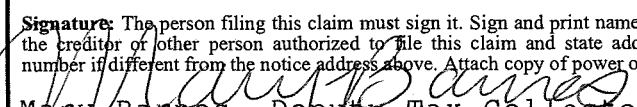



UNITED STATES BANKRUPTCY COURT FOR THE NORTHERN DISTRICT OF TEXAS		PROOF OF CLAIM
Name of Debtor: (Check Only One): <input checked="" type="checkbox"/> Opus West Corporation <input type="checkbox"/> Opus West Construction Corporation <input type="checkbox"/> O.W. Commercial, Inc. <input type="checkbox"/> Opus West LP <input type="checkbox"/> Opus West Partners, Inc.	Case Number: <div style="text-align: center; font-size: 1.2em;">09-34356</div>	
<small>NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. All other requests for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.</small>		
Name of Creditor (the person or other entity to whom the debtor owes money or property): Ventura County Tax Collector RECEIVED Attn: Bankruptcy NOV 09 2009 800 S. Victoria Ave. BMC GROUP Ventura, CA 93009-1290	<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: <i>(If known)</i> Filed on: _____	
Name and address where notices should be sent: Same Telephone number: (805) 654-3775 Email Address:	<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.	
Name and address where payment should be sent (if different from above): Telephone number:		
1. Amount of Claim as of Date Case Filed: \$ <u>400,251.14</u> <small>If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4.</small> <small>If all or part of your claim is entitled to priority, complete item 5.</small> <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.	5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim. <input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950) earned within 180 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 - 11 U.S.C. §507 (a)(5). <input type="checkbox"/> Up to \$2,425 of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. §507 (a)(). Amount entitled to priority: <div style="text-align: right;">\$</div>	
2. Basis for Claim: <u>Property Taxes</u> <small>(See instruction #2 on reverse side.)</small>		
3. Last four digits of any number by which creditor identifies debtor: <u>160-0-340-545</u> 3a. Debtor may have scheduled account as: _____ <small>(See instruction §3a on reverse side).</small>		
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input checked="" type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Equipment <input type="checkbox"/> Other Value of Property: \$ <u>26,172,471.00</u> Annual Interest Rate ___% Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: <u>Property Tax Lien</u> Amount Unsecured: \$ <u>0.00</u>		
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. 7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. <i>(See instruction 7 and definition of "redacted" on reverse side.)</i> DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain: _____		
Date: 11/7/09	Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.  Mary Barnes, Deputy Tax Collector	FOR COURT USE ONLY <div style="text-align: center;"> OPUS WEST  00431 </div>

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, there may be exceptions to these general rules. The attorneys for the Debtors and their court-appointed claims agent (The BMC Group) are not authorized and are not providing you with any legal advice.

PLEASE SEND YOUR ORIGINAL, COMPLETED CLAIM FORM AS FOLLOWS: **IF BY MAIL:** OPUS WEST CORPORATION, et al C/O BMC GROUP, PO BOX 3020, CHANHASSEN, MN, 55317-3020. **IF BY HAND OR OVERNIGHT COURIER:** OPUS WEST CORPORATION, et al C/O BMC GROUP, 18750 LAKE DRIVE EAST, CHANHASSEN, MN, 55317. ANY PROOF OF CLAIM SUBMITTED BY FACSIMILE OR E-MAIL WILL NOT BE ACCEPTED.

THE GENERAL BAR DATE IN THESE CHAPTER 11 CASES IS November 9, 2009

Court, Name of Debtor, and Case Number:

These chapter 11 cases were commenced in the United States Bankruptcy Court for the Northern District of Texas on July 6, 2009. You should select the Debtor against which you are asserting your claim.

A SEPARATE PROOF OF CLAIM FORM MUST BE FILED AGAINST EACH DEBTOR.

Creditor's Name and Address:

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. Please provide us with a valid email address. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

1. Amount of Claim as of Date Case Filed:

State the total amount owed to the creditor on the Petition Date. Follow the instructions concerning whether to complete items 4 and/or 5. Check the box if interest or other charges are included in the claim.

2. Basis for Claim:

State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card. If the claim is based on the delivery of health care goods or services, limit the disclosure of the goods or services so as to avoid embarrassment or the disclosure of confidential health care information. You may be required to provide additional disclosure if the debtor, trustee or another party in interest files an objection to your claim.

