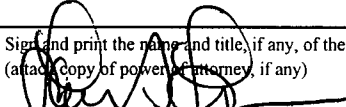


United States Bankruptcy Court NORTHERN District of TEXAS		PROOF OF CLAIM		THIS SPACE IS FOR COURT USE ONLY
In re (Name of Debtor) OPUS WEST COROPORATION		Case Number 09-34356		
Note: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" of payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.				
Name of Creditor <i>(The person or entity to whom the debtor owes money or property)</i> De Lage Landen Financial Services, Inc.		<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.		THIS SPACE IS FOR COURT USE ONLY
Name and Addresses Where Notices Should be Sent dba STEELCASE FINANCIAL SERVICES, INC. 1111 Old Eagle School Road Wayne, PA 19087		<input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case.		
Telephone No. 800-767-5022 or 610-386-5000		<input checked="" type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.		
Account or other number by which Creditor identifies Debtor: 24841161		Check here if this claim: <input type="checkbox"/> replaces a previously filed claim, dated: <input type="checkbox"/> amends		
1. BASIS FOR CLAIM:				
<input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input checked="" type="checkbox"/> Other (Describe briefly) LEASE		<div style="border: 1px solid black; padding: 5px; display: inline-block;"> RECEIVED OCT 29 2009 BMC GROUP </div> <input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensations (Fill out below) Your social security number _____ Unpaid compensations for services performed from _____ (date) _____ (date)		
2. DATE DEBT WAS INCURRED: 7/31/2007		3. IF COURT JUDGEMENT, DATE OBTAINED:		
4. CLASSIFICATION OF CLAIM. Under the Bankruptcy Code all claims are classified as one or more of the following: (1) Unsecured nonpriority, (2) Unsecured Priority, (3) Secured. It is possible for part of a claim to be in one category and part in another. CHECK THE APPROPRIATE BOX OR BOXES that best describe your claim and STATE THE AMOUNT OF THE CLAIM.				
<input checked="" type="checkbox"/> SECURED CLAIM \$ 5,577.57 Attach evidence of perfection of security interest Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other (Describe briefly) Amount of arrearage and other charges at time case filed included in secured claim, if any: _____ <input type="checkbox"/> UNSECURED NONPRIORITY CLAIM A claim is unsecured if there is no collateral or lien on property of the debtor securing the claim or to the extent that the value of such property is less than the amount of the claim.		<input type="checkbox"/> UNSECURED PRIORITY CLAIM _____ Specify the priority of the claim. <input type="checkbox"/> Wages, salaries, or commissions (up to \$2000), earned not more than 90 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier) - 11 U.S.C. §507(a)(4) <input type="checkbox"/> Contributions to an employee benefit plan - U.S.C. §507(a)(4) <input type="checkbox"/> Up to \$900 of deposits toward purchase, lease, or rental of property or services for personal, family, or household use- 11 U.S.C. §507(a)(6) <input type="checkbox"/> Taxes or penalties of governmental units- 11 U.S.C. § 507(a)(7) <input type="checkbox"/> Other-11 U.S.C. §§ 507(a)(2), (a)(5)-(Describe Briefly)		
5. TOTAL AMOUNT OF CLAIM AT TIME CASE FILED:				
\$5,577.57 (Secured)		\$0.00 (Unsecured)		\$5,577.57 (Total)
<input type="checkbox"/> Check this box if claim includes prepetition charges in addition to the principal amount of the claim. Attach itemized statement of all additional charges.				
6. CREDITS AND SETOFFS: The amount of all 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.				THIS SPACE IS FOR COURT USE ONLY
7. SUPPORTING DOCUMENTS: Attach copies of supporting documents, such as promissory notes, purchase order, invoices, itemized statements of running accounts, contracts, court judgements, or evidence of security interests. If the documents are not available, explain. If the documents are voluminous, attach a summary.				
8. TIME-STAMPED COPY: To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.				
Date 10/21/2009	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any)  LARRY LEVIN - BANKRUPTCY MANAGER			



Steelcase Financial Services Inc.
a Steelcase Company

2484 1161

EQUIPMENT SCHEDULE

Equipment Schedule 0020760-002 to Master Lease Agreement 20760 dated October 23, 2001.

