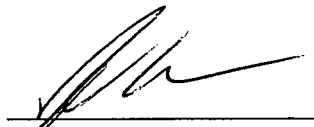


<b>UNITED STATES BANKRUPTCY COURT</b> <b>NORTHERN DISTRICT OF TEXAS</b> <b>DALLAS DIVISION</b>		<b>PROOF OF CLAIM</b> <b>(Secured)</b>		
In Re: <b>OPUS WEST CORPORATION</b>		Case Number: <b>09-34356-11</b> Chapter: <b>11</b>		
Name of Creditor: <b>Katy ISD</b>		<input type="checkbox"/> Check if you are 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: <a href="mailto:houston_bankruptcy@publicans.com">houston_bankruptcy@publicans.com</a>		<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>330,004.00</u> (Secured)	+ \$ <u>0.00</u> (Priority)
				= \$ <u>330,004.00</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>Katy ISD</b>		
<b>Mail payments to:</b>		P O Box 159 Katy, TX 77492-0159		
<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.S.C.



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 AUG 12 2009  
 BMC GROUP

**COPY**

**DELINQUENT TAX STATEMENT SUMMARY**

**KATY**

DAVID J. PIWONKA  
 KATY ISD TAX ASSESSOR-COLLECTOR  
 6301 SOUTH STADIUM LANE, PO BOX 159  
 KATY, TX 77492-0159  
 281-396-6100

**Certified Owner:**

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

**Legal Description:**

Business Personal Property  
 CMP F&F M&E MISC ASSETS SUP

Account No: **995000-586-828-000**

2008 Value: \$30,698  
 CAD: 0973620

Legal Acres: .0000  
 Parcel Address: 17420 KATY

As of Date: 07/24/2009

Print Date: 07/24/2009 Printed By: MONICAG

Year	Tax Units	Remaining Levy	IF PAID IN JULY 2009		IF PAID IN AUGUST 2009		IF PAID IN SEPTEMBER 2009	
			Penalty Interest	Total	Penalty Interest	Total	Penalty Interest	Total
2008	1095	\$46.86	\$19.49	\$66.35	\$20.05	\$66.91	\$20.62	\$67.48
<b>TOTAL AMOUNT DUE:</b>		<b>\$46.86</b>	<b>\$19.49</b>	<b>\$66.35</b>	<b>\$20.05</b>	<b>\$66.91</b>	<b>\$20.62</b>	<b>\$67.48</b>

**Tax Unit Codes:**

1095 RENDITION PENALTY

FOR OWNERSHIP/ADDRESS/VALUE/EXEMPTION OR RENDITION CONCERNS, PLEASE CONTACT THE CENTRAL APPRAISAL DISTRICT.  
 FOR CREDIT CARD PAYMENTS, CALL 1-800-272-9829 OR VISIT WWW.OFFICIALPAYMENTS.COM (USE JURISDICTION CODE 6149).

ESTIMATED TAXES FOR 2009 \$515.50

PLEASE CUT AT THE DOTTED LINE AND RETURN THIS PORTION WITH YOUR PAYMENT.

Print Date: 07/24/2009

CAD: 0973620

15.1.158

**PLEASE NOTE YOUR ACCOUNT NUMBER ON YOUR CHECK AND MAKE CHECKS PAYABLE TO:**

DAVID J. PIWONKA  
 TAX ASSESSOR-COLLECTOR  
 PO BOX 159  
 KATY, TX 77492-0159



If Paid By	Amount Due
JUL 2009	\$66.35
AUG 2009	\$66.91
SEP 2009	\$67.48
Amount Paid: \$	_____

995000-586-828-000

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

0000000973620 030 0000006635 0000006691 0000006748 0000000000 0

*581.85*

DELINQUENT TAX STATEMENT SUMMARY

**KATY**

DAVID J. PIWONKA  
 KATY ISD TAX ASSESSOR-COLLECTOR  
 6301 SOUTH STADIUM LANE, PO BOX 159  
 KATY, TX 77492-0159  
 281-396-6100

