

May 14, 2007

City of Las Vegas
Planning Department
731 S. 4th Street
Las Vegas, NV 89101

Re: Oxford Commons (Cliff's Edge POD 103)

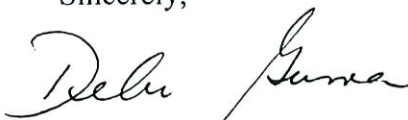
To Whom It May Concern:

On behalf of our client, KB Homes Nevada, we are submitting an application for the vacation and abandonment of easements that were created by Final Maps No. FMP 10159 and FMP 16194.

KB Homes is abandoning the project and is scheduled to submit a Reversionary Map that would show the project as raw acreage.

A meeting has been set for the various departments of the City of Las Vegas, the Owner and the Engineer, to discuss any additional avenues that need to be addressed so that the vacation and abandonment and reversionary map will process smoothly.

Sincerely,



Debi Guma
Project Coordinator

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