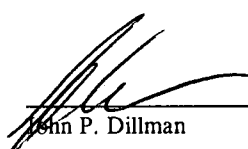


<b>UNITED STATES BANKRUPTCY COURT</b> <b>NORTHERN DISTRICT OF TEXAS</b> <b>DALLAS DIVISION</b>		<b>PROOF OF CLAIM</b> <b>(Secured)</b>		
In Re: <b>OPUS WEST CORPORATION</b>		Case Number: <b>09-34356-11</b> Chapter: <b>11</b>		
Name of Creditor: <b>HARRIS COUNTY, et al</b>		<input type="checkbox"/> Check if you are aware that anyone else has filed a proof of claim relating to your claim.		
Name/Address Where Notices Should Be Sent:  John P. Dillman LINEBARGER GOGGAN BLAIR & SAMPSON, LLP P O BOX 3064 HOUSTON, TX 77253-3064  Telephone No: (713)844-3478 Facsimile: (713)844-3503 Email: houston_bankruptcy@publicans.com		<input type="checkbox"/> Check if you have never received any notices from the bankruptcy court in this case.		
		<input type="checkbox"/> Check if the address differs from the address on the envelope sent to you by the court.		court use only
Number by which creditor identifies debtor:  See Attached Exhibits		This claim	<input type="checkbox"/> replaces <input type="checkbox"/> amends a previously filed claim, dated: <input type="text"/> <input type="checkbox"/> supplements	
<b>1. BASIS FOR CLAIM:</b>		<b>AD VALOREM TAXES</b>		
<b>2. DATE DEBT WAS INCURRED:</b>		January 1 of each tax year, pursuant to Sections 32.01 and 32.07 of the Texas Property Tax Code.		
<b>3. CLASSIFICATION OF CLAIM:</b>		Secured claim to extent of collateral value. Unsecured Priority claim [11 U.S.C. 507 (a)(8)] to extent of any shortfall in collateral value and for personal liability. Secured by Tax Lien §§ 32.01 and 32.05 of the Texas Property Tax Code.		
<b>4. TOTAL AMOUNTS OF CLAIM:</b>		\$ <u>0.00</u> (Unsecured)	+ \$ <u>370,963.73</u> (Secured)	+ \$ <u>0.00</u> (Priority)
				= \$ <u>370,963.73</u> (Total)
Plus interest accruing at 12% per annum pursuant to Texas Property Tax Code §33.01 as allowed under 11 U.S.C. §506(b)				
<b>Make checks payable to:</b> <b>Mail payments to:</b>		<b>HARRIS COUNTY, et al</b> PO Box 4924 Houston, TX 77210-4924		
<b>5. CREDITS AND SETOFFS:</b>		The amount of the payments on this claim has been credited and deducted for the purpose of making this proof of claim. In filing this claim, claimant has deducted all amounts that claimant owes to debtor.		
<b>6. SUPPORTING DOCUMENTS:</b>		Attached		court use only
DATE: JUL 24, 2009				
 John P. Dillman TX Bar I.D. 05874400				

Penalty for presenting fraudulent claim: Fine up to \$500,000 or imprisonment up to 5 years, or both. 18 U.



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**COPY**

LEO VASQUEZ  
 TAX ASSESSOR-COLLECTOR  
 P.O. BOX 4622  
 HOUSTON, TEXAS 77210-4622

2008 Property Tax Statement



OPUS WEST LP  
 2555 E CAMELBACK RD STE 800  
 PHOENIX, AZ 85016-9267

Statement Date:	07/24/2009
Printed By:	LBMGONZALES1
Account Number	
2-1041760	

*He* ESTIMATED TAXES FOR 2009 \$214.<sup>15</sup>  
*city* ESTIMATED TAXES FOR 2009 \$262.<sup>89</sup>



Taxing Jurisdiction	Exemptions	Taxable Value	Rate per \$100	Taxes	Property Description
Harris County		41,157	0.389230	\$160.20	10375 RICHMOND 77042
Harris County Flood Control Dist		41,157	0.030860	\$12.70	Business Personal Property
Port of Houston Authority		41,157	0.017730	\$7.30	CMP F&F M&E
Harris County Hospital District		41,157	0.192160	\$79.09	
Harris County Dept. of Education		41,157	0.005840	\$2.40	
City of Houston		41,157	0.638750	\$262.89	
Rendition Penalty - 1105		0	0.000000	\$52.46	
					<b>Appraised Values</b>
					Land - Market Value 0
					Impr - Market Value 41,157
					Total Market Value 41,157
					Less Capped Mkt Value 0
					Appraised Value 41,157
					<b>Exemptions/Deferrals</b>

Page: 1 of 1

Total 2008 Taxes Due By January 31, 2009	\$577.04
Payments Applied To 2008 Taxes	\$577.04
Total Current Taxes Due (Including Penalties)	\$0.00
Prior Year(s) Delinquent Taxes Due (If Any)	\$0.00
<b>Total Amount Due For July 2009</b>	<b>\$0.00</b>

← No Tax Due

Penalties for Paying Late	Rate	Current Taxes	Delinquent Taxes	Total
By July 31, 2009	18%	\$0.00	\$0.00	\$0.00
By August 31, 2009	19%	\$0.00	\$0.00	\$0.00
By September 30, 2009	20%	\$0.00	\$0.00	\$0.00
By October 31, 2009	21%	\$0.00	\$0.00	\$0.00
By November 30, 2009	22%	\$0.00	\$0.00	\$0.00

NOTES: Keep for your records

Tax Bill Increase (Decrease) from 2003 to 2008 : Appraised Value 0%, Taxable Val 0%, Tax Rate 0%, Tax Bill 0%.

