

UNITED STATES BANKRUPTCY COURT

DISTRICT OF DELAWARE

In re: 400 Beach Drive, L.L.C. Debtor

Case No. 09-11396 (if known)

STATEMENT OF FINANCIAL AFFAIRS

This statement is to be completed by every debtor. Spouses filing a joint petition may file a single statement on which the information for both spouses is combined. If the case is filed under chapter 12 or chapter 13, a married debtor must furnish information for both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed. An individual debtor engaged in business as a sole proprietor, partner, family farmer, or self-employed professional, should provide the information requested on this statement concerning all such activities as well as the individual's personal affairs. To indicate payments, transfers and the like to minor children, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

Questions 1 - 18 are to be completed by all debtors. Debtors that are or have been in business, as defined below, also must complete Questions 19 - 25. If the answer to an applicable question is "None," mark the box labeled "None." If additional space is needed for the answer to any question, use and attach a separate sheet properly identified with the case name, case number (if known), and the number of the question.

DEFINITIONS

"In business." A debtor is "in business" for the purpose of this form if the debtor is a corporation or partnership. An individual debtor is "in business" for the purpose of this form if the debtor is or has been, within six years immediately preceding the filing of this bankruptcy case, any of the following: an officer, director, managing executive, or owner of 5 percent or more of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership; a sole proprietor or self-employed full-time or part-time. An individual debtor also may be "in business" for the purpose of this form if the debtor engages in a trade, business, or other activity, other than as an employee, to supplement income from the debtor's primary employment.

"Insider." The term "insider" includes but is not limited to: relatives of the debtor; general partners of the debtor and their relatives; corporations of which the debtor is an officer, director, or person in control; officers, directors, and any owner of 5 percent or more of the voting or equity securities of a corporate debtor and their relatives; affiliates of the debtor and insiders of such affiliates; any managing agent of the debtor. 11 U.S.C. § 101.

1. Income from employment or operation of business

None

State the gross amount of income the debtor has received from employment, trade, or profession, or from operation of the debtor's business, including part-time activities either as an employee or in independent trade or business, from the beginning of this calendar year to the date this case was commenced. State also the gross amounts received during the two years immediately preceding this calendar year. (A debtor that maintains, or has maintained, financial records on the basis of a fiscal rather than a calendar year may report fiscal year income. Identify the beginning and ending dates of the debtor's fiscal year.) If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income of both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AMOUNT

SOURCE

\$17,569,370.96
 \$82,589,270.04
 \$ 1,200,000.00

01/01/2007 – 12/31/2007 Operations
 01/01/2008 – 12/31/2008 Operations
 01/01/2009 – 04/22/2009 Operations

2. Income other than from employment or operation of business

None

State the amount of income received by the debtor other than from employment, trade, profession, operation of the debtor's business during the two years immediately preceding the commencement of this case. Give particulars. If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income for each spouse whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AMOUNT SOURCE

3. Payments to creditors

Complete a. or b., as appropriate, and c.

None

a. *Individual or joint debtor(s) with primarily consumer debts:* List all payments on loans, installment purchases of goods or services, and other debts to any creditor made within 90 days immediately preceding the commencement of this case unless the aggregate value of all property that constitutes or is affected by such transfer is less than \$600. Indicate with an asterisk (*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and credit counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATES OF PAYMENTS	AMOUNT PAID	AMOUNT STILL OWING
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None

b. *Debtor whose debts are not primarily consumer debts:* List each payment or other transfer to any creditor made within 90 days immediately preceding the commencement of the case unless the aggregate value of all property that constitutes or is affected by such transfer is less than \$5,475. If the debtor is an individual, indicate with an asterisk (*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and credit counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments and other transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATES OF PAYMENTS/ TRANSFERS	AMOUNT PAID OR VALUE OF TRANSFERS	AMOUNT STILL OWING
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SEE ATTACHED EXHIBIT 3b
 Note: Sold Unit 1204 - paid down debt to Opus South Development, L.L.C. and Waters Edge Loan

None

c. *All debtors:* List all payments made within one year immediately preceding the commencement of this case to or for the benefit of creditors who are or were insiders. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR AND RELATIONSHIP TO DEBTOR	DATE OF PAYMENT	AMOUNT PAID	AMOUNT STILL OWING
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SEE ATTACHED EXHIBIT 3c

4. Suits and administrative proceedings, executions, garnishments and attachments

None

a. List all suits and administrative proceedings to which the debtor is or was a party within **one year** immediately preceding the filing of this bankruptcy case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

