$0.00	\$0.00	Pardee Homes
305 031 32 00	85.30	OSP	-	-	0.00	0.00	\$0.00	\$0.00	Pardee Homes
305 031 33 00	0.75	COM	FUT	VC	45.00	0.00	\$0.00	\$0.00	Pacific Carmel M A G L L C
305 031 35 00	19.75	COM	FUT	VC	45.00	0.00	\$0.00	\$0.00	P H R Village L L C
305 031 35 00	65.00	MFR	FUT	VC	0.70	0.00	\$0.00	\$0.00	P H R Village L L C
305 031 36 00	478.00	MFR	FUT	13	0.70	0.00	\$0.00	\$0.00	R&V Management Corp
305 031 37 00	0.20	OSP	-	-	0.00	0.00	\$0.00	\$0.00	Pardee Homes
305 031 38 00	19.46	OSP	-	-	0.00	0.00	\$0.00	\$0.00	Pardee Homes
305 031 39 00	0.56	OSP	-	-	0.00	0.00	\$0.00	\$0.00	Pardee Homes
305 031 40 00	4.70	IND	FUT	14	15.00	0.00	\$0.00	\$0.00	Pardee Homes
305 031 41 00	4.43	IND	FUT	14	15.00	0.00	\$0.00	\$0.00	Pardee Homes
305 031 42 00	3.14	IND	FUT	14	15.00	0.00	\$0.00	\$0.00	Pardee Homes
305 031 43 00	2.81	IND	FUT	14	15.00	0.00	\$0.00	\$0.00	Pardee Homes
305 031 44 00	6.89	IND	FUT	14	15.00	0.00	\$0.00	\$0.00	Pardee Homes
305 040 21 00	1.00	SFD	2	RGE	1.00	1.00	\$59.84	\$59.84	Barczewski Robert D Tr
305 040 24 00	2.61	OSP	-	L	0.00	0.00	\$0.00	\$0.00	City Of San Diego
305 040 25 00	2.33	OSP	-	H	0.00	0.00	\$0.00	\$0.00	City Of San Diego
305 040 32 00	14.81	EPS	3	15	5.00	74.05	\$59.84	\$4,431.14	San Dieguito Union High School District
305 040 33 00	13.60	PKD	3	15/16	5.00	68.00	\$59.84	\$4,069.12	Pardee Homes
305 040 36 00	8.12	PKD	3	15/16	5.00	40.60	\$59.84	\$2,429.50	Pardee Homes
305 040 38 00	3.91	OSP	-	-	0.00	0.00	\$0.00	\$0.00	Pardee Homes
305 040 39 00	82.03	OSP	-	-	0.00	0.00	\$0.00	\$0.00	Pardee Homes
305 041 01 00	140.00	OSP	-	-	0.00	0.00	\$0.00	\$0.00	Pardee Homes
305 060 01 00	1.00	SFD	2	RGE	1.00	1.00	\$59.84	\$59.84	Cavanaugh Family Trust 11-19-07
305 060 02 00	1.00	SFD	2	RGE	1.00	1.00	\$59.84	\$59.84	Mathews Abraham&Shantha V
305 060 03 00	1.00	SFD	2	RGE	1.00	1.00	\$59.84	\$59.84	Tjkl Family Limited Partnership
305 060 04 00	1.00	SFD	2	RGE	1.00	1.00	\$59.84	\$59.84	Vanderheyde-Chang Living Trust 03-06-08
305 060 05 00	1.00	SFD	2	RGE	1.00	1.00	\$59.84	\$59.84	Nakhai Family Trust 09-15-11
305 060 06 00	1.00	SFD	2	RGE	1.00	1.00	\$59.84	\$59.84	Lantzman Family Trust 01-18-89
305 060 07 00	1.00	SFD	2	RGE	1.00	1.00	\$59.84	\$59.84	Kipps Family Trust 06-30-98
305 060 08 00	1.00	SFD	2	RGE	1.00	1.00	\$59.84	\$59.84	Butler Philip&Teresa G
305 060 09 00	1.00	SFD	2	RGE	1.00	1.00	\$59.84	\$59.84	Atiya Family Trust 03-22-00
305 060 10 00	1.00	SFD	2	RGE	1.00	1.00	\$59.84	\$59.84	Suttner William C&Denise M
305 060 11 00	1.00	SFD	2	RGE	1.00	1.00	\$59.84	\$59.84	Perlmutter Family Trust 03-28-07
305 060 12 00	1.00	SFD	2	RGE	1.00	1.00	\$59.84	\$59.84	Thomas Family Trust 12-28-89
305 060 13 00	1.00	SFD	2	RGE	1.00	1.00	\$59.84	\$59.84	Tabrizi Family Trust 11-06-06
305 060 14 00	1.00	SFD	2	RGE	1.00	1.00	\$59.84	\$59.84	Katz Family Trust 08-07-93
305 060 15 00	1.00	SFD	2	RGE	1.00	1.00	\$59.84	\$59.84	Raafat Feraiadoon&Hamideh O
305 060 16 00	1.00	SFD	2	RGE	1.00	1.00	\$59.84	\$59.84	Gregg&Deborah Family Trust 02-09-04
305 060 17 00	1.00	SFD	2	RGE	1.00	1.00	\$59.84	\$59.84	Hoffenberg William S&Carol C
305 060 18 00	10.24	OSP	2	RGE	0.00	0.00	\$59.84	\$0.00	Barczewski Robert D Tr
305 060 19 00	2.94	EXE	2	RGE	0.00	0.00	\$59.84	\$0.00	Rancho Glens Estates Homeowners Assn
305 060 20 00	19.97	OSP	2	RGE	0.00	0.00	\$59.84	\$0.00	Barczewski Robert D Tr
305 061 01 00	1.00	SFD	2	RGE	1.00	1.00	\$59.84	\$59.84	Orlansky Trust 12-14-89
305 061 02 00	1.00	SFD	2	RGE	1.00	1.00	\$59.84	\$59.84	Aguilar John X&Dorcas C
305 061 03 00	1.00	SFD	2	RGE	1.00	1.00	\$59.84	\$59.84	Slight J Rigby&Lynn
305 061 04 00	1.00	SFD	2	RGE	1.00	1.00	\$59.84	\$59.84	Kunzman James D Tr
305 061 05 00	1.00	SFD	2	RGE	1.00	1.00	\$59.84	\$59.84	Konganda Ganapathy B
305 061 06 00	1.00	SFD	2	RGE	1.00	1.00	\$59.84	\$59.84	Osullivan Brendan
305 061 07 00	1.00	SFD	2	RGE	1.00	1.00	\$59.84	\$59.84	Shen Vincent Wenyu&Tan Xuqu
305 061 09 00	1.00	SFD	2	RGE	1.00	1.00	\$59.84	\$59.84	J J K Investments L L C
305 061 10 00	1.00	SFD	2	RGE	1.00	1.00	\$59.84	\$59.84	Farsoudi Farshid Separate Property Trust 09-24-04



**EXHIBIT C - Assessment Roll (Fiscal Year 2014)**  
**Pacific Highlands Ranch Maintenance Assessment District**

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Zone Number	Dev Unit	EBU Factor <sup>(3)</sup>	Total EBUs	Unit Cost (\$/EBU)	FY 2014 <sup>(4)</sup> Assessment	Owner Name
305 061 11 00	1.00	SFD	2	RGE	1.00	1.00	\$59.84	\$59.84	Denisevich Aleksandr
305 061 12 00	1.00	SFD	2	RGE	1.00	1.00	\$59.84	\$59.84	Kussman Craig S&Martha A C
305 061 13 00	2.40	EXE	2	RGE	0.00	0.00	\$59.84	\$0.00	Rancho Glens Estates Homeowners Assn
305 061 14 00	1.00	SFD	2	RGE	1.00	1.00	\$59.84	\$59.84	Ward Family Trust B 05-02-78 <Lf> Ward Family Trust
305 110 01 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Dave Kushal B
305 110 02 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Dorostkar Bijan M&Sarah K
305 110 03 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Roesler Richard&Karen A
305 110 04 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Mafong Derek D&Han Amy
305 110 05 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Abifaker Basil M&Abilmouna Faten
305 110 06 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Leong Peng&Kroon Stephanie N
305 110 07 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Scherger Family Trust 12-31-03
305 110 08 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Wu Justin&Bernadette Revocable Trust 01-06-09
305 110 09 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Wilson Family Trust
305 110 10 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Man Oi Tai
305 110 11 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Yung Paul&Lien
305 110 12 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Chen Xiluo&Xu Gang L
305 110 13 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Defrancesco Natale&Michelle H
305 110 14 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Lim Family Trust 12-15-12
305 110 15 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	K P A Revocable Family Trust 04-13-04
305 110 16 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Ghaemi Fatah&Vakilian Niloufar
305 110 17 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Wolf Robert&Illisa
305 110 18 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Spira James&Deborah
305 110 19 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Fitoz Cuneyt&Nilgun
305 110 20 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Zemer Ori L
305 110 21 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Ding Yingzhi&Wu Min
305 110 22 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Desanti-Lafontaine Living Trust 02-13-07
305 110 23 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Zorrilla Eric&Jennifer
305 110 24 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Rajarshi&Avalani 2005 Trust
305 110 25 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Srirangam Jayaram K&Aparna N Trs
305 110 26 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Patel Nikunj K&Shah Shila Suresh
305 110 27 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Osmani Junaid A&Helga
305 110 28 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Chandra Sumeer&Vittal Malini
305 110 29 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Petrzelka Tucker&Carly A
305 110 30 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Yang Tongzeng&Lin Yuhwen
305 110 31 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Yang I-Ning&Nancy
305 110 32 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Warfield Eric K
305 110 33 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Hiraoka Vidal&Rosa M M D
305 110 34 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Glyndon Engineering&Technology Co
305 110 35 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Mata Rick&Ismendia
305 110 36 00	0.01	EXE	1	1	0.00	0.00	\$57.36	\$0.00	Pacific Highlands Ranch Community Assn
305 110 37 00	0.01	EXE	1	1	0.00	0.00	\$57.36	\$0.00	Pacific Highlands Ranch Community Assn
305 110 38 00	4.26	EXE	1	1	0.00	0.00	\$57.36	\$0.00	Pacific Highlands Ranch Community Assn
305 111 01 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Stickels David R&Debra M
305 111 02 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Son Family Trust 04-08-09
305 111 03 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Shezifi Oded&Galit
305 111 04 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Yau You-Wen
305 111 05 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Pilarski Shein Family Trust 05-01-02
305 111 06 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Wu Jerry Shun Hung&Diana Tailyan Revocable Trust
305 111 07 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Chen James&Leslie
305 111 08 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Mafong-Kim Family Trust 05-05-11
305 111 09 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Mastricola Clifford&Jayne
305 111 10 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Sybert Richard P&Greta L Family Trust 03-21-08
305 111 11 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Linford Zachary&Rachel

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305 111 12 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Lattuca David
305 111 13 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Ye Qiang&He Dongmei
305 111 14 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Chan 2006 Trust 06-29-06
305 111 15 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Hejmanowski Family Trust 06-24-04
305 111 16 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Arabi Karim
305 111 17 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Velazquez Scott R&Trask Emily V Trust 01-03-11
305 111 18 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Chucholowski Alexander&Hernandez Carla J
305 111 19 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Liao Sojim J
305 111 20 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Miller Adam N&Lynn S Joint Living Trust
305 111 21 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Walther James B&Judith M
305 111 22 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Novom Antony M&Aimee L
305 111 23 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Arya Santosh K&Saroj
305 111 24 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Santos Honorio R&Fe R
305 111 25 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Li Yingyong&Ding Weizhi Family Trust
305 111 26 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Park Sang Hoon&Parklee Un Joo
305 111 27 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Sherman/Calesa Living Trust 02-07-01
305 111 28 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Miller Russell B&Ruymann Tracy L
305 111 29 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Jan Chunfung&Leepihui
305 111 30 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Ghaemi Fatah T&Nilfoufar V
305 111 31 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Swidler Michael J&Deena B
305 111 32 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Carlson Trust 10-13-08
305 111 33 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Zhou Heng&Gu Jingping
305 111 34 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Guang-Wang Living Trust 02-12-11
305 111 35 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Attia Sorial&Olga
305 111 36 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Lang Anthony&Kim
305 111 37 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Ha/Lam Family Trust 04-29-99
305 111 38 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Poon Family Trust 12-04-06
305 111 39 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Smith W Davis Family Trust 05-18-05
305 111 40 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Chen-Ogawa Family Trust 12-17-09
305 111 41 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Odell Geoff C&Sandra L
305 111 42 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Bona Dahlia P&George D M
305 111 43 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Sacco Trevor J&Friedman Jennifer M
305 111 45 00	0.27	OSP	1	1	0.00	0.00	\$57.36	\$0.00	Pacific Highlands Ranch Community Assn
305 112 01 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Shojaee Family Trust 07-10-09
305 112 02 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Farrell Craig A&Rochelle C
305 112 03 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Berger Paulo&Beth C Family Trust 12-27-02
305 112 04 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Tutuncu Family Trust 03-13-08
305 112 05 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Yan Sheng&Ren Liya
305 112 06 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Mansoor Kamel S&Mansour Nida T
305 112 07 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Baldwin Family Trust 01-07-10
305 112 08 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Aldibs Veronica
305 112 09 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Liang Trust 07-08-08
305 112 10 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Bar Stephan X&Susan
305 112 11 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Lin Ping&Li Yan-Ping
305 112 12 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Lytle Family Trust 06-20-07
305 112 13 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Pierce Agranonik Trust 08-25-09
305 112 14 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Chauhan Dharam P&Bimla D
305 112 15 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Herring Alan C&Lynn B
305 112 18 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Diponio Living Trust 02-13-97
305 112 19 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Magen Revocable Trust 05-04-12
305 112 20 00	0.17	OSP	1	1	0.00	0.00	\$57.36	\$0.00	Pacific Highlands Ranch Community Assn
305 112 21 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Hosseini Babak&Mosallai Lily
305 112 22 00	1.00	SFD	1	1	1.00	1.00	\$57.36	\$57.36	Dercole Dominick A&Cassandra