Detach at the perforation and return this coupon with your payment. Keep top part for your records.

\*See reverse side for additional information.\*



PAYMENT COUPON

OPUS WEST LP  
 2555 E CAMELBACK RD STE 800  
 PHOENIX, AZ 85016-9267

Statement Date:	07/24/2009
Printed By:	LBMGONZALES1
Account Number	
2-1041760	
Amount Enclosed	
<b>No Taxes Due. Keep For Your Records.</b>	

IF YOU ARE 65 YEARS OF AGE OR OLDER OR ARE DISABLED AND THE PROPERTY DESCRIBED IN THIS DOCUMENT IS YOUR RESIDENCE HOMESTEAD, YOU SHOULD CONTACT THE APPRAISAL DISTRICT REGARDING ANY ENTITLEMENT YOU MAY HAVE TO A POSTPONEMENT IN THE PAYMENT OF THESE TAXES.

Make check payable to:  
 LEO VASQUEZ  
 TAX ASSESSOR-COLLECTOR  
 P.O. BOX 4622  
 HOUSTON, TEXAS 77210-4622

If you are paying multiple tax accounts with a single check, please make sure that all of the coupons are included to ensure your payment will be properly applied to all of the accounts you intend to pay with that check.

21041760000009 2008 000000000 000000000 000000000 000000000

LEO VASQUEZ  
 TAX ASSESSOR-COLLECTOR  
 P.O. BOX 4622  
 HOUSTON, TEXAS 77210-4622

2008 Property Tax Statement

Statement Date:	07/24/2009
Printed By:	LBMGONZALES1
Account Number	
2-0973620	



OPUS WEST, L P  
 2555 E CAMELBACK RD STE 800  
 PHOENIX, AZ 85016-9267

ESTIMATED TAXES FOR 2009 \$214.70



Taxing Jurisdiction	Exemptions	Taxable Value	Rate per \$100	Taxes	Property Description	
Harris County		30,698	0.389230	\$119.49	17420 KATY 77094 Business Personal Property CMP F&F M&E MISC ASSETS SUP	
Harris County Flood Control Dist		30,698	0.030860	\$9.47		
Port of Houston Authority		30,698	0.017730	\$5.44		
Harris County Hospital District		30,698	0.192160	\$58.99		
Harris County Dept. of Education		30,698	0.005840	\$1.79		
Rendition Penalty - 1105		0	0.000000	\$19.52		
					<b>Appraised Values</b>	
					Land - Market Value	0
					Impr - Market Value	30,698
					Total Market Value	30,698
					Less Capped Mkt Value	0
					Appraised Value	30,698
					<b>Exemptions/Deferrals</b>	
Page: 1 of 1						
Total 2008 Taxes Due By January 31, 2009					✓ \$214.70	
Payments Applied To 2008 Taxes					\$214.70	
Total Current Taxes Due (Including Penalties)					\$0.00	
Prior Year(s) Delinquent Taxes Due (If Any)					\$0.00	
<b>Total Amount Due For July 2009</b>					<b>\$0.00</b>	
Penalties for Paying Late	Rate	Current Taxes	Delinquent Taxes	Total		
By July 31, 2009	18%	\$0.00	\$0.00	\$0.00		
By August 31, 2009	19%	\$0.00	\$0.00	\$0.00		
By September 30, 2009	20%	\$0.00	\$0.00	\$0.00		
By October 31, 2009	21%	\$0.00	\$0.00	\$0.00		
By November 30, 2009	22%	\$0.00	\$0.00	\$0.00		

← No Tax Due

NOTES: Keep for your records

Tax Bill Increase (Decrease) from 2003 to 2008 : Appraised Value 233%, Taxable Value 233%, Tax Rate -2%, Tax Bill 227%.

Detach at the perforation and return this coupon with your payment. Keep top part for your records.

\*See reverse side for additional information.\*



PAYMENT COUPON

OPUS WEST, L P  
 2555 E CAMELBACK RD STE 800  
 PHOENIX, AZ 85016-9267

Statement Date:	07/24/2009
Printed By:	LBMGONZALES1
Account Number	
2-0973620	
Amount Enclosed	
No Taxes Due. Keep For Your Records.	

IF YOU ARE 65 YEARS OF AGE OR OLDER OR ARE DISABLED AND THE PROPERTY DESCRIBED IN THIS DOCUMENT IS YOUR RESIDENCE HOMESTEAD, YOU SHOULD CONTACT THE APPRAISAL DISTRICT REGARDING ANY ENTITLEMENT YOU MAY HAVE TO A POSTPONEMENT IN THE PAYMENT OF THESE TAXES.

Make check payable to:  
 LEO VASQUEZ  
 TAX ASSESSOR-COLLECTOR  
 P.O. BOX 4622  
 HOUSTON, TEXAS 77210-4622

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LEO VASQUEZ  
 TAX ASSESSOR-COLLECTOR  
 P.O. BOX 4622  
 HOUSTON, TEXAS 77210-4622



OPUS WEST L P  
 101 E OLD SETTLERS BLVD STE 180  
 ROUND ROCK, TX 78664-2266



2008 Property Tax Statement

Statement Date:	07/24/2009
Printed By:	LBMGONZALES1
Account Number	
041-057-000-0072	
NAME/ADDRESS CHANGE 03	

HE ESTIMATED TAXES FOR 2009 \$ 460.61  
 City ESTIMATED TAXES FOR 2009 \$ 536.58  
 HCO ESTIMATED TAXES FOR 2009 \$ 858.86