3. Last Four Digits of Any Number by Which Creditor Identifies Debtor:

State only the last four digits of the debtor's account or other number used by the creditor to identify the Debtor, if any.

3a. Debtor May Have Scheduled Account As:

Use this space to report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the Debtor.

4. Secured Claim:

Check the appropriate box and provide the requested information if the claim is fully or partially secured. Skip this section if the claim is entirely unsecured. (See DEFINITIONS, below.) State the type and the value of property that secures the claim, attach copies of lien documentation, and state annual interest rate and the amount past due on the claim as of the date of the bankruptcy filing.

5. Amount of Claim Entitled to Priority Under 11 U.S.C. §507(a).

If any portion of your claim falls in one or more of the listed categories, check the appropriate box(es) and state the amount entitled to priority. (See DEFINITIONS, below.) A claim may be partly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority.

6. Credits:

An authorized signature on this proof of claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the Debtor credit for any payments received toward the debt.

7. Documents:

Attach to this proof of claim form redacted copies documenting the existence of the debt and of any lien securing the debt. You may also attach a summary. You must also attach copies of documents that evidence perfection of any security interest. You may also attach a summary. FRBP 3001(c) and (d). If the claim is based on the delivery of health care goods or services, see instruction 2. Do not send original documents, as attachments may be destroyed after scanning.

Date and Signature:

The person filing this proof of claim must sign and date it. FRBP 9011. If the claim is filed electronically, FRBP 5005(a)(2), authorizes courts to establish local rules specifying what constitutes a signature. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. Attach a complete copy of any power of attorney. Criminal penalties apply for making a false statement on a proof of claim.

DEFINITIONS

Debtor

A debtor is the person, corporation, or other entity that has filed a bankruptcy case.

Creditor

A creditor is a person, corporation, or other entity owed a debt by the debtor on the date of the bankruptcy filing.

Claim

A claim is the creditor's right to receive payment on a debt owed by the Debtor on the date of the bankruptcy filing. See 11 U.S.C. §101 (5). A claim may be secured or unsecured.

Proof of Claim

A proof of claim is a form used by the creditor to indicate the amount of the debt owed by the debtor on the date of the bankruptcy filing. The creditor must file the form with the BMC Group as described in the instructions above and in the Bar Date Notice.

Secured Claim Under 11 U.S.C. §506(a)

A secured claim is one backed by a lien on property of the debtor. The claim is secured so long as the creditor has the right to be paid from the property prior to other creditors. The amount of the secured claim cannot exceed the value of the property. Any amount owed to the creditor in excess of the value of the property is an unsecured claim. Examples of liens on property include a mortgage on real estate or a security interest in a car.

A lien may be voluntarily granted by a debtor or may be obtained through a court proceeding. In some states, a court judgment is a lien. A claim also may be secured if the creditor owes the debtor money (has a right to setoff).

Unsecured Claim

An unsecured claim is one that does not meet the requirements of a secured claim. A claim may be partly unsecured if the amount of the claim exceeds the value of the property on which the creditor has a lien.

Claim Entitled to Priority Under 11 U.S.C. §507(a)

Priority claims are certain categories of unsecured claims that are paid from the available money or property in a bankruptcy case before other unsecured claims.

Redacted

A document has been redacted when the person filing it has masked, edited out, or otherwise deleted, certain information. A creditor should redact and use only the last four digits of any social-security, individual's tax-identification, or financial-account number, all but the initials of a minor's name and only the year of any person's date of birth.

Evidence of Perfection

Evidence of perfection may include a mortgage, lien, certificate of title, financing statement, or other document showing that the lien has been filed or recorded.

INFORMATION

Acknowledgment of Filing of Claim

To receive acknowledgment of your filing from the BMC Group, please provide a self-addressed stamped envelope and a copy of this proof of claim when you submit the original claim to the BMC Group.

Offers to Purchase a Claim

Certain entities are in the business of purchasing claims for an amount less than the face value of the claims. One or more of these entities may contact the creditor and offer to purchase the claim. Some of the written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court or the debtor. The creditor has no obligation to sell its claim. However, if the creditor decides to sell its claim, any transfer of such claim is subject to FRBP 3001(e), any applicable provisions of the Bankruptcy Code (11 U.S.C. § 101 *et seq.*), and any applicable orders of the bankruptcy court.