**EXHIBIT C - Assessment Roll (Fiscal Year 2014)**  
**Pacific Highlands Ranch Maintenance Assessment District**

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Zone Number	Dev Unit	EBU Factor <sup>(3)</sup>	Total EBUs	Unit Cost (\$/EBU)	FY 2014 <sup>(4)</sup> Assessment	Owner Name
305 113 01 00	27.46	OSP	1	1	0.00	0.00	\$57.36	\$0.00	Pardee Homes
305 113 02 00	6.81	OSP	1	1	0.00	0.00	\$57.36	\$0.00	Pacific Highlands Ranch Community Assn
305 120 01 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Martin Michael&Hali
305 120 02 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Lam Chi Ming&Lee Mei Nin
305 120 03 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Lundquist Frederick E&Laiwing E Trs
305 120 04 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Basavaraja Viswanath&Veeranna Poomima
305 120 05 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Barnett Richard W&Crvici Anna
305 120 06 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Brinton Judith L
305 120 07 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Bolivar Arturo C&Maria D M D
305 120 08 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Malamant Igor&Libi
305 120 09 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Gupta Ashok K Living Trust 04-21-99
305 120 10 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Wileman Ryan D
305 120 11 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Weed Alice L
305 120 12 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Lee Sewoong&Oh Miyoung
305 120 13 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Zhu Yudong&Li Jichuan
305 120 14 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Dryden Charlotte A
305 120 15 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Bellavia Joseph V&Rhonda M
305 120 16 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Liu Kevin
305 120 17 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Benedyk Mika O Revocable Trust 09-12-05
305 120 18 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Daly Brendan M&Carolyn K
305 120 19 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Aven Family Revocable Trust 12-12-05
305 120 20 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Starling Ronald G li&Maia
305 120 21 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Chen Family Trust 11-10-07
305 120 22 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Venkatachalam Venkateswaran&Natarajan Vijayalaksh
305 120 23 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Razhas Vygandas
305 120 24 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Lee Jason
305 120 25 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Lund Erik K E&Cathleen M
305 120 26 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Liu Congyu&Wu Ying Living Trust 11-15-11
305 120 27 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Thomas Timothy M
305 120 28 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Garner Kimberly
305 120 29 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Briscoe Family Trust 05-27-97
305 120 30 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Comstock Family Trust 01-05-04
305 120 31 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Cary Christopher E&Shannon L
305 120 32 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Zubrod Richard&Sharry
305 120 33 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Harper Dan O&Kozlowski Cheryl A
305 120 34 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Virgil Family Trust 08-08-02
305 120 35 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Tipirneni Ashok K
305 120 36 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Pankaj Fnu&Singla Ritu
305 120 37 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Schuster Vered
305 120 38 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Delamora Mario A&Martinez Rosa E
305 120 39 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Cardoso Jeralin
305 120 40 00	1.76	EXE	2	BP	0.00	0.00	\$59.84	\$0.00	Costa Delsol At Carmel Valley Homeowners Assn
305 120 41 00	0.05	EXE	2	BP	0.00	0.00	\$59.84	\$0.00	Costa Delsol At Carmel Valley Homeowners Assn
305 120 42 00	0.07	OSP	2	BP	0.00	0.00	\$59.84	\$0.00	Costa Del Sol At Carmel Valley Homeowners Associat
305 120 43 00	0.01	EXE	2	BP	0.00	0.00	\$59.84	\$0.00	Costa Del Sol At Carmel Valley Homeowners Associat
305 120 44 00	0.01	EXE	2	BP	0.00	0.00	\$59.84	\$0.00	Costa Del Sol At Carmel Valley Homeowners Associat
305 120 45 00	0.02	EXE	2	BP	0.00	0.00	\$59.84	\$0.00	Costa Del Sol At Carmel Valley Homeowners Assn
305 120 46 00	0.02	EXE	2	BP	0.00	0.00	\$59.84	\$0.00	Costa Del Sol At Carmel Valley Homeowners Assn
305 120 47 00	0.02	EXE	2	BP	0.00	0.00	\$59.84	\$0.00	Costa Del Sol At Carmel Valley Homeowners Associat
305 120 48 00	0.02	OSP	2	BP	0.00	0.00	\$59.84	\$0.00	Costa Del Sol At Carmel Valley Homeowners Assn
305 120 49 00	0.02	OSP	2	BP	0.00	0.00	\$59.84	\$0.00	Costa Del Sol At Carmel Valley Homeowners Associat
305 120 50 00	0.02	EXE	2	BP	0.00	0.00	\$59.84	\$0.00	Costa Del Sol At Carmel Valley Homeowners Associat
305 120 51 00	0.01	EXE	2	BP	0.00	0.00	\$59.84	\$0.00	Costa Del Sol At Carmel Valley Homeowners Associat

**EXHIBIT C - Assessment Roll (Fiscal Year 2014)**  
**Pacific Highlands Ranch Maintenance Assessment District**

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Zone Number	Dev Unit	EBU Factor <sup>(3)</sup>	Total EBUs	Unit Cost (\$/EBU)	FY 2014 <sup>(4)</sup> Assessment	Owner Name
305 120 52 00	0.01	EXE	2	BP	0.00	0.00	\$59.84	\$0.00	Costa Del Sol At Carmel Valley Homeowners Associat
305 120 53 00	0.29	OSP	2	BP	0.00	0.00	\$59.84	\$0.00	Costa Del Sol At Carmel Valley Homeowners Associat
305 120 54 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Lipka Edward A
305 120 55 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Kumar Rajneesh
305 120 56 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Vu Jocelyn Tam
305 120 57 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Dimesky Gary&Eve
305 120 58 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Vargas Efren
305 120 59 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Browne John M&Chassidy S
305 120 60 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Liu Xiaodong&Bian Fang
305 120 61 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Toledo Gerardo V&Altamirano Dolores C
305 120 62 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Richard Family Trust 08-12-11
305 120 63 00	0.67	OSP	2	BP	0.00	0.00	\$59.84	\$0.00	Barczewski Sandra L M Trust 12-30-84
305 120 64 00	0.01	EXE	2	BP	0.00	0.00	\$59.84	\$0.00	Costa Delsol At Carmel Valley Homeowners Assn
305 120 65 00	0.01	EXE	2	BP	0.00	0.00	\$59.84	\$0.00	Costa Del Sol At Carmel Valley Homeowners Associat
305 120 66 00	0.02	EXE	2	BP	0.00	0.00	\$59.84	\$0.00	Costa Delsol At Carmel Valley Homeowners Assn
305 120 67 00	0.03	OSP	2	BP	0.00	0.00	\$59.84	\$0.00	Costa Del Sol At Carmel Valley Homeowners Associat
305 121 01 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Campisano John G&Cristina W
305 121 02 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Lynn Than H&Lwin Nandar
305 121 03 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Hood Jessica G
305 121 04 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Pearson Mischa K Trust
305 121 05 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Holzer Daniel
305 121 06 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Baird David C
305 121 07 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Karam Douglas G&Venus L
305 121 08 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Yu Ching-Li&Chang Hsiang
305 121 09 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Vealey William S&Mann Rebecca J
305 121 10 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Wu Qiang&Liu Min
305 121 11 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Ma Liangping&Yi Haosheng
305 121 12 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Leach John P&Marilyn S
305 121 13 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Chou Emily
305 121 14 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Donnelley Conor P
305 121 15 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Lee Jae Haeng
305 121 16 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Lim George H
305 121 17 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Chen Bo Yen
305 121 18 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Ramadurgam Kodandapani&Kodandapani Lalitha
305 121 19 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Nelson Robert O Jr
305 121 20 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Carson John M&Marianne R
305 121 21 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Balsiger Daniel&Judy
305 121 22 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Kaleta Richard S&Hyoungkyung Cha
305 121 23 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Mauck Kenneth D&Torres Monique S
305 121 24 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Molokai Investments L L C
305 121 25 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Yardley Kurt R&Thompson Teryl G
305 121 26 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	VARRIER Vinod&Sunita
305 121 27 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Zhang Jie&Yan Wen
305 121 28 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Custalow Susan E Separate Property Trust 09-01-09
305 121 29 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Alberts Clifford J&Buckley Mary L
305 121 30 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Lee Kyun Chun&Malsun
305 121 31 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Shimizu Hiroyuki&Lisa
305 121 32 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Mclaughlin Thomas J&Sing S Trust 10-12-03
305 121 33 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Yeager Family Living Trust 10-11-09
305 121 34 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Chao Richard C
305 121 35 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Hande Ravindra
305 121 36 00	1.68	EXE	2	BP	0.00	0.00	\$59.84	\$0.00	Costa Delsol At Carmel Valley Homeowners Assn
305 121 37 00	0.20	OSP	2	BP	0.00	0.00	\$59.84	\$0.00	Costa Del Sol At Carmel Valley Homeowners Assn

**EXHIBIT C - Assessment Roll (Fiscal Year 2014)**  
**Pacific Highlands Ranch Maintenance Assessment District**

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Zone Number	Dev Unit	EBU Factor <sup>(3)</sup>	Total EBUs	Unit Cost (\$/EBU)	FY 2014 <sup>(4)</sup> Assessment	Owner Name
305 121 38 00	0.10	OSP	2	BP	0.00	0.00	\$59.84	\$0.00	Costa Del Sol At Carmel Valley Homeowners Assn
305 121 39 00	0.02	EXE	2	BP	0.00	0.00	\$59.84	\$0.00	Costa Del Sol At Carmel Valley Homeowners Assn
305 121 40 00	0.02	EXE	2	BP	0.00	0.00	\$59.84	\$0.00	Costa Del Sol At Carmel Valley Homeowners Assn
305 121 41 00	0.09	OSP	2	BP	0.00	0.00	\$59.84	\$0.00	Costa Del Sol At Carmel Valley Homeowners Assn
305 121 42 00	0.01	EXE	2	BP	0.00	0.00	\$59.84	\$0.00	Costa Del Sol At Carmel Valley Homeowners Assn
305 121 43 00	0.02	EXE	2	BP	0.00	0.00	\$59.84	\$0.00	Costa Del Sol At Carmel Valley Homeowners Associat
305 121 44 00	0.05	EXE	2	BP	0.00	0.00	\$59.84	\$0.00	Costa Del Sol At Carmel Valley Homeowners Associat
305 121 45 00	0.01	EXE	2	BP	0.00	0.00	\$59.84	\$0.00	Costa Del Sol At Carmel Valley Homeowners Associat
305 121 46 00	0.01	EXE	2	BP	0.00	0.00	\$59.84	\$0.00	Costa Del Sol At Carmel Valley Homeowners Associat
305 121 47 00	0.03	OSP	2	BP	0.00	0.00	\$59.84	\$0.00	Costa Del Sol At Carmel Valley Homeowners Associat
305 121 48 00	0.27	OSP	2	BP	0.00	0.00	\$59.84	\$0.00	Costa Del Sol At Carmel Valley Homeowners Assn
305 121 49 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Cheng Yanliang&Han Xiaoshuo
305 121 50 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Godinez Family Trust 12-30-05
305 121 51 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Mackay Robert N&Jennifer L Trust
305 121 52 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Agyemang-Donkor Peter Y&Stella
305 121 53 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Thompson Family Trust 09-05-07
305 121 54 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Pham Thang Huu&Jacquelyn Tinh
305 121 55 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Ho Huy&Nguyen Van-Anh Huu
305 121 56 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Regg Chris A
305 121 57 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Yong Jing&Li Shan
305 121 58 00	0.19	EXE	2	BP	0.00	0.00	\$59.84	\$0.00	Costa Delsol At Carmel Valley Homeowners Assn
305 121 59 00	0.01	EXE	2	BP	0.00	0.00	\$59.84	\$0.00	Costa Delsol At Carmel Valley Homeowners Assn
305 121 60 00	0.08	OSP	2	BP	0.00	0.00	\$59.84	\$0.00	Costa Delsol At Carmel Valley Homeowners Assn
305 121 61 00	0.02	OSP	2	BP	0.00	0.00	\$59.84	\$0.00	Costa Delsol At Carmel Valley Homeowners Assn
305 122 01 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Izadi Family Trust 10-26-10
305 122 02 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Mitchell Douglas S&Christy K
305 122 03 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Peters Shannon M
305 122 04 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Iftimie Bogdan&Daniela
305 122 05 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Gonzalez Raul S&Stephanie F
305 122 06 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Drobnis Polina Family Trust 07-28-07
305 122 07 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Cardella Jesse R&Amy K
305 122 08 00	1.00	SFD	2	BP	1.00	1.00	\$59.84	\$59.84	Reyes Javier G&Elaine
305 122 09 00	32.00	MFR	2	BP	0.70	22.40	\$59.84	\$1,340.42	C I C Villas L P
305 122 10 00	0.13	EXE	2	BP	0.00	0.00	\$59.84	\$0.00	Costa Del Sol At Carmel Valley Homeowners Associat
305 122 11 00	0.18	OSP	2	BP	0.00	0.00	\$59.84	\$0.00	Costa Del Sol At Carmel Valley Homeowners Associat
305 122 12 00	0.02	EXE	2	BP	0.00	0.00	\$59.84	\$0.00	Costa Del Sol At Carmel Valley Homeowners Associat
305 122 13 00	0.03	EXE	2	BP	0.00	0.00	\$59.84	\$0.00	Costa Del Sol At Carmel Valley Homeowners Associat
305 122 14 00	0.06	OSP	2	BP	0.00	0.00	\$59.84	\$0.00	Costa Del Sol At Carmel Valley Homeowners Associat
305 122 15 00	0.08	OSP	2	BP	0.00	0.00	\$59.84	\$0.00	Costa Del Sol At Carmel Valley Homeowners Associat
305 122 16 00	0.01	OSP	2	BP	0.00	0.00	\$59.84	\$0.00	Costa Del Sol At Carmel Valley Homeowners Associat
305 130 01 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Loupias Pascal&Kang-Loupias Kellie
305 130 02 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Kalva Raja R&Swaroop
305 130 03 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Mahdavi Said&Rita M 2003 Trust 07-01-03
305 130 04 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Akkala Sudarshanam&Sridevi
305 130 05 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Sun Family Trust 02-14-07
305 130 06 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Ma Yawei&Yan Xiaoling
305 130 07 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Li Dewei&Fan Ping
305 130 08 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Yuan Richard G&Zhang Melissa C
305 130 09 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Milani Soheila
305 130 10 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Yu Tiefu&Wu Xiao Wei Revocable Trust 06-02-06
305 130 11 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Shin Kenneth Kotleong&Julie S
305 130 12 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Shi Yongsheng&Zhang Yan
305 130 13 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Dawson Gregory O&Joan F

**EXHIBIT C - Assessment Roll (Fiscal Year 2014)**  
**Pacific Highlands Ranch Maintenance Assessment District**

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Zone Number	Dev Unit	EBU Factor <sup>(3)</sup>	Total EBUs	Unit Cost (\$/EBU)	FY 2014 <sup>(4)</sup> Assessment	Owner Name
305 130 14 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Jiang Libiao&Kan Anita Hongjing
305 130 15 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Li Danfeng&Xiao Shu
305 130 16 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Cheraghali Reza
305 130 17 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Sagheb Mina
305 130 18 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Nguyen Tan D
305 130 19 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Du Junchen&Sinyien
305 130 20 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Hoffman Deborah A Separate Property Trust 12-08-10
305 130 21 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Hong Feng&Ya-Yun
305 130 22 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Huang Wenhui&Nancy
305 130 23 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Alessio John&Sofia P Trust 10-08-07
305 130 24 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Jewitt Jonathan
305 130 25 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Renfield Family Trust 02-28-03
305 130 26 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Reeves Scott W Revocable Trust 06-28-07
305 130 27 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Licato Nicholas J Jr&Azar A
305 130 28 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Deutsch Family Trust 07-19-10
305 130 29 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Zhao Cunxiang&Wang Zhicheng
305 130 30 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Ostanik Family Trust 03-06-03
305 130 31 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Ahn Mikyung
305 130 32 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Wickham Family Trust 10-09-06
305 130 33 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Anderes Kenna
305 130 34 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Hsiao Yu-Chien&Wong Suling
305 130 35 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Bae Hyuk&Woo Yeonhee
305 130 36 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Bossinger Family Trust 02-04-10
305 130 37 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Park Chi Hong&Baek Min
305 130 38 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Launius Sabine H
305 130 39 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Haddad Kamal M&Carine N
305 130 40 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Taylor Shayne&Alvarez Linda
305 130 41 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Cunningham Jerry&Kimberly
305 130 42 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Agarwal Vishal&Tulika
305 130 43 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Lau Tat&Anh
305 130 44 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Aryanpour Kashani Family Trust 07-14-08
305 130 45 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Wolff Richard M&Janet R
305 130 46 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Jiang Liying&Ke Song-Hua
305 130 47 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Nouri Richard
305 130 48 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Samurai Trust 12-27-05
305 130 49 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Kim Sang Won&Seong Hee
305 130 50 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Roche Corey A
305 130 51 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Lee Family Trust 04-09-05
305 130 52 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Viscardi Anthony&Eunjee
305 130 53 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Saddick Shaul M
305 130 54 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Li Hui&Gu Jian
305 130 55 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Tunuguntla Hemadri&Shashirekha
305 130 56 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Yang Jin&Bui Huynh-Hoa Thi
305 130 57 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Song Family Trust 12-13-04
305 130 58 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Balstone Martin
305 131 01 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Reckles Donald G&Kim M
305 131 02 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Kim Ok&Shin
305 131 03 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Barajas Yolanda
305 131 04 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Ha/Lam Trust 04-29-99
305 131 05 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Anderson Kevin M&Garcia-Querol Julieta
305 131 06 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Wong Living Trust 05-20-98
305 131 07 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Ha/Lam Family Trust 04-29-99
305 131 08 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Kii Toshihiko&Junko

