

**ATTACHMENT TO PROOF OF CLAIM OF
THOMSON REUTERS (PROPERTY TAX SERVICES) INC
(f/d/b/a Thomson Property Tax Services)**

In re: Opus West Corporation, Court File No. 09-34356 (Bankr. N.D. Texas.)

The amount of Claimant's unsecured claim, as of the date of filing, is based on the account summary below.

Customer	Transaction/Invoice ID Number	Date*	Total	Invoice Attached
Thomson PTS	8000023693	7/14/09	\$25,208.14	Yes
Thomson PTS	8000023694	7/14/09	\$25,423.08	Yes
Thomson PTS	8000023743	7/16/09	\$6,025.87	Yes
Thomson PTS	8000023744	7/16/09	\$10,127.94	Yes
Thomson PTS	8000024186	7/23/09	\$27,367.17	Yes
Thomson PTS	8000024187	7/23/09	\$45,654.35	Yes
			TOTAL: \$139,806.55	

*The work invoiced on July 14, July 16, and July 23, 2009 was completed prior to the July 6, 2009 Petition Date.

Also attached please find the Property Tax Consulting Services Agreement between Debtor Opus West Corporation and Thomson Property Tax Services, dated March 26, 2008.

Reservation of Rights. Claimant reserves the right to amend and/or supplement this claim at any time and in any manner and/or to file proofs of claim for any additional claims, including claims for rejection damages, and claims of setoff, that may be based on the same or additional documents or grounds of liability, including, but not limited to, administrative expenses.



THOMSON REUTERS

INVOICE

Thomson Reuters(Property Tax Services) INC
Taxpayer ID No. 861046131
Billing Office:

Carrollton
2395 Midway Road
CARROLLTON TX 75006

Billing Address:

MR. JOEL DESPAIN
OPUS WEST CORPORATION
101 E. OLD SETTLERS BLVD, SUITE 180
ROUND ROCK TX 78664

Date: July 14, 2009

Invoice Number: **8000023693**

Payment instructions:

Please reference all 10 digits of the invoice number with your check or wire transfer. You may also include copy of our invoice along with the payment.

Phone Number to call with invoice questions:
1-800-327-8829, Option 5-1-1

Check payment mailing address:
Thomson Reuters(PropertyTaxServices) INC
39669 Treasury Center Blvd.
CHICAGO IL 60694-3300
USA

Payment Terms: Due and Payable Upon Receipt

Our Ref #: OPU10010-EC OPUS WEST CORPORATION PTS09-Contg

PROPERTY TAX SERVICES FOR 2009

Hill Country Galeria Apartments
Tax Savings = \$168,054.28 x 15% = \$25,208.14

Amount Due

\$ 25,208.14

All amounts represent USD

May include fees and expenses from affiliated and related entities.



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Thomson Reuters(Property Tax Services) INC
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2395 Midway Road
CARROLLTON TX 75006

Date: July 14, 2009

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Billing Address:

MR. JOEL DESPAIN
OPUS WEST CORPORATION
101 E. OLD SETTLERS BLVD, SUITE 180
ROUND ROCK TX 78664

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Check payment mailing address:
Thomson Reuters(PropertyTaxServices) INC
39669 Treasury Center Blvd.
CHICAGO IL 60694-3300
USA

Payment Terms: Due and Payable Upon Receipt

Our Ref #: OPU10010-EC OPUS WEST CORPORATION PTS09-Contg

PROPERTY TAX SERVICES FOR 2009

Hill Country Galeria Retail
Tax Savings = $\$166,153.88 \times 15\% = \$24,923.08$
Annual Administrative Fee = \$500

Amount Due

\$ 25,423.08

All amounts represent USD

May include fees and expenses from affiliated and related entities.



THOMSON REUTERS

INVOICE

Thomson Reuters(Property Tax Services) INC

Taxpayer ID No. 861046131

Billing Office:

Carrollton

2395 Midway Road

CARROLLTON TX 75006

Date: July 16, 2009

Invoice Number: **8000023743**

Payment instructions:

Please reference all 10 digits of the invoice number with your check or wire transfer. You may also include copy of our invoice along with the payment.

Billing Address:

MS. LAQUISHA BUCHANAN

OPUS SOUTH CORPORATION

101 EAST OLD SETTLERS BLVD, SUITE 230

ROUND ROCK TX 78664

Phone Number to call with invoice questions:

1-800-327-8829, Option 5-1-1

Check payment mailing address:

Thomson Reuters(PropertyTaxServices) INC

39669 Treasury Center Blvd.

CHICAGO IL 60694-3300

USA

Payment Terms: Due and Payable Upon Receipt

Our Ref #: OPU10010-EC OPUS WEST CORPORATION PTS09-Contg

PROPERTY TAX SERVICES FOR 2009

Lakepoint II

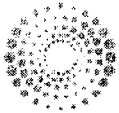
Tax Savings = \$40,172.44 x 15% = \$6,025.87

Amount Due

\$ 6,025.87

All amounts represent USD

May include fees and expenses from affiliated and related entities.