Taxing Jurisdiction	Exemptions	Taxable Value	Rate per \$100	Taxes	Property Description
Houston I.S.D.		73,386	1.156700	\$848.86	13960 HILLCROFT ST 77085 TR 20C-2 ABST 101 C W ADAMS Acreage: 3.3694 <b>Appraised Values</b> Land - Market Value 73,386 Impr - Market Value 0 Total Market Value 73,386 Less Capped Mkt Value 0 Appraised Value 73,386 <b>Exemptions/Deferrals</b> Returned Undeliverable
Harris County		73,386	0.389230	\$285.64	
Harris County Flood Control Dist		73,386	0.030860	\$22.65	
Port of Houston Authority		73,386	0.017730	\$13.01	
Harris County Hospital District		73,386	0.192160	\$141.02	
Harris County Dept. of Education		73,386	0.005840	\$4.29	
Houston Community College System		73,386	0.092430	\$67.83	
City of Houston		73,386	0.638750	\$468.75	
Page: 1 of 1 Total 2008 Taxes Due By January 31, 2009 ✓ \$1,852.05 Payments Applied To 2008 Taxes \$1,852.05 Total Current Taxes Due (Including Penalties) \$0.00 Prior Year(s) Delinquent Taxes Due (If Any) \$0.00 <b>Total Amount Due For July 2009 \$0.00</b>					
Penalties for Paying Late	Rate	Current Taxes	Delinquent Taxes	Total	<b>← No Tax Due</b> NOTES: Keep for your records
By July 31, 2009	18%	\$0.00	\$0.00	\$0.00	
By August 31, 2009	19%	\$0.00	\$0.00	\$0.00	
By September 30, 2009	20%	\$0.00	\$0.00	\$0.00	
By October 31, 2009	21%	\$0.00	\$0.00	\$0.00	
By November 30, 2009	22%	\$0.00	\$0.00	\$0.00	

Tax Bill Increase (Decrease) from 2003 to 2008 : Appraised Value -83%, Taxable Value -83%, Tax Rate -15%, Tax Bill -85%.

Detach at the perforation and return this coupon with your payment. Keep top part for your records.

\*See reverse side for additional information.\*



PAYMENT COUPON

OPUS WEST L P  
 101 E OLD SETTLERS BLVD STE 180  
 ROUND ROCK, TX 78664-2266

Statement Date:	07/24/2009
Printed By:	LBMGONZALES1
Account Number	
041-057-000-0072	
Amount Enclosed	
No Taxes Due. Keep For Your Records.	

IF YOU ARE 65 YEARS OF AGE OR OLDER OR ARE DISABLED AND THE PROPERTY DESCRIBED IN THIS DOCUMENT IS YOUR RESIDENCE HOMESTEAD, YOU SHOULD CONTACT THE APPRAISAL DISTRICT REGARDING ANY ENTITLEMENT YOU MAY HAVE TO A POSTPONEMENT IN THE PAYMENT OF THESE TAXES.

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 LEO VASQUEZ  
 TAX ASSESSOR-COLLECTOR  
 P.O. BOX 4622  
 HOUSTON, TEXAS 77210-4622

If you are paying multiple tax accounts with a single check, please make sure that all of the coupons are included to ensure your payment will be properly applied to all of the accounts you intend to pay with that check.

04105700000725 2008 00000000 00000000 00000000 00000000

LEO VASQUEZ  
 TAX ASSESSOR-COLLECTOR  
 P.O. BOX 4622  
 HOUSTON, TEXAS 77210-4622



OPUS WEST LP  
 3555 E CAMELBACK RD STE 800  
 PHOENIX, AZ 85018-2403

2008 Property Tax Statement

Statement Date:	07/24/2009
Printed By:	LBMGONZALES1
Account Number	
130-314-001-0001	

HC ESTIMATED TAXES FOR 2009 \$ 44955.70

City ESTIMATED TAXES FOR 2009 \$ 46102.44



Taxing Jurisdiction	Exemptions	Taxable Value	Rate per \$100	Taxes	Property Description
Harris County		7,070,441	0.389230	\$27,520.28	0 KATY FWY 77079 RES A BLK 1 ENERGY CROSSING  Acreage: 10.8210 Appraised Values Land - Market Value 7,070,441 Impr - Market Value 0 Total Market Value 7,070,441 Less Capped Mkt Value 0 Appraised Value 7,070,441 Exemptions/Deferrals
Harris County Flood Control Dist		7,070,441	0.030860	\$2,181.94	
Port of Houston Authority		7,070,441	0.017730	\$1,253.59	
Harris County Hospital District		7,070,441	0.192160	\$13,586.56	
Harris County Dept. of Education		7,070,441	0.005840	\$412.91	
City of Houston		7,070,441	0.638750	\$45,162.44	
Page: 1 of 1					
Total 2008 Taxes Due By January 31, 2009				\$90,117.72	
Payments Applied To 2008 Taxes				\$90,117.72	
Total Current Taxes Due (Including Penalties)				\$0.00	
Prior Year(s) Delinquent Taxes Due (If Any)				\$0.00	
Total Amount Due For July 2009				\$0.00	
Penalties for Paying Late	Rate	Current Taxes	Delinquent Taxes	Total	
By July 31, 2009	18%	\$0.00	\$0.00	\$0.00	
By August 31, 2009	19%	\$0.00	\$0.00	\$0.00	
By September 30, 2009	20%	\$0.00	\$0.00	\$0.00	
By October 31, 2009	21%	\$0.00	\$0.00	\$0.00	
By November 30, 2009	22%	\$0.00	\$0.00	\$0.00	

← No Tax Due

NOTES: Keep for your records

Tax Bill Increase (Decrease) from 2003 to 2008 : Appraised Value 0%, Taxable Val 0%, Tax Rate 0%, Tax Bill 0%.

