

UNITED STATES BANKRUPTCY COURT

DISTRICT OF DELAWARE

In re: 8th & 14th, L.L.C., Debtor

Case No. 09-11399 (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

\$ 0.00
 \$14,321,555.34
 \$ 4,802,197.85

01/01/2007 – 12/31/2007 Operations
 01/01/2008 – 12/31/2008 Operations
 01/01/2009 – 4/22/2009 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 EXHIBIT3b

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 attachmentsNone

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	COURT OR AGENCY AND LOCATION	STATUS OR DISPOSITION
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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 returnsNone

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 receivershipsNone

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

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 L.L.C. 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 5938 \$0.00	11/28/2008
Wachovia Bank NA 100 S Ashley Dr Ste 950 Tampa, FL 33602	Checking account 0682 \$0.00	01/30/2009

12. Safe deposit boxesNone

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. SetoffsNone

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 personNone

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 debtorNone

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

8th & 14th, L.L.C.

05/03/2005 – 4/30/2009

3344 Peachtree Rd
Ste 1650
Atlanta, GA 30326

8th & 14th, L.L.C.

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 and 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
GSA-Social Security Administration Building 1300 8 th Avenue N. Birmingham, AL 35203	Alabama Department of Environmental Management	9/28/05	ADEM Administrative Code R 335-15-3-.02
Finley Properties, Inc. Birmingham, AL	Alabama Department of Environmental Management	2/1/06	ADEM Administrative Code R. 335-13-4-.26(4)(a) ADEM Administrative Code R. 335-13-4-.26(4)(b)

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
Alabama Department of Environmental Management		No further action letter issued 8/14/06 with respect to the Finley Properties site
Alabama Department of Environmental Management		Letter of Concurrence issued 9/25/07 with respect to the Social Security Building site.

18. Nature, location and name of business

None

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 statements

None

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
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	ADDRESS	DATES SERVICES RENDERED
KPMG	PO Box 120001 Dept 0970 Dallas, TX 75312-0970	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
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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	DATE ISSUED
See Attached Distribution list for Opus South Corp and subsidiary financial statements.	

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)
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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
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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 Corporation	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%
R. Duane Wood 3344 Peachtree Road NE Ste 1650 Atlanta, GA 30326	Vice President	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

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)
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* * * * *

[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

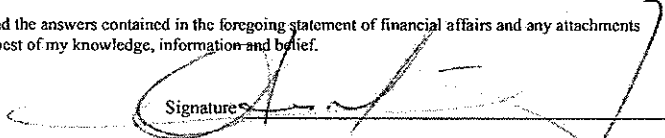
Date _____

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 6/9/09

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.

8th & 14th, L.L.C.