THOMSON REUTERS

INVOICE

Thomson Reuters(Property Tax Services) INC

Taxpayer ID No. 861046131

Billing Office:

Carrollton

2395 Midway Road

CARROLLTON TX 75006

Date: July 16, 2009

Invoice Number: **8000023744**

Payment instructions:

Please reference all 10 digits of the invoice number with your check or wire transfer. You may also include copy of our invoice along with the payment.

Billing Address:

MS. LAQUISHA BUCHANAN

OPUS SOUTH CORPORATION

101 EAST OLD SETTLERS BLVD, SUITE 230

ROUND ROCK TX 78664

Phone Number to call with invoice questions:

1-800-327-8829, Option 5-1-1

Check payment mailing address:

Thomson Reuters(PropertyTaxServices) INC

39669 Treasury Center Blvd.

CHICAGO IL 60694-3300

USA

Payment Terms: Due and Payable Upon Receipt

Our Ref #: OPU10010-EC OPUS WEST CORPORATION PTS09-Contg

PROPERTY TAX SERVICES FOR 2009

Lakepoint III

Tax Savings = \$67,519.58 x 15% = \$10,127.94

Amount Due

\$ 10,127.94

All amounts represent USD

May include fees and expenses from affiliated and related entities.



THOMSON REUTERS

INVOICE

Thomson Reuters(Property Tax Services) INC

Taxpayer ID No. 861046131

Billing Office:

Carrollton

2395 Midway Road

CARROLLTON TX 75006

Billing Address:

MS. LA QUISHA BUCHANAN

OPUS WEST MANAGEMENT CORPORATION

2001 W. JOHN CARPENTER FREEWAY

SUITE 175

IRVING TX 75063

Date: July 23, 2009

Invoice Number: **8000024186**

Payment instructions:

Please reference all 10 digits of the invoice number with your check or wire transfer. You may also include copy of our invoice along with the payment.

Phone Number to call with invoice questions:

1-800-327-8829, Option 5-1-1

Check payment mailing address:

Thomson Reuters(PropertyTaxServices) INC

39669 Treasury Center Blvd.

CHICAGO IL 60694-3300

USA

Payment Terms: Due and Payable Upon Receipt

Our Ref #: OPU10010-EC OPUS WEST CORPORATION PTS09-Contg

PROPERTY TAX SERVICES FOR 2009

Lakepoint I

Tax Savings = $\$182,447.17 \times 15\% = \$27,367.17$

Amount Due

\$ 27,367.17

All amounts represent USD

May include fees and expenses from affiliated and related entities.



THOMSON REUTERS

INVOICE

Thomson Reuters(Property Tax Services) INC
Taxpayer ID No. 861046131
Billing Office:
Carrollton
2395 Midway Road
CARROLLTON TX 75006

Date: July 23, 2009

Invoice Number: **8000024187**

Payment instructions:
Please reference all 10 digits of the invoice number with your check or wire transfer. You may also include copy of our invoice along with the payment.

Billing Address:

MS. LA QUISHA BUCHANAN
OPUS WEST MANAGEMENT CORPORATION
2001 W. JOHN CARPENTER FREEWAY
SUITE 175
IRVING TX 75063

Phone Number to call with invoice questions:
1-800-327-8829, Option 5-1-1

Check payment mailing address:
Thomson Reuters(PropertyTaxServices) INC
39669 Treasury Center Blvd.
CHICAGO IL 60694-3300
USA

Payment Terms: Due and Payable Upon Receipt

Our Ref #: OPU10010-EC OPUS WEST CORPORATION PTS09-Contg

PROPERTY TAX SERVICES FOR 2009

Addison Circle
Tax Savings = $\$304,362.31 \times 15\% = \$45,654.35$

Amount Due

\$ 45,654.35

All amounts represent USD

May include fees and expenses from affiliated and related entities.

