

Notice of Extension of Statute of Limitations

As the tax matters partner for the following limited liability companies (the “Loan LLCs”), ML Manager LLC hereby gives notice that each of the Loan LLCs has agreed to an extension of the statute of limitations with respect to its 2009 tax year until April 15, 2014:

300 EC Loan LLC	Citlo Loan LLC	RG I Loan LLC
44 CP I Loan LLC	Citno Loan LLC	RG II Loan LLC
44 CP II Loan LLC	CP Loan LLC	RLD I Loan LLC
4633 VB Loan LLC	CS Loan LLC	RLD II Loan LLC
70 SP Loan LLC	FP IV Loan LLC	RRE I Loan LLC
ABCDW I Loan LLC	HH Loan LLC	SOJ Loan LLC
ABCDW II Loan LLC	MCKIN Loan LLC	TLDP Loan LLC
ABCDW III Loan LLC	Metro Loan LLC	U&A Loan LLC
ASA IX Loan LLC	MK I Loan LLC	VCB Loan LLC
ASA XVI Loan LLC	MK II Loan LLC	VF I Loan LLC
AZ CL Loan LLC	MWP Loan LLC	VP I Loan LLC
Bison Loan LLC	Nocit Loan LLC	VP II Loan LLC
C&M Loan LLC	NRDP Loan LLC	ZDC I Loan LLC
Centerpoint I Loan LLC	Osborn III Loan LLC	ZDC II Loan LLC
Centerpoint II Loan LLC	PDG LA Loan LLC	ZDC III Loan LLC
CGSR Loan LLC	PPP Loan LLC	ZDC IV Loan LLC

The extension of the Loan LLCs’ statutes of limitation also extends the statutes of limitations with respect to the Loan LLCs’ members, but solely for their shares of “affected items” that arise from matters properly treated as partnership items with respect to the Loan LLCs.

Although the extension of the statutes was granted in connection with issues relating to whether or not the Loan LLCs (as opposed to their members individually) were the correct parties to claim theft losses, the extension applies to all tax items of the Loan LLCs. Extensive materials relating to theft losses, including a February 13, 2013 memorandum from Fennemore Craig, P.C. to ML Manager LLC (the “FC Memo”), have been posted on ML Manager LLC’s webpage under the IRS Theft Loss Tax Information link. As described in the FC Memo, the Loan LLCs agreed to the extension because of the remote possibility that the IRS might assert that the Loan LLCs were the proper parties to claim the theft losses.

No action is required at this time by members of the Loan LLCs as a result of the extension referred to above.