CAPTION OF SUIT AND CASE NUMBER	NATURE OF PROCEEDING AND LOCATION	COURT OR AGENCY	STATUS OR DISPOSITION
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SEE ATTACHED EXHIBIT 4

None

b. Describe all property that has been attached, garnished or seized under any legal or equitable process within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF PERSON FOR WHOSE BENEFIT PROPERTY WAS SEIZED	DATE OF SEIZURE	DESCRIPTION AND VALUE OF PROPERTY
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5. Repossessions, foreclosures and returns

None

List all property that has been repossessed by a creditor, sold at a foreclosure sale, transferred through a deed in lieu of foreclosure or returned to the seller, within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR OR SELLER	DATE OF REPOSSESSION, FORECLOSURE SALE, TRANSFER OR RETURN	DESCRIPTION AND VALUE OF PROPERTY
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6. Assignments and receiverships

None

a. Describe any assignment of property for the benefit of creditors made within **120 days** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include any assignment by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF ASSIGNEE	DATE OF ASSIGNMENT	TERMS OF ASSIGNMENT OR SETTLEMENT
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None

b. List all property which has been in the hands of a custodian, receiver, or court-appointed official within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CUSTODIAN	NAME AND LOCATION OF COURT CASE TITLE & NUMBER	DATE OF ORDER	DESCRIPTION AND VALUE OF PROPERTY
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7. Gifts

None

List all gifts or charitable contributions made within one year immediately preceding the commencement of this case except ordinary and usual gifts to family members aggregating less than \$200 in value per individual family member and charitable contributions aggregating less than \$100 per recipient. (Married debtors filing under chapter 12 or chapter 13 must include gifts or contributions by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF PERSON OR ORGANIZATION	RELATIONSHIP TO DEBTOR, IF ANY	DATE OF GIFT	DESCRIPTION AND VALUE OF GIFT
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8. Losses

None

List all losses from fire, theft, other casualty or gambling within one year immediately preceding the commencement of this case or since the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include losses by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

DESCRIPTION AND VALUE OF PROPERTY	DESCRIPTION OF CIRCUMSTANCES AND, IF LOSS WAS COVERED IN WHOLE OR IN PART BY INSURANCE, GIVE PARTICULARS	DATE OF LOSS
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9. Payments related to debt counseling or bankruptcy

None

List all payments made or property transferred by or on behalf of the debtor to any persons, including attorneys, for consultation concerning debt consolidation, relief under the bankruptcy law or preparation of a petition in bankruptcy within one year immediately preceding the commencement of this case.

NAME AND ADDRESS OF PAYEE	DATE OF PAYMENT, NAME OF PAYER IF OTHER THAN DEBTOR	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY
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Chatham Financial Corp 235 Whitehorse Ln Kennett Square, PA 19348	4/17/2009	\$150,000.00
Delaware Claims Agency LLC PO Box 515 230 N Market St Wilmington, DE 19801	4/16/2009	\$50,000.00
Greenburg Traurig LLP 2200 Ross Avenue Ste 5200 Dallas, TX 75201	4/7/2009 4/17/2009 4/17/2009	\$150,000.00 \$650,000.00 \$ 11,429.00
Landis Rath and Cobb PO Box 2087 919 Market St Ste 1800 Wilmington DE, 19899	4/16/2009	\$150,000.00

NOTE: The foregoing payments were made by Opus South Corporation on behalf of itself and its affiliated debtors.

10. Other transfers

None

a. List all other property, other than property transferred in the ordinary course of the business or financial affairs of the debtor, transferred either absolutely or as security within two years immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF TRANSFEREE, RELATIONSHIP TO DEBTOR	DATE	DESCRIBE PROPERTY TRANSFERRED AND VALUE RECEIVED
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None

b. List all property transferred by the debtor within ten years immediately preceding the commencement of this case to a self-settled trust or similar device of which the debtor is a beneficiary.