**EXHIBIT C - Assessment Roll (Fiscal Year 2014)**  
**Pacific Highlands Ranch Maintenance Assessment District**

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305 131 09 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Habhab Nissrine
305 131 10 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Ping Tao&Baowei Yao
305 131 11 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Tassara Family Trust 08-12-06
305 131 12 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Morales Family Trust 03-03-08
305 131 13 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Doudar Ziad R&Kheloud R
305 131 14 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Klimisch Thomas L&Patricia A
305 131 15 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Jue Michael C&Noelle P
305 131 16 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Kang Sugbong
305 131 17 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Sun Qiling&Wang Lynn Revocable Trust 06-23-06
305 131 18 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Rodriguez James M
305 131 19 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Jayakumar Family Trust 08-09-06
305 131 20 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Casavan-Lim Family Trust 12-13-12
305 131 21 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Shim Michael S&Susie
305 131 22 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Blunt Family Trust 11-21-01
305 131 23 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Ward William T Jr&Carlie A Family Trust 10-04-06
305 131 24 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Gao Guanghua&Guo Qiong
305 131 25 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Pirino Jeffrey R&Dorothee H
305 131 26 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	He Linhai
305 131 27 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Buchanan Family Trust 12-03-98
305 131 28 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Jan Chunfung&Leepihui
305 131 29 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Foo Michael Kok Leong&Christine Shukfong
305 131 30 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Kanevskiy Vladimir&Olga
305 131 31 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Zhong Guofu&Chen Qing
305 131 32 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Chao Andy F&Yang Frederica W
305 131 33 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Singh Mann Living Trust 05-21-08
305 131 34 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Fitzwilliam Family Revocable Trust 02-23-11
305 131 35 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Kim Hee Jeong&Chung Yon Soo
305 131 36 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Shing Nelson W&Joanna K
305 131 37 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Kambestad Sharon M Trust 07-25-11
305 131 38 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Choi Mayoung&Park Hyejeen
305 131 39 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Li Ren&Wang Cehuan Family Trust 04-20-10
305 131 40 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Glick Owen
305 131 41 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Brami Aryeh Separate Property Trust 01-24-06
305 131 42 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Lee Woo Yong&Park Soo Jean
305 131 43 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Eilers Eric A&Christa S
305 131 44 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Konstas Louis
305 131 45 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Gao Weinan&Liao Hongmei
305 131 46 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Powell Family Trust 01-07-05
305 131 47 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Chandryko Janusz&Helena Family 2008 Trust
305 131 48 00	15.75	OSP	1	2A	0.00	0.00	\$57.36	\$0.00	Pardee Homes
305 132 01 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Gattuso Anthony Trust 02-20-03
305 132 02 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Lerum Steven A&Laura L
305 132 03 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Kang Hojong&Jheeyoun
305 132 04 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Li Jun
305 132 05 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Jiang Feng&Zhang Jing
305 132 06 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Qian Jiang&Yasemin
305 132 07 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Zarouri Mourad&Brenda Family Trust 06-22-95
305 132 08 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Zhou Jinhong&Shi Xiaoqin
305 132 09 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Hakamian Mohammad&Marianna
305 132 10 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Izadi Gita H Living Trust 10-24-03
305 132 11 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Shoushtari Babak
305 132 12 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Doudar Family 2002 Trust 06-07-02
305 132 13 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Sweet Family Trust 05-17-07

**EXHIBIT C - Assessment Roll (Fiscal Year 2014)**  
**Pacific Highlands Ranch Maintenance Assessment District**

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Zone Number	Dev Unit	EBU Factor <sup>(3)</sup>	Total EBUs	Unit Cost (\$/EBU)	FY 2014 <sup>(4)</sup> Assessment	Owner Name
305 132 14 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Rayana Family Trust 03-30-11
305 132 15 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Anderson Jon M&Phan Q
305 132 16 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Calderon Barbara
305 132 17 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Varela Family Revocable Living Trust 11-02-08
305 132 18 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Seidenverg Scott M&Jill
305 132 19 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Lauffenburger Michael J&Deborah Revocable J Trust
305 132 20 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Truitt Robert 2004 Trust 06-17-04
305 132 21 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Song Ung K Kim Revocable Trust 07-19-02
305 132 22 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Huang Chun-Ming&Iwashita Yasuko
305 132 23 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Klaristenfeld Family 2011 Trust
305 132 24 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Arriba Laura I C
305 132 25 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Nakanishi Hiroshi&Li Xinqiang
305 132 26 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Sears Family Trust 02-21-08
305 132 27 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Ernst Robert C&Marchese-Ernst Jennifer
305 132 28 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Myers Family Trust 03-25-08
305 132 29 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Wuma Trust 03-21-12
305 132 30 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Xiang-Wu Family Trust 12-14-04
305 132 31 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Jiang Youhang&Liu Shimin
305 132 32 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Kaya Oguz K&Anna M
305 132 33 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Truong Long&Reyes Luane Family Trust 03-12-08
305 132 34 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Kang Seung&Shin Eunjee
305 132 35 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Sun Min&Han Lei
305 132 36 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Maali Mohsen&Saneii Foroozan
305 132 37 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Chandryko Janusz&Helena Family 2008 Trust
305 132 38 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Lai Hung C&Chou Chen-Ling
305 132 39 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Zhuo Wei&Quan Xiaohong
305 132 40 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Oh Seokyoung&Choi Jeong Sun
305 132 41 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Gao Ping&Lisa L
305 132 42 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Lim Kyong Chan&Aeri Won
305 132 43 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Fuchs Lance&Samme
305 132 44 00	1.00	SFD	1	2A	1.00	1.00	\$57.36	\$57.36	Jacques Bertha E
305 140 01 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Tsiang Joseph Dahai&Dang Alice
305 140 02 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Zamora Family Trust 07-13-04
305 140 03 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Witherow Richard S Tr&Witherow Linda Tr
305 140 04 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Olep Peter S&Kimiko
305 140 05 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Bernard Marc A&Karen C
305 140 06 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Sfeir Joseph M&Maha
305 140 07 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Witherow Richard S Tr&Witherow Linda Tr
305 140 08 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Page Joseph C Iii&Michelle
305 140 09 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Han Yingshi&Zhang Fengquan
305 140 10 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Lingadahally Anantha V&Bhat Meena
305 140 11 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Poon Michael Ming-Yuan&Lee Florence Ying
305 140 12 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Perri Kenneth S
305 140 13 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Rose Paul E&Karen P
305 140 14 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Casper Martin D
305 140 15 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Fine Jennifer M Trust 11-06-06
305 140 16 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Durkin Kimberly A Trust 06-27-99
305 140 17 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Chen Family Trust 05-10-10
305 140 18 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Lucas Family Trust 02-25-92
305 140 19 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Nguyen Phi Cong&Bui-Nguyen Lanee
305 140 20 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Carner Kristin R Tr
305 140 21 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Song Xiaofei&Que Jialan
305 140 22 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Aeron Family Trust 11-08-08



**EXHIBIT C - Assessment Roll (Fiscal Year 2014)**  
**Pacific Highlands Ranch Maintenance Assessment District**

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Zone Number	Dev Unit	EBU Factor <sup>(3)</sup>	Total EBUs	Unit Cost (\$/EBU)	FY 2014 <sup>(4)</sup> Assessment	Owner Name
305 140 23 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Marker Douglas E&Heather M
305 140 24 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Tenorio Genevieve
305 140 25 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Chuang Shao-Wu&Eliza
305 140 26 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	El-Kalliny Ahmed&Souza Yara
305 140 27 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Zimmerer Gabriel&Yunuen F D
305 140 28 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Aeron Yash
305 140 29 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Ceglia Family Trust 12-28-06
305 140 30 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Durso Janice C
305 140 31 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Dunn Michael K
305 140 32 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Kim Kyung Min&Kang You Me
305 140 33 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Savu Christian&Michelle K
305 140 34 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Haayen Steven A&Sarah J
305 140 35 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Huq Shamima I
305 140 36 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Mirolyan Alexander&Atoyan Yulia
305 140 37 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Briscoe Family Trust 05-27-97
305 140 38 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Choi Dong Ju&Park Hyun A
305 140 39 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Barber Michael C&Tere C Trs
305 140 40 00	0.58	OSP	2	CDS	0.00	0.00	\$59.84	\$0.00	Costa Delsol At Carmel Valley Homeowners Assn
305 140 41 00	0.22	OSP	2	CDS	0.00	0.00	\$59.84	\$0.00	Costa Del Sol At Carmel Valley Homeowners Assn
305 140 42 00	0.20	OSP	2	CDS	0.00	0.00	\$59.84	\$0.00	Costa Del Sol At Carmel Valley Homeowners Assn
305 140 43 00	0.03	OSP	2	CDS	0.00	0.00	\$59.84	\$0.00	Costa Delsol At Carmel Valley Homeowners Assn
305 140 44 00	0.03	OSP	2	CDS	0.00	0.00	\$59.84	\$0.00	Costa Del Sol At Carmel Valley Homeowners Assn
305 141 01 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Morris David A
305 141 02 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Stallings Family Trust 02-16-11
305 141 03 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Guntupalli Prasuna
305 141 04 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Thomas Family Trust 03-15-06
305 141 05 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Sun Jian&Qian Chun
305 141 06 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Gaidarov Ibragim&Gaidarova Svetlana
305 141 07 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Roberge Laura L
305 141 08 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Wahr Rudolf&Sylvia M
305 141 09 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Walia Aasma
305 141 10 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Elleraas Christopher R&Nicole
305 141 11 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Salim Kuncoro I&Tam Amy K
305 141 12 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Fowler Brendan
305 141 13 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Armas Karen M 2010 Trust 07-19-10
305 141 14 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Aldridge Nicholas R&Robin R
305 141 15 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Liu Hong&Zhang Hong
305 141 16 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Syran James Separate Property Trust
305 141 17 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Huang Chien-Sheng&Hsu Yu-Jung
305 141 18 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Dalal Satish&Hooda Neelam
305 141 19 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Scinta Robert A
305 141 20 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Nguyen Anna Bui
305 141 21 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Grossman Betsy J
305 141 22 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Lacerva Angela M
305 141 23 00	1.00	SFD	2	CDS	1.00	1.00	\$59.84	\$59.84	Campbell Juanita
305 141 24 00	23.36	OSP	2	CDS	0.00	0.00	\$59.84	\$0.00	Costa Del Solat At Carmel Valley Homeowners Assn
305 141 25 00	0.13	OSP	2	CDS	0.00	0.00	\$59.84	\$0.00	Costa Del Solat At Carmel Valley Homeowners Assn
305 141 26 00	0.10	OSP	2	CDS	0.00	0.00	\$59.84	\$0.00	Costa Del Solat At Carmel Valley Homeowners Assn
305 141 27 00	0.02	OSP	2	CDS	0.00	0.00	\$59.84	\$0.00	Costa Del Solat At Carmel Valley Homeowners Assn
305 141 28 00	0.01	OSP	2	CDS	0.00	0.00	\$59.84	\$0.00	Costa Del Solat At Carmel Valley Homeowners Assn
305 141 29 00	0.06	OSP	2	CDS	0.00	0.00	\$59.84	\$0.00	Costa Delsol At Carmel Valley Homeowners Assn
305 141 30 00	0.01	OSP	2	CDS	0.00	0.00	\$59.84	\$0.00	Costa Delsol At Carmel Valley Homeowners Assn
305 141 31 00	0.03	OSP	2	CDS	0.00	0.00	\$59.84	\$0.00	Costa Delsol At Carmel Valley Homeowners Assn

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**Pacific Highlands Ranch Maintenance Assessment District**

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Zone Number	Dev Unit	EBU Factor <sup>(3)</sup>	Total EBUs	Unit Cost (\$/EBU)	FY 2014 <sup>(4)</sup> Assessment	Owner Name
305 141 32 00	0.04	OSP	2	CDS	0.00	0.00	\$59.84	\$0.00	Costa Del Sol At Carmel Valley Homeowners Assn
305 141 33 00	0.07	OSP	2	CDS	0.00	0.00	\$59.84	\$0.00	Costa Del Sol At Carmel Valley Homeowners Assn
305 141 34 00	2.16	OSP	2	CDS	0.00	0.00	\$59.84	\$0.00	Costa Del Sol At Carmel Valley Homeowners Assn
305 150 01 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Khazai Shahram
305 150 02 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Nejatali Abdolhossein&Cina Cima
305 150 03 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Hwang Inkyu&Minjin
305 150 04 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Assaderaghi Fariborz&Lin Miao-Fen Luisa
305 150 05 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Nguyen Michael&Huyen
305 150 06 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Zandian Mike M H&Beheshteh
305 150 07 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Shoushtari Babak
305 150 08 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Bahrololoumi Jamal&Alemi Shokoo
305 150 09 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Lau Amy Yuk Kit Trust 06-20-00
305 150 10 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Velazquez Enrique
305 150 11 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Katebian Mansour
305 150 12 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Peters Cort D&Laura K
305 150 13 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Uslaner Jonathan&Gonzalez-Silen Olga
305 150 14 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Dong Qing&Chen Xiaohong
305 150 15 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Tahriri Hamid&Mataneh
305 150 16 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Shimkin Anthony P&Futrell Margaret L
305 150 17 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Gleberman Jeffrey
305 150 18 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Rhee Helen H Trust 04-17-09
305 150 19 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Hung Tzer&Pichuan
305 150 20 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Cao Jiqiang&Shao Lihong
305 150 21 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Srivastava Om&Geeta
305 150 22 00	11.31	EPS	1	3	5.00	56.55	\$57.36	\$3,243.70	Del Mar Union School District
305 150 23 00	0.54	OSP	1	3	0.00	0.00	\$57.36	\$0.00	West Highlands Pacific Homeowners Association
305 150 24 00	11.11	OSP	1	3	0.00	0.00	\$57.36	\$0.00	Pardee Homes
305 151 01 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Choi Heungsoo&Seo Eunjung
305 151 02 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Sergeev Trust 09-07-05
305 151 03 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Koh Kwangil&Kim Youmi
305 151 04 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Kwon Matthew M&Soo Jin
305 151 05 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Lovett-Wright Danielle
305 151 06 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Young Wan Kao&Susan Shuhui Trust
305 151 07 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Chotiner David&Sarah Living Trust 11-09-09
305 151 08 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Bhagavath Vijay K&Samala Sreelatha R
305 151 09 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Gallay Phillip&Edsel B
305 151 10 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Knowles Ralph J&Carmen A
305 151 11 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Bassig Wenceslao D&Zenaida M
305 151 12 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Truong Jimmy&Cindy
305 151 13 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Yu Chifan Aron&Emily Liao
305 151 14 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Bodenhamer Trust 6-28-05
305 151 15 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Tu Michael&Kayla M
305 151 16 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Rai Shailesh S&Kanodia Juveria
305 151 17 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Devanaboyina Srinivasa B&Kancherlapalli Jyotsna
305 151 18 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Youngflesh Larry L
305 151 19 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Hammi Don P&Shayya Rana F
305 151 20 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Aqui Jonathan L&Moena C
305 151 21 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Schulz Douglas L&Waalens Jill M 2006 Trust
305 151 22 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Lee Hong C
305 151 23 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Patel Anil V&Hina
305 151 24 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Matsumoto Family Trust
305 151 25 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Hsieh I-Teh&Eliza Wai-Ling Joint Living Trust 01-23-05
305 151 26 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Nguyen Phong H&Darice D Revocable Trust 06-09-05

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**Pacific Highlands Ranch Maintenance Assessment District**