RECEIVED BY
VENTURA COUNTY
09 JUL 27 AM 11:07
TREASURER -
TAX COLLECTOR

VENTURA COUNTY SUPPLEMENTAL SECURED TAX STATEMENT

2008/09

LAWRENCE L. MATHENEY, TREASURER-TAX COLLECTOR

800 South Victoria Avenue, Ventura, CA 93009-1290

Office Hours: Monday - Friday 8:00 a.m. - 4:45 p.m.

☎ (805) 654-3744

Pay On-Line at: www.venturapropertytax.org

IMPORTANT: SALE OR TRANSFER OF THIS PROPERTY DOES NOT RELIEVE THE ASSESSEE OF THIS TAX

DATE ASSESSEE NOTICE MAILED: 03/23/09

BILLING DATE: 06/15/09

SITUS/ADDRESS:

ASSESSEE: OPUS WEST CORPORATION
ATTN ACCOUNTS PAYABLE
2555 E CAMELBACK RD #800
PHOENIX AZ 85016

DATE OF CHANGE OF OWNERSHIP OR COMPLETION OF NEW CONSTRUCTION 10/01/08

General rate: 1.053100 L & I rate:

PHONE	SERVICE AGENCY	RATE PER \$100	AMOUNT
805 654-3181	PROP 13 MAXIMUM 1% TAX	1.000000	160100.00
805-383-1981	EL SCH BD PL VLY	.023600	3778.36
805-383-1981	HI SCH BOND OXNARD	.010000	1601.00
805-383-1981	VTA COMM COLLEGE BD	.015200	2433.52
800-755-6864	METROPOLITAN WTR	.004300	688.43
BASED ON 272 DAYS		SUB TOTAL	168601.31
		X PRORATION FACTOR	.67
		SUB TOTAL	112962.87

TAX RATE AREA	PARCEL/I.D. NUMBER	STMT NO.	ACCOUNT	LINE ITEM#	1ST INSTALLMENT	2ND INSTALLMENT	TOTAL
07331	160-0-340-545	022269	00000	090052443	56,481.43 DUE BY 07/31/09	56,481.43 DUE BY 11/30/09	112,962.86
TYPE		NEW BASE YEAR VALUE	VALUE ON THE ROLL	PRIOR SUPPLEMENTAL ASSESSMENTS		NET SUPPLEMENTAL ROLL VALUE	
LAND		9,969,501	9,969,501				
IMPROVEMENTS		16,010,000				16,010,000	
TOTAL		25,979,501	9,969,501			16,010,000	
LESS:							
HOMEOWNER'S EXEMP.							
OTHER EXEMPTION							
NET TAXABLE VALUE		25,979,501	9,969,501			16,010,000	

✂ TEAR HERE

SUPPLEMENTAL SECURED TAX PAYMENT STUB

PAY THIS AMOUNT:

2008/09

OPUS WEST CORPORATION
ATTN ACCOUNTS PAYABLE



DUE BY: 11/30/09 56,481.43
Return Stub with Payment

TAX PLUS PENALTY: 62,159.57

IF PAID AFTER: 11/30/09

(THIS BILL IS IN ADDITION TO YOUR JOINT CONSOLIDATED TAX BILL)

Pay On-Line at: www.venturapropertytax.org

Make check payable to:

LAWRENCE L. MATHENEY-TAX COLLECTOR

Please put Assessor's Parcel # on check

2nd installment cannot be paid until after payment of the 1st installment



ASSESSOR'S PARCEL#	STATEMENT#	LINE ITEM#
160-0-340-545	022269	090052443

00222690211300900005648143000062159571600340545000003

✂ TEAR HERE

SUPPLEMENTAL SECURED TAX PAYMENT STUB

PAY THIS AMOUNT:

2008/09

OPUS WEST CORPORATION
ATTN ACCOUNTS PAYABLE



DUE BY: 07/31/09 56,481.43
Return Stub with Payment

TAX PLUS PENALTY: 62,129.57

IF PAID AFTER: 07/31/09

(THIS BILL IS IN ADDITION TO YOUR JOINT CONSOLIDATED TAX BILL)

Pay On-Line at: www.venturapropertytax.org

Make check payable to:

LAWRENCE L. MATHENEY-TAX COLLECTOR

Please put Assessor's Parcel # on check

To pay full tax, return both payment stub with this amount \$ 112,962.86 by 07/31/09