Thomson Tax & Accounting
Thomson Property Tax Services
2395 Midway Road
Carrollton, TX 75006
Tel (972) 250-7000
propertytax.thomson.com

THOMSON
★
TAX & ACCOUNTING

March 26, 2008

Mr. Don Roberts
Senior Property Manager
Opus West Corporation
101 E. Old Settlers Blvd, Suite 180
Austin, TX 78664

Re: Property Tax Consulting Services – Opus West Corporation

Dear Don:

Thank you for selecting Thomson Property Tax Services ("Thomson PTS") to provide property tax consulting to **Opus West Corporation** ("Client"). Client hires Thomson PTS to provide property tax consulting services to Client consistent with this letter and the exhibits attached to this letter (collectively, this "Agreement"), which exhibits set forth the scope of services (collectively and as set forth on Exhibit A, "Services"), the properties within the scope of this Agreement (collectively and as set forth on Exhibit B, "Property"), the professional fees for Thomson PTS's property tax consulting services (collectively and as set forth on Exhibit C, "Fees"), and the general terms and conditions with respect to this engagement as set forth on Exhibit D, and Thomson PTS agrees to provide such services and so represent Client.

This engagement may be amended from time to time, if both Client and Thomson PTS agree in writing. This letter taken together with all the attached exhibits constitutes the entire agreement between Thomson PTS and Client, and supersede all other oral and written understandings and agreements relating to the subject matter of this Agreement.

We look forward to working with you and providing you with the quality services you desire.

Should you have any questions please do not hesitate to contact us.

Please indicate Client's acceptance of this Agreement as of the date above written by countersigning in the space provided below and returning a signed original to Thomson Property Tax Services. Your signature also constitutes acknowledgement of receipt of the attached Exhibits A-D. Please retain the other original for Client's files. If Client has any questions, please call me at 972-250-8032.

Very truly yours,

Accepted and agreed as of the date above :

THOMSON PROPERTY TAX SERVICES

OPUS WEST CORPORATION

By: 

Name: Judy Cullers
Title: Director

By: 

Name:
Title:

EXHIBIT A

SERVICES TO BE PROVIDED

Based upon information Client hereby agrees to promptly provide to Thomson PTS and as agreed to by Client and Thomson PTS (and as indicated below), Thomson PTS will perform the following services:

A. ATLASTAX ADMINISTRATION

Thomson PTS will:

- Review and advise Client on all assessor related correspondence.
- Maintain the tax history database.
- Review tax bills and forward to Client recommendations for payment by Client.
- Maintain property tax data in Client's database after the "go live" date of Client's database, inputting tax bills and assessments.
- Prepare annual budget property tax estimates for Client's review and approval.
- Render to Client progress reports and, as reasonably determined by Thomson PTS, attend meetings regarding activity and assessment notices.
- Monitor refund claims to determine that they are either paid to Client or resolved in some other manner.
- Forward all non-property tax correspondence to a central point of contact for Client.

B. PRE-ACQUISITION REPORTS

Thomson PTS will:

- Summarize the property taxes applicable to the subject properties immediately prior to the proposed acquisition.
- Prepare pre-acquisition reports in a two-page format, unless otherwise agreed upon, and include the following:
 - Identification of property taxes existing prior to the proposed acquisition.
 - Analyze the projected assessment of the property or properties (as applicable).
 - Estimate property taxes assuming the enrollment of the proposed purchase price or enrollment in accordance with state and local property tax law.

C. ANNUAL ASSESSMENT REVIEW

Thomson PTS will annually:

- Discuss assessed value with Client and receive approval to proceed with the annual assessment review.
- As reasonably determined by Thomson PTS, visit each property site and/or contact and discuss each property with Client.
- Obtain operating statistics.
- Review Client's internal property tax files in order to initially identify property assessments which may be appealed.
- Prepare an annual assessment analysis, when applicable, utilizing the income or sales comparison approach to value.
- Upon completion of the analysis, identify assessment issues for discussion with Client.
- If Client chooses to pursue an appeal, provide Real and Personal Property Tax Appeal services as described below.

D. REAL TAX APPEALS

Thomson PTS will:

- Review the assessor's appraisal records to determine the accuracy and methodology used in assessing the value of each property.
- As reasonably determined by Thomson PTS, conduct a site inspection, gather market information, and interview appropriate personnel.
- For selected property, complete a property tax valuation analysis as of the lien date, which will set forth the assessment issues.
- Upon completion of the property tax valuation analysis, if directed by Client, assist in Client's meeting with representatives of the assessing jurisdictions to help Client explain the positions taken or conclusions reached.
- If the assessing jurisdiction does not agree with Client's suggested assessed value, if directed by Client, assist Client with the appeal to the appropriate assessment appeals board, to the extent permitted by law, regulations, rules and applicable professional standards.
- Manage the formal appeal process by providing expert testimony, if appropriate.
- Identify property tax refund opportunities and correction of errors, if any.
- Identify and pursue any available property tax exemption and/or abatement opportunities, if any.
- Have no obligation to pursue any appeal of any assessed value of the properties beyond the determination by an administrative appeal board. Appeals beyond the administrative level requiring legal, appraisal and other services and costs not included in this Agreement must be directed by Client and may be subject to a separate agreement to be negotiated by Client and Thomson PTS. Thomson PTS does not provide nor take responsibility for any legal, appraisal or other services required. The sole authority to retain and the sole obligation to direct and compensate legal counsel remains with Client.