Detach at the perforation and return this coupon with your payment. Keep top part for your records.

\*See reverse side for additional information.\*



PAYMENT COUPON

OPUS WEST LP  
 3555 E CAMELBACK RD STE 800  
 PHOENIX, AZ 85018-2403

Statement Date:	07/24/2009
Printed By:	LBMGONZALES1
Account Number	
130-314-001-0001	
Amount Enclosed	
No Taxes Due. Keep For Your Records.	

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Make check payable to:  
 LEO VASQUEZ  
 TAX ASSESSOR-COLLECTOR  
 P.O. BOX 4622  
 HOUSTON, TEXAS 77210-4622

If you are paying multiple tax accounts with a single check, please make sure that all of the coupons are included to ensure your payment will be properly applied to all of the accounts you intend to pay with that check.

13031400100012 2008 00000000 00000000 00000000 00000000

LEO VASQUEZ  
 TAX ASSESSOR-COLLECTOR  
 P.O. BOX 4622  
 HOUSTON, TEXAS 77210-4622

2008 Property Tax Statement

Statement Date:	07/24/2009
Printed By:	LBMGONZALES1
Account Number	
130-314-002-0001	



OPUS WEST LP  
 3555 E CAMELBACK RD STE 800  
 PHOENIX, AZ 85018-2403

*He* ESTIMATED TAXES FOR 2009 \$4669.83  
*cut* ESTIMATED TAXES FOR 2009 \$6700.56



Taxing Jurisdiction	Exemptions	Taxable Value	Rate per \$100	Taxes	Property Description																													
Harris County		1,049,012	0.389230	\$4,083.07	0 GRISBY RD 77079 RES B BLK 2 ENERGY CROSSING  Acreage: 2.7260 <b>Appraised Values</b> Land - Market Value 1,049,012 Impr - Market Value 0 Total Market Value 1,049,012 Less Capped Mkt Value 0 Appraised Value 1,049,012 <b>Exemptions/Deferrals</b>																													
Harris County Flood Control Dist		1,049,012	0.030860	\$323.73																														
Port of Houston Authority		1,049,012	0.017730	\$185.99																														
Harris County Hospital District		1,049,012	0.192160	\$2,015.78																														
Harris County Dept. of Education		1,049,012	0.005840	\$61.26																														
City of Houston		1,049,012	0.638750	\$6,700.56																														
Page: 1 of 1																																		
Total 2008 Taxes Due By January 31, 2009				\$13,370.39																														
Payments Applied To 2008 Taxes				\$13,370.39																														
Total Current Taxes Due (Including Penalties)				\$0.00																														
Prior Year(s) Delinquent Taxes Due (If Any)				\$0.00																														
<b>Total Amount Due For July 2009</b>				<b>\$0.00</b>	<div style="border: 1px solid black; padding: 5px; display: inline-block;"> <b>No Tax Due</b> </div>																													
<table border="1"> <thead> <tr> <th>Penalties for Paying Late</th> <th>Rate</th> <th>Current Taxes</th> <th>Delinquent Taxes</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>By July 31, 2009</td> <td>18%</td> <td>\$0.00</td> <td>\$0.00</td> <td>\$0.00</td> </tr> <tr> <td>By August 31, 2009</td> <td>19%</td> <td>\$0.00</td> <td>\$0.00</td> <td>\$0.00</td> </tr> <tr> <td>By September 30, 2009</td> <td>20%</td> <td>\$0.00</td> <td>\$0.00</td> <td>\$0.00</td> </tr> <tr> <td>By October 31, 2009</td> <td>21%</td> <td>\$0.00</td> <td>\$0.00</td> <td>\$0.00</td> </tr> <tr> <td>By November 30, 2009</td> <td>22%</td> <td>\$0.00</td> <td>\$0.00</td> <td>\$0.00</td> </tr> </tbody> </table>						Penalties for Paying Late	Rate	Current Taxes	Delinquent Taxes	Total	By July 31, 2009	18%	\$0.00	\$0.00	\$0.00	By August 31, 2009	19%	\$0.00	\$0.00	\$0.00	By September 30, 2009	20%	\$0.00	\$0.00	\$0.00	By October 31, 2009	21%	\$0.00	\$0.00	\$0.00	By November 30, 2009	22%	\$0.00	\$0.00
Penalties for Paying Late	Rate	Current Taxes	Delinquent Taxes	Total																														
By July 31, 2009	18%	\$0.00	\$0.00	\$0.00																														
By August 31, 2009	19%	\$0.00	\$0.00	\$0.00																														
By September 30, 2009	20%	\$0.00	\$0.00	\$0.00																														
By October 31, 2009	21%	\$0.00	\$0.00	\$0.00																														
By November 30, 2009	22%	\$0.00	\$0.00	\$0.00																														

NOTES: Keep for your records

Tax Bill Increase (Decrease) from 2003 to 2008 : Appraised Value 0%, Taxable Val 0%, Tax Rate 0%, Tax Bill 0%.

Detach at the perforation and return this coupon with your payment. Keep top part for your records.

\*See reverse side for additional information.\*



PAYMENT COUPON

OPUS WEST LP  
 3555 E CAMELBACK RD STE 800  
 PHOENIX, AZ 85018-2403

Statement Date:	07/24/2009
Printed By:	LBMGONZALES1
Account Number	
130-314-002-0001	
Amount Enclosed	
No Taxes Due. Keep For Your Records.	