ASSESSOR'S PARCEL#	STATEMENT#	LINE ITEM#
160-0-340-545	022269	090052443

00222690107310900005648143000062129571600340545000004

IMPORTANT SUPPLEMENTAL TAX INFORMATION

1. **DUE DATE:** The taxes on the supplemental bill are due on the date mailed.
2. **FIRST INSTALLMENT DELINQUENT:** After the last day of the month in which the bill is mailed. Payments must be postmarked on or before delinquent date to avoid penalties. A 10% penalty is added to delinquent accounts.
3. **SECOND INSTALLMENT DELINQUENT:** After the last day of the fourth calendar month following the date the first installment is delinquent. Payments must be postmarked on or before the delinquent date to avoid penalties. A 10% penalty plus a \$30.00 delinquency cost fee is added to delinquent accounts.
4. **DELINQUENCY DATE:** If any delinquency date falls on a Saturday, Sunday, or legal holiday, and the payment is received by the close of business on the following business day, that penalty will not apply.
5. **DELINQUENT PRIOR YEARS TAXES:** If this notation appears on the face of your statement, it indicates there are delinquent taxes which constitute a lien against this property. After June 30 of the first year of delinquency, a redemption fee is added, plus penalties of 1.5% per month to the time of redemption.
6. **PAYMENT OF TAXES:** Your taxes may be paid by mail. Return the payment stub with your payment in the return envelope provided. Checks and money orders should be made payable to **LAWRENCE L. MATHENEY, TAX COLLECTOR. DO NOT MAIL CASH.** Funds may be withdrawn from your account as soon as the same day we receive your payment and you will not receive your check back from your financial institution. If you are using an "on-line Bill Pay" system through your bank or other financial institution, please make sure to process your payment well in advance of the delinquency date in order to minimize the potential for late penalties. In addition, payments may be made on-line using the County's Internet site at: www.venturapropertytax.org.
7. **DISHONORED CHECK FEE:** A \$47.00 fee will be charged for all checks returned for any reason.
8. **Taxes and Computation:** Your Tax Collector does not determine the amount of taxes you pay. Tax rates and values are established in accordance with Article XIII A of California State Constitution, (Proposition 13), plus any bond indebtedness approved by the voters prior to July 1, 1978.
9. **Full Values, Appeals and Exemptions: THE COUNTY ASSESSOR ESTABLISHES ALL PROPERTY VALUES.** If you have any questions about the property values, please contact the Assessor's Office at (805) 654-2181. If you disagree with the property values on this bill, you may have the right to file an Application for Changed Assessment with the Assessment Appeals Board. The appeal must be filed no later than 60 days after the date on the previously mailed "Notice of Supplemental Assessment" or the billing date if this is a Corrected "Supplemental Secured Tax Bill" or the postmark date on the envelope in which the notice or corrected bill was mailed, whichever is later (Sec. 1605 and 534). This form is available on the Clerk of the Board website at: <http://ceo.countyofventura.org/cob> or by contacting their office at (805) 654-2251. Both the Assessor's Office and the Clerk of the Assessment Appeals Board, where appeal forms are available, are located at the Government Center's Hall of Admin., 800 South Victoria Ave., Ventura, CA 93009.
10. **Property Transfer:** If this property has been sold, it **DOES NOT** relieve you of the responsibility to pay this bill.
11. **To obtain a tax bill:** If you do not receive tax bills for all of your properties, contact the Tax Collector. FAILURE TO RECEIVE A TAX BILL DOES NOT RELIEVE THE TAXPAYER OF HIS RESPONSIBILITY OF payment or constitute cause for cancellation of penalty and cost charges. (R&T Code Sec. 2610.5)
12. **Property Tax Assistance for Senior Citizens, Blind or Disabled Persons:** The 2009/2010 state budget suspended funding for the Gonsalves-Deukmejian-Petris Senior Citizens Property Tax Assistance Law, which provides direct cash assistance. The Franchise Tax Board (FTB) will not be issuing Homeowner and Renter Assistance (HRA) Program instruction booklets and will not accept HRA claims for the 2009 claim year. For the most current information on the HRA program, go to www.ftb.ca.gov and search for HRA.
13. **Property Tax Postponement for Senior Citizens, Blind or Disabled Persons:** On February 20, 2009, the Governor signed Chapter 4, Statutes of 2009, which immediately suspends the Senior Citizens' Property Tax Deferral Program. This legislation prohibits the filing of claims for property tax postponement and prohibits the Controller for accepting claims filed after February 20, 2009. As a result of the program suspension, the Controller will no longer accept claims for property tax postponement pending modification or repeal of this new law. However, the Controller's Office will continue processing claims postmarked prior to February 20, 2009. For the most current information on the PTP program please visit our website at www.sco.ca.gov.