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Zone Number	Dev Unit	EBU Factor <sup>(3)</sup>	Total EBUs	Unit Cost (\$/EBU)	FY 2014 <sup>(4)</sup> Assessment	Owner Name
305 151 27 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Adam Family Trust 11-08-05
305 151 28 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Yoon Sei Seung
305 151 29 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Chandryko Janusz&Helena Family 2008 Trust
305 151 30 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Park Young Jae&Joung Juah
305 151 31 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Zhang Ying&Li Yan
305 151 32 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Letrent Family Trust 10-04-11
305 151 33 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Sha Weijian&Ding Dan
305 151 34 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Chao Andy&Yang Frederica
305 151 35 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	El-Tayeb Hisham
305 151 36 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Pao Kaiping&Ho-Pao Jennifer Yu Cen
305 151 37 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Patidar Sandip
305 151 38 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Lin Family Trust 09-03-10
305 151 39 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Cohen Victor H Revocable 2005 Trust 08-12-05
305 151 40 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Park&Moon Family Trust 12-18-09
305 151 41 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Chen Hubert&Lin Amy H
305 151 42 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Ouyang Tong Revocable Trust
305 151 43 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Tanaka Wine Family Trust 03-12-10
305 151 44 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Dishong James D&Karen A
305 151 45 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Koren Family Trust
305 151 46 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Nadig Family Trust 07-21-10
305 151 47 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Mahal Jaspal S
305 151 48 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Franey Eric
305 151 49 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Sisson Michael T&Gina
305 151 50 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Zarmandily Hassan&Shoushtari Hanieh
305 151 51 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Zou Yixiong&Gong Chenqi
305 151 52 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Hao Weidong&Zhu Ming Living Trust 11-20-07
305 151 53 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Ghassemkhani Mehrdad
305 151 54 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Margarit-Pascal Trust 12-17-03
305 151 55 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Nishnick Larry&Brandi Family Trust 10-01-12
305 151 56 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Luk Ho Ming&Eng Yim Mui
305 151 57 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Vo Toan Duy&Thai Lienphuong Doan
305 151 58 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Krelstein Michael S&Sara J
305 151 59 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Maglaque Peter&Sheila B
305 151 60 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Qu Carl&Sun Hong
305 151 61 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Vanherle Katja
305 151 62 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Kang Yungmo
305 151 63 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Nava Juan&Yrene Family Trust 10-12-05
305 151 64 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Allerson Charles R&Johnson Mary Catherine
305 151 65 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Tran Huan
305 151 66 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Moon Richard&Chang Carol Living Trust 04-29-11
305 151 67 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Primicias Wesley W&Julianne L
305 151 68 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Delcarmen Cesar C
305 151 69 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Abdelhamid Family Trust 06-21-11
305 151 70 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Choe Jung Woo&Kim Unhae
305 151 71 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Risher Jeremy J&Annika M
305 152 01 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Ortega Family 2012 Trust
305 152 02 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Mcgillivray Family Trust 07-06-12
305 152 03 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Blackstone-Gardner Ryan G&Sandra M
305 152 04 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Park Heejun&Kim So-Young
305 152 05 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Mendiola Lauro F Jr&Victoria V
305 152 06 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Quirch Orlando E&Laura E
305 152 07 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Arp Kevin A&Ramezani Roxana
305 152 08 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Leiby Michael A&Jacqueline

**EXHIBIT C - Assessment Roll (Fiscal Year 2014)**  
**Pacific Highlands Ranch Maintenance Assessment District**

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Zone Number	Dev Unit	EBU Factor <sup>(3)</sup>	Total EBUs	Unit Cost (\$/EBU)	FY 2014 <sup>(4)</sup> Assessment	Owner Name
305 152 09 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Pyo Family Trust 007-13-10
305 152 10 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Lyons Zachary B&Theresa B Family Trust 04-15-09
305 152 11 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Ammari Samir I Revocable Living Trust 08-21-98
305 152 12 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Levine Martin D&Sarah C
305 152 13 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Laulom Revocable 2011 Trust 03-15-11
305 152 14 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Kraynov Vadim&Eugenia
305 152 15 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Scanderbeg Daniel&Megan
305 152 16 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Delacruz Fredrick S&Maria J
305 152 17 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Klause Karen A
305 152 18 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Szkorla Helen M
305 152 19 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Chuang Yie-Min&Hsiu-Chen
305 152 20 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Deshpande Pankaj A&Niyati P
305 152 21 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Misyutin Rostislav V&Misyutina Alla A
305 152 22 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Mcnealy Kim T&Leesa K
305 152 23 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Cohen Lance H
305 152 24 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Zargham Farzad R&Paddi G
305 152 25 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Nawrocki Family Trust 03-26-03
305 152 26 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Kabban Daniel&Samia Family Trust 01-07-05
305 152 27 00	1.00	SFD	1	3	1.00	1.00	\$57.36	\$57.36	Tran Huan Duc&Thuy Thanh
305 152 28 00	3.64	OSP	1	3	0.00	0.00	\$57.36	\$0.00	West Highlands Pacific Homeowners Association
305 152 29 00	92.00	MFR	1	4	0.70	64.40	\$57.36	\$3,693.98	Cic Phr L P
305 160 01 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Osgood John D Jr&Pamela S
305 160 02 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Zhang Weijun&Yuan Li
305 160 03 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	James Thomas D&Jan N
305 160 04 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Guo Family Trust 04-13-11
305 160 05 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Slavin Brad
305 160 06 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Elgie Steven C
305 160 07 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Kim Hyunsu&Park Sookhee
305 160 08 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Del Mar Properties L L C
305 160 09 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Bush Matthew T&Nalinee A
305 160 10 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Tae Kyung Sik&Lee Kumhee
305 160 11 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Zhang Yu&Wang Fei
305 160 12 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Maggio Joseph E&Morales Maria C A
305 160 13 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Lee Douglas&Kelly
305 160 14 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Huang Yau-Ting&Chen Wan-Ping
305 160 15 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Diaz Jose A&Molina Adriana
305 160 16 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Lin Guang-Xuan&Chen Zhang Family Trust 11-18-97
305 160 17 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Leppert John D&Lynda B
305 160 18 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Zhang-Zong Family 2006 Trust 12-21-06
305 160 19 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	M P H Revocable Trust 03-23-05
305 160 20 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Canonigo Moses P&Vez R
305 160 21 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Jon&Alla Ludwig Family Limited Partnership
305 160 22 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Xu Tom Zhixiong&Yang Lesley Yun
305 160 23 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Skerl Gary J&Ningyi Shu
305 160 24 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Wolmer Alan&Karen
305 160 25 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Finley Jon
305 160 26 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Sahoo Trilochan&Kanungo Anuradha
305 160 27 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Alvarez Johnlee G&Jacqueline G A
305 160 28 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Roh Inja
305 160 29 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Mejias Juan C&Juliet A
305 160 30 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Rasquinha Nelson D&Cynthia
305 160 31 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Kanevskaya Irina
305 160 32 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Rybka Stephen

**EXHIBIT C - Assessment Roll (Fiscal Year 2014)**  
**Pacific Highlands Ranch Maintenance Assessment District**

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Zone Number	Dev Unit	EBU Factor <sup>(3)</sup>	Total EBUs	Unit Cost (\$/EBU)	FY 2014 <sup>(4)</sup> Assessment	Owner Name
305 160 33 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Carrico Darrin J&Erika V
305 160 34 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Park Taegon&Lee Youseon
305 160 35 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Song Yong&Dong Xiaoya
305 160 36 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Lee Pin Chih&Chiu Su Chuan Sunny
305 160 37 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Landau Michael&Amanda
305 160 38 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Leone Louis W&Law Choi-Ngam Jean
305 160 39 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Hathaway Joseph
305 160 40 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	French Judy
305 160 41 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Stegmann Family Trust 08-24-12
305 160 42 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Kirmizi Fahri&Sibel
305 160 43 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Berman Living Trust 10-17-96
305 160 44 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Murray Stephen&Justine
305 160 45 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Grant Dawn M Family Trust 11-04-05
305 160 46 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Pollinger J&M Family 2012 Trust 03-22-12
305 160 47 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Hsu Jack Tzu&Ping Fong
305 160 48 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Wu Johnny T&Phan Judy L
305 160 49 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Chen Zhu
305 160 50 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Levis Alan P
305 160 51 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Budikentjana/Vidyanti Trust 12-03-03
305 160 52 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Kashani Allen J&Taryn P
305 160 53 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Gordon Peter R&Ellen S
305 160 54 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Wang Trust 07-19-12
305 160 55 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Chen Yei-Huang&Tu Anh T
305 160 56 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Cohanim Rosa
305 160 57 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Bucchere John J&Antoinette N Revocable Trust 10-26
305 160 58 00	0.01	OSP	2	5	0.00	0.00	\$59.84	\$0.00	West Portico Community Assn
305 160 59 00	0.03	OSP	2	5	0.00	0.00	\$59.84	\$0.00	West Portico Community Assn
305 160 60 00	0.02	OSP	2	5	0.00	0.00	\$59.84	\$0.00	West Portico Community Assn
305 160 61 00	0.07	OSP	2	5	0.00	0.00	\$59.84	\$0.00	West Portico Community Assn
305 160 62 00	0.03	OSP	2	5	0.00	0.00	\$59.84	\$0.00	West Portico Community Assn
305 160 63 00	0.24	OSP	2	5	0.00	0.00	\$59.84	\$0.00	P H R Village L L C
305 161 01 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Chow Jerry&So Tricci
305 161 02 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Strickland Kevin&Lisa
305 161 03 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Wu Jiong
305 161 04 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Behdin Nasser&Badiée Fatemeh F
305 161 05 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Berlin Living Trust 05-02-07
305 161 06 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Wenrick Revocable Trust 12-03-93
305 161 07 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Tien Shu Hsien
305 161 08 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Dashefsky Jeffrey M&Mercedes R
305 161 09 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Qiu Yong&Wang Qing
305 161 10 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Ye Yuan&Liang Huining
305 161 11 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Yang Family Trust 10-27-08
305 161 12 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Vaz Luiz F&Aliqueria C
305 161 13 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Ostertag Derek&Traci
305 161 14 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Hoffman John
305 161 15 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Liu Chao&Zhang Qing
305 161 16 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Besen Jeff&Zelmanov Karina
305 161 17 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Solberg Eric J&Danielle J Family Trust 05-17-05
305 161 18 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Waters Michael&Magana Marisa
305 161 19 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Cho Charles Y&Wang Yan
305 161 20 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Tawil Alberto&Jalife Grace
305 161 21 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Keil Natalie
305 161 22 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Leitner Family Trust 11-18-11

**EXHIBIT C - Assessment Roll (Fiscal Year 2014)**  
**Pacific Highlands Ranch Maintenance Assessment District**

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Zone Number	Dev Unit	EBU Factor <sup>(3)</sup>	Total EBUs	Unit Cost (\$/EBU)	FY 2014 <sup>(4)</sup> Assessment	Owner Name
305 161 23 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Liu Wenfeng&Zheng Lei
305 161 24 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Unger Family Trust 07-21-97
305 161 25 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Oliver James M&Karen M
305 161 26 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Wexler Todd
305 161 27 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Parker Joshua C
305 161 28 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Austin Todd&Angela
305 161 29 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Landers Carol L
305 161 30 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Goo Doo Hoon&Park Soo Hyun
305 161 31 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Zarem Jeffrey I&Marsha E
305 161 32 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Jackson Robert H&Delorine C Family Trust 12-27-10
305 161 33 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Strasner Family Trust 02-26-10
305 161 34 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Mcevoy Blaise P&Kerily N
305 161 35 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Mazzoni Michelle C Revocable Trust 05-20-08
305 161 36 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Marsh Don
305 161 37 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Adashek Family Trust 03-14-12
305 161 38 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Cai De&Liu Yuan
305 161 39 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Profant Thor N&Laura A
305 161 40 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Mccaffrey James S&Karen M
305 161 41 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Stens Boris&Inna
305 161 42 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Yoo Seung Hoon&Kim Hee Jung
305 161 43 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Penn Lawrence F&Gail W
305 161 44 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Gaudinez Dennis&Bungo Jennifer
305 161 45 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Li Guochun&Yuan Xiaohui
305 161 46 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Yi Byung K&Young H
305 161 47 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Lettieri Living Trust 05-30-96
305 161 48 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Kim Gwe-Ya
305 161 49 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Ines Family Trust 05-18-11
305 161 50 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Kling Mays Family Trust 12-11-12
305 161 51 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Moosavi Ghassem S&Maryam K
305 161 52 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Gupta Amarnath&Roy Nupur
305 161 53 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Sun Long&Yan Zheng
305 161 54 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Davis Lee
305 161 55 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Calastro Karen L Trust 07-28-08
305 161 56 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Xu Zhibiao&Lau Lily
305 161 57 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Ram Joseph
305 161 58 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Anderson Lori S
305 161 59 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Lew Hollander Trust 07-07-08
305 161 60 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Li Jianzhou&Bi Chunxiao
305 161 61 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Gocken Kristin H
305 161 62 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Ranu Manjeet S&Seelye
305 161 63 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Zau Andrew&Ruth
305 161 64 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Catania Glen A
305 161 65 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Kang Dohee Trust 09-29-07
305 161 66 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Milikowsky John D&Spivack Nadya Y
305 161 67 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Wenneman Michael E&Dawn K
305 161 68 00	7.00	EXE	2	5	0.00	0.00	\$59.84	\$0.00	West Portico Community Assn
305 162 01 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Bremner Paul G&Carole A
305 162 02 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	He Kan&Zhang Juan Living Trust 11-01-10
305 162 03 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Roorda Jeffrey J
305 162 04 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Park Seung Duk
305 162 07 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Kleinberg Jonathan&Jacqueline R
305 162 08 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Kang Taehyuk&Lee Heesu
305 162 09 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Wolgast Beverly L

**EXHIBIT C - Assessment Roll (Fiscal Year 2014)**  
**Pacific Highlands Ranch Maintenance Assessment District**

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Zone Number	Dev Unit	EBU Factor <sup>(3)</sup>	Total EBUs	Unit Cost (\$/EBU)	FY 2014 <sup>(4)</sup> Assessment	Owner Name
305 162 10 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Feng Zhongling&Gao Feng
305 162 11 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Haile Jeffrey A
305 162 12 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Friedman Family Trust 03-28-07
305 162 13 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Quick Mark L&Heyde Elizabeth A
305 162 14 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Gurelli Mehmet I
305 162 15 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Siegmund David C
305 162 16 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Schweinsberg Tony A&Smith Erin
305 162 17 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Zhang Liangfang&Xie Lili
305 162 18 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Dolan James F Iv&Tisha L
305 162 19 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Nguyen Michael Van&Finlayson Tracy L
305 162 20 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Shyu Archie&Shon Itsir S
305 162 21 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Pun Ngan-Cheung&Ye Tong
305 162 22 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Zhang Rui&Mei Qiong
305 162 23 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Liu Bin&Wang Jun
305 162 24 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Huang-Koo Trust 07-21-07
305 162 25 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Lee Dong Kun&Ji Won Hwang
305 162 26 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Moy Jason K
305 162 27 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Mckinney Damian&Lorraine Family Trust 11-08-05
305 162 28 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Newman Michael J Trust 01-21-08
305 162 29 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Canogullari Serdar
305 162 30 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Hwang Hau&Chen Ying-Hsiu
305 162 31 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Venzon Jeffrey M&Maria S
305 162 32 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Atamian/Gregorian Family Trust 12-08-08
305 162 33 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Chang Gleisner 2006 Trust 08-09-06
305 162 34 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Degraw Dirk T&Bonnie L B
305 162 35 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Silver Gila Trust 05-03-07
305 162 36 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Kung Family Trust 11-18-94
305 162 37 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Jeong Jae Hoon&Park Hye Jung
305 162 38 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Saadatmand Family Trust 02-22-12
305 162 39 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Han Yongkyu&Kung Hee
305 162 40 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Lo Franklin K&Tsueng Jenny
305 162 41 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Lee Ethel M
305 162 42 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Kay Family Trust 11-15-90
305 162 43 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Arya Jyoti
305 162 44 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Kojima Juan&Lisa
305 162 45 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Mozir Trust 06-27-04
305 162 46 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Neuendorf Daniel A&Danielle Z
305 162 47 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Zagursky Dan&Rachel 2006 Trust 12-27-06
305 162 48 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Skinner Cathie A Trust 05-30-06
305 162 49 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Shaari Lilian
305 162 50 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Kwong Stephen Hao-Kai
305 162 51 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Targoff Donald M&Marcy Revocable Trust 03-19-99
305 162 52 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Stirle Bryan&Niamh M
305 162 53 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Moon Ji Hyon&Kim Mihue
305 162 54 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Jeon Yongil&Kahng-Jeon Kyubong
305 162 55 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Wu Xu&Wang Qi Revocable 2008 Trust
305 162 56 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Isgur Sara N Revocable Trust 05-13-08
305 162 57 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Zhang Deqiang&Li Lintong
305 162 58 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Gigliotti Lisa A
305 162 59 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Tyrell/Zheng Family Trust 01-19-12
305 162 60 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Moskowitz Family Trust 01-16-10
305 162 61 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Ergun Burcin S&Ou Jennie C
305 162 62 00	0.08	OSP	2	5	0.00	0.00	\$59.84	\$0.00	West Portico Community Assn

