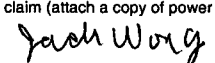


United States Bankruptcy Court NORTHERN DISTRICT OF TEXAS -DALLAS DIV		District of TEXAS	PROOF OF CLAIM
Name of Debtor OPUS WEST CORPORATION		Case Number CHAPTER 11 09-34356-HDH-11	
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.			
Name of Creditor (The person or other entity to whom the debtor owes money or property): ALAMEDA COUNTY TAX COLLECTOR	<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.		
Name and address where the notices should be sent: ALAMEDA COUNTY TAX COLLECTOR 1221 OAK STREET OAKLAND, CA 94612	<input type="checkbox"/> Check box if you have never Received any notices from the Bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on envelope sent to by the court.		
Telephone Number: 510-272-6847		THIS SPACE IS FOR COURT USE ONLY	
Account or other number by which creditor identifies debtor: 00-211379-00-000-09-00-00	Check here <input type="checkbox"/> replaces If this claim <input type="checkbox"/> 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 checked="" type="checkbox"/> Taxes <input type="checkbox"/> Other _____			
<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of SS#: _____ Unpaid compensation for services performed from _____ to _____ (date) (date)			
2. Date debt was incurred: CALIFORNIA LIEN DATE	3. If court judgment, date obtained:		
4. Total Amount of Claim at Time Case Filed: \$ 3,264.51 THIS CLAIM WILL CONTINUE TO INCREASE. \$3,264.51 TAX PLUS ADDITIONAL AMOUNTS IF NOT TIMELY PAID			
CLAIM AMOUNT IS SUBJECT TO CHANGE RESULTING FROM TAX AUDIT, ESCAPE BILLS, AND OTHER AMOUNTS TO BE DETERMINED FOR ALL TAX YEARS FOR WHICH THE STATUTE OF LIMITATIONS HAS NOT RUN. THE CLAIM WILL CONTINUE TO INCREASE UNTIL IT IS PAID.			
If all or part of your claim is secured or entitled to priority, also complete Item 5 or 7 below. <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 all interest or additional charges.			
5. Secured Claim. <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral: \$ _____ Amount of arrearage and other charges at time case filed Included in secured claim, if any: \$ _____	7. Unsecured Priority Claim. <input checked="" type="checkbox"/> Check this box if you have an unsecured priority claim Amount entitled to priority \$ <u>3,264.51</u> Specify the priority of the claim: <input type="checkbox"/> Wages, salaries, or commissions (up to \$4,925),* earned within 90 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4) <input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property services for personal, family, or household use - 11 U.S.C. § 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 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) (_____)		
*Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.			
6. Unsecured Nonpriority Claim \$ _____ <input type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.		This Space is for Court Use Only	
8. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.		This Space is for Court Use Only	
9. Supporting documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.			
10. Date-Stamped Copy: To receive an acknowledgement of the filing of the claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.			
Date 12/15/09	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach a copy of power of attorney, if any):  JACK WONG, DEPUTY		

FILED

DEC 22 2009

AJ

TAWANA C. MARSHALL, CLERK
 U.S. BANKRUPTCY COURT
 NORTHERN DISTRICT OF TEXAS

Penalty for presenting fraudulent claim: Fine up to \$ 500,000 or imprisonment for up to 5 years or both. 18 U.S.C. §§ 152 and 3571.

DEC 30 2009

BMC GROUP



2009-10

For Fiscal Year Beginning July 1, 2009 and Ending June 30, 2010

ALAMEDA COUNTY UNSECURED PROPERTY TAX STATEMENT

Donald R. White, Treasurer and Tax Collector
1221 Oak Street
Oakland, California 94612-4286
(510) 272-6800

DUPLICATE

Table with 3 columns: Assessee Account Number, Parcel number, Tax-Rate Area. Values: 00-211379-00-000-09-00-00, 941-1201-88, 19-006

Location of Property
6160 STONERIDGE MALL RD PLEASANTO
Assessed to on January 1, 2009
OPUS WEST CORPORATION

Barcode
OPUS WEST CORPORATION
2555 E CAMELBACK RD 800
PHOENIX AZ 85016-9267

Table: Tax-Rate Breakdown. Columns: Taxing Agency, Tax Rate, Tax Amount. Rows include COUNTYWIDE TAX, SCHOOL UNIFIED, SCHOOL COMM COLL, FLD ZN 7 STATE WTR, BAY AREA RAPID TRANSIT, EAST BAY REGIONAL PARK, and TOTAL.