IF YOU ARE 65 YEARS OF AGE OR OLDER OR ARE DISABLED AND THE PROPERTY DESCRIBED IN THIS DOCUMENT IS YOUR RESIDENCE HOMESTEAD, YOU SHOULD CONTACT THE APPRAISAL DISTRICT REGARDING ANY ENTITLEMENT YOU MAY HAVE TO A POSTPONEMENT IN THE PAYMENT OF THESE TAXES.

Make check payable to:  
 LEO VASQUEZ  
 TAX ASSESSOR-COLLECTOR  
 P.O. BOX 4622  
 HOUSTON, TEXAS 77210-4622

*If you are paying multiple tax accounts with a single check, please make sure that all of the coupons are included to ensure your payment will be properly applied to all of the accounts you intend to pay with that check.*

13031400200010 2008 00000000 00000000 00000000 00000000

LEO VASQUEZ  
 TAX ASSESSOR-COLLECTOR  
 P.O. BOX 4622  
 HOUSTON, TEXAS 77210-4622

2008 Property Tax Statement

Statement Date:	07/24/2009
Printed By:	LBMGONZALES1
Account Number	
	130-314-002-0002



OPUS WEST LP  
 3555 E CAMELBACK RD STE 800  
 PHOENIX, AZ 85018-2403

*Hic* ESTIMATED TAXES FOR 2009 \$5163.98

*cel* ESTIMATED TAXES FOR 2009 \$5187.77



Taxing Jurisdiction	Exemptions	Taxable Value	Rate per \$100	Taxes	Property Description
Harris County		812,175	0.389230	\$3,161.23	0 GRISBY RD 77079 RES C BLK 2 ENERGY CROSSING  Acreage: 1.2430 <b>Appraised Values</b> Land - Market Value 812,175 Impr - Market Value 0 Total Market Value 812,175 Less Capped Mkt Value 0 Appraised Value 812,175 <b>Exemptions/Deferrals</b>
Harris County Flood Control Dist		812,175	0.030860	\$250.64	
Port of Houston Authority		812,175	0.017730	\$144.00	
Harris County Hospital District		812,175	0.192160	\$1,560.68	
Harris County Dept. of Education		812,175	0.005840	\$47.43	
City of Houston		812,175	0.638750	\$5,187.77	
Page: 1 of 1					
Total 2008 Taxes Due By January 31, 2009				\$10,351.75	
Payments Applied To 2008 Taxes				\$10,351.75	
Total Current Taxes Due (Including Penalties)				\$0.00	
Prior Year(s) Delinquent Taxes Due (If Any)				\$0.00	
Total Amount Due For July 2009				\$0.00	
Penalties for Paying Late	Rate	Current Taxes	Delinquent Taxes	Total	
By July 31, 2009	18%	\$0.00	\$0.00	\$0.00	
By August 31, 2009	19%	\$0.00	\$0.00	\$0.00	
By September 30, 2009	20%	\$0.00	\$0.00	\$0.00	
By October 31, 2009	21%	\$0.00	\$0.00	\$0.00	
By November 30, 2009	22%	\$0.00	\$0.00	\$0.00	

← No Tax Due

NOTES: Keep for your records

Tax Bill Increase (Decrease) from 2003 to 2008 : Appraised Value 0%, Taxable Val 0%, Tax Rate 0%, Tax Bill 0%.

Detach at the perforation and return this coupon with your payment. Keep top part for your records.

\*See reverse side for additional information.\*



PAYMENT COUPON

OPUS WEST LP  
 3555 E CAMELBACK RD STE 800  
 PHOENIX, AZ 85018-2403

Statement Date:	07/24/2009
Printed By:	LBMGONZALES1
Account Number	
	130-314-002-0002
Amount Enclosed	
No Taxes Due. Keep For Your Records.	

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 TAX ASSESSOR-COLLECTOR  
 P.O. BOX 4622  
 HOUSTON, TEXAS 77210-4622

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13031400200028 2008 000000000 000000000 000000000 000000000

LEO VASQUEZ  
 TAX ASSESSOR-COLLECTOR  
 P.O. BOX 4622  
 HOUSTON, TEXAS 77210-4622



OPUS WEST LP  
 2555 E CAMELBACK RD STE 800  
 PHOENIX, AZ 85016-9267



2008 Property Tax Statement

Statement Date:	07/24/2009
Printed By:	LBMGONZALES1
Account Number	
127-814-001-0001	

*He* ESTIMATED TAXES FOR 2009 \$49,673.70  
*city* ESTIMATED TAXES FOR 2009 \$49,310.78  
*Hea* ESTIMATED TAXES FOR 2009 \$78,007.85