Statement of Financial Affairs - Item 3b

Name	Address	City	ST	ZIP	Date of Payment	Amount Paid	Amount Still Owing
Transamerica/Aegon	4333 Edgewood Road, N.E.	Cedar Rapids	IA	52499-5413	2/2/09	919,227.20	
Transamerica/Aegon	4333 Edgewood Road, N.E.	Cedar Rapids	IA	52499-5413	3/2/09	919,227.20	
Transamerica/Aegon	4333 Edgewood Road, N.E.	Cedar Rapids	IA	52499-5413	4/1/09	919,227.20	
Alabama Gas Corporation	P O Box 2224	Birmingham	AL	35246-0022	2/12/09	1,466.78	
Alabama Power	PO Box 242	Birmingham	AL	35292	2/12/09	8,229.30	
Alabama Power	PO Box 242	Birmingham	AL	35292	2/12/09	93,885.39	
Alabama Power	PO Box 242	Birmingham	AL	35292	3/13/09	111,800.90	
Alabama Power	PO Box 242	Birmingham	AL	35292	3/23/09	10,117.13	
Allied Waste Services	PO Box 9001099	Birmingham	AL	35292	4/16/09	104,781.07	79,170.96
Allied Waste Services	PO Box 9001099	Louisville	KY	40290-1099	2/12/09	2,517.47	
Arbon Equipment Corporation	PO Box 78196	Louisville	KY	40290-1099	4/3/09	2,353.11	3,618.32
AT & T	PO Box 105262	Milwaukee	WI	53278-0196	2/5/09	434.00	450.00
AT & T	PO Box 105262	Atlanta	GA	30348-5262	3/19/09	1,165.94	
AT & T	PO Box 105262	Atlanta	GA	30348-5262	4/3/09	1,109.70	
Birmingham Water Works	PO Box 105262	Atlanta	GA	30348-5262	4/16/09	1,139.52	
Birmingham Water Works	PO Box 830269	Birmingham	AL	35283-0269	1/29/09	10,869.90	
Birmingham Water Works	PO Box 830269	Birmingham	AL	35283-0269	3/5/09	9,822.32	
Birmingham Water Works	PO Box 830269	Birmingham	AL	35283-0269	4/3/09	6,402.27	1,115.32
Briggs and Morgan PA	PO Box 64591	St Paul	MN	55164-0591	2/20/09	648.90	
Briggs and Morgan PA	PO Box 64591	St Paul	MN	55164-0591	4/3/09	4,882.84	8,337.91
Centaur Building Services Southeast, Inc	P. O. Box 771190	St. Louis	MO	63177-2190	1/29/09	50,202.05	
Centaur Building Services Southeast, Inc	P. O. Box 771190	St. Louis	MO	63177-2190	2/26/09	43,130.21	
Centaur Building Services Southeast, Inc	P. O. Box 771190	St. Louis	MO	63177-2190	4/16/09	43,130.21	34,401.24
Certified Fire Protection, Inc.	4357 Park Drive Suite G	Norcross	GA	30093	2/12/09	15,683.00	
Certified Fire Protection, Inc.	4357 Park Drive Suite G	Norcross	GA	30093	4/16/09	25.00	538.33
Charter Fire Systems Inc	255 Riverchase Pkwy E Ste F	Hoover	AL	35244	2/5/09	2,950.00	
Curran Legal Services Group Inc	5145 Cralyn Ct	Duluth	GA	30097	1/23/09	1,638.03	
Curran Legal Services Group Inc	PO Box 94515	Duluth	GA	30097	3/13/09	746.08	4,035.84
FedEx	PO Box 94515	Palatine	IL	60094-4515	2/5/09	44.08	
FedEx	PO Box 94515	Palatine	IL	60094-4515	2/12/09	21.45	
FedEx	PO Box 94515	Palatine	IL	60094-4515	2/19/09	10.64	
FedEx	PO Box 94515	Palatine	IL	60094-4515	3/6/09	20.15	
FedEx	PO Box 94515	Palatine	IL	60094-4515	3/23/09	62.82	
FedEx	PO Box 94515	Palatine	IL	60094-4515	3/23/09	40.90	

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Statement of Financial Affairs - Item 3b