F. SPECIAL PROJECTS

"Special Projects" are additional services requested by Client that are outside Services contemplated in this Agreement. Arrangements, including any additional or modified terms and conditions, for Special Projects will be subject to a separate, written agreement of each of Client and Thomson PTS.

EXHIBIT B

PROPERTY LIST

<i>121 Lakepoint Crossing, Building One</i>	<i>\$500</i>
<i>121 Lakepoint Crossing, Building Two</i>	<i>\$500</i>
<i>Crystal Park Plaza, TX</i>	<i>\$500</i>
<i>Horizon Healthcare, TX</i>	<i>\$500</i>
<i>Fannin Center, TX</i>	<i>\$500</i> <i>Sold</i>
<i>Marketplace at Highland Village, TX</i>	<i>\$500</i>
<i>Ten West Center Phase I, TX</i>	<i>\$500</i> <i>Sold</i>
<i>Ten West Center Phase II, TX</i>	<i>\$500</i> <i>Sold</i>
<i>Hill Country Galleria, TX</i>	<i>Hourly</i>
<i>Eastchase Lane, Ft Worth</i>	<i>\$250</i>
<i>Las Colinas Building</i>	<i>\$500</i>
<i>DeVry Property, Irving</i>	<i>\$500</i>
<i>DeVry Property, Houston</i>	<i>\$500</i>
<i>The Crossing at Ft. Bend Parkway</i>	<i>\$500</i>
<i>The Colonial Lakes</i>	<i>\$500</i>
<i>Energy Crossing</i>	<i>\$500</i>

EXHIBIT C

PROFESSIONAL FEES

A. ANNUAL ASSESSMENT REVIEW

The fee for the Annual Assessment Review is \$500 for each Property (or as noted on Exhibit B) Client agrees that such fee is due and payable to Thomson PTS upon receipt of each monthly invoice.

B. REAL AND PERSONAL PROPERTY TAX APPEALS

The fee for Real and Personal Property Tax Appeals is fifteen percent (15%) of any Property Tax Savings and interest received as a result of assessment reductions on any property, for the period that includes all open assessment years. Invoices for professional fees will be submitted upon obtaining evidence of settlement with the relevant assessor. Additional invoices may result upon receipt of the tax refund which will include interest received. Client agrees that such fee is due and payable to Thomson PTS upon receipt of each invoice.

In addition, the fee for services related to the second generation tenant improvements, new construction reporting or rehabilitation costs is at a discounted standard hourly rate of \$275. Client agrees that such fee is due and payable to Thomson PTS upon receipt of each monthly invoice.

In addition, Thomson PTS may assist Client's legal counsel, as directed by Client and to the extent permitted by law, regulations, rules and applicable professional standards, for additional fees and expenses as determined by the mutual written agreement of Thomson PTS and Client at the time.

C. SPECIAL PROJECTS

The fee for Special Projects will be determined by the mutual written agreement of Thomson PTS and Client at the time the additional service is requested.

D. EXPENSES

Client agrees that actual expenses incurred by Thomson PTS or its affiliates for items including, but not limited to, sales comparables, reasonable travel expenses, parcel maps, findings of fact, photos, filing fees, and report production specifically related to this Agreement are in addition to the fees payable pursuant to this Agreement. In addition, third party appraiser and any attorney fees are exclusive of the fees payable pursuant to this Agreement and shall remain the sole responsibility of Client. Invoices for such fees will be submitted from time to time and Client agrees that each such fee is due and payable to Thomson PTS upon receipt of such invoice.

