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December 1, 2004

HAND DELIVERED

City of Portland
Office of City Auditor
Assessments/Liens Division
1221 S.W. 4th Avenue, Room 130
Portland, Oregon 97204

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**OFFICE OF THE
CITY AUDITOR**

Re: **OBJECTION: PCC 17.08.130C**
Street and Improvements, Southwest 19th Avenue LID
Scott E. Edwards and Cora B. Edwards
8205 S.W. Barbur Boulevard, Portland
Account Nos. 00134161 and 00134160
Tax Account Nos. R991211240, R991210910
Qualifiers: WI/8205 S.W. Barbur Boulevard and 8201-8210 S.W. Barbur Blvd.

Dear City Council and the Office of Transportation:

This law firm represents Scott Edwards and Cora Edwards (the "Edwards"), the owners of the above-referenced property. Pursuant to Portland City Code ("PCC") 17.08.130, the Edwards hereby object to the Proposed Assessment for Street Improvement in the SW 19th Avenue LID ("Proposed Assessment").

The Edwards urge the City Council to reject the Proposed Assessment because: (1) there is no "special benefit" to the Edwards' Property; or alternatively (2) that the estimated assessment to the Edwards' exceeds the "special benefit" accruing to the Edwards' Property, assuming without conceding that a benefit exists.