Taxing Jurisdiction	Exemptions	Taxable Value	Rate per \$100	Taxes	Property Description
Houston I.S.D.		6,744,000	1.156700	\$78,007.85	14440 HILLCROFT AVE 77085 RES A BLK 1 CROSSINGS AT FORT BEND PARKWAY  Acreage: 14.6596 <b>Appraised Values</b> Land - Market Value 5,032,418 Impr - Market Value 1,711,582 Total Market Value 6,744,000 Less Capped Mkt Value 0 Appraised Value 6,744,000  <b>Exemptions/Deferrals</b>
Harris County		6,744,000	0.389230	\$26,249.67	
Harris County Flood Control Dist		6,744,000	0.030860	\$2,081.20	
Port of Houston Authority		6,744,000	0.017730	\$1,195.71	
Harris County Hospital District		6,744,000	0.192160	\$12,959.27	
Harris County Dept. of Education		6,744,000	0.005840	\$393.85	
Houston Community College System		6,744,000	0.092430	\$6,233.48	
City of Houston		6,744,000	0.638750	\$43,077.30	
Brays Oaks Mgmt Dist (H.C.I.D.5)		6,744,000	0.100000	\$6,744.00	
Page: 1 of 1					
Total 2008 Taxes Due By January 31, 2009				✓ \$176,942.33	
Payments Applied To 2008 Taxes				\$176,942.33	
Total Current Taxes Due (Including Penalties)				\$0.00	
Prior Year(s) Delinquent Taxes Due (If Any)				\$0.00	
Total Amount Due For July 2009				\$0.00	
Penalties for Paying Late	Rate	Current Taxes	Delinquent Taxes	Total	
By July 31, 2009	18%	\$0.00	\$0.00	\$0.00	
By August 31, 2009	19%	\$0.00	\$0.00	\$0.00	
By September 30, 2009	20%	\$0.00	\$0.00	\$0.00	
By October 31, 2009	21%	\$0.00	\$0.00	\$0.00	
By November 30, 2009	22%	\$0.00	\$0.00	\$0.00	

← No Tax Due

NOTES: Keep for your records

Tax Bill Increase (Decrease) from 2003 to 2008 : Appraised Value 0%, Taxable Val 0%, Tax Rate 0%, Tax Bill 0%.

Detach at the perforation and return this coupon with your payment. Keep top part for your records.

\*See reverse side for additional information.\*



PAYMENT COUPON

OPUS WEST LP  
 2555 E CAMELBACK RD STE 800  
 PHOENIX, AZ 85016-9267

Statement Date:	07/24/2009
Printed By:	LBMGONZALES1
Account Number	
127-814-001-0001	
Amount Enclosed	
No Taxes Due. Keep For Your Records.	

IF YOU ARE 65 YEARS OF AGE OR OLDER OR ARE DISABLED AND THE PROPERTY DESCRIBED IN THIS DOCUMENT IS YOUR RESIDENCE HOMESTEAD, YOU SHOULD CONTACT THE APPRAISAL DISTRICT REGARDING ANY ENTITLEMENT YOU MAY HAVE TO A POSTPONEMENT IN THE PAYMENT OF THESE TAXES.

Make check payable to:  
 LEO VASQUEZ  
 TAX ASSESSOR-COLLECTOR  
 P.O. BOX 4622  
 HOUSTON, TEXAS 77210-4622

If you are paying multiple tax accounts with a single check, please make sure that all of the coupons are included to ensure your payment will be properly applied to all of the accounts you intend to pay with that check.

12781400100013 2008 00000000 00000000 00000000 00000000



LEO VASQUEZ  
 TAX ASSESSOR-COLLECTOR  
 P.O. BOX 4622  
 HOUSTON, TEXAS 77210-4622

2008 Property Tax Statement



OPUS WEST LP  
 2555 E CAMELBACK RD STE 800  
 PHOENIX, AZ 85016-9267

Statement Date:	07/24/2009
Printed By:	LBMGONZALES1
Account Number	
127-814-001-0005	

He ESTIMATED TAXES FOR 2009 \$ 2785.74

cm ESTIMATED TAXES FOR 2009 \$ 2768.19

HCP ESTIMATED TAXES FOR 2009 \$ 4379.17



Taxing Jurisdiction	Exemptions	Taxable Value	Rate per \$100	Taxes	Property Description
Houston I.S.D.		378,592	1.156700	\$4,379.17	0 S SAM HOUSTON PKY 77085 RES A2 BLK 1 CROSSINGS AT FORT BEND PARKWAY  Acreage: 1.0864 Appraised Values Land - Market Value 378,592 Impr - Market Value 0 Total Market Value 378,592 Less Capped Mkt Value 0 Appraised Value 378,592  Exemptions/Deferrals
Harris County		378,592	0.389230	\$1,473.59	
Harris County Flood Control Dist		378,592	0.030860	\$116.83	
Port of Houston Authority		378,592	0.017730	\$67.12	
Harris County Hospital District		378,592	0.192160	\$727.50	
Harris County Dept. of Education		378,592	0.005840	\$22.11	
Houston Community College System		378,592	0.092430	\$349.93	
City of Houston		378,592	0.638750	\$2,418.26	
Brays Oaks Mgmt Dist (H.C.I.D.5)		378,592	0.100000	\$378.59	
Page: 1 of 1					
Total 2008 Taxes Due By January 31, 2009				\$9,933.10	
Payments Applied To 2008 Taxes				\$9,933.10	
Total Current Taxes Due (Including Penalties)				\$0.00	
Prior Year(s) Delinquent Taxes Due (If Any)				\$0.00	
Total Amount Due For July 2009				\$0.00	
Penalties for Paying Late	Rate	Current Taxes	Delinquent Taxes	Total	
By July 31, 2009	18%	\$0.00	\$0.00	\$0.00	
By August 31, 2009	19%	\$0.00	\$0.00	\$0.00	
By September 30, 2009	20%	\$0.00	\$0.00	\$0.00	
By October 31, 2009	21%	\$0.00	\$0.00	\$0.00	
By November 30, 2009	22%	\$0.00	\$0.00	\$0.00	

← No Tax Due

NOTES: Keep for your records

Tax Bill Increase (Decrease) from 2003 to 2008 : Appraised Value 0%, Taxable Val 0%, Tax Rate 0%, Tax Bill 0%.

