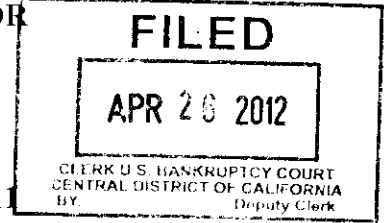


IN THE UNITED STATES BANKRUPTCY COURT FOR THE CENTRAL DISTRICT OF CALIFORNIA



IN RE:)
)
People's Choice Home Loan, Inc.,)
)
)
)
Debtor.)

Case No. 12-15811
Chapter 11

WITHDRAWAL OF CLAIM OF THE OKLAHOMA TAX COMMISSION

The State of Oklahoma, ex rel. Oklahoma Tax Commission ("OTC"), hereby withdraws its proof of claim (claim no. 540-1) filed on March 19, 2012, in the total amount of \$696.98 for the reason that additional information has been provided.

Respectfully submitted,

OKLAHOMA TAX COMMISSION

Julie M. Ezell, OBA #21168
Assistant General Counsel
Oklahoma Tax Commission
120 N. Robinson, Suite 2000W
Oklahoma City, OK 73102-7471
Tel: (405)319-8550
Fax: (405)602-0165



CERTIFICATE OF MAILING/ELECTRONIC TRANSMISSION

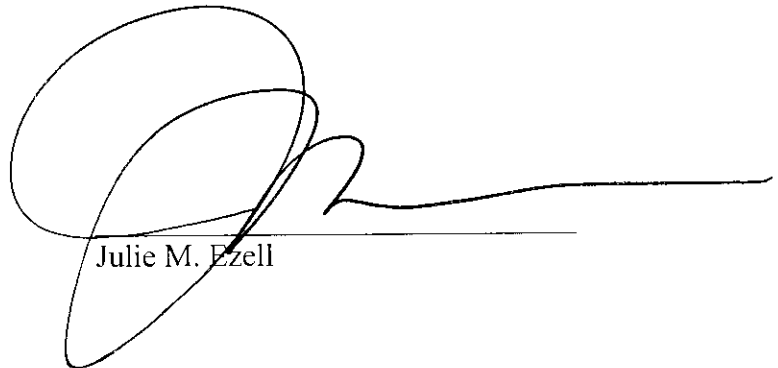
I certify that on April 23, 2012 a true and correct copy of the Withdrawal of Claim was mailed via U.S. Mail, first class, postage prepaid and properly addressed to the following at the address shown:

People's Choice Financial Corporation
7515 Irvine Center Drive
Irvine, CA 92618

People's Choice Home Loan, Inc.
c/o Matthew Kvarda Chief Restructuring
633 W. Fifth Street, Ste. 2560
Los Angeles, CA 90071

Scotta E. McFarland
10100 Santa Monica Blvd., Ste. 1100
Los Angeles, CA 90067

U.S. Trustee
411 W. Fourth St., Suite 9041
Santa Ana, CA 92701



Julie M. Ezell