**EXHIBIT C - Assessment Roll (Fiscal Year 2014)**  
**Pacific Highlands Ranch Maintenance Assessment District**

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Zone Number	Dev Unit	EBU Factor <sup>(3)</sup>	Total EBUs	Unit Cost (\$/EBU)	FY 2014 <sup>(4)</sup> Assessment	Owner Name
305 162 63 00	0.58	OSP	2	5	0.00	0.00	\$59.84	\$0.00	Pardee Homes
305 162 64 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Chan Raymond C&Jean L
305 162 68 00	1.00	SFD	2	5	1.00	1.00	\$59.84	\$59.84	Cai Dahai&Dou Wei
305 163 01 00	10.00	EPS	2	5	5.00	50.00	\$59.84	\$2,992.00	Solana Beach School District
305 163 02 00	5.00	PKD	2	5	5.00	25.00	\$59.84	\$1,496.00	City Of San Diego
305 163 03 00	4.99	OSP	2	5	0.00	0.00	\$59.84	\$0.00	Pardee Homes
305 170 01 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Ragins Glen L&Kelly A
305 170 02 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Lara Charles&Michelle
305 170 03 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Dossantos Jose R&Richardson Vanessa J
305 170 04 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Nikolaev Family Revocable 2003 Trust
305 170 05 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Song You Woo&Choi Sun Jung
305 170 06 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Kassamali Family Living 1995 Trust 03-23-95
305 170 07 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Le Michael
305 170 08 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Onosko Holly K Trust 08-13-08
305 170 09 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Yang Ming Chun&Ding Zheng
305 170 10 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Boyles Dale&Yoko
305 170 11 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Applbaum Marc&Jennifer
305 170 12 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Salle Jason H&Laura E
305 170 13 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Becknell Michael&Gwendolyn 2004 Trust 08-17-04
305 170 14 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Hsu Family Trust 04-07-07
305 170 15 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Sicari James J&Mary E
305 170 16 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Ortega Marcos Iii
305 170 17 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Suresh Preetham J&Premi T
305 170 18 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Lu Xiao Xi&Xiao Yuehua
305 170 19 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Esoldi Gina M Trust 10-13-08
305 170 20 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Feldman Miriam Exempt Trust 05-04-10
305 170 21 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Liu Chung Chao&Cheng Chien Yin
305 170 22 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Ulupinar Fatih&Birsen
305 170 23 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Choi Myunghee&Hangbok
305 170 24 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Alongi-Schmitt Family Trust 11-06-07
305 170 25 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Chou Eric&Namkung Kyung
305 170 26 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Lee Family Living Trust 03-31-07
305 170 27 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Wang Long-Ching&Shu-Min
305 170 28 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Yeh Family Trust 11-06-08
305 170 29 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Tysan L L C
305 170 30 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Haddad Fadi A&Victoria A
305 170 31 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Lee Yung Hsiang&Ching-Ya
305 170 32 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Bishar Grace K Separate Property Trust 12-30-08
305 170 33 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Eglitis Martin A&Hoffman Beth J
305 170 34 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Kim Taeyeon&Kyong Hwa
305 170 35 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Nichani Sanjay&Santosh
305 170 36 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Williamson Terry Living Trust 10-16-02
305 170 37 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Narasimhan Family Trust 08-07-12
305 170 38 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Cross Alou C Separate Property 2004 Trust 11-08-04
305 170 39 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Ferdyn Stan&Anne
305 170 40 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Berg Michael S
305 170 41 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Snyder Scott&Andrea
305 170 42 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Kansagara Family Trust 12-16-10
305 170 43 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Tong Dan H&Christine M
305 170 44 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Liu Xiaoling&Wang Liying
305 170 45 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Chen Hong&Qu Xingping Revocable Trust 12-30-08
305 170 46 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Qiu-Zhong Family 2007 Trust
305 170 47 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Yakhnenko Ilya&Goldberg Inna Family Trust 11-11-08



**EXHIBIT C - Assessment Roll (Fiscal Year 2014)**  
**Pacific Highlands Ranch Maintenance Assessment District**

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Zone Number	Dev Unit	EBU Factor <sup>(3)</sup>	Total EBUs	Unit Cost (\$/EBU)	FY 2014 <sup>(4)</sup> Assessment	Owner Name
305 170 48 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Shah Ajay
305 170 49 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Li-Shen Family Trust 07-29-08
305 170 50 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Leisorek Jose&Hilda Living Trust 07-22-09
305 170 51 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Shah Jitenkumar&Brinda 2005 Trust
305 170 52 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Shenbaga Family Trust 10-02-09
305 170 53 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Schoellerman Family Trust 02-16-05
305 170 54 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Nguyen Alexander T
305 170 55 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Yang Gan&Jiang Xuenan
305 170 56 00	0.06	EXE	4	7	0.00	0.00	\$59.84	\$0.00	Pardee Homes
305 170 57 00	0.10	EXE	4	7	0.00	0.00	\$59.84	\$0.00	Pardee Homes
305 171 01 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Lee Yun Parn Thomas&Tsai Shu Tina
305 171 02 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Wang Family Trust 11-20-08
305 171 03 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Sun Thomas&Shi Wei
305 171 04 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Li Simin&Wei Wei
305 171 05 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Kim Family Trust 06-16-11
305 171 06 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Paintal Gurjeev S&Nita
305 171 07 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Reiter Jon
305 171 08 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Gupta Family Living Trust 10-14-98
305 171 09 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Nguyen Hung N&Kitts Denise M
305 171 10 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Burdman Debra L Revocable Living Trust 05-24-07
305 171 11 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Parrette Jon D&Melody B
305 171 12 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Taylor-Olson Brittany
305 171 13 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Minokadeh Said&Shiva
305 171 14 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Whiting Clayton&Patricia
305 171 15 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Nava Leopoldo Jr&Ferrer Teresa L
305 171 16 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Heinemann Stephan&Ann
305 171 17 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Wang Xin&Li Chun
305 171 18 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Broussard Bennett R&Lisa T
305 171 19 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Ma Xiao-Jun&Wu Xiaodong
305 171 20 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Michan David C&Rashel L
305 171 21 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Bakkeby David&Jami Trust 06-23-06
305 171 22 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Henderek Michael F&Nancy F
305 171 23 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Nelson Eric M&Sheryl L
305 171 24 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Schupp Joachim-Paul-Hermann&Alena
305 171 25 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Levinson Michael
305 171 26 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Chapin Family Revocable Trust 02-06-03
305 171 27 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Sotingco Jeffrey&Alma Living 2005 Trust 05-04-05
305 171 28 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Osterman Andrei&Zagnitko Olga
305 171 29 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Zhang Xiaoxia
305 171 30 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Jackson Keith&Janet Trust 12-06-07
305 171 31 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Smith Michael B
305 171 32 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Domingo Martin R&Sarah
305 171 33 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Mccallion Revocable Trust 04-25-06
305 171 34 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Strauss Scott&Michelle Revocable Trust 04-18-08
305 171 35 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Stettner Adam A&Lisa
305 171 36 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Guo E Ming&Gao S Xia Trust 03-30-05
305 171 37 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Lee Jeho&Kyoungah
305 171 38 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Pham Andre&Huynh Vui
305 171 39 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Pak Hung Ku&Hyun Sook
305 171 40 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Pottier Colleen L
305 171 41 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Wang Jake Gregory&Christine Mei-Teh
305 171 42 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Freymuth Donald W&Dimagiba Lydia C
305 171 43 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Jeong Duk Hoon&Choi Yoon Hee

**EXHIBIT C - Assessment Roll (Fiscal Year 2014)**  
**Pacific Highlands Ranch Maintenance Assessment District**

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Zone Number	Dev Unit	EBU Factor <sup>(3)</sup>	Total EBUs	Unit Cost (\$/EBU)	FY 2014 <sup>(4)</sup> Assessment	Owner Name
305 171 44 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Yin Donghua&Xu Huiqing
305 171 45 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Minokadeh Anushirvan&Tannaz
305 171 46 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Silva Francisco&Marissa K
305 171 47 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Quach Dong S&Kimberley D
305 171 48 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Hsu Chih-Ping&Wang Peifang
305 171 49 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Gradjan Family Trust 09-16-11
305 171 50 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Lin Yueh Ju
305 171 51 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Wong Wilbert P&Angela Kam-Yun
305 171 52 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Hassanein Living Trust 07-15-09
305 171 53 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Lee Bumsup&Anna Heyoung
305 171 54 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Grossman Revocable Living Trust 09-20-10
305 171 55 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Cheng Po-Jen&Sarah P
305 171 56 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Zeng Lu&Sun Hong Trs
305 171 57 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Eslambolchi Marty&Roshanzaer Fereshteh
305 171 58 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Duncan Family Living Trust 03-28-06
305 171 59 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Popa Remus I&Alina S
305 171 60 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Tran David&Ong Victoria Dao Ngoc
305 171 61 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Tikvah Trust 11-08-12
305 171 62 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Sylvester Monica
305 171 63 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Lau Queenie&King-Yan Family Trust 08-28-05
305 171 64 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Hall Darryl&Taunya L
305 171 65 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Miller Bryan S&Michelle A
305 171 66 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Nayyar Naresh K&Neelam
305 171 67 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Gehlhaar Family Trust 06-12-08
305 171 68 00	1.00	SFD	4	7	1.00	1.00	\$59.84	\$59.84	Lee Sang Woo&Ko Hee Seon
305 171 69 00	0.14	OSP	4	7	0.00	0.00	\$59.84	\$0.00	West Santa Rosa Community Assn
305 171 70 00	0.05	OSP	4	7	0.00	0.00	\$59.84	\$0.00	West Santa Rosa Community Assn
305 171 71 00	0.13	EXE	4	7	0.00	0.00	\$59.84	\$0.00	Pardee Homes
305 171 72 00	0.31	OSP	4	7	0.00	0.00	\$59.84	\$0.00	Pardee Homes
305 172 01 00	1.65	REC	4	7	3.00	4.95	\$59.84	\$296.20	West Highlands Pacific Homeowners Assn
305 172 02 00	29.92	OSP	4	7	0.00	0.00	\$59.84	\$0.00	Pardee Homes
305 172 03 00	12.39	OSP	4	7	0.00	0.00	\$59.84	\$0.00	Pardee Homes
305 180 01 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Montejo Juan&Real Maria F
305 180 02 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Shah Pratik Living Trust 06-15-11
305 180 03 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Moscato Joseph A Revocable Trust 12-05-02
305 180 04 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Shang Ning&Cai Beibei
305 180 05 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Li Yongmin&Qu Ying
305 180 06 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Kahle John J Revocable Trust
305 180 07 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Kucinski Joseph T Jr&Aftahi Najla L
305 180 08 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Behl Justin
305 180 09 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Luo Weidong&Lu Xiaohong
305 180 10 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Kumar/Devi Family Trust 06-07-10
305 180 11 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Chen Karen Trust 02-08-11
305 180 12 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Venkateswaran Suresh&Ramachandran Lakshmi
305 180 13 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Yoo Taesang&Hong Hyun A
305 180 14 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Jung Se Ho&Nam Seok Young
305 180 15 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Bollmann Juergen&Baerbel Revocable Trust 07-19-05
305 180 16 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Agashe Parag A&Kale Monika R
305 180 17 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Wunner-Tsang Family Trust 08-27-08
305 180 18 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Koh Eung Ja
305 180 19 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Graham Jeffrey J&Megan M
305 180 20 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Mcfarland Living Trust 09-23-04
305 180 21 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Fowler Catryn Family Trust

**EXHIBIT C - Assessment Roll (Fiscal Year 2014)**  
**Pacific Highlands Ranch Maintenance Assessment District**

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Zone Number	Dev Unit	EBU Factor <sup>(3)</sup>	Total EBUs	Unit Cost (\$/EBU)	FY 2014 <sup>(4)</sup> Assessment	Owner Name
305 180 22 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Filler Stephen&Kish Maria
305 180 23 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Tranckino Amy Living Trust 05-01-08
305 180 24 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Lam Mytiec Revocable Trust 01-27-12
305 180 25 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Moscato Joseph A Revocable Trust 12-05-02
305 180 26 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Chan Tsz To
305 180 27 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Lam John&Nguyen Diem
305 180 28 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Zhao Family Trust 09-25-12
305 180 29 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Cavender John M
305 180 30 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Gao Ming&Jenny Q
305 180 31 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Ananthkrishnan Satish&Khattar Kumud
305 180 32 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Matatof Abraham
305 180 33 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Figueroa Family Trust 07-27-11
305 180 34 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Tran Son&Anh Living Trust 05-19-11
305 180 35 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Lee Dongsun&Moon Youim
305 180 36 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Yedid Edna Family Trust 08-22-09
305 180 37 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Weir Robert S&Nanci L
305 180 38 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Vandillen Bradley D
305 180 39 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Campagna Anthony J&Julie A
305 180 40 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Yoon Il-Sang&Jo Euijung
305 180 41 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Hom David
305 180 42 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Seo Jeongho&Han Soomee
305 180 43 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Corrie Antony J&Metcalf Gina D
305 180 44 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Petersen Shannon Z&Zanette Z
305 180 45 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Tang Tong&Cao Hui
305 180 46 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Chapparone Mark S Jr Trust 12-21-12
305 180 47 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Bhadada Kamal&Sunita
305 180 48 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Park Hyung In
305 180 49 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Whitlock Ryan Trust 12-28-11
305 180 50 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Kowalchek Trust 02-07-2006
305 180 51 00	0.14	PKV	2	10	0.50	0.07	\$59.84	\$4.18	Pardee Homes
305 180 52 00	0.14	OSP	2	10	0.00	0.00	\$59.84	\$0.00	Pardee Homes
305 180 53 00	0.32	OSP	2	10	0.00	0.00	\$59.84	\$0.00	Pardee Homes
305 180 54 00	0.03	OSP	2	10	0.00	0.00	\$59.84	\$0.00	Pardee Homes
305 180 55 00	3.70	OSP	2	10	0.00	0.00	\$59.84	\$0.00	Pardee Homes
305 181 01 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Chan Mark Chehung&Hong Trieu
305 181 02 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Park Jae Hyun
305 181 03 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Yu Wenbin
305 181 04 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Rosenthal Jerome L&Mcmurray Sara S
305 181 05 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Park Sang Wook&Kim Shin Ah
305 181 06 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Yokoyama Family Trust 12-16-11
305 181 07 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Herrmann Timothy
305 181 08 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Demuth Jason C&Kristen M
305 181 09 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Yi John&Esther
305 181 10 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Kono Saphian S&Sheri T
305 181 11 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Louie David
305 181 12 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Reynoso Tomas&Decastro Katia M
305 181 13 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Dierdorf Joseph M
305 181 14 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Hennings Erik
305 181 15 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Fultz Jason L&Kimberly E
305 181 16 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Fallejo Alan&Maria
305 181 17 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Pe Mark-Rally L&Katelyn Passey
305 181 18 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Coimbra Carlos&Kaori
305 181 19 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Peiris Ralph S