**Certified Owner:**

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

**Legal Description:**

RES A BLK 1  
 ENERGY CROSSING

Account No: 130314-001-000-1

2008 Value: \$7,070,441  
 CAD: 1303140010001

Legal Acres: 10.8210  
 Parcel Address: 0 KATY FWY

As of Date: 07/24/2009

Print Date: 07/24/2009 Printed By: MONICAG

Year	Tax Units	Remaining Levy	IF PAID IN		IF PAID IN		IF PAID IN	
			JULY 2009	AUGUST 2009	SEPTEMBER 2009	Penalty Interest	Total	Penalty Interest
2008	15	\$107,937.35	\$44,901.93	\$152,839.28	\$46,197.19	\$154,134.54	\$47,492.43	\$155,429.78
<b>TOTAL AMOUNT DUE:</b>		<b>\$107,937.35</b>	<b>\$44,901.93</b>	<b>\$152,839.28</b>	<b>\$46,197.19</b>	<b>\$154,134.54</b>	<b>\$47,492.43</b>	<b>\$155,429.78</b>

**Tax Unit Codes:**

15 KATY ISD

FOR OWNERSHIP/ADDRESS/VALUE/EXEMPTION OR RENDITION CONCERNS, PLEASE CONTACT THE CENTRAL APPRAISAL DISTRICT.  
 FOR CREDIT CARD PAYMENTS, CALL 1-800-272-9829 OR VISIT WWW.OFFICIALPAYMENTS.COM (USE JURISDICTION CODE 6149).

ESTIMATED TAXES FOR 2009 \$ 107,937.<sup>35</sup>

PLEASE CUT AT THE DOTTED LINE AND RETURN THIS PORTION WITH YOUR PAYMENT.

Print Date: 07/24/2009

CAD: 1303140010001

**PLEASE NOTE YOUR ACCOUNT NUMBER ON YOUR CHECK AND MAKE CHECKS PAYABLE TO:**

DAVID J. PIWONKA  
 TAX ASSESSOR-COLLECTOR  
 PO BOX 159  
 KATY, TX 77492-0159



If Paid By	Amount Due
JUL 2009	\$152,839.28
AUG 2009	\$154,134.54
SEP 2009	\$155,429.78
Amount Paid: \$	_____

130314-001-000-1

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

1303140010001 030 0015283928 0015413454 0015542978 0000000000 9

260776.63

DELINQUENT TAX STATEMENT SUMMARY

**KATY**

DAVID J. PIWONKA  
 KATY ISD TAX ASSESSOR-COLLECTOR  
 6301 SOUTH STADIUM LANE, PO BOX 159  
 KATY, TX 77492-0159  
 281-396-6100

Certified Owner:

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

Legal Description:

RES B BLK 2  
 ENERGY CROSSING

Account No: 130314-002-000-1

2008 Value: \$1,049,012  
 CAD: 1303140020001

Legal Acres: 2.7260  
 Parcel Address: 0 GRISBY RD

As of Date: 07/24/2009

Print Date: 07/24/2009 Printed By: MONICAG

Year	Tax Units	Remaining Levy	IF PAID IN		IF PAID IN		IF PAID IN	
			JULY 2009	AUGUST 2009	SEPTEMBER 2009	Penalty Interest	Total	Penalty Interest
2008	15	\$16,014.22	\$6,661.92	\$22,676.14	\$6,854.08	\$22,868.30	\$7,046.25	\$23,060.47
<b>TOTAL AMOUNT DUE:</b>		<b>\$16,014.22</b>	<b>\$6,661.92</b>	<b>\$22,676.14</b>	<b>\$6,854.08</b>	<b>\$22,868.30</b>	<b>\$7,046.25</b>	<b>\$23,060.47</b>

Tax Unit Codes:

15 KATY ISD

FOR OWNERSHIP/ADDRESS/VALUE/EXEMPTION OR RENDITION CONCERNS, PLEASE CONTACT THE CENTRAL APPRAISAL DISTRICT.  
 FOR CREDIT CARD PAYMENTS, CALL 1-800-272-9829 OR VISIT WWW.OFFICIALPAYMENTS.COM (USE JURISDICTION CODE 6149).