FedEx	PO Box 94515	Palatine	IL	60094-4515	4/3/09	40.90	19.95
Fellers, Schewe, Scott, Inc.	P. O. Box 450233	Atlanta	GA	31145	2/12/09	500.00	-
Granger	Dept 810889980	Kansas City	MO	64141-6267	4/16/09	60.26	42.34
Home Depot Credit Services	Dept. 32-2503592309	Des Moines	IA	50368-9055	2/5/09	21.61	-
Home Depot Credit Services	Dept. 32-2503592309	Des Moines	IA	50368-9055	3/23/09	110.24	-
Home Depot Credit Services	Dept. 32-2503592309	Des Moines	IA	50368-9055	4/3/09	144.90	76.42
Infrared Consulting Services	5228 Knox Ave S	Minneapolis	MN	55419	2/5/09	4,250.00	-
Jefferson County Tax Collector	716 Richard Arrington Jr Blvd N	Birmingham	AL	35203	2/11/09	867,536.28	-
Johnson Controls, Inc.	PO Box 730068	Dallas	TX	75373-0068	2/12/09	3,530.00	-
Johnson Controls, Inc.	PO Box 730068	Dallas	TX	75373-0068	3/23/09	6,520.00	-
Johnson Controls, Inc.	PO Box 730068	Dallas	TX	75373-0068	4/16/09	6,520.00	-
Jones-McLeod, Inc.	P O Box 1688	Birmingham	AL	35201-1688	2/5/09	142.50	-
Kone Inc	PO Box 429	Moline	IL	61266-0429	2/12/09	10,509.00	-
Landscape Associates Inc	2450 Old Hwy 150	Bessemer	AL	35022	2/5/09	2,874.00	-
Landscape Associates Inc	2450 Old Hwy 150	Bessemer	AL	35022	4/16/09	2,874.00	2,107.60
Lerch Bates North America Inc	1770 Indian Trail Rd Ste 360	Norcross	GA	30093	4/3/09	1,500.00	-
Mayer Electric Financial Corp	Dept. 1440	Birmingham	AL	35287-1440	2/12/09	698.54	-
Mayer Electric Financial Corp	Dept. 1440	Birmingham	AL	35287-1440	3/6/09	164.08	-
Mayer Electric Financial Corp	Dept. 1440	Birmingham	AL	35287-1440	4/3/09	56.65	-
Mayer Electric Financial Corp	Dept. 1440	Birmingham	AL	35287-1440	4/16/09	168.02	-
Office Depot Credit Plan	PO Box 9020	Des Moines	IA	50368-9020	2/5/09	60.07	-
Office Depot Inc	P O Box 9020	Des Moines	IA	50368-9020	3/6/09	225.69	-
Opus South Management Corp	3344 Peachtree Rd NE, Ste 1650	Atlanta	GA	30326	2/5/09	40,958.00	-
Opus South Management Corp	3344 Peachtree Rd NE, Ste 1650	Atlanta	GA	30326	2/19/09	28,458.00	-
Opus South Management Corp	3344 Peachtree Rd NE, Ste 1650	Atlanta	GA	30326	3/6/09	12,500.00	-
Opus South Management Corp	3344 Peachtree Rd NE, Ste 1650	Atlanta	GA	30326	3/23/09	23,481.32	-
Opus South Management Corp	3344 Peachtree Rd NE, Ste 1650	Atlanta	GA	30326	4/3/09	12,500.00	-
Opus South Management Corp	3344 Peachtree Rd NE, Ste 1650	Atlanta	GA	30326	4/16/09	37,541.00	-
Patricia L Lewis	626-C Admiral Dr #241	Annapolis	MD	21401	1/23/09	2,578.62	-
Sherman Williams Company	1501 3rd Ave S	Birmingham	AL	35233	3/23/09	546.15	-
Signius Communications, Inc.	100 Oxmoor Road Suite 110	Birmingham	AL	35209	2/12/09	125.00	-
Signius Communications, Inc.	100 Oxmoor Road Suite 110	Birmingham	AL	35209	4/16/09	125.00	125.00
Southern Communications Services, Inc.	P. O. Box 740531	Atlanta	GA	30374-0531	2/12/09	268.30	-
Southern Communications Services, Inc.	P. O. Box 740531	Atlanta	GA	30374-0531	4/16/09	268.30	-
Standard Fire Equipment	PO Box 10243	Birmingham	AL	35202-0243	2/5/09	860.00	-
Stanley Access Technologies, I.J.C	PO Box 0371595	Pittsburgh	PA	15251-7695	4/3/09	670.91	-
Sweeps, Inc.	P. O. Box 313	Springville	AL	35146	3/23/09	594.00	1,029.60
Technical Specialties Corporation	250 Arizona Avenue Bldg A	Atlanta	GA	30307	2/12/09	708.50	-

