

Exhibit A - No Liability Claims			
Name of Claimant	Claim Number	Filed Claim Amount	Reason for Disallowance
Briggs and Morgan PA	Scheduled	\$ 54,247.42	Debtor's books and records indicate no liability.
Callsource	Scheduled	\$ 590.00	Debtor's books and records indicate no liability.
CBS Outdoor	Scheduled	\$ 8,550.00	Debtor's books and records indicate no liability.
Gold Cup Beverage Service	Scheduled	\$ 89.55	Debtor's books and records indicate no liability.
John Manual Fisher	Scheduled	\$ 1,505.00	Debtor's books and records indicate no liability.
Opus Architects & Engineers Inc.	14	\$ 5,361.87	Debtor's books and records indicate no liability.
Ultra Pure Bottled Water Inc.	Scheduled	\$ 200.00	Debtor's books and records indicate no liability.
Wachovia Bank, N.A.	Scheduled	\$ 226,611.29	Debtor's books and records indicate no liability.

Exhibit B - Wrong Debtor Claims			
Name of Claimant	Claim Number	Filed Claim Amount	Reason for Disallowance
Aerial Innovations, Inc.	13	\$ 556.40	Upon information and belief, obligation, if any, is owed by Opus South Contractors, LLC
Alliance Power	Scheduled	No Amount Given	Upon information and belief, obligation, if any, is owed by Opus South Contractors, LLC
Allikriste, LLC	19	\$ 24,823.00	Upon information and belief, obligation, if any, is owed by Opus South Contractors, LLC
Blume Mechanical, LLC	Scheduled	\$ 255,748.00	Upon information and belief, obligation, if any, is owed by Opus South Contractors, LLC
Blume Mechanical, LLC	10	\$ 254,433.72	Upon information and belief, obligation, if any, is owed by Opus South Contractors, LLC
Gateway Rolloff Service LP	12	\$ 4,610.25	Upon information and belief, obligation, if any, is owed by Opus South Contractors, LLC
Godfrey Design & Advertising Inc.	Scheduled	\$ 20,206.81	Upon information and belief, obligation, if any, is owed by Opus South Corporation
Godfrey Design & Advertising Inc.	9	\$ 35,389.05	Upon information and belief, obligation, if any, is owed by Opus South Corporation
Guenther - Vorrucker, Inc. / Advanced Audio	8	\$ 33,773.26	Upon information and belief, obligation, if any, is owed by Opus South Contractors, LLC
Integrated Systems of Florida, Inc.	18	\$ 27,999.82	Upon information and belief, obligation, if any, is owed by Opus South Contractors, LLC
Merit Professional Coatings	6	\$ 175,792.75	Upon information and belief, obligation, if any, is owed by Opus South Contractors, LLC
Merit Professional Coatings, Inc.	Scheduled	\$ 149,792.74	Upon information and belief, obligation, if any, is owed by Opus South Contractors, LLC
Tamark Industries, Inc.	7	\$ 79,679.35	Upon information and belief, obligation, if any, is owed by Opus South Contractors, LLC

Exhibit C - Late Filed Claim					
Name of Claimant	Date Claim Filed	Claim Number	Filed Claim Class	Filed Claim Amount	Reason for Disallowance
BlackBox Network Services	03/22/10	21	Unsecured	\$ 37,290.00	Late Filed

Exhibit D - Duplicate Claims				
Name of Creditor	Remaining Claim Number	Duplicate or Amended Claim to be Disallowed	Claim Amount	Reason for Disallowance
Blume Mechanical, LLC	11	10	\$ 254,433.72	Duplicate Filed Claim - Disallow Claim 10 - Also see Exhibit B
Merit Professional Coatings	15	6	\$ 175,792.75	Duplicate Filed Claim - Disallow Claim 6 - Also see Exhibit B