**EXHIBIT C - Assessment Roll (Fiscal Year 2014)**  
**Pacific Highlands Ranch Maintenance Assessment District**

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Zone Number	Dev Unit	EBU Factor <sup>(3)</sup>	Total EBUs	Unit Cost (\$/EBU)	FY 2014 <sup>(4)</sup> Assessment	Owner Name
305 181 20 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Chekal Young Sik&Lee Jeongil
305 181 21 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Felsing Michael J
305 181 22 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Huang Xueying
305 181 23 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Lam Andrew H&Elaine Y
305 181 24 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Alcantara Todd J&Erin R
305 181 25 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Kim Devon
305 181 26 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Tulkki Family Trust 08-20-08
305 181 27 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Dimarzo John L&Carrie D
305 181 28 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Egan Tom&Rowena
305 181 29 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Lee 1998 Trust 03-03-98
305 181 30 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Huang Shenlin&Lu Min
305 181 31 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Xu Zhi Xiong&Liang Xiao Hong
305 181 32 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Clark Trent S&Yato Paula H Revocable Living Trust 07
305 181 33 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Reyes Christopher L&Lin Cindy Jihshing
305 181 34 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Bolger Martin&Jennifer Family Trust 01-23-09
305 181 35 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Szekeres Family Trust 10-05-11
305 181 36 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Rout Smruti R&Mohanty Koel
305 181 37 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Walsh Sunlight
305 181 38 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Parselany Stacy B
305 181 39 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Yoo Sean Sihoon&Eli Ilsoon
305 181 40 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Xie Kai&Zhang Tingting
305 181 41 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Bottini Edward H&Gray-Bottini Kyra E
305 181 42 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Wagner Phillip E
305 181 43 00	1.00	SFD	2	10	1.00	1.00	\$59.84	\$59.84	Yan Yupeng&Zhang Xiaodong
305 181 44 00	0.08	OSP	2	10	0.00	0.00	\$59.84	\$0.00	Pardee Homes
305 181 45 00	0.31	OSP	2	10	0.00	0.00	\$59.84	\$0.00	Pardee Homes
305 190 01 00	1.50	EXE	3	16	0.00	0.00	\$59.84	\$0.00	Airoso Homeowners Assn
305 190 11 01	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Bulgarelli Mark Family Trust 11-12-08
305 190 11 02	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Moore Michael C&Susan M
305 190 11 03	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Yang Quan&Qian Xin
305 190 11 04	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Liu Mun Tung&Liuchan Laikam
305 190 11 05	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Whitney Family Trust 07-13-06
305 190 11 06	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Park Lawrence K&Hean J
305 190 11 07	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Dantale Shubhada W
305 190 11 08	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Burke Kevin C&Chaidez Maricela
305 190 11 09	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Xu Zhiwei&Shao Yiwen
305 190 11 10	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Miller Matthew S&Heather J
305 190 11 11	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Yang Bernie&Lai Yun Wei
305 190 11 12	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Vu Cuong&Pham Linhdung C
305 190 11 13	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Young Susan
305 190 11 14	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Wang Jian&Chen Minhui
305 190 11 15	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Kim Yoo Yin&Yang Sunja
305 190 11 16	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Firtel Robyn N Separate Property Trust 09-17-07
305 190 11 17	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Toro Joy M
305 190 11 18	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Powers Christopher S
305 190 11 19	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Goldman Mark E&Cheng-Pei L
305 190 11 20	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Park Jong-Min&Sung-Hee
305 190 11 21	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Chen Xiaoqun&Dong Ping
305 190 11 22	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Jennings Lynn
305 190 11 23	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Hong Lionel&Wu Yahong
305 190 11 24	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Vakili Alidad
305 190 11 25	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Mapes Gordon M&Alicia K Living Trust 03-03-02
305 190 11 26	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Yamamoto Jeffrey M

**EXHIBIT C - Assessment Roll (Fiscal Year 2014)**  
**Pacific Highlands Ranch Maintenance Assessment District**

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Zone Number	Dev Unit	EBU Factor <sup>(3)</sup>	Total EBUs	Unit Cost (\$/EBU)	FY 2014 <sup>(4)</sup> Assessment	Owner Name
305 190 11 27	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Cavagnero Leslie L
305 190 11 28	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Kim Kerri B
305 190 11 29	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Kolman Richard L&Holly
305 190 11 30	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Florence David M&Kristi A
305 190 11 31	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Chen Jeane
305 190 11 32	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Smith Todd A&Suzanne M
305 190 11 33	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Shamlou Behzad N
305 190 11 34	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Sun Teh
305 190 11 35	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	He Jun&Lin Wen
305 190 11 36	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Yadav Trust 05-20-11
305 190 11 37	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Zhao Jianwu&Tang Yi Trust 04-15-11
305 190 11 38	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Cheng Jane Yim
305 190 11 39	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Liu I-Yuan
305 190 11 40	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Royal Wesley&Sempell Karen
305 190 11 41	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Jain Vivek&Khanna Angela
305 190 11 42	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Sun Min&Han Lei
305 190 11 43	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Hillscher Brett C Jr
305 190 11 44	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Sofianos Dino J&Anastasia G Trust 10-18-04
305 190 11 45	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Wang Shih-Yuan&Du Fangyan
305 190 11 46	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Weinstein Daniel A
305 190 11 47	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Powell Linda L
305 190 11 48	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Wang Clara Yang Family Trust 08-27-99
305 190 11 49	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Pirazzini Marc
305 190 11 50	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Peller Family Trust 05-21-10
305 190 11 51	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Fung Jackie Shi Chung&Tang Polly
305 190 11 52	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Huang Zhongxian J&Wu Meiling L Trs
305 190 12 01	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Wang Zengquan&Fan Conglin
305 190 12 02	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Ma Liping&Zhang Lu
305 190 12 03	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Warner Karyn M Family Trust 02-21-07
305 190 12 04	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Owens Robert E&Maria C
305 190 12 05	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Belarmino Roy&Martin Christina
305 190 12 06	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Jackson Sophia A
305 190 12 07	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Betech Javiva
305 190 12 08	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Meng Ellen Family Trust 12-20-12
305 190 12 09	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Kolsrud Racquel L
305 190 12 10	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Repine Burt N
305 190 12 11	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Hau Fion A
305 190 12 12	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Riquelme Pedro&Ayoub Denise
305 190 12 13	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Supersonic Living Trust 10-10-12
305 190 12 14	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Lowe Dalton
305 190 12 15	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Perpetuo Joel M&Theresa A
305 190 12 16	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Menon Pradeep Est Of
305 190 12 17	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Chau Sanh&Jian Flora
305 190 12 18	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Hinman Theodore&Janice
305 190 12 19	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Lam Nick Chi
305 190 12 20	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Kuan Devin M&Alicia D
305 190 12 21	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Nangpi Jesson
305 190 12 22	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Cardenas Blanca O
305 190 12 23	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Koh Wei&Tung
305 190 12 24	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Avalos Ana M
305 190 12 25	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Lee Dwayne
305 190 12 26	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Tallo Sam&Monique
305 190 12 27	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Love Lisa L

**EXHIBIT C - Assessment Roll (Fiscal Year 2014)**  
**Pacific Highlands Ranch Maintenance Assessment District**

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Zone Number	Dev Unit	EBU Factor <sup>(3)</sup>	Total EBUs	Unit Cost (\$/EBU)	FY 2014 <sup>(4)</sup> Assessment	Owner Name
305 190 12 28	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Smith Neil J&Tanya
305 190 12 29	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Dixon George&Raquel
305 190 12 30	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Johnson Patricia Barbara
305 190 12 31	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	James Romenda C
305 190 12 32	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Nguyen Gilbert Hoc Minh
305 190 12 33	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Chang Chung Tang Revocable Living 2008 Trust
305 190 12 34	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Arceo Jonathan C
305 190 12 35	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Zeinali Rana
305 190 12 36	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Dammer Andrea D
305 190 12 37	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Goodman Marla Living Trust 01-18-10
305 190 12 38	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Kaufmann Sharone
305 190 12 39	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Chang Amy
305 190 12 40	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Joyce Juen B
305 190 12 41	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Lang Le D&Sakura
305 190 12 42	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Dolan John
305 190 12 43	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Xu Xu&Chen Yaqing
305 190 12 44	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Jalali Vahid&Borghaei Zahra
305 190 12 45	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Smith Jason Eduardo
305 190 12 46	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Zhou Guillin&Hu Miao
305 190 12 47	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Gandhi Siddharth M&Brahmbhatt Bhoomi M
305 190 12 48	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Arora Gagan D&Pavagada Deepthi
305 190 12 49	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Zavalani Claire H
305 190 12 50	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Vera Jose P
305 190 12 51	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Lorenzo Laura
305 190 12 52	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Li Lijun&Ji Xin
305 190 12 53	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Fink Robert S&Cruz Araceli
305 190 13 01	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Ginsburg Inna
305 190 13 02	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Caruso Karen P
305 190 13 03	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Sandberg Roberta D
305 190 13 04	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Pak Sang Hwan&Myoung Suk
305 190 13 05	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Arguelles George L&Zoraida C
305 190 13 06	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Siegal Suzanne
305 190 13 07	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Ching Andrew&Carol Oikan
305 190 13 08	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Jacobson Ryan M&Melissa L
305 190 13 09	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Shahidi Shirin&Ghorbani Amir A
305 190 13 10	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Tubb Martin
305 190 13 11	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Luu Ngoc Tai
305 190 13 12	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Dang Steven T&Leeanne L
305 190 13 13	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Geddes Family Trust 04-13-02
305 190 13 14	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Wong Fooksoon&Ailiang
305 190 13 15	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Mechanic Amir H&Ashkesh Farangis
305 190 13 16	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Sanchez Eduardo I P&Amelia D D
305 190 13 17	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Kubota Yachiyo
305 190 13 18	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Youssofi Rabi&Majabin
305 190 13 19	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Rankupalli Suresh&Somavaram Padma
305 190 13 20	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Marrujo Belen E
305 190 13 21	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Kistler Thomas
305 190 13 22	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Federal National Mortgage Assn
305 190 13 23	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Mai Viet A
305 190 13 24	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Perrecone Peter
305 190 13 25	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Calisi Family Trust 07-12-05
305 190 13 26	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Youn Sung Ja
305 190 13 27	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Sukhareva Tatyana

**EXHIBIT C - Assessment Roll (Fiscal Year 2014)**  
**Pacific Highlands Ranch Maintenance Assessment District**

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Zone Number	Dev Unit	EBU Factor <sup>(3)</sup>	Total EBUs	Unit Cost (\$/EBU)	FY 2014 <sup>(4)</sup> Assessment	Owner Name
305 190 13 28	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Kollin Family Trust 04-05-97
305 190 13 29	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Kroutik Vladislav
305 190 13 30	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Deguzman Grace F
305 190 13 31	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Lee Tiarra Thu
305 190 13 32	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Doughty Sharon
305 190 13 33	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Ring Francis
305 190 13 34	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Zimberg Eric
305 190 13 35	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Shields Rory E&Leanna E
305 190 13 36	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Faure Robert&Monique Family Trust 09-26-12
305 190 13 37	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Andrew Sharon Revocable 1989 Trust 07-07-03
305 190 13 38	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Pino Juan
305 190 13 39	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Ellenberg Sharon
305 190 13 40	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Segedy Mark A
305 190 13 41	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Jensen Daniel
305 190 13 42	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Pharma L L C
305 190 13 43	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Qian Kun&Zhang Yue Xiu
305 190 13 44	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Quiocho Ruben&Catherine
305 190 13 45	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Seery Richard A
305 190 13 46	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Masarsky Michael&Irina Joint Living Trust 05-01-10
305 190 13 47	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Meng Ellen Family Trust 12-20-12
305 190 13 48	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Tsay Jia-Yeong Living Trust 03-12-06
305 190 13 49	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Khosla Aaron&Hoang Lynn
305 190 14 01	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Lowe Dalton
305 190 14 02	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Alami Karim&Kassidi Saloua Family Trust 02-23-00
305 190 14 03	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Radomyshelsky Michael
305 190 14 04	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Azizi Waheed
305 190 14 05	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Fariborzi Afsaneh
305 190 14 06	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Rothbart Chad A
305 190 14 07	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Lee Evelyn
305 190 14 08	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Koenig Scott&Michelle
305 190 14 09	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Seo Dongwon&Eunju
305 190 14 10	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Tirazona Angelito M
305 190 14 11	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Gutman Volodymyr&Yevgeniya
305 190 14 12	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Karna Vishal V&Motwani Madhur
305 190 14 13	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Curry Scott&Lisa
305 190 14 14	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Johnson Luke Steven&Cynthia Ruth
305 190 14 15	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Smith Roderick F
305 190 14 16	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Stephens Kathryn M Trust 02-28-12
305 190 14 17	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Castillo Maria C
305 190 14 18	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Lee In-Young
305 190 14 19	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Zhang Gang&Zhao Connie Xue
305 190 14 20	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Disraeli Revocable Family Trust 11-06-91
305 190 14 21	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Brittsan Joe&Orsa Jessica
305 190 14 22	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Lee Celia T
305 190 14 23	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Broselle Jon
305 190 14 24	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Jarvis Jason M&Lila J
305 190 14 25	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Pharma Llc
305 190 14 26	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Azimpour Firouzeh
305 190 14 27	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Balaguer Agustin A&Videla Maria H
305 190 14 28	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Bidwell Family Trust 07-24-02
305 190 14 29	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Dubey Dean D&Karen S
305 190 14 30	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Pharma L L C
305 190 14 31	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Song Yanhai&Tian Rong

**EXHIBIT C - Assessment Roll (Fiscal Year 2014)**  
**Pacific Highlands Ranch Maintenance Assessment District**

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Zone Number	Dev Unit	EBU Factor <sup>(3)</sup>	Total EBUs	Unit Cost (\$/EBU)	FY 2014 <sup>(4)</sup> Assessment	Owner Name
305 190 14 32	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Vivar William O&Lili J
305 190 14 33	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Colban Erik A Trust 03-22-12
305 190 14 34	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Hsieh Yi-Chan&Chen Wei-Yin
305 190 14 35	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Pei Hong&Wu Runpei
305 190 14 36	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Lombardi Gianluca&Marcela O D
305 190 14 37	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Salimian Saeed&Haghighi Heilda N
305 190 14 38	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Jacobs John J&Joyce L
305 190 14 39	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Bao Gang&Xiao Jie
305 190 14 40	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Chow Jerry Paklup&So Tricci Yukying
305 190 14 41	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Mayer James R&Deanna W
305 190 14 42	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Mead Ronald D Jr
305 190 14 43	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Lee Chi Ngon&Zhao Qian H
305 190 14 44	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Rayle Julie D
305 190 14 45	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Norton Justin J Family Trust 12-04-99
305 190 14 46	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Surpin Family Trust 04-04-03
305 190 14 47	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Araghi Mike
305 190 14 48	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Weeks Chandler G&Katrina T
305 190 14 49	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Nguyen Nguyen D
305 190 14 50	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Kim Tai Young
305 190 14 51	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Lee Hok Kong&Peng Yao-Chun
305 190 14 52	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Ying Jianghua&Liu Ling
305 190 14 53	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Dong Hui&Jiang Yanfen
305 190 14 54	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Orrell Jessica N
305 190 14 55	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Mizrahi Saadia&Nava
305 190 15 01	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Aldibs Jean-Claude
305 190 15 02	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Sabile M Evangeline
305 190 15 03	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Kim Jang-Shik&Susan Jungsook
305 190 15 04	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Sharma Varsheet&Agrawal Sonu
305 190 15 05	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Yu Family Trust 12-30-09
305 190 15 06	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Shaff David&Lisa W
305 190 15 07	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Zolotovitski Alexandre
305 190 15 08	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Kempton Jackie A
305 190 15 09	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Tong Lin
305 190 15 10	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Nimeh Jamil&Kurtchi Dina
305 190 15 11	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Foreman Erika
305 190 15 12	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Shen Claudia Jun Ruo
305 190 15 13	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Lee Hong Hee
305 190 15 14	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Seo Dongwon&Eunju
305 190 15 15	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Berkowitz Harvey&Susan
305 190 15 16	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Mao Yuen Hui&Yan Lin Rong
305 190 15 17	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Cline Grace
305 190 15 18	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Harfuch Omar H G&Cabrera Marianela M
305 190 15 19	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Mallinger Gregory M
305 190 15 20	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Hussa David R&Campbell Stacey C
305 190 15 21	1.00	CND	3	16	0.70	0.70	\$59.84	\$41.88	Rovick Heidi L
305 190 16 00	28.00	MFR	FUT	C	0.70	0.00	\$0.00	\$0.00	Pacific Carmel M A G L L C
305 190 17 00	8.00	MFR	FUT	C	0.70	0.00	\$0.00	\$0.00	P H R Village L L C
305 200 01 00	1.00	SFD	1	2B	1.00	1.00	\$57.36	\$57.36	Hahn William R Revocable Living Trust 09-07-06
305 200 02 00	1.00	SFD	1	2B	1.00	1.00	\$57.36	\$57.36	Fisher Family Trust 09-01-12
305 200 03 00	1.00	SFD	1	2B	1.00	1.00	\$57.36	\$57.36	Nizet Family Trust 11-11-03
305 200 04 00	1.00	SFD	1	2B	1.00	1.00	\$57.36	\$57.36	Wilbur Elizabeth
305 200 05 00	1.00	SFD	1	2B	1.00	1.00	\$57.36	\$57.36	Sabouri Faramarz&Karbassi Massoumeh
305 200 06 00	1.00	SFD	1	2B	1.00	1.00	\$57.36	\$57.36	Maroufi Azamouh