This Schedule ("Schedule") is entered into pursuant to the above Master Lease Agreement ("Agreement") and shall be effective as of the date of approval by Lessor as set forth below. This Schedule and the Agreement as it relates to this Schedule constitute a lease ("Lease") of the equipment described below (the "Equipment") between STEELCASE FINANCIAL SERVICES INC. ("Lessor") and the Lessee indicated below. The parties hereto by their execution of and delivery hereof reaffirm and incorporate herein by reference all the terms, covenants, and conditions of the Agreement as if such terms, covenants and conditions were fully set forth in this Schedule. All capitalized terms used and not defined in this Schedule have the definitions stated in the Agreement.

The Lease represented by this Schedule will commence on the Lease Commencement Date set forth in a Delivery and Acceptance Certificate executed by Lessee pursuant to the Agreement. The Lease Term of the Lease shall be for the term indicated below and shall commence on either the first or the fifteenth day of the month following the Lease Commencement Date, according to the Lessor's standard procedures ("Lease Term Commencement Date"). This Schedule and the Lease represented hereby shall be void and of no further effect if the Lease Commencement Date in respect hereof has not occurred on or prior to 30 days after the effective date hereof. At the election of Lessor, this Equipment Schedule and the Lease represented hereby may be terminated prior to the Lease Commencement Date if the Lessee or any guarantor shall suffer any material adverse change in its business, operations or assets or if there is a Default under the Agreement.

Interim Rent is due and payable in full on the date specified in Lessor's invoice(s). It is computed by dividing one payment of Periodic Rent Payment by 30 and multiplying the result by the number of days from and including the Lease Commencement Date to the day preceding the Lease Term Commencement Date.

Lessee hereby assigns to Lessor or its designee all of Lessee's rights, but none of Lessee's obligations, under any agreement or arrangement for the purchase of the Equipment to (i) be the purchaser and owner of the Equipment; and (ii) take any action to enforce the agreement with respect to the purchase and delivery of the Equipment or any warranty or other claims with respect to the Equipment.

LESSEE:
Full Legal Name
OPUS WEST MANAGEMENT CORPORATION

Trade Name
City
PHOENIX State
AZ Zip
85018

Mailing Address
2555 EAST CAMELBACK ROAD, SUITE 840

State of Organization
ARIZONA Date of Establishment
1989

Type of Legal Entity
CORPORATION

~~EQUIPMENT LOCATION~~
Address
1003 EAST PUEBLO DRIVE
CH, SAN BERNARDINO CA 92049
County
SAN BERNARDINO

~~SUBLESSEE~~
Name
TANGRAM INTERIORS

Mailing Address
9200 SORENSEN AVE.
City
SANTA FE SPRINGS State
CA Zip
90670

~~EQUIPMENT~~
Office furniture and other equipment described on the attached invoices from **TANGRAM INTERIORS**.

~~TRANSACTION TERMS~~

Cost to Lessor	\$18,830.13
Lease Term (number of months)	36
Payment Frequency	Monthly
Lease Rate Factor	0.033265
Number of Periodic Rent Payments	36
Number of Advance Payments	First and Last 1
Amount of Each Periodic Rent Payment (plus any applicable taxes)	\$619.73
Lease Purchase Option Price	\$1.00

Payment shall be made to:
Steelcase Financial Services Inc.
P.O. Box 91200
Chicago, IL 60693

LESSEE:
OPUS WEST MANAGEMENT CORPORATION

LESSOR:
STEELCASE FINANCIAL SERVICES INC.
Approved and effective this 21 day of July 2007
Signature
Alicia Battle
Print Name
Manager, Lease Administration

Signature
Vicde M. Sbdn
Print Name or Type Name
Secretary
Print or Type Title
7/19/07
Date

Handwritten signature and date: **2484 1161**
7/31/07