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Company Name	Address	City	State	Zip	Effective Date	Balance
Technical Specialties Corporation	250 Arizona Avenue Bldg. A	Allanta	GA	30307	4/16/09	708.50
The Boatwright Company Inc	1125 E Cross St	Pensacola	FL	32503	3/6/09	192.34
Thomas H Walker Consultants LLC	595 Kings Grant Walk	Roswell	GA	30075	2/13/09	1,545.28
Tortrice Electrical Services Inc.	1500 2nd Avenue North	Bessemer	AL	35020	2/5/09	9,200.00
Verizon Business	PO Box 371392	Pittsburgh	PA	15250-7392	2/5/09	18.20
Verizon Business	PO Box 371873	Pittsburgh	PA	15250-7873	2/12/09	212.71
Verizon Business	PO Box 371392	Pittsburgh	PA	15250-7392	3/6/09	14.45
Verizon Business	PO Box 371392	Pittsburgh	PA	15250-7392	3/12/09	254.63
Verizon Business	PO Box 371392	Pittsburgh	PA	15250-7392	4/16/09	19.42
Verizon Business	PO Box 371873	Pittsburgh	PA	15250-7873	4/16/09	212.71
Wayne's Environmental Services, Inc.	2195 Parkway Lake Drive	Birmingham	AL	35244	3/23/09	550.00
Wayne's Environmental Services, Inc.	2195 Parkway Lake Drive	Birmingham	AL	35244	4/16/09	550.00
Worldwide Express	PO Box 3369	Pensacola	FL	32516	2/20/09	11.92
Worldwide Express	PO Box 3369	Pensacola	FL	32516	2/20/09	18.27
TOTAL						\$ 1,613,529.43
						519.57
						-
						2,168.49
						185.00
						452.85
						403.33
						30.00

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Name	Address	City	ST	ZIP	Date of Payment	Amount Paid	Amount Still Owing
Opus Corp.	10350 Bren Rd W	Minnetonka	MN	55343	4/25/2008	150.00	
Opus Corp.	10350 Bren Rd W	Minnetonka	MN	55343	6/26/2008	447.56	
Opus Corp.	10350 Bren Rd W	Minnetonka	MN	55343	7/10/2008	436.40	
Opus Corp.	10350 Bren Rd W	Minnetonka	MN	55343	10/9/2008	449.69	
Opus Corp.	10350 Bren Rd W	Minnetonka	MN	55343	11/13/2008	441.61	
Opus Corp.	10350 Bren Rd W	Minnetonka	MN	55343	1/15/2009	1,324.39	3,310.85
Opus East, LLC	2099 Gaither Rd, Ste 100	Rockville	MD	20850	10/20/2008	12.00	41,289.48
Opus Northwest Management LLC	10350 Bren Rd W	Minnetonka	MN	55343	9/4/2008	1,899.92	
Opus Northwest Management LLC	10350 Bren Rd W	Minnetonka	MN	55343	10/16/2008	3,875.00	
Opus Northwest Management LLC	10350 Bren Rd W	Minnetonka	MN	55343	1/8/2009	1,586.33	
Opus South Construction Corp.	3344 Peachtree Rd, Ste 1650	Atlanta	GA	30326	12/4/2008	10,690.98	
Opus South Management Corp.	3344 Peachtree Rd, Ste 1650	Atlanta	GA	30326	6/5/2008	43,385.00	
Opus South Management Corp.	3344 Peachtree Rd, Ste 1650	Atlanta	GA	30326	6/12/2008	59.18	
Opus South Management Corp.	3344 Peachtree Rd, Ste 1650	Atlanta	GA	30326	6/19/2008	8,325.00	
Opus South Management Corp.	3344 Peachtree Rd, Ste 1650	Atlanta	GA	30326	7/3/2008	51,710.00	
Opus South Management Corp.	3344 Peachtree Rd, Ste 1650	Atlanta	GA	30326	7/24/2008	17.95	
Opus South Management Corp.	3344 Peachtree Rd, Ste 1650	Atlanta	GA	30326	8/7/2008	51,710.00	
Opus South Management Corp.	3344 Peachtree Rd, Ste 1650	Atlanta	GA	30326	8/28/2008	74.19	
Opus South Management Corp.	3344 Peachtree Rd, Ste 1650	Atlanta	GA	30326	9/4/2008	12,500.00	
Opus South Management Corp.	3344 Peachtree Rd, Ste 1650	Atlanta	GA	30326	9/11/2008	39,210.00	
Opus South Management Corp.	3344 Peachtree Rd, Ste 1650	Atlanta	GA	30326	10/2/2008	15,874.12	
Opus South Management Corp.	3344 Peachtree Rd, Ste 1650	Atlanta	GA	30326	10/9/2008	39,210.00	
Opus South Management Corp.	3344 Peachtree Rd, Ste 1650	Atlanta	GA	30326	11/6/2008	12,500.00	
Opus South Management Corp.	3344 Peachtree Rd, Ste 1650	Atlanta	GA	30326	11/25/2008	3,794.24	
Opus South Management Corp.	3344 Peachtree Rd, Ste 1650	Atlanta	GA	30326	12/4/2008	51,710.00	
Opus South Management Corp.	3344 Peachtree Rd, Ste 1650	Atlanta	GA	30326	12/11/2008	39,210.00	
Opus South Management Corp.	3344 Peachtree Rd, Ste 1650	Atlanta	GA	30326	12/30/2008	145.35	
Opus South Management Corp.	3344 Peachtree Rd, Ste 1650	Atlanta	GA	30326	1/8/2009	12,500.00	
Opus South Management Corp.	3344 Peachtree Rd, Ste 1650	Atlanta	GA	30326	1/15/2009	71.47	
Opus South Management Corp.	3344 Peachtree Rd, Ste 1650	Atlanta	GA	30326	2/5/2009	40,958.00	
Opus South Management Corp.	3344 Peachtree Rd, Ste 1650	Atlanta	GA	30326	2/19/2009	28,458.00	
Opus South Management Corp.	3344 Peachtree Rd, Ste 1650	Atlanta	GA	30326	3/6/2009	12,500.00	
Opus South Management Corp.	3344 Peachtree Rd, Ste 1650	Atlanta	GA	30326	3/23/2009	23,481.32	