EXHIBIT D

TERMS AND CONDITIONS

1. **Services.** On the date hereof and for the duration of this Agreement Client hereby hires Thomson PTS and Thomson PTS hereby agrees to perform Services on behalf of Client with respect to Property for Fees; provided that it is understood and agreed that the performance of Services under this Agreement by Thomson PTS may include advice and recommendations, but all decisions in connection with the implementation of such advice and recommendations shall be made at the sole discretion of and remain the responsibility of Client. Client agrees to cooperate with Thomson PTS in the performance by Thomson PTS of services under this Agreement and to assign a competent employee, preferably from within senior management, to oversee the performance of Services, evaluate the adequacy and results of all Services performed, accept responsibility for the results of such Services and establish and maintain relevant internal controls, including the monitoring of ongoing activities. Client shall not use such property except in connection with the purposes of this Agreement, and Client shall acquire no other right, title or interest in or to any such property.
2. **Client Responsibilities.** Thomson PTS shall be entitled to assume, without independent verification, the accuracy of all representations, assumptions, information and data that Client and its representatives provide to Thomson PTS. All assumptions, representations, information and data to be supplied by Client and its representatives will be complete and accurate to the best of Client's knowledge. Client shall be responsible for all financial information and statements provided by or on behalf of Client with respect to any Services. For greater certainty, Client shall not copy, adapt, alter, decompile, disassemble or reverse engineer any part of such property.
3. **[Property Tax Savings.** All contingent fees referenced on Exhibit C are determined based on the total amount of Property Tax Savings, which include any successive year phase in or scheduled reductions. "Property Tax Savings" shall be equal to (a) the difference between (i) the original property tax assessment and (ii) the final property tax settlement for the open tax years, which settlement is less than the original property tax assessment, multiplied by (b) appropriate tax rates, multipliers or equalizations. Evidence of the final property tax settlement with respect to an assessment reduction shall consist of any reasonable documentation from the relevant authority in the jurisdiction of such property, which shall be provided by Thomson PTS to Client. Such evidence includes, but is not limited to, assessment notices, correspondence from the relevant jurisdiction, copies of appraisal record cards, court orders, and/or tax bills. The property tax rate in effect for the appropriate tax year will be used in calculating Property Tax Savings. If the current year is not available, the most recent ascertainable tax rate, multiplier or equalizer, will be used.]
4. **Payment of Invoices.** Thomson PTS's invoices are due upon receipt by Client. Invoices upon which payment is not received within thirty (30) days of the invoice date shall accrue a late charge of the lesser of (a) 1½% per month and (b) the highest rate allowable by law, in each case compounded monthly to the extent permitted by law. Without limiting its rights or remedies pursuant to this Agreement, Thomson PTS shall have the right to halt or terminate Services

entirely if payment is not received by Thomson PTS from Client within thirty (30) days of the invoice date.

5. **Term.** This Agreement is effective on the date above written, continuing until December 31, 2009 (the "Term Date"), and shall apply to the following tax years: 2008/2009. This Agreement shall automatically renew on the one-year anniversary of the Term Date and on each subsequent one-year anniversary thereafter (each, a "Renewal Date") and shall apply to that particular tax year. Either party may elect not to renew this Agreement by giving the other party at least thirty (30) days written notice prior to the next Renewal Date. Fees for all Services performed after the Term Date may be increased in the reasonable discretion of Thomson PTS upon thirty (30) days written notice prior to any Renewal Date.

6. **Termination; Sale or Transfer of Property.** This Agreement shall be subject to termination with thirty (30) days advance, written notice by either party to the other, with such termination being effective on the last day of such thirty (30) day period (the "Termination Date"). Should Client terminate this Agreement or if any Property is sold or transferred prior to the expiration of the term of this Agreement pursuant to Section 5 of Exhibit D, Client hereby agrees to pay Thomson PTS, without duplication, a sum equal to (a) the amounts payable pursuant to all invoices issued or to be issued for work completed prior to the Termination Date with respect to any Property that will no longer be included in this Agreement, (b) an amount to be calculated based on estimated hours worked at the then applicable standard per hour rate for any work begun by Thomson PTS but not yet completed or included on an invoice (including time, expenses and materials actually spent on unbilled contingency matters which were never included on an invoice prior to the Termination Date) with respect to any Property that will no longer be included in this Agreement, and (c) expenses incurred and/or advanced by Thomson PTS for Client's benefit with respect to any Property that will no longer be included in this Agreement. In no event should Client be entitled to a refund of amounts previously paid to Thomson PTS in the event that Client terminates this Agreement. [In the event that Services being provided by Thomson PTS include Real and Personal Property Tax Appeals, in the event of a termination of this Agreement by Client prior to the completion of such Services, within thirty (30) days of such termination, Client shall pay the entire amount of Fees with respect to such Services.]

7. **Limitation on Warranties.** THIS IS A SERVICES ENGAGEMENT. THOMSON PTS WARRANTS THAT IT SHALL PERFORM SERVICES IN GOOD FAITH AND WITH DUE PROFESSIONAL CARE. THOMSON PTS DISCLAIMS ALL OTHER WARRANTIES, EITHER EXPRESS OR IMPLIED, INCLUDING, WITHOUT LIMITATION, WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE. THOMSON PTS SHALL NOT BE RESPONSIBLE FOR THE INACCURACIES IN STATE OR LOCAL TAX DATA OR FORMS MADE BY STATE OR LOCAL TAXING AUTHORITIES. THOMSON PTS SHALL NOT BE RESPONSIBLE IN ANY WAY FOR SETUP OR TAX MANAGEMENT OF PARCELS, ACCOUNTS OR TAX BILLS THAT ARE NOT INCLUDED IN THE DATA THAT CLIENT PROVIDES TO THOMSON PTS. CLIENT'S EXCLUSIVE REMEDY FOR ANY BREACH OF THIS WARRANTY SHALL BE FOR THOMSON PTS, UPON RECEIPT OF WRITTEN NOTICE, TO USE DILIGENT EFFORTS TO CURE SUCH BREACH, OR, FAILING ANY CURE IN A REASONABLE PERIOD OF TIME, THE AMOUNT OF DAMAGES OUTLINED IN SECTION 8 OF EXHIBIT D WITH RESPECT TO SERVICES GIVING RISE TO SUCH BREACH. THOMSON PTS