NAME OF TRUST OR OTHER DEVICE	DATE(S) OF TRANSFER(S)	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY OR DEBTOR'S INTEREST IN PROPERTY
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11. Closed financial accounts

None

List all financial accounts and instruments held in the name of the debtor or for the benefit of the debtor which were closed, sold, or otherwise transferred within one year immediately preceding the commencement of this case. Include checking, savings, or other financial accounts, certificates of deposit, or other instruments; shares and share accounts held in banks, credit unions, pension funds, cooperatives, associations, brokerage houses and other financial institutions. (Married debtors filing under chapter 12 or chapter 13 must include information concerning accounts or instruments held by or for either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF INSTITUTION	TYPE OF ACCOUNT, LAST FOUR DIGITS OF ACCOUNT NUMBER, AND AMOUNT OF FINAL BALANCE	AMOUNT AND DATE OF SALE OR CLOSING
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Wachovia Bank NA 100 S Ashley Dr Ste 950 Tampa, FL 33602	Checking account 7587 \$0.00	11/28/2008
Wachovia Bank NA 100 S Ashley Dr Ste 950 Tampa, FL 33602	Checking account 6845 \$0.00	11/28/2008

12. Safe deposit boxes

None

List each safe deposit or other box or depository in which the debtor has or had securities, cash, or other valuables within one year immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include boxes or depositories of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF BANK OR OTHER DEPOSITORY	NAMES AND ADDRESSES OF THOSE WITH ACCESS TO BOX OR DEPOSITORY	DESCRIPTION OF CONTENTS	DATE OF TRANSFER OR SURRENDER, IF ANY
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13. Setoffs

None

List all setoffs made by any creditor, including a bank, against a debt or deposit of the debtor within 90 days preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATE OF SETOFF	AMOUNT OF SETOFF
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14. Property held for another person

None

List all property owned by another person that the debtor holds or controls.

NAME AND ADDRESS OF OWNER	DESCRIPTION AND VALUE OF PROPERTY	LOCATION OF PROPERTY
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15. Prior address of debtor

None

If debtor has moved within three years immediately preceding the commencement of this case, list all premises which the debtor occupied during that period and vacated prior to the commencement of this case. If a joint petition is filed, report also any separate address of either spouse.

ADDRESS	NAME USED	DATES OF OCCUPANCY
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4200 W Cypress St
Ste 444
Tampa, FL 33607

400 Beach Drive, LLC

02/14/2003 - 4/30/2009

3344 Peachtree Rd
Ste 1650
Atlanta, GA 30326

400 Beach Drive, LLC

12/1/2008 to present

16. Spouses and Former Spouses

None

If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within eight years immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state.

NAME

17. Environmental Information.

For the purpose of this question, the following definitions apply:

"Environmental Law" means any federal, state, or local statute or regulation regulating pollution, contamination, releases of hazardous or toxic substances, wastes or material into the air, land, soil, surface water, groundwater, or other medium, including, but not limited to, statutes or regulations regulating the cleanup of these substances, wastes, or material.

"Site" means any location, facility, or property as defined under any Environmental Law, whether or not presently or formerly owned or operated by the debtor, including, but not limited to, disposal sites.

"Hazardous Material" means anything defined as a hazardous waste, hazardous substance, toxic substance, hazardous material, pollutant, or contaminant or similar term under an Environmental Law.

None

a. List the name and address of every site for which the debtor has received notice in writing by a governmental unit that it may be liable or potentially liable under or in violation of an Environmental Law. Indicate the governmental unit, the date of the notice, and, if known, the Environmental Law:

SITE NAME AND ADDRESS	NAME AND ADDRESS OF GOVERNMENTAL UNIT	DATE OF NOTICE	ENVIRONMENTAL LAW
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None

b. List the name and address of every site for which the debtor provided notice to a governmental unit of a release of Hazardous Material. Indicate the governmental unit to which the notice was sent and the date of the notice.

SITE NAME AND ADDRESS	NAME AND ADDRESS OF GOVERNMENTAL UNIT	DATE OF NOTICE	ENVIRONMENTAL LAW
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None

c. List all judicial or administrative proceedings, including settlements or orders, under any Environmental Law with respect to which the debtor is or was a party. Indicate the name and address of the governmental unit that is or was a party to the proceeding, and the docket number.

NAME AND ADDRESS OF GOVERNMENTAL UNIT	DOCKET NUMBER	STATUS OR DISPOSITION
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18. Nature, location and name of businessNone

a. *If the debtor is an individual*, list the names, addresses, taxpayer-identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was an officer, director, partner, or managing executive of a corporation, partner in a partnership, sole proprietor, or was self-employed in a trade, profession, or other activity either full- or part-time within six years immediately preceding the commencement of this case, or in which the debtor owned 5 percent or more of the voting or equity securities within six years immediately preceding the commencement of this case.

If the debtor is a partnership, list the names, addresses, taxpayer-identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities, within six years immediately preceding the commencement of this case.

