

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF
TEXAS
DALLAS DIVISION

Case number 09-34356-HDH11

In re: OPUS WEST CORPORATION
Taxpayer number: 3-20046-0294-5

FIRST AMENDED
Priority Proof Of Claim

Name of Creditor: Texas Comptroller of Public Accounts

RECEIVED

DEC 29 2009

Send notices to: Office of the Attorney General
Bankruptcy - Collections Division
P. O. Box 12548
Austin, TX 78711-2548

BMC GROUP

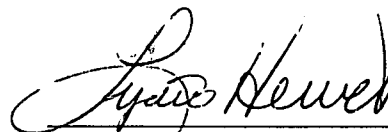
1. BASIS FOR CLAIM: Taxes, Penalties and Interest
2. DATE DEBT WAS INCURRED: 01/01/2009 TO 12/31/2009
3. IF COURT JUDGMENT, DATE OBTAINED:
4. CLASSIFICATION OF CLAIM: Unsecured priority claim {11 U.S.C sec. 507(A)(8)}
5. TOTAL AMOUNT OF CLAIM AT TIME CASE FILED: \$ 135,202.87

FRANCHISE TAX CH. 171

TAX	PENALTY	INTEREST
135,202.87	.00	.00

6. CREDITS: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. Creditor reserves all setoff rights under Texas law, including those arising from audits, credits, refunds, or payments due for goods and services provided to the State of Texas.
7. SUPPORTING DOCUMENTS: Attached, if any

Date: 12/16/2009



LYDIA_HEWETT

Accounts Examiner (512) 463-4510
Revenue Accounting Division
Texas Comptroller of Public Accounts

Mail payments to: Revenue Accounting Division
Attention: Bankruptcy
P.O. Box 13528
Austin, TX 78711-3528

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



TEXAS COMPTROLLER *of* PUBLIC ACCOUNTS

P.O. Box 13528 • AUSTIN, TX 78711-3528



December 16, 2009

Clerk
U.S. Bankruptcy Court
1100 COMMERCE, RM 12-A-24 ATTN: CLAIMS DEPT.
DALLAS, TX 75242-1496

Re: Taxpayer #3-20046-0294-5
OPUS WEST CORPORATION
FRANCHISE TAX CH. 171

Bankruptcy Case #09-34356-HDH11

In the above-captioned proceeding, the State of Texas submits for filing the enclosed Pre-petition Tax Claim.

Attached is an extra copy of the proof of claim. Please stamp this copy with the date filed and return in the enclosed self-addressed envelope. The Comptroller of Public Accounts will be represented in this proceeding by the Office of the Attorney General. Please direct all notices and correspondence to:

Office of the Attorney General
Collections Division/Bankruptcy Section
P.O. Box 12548, Capitol Station
Austin, TX 78711-2548

Thank you for your cooperation in this matter.

Sincerely,

A handwritten signature in cursive script, appearing to read "Lydia Hewitt".

Accounts Examiner
Revenue Accounting Division
P.O. Box 13528
Austin, TX 78711-3528

Enclosure