SHALL IN NO EVENT BE LIABLE FOR ECONOMIC, INCIDENTAL, CONSEQUENTIAL OR PUNITIVE DAMAGES. REFERENCES TO THOMSON PTS IN THIS SECTION INCLUDE THOMSON PTS, AND ITS SHAREHOLDERS, DIRECTORS, OFFICERS, EMPLOYEES, AND CONSULTANTS.

8. Limitation on Damages. Client agrees that Thomson PTS, its shareholders, directors, officers, employees, consultants and subcontractors and their respective personnel shall not be liable to Client for any claims, liabilities, or expenses relating to this engagement ("Claims") for any amount greater than the lesser of: (a) Fees paid by Client to Thomson PTS pursuant to this Agreement, (b) the cost to cure any penalty incurred, (c) the loss of savings, and (d) a maximum amount of \$100,000. In no event shall Thomson PTS be liable for any loss of use, data, goodwill, revenues or profits (whether or not deemed to constitute direct Claims) or any consequential, special, indirect, incidental, punitive or exemplary loss, damage, or expense relating to this Agreement. Notwithstanding anything in this Agreement to the contrary, Thomson PTS shall not be responsible and assumes no liability for the timely processing of property tax bills that are issued by taxing jurisdictions outside scheduled billing dates and that are not mailed directly to Thomson PTS. In addition, Thomson PTS will not be held liable for damages or loss of services due to Client's failure to timely provide executed letters of authority or statements of agency promptly upon the request of Thomson PTS or based upon the receipt of Thomson PTS of inaccurate, untimely, incomplete, or otherwise unreliable information provided by Client or others. If Client fails to furnish Thomson PTS with any or all requested information, Thomson PTS, at its sole discretion, will either (a) perform Services contemplated in this Agreement using its reasonable best efforts under such circumstances, or (b) terminate this Agreement. No third party shall be entitled to rely upon any work product provided by Thomson PTS pursuant to this Agreement without the prior written consent of Thomson PTS. Notwithstanding anything herein to the contrary, Thomson PTS shall have no liability for payment of any taxes, penalties and interest on any Property, which shall remain Client's sole and exclusive obligation.

9. Force Majeure. Except for the payment of money, neither party shall be liable for any delays or nonperformance resulting from circumstances or causes beyond its reasonable control, including, without limitation, acts or omissions or the failure to cooperate by the other party (including, without limitation, entities or individuals under its control, or any of their respective officers, directors, employees, other personnel and agents), acts or omissions or the failure to cooperate by any third party, fire, epidemic or other casualty, act of God, strike or labor dispute, war or other violence, or any law, order, or requirement of any governmental agency or authority.

10. Limitation on Actions. Client may not assert any cause of action against Thomson PTS more than one (1) year after the date the cause of action accrues.

11. Independent Contractor. It is understood and agreed that each party hereto is an independent contractor and that neither party is, nor shall be considered to be, the other's agent, distributor, partner, fiduciary, joint venturer, co-owner, or representative. Neither party shall act or represent itself, directly or by implication, in any such capacity or in any manner assume or create any obligation on behalf of, or in the name of, the other.

12. Governing Law, Jurisdiction and Waiver of Jury Trial. THIS AGREEMENT SHALL BE GOVERNED BY AND CONSTRUED IN ACCORDANCE WITH THE LAWS OF