Detach at the perforation and return this coupon with your payment. Keep top part for your records.

\*See reverse side for additional information.\*



PAYMENT COUPON

OPUS WEST LP  
 2555 E CAMELBACK RD STE 800  
 PHOENIX, AZ 85016-9267

Statement Date:	07/24/2009
Printed By:	LBMGONZALES1
Account Number	
127-814-001-0005	
Amount Enclosed	
No Taxes Due. Keep For Your Records.	

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12781400100054 2008 00000000 00000000 00000000 00000000

LEO VASQUEZ  
 TAX ASSESSOR-COLLECTOR  
 P.O. BOX 4622  
 HOUSTON, TEXAS 77210-4622



OPUS WEST LP  
 2555 E CAMELBACK RD STE 800  
 PHOENIX, AZ 85016-9267



2008 Property Tax Statement

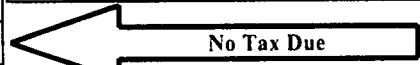
Statement Date:	07/24/2009
Printed By:	LBMGONZALES1
Account Number	
127-814-001-0006	

HC ESTIMATED TAXES FOR 2009 \$ 16046.14

Cuby ESTIMATED TAXES FOR 2009 \$ 15944.95

KEE ESTIMATED TAXES FOR 2009 \$ 25224.33

Taxing Jurisdiction	Exemptions	Taxable Value	Rate per \$100	Taxes	Property Description
Houston I.S.D.		2,180,715	1.156700	\$25,224.33	0 W HILLCROFT AVE 77085 RES A3 BLK 1 CROSSINGS AT FORT BEND PARKWAY Acreage: 4.4602 <b>Appraised Values</b> Land - Market Value 1,554,288 Impr - Market Value 626,427 Total Market Value 2,180,715 Less Capped Mkt Value 0 Appraised Value 2,180,715 <b>Exemptions/Deferrals</b>
Harris County		2,180,715	0.389230	\$8,488.00	
Harris County Flood Control Dist		2,180,715	0.030860	\$672.97	
Port of Houston Authority		2,180,715	0.017730	\$386.64	
Harris County Hospital District		2,180,715	0.192160	\$4,190.46	
Harris County Dept. of Education		2,180,715	0.005840	\$127.35	
Houston Community College System		2,180,715	0.092430	\$2,015.63	
City of Houston		2,180,715	0.638750	\$13,929.32	
Brays Oaks Mgmt Dist (H.C.I.D.5)		2,180,715	0.100000	\$2,180.72	
Page: 1 of 1 Total 2008 Taxes Due By January 31, 2009 <input checked="" type="checkbox"/> \$57,215.42 Payments Applied To 2008 Taxes \$57,215.42 Total Current Taxes Due (Including Penalties) \$0.00 Prior Year(s) Delinquent Taxes Due (If Any) \$0.00 <b>Total Amount Due For July 2009 \$0.00</b>					
Penalties for Paying Late	Rate	Current Taxes	Delinquent Taxes	Total	
By July 31, 2009	18%	\$0.00	\$0.00	\$0.00	
By August 31, 2009	19%	\$0.00	\$0.00	\$0.00	
By September 30, 2009	20%	\$0.00	\$0.00	\$0.00	
By October 31, 2009	21%	\$0.00	\$0.00	\$0.00	
By November 30, 2009	22%	\$0.00	\$0.00	\$0.00	



NOTES: Keep for your records

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Detach at the perforation and return this coupon with your payment. Keep top part for your records.

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PAYMENT COUPON

OPUS WEST LP  
 2555 E CAMELBACK RD STE 800  
 PHOENIX, AZ 85016-9267

Statement Date:	07/24/2009
Printed By:	LBMGONZALES1
Account Number	
127-814-001-0006	
Amount Enclosed	
No Taxes Due. Keep For Your Records.	

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 LEO VASQUEZ  
 TAX ASSESSOR-COLLECTOR  
 P.O. BOX 4622  
 HOUSTON, TEXAS 77210-4622

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12781400100062 2008 00000000 00000000 00000000 00000000

LEO VASQUEZ  
 TAX ASSESSOR-COLLECTOR  
 P.O. BOX 4622  
 HOUSTON, TEXAS 77210-4622



OPUS WEST LP  
 2555 E CAMELBACK RD STE 800  
 PHOENIX, AZ 85016-9267



2008 Property Tax Statement

Statement Date:	07/24/2009
Printed By:	LBMGONZALES1
Account Number	
127-814-001-0008	
SUPPLEMENT NUMBER 02	

HE ESTIMATED TAXES FOR 2009 \$ 2117.68  
 CML ESTIMATED TAXES FOR 2009 \$ 2095.30  
 HED ESTIMATED TAXES FOR 2009 \$ 4580.75

Taxing Jurisdiction	Exemptions	Taxable Value	Rate per \$100	Taxes	Property Description
Houston I.S.D.		395,976	1.156700	\$4,580.25	0 S SAM HOUSTON PKY 77085 RES A2-B BLK 1 CROSSINGS AT FORT BEND PARKWAY  Acreage: 1.1363 Appraised Values Land - Market Value 395,976 Impr - Market Value 0 Total Market Value 395,976 Less Capped Mkt Value 0 Appraised Value 395,976 Exemptions/Deferrals
Harris County		395,976	0.389230	\$1,541.26	
Harris County Flood Control Dist		395,976	0.030860	\$122.20	
Port of Houston Authority		395,976	0.017730	\$70.21	
Harris County Hospital District		395,976	0.192160	\$760.91	
Harris County Dept. of Education		395,976	0.005840	\$23.12	
Houston Community College System		395,976	0.092430	\$366.00	
City of Houston		395,976	0.638750	\$2,529.30	
Brays Oaks Mgmt Dist (H.C.I.D.5)		395,976	0.100000	\$395.98	