Table: Fixed Charges and/or Special Assessments. Columns: Description, Phone, Amount. Row: Total Fixed Charges and Special Assessments.

Table: Other Charges. Columns: Description, Amount. Rows: COST OF COLLECTION, DELINQUENT PENALTY, MONTHLY PENALTY, PENALTY MONTHS, FIXED COSTS, TAX COLLECTOR FEES, TAX COLLECTOR INTEREST, ESCAPE INTEREST, TOTAL OTHER CHARGES.

Table: Tax Computation Worksheet. Columns: Description, Full Valuation, x Tax Rate, = Tax Amount. Rows: LAND IMPROVEMENTS, FIXTURES, TOTAL REAL PROPERTY, PERSONAL PROPERTY, GROSS ASSESSMENT & TAX, HOMEOWNERS EXEMPTION, OTHER EXEMPTION, NET ASSESSMENT & TAX, SUBTOTAL, TOTAL AMOUNT DUE.

PLEASE READ IMPORTANT MESSAGES
TAX BILL IS FOR PERSONAL PROPERTY AND/OR TRADE FIXTURES.
FULL VALUE INCLUDES 10% PENALTY ASSESSMENT.
ECHECK ACCEPTED ONLINE @www.acgov.org.
CREDIT CARD (AMEX, VISA/MASTERCARD, DISCOVER) ACCEPTED BY PHONE (510) 272-6800 OR ONLINE @ www.acgov.org. A CONVENIENCE FEE EQUAL TO 2.5% OF THE TAX AMOUNT DUE WILL BE ADDED TO YOUR TOTAL PAYMENT.

General Information
Ownership of property on the January 1 lien date preceding the fiscal year for which the property is taxed determines the obligation to pay taxes; the disposal of property after the lien date does not relieve the assessee from the liability for payment of taxes.
When submitting payment, detach the UNSECURED ROLL TAX PAYMENT STUB and send it with your payment to assure proper credit. Do not mail cash. A service charge of \$25-\$35 will be imposed on all returned checks.
Delinquent tax bills will automatically have a CERTIFICATE OF LIEN FOR UNSECURED PROPERTY TAXES recorded against the assessee at the County Recorder's Office immediately after delinquency occurs.
PLEASE SEE BACK FOR MORE INFORMATION

UNSECURED ROLL TAX PAYMENT STUB FISCAL YEAR 2009-10

ASSESSEE ACCOUNT NUMBER 00-211379-00-000-09-00-00
PARCEL NUMBER 941-1201-88
PAY THIS AMOUNT BY JUL 31, 2009 \$3,264.51

If payment is submitted after this date, telephone the payments number provided to the left for the correct amount due.

DUPLICATE

Make checks payable to: Donald R. White, Tax Collector, Alameda County

60907 32113790000 1000090000 20000326451 4

INFORMATION ABOUT YOUR UNSECURED ROLL PROPERTY TAX BILL

(References to the California Revenue and Taxation Code are abbreviated as "RTC")

