

GRANT LEE BRADLEY
State and Local Taxation Consultants
11271 Ventura Blvd., #480 Studio City, CA 91604
(818) 509-8311

June 9, 2005

County of San Mateo
Board of Supervisors
400 County Center
Redwood City, CA 94063

Re: CLAIM FOR REFUND - 2000 Tax Year
Taxpayer: InterWave Communications, Inc.
Acct.#: 015621-0001

Dear Clerk of the Board:

We are the agents for InterWave Communications, Inc. in matters relating to property taxes and assessment.

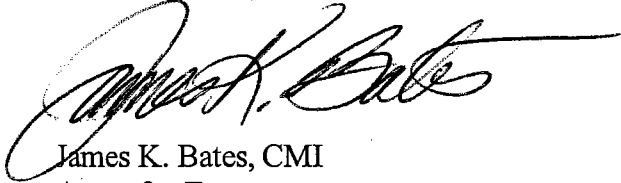
The purpose of this letter is to file a Claim for Refund of property taxes paid for the 2000 tax year. This year was part of a personal property tax audit that covered the 2000-2004 tax years. A final result (a refund) has been determined by the Assessor and agreed upon by the taxpayer over a year ago (see audit adjustment attached), but processing has suffered an extraordinary (and unexplained) delay. The purpose of this claim is to preserve the taxpayer's administrative rights to the refund determined by the Assessor in audit.

In good faith, we have worked with the Assessor's office over the course of this past year as the matter was reassigned back and forth to different auditors to process the results. Months would go by between return phone calls. In the Winter of 2004 we were informed that there appeared to be no waiver in the file for the 2000 tax year. The taxpayer does not recall signing one or not. Given that this audit has been passed to many hands over more than a year, it is not surprising that the waiver was either lost or the matter entirely dropped. In any event, we do not believe the taxpayer should suffer for the Assessor's failure to execute the necessary documents (as only he can) in a timely manner. It is the Taxpayer's request that they receive the refund to which they are entitled as a result of the property tax audit completed on May 13, 2004.

San Mateo County Board of Supervisors
Claim for Refund - 2000
Page Two

Thank you for your assistance in this matter. Please call me if you have any questions or need any further information.

Sincerely,

A handwritten signature in black ink, appearing to read "James K. Bates". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

James K. Bates, CMI
Agent for Taxpayer

Attachment: Audit result @5/13/04.

PROPOSED VALUE ADJUSTMENT

OWNER: INTER WAVE COMMUNICATION
DBA: INTER WAVE COMMUNICATION
STREET: 2495 LEGHORN ST.
CITY: MT. VIEW, CA 94043

WARREN STATION
 MASSACHUSETTS
 City of San Jose
 San Jose, CA 95128
 Telephone: (408) 287-1000

ACCOUNT NO: 0156210001
TAX RATE AREA: 08-081
CONTACT: KANNIS CHAN (650) 314-252
LOCATION: 312 CONSTITUTION DR., MENLO PARK

Log No.
 Years
 2000
 2001

PROPERTY CLASSIFICATION	FOR LIEN DATE January 1, 2000				FOR LIEN DATE January 1, 2001				
	Ref	Property Statement Cost	Property Statement Value	AUDIT Cost	AUDIT Value	Property Statement Cost	Property Statement Value	AUDIT Cost	AUDIT Value
1. Supplies	A	9,814	9,814	9,814	9,814	26,108	26,108	26,108	26,108
2. Machinery & Equipment for Profession or Trade	B	9,322,452	7,687,496	9,724,233	6,480,639	12,035,074	9,604,020	12,561,852	8,123,177
3. Office Furniture & Equipment	C	190,391	141,002	190,391	141,002	150,922	106,981	150,922	106,981
4. Other Equipment	D	208,370	151,859	208,370	151,859	208,370	140,441	208,370	140,441
5. Tools, Molds, Dies & Jigs	E	50,875	16,582	50,875	16,582	50,875	9,863	50,875	9,863
6. Computers - Personal Computer	F-1	2,883,639	679,367	2,533,984	619,057	3,818,988	1,041,840	3,434,099	978,984
7. Computers - Micrange	F-2								
8. Leased Equipment	G								
9. Leasehold Improvements - Structures	H-1	116,088	123,342	116,088	123,342	NONE	NONE	NONE	NONE
10. Leasehold Improvements - Fixtures	H-2	25,145	23,654	25,145	23,654	710,218	674,707	710,218	674,707
11. Construction In Progress	I	NONE		7,026	7,026	23,914	23,914	23,914	23,914
12. Other Equipment #3	J								
13. 10% Penalty (if applicable)	N								
14. TOTAL COSTS & VALUES		12,806,774	8,833,116	12,865,926	7,572,975	17,024,469	11,627,874	17,166,358	10,084,175
15. FULL VALUE DIFFERENCES				(1,260,141)					(1,543,699)
16. Offset Adjustments (if any)				(1,260,141)					(1,543,699)
17. NET FULL VALUE DIFFERENCES									
ADJUSTMENT CLASSIFICATION									
18. Improvements (Structures only)									
19. Fixtures									
20. Personal Property									
21. TOTAL ADJUSTMENTS									
APPLICABLE TAX RATE & INTEREST		Interest to be applied? Yes <input type="checkbox"/> No <input type="checkbox"/>		Tax Rate	Interest %				
				1.0390	31.500%				
				1.0356	22.500%				
Auditor: Virgilio E. Soto		Date: 5/13/2004		Travel Time: 3.00		Total of Adjustments (all 4 years):			
Reviewer:		Write-up Time: 8.00		Field Time: 17.00		Date			
						Billed:			
						Total Time: 28.00			

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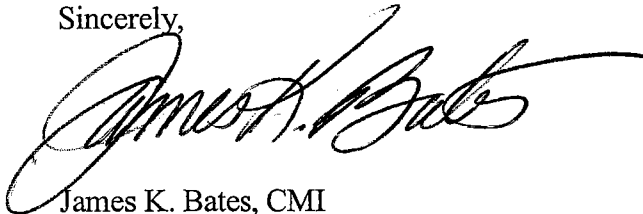
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The purpose of this letter is to file a Claim for Refund of property taxes paid for the 2001 tax year. This year was part of a personal property tax audit that covered the 2000-2004 tax years. A final result (a refund) has been determined by the Assessor and agreed upon by the taxpayer for some months, but processing has suffered many delays. The purpose of this claim is to preserve the taxpayer's administrative rights to the refund determined by the Assessor in audit. We understand that the refund for this year lacks only a final signature (from the City Attorney??), but our concern is that the refund check may not be generated before June 30th.

Thank you for your assistance in this matter. Please call me if you have any questions or need any further information.

Sincerely,



James K. Bates, CMI
Agent for Taxpayer

Attachment: Audit result @5/13/04.

PROPOSED VALUE ADJUSTMENT

REVISED AUDIT

OWNER: INTER WAVE COMMUNICATION
DBA: INTER WAVE COMMUNICATION
STREET: 2495 LEGHORN ST.
CITY: MT. VIEW, CA 94043

WARREN STEIGUM
 ASSESSOR/COUNTY CLERK/CORPORATOR
 County of San Mateo
 685 County Center Dr., Suite 400, Redwood City, CA 94063
 Telephone: (650) 355-1801

ACCOUNT NO: 0156210001
TAX RATE AREA: 08-081
CONTACT: KANNIS CHAN (650) 314-252
LOCATION: 312 CONSTITUTION DR., MENLO PARK

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(4)