THE STATE OF NEW YORK (WITHOUT REGARD TO PRINCIPLES OF CONFLICTS OF LAW), AND THE PARTIES CONSENT TO THE EXCLUSIVE JURISDICTION OF THE NEW YORK COURTS. EACH OF THE PARTIES HEREBY EXPRESSLY AND IRREVOCABLY SUBMITS TO THE JURISDICTION OF SUCH COURTS FOR THE PURPOSES OF ANY ACTION RELATING TO THIS AGREEMENT AND EXPRESSLY AND IRREVOCABLY WAIVES, TO THE FULLEST EXTENT PERMITTED BY LAW, ANY OBJECTION WHICH IT MAY HAVE OR HEREAFTER MAY HAVE TO THE LAYING OF VENUE OF ANY SUCH ACTION BROUGHT IN ANY SUCH COURT AND ANY CLAIM THAT ANY SUCH ACTION HAS BEEN BROUGHT IN AN INCONVENIENT FORUM. IN THE EVENT OF ANY LEGAL ACTION BROUGHT TO ENFORCE THIS AGREEMENT, THE PREVAILING PARTY SHALL BE ENTITLED TO RECOVER ITS REASONABLE ATTORNEYS' FEES AND COSTS. THOMSON PTS AND CLIENT HEREBY IRREVOCABLY WAIVE, TO THE FULLEST EXTENT PERMITTED BY LAW, ALL RIGHTS TO TRIAL BY JURY IN ANY ACTION, PROCEEDING OR COUNTERCLAIM RELATING TO THIS AGREEMENT.

13. Confidentiality.

[(a) Client may not disclose the information contained in this Agreement or related to this Agreement to any third party (in whole or in part) without the prior written consent of Thomson PTS, other than its counsel, lenders or investors, or except as required by law, regulation, judicial or administrative process, in accordance with applicable professional standards or in connection with litigation.]

[(b) Thomson PTS will at all times keep Client's database secure and confidential. In addition, to the extent that, in connection with this engagement, Thomson PTS comes into possession of any trade secrets or other proprietary or confidential information of Client, Thomson PTS will not disclose or grant access to such information to any third party without Client's consent; provided that Client hereby consents to the disclosure of such information by Thomson PTS (i) to any affiliate, related entity or subcontractor that are providing services in connection with this engagement and that are bound by similar confidentiality obligations, (ii) as may be required by law, regulation, judicial or administrative process, in accordance with applicable professional standards or in connection with litigation, (iii) to the extent such information (A) shall have otherwise become publicly available other than as the result of a disclosure by Thomson PTS in breach hereof, (B) is disclosed by Client to a third party without substantially similar restrictions as contained in this Agreement, (C) becomes available to Thomson PTS on a nonconfidential basis from a source other than Client which Thomson PTS believes is not prohibited from disclosing such information to Thomson PTS by obligation to Client, (D) is known by Thomson PTS prior to its receipt from Client without any obligation of confidentiality with respect thereto or (E) is developed by Thomson PTS independently of any disclosures made by Client to Thomson PTS of such information or (iv) as required by Thomson PTS in connection with its performance of Services pursuant to this Agreement. Client shall own all of the data concerning its properties, parcels, accounts and returns that is input into Client's database. Notwithstanding anything to the contrary herein, Client acknowledges that Thomson PTS, in connection with the performance of its obligations under this Agreement, may develop or acquire experience, skills, knowledge and ideas that are retained in the unaided memory of its

personnel. Client acknowledges and agrees that Thomson PTS may use and disclose such experience, skills, knowledge and ideas.]

14. Out of Scope Services; Additional Properties. Circumstances may arise that may require Thomson PTS to do more work than reasonably contemplated by this Agreement. In addition, Client may from time to time add a property to this list by notifying Thomson PTS of such addition in writing and Thomson PTS accepting such property in writing as part of this Agreement. The fees agreed to in this Agreement do not cover these circumstances or new property, and any such additional services provided by Thomson PTS under these circumstances shall be billed to Client at standard hourly rates.

15. Survival and Interpretation. The agreements and undertakings of Client contained in this Agreement, together with all provisions herein relating to payment of invoices, ownership of Thomson PTS property, limitation on damages, waiver of jury trial, information or data, confidentiality, survival and interpretation, assignment, governing law, indemnification, limitations on actions and limitations on warranties shall survive the expiration or termination of this Agreement. Client agrees that no affiliated or related entity of Thomson PTS, whether or not acting as a subcontractor, shall have any liability hereunder to Client or any other person and Client will not bring any action against any such affiliated or related entity of Thomson PTS in connection with this Agreement. Without limiting the foregoing, affiliated and related entities of Thomson PTS are intended third-party beneficiaries of these terms and may enforce such terms, agreements and undertakings. The provisions of Sections [8, 12, 15, 16 and 17] of Exhibit D shall apply to the fullest extent of law.

16. Indemnification. Client shall indemnify and hold harmless Thomson PTS, its subcontractors and their respective personnel from all Claims, to the extent such Claims arise out of any act or omission by Client or any of its personnel. In circumstances where all or any portion of the provisions of this Section 16 are finally determined to be unavailable, the aggregate liability of Thomson PTS, its subcontractors and their respective personnel for any Claim shall not exceed an amount which is proportional to the relative fault that their conduct bears to all other conduct giving rise to such Claim.