If the debtor is a corporation, list the names, addresses, taxpayer-identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities within six years immediately preceding the commencement of this case.

NAME	LAST FOUR DIGITS OF SOCIAL-SECURITY OR OTHER INDIVIDUAL TAXPAYER-I.D. NO. (ITIN)/ COMPLETE EIN	ADDRESS	NATURE OF BUSINESS	BEGINNING AND ENDING DATES
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None

b. Identify any business listed in response to subdivision a., above, that is "single asset real estate" as defined in 11 U.S.C. § 101.

NAME	ADDRESS
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The following questions are to be completed by every debtor that is a corporation or partnership and by any individual debtor who is or has been, within six years immediately preceding the commencement of this case, any of the following: an officer, director, managing executive, or owner of more than 5 percent of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership, a sole proprietor, or self-employed in a trade, profession, or other activity, either full- or part-time.

(An individual or joint debtor should complete this portion of the statement only if the debtor is or has been in business, as defined above, within six years immediately preceding the commencement of this case. A debtor who has not been in business within those six years should go directly to the signature page.)

19. Books, records and financial statementsNone

a. List all bookkeepers and accountants who within two years immediately preceding the filing of this bankruptcy case kept or supervised the keeping of books of account and records of the debtor.

NAME AND ADDRESS	DATES SERVICES RENDERED
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Barry Greenfield
4200 W Cypress St
Suite 444
Tampa, FL 33607

04/22/2007- 02/28/2009

Jennifer Hamvay
4200 W Cypress St
Suite 444
Tampa, FL 33607

04/22/2007 - 04/23/2009

None

b. List all firms or individuals who within two years immediately preceding the filing of this bankruptcy case have audited the books of account and records, or prepared a financial statement of the debtor.

NAME
KPMG

ADDRESS
PO Box 120001 Dept 0970
Dallas, TX 75312-0970

DATES SERVICES RENDERED
01/01/2007 - 12/31/2008

None

c. List all firms or individuals who at the time of the commencement of this case were in possession of the books of account and records of the debtor. If any of the books of account and records are not available, explain.

NAME

ADDRESS

None

d. List all financial institutions, creditors and other parties, including mercantile and trade agencies, to whom a financial statement was issued by the debtor within two years immediately preceding the commencement of this case.

NAME AND ADDRESS

SEE ATTACHED ITEM 19d

DATE ISSUED

20. Inventories

None

a. List the dates of the last two inventories taken of your property, the name of the person who supervised the taking of each inventory, and the dollar amount and basis of each inventory.

DATE OF INVENTORY

INVENTORY SUPERVISOR

DOLLAR AMOUNT
OF INVENTORY
(Specify cost, market or other
basis)

None

b. List the name and address of the person having possession of the records of each of the inventories reported in a., above.

DATE OF INVENTORY

NAME AND ADDRESSES OF CUSTODIAN
OF INVENTORY RECORDS

21. Current Partners, Officers, Directors and Shareholders

None



a. If the debtor is a partnership, list the nature and percentage of partnership interest of each member of the partnership.

NAME AND ADDRESS	NATURE OF INTEREST	PERCENTAGE OF INTEREST
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None



b. If the debtor is a corporation, list all officers and directors of the corporation, and each stockholder who directly or indirectly owns, controls, or holds 5 percent or more of the voting or equity securities of the corporation.

NAME AND ADDRESS	TITLE	NATURE AND PERCENTAGE OF STOCK OWNERSHIP
Opus South Development, LLC	Stockholder	Owner - 100%
Brian H. Linnihan 3344 Peachtree Road NE Ste 1650 Atlanta, GA 30326	Director Vice President, Treasurer and Secretary	0%
Anne Marie Solberg 3344 Peachtree Road NE Ste 1650 Atlanta, GA 30326	Chief Restructuring Officer	0%

22. Former partners, officers, directors and shareholders

None



a. If the debtor is a partnership, list each member who withdrew from the partnership within one year immediately preceding the commencement of this case.

NAME	ADDRESS	DATE OF WITHDRAWAL
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None



b. If the debtor is a corporation, list all officers or directors whose relationship with the corporation terminated within one year immediately preceding the commencement of this case.

NAME AND ADDRESS	TITLE	DATE OF TERMINATION
Barry Greenfield 4200 West Cypress St Ste 444 Tampa, FL 33607	Vice President, Treasurer and Secretary Director	2/27/2009
Hunter Barrier 3344 Peachtree Rd NE Ste 1650 Atlanta, GA 30326	President Director	4/15/2009

23. Withdrawals from a partnership or distributions by a corporation

None

If the debtor is a partnership or corporation, list all withdrawals or distributions credited or given to an insider, including compensation in any form, bonuses, loans, stock redemptions, options exercised and any other perquisite during one year immediately preceding the commencement of this case.