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Name	Address	City	ST	ZIP	Date of Payment	Amount Paid	Amount Still Owing
Opus South Management Corp.	3344 Peachtree Rd, Ste 1650	Atlanta	GA	30326	4/3/2009	12,500.00	
Opus South Management Corp.	3344 Peachtree Rd, Ste 1650	Atlanta	GA	30326	4/16/2009	37,541.00	
Opus South Management Corp.	3344 Peachtree Rd, Ste 1650	Atlanta	GA	30326	5/1/2008	12,500.00	
Opus South Management Corp.	3344 Peachtree Rd, Ste 1650	Atlanta	GA	30326	5/8/2008	31,036.84	
					TOTAL	\$ 602,295.54	\$ 44,600.33

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, IH2915 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

Opus South Corporation and Subsidiaries							
Financial Statement Distribution List - Item 19d							
Name/Address	Period Ending:						
	11/21/2008	8/11/2008	5/13/2008	5/13/2008	11/6/2007	8/6/2007	4/26/2007
Kenneth L. Carl	11/21/2008	8/11/2008	5/13/2008	5/13/2008	11/6/2007	8/6/2007	4/26/2007
Vice President							
PNC Real Estate Finance							
5200 Town Center Circle Suite 302							
Boca Raton, FL 33486							
Frank Coe	11/21/2008	8/11/2008	5/13/2008	5/13/2008	11/6/2007	8/6/2007	4/26/2007
Vice President							
AEGON USA Realty Advisors, Inc.							
4333 Edgewood Road NE							
Cedar Rapids, IA 52499-5226							
Donald R. Mincey	11/21/2008	8/11/2008	5/13/2008	5/13/2008	11/6/2007	8/6/2007	4/26/2007
Sr. Vice President							
National City Bank							
1336 West Fletcher Avenue							
Locator 01-3777							
Tampa, FL 33612							
George Flynn	11/21/2008	8/11/2008	5/13/2008	5/13/2008	11/6/2007	8/6/2007	4/26/2007
Sr. Vice President							
Wachovia Bank, N.A.							
100 S. Ashley Drive, Suite 950							
Tampa, Florida 33602							
Bruce Williams	11/21/2008	8/11/2008	5/13/2008	5/13/2008	11/6/2007	8/6/2007	4/26/2007
Senior Vice President							
M&I Bank							
601 N. Ashley Drive							
Tampa, Fl. 33602							
Thomas Jeffery	11/21/2008	8/11/2008	5/13/2008	5/13/2008	N/A	8/6/2007	4/26/2007
Fifth Third Bank							
222 South Riverside Plaza							
33rd Floor							
Mail Code: DRVR31							
Chicago, IL 60606							
Dennis Loots	N/A	8/11/2008	5/13/2008	5/13/2008	N/A	N/A	N/A
Sr. Vice President							
Willis of Minnesota, Inc.							
1600 Utica Avenue South							
Suite 600							
Minneapolis, MN 55416							