SEND THIS STUB WITH YOUR 2nd INSTALLMENT PAYMENT

MUST BE PAID OR POSTMARKED ON OR BEFORE
THE DELINQUENT DATE TO AVOID PENALTIES

The Tax Collector is not responsible for payments made on the wrong parcels.
Be sure statement is for property on which you wish to pay taxes.

THE SECOND INSTALLMENT CANNOT BE PAID BEFORE THE FIRST INSTALLMENT
Pay on-line at: www.venturapropertytax.org

SEND THIS STUB WITH YOUR 1st INSTALLMENT PAYMENT

MUST BE PAID OR POSTMARKED ON OR BEFORE
THE DELINQUENT DATE TO AVOID PENALTIES

The Tax Collector is not responsible for payments made on the wrong parcels.
Be sure statement is for property on which you wish to pay taxes.

THE SECOND INSTALLMENT CANNOT BE PAID BEFORE THE FIRST INSTALLMENT
Pay on-line at: www.venturapropertytax.org

2009-10 VENTURA COUNTY SECURED TAX STATEMENT

LAWRENCE L. MATHENEY, TREASURER-TAX COLLECTOR

800 South Victoria Avenue, Ventura CA 93009-1290
Office Hours: Monday – Friday 8:00 a.m. – 4:45 p.m.
 (805) 654-3744

OWNER OF RECORD
OPUS WEST CORPORATION
ATTN ACCOUNTS PAYABLE
SITUS/ADDRESS
MISSION OAKS

CURRENT OWNER
OWP CAMARILLO OFFICE LLC
ATTN OPUS WEST CORP
2555 E CAMELBACK RD STE 800
PHOENIX AZ 85016

PHONE	SERVICE AGENCY	RATE PER \$100	AMOUNT
805 654-3181	PROP 13 MAXIMUM 1% TAX	1.000000	261,724.71
805-383-1981	EL SCH BD PL VLY	0.025100	6,569.29
805-383-1981	HI SCH BOND OXNARD	0.010900	2,852.79
805-383-1981	VTA COMM COLLEGE BD	0.013900	3,637.98
800-755-6864	METROPOLITAN WTR	0.004300	1,125.41
GENERAL TOTAL TAX:			275,910.18
PHONE	GENERAL ASSESSMENT	DIST/ZONE	AMOUNT
805 579 7129	CALLEGUAS MWD	08-24	46.60
866-807-6864	MTRO WTR STBY	08-22	89.28
805-654-2816	VECTOR CONTROL	03-01	178.06
805-650-4073	VCWPD NPDES CAM ZN 3	14-33	445.96
805-650-4073	NPDES CAM ZN 3	14-49	512.60
805-482-1996	PLEASANT VALLEY ASSMENT	17-37	2,387.10
805-650-4073	VCWPD FLD ZN 3 BENEFIT	14-06	2,748.56
805-388-5320	FLYNN RD IMPRVMTS	10-53	4,969.94
SPECIAL ASSESSMENT TOTAL:			11,378.10

ASSESSOR INFORMATION: (805) 654-2181	PROPERTY VALUES
LAND MIN.	10162471
IMPROVEMENTS	16010000
PERS. PROP.	0
TOTALS	26172471
LESS: HOMEOWNER'S EXEMP.	0
OTHER EXEMPTION	0
NET TOTAL	26172471

TAX RATE AREA	PARCEL/I.D. NUMBER	STMT NO.	MAIL CODE	1ST INSTALLMENT	2ND INSTALLMENT	TOTAL
07331	160-0-340-545	2144070		143,644.14	143,644.14	287,288.28
				DUE BY: December 10, 2009	DUE BY: April 12, 2010	

SECURED TAX PAYMENT

Return Stub with Payment

2009-10 PAY THIS AMOUNT:

OWP CAMARILLO OFFICE LLC
ATTN OPUS WEST CORP
MISSION OAKS

TAX PLUS PENALTY: 158,038.55
If paid after April 12, 2010



DUE BY FEB 1, 2010
DELINQUENT AFTER
APR 12, 2010 **143,644.14**

2nd installment cannot be paid until after payment of the 1st installment.