NAME & ADDRESS OF RECIPIENT, RELATIONSHIP TO DEBTOR	DATE AND PURPOSE OF WITHDRAWAL	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY
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24. Tax Consolidation Group.

None

If the debtor is a corporation, list the name and federal taxpayer-identification number of the parent corporation of any consolidated group for tax purposes of which the debtor has been a member at any time within six years immediately preceding the commencement of the case.

NAME OF PARENT CORPORATION	TAXPAYER-IDENTIFICATION NUMBER (EIN)
Opus Corporation	51-0278211

The debtor corporation is a qualified subchapter S subsidiary which is disregarded for federal income tax purposes. Its results are included in the Form 1120S, S Corporation Income Tax Return, filed by Opus Corporation, the parent of Opus South Corporation, and the indirect parent of the debtor.

25. Pension Funds.

None

If the debtor is not an individual, list the name and federal taxpayer-identification number of any pension fund to which the debtor, as an employer, has been responsible for contributing at any time within six years immediately preceding the commencement of the case.

NAME OF PENSION FUND	TAXPAYER-IDENTIFICATION NUMBER (EIN)
2000 - 2007 - Mercer Human Resources Services - Trustee and Recordkeeper Opus Retirement Savings Plan	51-0278211
2007 - current - Schwab - Trustee and Recordkeeper	51-0278211

* * * * *

[If completed by an individual or individual and spouse]

I declare under penalty of perjury that I have read the answers contained in the foregoing statement of financial affairs and any attachments thereto and that they are true and correct.

Date _____

Signature _____
of Debtor

Date _____

Signature _____
of Joint Debtor
(if any)

[If completed on behalf of a partnership or corporation]

I declare under penalty of perjury that I have read the answers contained in the foregoing statement of financial affairs and any attachments thereto and that they are true and correct to the best of my knowledge, information and belief.

Date 6/2/09

Signature _____

Anne Marie Solberg, Authorized Officer
Print Name and Title

[An individual signing on behalf of a partnership or corporation must indicate position or relationship to debtor.]

_____ continuation sheets attached

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both, 18 U.S.C. §§ 152 and 3571

DECLARATION AND SIGNATURE OF NON-ATTORNEY BANKRUPTCY PETITION PREPARER (See 11 U.S.C. § 110)

I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required by that section.

Printed or Typed Name and Title, if any, of Bankruptcy Petition Preparer _____

Social-Security No. (Required by 11 U.S.C. § 110.) _____

If the bankruptcy petition preparer is not an individual, state the name, title (if any), address, and social-security number of the officer, principal, responsible person, or partner who signs this document.

Address _____

X _____
Signature of Bankruptcy Petition Preparer

_____ Date

Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual:

If more than one person prepared this document, attach additional signed sheets conforming to the appropriate Official Form for each person
A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both, 18 U.S.C. § 156.

