
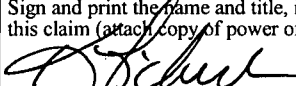


UNITED STATES BANKRUPTCY COURT _____ NORTHERN DISTRICT OF TEXAS _____		PROOF OF CLAIM
Name of Debtor <b>OPUS WEST CONSTRUCTION CORPORATION</b>		Case Number <b>09-34360 HDH</b>
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. 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): <b>EMPLOYMENT DEVELOPMENT DEPARTMENT</b>		<h1>FILED</h1> <p>JAN 04 2010</p> <p><b>TAWANA C. MARSHALL, CLERK</b> <b>U.S. BANKRUPTCY COURT</b> <b>NORTHERN DISTRICT OF TEXAS</b></p> <p>THIS SPACE IS FOR COURT USE ONLY</p>
Name and Address where notices should be sent: <b>Employment Development Department</b> <b>Bankruptcy Group MIC 92E</b> <b>P.O. Box 826880</b> <b>Sacramento, CA 94280-0001</b> <b>Telephone No. (916) 464-2888</b>		
Account or other number by which creditor identifies debtor:  xxx-6744-x		
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 checked="" type="checkbox"/> Other _____		<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. <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 the envelope sent to you by the court.  <input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. §1114(a) <input type="checkbox"/> Wages, salaries, and compensation (Fill out below) Your SS#: _____ Unpaid compensation for services performed from _____ (date) to _____ (date)
2. Date debt was incurred: <b>See Attached</b>		3. If court judgment, date obtained:
4. Total Amount of Claim at Time Case Filed: <b>\$198.02</b> (unsecured) <b>\$1,811.45</b> (secured) <b>\$2,009.47</b> (priority) (total)		
If all or part of your claim is secured or entitled to priority, also complete item 5 or 6 below. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the 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 \$ <b>1,811.45</b> Specify the priority of the claim: <input type="checkbox"/> Wages, salaries, or commissions (up to \$4,650),* 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"/> Contribution to an employee benefit plan - U.S.C. §507(a)(4). <input type="checkbox"/> Up to \$2,100* of deposits toward purchase, lease, or rental of property or 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 of governmental units - 11 U.S.C. §507(a)(8). <input type="checkbox"/> Other- Specify applicable paragraph of 11 U.S.C. §507(a)(____). <i>*Amounts are subject to adjustment on 4/01/04 and every 3 year thereafter with respect to cases commenced on or after the date of adjustment.</i>
6. Unsecured Nonpriority Claim <b>\$ 198.02</b>		
<input checked="" 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.		
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         <p>OPUS WEST 00660</p>
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 acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and a copy of this proof of claim.		
Date December 29, 2009	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any):   K. Fickert, Tax Administrator	

Attachment

State of California  
Employment Development Department (EDD)  
Summary Itemization of Proof of Claim

Case Number 09-34360 HDH

Petition Date 7/6/2009

EDD Identification Number(s):  
xxx-6744-x

In the Matter of: OPUS WEST CONSTRUCTION CORPORATION

This claim is based on unpaid California payroll taxes under the United States Bankruptcy Code (USBC) Sections: 507(a)(8)(C) for State Disability Insurance (SDI) and State Personal Income Tax (PIT) withholdings [trust funds] and 507(a)(8)(E) for Unemployment Insurance (UI) and Employment Training Tax (ETT) [non-trust funds].

This claim is not subject to any setoff or counter claim

**Secured Claims**

<u>EDD</u> Account No.	<u>Document</u> Number	<u>Tax Period</u>	<u>Taxes Due</u>	<u>Penalty(s)</u>	<u>Interest</u>	<u>Notice of Tax Lien</u> Effective Date	<u>County</u>	<u>Account</u> Total
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**Total Amount of Secured Claims**

**Priority Claims** under Section 507(a)(8) of the Bankruptcy Code

<u>EDD</u> Account No.	<u>Tax Period</u>	<u>507(a)(8)(C) Taxes</u>	<u>507(a)(8)(E) Taxes</u>	<u>Interest to 7/06/2009</u>	<u>Account Total</u>
xxx-6744-x	01/01/2009 to 07/06/2009	\$1,784.78	\$22.04	\$4.63	\$1,811.45

**Total Amount of Priority Claims** \$1,811.45\*

**Unsecured Claims**

1) Penalty to 7/06/2009	\$180.69
2) Interest not included in the priority claim	\$17.33
3) Non-Priority USBC Section 507(a)(8)(E) Unemployment Insurance and/or Employment Training Tax (ETT)	
4) Overpayment of Unemployment Insurance and/or Disability Insurance Benefits for which this debtor is liable under Section(s) 1375/2735 of the California Unemployment Insurance Code	
<b>Total Amount of Unsecured Claims</b>	<b>\$198.02</b>

NOTE: Interest continues to accrue on all amounts included in this claim until paid or discharged. **Claim Total** \$2,009.47

\* ALL OR PART OF THIS AMOUNT IS ESTIMATED. WHEN THE DEBTOR FILES PROPER RETURN(S) WITH EDD, AS REQUIRED BY LAW, THIS CLAIM MAY BE ADJUSTED AS NECESSARY.