Mark this box for
Change of Address
(Complete back of stub.)

Pay On-Line at: www.venturapropertytax.org
Make check payable to:
LAWRENCE L. MATHENEY-TAX COLLECTOR
Please put Assessor's Parcel # on check

ASSESSOR'S PARCEL#	STATEMENT#	MAIL CODE
160-0-340-545	2144070	

62144070204121000014364414000158038551600340545000005

TEAR HERE

SECURED TAX PAYMENT

Return Stub with Payment

2009-10 PAY THIS AMOUNT:

OWP CAMARILLO OFFICE LLC
ATTN OPUS WEST CORP
MISSION OAKS

TAX PLUS PENALTY: 158,008.55
If paid after December 10, 2009



DUE BY NOV 1, 2009
DELINQUENT AFTER
DEC 10, 2009 **143,644.14**

To pay full tax, return both payment stubs by December 10, 2009 with \$

287288.28

Mark this box for
Change of Address
(Complete back of stub.)

Pay On-Line at: www.venturapropertytax.org
Make check payable to:
LAWRENCE L. MATHENEY-TAX COLLECTOR
Please put Assessor's Parcel # on check

ASSESSOR'S PARCEL#	STATEMENT#	MAIL CODE
160-0-340-545	2144070	

62144070112100900014364414000158008551600340545000009

IMPORTANT TAX INFORMATION

1. **First Installment Due and Delinquent:** Due and payable November 1, 2009, delinquent if postmarked after December 10, 2009. A 10% penalty is added to delinquent accounts.
2. **Second Installment Due and Delinquent:** Due February 1, 2010, delinquent if postmarked after April 12, 2010. A 10% penalty plus a \$30.00 delinquent cost fee is added to delinquent accounts. (See paragraph 4 for penalties due after June 30).
3. **If December 10 or April 10 falls on a Saturday, Sunday, or Holiday:** The time of delinquency is 5:00 p.m. or the close of business on the next business day.
4. **Delinquent Prior Year Taxes:** If this notation appears on the face of your statement, it indicates there are delinquent taxes which constitute a lien against this property. After June 30 of the first year of delinquency, a \$15.00 redemption fee is added, plus penalties of 1.5% per month to the time of redemption.
5. **PAYMENT OF TAXES:** Your taxes may be paid by mail. Return the payment stub with your payment in the return envelope provided. Checks and money orders should be made payable to **LAWRENCE L. MATHENEY, TAX COLLECTOR. DO NOT MAIL CASH.** Funds may be withdrawn from your account as soon as the same day we receive your payment and you will NOT receive your check back from your financial institution. If you are using an "on-line Bill Pay" system through your bank or other financial institution, please make sure to process your payment well in advance of the delinquency date in order to minimize the potential for late penalties. In addition, payments may be made on-line using the County's Internet site at: www.venturapropertytax.org.
6. **CHARGE FOR RETURNED CHECKS:** A \$47.00 charge per check will be added for all items returned by the bank for any reason.
7. **Taxes and Computation:** Your Tax Collector does not determine the amount of taxes you pay. Tax rates and values are established in accordance with Proposition 13, plus any bond indebtedness approved by the voters prior to July 1, 1978, plus any Special Assessments.
8. **Full Values, Appeals and Exemptions:** the County Assessor establishes all property values. If you disagree with the assessed value on this bill, you have the right to file an application for reduced assessment with the Assessment Appeals Board between July 2 and November 30 this year. Appeal forms may be obtained from the Clerk of the Assessment Appeals Board, (805) 654-2251 or from their website at: <http://ceo.countyofventura.org/cob>. In addition, you have the right to an informal assessment review by contacting the Assessor's Office at (805) 654-2181 or their website: <http://assessor.countyofventura.org>. Both the Clerk of the Assessment Appeals Board and the Assessor are located at the Government Center's Hall of Admin., 800 South Victoria Avenue, Ventura, CA 93009.
9. **Property Transfer:** If this property has been sold, return this bill to the Tax Collector, or as a courtesy, please forward the tax bill to the new owner.
10. **To obtain a tax bill:** If you do not receive tax bills for all of your properties, contact the Tax Collector. FAILURE TO RECEIVE A TAX BILL DOES NOT RELIEVE THE TAXPAYER OF HIS RESPONSIBILITY of payment or constitute cause for cancellation of penalty and cost charges in cases of delinquency. (R&T Code SEC. 2610.5)
11. **Property Tax Assistance for Senior Citizens or Blind or Disabled Persons:** The 2009/2010 state budget suspended funding for the Gonsalves-Deukmejian-Petris Senior Citizens Property Tax Assistance Law, which provides direct cash assistance. The Franchise Tax Board (FTB) will not be issuing Homeowner and Renter Assistance (HRA) Program instruction booklets and will not accept HRA claims for the 2009 claim year. For the most current information on the Homeowner and Renter Assistance program, go to www.ftb.ca.gov and search for HRA.
12. **Property Tax Postponement for Senior Citizens or Blind or Disabled Persons:** On February 20, 2009, the Governor signed Chapter 4, Statutes of 2009, which immediately suspends the Senior Citizens Property Tax Deferral Program. This legislation prohibits the filing of claims for property tax postponement and prohibits the Controller from accepting claims filed after February 20, 2009. As a result of the program suspension, the Controller will no longer accept claims for property tax postponement pending modification or repeal of this new law. However, the Controller's Office will continue processing claims postmarked prior to February 20, 2009. For the most current information on the Property Tax Postponement program please visit our website at www.sco.ca.gov.