**EXHIBIT C - Assessment Roll (Fiscal Year 2014)**  
**Pacific Highlands Ranch Maintenance Assessment District**

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Zone Number	Dev Unit	EBU Factor <sup>(3)</sup>	Total EBUs	Unit Cost (\$/EBU)	FY 2014 <sup>(4)</sup> Assessment	Owner Name
305 200 07 00	1.00	SFD	1	2B	1.00	1.00	\$57.36	\$57.36	Swazey Trust 06-05-08
305 200 08 00	1.00	SFD	1	2B	1.00	1.00	\$57.36	\$57.36	Acosta Sandra G
305 200 09 00	1.00	SFD	1	2B	1.00	1.00	\$57.36	\$57.36	Pool David A G&Gabrielle S
305 200 10 00	1.00	SFD	1	2B	1.00	1.00	\$57.36	\$57.36	Shrivas Shri&Aarthi
305 200 11 00	1.00	SFD	1	2B	1.00	1.00	\$57.36	\$57.36	Nalabolu Srinivasa&Sumana
305 200 12 00	1.00	SFD	1	2B	1.00	1.00	\$57.36	\$57.36	Corona Jose G&Marichel M
305 200 13 00	1.00	SFD	1	2B	1.00	1.00	\$57.36	\$57.36	Miller Ronald H Trust 12-17-02
305 200 14 00	1.00	SFD	1	2B	1.00	1.00	\$57.36	\$57.36	King Jeffrey L&Susan H
305 200 15 00	1.00	SFD	1	2B	1.00	1.00	\$57.36	\$57.36	Gururaja Venkatesh&Raghavendra Ramya
305 200 16 00	1.00	SFD	1	2B	1.00	1.00	\$57.36	\$57.36	Mohan Vivek&Richa
305 200 17 00	1.00	SFD	1	2B	1.00	1.00	\$57.36	\$57.36	Lu Yi&Xu Dongxin
305 200 18 00	1.00	SFD	1	2B	1.00	1.00	\$57.36	\$57.36	Hampapuram Hari&Haripriyan Jayanthy
305 200 19 00	1.00	SFD	1	2B	1.00	1.00	\$57.36	\$57.36	Schary William&Deborah
305 200 20 00	5.29	OSP	1	2B	0.00	0.00	\$57.36	\$0.00	Pardee Homes
305 200 21 00	0.09	EXE	1	2B	0.00	0.00	\$57.36	\$0.00	West Highlands Pacific Homeowners Association
305 210 01 00	1.00	SFD	2	12	1.00	1.00	\$59.84	\$59.84	Zhang Bingshi
305 210 02 00	1.00	SFD	2	12	1.00	1.00	\$59.84	\$59.84	T L Trust 10-04-11
305 210 03 00	1.00	SFD	2	12	1.00	1.00	\$59.84	\$59.84	Zhang Family Trust 08-13-09
305 210 04 00	1.00	SFD	2	12	1.00	1.00	\$59.84	\$59.84	Huang Family Trust 06-28-08
305 210 05 00	1.00	SFD	2	12	1.00	1.00	\$59.84	\$59.84	Tedesco Jonathan L&Allison A
305 210 06 00	1.00	SFD	2	12	1.00	1.00	\$59.84	\$59.84	Eastridge Robert C&Arai Stacie K
305 210 07 00	1.00	SFD	2	12	1.00	1.00	\$59.84	\$59.84	Marinov Marin&Iskra
305 210 08 00	1.00	SFD	2	12	1.00	1.00	\$59.84	\$59.84	Sandel Michael J&Dianne H
305 210 09 00	1.00	SFD	2	12	1.00	1.00	\$59.84	\$59.84	Snyder Philip B&Mary M
305 210 10 00	1.00	SFD	2	12	1.00	1.00	\$59.84	\$59.84	Wojtkowski Robert E&Wokowski V Jill
305 210 11 00	1.00	SFD	2	12	1.00	1.00	\$59.84	\$59.84	Jullien Bruno B&Kabkeo
305 210 12 00	1.00	SFD	2	12	1.00	1.00	\$59.84	\$59.84	Koew Iliia G&Nelly
305 210 13 00	1.00	SFD	2	12	1.00	1.00	\$59.84	\$59.84	Nottoli Frederic
305 210 14 00	1.00	SFD	2	12	1.00	1.00	\$59.84	\$59.84	Wu Kevin Chung-Yet&Bennetts Rachel F
305 210 15 00	1.00	SFD	2	12	1.00	1.00	\$59.84	\$59.84	Han Seung Kyu&Kim Mira
305 210 16 00	1.00	SFD	2	12	1.00	1.00	\$59.84	\$59.84	Allardyce John R&Kristi L
305 210 17 00	1.00	SFD	2	12	1.00	1.00	\$59.84	\$59.84	Raskin Nathan&Sarah
305 210 18 00	1.00	SFD	2	12	1.00	1.00	\$59.84	\$59.84	Ma Ce&Li Oimin
305 210 19 00	1.00	SFD	2	12	1.00	1.00	\$59.84	\$59.84	Church Jeremy J&Kellie B
305 210 20 00	1.00	SFD	2	12	1.00	1.00	\$59.84	\$59.84	Vajda Family Trust 03-01-06
305 210 21 00	1.00	SFD	2	12	1.00	1.00	\$59.84	\$59.84	Giangiulio Jared&Dawn Living Trust 11-06-06
305 210 22 00	1.00	SFD	2	12	1.00	1.00	\$59.84	\$59.84	Yassin Hani&Georgie Kristine
305 210 23 00	1.00	SFD	2	12	1.00	1.00	\$59.84	\$59.84	Madhav Family Trust 11-19-12
305 210 24 00	1.00	SFD	2	12	1.00	1.00	\$59.84	\$59.84	Hsia Chih-Chieh&Su-Fen
305 210 25 00	1.00	SFD	2	12	1.00	1.00	\$59.84	\$59.84	Lee Cheolseong&Younhee
305 210 26 00	1.00	SFD	2	12	1.00	1.00	\$59.84	\$59.84	Wu Tommy Po-Ying
305 210 27 00	1.00	SFD	2	12	1.00	1.00	\$59.84	\$59.84	Johnson Scott R&Kari L
305 210 28 00	1.00	SFD	2	12	1.00	1.00	\$59.84	\$59.84	Shin Seunghyuk&Lim Hyunjung
305 210 29 00	1.00	SFD	2	12	1.00	1.00	\$59.84	\$59.84	Ghadiri Mohammad R&Amirfarzaneh Farnaz
305 210 30 00	1.00	SFD	2	12	1.00	1.00	\$59.84	\$59.84	Zou Lin&Wu Yali
305 210 31 00	1.00	SFD	2	12	1.00	1.00	\$59.84	\$59.84	Fletcher Eugene B Ili&Jennifer L
305 210 32 00	1.00	SFD	2	12	1.00	1.00	\$59.84	\$59.84	Madjdabadi Sina M&Bozorgui Shirin
305 210 33 00	1.00	SFD	2	12	1.00	1.00	\$59.84	\$59.84	Chan Jason P
305 210 34 00	1.00	SFD	2	12	1.00	1.00	\$59.84	\$59.84	Bruce Simon&Liliana U
305 210 35 00	1.00	SFD	2	12	1.00	1.00	\$59.84	\$59.84	Brumund Kevin T&Sharkey-Brumund Mariah M
305 210 36 00	0.07	OSP	2	12	0.00	0.00	\$59.84	\$0.00	Pardee Homes
305 210 37 00	0.07	OSP	2	12	0.00	0.00	\$59.84	\$0.00	Pardee Homes
305 210 38 00	8.47	EXE	2	12	0.00	0.00	\$59.84	\$0.00	Pardee Homes

**EXHIBIT C - Assessment Roll (Fiscal Year 2014)**  
**Pacific Highlands Ranch Maintenance Assessment District**

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Zone Number	Dev Unit	EBU Factor <sup>(3)</sup>	Total EBUs	Unit Cost (\$/EBU)	FY 2014 <sup>(4)</sup> Assessment	Owner Name
305 211 01 00	1.00	SFD	2	12	1.00	1.00	\$59.84	\$59.84	Wu Baker Family Trust 10-23-12
305 211 02 00	1.00	SFD	2	12	1.00	1.00	\$59.84	\$59.84	Rogers Revocable Family Trust 07-18-03
305 211 03 00	1.00	SFD	2	12	1.00	1.00	\$59.84	\$59.84	Francis Laurie B
305 211 04 00	1.00	SFD	2	12	1.00	1.00	\$59.84	\$59.84	Elias Ramiz N&Mansour Anmar A
305 211 05 00	1.00	SFD	2	12	1.00	1.00	\$59.84	\$59.84	Cabre Adriana C
305 211 06 00	1.00	SFD	2	12	1.00	1.00	\$59.84	\$59.84	Mishra Lalan J&Daisy
305 211 07 00	1.00	SFD	2	12	1.00	1.00	\$59.84	\$59.84	Menta Zarah A
305 211 08 00	1.00	SFD	2	12	1.00	1.00	\$59.84	\$59.84	Rayburn Carie L
305 211 09 00	1.00	SFD	2	12	1.00	1.00	\$59.84	\$59.84	Cho Nam Suk
305 211 10 00	1.00	SFD	2	12	1.00	1.00	\$59.84	\$59.84	Sax Irenetta C Revocable 1989 Trust 01-01-90
305 211 11 00	1.00	SFD	2	12	1.00	1.00	\$59.84	\$59.84	Perricone Anthony&Riggs-Perricone Pamela
305 211 12 00	1.00	SFD	2	12	1.00	1.00	\$59.84	\$59.84	Malka Family Trust
305 211 13 00	0.18	OSP	2	12	0.00	0.00	\$59.84	\$0.00	Pardee Homes
305 211 14 00	0.06	OSP	2	12	0.00	0.00	\$59.84	\$0.00	Pardee Homes
305 211 15 00	0.16	OSP	2	12	0.00	0.00	\$59.84	\$0.00	Pardee Homes
305 220 01 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Zhang Guobao&Guan Xuesong
305 220 02 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Cao Jiang&Wang Jinxin
305 220 03 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Zhao Wenfan&Wang Tianlun
305 220 04 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Zhu Haidong&Wang Li
305 220 05 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Guan Yue&Liu Huizhu
305 220 06 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Yang Haining&Yuan Jie
305 220 07 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Unger Family Trust 07-21-97
305 220 08 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Wang Shih-Yuan&Du Fangyan
305 220 09 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Li Weizhong&Fan Junhua
305 220 10 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Tu Alex K&Emily Shu-Hua
305 220 11 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Chu/Wan Family Trust 10-28-05
305 220 12 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Koryurek Family Trust 07-25-07
305 220 13 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Gao Qing&Liu Hui
305 220 14 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Servati Alireza&Sayyadinejad Hoda
305 220 15 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Ying Ting&Li Wenyu
305 220 16 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Tangirala Family Trust 01-13-01
305 220 17 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Lin Yih-Hao&Liu Annie Hsuan-Ni
305 220 18 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Liu Shih-Hou&Yu Hui-Ching
305 220 19 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Ozkan Cengiz&Mihrimah
305 220 20 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Lee Min S&Kim-Lee Chong-Sook Susan
305 220 21 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	King Mingchu&Hsu Hui-Chu
305 220 22 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Perng Andrew&Takahashi-Perng Otoe
305 220 23 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Chen Shanguo&Li Li
305 220 24 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Hu Xiaojun&Ning Yuhong
305 220 25 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Sun Hung Fook
305 220 26 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Pedram Bijan&Andalibi-Abadan Mozghan
305 220 27 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Sun Ergang&Chen Sharon Xiaozhen
305 220 28 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Wen Zhou Family Trust 12-18-07
305 220 29 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Okumura Shigeru&Yuka
305 220 30 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Guo Min&Song Xinli
305 220 31 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Javaherian Mohammad&Shou Qing
305 220 32 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Mehraz Zamie&Saeedeh
305 220 33 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Roper Susan&Christopher
305 220 34 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Ding Sheng&Zhuang Duan
305 220 35 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Lan Jehsiung&Chaowen
305 220 36 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Wang Jimmy C&Victoria N
305 220 37 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Chen Shaochen&Wei Wei
305 220 38 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Swanson Brian D&Kimberly E

**EXHIBIT C - Assessment Roll (Fiscal Year 2014)**  
**Pacific Highlands Ranch Maintenance Assessment District**

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Zone Number	Dev Unit	EBU Factor <sup>(3)</sup>	Total EBUs	Unit Cost (\$/EBU)	FY 2014 <sup>(4)</sup> Assessment	Owner Name
305 220 39 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Tsai Tsung-Whei&Su-Mei
305 220 40 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Guennoun Amine&Singh Mona
305 220 41 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Lin Sheng-Ya
305 220 42 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Manchel Bruce A&Janine A
305 220 43 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Destephano Linda M
305 220 44 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Prabhulingraj Avanti&Avanti Akkamahadevi
305 220 45 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Cassedy Family Trust 03-10-92
305 220 46 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Shalaev Maxim
305 220 47 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Yu Family Trust 12-30-09
305 220 48 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Bayraktaroglu Ismet&Yuceturk Emel
305 220 49 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Dixit Anand&Vidyashree
305 220 50 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Jagannathan Childrens Trust 01-18-01
305 220 51 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Lew-Hollander Trust 07-07-08
305 220 52 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Buell F Ryan&Sheryee
305 220 53 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Farber Benjamin S&Wong Lydia Y
305 220 54 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Carpuc Dan S&Kimbach T
305 220 55 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Shum Teresa Yi Separate Property Trust 08-28-09
305 220 56 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Wibowo Darjadi
305 220 57 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Fu Wu-Yang&Ye Hsiao-Wei
305 220 58 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Li Family Trust 06-24-11
305 220 59 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Kohl James G&Yanrong J
305 220 60 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Wu Douglass
305 220 61 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Hester Family Revocable Living Trust 08-02-07
305 220 62 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Lee Nathan Van&Angie
305 220 63 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Boz Olcay&Sukruye G
305 220 64 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Hertz Kevin&Rikkie Living Trust 03-15-10
305 220 65 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Xu-Tan Trust 09-07-12
305 220 66 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Shin Nam K&Hee J
305 220 67 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Keane William F&Mary R
305 220 68 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	San Diego Sunrise Holdings Trust 10-19-09
305 220 69 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Vinograd James A&Heather R
305 220 70 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Ferrer John A
305 220 71 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Jagannathan Krishna Living Trust 03-31-08
305 220 72 00	0.18	OSP	4	6	0.00	0.00	\$59.84	\$0.00	Sierra Highlands Community Assn
305 220 73 00	0.19	OSP	4	6	0.00	0.00	\$59.84	\$0.00	Sierra Highlands Community Assn
305 220 74 00	0.06	OSP	4	6	0.00	0.00	\$59.84	\$0.00	Sierra Highlands Community Assn
305 221 01 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Wang Baolai
305 221 02 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Yeap Choh Fei&Tan Mee Ling
305 221 03 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Zeng Feng&Jiang Bolan
305 221 04 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Lee Allen H
305 221 05 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Zhong Cheng&Zou Yingxue
305 221 06 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Kim Mal Bun
305 221 07 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	He Shawn&Wang Hailan
305 221 08 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Pancholy Ranjeet K&Vijay J Revocable 2004 Trust 01-
305 221 09 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Cai Zhengdong&Xu Hui
305 221 10 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Bonilla Andre J&Maria
305 221 11 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Tsin Yanghai&Jin Hongming
305 221 12 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Xue Xinwei&Deng Ying
305 221 13 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Horton Curtis C&Christina M
305 221 14 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Chava Nageswara R&Bojadlaa Suma
305 221 15 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Qing Shan&Li Zhimin
305 221 16 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Xuan Dawei&Guo Jie
305 221 17 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Ishioka Kevin M&Wang Emily J