400 Beach Drive, L.L.C. Statement of Financial Affairs - Item 3b									
Name	Address	City	ST	ZIP	Date of Payment	Amount Paid	Amount Still Owing		
400 Beach Drive Condominium	P O Box 628207	Orlando	FL	32862-8207	1/23/09	851.94			
400 Beach Drive Condominium	P O Box 628207	Orlando	FL	32862-8207	3/9/09	851.94			
400 Beach Drive Condominium	P O Box 628207	Orlando	FL	32862-8207	3/9/09	851.94	121,031.05		
Alexander K Iovtchev	208 N E Monroe Cir N 306C	St Petersburg	FL	33702	2/20/09	4,170.00			
American Lung Association of Florida	8950 Dr ML King Jr Street N Ste 205	St Petersburg	FL	33702	2/13/09	5,000.00			
Bank of America									
Briggs and Morgan PA	PO Box 64591	St Paul	MN	55164-0591	4/3/09	1,327.86			
David Traynor PA	11706 Rolling Oaks Lane	Tampa	FL	33618	4/3/09	337.41			
FedEx Kinko's	PO Box 672085	Dallas	TX	75267-2085	2/27/09	344.79			
Florida Dept of Revenue	5050 W Tennessee Street	Tallahassee	FL	32399	1/23/09	412.92			
Godfrey Design & Advertising I	275 96th Ave N Ste 7	St Petersburg	FL	33713	2/6/09	19,441.00	250.00		
Hill Ward & Henderson PA	PO Box 232	Tampa	FL	33601	4/3/09	132.50			
Home Depot Credit Services	PO Box 9055	Des Moines	IA	50368-9055	2/20/09	81.16			
Home Depot Credit Services	Dept. 32-2503592309	Des Moines	IA	50368-9055	3/6/09	29.90			
Home Depot Credit Services	PO Box 9055	Des Moines	IA	50368-9055	3/20/09	32.94			
National City Bank									
Opus Corporation	10350 Bren Rd W	Minnetonka	MN	55343	4/7/09	15.52	8,277.19		
Opus South Development, L.L.C.									
Opus South Management Corp	3344 Peachtree Rd NE, Ste 1650	Atlanta	GA	30326	3/2/09	630.00			
Palm Beach Media Group	PO Box 3344	Palm Beach	FL	33480	1/23/09	2,375.00	7,050.00		
Pitney Bowes	PO Box 856042	Louisville	KY	40285-6042	4/3/09	106.99			
Pitney Bowes	PO Box 856042	Louisville	KY	40285-6042	4/3/09	23.07	22.27		
Progress Energy Florida Inc	PO Box 33199	St Petersburg	FL	33733-8199	2/13/09	1,584.15	1,450.13		
Regions									
Shuts & Bowen LLP	201 S Biscayne Blvd 1500	Miami	FL	33131	4/3/09	14,025.50	59,171.35		
Smith & Associates Real Estate	3801 Bay To Bay Blvd	Tampa	FL	33629	2/27/09	1,166.66	1,166.66		
Tampa Bay Builders Association	2918 W Kennedy Suite 201	Tampa	FL	33609	1/23/09	50.00			
Verizon Florida	PO Box 920041	Dallas	TX	75392-0041	1/23/09	30.79			
Verizon Florida	PO Box 920041	Dallas	TX	75392-0041	2/13/09	191.71			
Verizon Florida	PO Box 920041	Dallas	TX	75392-0041	2/27/09	37.79			
Verizon Florida	PO Box 920041	Dallas	TX	75392-0041	3/20/09	191.98	449.23		
Wachovia									
Worldwide Express	PO Box 3369	Pensacola	FL	32516	1/23/09	7.17			
Worldwide Express	PO Box 3369	Pensacola	FL	32516	2/20/09	42.90			

400 Beach Drive, L.L.C.							
Statement of Financial Affairs - Item 3b							
Name	Address	City	ST	ZIP	Date of Payment	Amount Still Owing	
Worldwide Express	PO Box 3369	Pensacola	FL	32516	2/20/09	5.00	
Worldwide Express	PO Box 3369	Pensacola	FL	32516	4/3/09	63.94	
					TOTAL	\$ 54,414.47	\$ 198,886.17

400 Beach Drive, L.L.C.

Statement of Financial Affairs - Item 3c

Name	Address	City	ST	ZIP	Date of Payment	Amount Paid	Amount Still Owing
Opus Architects & Engineers In	10350 Bren Rd West	Minnetonka	MN	55343	12/12/2008	1,358.00	
Opus Corporation	10350 Bren Rd West	Minnetonka	MN	55343	4/26/2008	274.82	
Opus Corporation	10350 Bren Rd West	Minnetonka	MN	55343	5/2/2008	3,590.87	
Opus Corporation	10350 Bren Rd West	Minnetonka	MN	55343	5/2/2008	950.00	
Opus Corporation	10350 Bren Rd West	Minnetonka	MN	55343	5/30/2008	4,370.00	
Opus Corporation	10350 Bren Rd West	Minnetonka	MN	55343	6/2/2008	2,119.34	
Opus Corporation	10350 Bren Rd West	Minnetonka	MN	55343	6/27/2008	2,000.83	
Opus Corporation	10350 Bren Rd West	Minnetonka	MN	55343	7/11/2008	5,042.50	
Opus Corporation	10350 Bren Rd West	Minnetonka	MN	55343	8/22/2008	1,880.00	
Opus Corporation	10350 Bren Rd West	Minnetonka	MN	55343	8/29/2008	896.46	
Opus Corporation	10350 Bren Rd West	Minnetonka	MN	55343	9/2/2008	3,040.00	
Opus Corporation	10350 Bren Rd West	Minnetonka	MN	55343	9/30/2008	1,520.00	
Opus Corporation	10350 Bren Rd West	Minnetonka	MN	55343	10/6/2008	896.46	
Opus Corporation	10350 Bren Rd West	Minnetonka	MN	55343	10/10/2008	1,900.00	
Opus Corporation	10350 Bren Rd West	Minnetonka	MN	55343	10/31/2008	1,602.25	
Opus Corporation	10350 Bren Rd West	Minnetonka	MN	55343	11/10/2008	814.21	
Opus Corporation	10350 Bren Rd West	Minnetonka	MN	55343	12/5/2008	905.87	
Opus Corporation	10350 Bren Rd West	Minnetonka	MN	55343	12/12/2008	2,470.00	
Opus Corporation	3344 Peachtree Rd Ste 1650	Atlanta	GA	30326	4/7/2009	15.52	8,277.19
Opus South Development, L.L.C.	3344 Peachtree Rd Ste 1650	Atlanta	GA	30326	3/2/2009	630.00	
Opus South Management Corp					TOTAL	\$ 36,277.13	\$ 8,277.19