Pay on-line at: www.venturapropertytax.org

RETURN THIS STUB WITH YOUR 2ND INSTALLMENT PAYMENT

The second installment cannot be paid before the first installment.

MUST BE PAID OR POSTMARKED ON OR BEFORE APRIL 12, 2010 TO AVOID PENALTIES

TAX COLLECTOR'S OFFICE - (805) 654-3744

Pay on-line at: www.venturapropertytax.org

The Tax Collector is not responsible for payments made on wrong parcels. Be sure this statement is for property on which you wish to pay taxes.

Change of Address: ASSESSOR'S OFFICE – (805) 654-2181 <http://assessor.countyofventura.org>

Printed Name: _____ Signature: _____

New Mailing Address: _____ Date: _____

City/State/Zip: _____ Daytime Phone: _____

RETURN THIS STUB WITH YOUR 1ST INSTALLMENT PAYMENT

The second installment cannot be paid before the first installment.

MUST BE PAID OR POSTMARKED ON OR BEFORE DECEMBER 10, 2009 TO AVOID PENALTIES

TAX COLLECTOR'S OFFICE - (805) 654-3744

Pay on-line at: www.venturapropertytax.org

The Tax Collector is not responsible for payments made on wrong parcels. Be sure this statement is for property on which you wish to pay taxes.

Change of Address: ASSESSOR'S OFFICE – (805) 654-2181 <http://assessor.countyofventura.org>

Printed Name: _____ Signature: _____

New Mailing Address: _____ Date: _____

City/State/Zip: _____ Daytime Phone: _____

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

PROOF OF SERVICE

STATE OF CALIFORNIA, COUNTY OF VENTURA

The undersigned declares: I am a resident of or employed in the County of Ventura, State of California. I am over the age of 18 and not a party to the within action. My business address is Treasurer – Tax Collector, County of Ventura, 800 South Victoria Avenue, Ventura, California 93009-1290.

On **November 7, 2009**, I served the within **Proof of Claim** on:

Opus West Corporation, et al **Claims Agent**
c/o BMC Group
18750 Lake Drive East
Chanhassen, MN 55317

by an express service carrier, (a guaranteed next day delivery service), a true copy of the above-stated document in an envelope or package designated by said carrier and addressed to the person(s) on whom it is to be served.

by addressing an envelope to each of the above-named person(s) as indicated above, and placed in each envelope a true copy of each of said documents, and by then sealing and depositing said envelope, with postage thereon fully prepaid, in the United States mail at Ventura, California, where is located the office of the attorney for the persons by and for whom said service was made.

(STATE) I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct. Executed on **November 7, 2009**, at Ventura, California.

(FEDERAL) I declare under penalty of perjury that I am employed in the office of the member of the bar of this court at whose direction the service was made.



MARY BARNES