



UNITED STATES BANKRUPTCY COURT NORTHERN DISTRICT OF TEXAS DALLAS DIVISION		1st Amended PROOF OF CLAIM (Secured)		RECEIVED BMC DEC - 3 2009 NEW YORK OFFICE court use only
In Re: OPUS WEST CORPORATION		Case Number: 09-34356-11 Chapter: 11		
Name of Creditor: Katy ISD		<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: houston_bankruptcy@publicans.com		<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.		
Number by which creditor identifies debtor: See Attached Exhibits		This claim <input checked="" type="checkbox"/> replaces <input type="checkbox"/> amends a previously filed claim, dated: <u>1/21/09</u> <input type="checkbox"/> supplements		
1. BASIS FOR CLAIM: AD VALOREM TAXES				
2. DATE DEBT WAS INCURRED:		January 1 of each tax year, pursuant to Sections 32.01 and 32.07 of the Texas Property Tax Code.		
3. CLASSIFICATION OF CLAIM:		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.		
4. TOTAL AMOUNTS OF CLAIM:		$ \begin{array}{r} \$ \quad 0.00 \quad + \quad \$726,805.23 \quad + \quad \$ \quad 0.00 \quad = \quad \$ \quad 726,805.23 \\ \text{(Unsecured)} \quad \quad \quad \text{(Secured)} \quad \quad \quad \text{(Priority)} \quad \quad \quad \text{(Total)} \end{array} $		
Plus interest accruing at 12% per annum pursuant to Texas Property Tax Code §33.01 as allowed under 11 U.S.C. §506(b)				
Make checks payable to: Katy ISD Mail payments to: P O Box 159 Katy, TX 77492-0159				
5. CREDITS AND SETOFFS:		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.		
6. SUPPORTING DOCUMENTS: Attached		court use only		
DATE: NOV 25, 2009  _____ John P. Dillman TX Bar I.D. 05874400		OPUS WEST  00650		
Penalty for presenting fraudulent claim: Fine up to \$500,000 or imprisonment up to 5 years, or both. 18 U.S.C. §§ 152, 3571				

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ORIGINAL

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:

M&I REGIONAL PROPERTIES LLC
 1110 N OLD WRLD 3RD ST STE 320
 MILWAUKEE, WI 53203-1117

Legal Description:

RES A BLK 1
 ENERGY CROSSING

Account No: 130314-001-000-1

2009 Value: \$34,125,000
 CAD: 1303140010001

Legal Acres: 10.8210
 Parcel Address: 15021 KATY FWY

As of Date: 07/25/2009

Print Date: 11/25/2009 Printed By: MONICAG

Year	Tax Units	Remaining Levy	IF PAID IN		IF PAID IN		IF PAID IN	
			JULY 2009	2009	AUGUST 2009	2009	SEPTEMBER 2009	2009
			Penalty Interest	Total	Penalty Interest	Total	Penalty Interest	Total
2008	15	\$107,937.35	\$44,901.93	\$152,839.28	\$46,197.19	\$154,134.54	\$47,492.43	\$155,429.78
2009	15	\$520,952.25	\$0.00	\$520,952.25	\$0.00	\$520,952.25	\$0.00	\$520,952.25
TOTAL AMOUNT DUE:		\$628,889.60	\$44,901.93	\$673,791.53	\$46,197.19	\$675,086.79	\$47,492.43	\$676,382.03

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).

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

Print Date: 11/25/2009

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	\$673,791.53
AUG 2009	\$675,086.79
SEP 2009	\$676,382.03
Amount Paid:	\$ _____

130314-001-000-1

M&I REGIONAL PROPERTIES LLC
 1110 N OLD WRLD 3RD ST STE 320
 MILWAUKEE, WI 53203-1117

1303140010001 030 0067379153 0067508679 0067638203 0000000000 8

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** 2009 Value: \$ Legal Acres: 2.7260
 CAD: 1303140020001 Parcel Address: 0 GRISBY RD
 As of Date: 07/25/2009 Print Date: 11/25/2009 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	\$16,014.22	\$6,661.92	\$22,676.14	\$6,854.08	\$22,868.30	\$7,046.25	\$23,060.47
TOTAL AMOUNT DUE:		\$16,014.22	\$6,661.92	\$22,676.14	\$6,854.08	\$22,868.30	\$7,046.25	\$23,060.47