**EXHIBIT C - Assessment Roll (Fiscal Year 2014)**  
**Pacific Highlands Ranch Maintenance Assessment District**

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Zone Number	Dev Unit	EBU Factor <sup>(3)</sup>	Total EBUs	Unit Cost (\$/EBU)	FY 2014 <sup>(4)</sup> Assessment	Owner Name
305 221 18 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Wang-Lew Wen Ni
305 221 19 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Peng Yongsheng&Qiao Song
305 221 20 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Lin Botao&Ruan Qian
305 221 21 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Skrzynski Walter S
305 221 22 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Vu Cuong&Pham Linhdung C
305 221 23 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Yuan Jun&Li Jia
305 221 24 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Li Lianfeng&Yang Jie
305 221 25 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Guo Jun&Tang Haiyan
305 221 26 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Tracanna Sharlene D Trust 10-14-99
305 221 27 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Mahoobi Paul P
305 221 28 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Wobler Dennis W
305 221 29 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Bertagna Blake R&Kayla C W
305 221 30 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Aquilina Joseph C&Lynette D
305 221 31 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Shih Ann Yu-Jung
305 221 32 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Ross Thomas&Bettina
305 221 33 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Ehya Dean&Meshkaty Shahra
305 221 34 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Ajmera Family Trust 01-10-91
305 221 35 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Eubanks Jerel T&Lisa
305 221 36 00	0.21	PKV	4	6	0.50	0.11	\$59.84	\$6.28	Sierra Highlands Community Assn
305 221 37 00	6.33	OSP	4	6	0.00	0.00	\$59.84	\$0.00	Pardee Homes
305 222 01 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Zhou Yi
305 222 02 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Glenn John C&Anne-Marie
305 222 03 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Hellberg Rasmus&Forster Karin
305 222 04 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Pitchaimani Rajkumar&Rajaram Jayapriya
305 222 05 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Zeng Yuping&Hou Yuqi
305 222 06 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Ding Yi&Cui Li Living Trust 12-27-05
305 222 07 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Chen Yongze&Yuan Shenping
305 222 08 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Yao David Xian Wei&Zhou Jun
305 222 09 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Feng Jun&Wang Lei Revocable Trust 04-23-06
305 222 10 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Ng Joshua Yan Hang
305 222 11 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Han Yiping&Wan Tao
305 222 12 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Ma Shihong Family Trust 10-10-05
305 222 13 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Sharma Family Trust 08-18-10
305 222 14 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Liu Jun&Hao
305 222 15 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Brewer Timothy R&Mijin P
305 222 16 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Wang Wei&Jiang Ping
305 222 17 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Dorfman Family Trust 01-10-95
305 222 18 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Malladi Durga&Anupama Family Trust 07-06-06
305 222 19 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	6187 Valerian Vista L L C
305 222 20 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Krongold Alejandro&Cecilia Family Trust 04-13-11
305 222 21 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Datta Abhijit&Merrilyn
305 222 22 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Li Haiqing&Hu Hao
305 222 23 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Shahidi-Asl Mahnaz
305 222 24 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Wang Yekui&Jiang Juanjuan
305 222 25 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Wu Chia W
305 222 26 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Shamos David&Laura
305 222 27 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Xue Tao&Huang Hesu
305 222 28 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Liu Rick
305 222 29 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Huang Hongjun&Li Xiangyi
305 222 30 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Mcsherry Michael A
305 222 31 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Schultz Andrew W
305 222 32 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Chokshi Living Trust 08-10-02
305 222 33 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Zeng William G&Liu Xin

**EXHIBIT C - Assessment Roll (Fiscal Year 2014)**  
**Pacific Highlands Ranch Maintenance Assessment District**

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Zone Number	Dev Unit	EBU Factor <sup>(3)</sup>	Total EBUs	Unit Cost (\$/EBU)	FY 2014 <sup>(4)</sup> Assessment	Owner Name
305 222 34 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Zhuang Wenbo
305 222 35 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Lee Sun Yong&Julie
305 222 36 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Wang Liguang&Zheng Jie
305 222 37 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Lin Chen-Yuan James&Wen-Yin Theresa
305 222 38 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Sun Binggang&Yu Haihui
305 222 39 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Tahmasbi Mohammad S&Zenhari Shiva
305 222 40 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Sykes Michael T&Wardwell-Sykes Juniper I
305 222 41 00	1.00	SFD	4	6	1.00	1.00	\$59.84	\$59.84	Balaguer Agustin A&Videla Maria H
305 222 42 00	0.30	OSP	4	6	0.00	0.00	\$59.84	\$0.00	Sierra Highlands Community Assn
305 230 01 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 230 02 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 230 03 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 230 04 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 230 05 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 230 06 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 230 07 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Liu Yingnan&Ma Lijuan
305 230 08 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Liu Yingzhi&Zhang Cui
305 230 09 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Virdi Arjinder S&Dabha Gurinder
305 230 10 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Qiao Dongjiang&Zhao Gaili
305 230 11 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Onosko David D Separate Property Trust 08-21-08
305 230 12 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Chan Mark Chehung&Hong Trieu
305 230 13 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Maier Kurt E Separate Property Trust 08-15-11
305 230 14 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Mannarino Anthony&Emily
305 230 15 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pan Shifeng&Dong Lishuang
305 230 16 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Zhang Yan&Wang Chunmei
305 230 17 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Szekeres David L&Sarah
305 230 18 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Nomura Keiko K
305 230 19 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 230 20 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 230 21 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 230 22 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 230 23 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 230 24 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 230 25 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 230 26 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 230 27 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Kwon Taehun&Rhee Seung Yeon
305 230 28 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Zhou Yi&Zhang Yun
305 230 29 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Song Yanhai&Tian Rong
305 230 30 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Li Xuening&Zhang Fan
305 230 31 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Levy Family Trust 11-14-06
305 230 32 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Wu Chengbiao&Chen Shaohong
305 230 33 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Mitter Vinay&Anjana
305 230 34 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Luo Jiang&Huang Hui
305 230 35 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Lee Albert&Linda
305 230 36 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Colon Francisco J&Maria F
305 230 37 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Yang Bin&Yu Hui
305 230 38 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Wu Family Trust 09-26-05
305 230 39 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Chen Shaojie&Liu Hangying
305 230 40 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Tardieux Jean-Louis&Maria
305 230 41 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Li Jing&Zhang Xinhong
305 230 42 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Wood Jeff&Tang Ruxi
305 230 43 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Sampath Hemanth T&Neha J
305 230 44 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Chen Yongsheng&Yan Lin

**EXHIBIT C - Assessment Roll (Fiscal Year 2014)**  
**Pacific Highlands Ranch Maintenance Assessment District**

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Zone Number	Dev Unit	EBU Factor <sup>(3)</sup>	Total EBUs	Unit Cost (\$/EBU)	FY 2014 <sup>(4)</sup> Assessment	Owner Name
305 230 45 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Hu Jianyun&Ge Wenting
305 230 46 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Provencal Mcelhone Trust 08-18-08
305 230 47 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Wu Wengqing&Zhang Yumei
305 230 48 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Solberg Eric J&Danielle J Family Trust 05-17-05
305 230 49 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Ostashchenko Aleksandr&Svetlana
305 230 50 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Li Ru&You Huihong
305 230 51 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Zhang Zhixiong&Zhu Lixia
305 230 52 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Sefton Steven D&Lori A
305 230 53 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 230 54 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 230 55 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 230 56 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 230 57 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 230 58 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 230 59 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 230 60 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 230 61 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 230 62 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 230 63 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 230 64 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 230 65 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 230 66 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 230 67 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 230 68 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 230 69 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 230 70 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 230 71 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 230 72 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 230 73 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 230 74 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 230 75 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Bailey Misty L&Chou-Hsun Hua
305 230 76 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Macneel Kevin J&Laura B
305 230 77 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Crist John P&Aguinaldo Margaret A E
305 230 78 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Varade Makunda H&Reena
305 230 79 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Suster Matthew S&Adrienne N
305 230 80 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Tsai Jiann-An&Lu Kathy
305 230 81 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Chapman Brad
305 230 82 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 230 83 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 230 84 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 230 85 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 230 86 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 230 87 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 230 88 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 230 89 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 230 90 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 230 91 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 230 92 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 230 93 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Kwon Hyuk Joon&Kim Sejin
305 230 94 00	3.76	OSP	-	21	0.00	0.00	\$0.00	\$0.00	Pardee Homes
305 230 95 00	0.13	OSP	-	21	0.00	0.00	\$0.00	\$0.00	Pardee Homes
305 230 96 00	0.04	OSP	-	21	0.00	0.00	\$0.00	\$0.00	Pardee Homes
305 230 97 00	0.03	OSP	-	21	0.00	0.00	\$0.00	\$0.00	Sierra Highlands Community Assn

**EXHIBIT C - Assessment Roll (Fiscal Year 2014)**  
**Pacific Highlands Ranch Maintenance Assessment District**

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Zone Number	Dev Unit	EBU Factor <sup>(3)</sup>	Total EBUs	Unit Cost (\$/EBU)	FY 2014 <sup>(4)</sup> Assessment	Owner Name
305 231 01 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 231 02 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 231 03 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 231 04 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 231 05 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 231 06 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 231 07 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 231 08 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 231 09 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 231 10 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 231 11 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 231 12 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 231 13 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 231 14 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 231 15 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 231 16 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 231 17 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 231 18 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 231 19 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 231 20 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 231 21 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 231 22 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 231 23 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 231 24 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 231 25 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 231 26 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 231 27 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 231 28 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 231 29 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 231 30 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Colucci Steven J&Fry Alison M
305 231 31 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Wang Hao&Cao Wen
305 231 32 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Revuri Uma M&Renuka
305 231 33 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Liu Timothy C&Law Wendy W
305 231 34 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Wagner Todd D&Jenny
305 231 35 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Lin Feng&Ma Hong
305 231 36 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Hanna Rodrigo K
305 231 37 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Sasaki Michael&Shreya
305 231 38 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Durgana Clifford&Bibi Living Trust 07-17-08
305 231 39 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Wesson Eric A Revocable Trust 04-26-12
305 231 40 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Bhanage Sunil J&Amisha S
305 231 41 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Colavin Family Trust 01-09-97
305 231 42 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Campbell William H&An-Chi Lu Revocable 2005 Trust
305 231 43 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Phelps Cheryl L Trust 08-19-99
305 231 44 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Better Mark A&Lynda M Revocable Trust 04-13-98
305 231 45 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Trentler Matthew J&Christine N
305 231 46 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Genmar Irrevocable Trust 07-16-12
305 231 47 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pan Yu&Chen Jianqing
305 231 48 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Hoffman Roy E&Robyn R
305 231 49 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Chou Tzu-Han
305 231 50 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Soroosh Pejman&Rabieyousefi Moloud
305 231 51 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Amon Rogerio R&Suzana
305 231 52 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 231 53 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes

**EXHIBIT C - Assessment Roll (Fiscal Year 2014)**  
**Pacific Highlands Ranch Maintenance Assessment District**

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Zone Number	Dev Unit	EBU Factor <sup>(3)</sup>	Total EBUs	Unit Cost (\$/EBU)	FY 2014 <sup>(4)</sup> Assessment	Owner Name
305 231 54 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 231 55 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 231 56 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 231 57 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 231 58 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 231 59 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 231 60 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 231 61 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 231 62 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 231 63 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 231 64 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 231 65 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 231 66 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 231 67 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 231 68 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 231 69 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Weiser Shlomo S D&Cain Ruth F
305 231 70 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Sandler Earl&Jodi
305 231 71 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Wesselhoft Michael S&Marissa
305 231 72 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	He Yuwen&Huang Jing
305 231 73 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Gerber Michelle D Separate Property Trust 01-25-08
305 231 74 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Tokgoz Yavuz&Yeliz
305 231 75 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Braund Michael T Jr&Kristyn J
305 231 76 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Willden Wade S&Angela M
305 231 77 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Farmer Linda L
305 231 78 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Lalani Guatam&Anjali
305 231 79 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Wu Gavin&Chen Diana L
305 231 80 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Hayman Martin&Lois
305 231 81 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Kerr James M&Kristine T
305 231 82 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Ahmadian Alex H
305 231 83 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Gosink Eric C&Khoosheh K
305 231 84 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Luo Xiliang&Yang Qingqing
305 231 85 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Yee George&Isabella Family Trust 02-14-07
305 231 86 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Lanning Gavin M&Moll Angela M
305 231 87 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Beal Stephan C&Cynthia
305 231 88 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Zhang Bin&Zhong Yan
305 231 89 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Tyagi Arun&Renu
305 231 90 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Spieldenner Kevin&Diane
305 231 91 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Moore Family Trust 02-01-02
305 231 92 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Kumar Sunil&Verma Monika
305 231 93 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Cheng Jason Kachun&Alicia Wang
305 231 94 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Puga Telmo P
305 231 95 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Henderson Gina L
305 231 96 00	1.00	SFD	4	21	1.00	1.00	\$59.84	\$59.84	Foster Michael E&Linda J
305 231 97 00	0.23	EXE	-	21	0.00	0.00	\$0.00	\$0.00	Sierra Highlands Community Assn
305 231 98 00	0.22	OSP	-	21	0.00	0.00	\$0.00	\$0.00	Pardee Homes
305 240 01 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 240 02 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 240 03 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 240 04 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 240 05 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 240 06 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 240 07 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 240 08 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes



**EXHIBIT C - Assessment Roll (Fiscal Year 2014)**  
**Pacific Highlands Ranch Maintenance Assessment District**

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Zone Number	Dev Unit	EBU Factor <sup>(3)</sup>	Total EBUs	Unit Cost (\$/EBU)	FY 2014 <sup>(4)</sup> Assessment	Owner Name
305 240 09 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 240 10 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 240 11 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 240 12 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 240 13 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 240 14 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 240 15 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 240 16 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 240 17 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 240 18 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 240 19 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 240 20 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 240 21 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 240 22 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 240 23 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 240 24 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 240 25 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 240 26 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 240 27 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 240 28 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 240 29 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 240 30 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 240 31 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 240 32 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 240 33 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 240 34 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 240 35 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 240 36 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 240 37 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 240 38 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 240 39 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 240 40 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 240 41 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 240 42 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 240 43 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 240 44 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 240 45 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 240 46 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 240 47 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 240 48 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 240 49 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 240 50 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 240 51 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 240 52 00	1.69	REC	4	19	3.00	5.07	\$59.84	\$303.38	Pardee Homes
305 240 53 00	0.26	OSP	-	19	0.00	0.00	\$0.00	\$0.00	Pardee Homes
305 240 54 00	2.75	OSP	-	-	0.00	0.00	\$0.00	\$0.00	Pardee Homes
305 240 55 00	0.02	OSP	-	19	0.00	0.00	\$0.00	\$0.00	Pardee Homes
305 241 01 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 241 02 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 241 03 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 241 04 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 241 05 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 241 06 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes

**EXHIBIT C - Assessment Roll (Fiscal Year 2014)**  
**Pacific Highlands Ranch Maintenance Assessment District**

Parcel Number	Acres/ Units <sup>(1)</sup>	Land Use <sup>(2)</sup>	Zone Number	Dev Unit	EBU Factor <sup>(3)</sup>	Total EBUs	Unit Cost (\$/EBU)	FY 2014 <sup>(4)</sup> Assessment	Owner Name
305 241 07 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 241 08 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 241 09 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 241 10 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 241 11 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 241 12 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 241 13 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 241 14 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 241 15 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 241 16 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 241 17 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 241 18 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 241 19 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 241 20 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 241 21 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 241 22 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 241 23 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 241 24 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 241 25 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 241 26 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 241 27 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 241 28 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 241 29 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 241 30 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 241 31 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 241 32 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 241 33 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 241 34 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 241 35 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 241 36 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 241 37 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 241 38 00	1.00	SFD	4	19	1.00	1.00	\$59.84	\$59.84	Pardee Homes
305 241 39 00	2.80	OSP	4	-	0.00	0.00	\$59.84	\$0.00	Pardee Homes
306 011 33 00	31.49	OSP	-	-	0.00	0.00	\$0.00	\$0.00	Pardee Homes
308 010 03 00	84.42	OSP	-	-	0.00	0.00	\$0.00	\$0.00	Pardee Construction Corp

<b>TOTAL</b>	-	-	-		-	<b>2,594.99</b>	-	<b>\$153,432</b>	
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<sup>(1)</sup> Applicable units (acres or dwelling units) dependent upon Land Use Code.  
<sup>(2)</sup> Refer to Assessment Engineer's Report for descriptions of Land Use Code.  
<sup>(3)</sup> Refer to Assessment Engineer's Report for applicable EBU Factor.  
<sup>(4)</sup> FY 2014 is the City's Fiscal Year 2014, which begins July 1, 2013 and ends June 30, 2014.