400 Beach Drive, L.L.C. Item 4

4. Suits and administrative proceedings, executions, garnishments and attachments

Caption of Suit	Case Number	Nature of Proceeding	Court or Agency and Location	Status or Disposition
Donald B. Ardell/Christopher C. Blair v. 400 Beach Drive, L.L.C.	2007CI1245	Contract	Pinellas County Circuit Court, FL	Settled
Stephen Blume v. 400 Beach Drive, L.L.C./Investors Realty Title Company, L.L.C.	2008CI5530	Contract	Pinellas County Circuit Court, FL	Settled
400 Beach Drive, L.L.C. v. John R. DeSilva	08-13190-CI-11	Contract	Pinellas County Circuit Court, FL	Court Proceedings ongoing
SGB & BF, LLC v. 400 Beach Drive, L.L.C.	2008CI5566	Contract	Pinellas County Circuit Court, FL	Settled

400 Beach Drive, L.L.C. Item 4

4. Suits and administrative proceedings, executions, garnishments and attachments

Caption of Suit	Case Number	Nature of Proceeding	Court or Agency and Location	Status or Disposition
Donald B. Ardell/Christopher C. Blair v. 400 Beach Drive, L.L.C.	2007CI 1245	Contract/Return of Deposit	Pinellas County Circuit Court, FL	Settled
Stephen Blume v. 400 Beach Drive, L.L.C./Investors Realty Title Company, LLC	2008CI5530	Contract	Pinellas County Circuit Court, FL	Settled
400 Beach Drive, L.L.C. v. John R. DeSilva	08-13190-CI-11	Contract/Return of Deposit	Pinellas County Circuit Court, FL	Court Proceedings ongoing
SGB & BF, LLC v. 400 Beach Drive, L.L.C.	2008CI5566	Contract	Pinellas County Circuit Court, FL	Settled
Mehdi Babul v. 400 Beach Drive, L.L.C.		Contract/Return of Deposit		
Andrew and Bernadette Banhidi v. 400 Beach Drive, L.L.C.		Contract/Return of Deposit		
Lawrence Brochin v. 400 Beach Drive, L.L.C.		Contract/Return of Deposit		
CAY Holdings, Inc. v. 400 Beach Drive, L.L.C.		Contract/Return of Deposit		
Stephen G. Blume, as trustee for the Stephen G. Blume Family Trust v. 400 Beach Drive, L.L.C.	09-5530-21-11	Contract/Return of Deposit	Pinellas County Circuit Court, FL	
Paul Hackmann		Claim for alleged overspray on vehicle		No response from claimant

Opus South Corporation and Subsidiaries
 Financial Statement Distribution List - Item 19d