Tax Unit Codes:

15 KATY ISD

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15.1.159

Print Date: 11/25/2009

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

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:

M&I REGIONAL PROPERTIES LLC
 1110 N OLD WRLD 3RD ST STE 320
 MILWAUKEE, WI 53203-1117

Legal Description:

RES C BLK 2
 ENERGY CROSSING

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

2009 Value: \$799,110
 CAD: 1303140020002

Legal Acres: 1.2430
 Parcel Address: 0 GRISBY RD

As of Date: 07/25/2009

Print Date: 11/25/2009 Printed By: MONICAG

Year	Tax Units	Remaining Levy	IF PAID IN		IF PAID IN		IF PAID IN	
			JULY 2009	2009	AUGUST 2009	2009	SEPTEMBER 2009	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
2009	15	\$12,199.21	\$0.00	\$12,199.21	\$0.00	\$12,199.21	\$0.00	\$12,199.21
TOTAL AMOUNT DUE:		\$24,597.87	\$5,157.84	\$29,755.71	\$5,306.63	\$29,904.50	\$5,455.41	\$30,053.28

Tax Unit Codes:

15 KATY ISD

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Print Date: 11/25/2009

CAD: 1303140020002

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



If Paid By	Amount Due
JUL 2009	\$29,755.71
AUG 2009	\$29,904.50
SEP 2009	\$30,053.28
Amount Paid: \$	_____

130314-002-000-2

M&I REGIONAL PROPERTIES LLC
 1110 N OLD WRLD 3RD ST STE 320
 MILWAUKEE, WI 53203-1117

1303140020002 030 0002975571 0002990450 0003005328 0000000000 7

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**

2009 Value: \$30,698
 CAD: 0973620

Legal Acres: .0000
 Parcel Address: 17420 KATY FWY

As of Date: 07/25/2009

Print Date: 11/25/2009 Printed By: MONICAG

Year	Tax Units	Remaining Levy	IF PAID IN		IF PAID IN		IF PAID IN	
			JULY 2009	2009	AUGUST 2009	2009	SEPTEMBER 2009	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
2009	15 1095	\$515.50	\$0.00	\$515.50	\$0.00	\$515.50	\$0.00	\$515.50
TOTAL AMOUNT DUE:		\$562.36	\$19.49	\$581.85	\$20.05	\$582.41	\$20.62	\$582.98

Tax Unit Codes:

15 KATY ISD 1095 RENDITION PENALTY

FOR OWNERSHIP/ADDRESS/VALUE/EXEMPTION OR RENDITION CONCERNS, PLEASE CONTACT THE CENTRAL APPRAISAL DISTRICT.
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PLEASE CUT AT THE DOTTED LINE AND RETURN THIS PORTION WITH YOUR PAYMENT.

Print Date: 11/25/2009

15.1.159

CAD: 0973620

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



995000-586-828-000

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

If Paid By	Amount Due
JUL 2009	\$581.85
AUG 2009	\$582.41
SEP 2009	\$582.98
Amount Paid: \$	_____

000000973620 030 0000058185 0000058241 0000058298 000000000 7

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

November 30, 2009

BMC Group
875 Third Avenue, 5th Floor
New York, NY 10022

In Re: Opus West Corporation
Bankruptcy Case No. 09-34356
U.S. Bankruptcy Court; Northern District of Texas (Dallas Division)

Dear Mr. Jacobs:

Enclosed for filing in the above captioned matters, please find an original and one copy of the following documents:

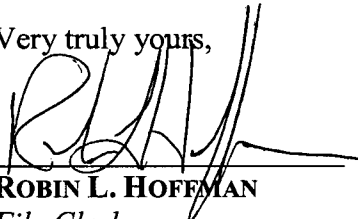
1. 2nd Amended Proof of Claim
 - a. Harris County et al
2. 1st Amended Proof of Claim
 - a. Fort Bend County
 - b. Katy Independent School District

Please file in your usual manner and return the copy file stamped to the undersigned to evidence the filing of same. Your cooperation in this matter is greatly appreciated.

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

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DEC - 3 2009

NEW YORK OFFICE

Enclosures: As stated.