ESTIMATED TAXES FOR 2009 \$16,014.22

PLEASE CUT AT THE DOTTED LINE AND RETURN THIS PORTION WITH YOUR PAYMENT.

Print Date: 07/24/2009

CAD: 1303140020001

PLEASE NOTE YOUR ACCOUNT NUMBER ON YOUR CHECK AND MAKE CHECKS PAYABLE TO:

DAVID J. PIWONKA  
 TAX ASSESSOR-COLLECTOR  
 PO BOX 159  
 KATY, TX 77492-0159



If Paid By	Amount Due
JUL 2009	\$22,676.14
AUG 2009	\$22,868.30
SEP 2009	\$23,060.47
Amount Paid: \$	_____

130314-002-000-1

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

1303140020001 030 0002267614 0002286830 0002306047 0000000000 3

38690.76

**DELINQUENT TAX STATEMENT SUMMARY**

**KATY**

DAVID J. PIWONKA  
 KATY ISD TAX ASSESSOR-COLLECTOR  
 6301 SOUTH STADIUM LANE, PO BOX 159  
 KATY, TX 77492-0159  
 281-396-6100

**Certified Owner:**

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

**Legal Description:**

RES C BLK 2  
 ENERGY CROSSING

**Account No: 130314-002-000-2**

2008 Value: \$812,175  
 CAD: 1303140020002

Legal Acres: 1.2430  
 Parcel Address: 0 GRISBY RD

As of Date: 07/24/2009

Print Date: 07/24/2009 Printed By: MONICAG

Year	Tax Units	Remaining Levy	IF PAID IN JULY 2009		IF PAID IN AUGUST 2009		IF PAID IN SEPTEMBER 2009	
			Penalty Interest	Total	Penalty Interest	Total	Penalty Interest	Total
2008	15	\$12,398.66	\$5,157.84	\$17,556.50	\$5,306.63	\$17,705.29	\$5,455.41	\$17,854.07
<b>TOTAL AMOUNT DUE:</b>		<b>\$12,398.66</b>	<b>\$5,157.84</b>	<b>\$17,556.50</b>	<b>\$5,306.63</b>	<b>\$17,705.29</b>	<b>\$5,455.41</b>	<b>\$17,854.07</b>

**Tax Unit Codes:**

15 KATY ISD

FOR OWNERSHIP/ADDRESS/VALUE/EXEMPTION OR RENDITION CONCERNS, PLEASE CONTACT THE CENTRAL APPRAISAL DISTRICT.  
 FOR CREDIT CARD PAYMENTS, CALL 1-800-272-9829 OR VISIT WWW.OFFICIALPAYMENTS.COM (USE JURISDICTION CODE 6149).

ESTIMATED TAXES FOR 2009 \$12,398.66

PLEASE CUT AT THE DOTTED LINE AND RETURN THIS PORTION WITH YOUR PAYMENT.

Print Date: 07/24/2009

CAD: 1303140020002

PLEASE NOTE YOUR ACCOUNT NUMBER ON YOUR CHECK AND MAKE CHECKS PAYABLE TO:

DAVID J. PIWONKA  
 TAX ASSESSOR-COLLECTOR  
 PO BOX 159  
 KATY, TX 77492-0159



If Paid By	Amount Due
JUL 2009	\$17,556.50
AUG 2009	\$17,705.29
SEP 2009	\$17,854.07
Amount Paid: \$	_____

130314-002-000-2

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

1303140020002 030 0001755650 0001770529 0001785407 0000000000 8

*21955.16*

**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.