



UNITED STATES BANKRUPTCY COURT TEXAS NORTHERN DISTRICT, DALLAS DIVISION		PROOF OF CLAIM
Name of Debtor: OPUS WEST CORPORATION		Case Number: Chapter: 11 09-34356 HDH11
NOTE: <i>This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.</i>		
Name of Creditor (the person or other entity to whom the debtor owes money or property): ORANGE COUNTY TREASURER-TAX COLLECTOR		<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: <div style="text-align: center;"> P. O. BOX 1438 SANTA ANA CA 92702 ATTN: BANKRUPTCY UNIT </div> Telephone number: (714) 834-3411		
Name and address where payment should be sent (if different from above):		<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.
Telephone number:		
1. Amount of Claim as of Date Case Filed: \$ 3,457.46 <i>[Signature]</i> 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. If all or part of your claim is entitled to priority, complete item 5. 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 checked="" 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: \$ <u>3,457.46</u> <i>*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</i>
2. Basis for Claim: Personal Property Taxes 01-01-2008		
3. Last four digits of any number by which creditor identifies debtor: BK0901071 3a. Debtor may have scheduled account as:		
4. Secured Claim 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 type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: 0284304 Value of Property: \$ <u>Unknown</u> Annual Interest Rate <u>18</u> % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: <u>Statutory/Recorded Lien</u> Amount of Secured Claim: \$ _____ 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.		
DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.		
If the documents are not available, please explain:		
Date: November 19, 2009	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. <div style="text-align: center;">  Ratna D. Butani, Deputy </div>	FOR COURT USE ONLY  OPUS WEST 00632



DEBTOR: Opus West Corporation		
CASE NO.:	09-34356 HDH11	PETITION DATE: 7/6/2009
CHAPTER:	11	BANKRUPTCY NO: 0901071

Pre-Petition Priority Tax Liability

YEAR	PROPERTY TYPE ASSESSMENT NO.	NET VALUE	TOTAL BASE TAX	Basic 10% PENALTY	ADDL PENALTY	INTEREST	FEES	AMOUNT PAID	CLAIM TOTAL
2009	LEASED EQUIPMENT 09 637917	15,124	\$160.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$160.15
2009	BUSINESS ASSESSMENTS 09 700638	283,070	3,297.31	\$0.00	\$0.00	0.00	\$0.00	0.00	\$3,297.31
TOTALS:			\$298,194	\$3,457.46	\$0.00	\$0.00	\$0.00	\$0.00	\$3,457.46

Note: This Claim is subject to amendment or modification in the event of an audit assessment, if the debtor has failed to file a Business Property Statement, or if the debtor has acquisitions or dispositions of assets subject to assessment.

* If this is an amended Proof of Claim the asterisked items have been revised to reflect supplemental assessments, roll corrections, escape audits and/or the actual assessments and issuance of bills regarding previously estimated amounts.

I certify the above to be a true and correct copy of the original entry of the secured and/or unsecured property tax roll.

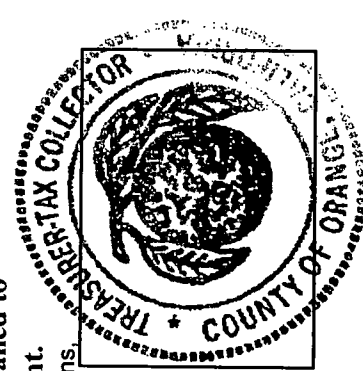
ORANGE COUNTY TAX COLLECTOR

By: *R.D. Butani*

Ratna D Butani

Deputy Tax Collector

11/19/2009



1 PROOF OF SERVICE BY MAIL

2 (CCP SEC. 1013A, 2015.5)

3 I am employed in the County of Orange, State of California. I am over the age of 18 years and not
4 a party to the within action. My business address is Orange County Treasurer-Tax Collector, 12
Civic Center Plaza, Room G40 Santa Ana, CA 92702.

5 DOCUMENT(S) SERVED: Proof of Claim

6
7 On November 19, 2009 ,served the documents named above on the parties in this action by
placing a true copy of said document(s) in a sealed envelope in the following manner:

8 (BY MAIL) I caused each such envelope, with postage fully prepaid, to be placed in the
9 United States mail at Santa Ana, California. I am readily familiar with this office's
10 practice for collecting and processing correspondence for mailing, said practice for
collecting and processing correspondence for mailing, said practice being that in the
11 ordinary course of business, mail is deposited in the United States Postal Service the
same day as it is place for.

12 (STATE) I declare under penalty of perjury under the laws of the State of California that
13 the above is true and correct.

14 Executed on this November 19, 2009

15 at Santa Ana, California by



16
17 Roselyn Prasad
Deputy Tax Collector

18 NAME AND ADDRESS OF PERSON(S) SERVED:

19 Attorney for the Debtor
20 Bruce H. White
Greenberg Traurig, LLP
21 2200 Ross Avenue
Suite 5200
22 Dallas, TX 75201

Claims and Noticing Agent
Opus West Corporation, et al
c/o BMC Group
P.O. Box 3020
Chanhassen, MN 55317-3020