Name/Address	Period Ending:						
	9/30/2008	6/30/2008	3/31/2008	12/31/2007	9/30/2007	6/30/2007	3/31/2007
Todd J. Austhof Real Estate Finance National City Bank 205 Datura Street, Locator 75-FLS721 West Palm Beach, FL 33401-5679	11/21/2008	N/A	N/A	N/A	N/A	N/A	N/A
Mary Ann Kelly Vice President/Senior Client Manager Bank of America Mailcode: FL1-400-06-09 101 E. Kennedy Blvd., 6th Floor Tampa, FL 33602	11/21/2008	8/11/2008	5/13/2008	5/13/2008	11/6/2007	8/6/2007	4/26/2007
Matt Boyd First Vice President SunTrust Bank Mail Code FL-Tampa-4102 401 E. Jackson St., 10th Floor Tampa, FL 33602	11/21/2008	8/11/2008	5/13/2008	5/13/2008	11/6/2007	8/6/2007	N/A
Bob Kramer Vice President Regions Bank Building 1, Suite 610 13535 Feather Sound Drive Clearwater, FL 33762	11/21/2008	8/11/2008	5/13/2008	5/13/2008	11/6/2007	8/6/2007	4/26/2007
Don Broderick Sr. Vice President Charter One 71 S. Wacker Drive, 1H2915 Chicago, IL 60606	11/21/2008	8/11/2008	5/13/2008	5/13/2008	11/6/2007	N/A	N/A
K. Owen LaFave Vice President Mercantile Bank 2307 W. Kennedy Blvd. Tampa, FL 33609	11/21/2008	8/11/2008	5/13/2008	5/13/2008	11/6/2007	N/A	N/A
Kenneth L. Carl Vice President PNC Real Estate Finance 5200 Town Center Circle Suite 302	11/21/2008	8/11/2008	5/13/2008	5/13/2008	11/6/2007	8/6/2007	4/26/2007

Opus South Corporation and Subsidiaries
 Financial Statement Distribution List - Item 19d

Name/Address	Period Ending:						
	9/30/2008	6/30/2008	3/31/2008	12/31/2007	9/30/2007	6/30/2007	3/31/2007
Boca Raton, FL 33486							
Frank Coe Vice President AEGON USA Realty Advisors, Inc. 4333 Edgewood Road NE Cedar Rapids, IA 52499-5226	11/21/2008	8/11/2008	5/13/2008	5/13/2008	11/6/2007	8/6/2007	4/26/2007
Donald R. Mincey Sr. Vice President National City Bank 1336 West Fletcher Avenue Locator 01-3777 Tampa, FL 33612	11/21/2008	8/11/2008	5/13/2008	5/13/2008	11/6/2007	8/6/2007	4/26/2007
George Flynn Sr. Vice President Wachovia Bank, N.A. 100 S. Ashley Drive, Suite 950 Tampa, Florida 33602	11/21/2008	8/11/2008	5/13/2008	5/13/2008	11/6/2007	8/6/2007	4/26/2007
Bruce Williams Senior Vice President M&I Bank 601 N. Ashley Drive Tampa, Fl. 33602	11/21/2008	8/11/2008	5/13/2008	5/13/2008	11/6/2007	8/6/2007	4/26/2007
Thomas Jeffery Fifth Third Bank 222 South Riverside Plaza 33rd Floor Mail Code: DRVR3I Chicago, IL 60606	11/21/2008	8/11/2008	5/13/2008	5/13/2008	N/A	8/6/2007	4/26/2007
Dennis Loots Sr. Vice President Willis of Minnesota, Inc. 1600 Utica Avenue South Suite 600 Minneapolis, MN 55416	N/A	8/11/2008	5/13/2008	5/13/2008	N/A	N/A	N/A
Jerome Stewart Vice President - Relationship Manager Key Bank	N/A	N/A	5/13/2008	5/13/2008	11/6/2007	N/A	N/A

Opus South Corporation and Subsidiaries
 Financial Statement Distribution List - Item 19d

Name/Address	Period Ending:						
	9/30/2008	6/30/2008	3/31/2008	12/31/2007	9/30/2007	6/30/2007	3/31/2007
4200 W. Cypress Street, 4 th Floor Tampa, FL 33607							
Kent Harrell Vice President Colonial Bank 400 N. Tampa St., Suite 2500 Tampa, FL 33602	N/A	N/A	N/A	N/A	11/6/2007	8/6/2007	4/26/2007
Bruce Bozelka Underwriting Consultant CNA Surety 2600 Lucien Way Maitland, FL 32751	N/A	N/A	N/A	N/A	11/6/2007	8/6/2007	4/26/2007
Len Harvell, Jr. Sr. VP & Regional Manager Bank Atlantic 1111 No. Westshore Blvd., Suite 100 Tampa, Florida 33607	N/A	N/A	N/A	N/A	N/A	8/6/2007	4/26/2007
Kenneth G. Furth VP-Relationship Manager Key Bank 4200 W. Cypress Street, 4th Floor Tampa, FL 33607	N/A	N/A	N/A	N/A	N/A	8/6/2007	4/26/2007
Jacquelyn Roth Sr. Vice President Mercantile Bank 13577 Feather Sound Drive Suite 500 Clearwater, FL 33762	N/A	N/A	N/A	N/A	N/A	8/6/2007	4/26/2007