1. Delinquency Dates:

- (a) Taxes on the unsecured roll as of July 31, if unpaid, are delinquent at 5 p.m., or the close of business, whichever is later, on August 31 and thereafter subject to a delinquent penalty of 10 percent.
- (b) Taxes added to the unsecured roll after July 31, if unpaid, are delinquent and subject to a penalty of 10 percent at 5 p.m., or the close of business, whichever is later, on the last day of the month succeeding the month of enrollment.
- (c) Taxes transferred to the unsecured roll pursuant to any provision of law and already subject to penalties also transferred, shall be subject only to the additional penalties and costs prescribed in subdivisions (d) and (e), which shall attach beginning July 1 and on the first day of each month thereafter.
- (d) Unsecured taxes remaining unpaid at 5 p.m., or the close of business, whichever is later, on the last day of the second month after the 10 percent penalty attaches shall be subject to an additional penalty of 1-1/2 percent attaching on the first day of each succeeding month on the amount of the original tax. The additional penalties shall continue to attach until the time of payment or until the time a court judgment is entered for the amount of unpaid taxes and penalties, whichever occurs first.
- (e) In addition to the penalties imposed by this section, the tax collector may collect actual costs of collection incurred by the county up to the time the delinquency is paid. (Section 2922e RTC)
- (f) When the last day of the month falls on a Saturday, Sunday or legal holiday, any penalty to which the tax becomes subject on that date shall not attach if the tax collector receives payment in full by 5 p.m., or the close of business, whichever is later, on the next business day.

2. **Collection Enforcement:** In addition to the recording of a certificate of lien for taxes, taxes due on unsecured property may be collected by seizure and sale of personal property, improvements, and possessory interests belonging or assessed to the assessee, by court action; and by summary judgment. (Sections 2191.3, 2951, 3003 & 3101 RTC)

3. **Your Tax Collector does not determine the amount due on this tax bill.** Tax amounts are computed by multiplying the property's full value by the tax rates of the various tax agencies.

For certain escaped assessments, interest is added to the tax due at the rate of .75% per month from the date the taxes would have become delinquent if they had been timely assessed, to the date the additional assessment is added to the assessment roll. (Section 506 RTC)

If an application for reduction in assessment has been filed pursuant to Section 1607 RTC and the assessment appeals board reduces the assessment in dispute, interest is added to unpaid taxes at the rate of 1% per month from the delinquent date of the taxes due on the disputed assessment to the date of correction of the taxes due on the reduced assessment. (Section 2922.5 RTC)

Fixed charges and special assessments such as Flood Control Benefit Assessment, weed liens, etc., from cities and special districts are added to the computed tax amounts and interest (if any) to arrive at the total amount due on this bill.

4. **Assessment Date and Attachment of Tax Lien:** The Assessor annually assesses all the taxable property in the County, except state-assessed property, to the persons owning, possessing or controlling it at 12:01 a.m. January 1, and a lien for taxes attaches at that time preceding the fiscal year for which taxes are levied.

5. Assessment Equalization Period:

(a) If you disagree with the assessed value as shown on the tax bill, you have the right to an informal assessment review by contacting the pertinent Assessor's office phone number listed on the front. If you disagree with the results of the informal review, you have the right to file an application for reduction in assessment for the following year with the Alameda County Assessment Appeals Board during the period from July 2 to September 15 inclusive.

(b) If this bill is the result of an Escape Assessment a Notice of Enrollment of Escape Assessment would have previously been mailed to you by the Assessor's Office. This notice indicated that you had 60 days from the date on that notice to file an application for reduction in assessment. Should you have any questions regarding the notice date please contact the Assessor's Office.

Applications are available at the Alameda County Assessment Appeals Board located at the County Administration Building, Room 536, 1221 Oak Street, Oakland, California 94612-4241, Telephone (510) 272-6352.

6. **Full Exemption Legend:** C—Church D—Welfare/Hospital G—Cemetery H—Homeowner M—Miscellaneous R—Religious S—Public School V—Veteran W—Welfare/Others X—Combination. The Homeowner's exemption tax reduction is attributable to the State-financed homeowner's tax relief program.

7. **Questions about property valuation, tax rates, possessory interest, boats and aircraft, exemptions, payments, fixed charges and/or special assessments** should be directed to the telephone numbers indicated on the front of this bill.