

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF TEXAS DALLAS DIVISION

IN RE: OPUS WEST CORPORATION Debtor(s) Tc Ref No.: 0284304 Bk No.: 0901071	Case Number: 09-34356-hdh-11 Chapter: 11 <u>CLAIM FOR EXPENSES OF</u> <u>ADMINISTRATION</u> (2010-2011 Tax Year(s)) [No Hearing Date]
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1. The undersigned makes this claim in the above-entitled bankruptcy as a priority tax claim and/or secured tax claim for expenses of administration under 11 U.S.C. §§ 503(b)(1)(B)(i) & 503(b)(1)(C) in the aggregate sum of \$ **4,148.00**. Statutory interest & penalties will accrue and continue to attach to the claim until paid in full. Government Code Section 43001. Itemization of values, base taxes, penalties and fees are attached.
2. This claim is for taxes due under the Revenue and Taxation code of the State of California Sections 2191.3, 2191.4 & 2193.

Interest attaches pursuant to California Revenue and Taxation Code Sections 2704, 2705, 2706, 4103, 4103(b) or 2922.

The amount of the claim may be subject to amendment after mandatory audit by the County Assessor pursuant to California Revenue & Taxation Code, Section 469.

3. The amount of all payments, if any, on this claim has been credited and deducted for the purpose of making this proof of claim.

Executed under penalty of perjury at Orange County, California, April 29, 2010.

CHRISS W. STREET

Orange County Treasurer-Tax Collector
Attn.: Bankruptcy Unit
P.O. Box 1438
Santa Ana, CA 92702-1438
714/834-3411 FAX: 714/834-6229

RECEIVED

MAY 04 2010

BMC GL. UP

By

R-D-Butani

Ratna D Butani

Deputy





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

Post-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
2010 Est.	LEASED EQUIPMENT 09 637917	15,124	\$192.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$192.00
2010 Est.	BUSINESS ASSESSMENTS 09 700638	283,070	\$3,956.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,956.00
TOTALS:		\$298,194	\$4,148.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,148.00

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.

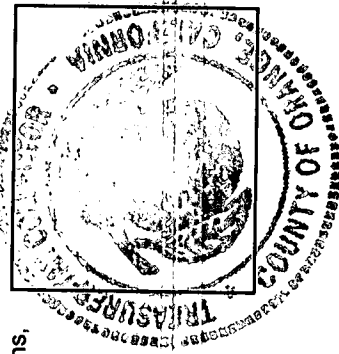
I certify the above to be a true and correct copy of the original entry of the secured/unsecured property tax roll.

ORANGE COUNTY TAX COLLECTOR

By R. D. Butani

Rama D Butani
Deputy Tax Collector

4/29/2010



PROOF OF SERVICE BY MAIL

(CCP SEC. 1013A, 2015.5)

I am employed in the County of Orange, State of California. I am over the age of 18 years and not 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.

DOCUMENT(S) SERVED: Proof of Claim

US BANKRUPTCY COURT

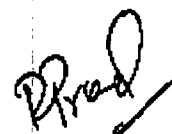
On April 29, 2010, I served the documents named above on the parties in this action by placing a true copy of said document(s) in a sealed envelope in the following manner:

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

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

Executed on this April 29, 2010,

at Santa Ana, California by



Roselyn Prasad
Deputy Tax Collector

NAME AND ADDRESS OF PERSON(S) SERVED:

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

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