17. [Insurance. Thomson PTS will at all times maintain the following insurance: (a) Commercial General Liability, including coverage for bodily injury, property damage, products/completed operations and broad form contractual liability for all obligations undertaken under this Agreement, with minimum combined injury and property damage limits of \$3,000,000 per occurrence and in the aggregate; (b) Worker's Compensation - Statutory Limits and Employer's Liability Insurance, including bodily injury, with minimum limits of \$500,000 per person; (c) Commercial Automobile Liability Insurance - Combined Single Limit \$1,000,000 per accident; (d) Commercial Umbrella/Excess Liability Insurance, with minimum combined bodily injury and property damage coverage limits of \$10,000,000 per occurrence and in the aggregate, with the insurance required under clauses (a), (b) and (c) above scheduled as underlying insurance; (e) Commercial Crime Insurance including (i) Employee Dishonesty/Fidelity with a minimum limit of \$5,000,000 per loss, (ii) Computer Crime/Fraud coverage with a minimum limit of \$5,000,000 per loss, (iii) Forgery coverage with a minimum limit of \$1,000,000 per loss, (iv) On premises coverage with a minimum limit of \$1,000,000 per loss, and (v) In Transit coverage with a minimum limit of \$1,000,000 per loss; (f) 'All Risks' Property Insurance for all buildings, equipment and other personal property owned by Thomson PTS or its affiliates, with

minimum coverage limits equal to 100% of the replacement cost of each such building and item of equipment and other personal property; and (g) Errors and Omissions Insurance with a minimum limit of \$5,000,000.]

18. Entire Agreement and Amendments. This Agreement (including exhibits and schedules) constitutes the entire agreement between the parties relating to the rights herein granted and the obligations herein assumed and supersedes all other oral and written proposals, representations, agreements, and other communications between the parties with respect to the subject matter herein. Client acknowledges and agrees that no representations or promises have been made by Thomson PTS other than as expressly set forth in this Agreement and that Client has not relied on any representations not expressly set forth herein. In the event of any discrepancy or inconsistency between this Agreement and any form used by Client, the terms of this Agreement shall govern. No change, waiver, modification or other amendment of any provision of this Agreement shall be binding or effective without the prior written consent of both Client and Thomson PTS.

19. Non-Accounting Services. Client acknowledges and agrees that Thomson PTS is not an accounting firm and is not being engaged by Client to provide advice as an accountant, and the services to be rendered under this Agreement are not accounting services.

20. Miscellaneous.

(a) This Agreement is binding on the parties hereto and their respective successors and assigns. The rights and obligations of the parties hereunder may not be assigned or transferred in whole or in part, without the prior written consent of the other party, which consent shall not be unreasonably withheld or delayed; provided that either party may, upon written notice to the other, assign or transfer this Agreement or any rights and obligations hereunder either to an affiliate, related entity or a third party successor to all or substantially all of the business, stock or assets of such party, in each case, without the prior consent of the non-assigning party. Notwithstanding the foregoing, Thomson PTS may withhold its consent to any assignment or transfer to a party that Thomson PTS reasonably believes is a competitor of Thomson PTS or if Thomson PTS reasonably believes that it will harm Thomson PTS, economically or otherwise. Any such assignment or transfer made without the prior written consent of the other party shall be null and void.

(b) The parties may execute this Agreement in counterparts, and a facsimile or a scanned image of a signature shall constitute an original signing of this Agreement.

(c) If any provision of this Agreement is found by a court of competent jurisdiction to be unenforceable, such provision shall not affect the other provisions, but such unenforceable provision shall be deemed modified to the extent necessary to render it enforceable, preserving to the fullest extent permissible the intent of the parties set forth herein.

November 6, 2009

VIA FEDERAL EXPRESS

BMC Group, Inc.
Attn: Opus West Corporation Claims Processing
18750 Lake Drive East
Chanhassen, MN 55317

Re: Opus West Corporation, Debtor
Proof of Claim filed by Thomson Reuters (Property Tax Services) for \$139,806.55
Bankruptcy Case No.: 09-34356
Our File No.: 44485.177

Dear Friends:

Enclosed for filing please find a Proof of Claim filed on behalf of our client, Thomson Reuters (Property Tax Services). Please file the claim and acknowledge the filing by returning the copy of the Proof of Claim with your date and time stamp in the enclosed stamped self-addressed return envelope which we have provided for that purpose.

If you have any questions or problems, please don't hesitate to contact me. Thank you for your prompt attention to this matter.

Very truly yours,



Sarah E. Doerr
Attorney At Law
P: (612) 877-5297 F: (612) 877-5024
DoerrSarah@moss-barnett.com

SED/amz
Enclosures
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