Page: 1 of 1

Total 2008 Taxes Due By January 31, 2009	\$10,389.23
Payments Applied To 2008 Taxes	\$10,389.23
Total Current Taxes Due (Including Penalties)	\$0.00
Prior Year(s) Delinquent Taxes Due (If Any)	\$0.00
<b>Total Amount Due For July 2009</b>	<b>\$0.00</b>

← No Tax Due

Penalties for Paying Late	Rate	Current Taxes	Delinquent Taxes	Total
By July 31, 2009	18%	\$0.00	\$0.00	\$0.00
By August 31, 2009	19%	\$0.00	\$0.00	\$0.00
By September 30, 2009	20%	\$0.00	\$0.00	\$0.00
By October 31, 2009	21%	\$0.00	\$0.00	\$0.00
By November 30, 2009	22%	\$0.00	\$0.00	\$0.00

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 \*See reverse side for additional information.\*



PAYMENT COUPON

OPUS WEST LP  
 2555 E CAMELBACK RD STE 800  
 PHOENIX, AZ 85016-9267

Statement Date:	07/24/2009
Printed By:	LBMGONZALES1
Account Number	
127-814-001-0008	
Amount Enclosed	
No Taxes Due. Keep For Your Records.	

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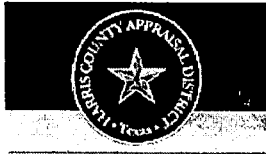
Make check payable to:  
 LEO VASQUEZ  
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 P.O. BOX 4622  
 HOUSTON, TEXAS 77210-4622

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12781400100088 2008 00000000 00000000 00000000 00000000

*Taxing Authority reserves its right to amend its claim once the appraisal district has assessed the value of the property.*

Friday, July 24, 2009



Tax Year: 2009

**HARRIS COUNTY APPRAISAL DISTRICT  
REAL PROPERTY ACCOUNT INFORMATION  
1278140010013**

Print E-mail

**Ownership History | Related Accounts**

**Owner and Property Information**

Owner Name & Mailing Address:	<b>OPUS WEST LP 2555 E CAMELBACK RD STE 800 PHOENIX AZ 85016-9267</b>	Legal Description:	<b>RES A3-B BLK 1 CROSSINGS AT FORT BEND PARKWAY 0 W HILLCROFT AVE HOUSTON TX 77085</b>
-------------------------------	---	--------------------	---

State Class Code	Land Use Code	Building Class	Total Units		
F1 -- Real, Commercial	None		0		
Land Area	Total Living Area	Net Rentable Area	Neighborhood	Map Facet	Key Map®
0 SF	0	0	5931	5151C	570R

**Value Status Information**

<b>Capped Account</b>	Value Status	Shared CAD
Pending	All Values Pending	No

**Exemptions and Jurisdictions**

Exemption Type	Districts	Jurisdictions	ARB Status	2008 Rate	2009 Rate	Online Tax Bill
<b>None</b>	001	HOUSTON ISD	Pending	1.156700		View
	040	HARRIS COUNTY	Pending	0.389230		View
	041	HARRIS CO FLOOD CNTRL	Pending	0.030860		
	042	PORT OF HOUSTON AUTHY	Pending	0.017730		
	043	HARRIS CO HOSP DIST	Pending	0.192160		
	044	HARRIS CO EDUC DEPT	Pending	0.005840		
	048	HOU COMMUNITY COLLEGE	Pending	0.092430		
	061	CITY OF HOUSTON	Pending	0.638750		
	950	H C ID 5	Pending	0.100000		

**Valuations**

2008 Value		2009 Value	
Market	Appraised	Market	Appraised
Land		Land	
Improvement		Improvement	
Ag/Tmbr/Spc		Ag/Tmbr/Spc	Pending
Total		Total	Pending

**5-Year Value History**

Land  
Building

**LINEBARGER GOGGAN BLAIR & SAMPSON, LLP**

ATTORNEYS AT LAW  
1301 TRAVIS STREET, SUITE 300 (77002)  
P.O. BOX 3064 (77253-3064)  
HOUSTON, TEXAS

713/844-3478  
FAX 713/844-3503

**RECEIVED**

JUL 28 2009

**TAWANA C. MARSHALL, CLERK  
U.S. BANKRUPTCY COURT  
NORTHERN DISTRICT OF TEXAS**

July 27, 2009

Tawana C. Marshall, Clerk  
1254 Earle Cabell  
Federal Building  
1100 Commerce St, Room 1254  
Dallas, Tx. 75242-1496

In Re: Opus West Corporation  
Bankruptcy Case No. 09-34356  
U.S. Bankruptcy Court, Northern District of Texas (Dallas)

Dear Sir or Madam:

Enclosed, in the above captioned matter, please find a courtesy copy of the following document:

1. Proof of Claim
  - a. Harris County et al
  - b. Katy ISD
  - c. Fort Bend County

The original has been forwarded to BMC Group as the claims and noticing agents for this case.

Should you have any questions, comments or concerns, please contact the Chapter 11 Paralegal Michelle Pendley.

By copy of this correspondence, all interested parties are being notified of said filing.

Very truly yours,

  
**ROBIN L. HOFFMAN**

*File Clerk*

*Linebarger Goggan Blair & Sampson LLP*

Enclosures: As stated.