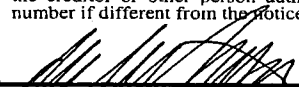


UNITED STATES BANKRUPTCY COURT FOR THE NORTHERN DISTRICT OF TEXAS		PROOF OF CLAIM
Name of Debtor: (Check Only One): <input type="checkbox"/> Opus West Corporation <input checked="" type="checkbox"/> Opus West Construction Corporation <input type="checkbox"/> O.W. Commercial, Inc. <input type="checkbox"/> Opus West LP <input type="checkbox"/> Opus West Partners, Inc.		Case Number: 09-34360-HDH -11
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. All other requests for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (the person or other entity to whom the debtor owes money or property): JEFF B. SMITH 1451 ROCKY RIDGE DR #806 ROSEVILLE, CA 95661		<input checked="" type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: (If known) 09-34356-HDH-71 Filed on: 7/09
Name and address where notices should be sent: SAME AS ABOVE Telephone number: 916-240-8325 Email Address:		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
Name and address where payment should be sent (if different from above): Telephone number:		
1. Amount of Claim as of Date Case Filed: \$ <u>92,254</u> If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim. <input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B). <input checked="" type="checkbox"/> Wages, salaries, or commissions (up to \$10,950) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507 (a)(4). <u>\$50,000</u> <input checked="" type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. §507 (a)(5). <u>\$20,000</u> <input type="checkbox"/> Up to \$2,425 of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8). <input checked="" type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. §507 (a)(): DEF. COMP <u>\$2275</u> . Amount entitled to priority: <u>\$92,254.00</u>
2. Basis for Claim: <u>WAGES, BONUS, DEFERRED COMP</u> (See instruction #2 on reverse side.)		
3. Last four digits of any number by which creditor identifies debtor: <u>7000</u> 3a. Debtor may have scheduled account as: _____ (See instruction §3a on reverse side.)		
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Equipment <input type="checkbox"/> Other Value of Property: \$ _____ Annual Interest Rate ____% Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____ Amount Unsecured: \$ _____		
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. 7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See instruction 7 and definition of "redacted" on reverse side.) DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain: _____		
Date: <u>8.18.09</u>	Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any. 	FOR COURT USE ONLY

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.
 Modified B10 (GCC) (12/08)

RECEIVED

AUG 24 2009

BMC GROUP





THE OPUS GROUP
ARCHITECTS
CONTRACTORS
DEVELOPERS

OPUS WEST CORPORATION
A member of The Opus Group
2555 East Camelback Road, Suite 800 • Phoenix, AZ 85016
Phone: 602-468-7000 • Fax: 602-468-7045
www.opuscorp.com

Memo

To: Opus West Employees
From: Tom Roberts
Date: March 10, 2009
Re: 2008 Incentive Compensation

Attached is the summary of your 2008 Incentive Compensation.

The ROE and bottom line portions of your Incentive Compensation will be delayed until finalization of the 2008 Audit. In addition, fifty percent (50%) of the Subjective portion will be paid in cash on March 13, 2009, with the balance being delayed due to Company cash flow. One hundred percent (100%) of all vested deferred payments will be made on March 13, 2009. This will apply to both existing and laid off employees.

Opus is committed to making all payments due to employees. Our goal is to have all payments made by year-end 2009.

Thank you for your patience and understanding.

50% = \$50,093
+
401(k) contribution = \$20,000

Smith, Jeff B.
309 Ridge Creek Court
Roseville, CA 95661

Opus West Construction Corporation
Year End Incentive Worksheet

Location: Northern California
Title: VP

jeff smith

Incentive Target:		\$ 70,000
	<u>weight</u>	<u>factor</u>
Opus West Corporation vs. Business Plan	25%	TBD
OWCC regional net revenue vs. plan	50%	238%
Safety Accountability Program	5%	94%
Individual Performance Modifier	20%	98%
Incentive Total:		\$ 100,186
Other:		
Total		\$ 100,186

Please contact your local Sr. Director or VP of Construction with any questions. 2008 ROE calculations for Opus West Corporation are not yet finalized. As a result, ROE related amounts are not currently included in above.

OPUS WEST CONSTRUCTION CORPORATION
Long-Term Incentive Compensation
Jeff Smith

Year Paid	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
2002 Deferral	4,850.00	4,850.00									
Interest @ 8%		388.00									
Subtotal		5,238.00									
2004 payment		(1,047.60)									
Balance		4,190.40									
Interest @ 8%			4,190.40								
Subtotal			335.23								
2005 payment			(1,181.69)								
Balance			3,343.94								
Interest @ 8%				3,343.94							
Subtotal				267.52							
2006 payment				(1,275.16)							
Balance				3,611.46							
Interest @ 8%					2,336.30						
Subtotal					186.90						
2007 payment					(1,317.67)						
Balance					2,523.20						
Interest @ 8%						1,205.53					
Subtotal						96.44					
2008 payment							1,301.97				
Balance							(1,301.97)				
								0.00			
2003 Deferral		7,906.80	7,906.80								
Interest @ 8%			632.54								
Subtotal			8,539.34								
2005 payment			(1,707.87)								
Balance			6,831.47								
Interest @ 8%				6,831.47							
Subtotal				546.52							
2006 payment				(1,926.48)							
Balance				5,451.51							
Interest @ 8%					5,451.51						
Subtotal					436.12						
2007 payment					(2,078.85)						
Balance					3,808.78						
Interest @ 8%						3,808.78					
Subtotal						304.70					
2008 payment							4,113.48				
Balance							0.00	Changed to Officer Plan 1/1/07			
Interest @ 8%							4,113.48	4,113.48			
Subtotal								329.07			
2009 payment								4,442.55			
Balance								(4,442.55)			
									0.00		
2004 Deferral			10,070.80	10,070.80							
Interest @ 8%				805.66							
Subtotal				10,876.46							
2006 payment				(2,175.29)							
Balance				8,701.17							
Interest @ 8%					8,701.17						
Subtotal					696.09						
2007 payment					9,397.26						
Balance					(2,453.73)						
Interest @ 8%						6,943.53					
Subtotal						555.48					
2008 payment							7,499.01				
Balance							0.00	Changed to Officer Plan 1/1/07			
Interest @ 8%							7,499.01	7,499.01			
Subtotal								599.92			
2009 payment								8,098.93			
Balance								0.00			
Interest @ 8%								8,098.93	8,098.93		
Subtotal									647.91		
2010 payment									8,746.84		
Balance									(8,746.84)		
										0.00	

Continued on next page

OPUS WEST CONSTRUCTION CORPORATION
Long-Term Incentive Compensation
Jeff Smith

Year Paid	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
2005 Deferral											
Interest @ 8%				11,432.80	11,432.80						
Subtotal					914.62						
2007 payment					12,347.42						
Balance					(2,469.48)						
Interest @ 8%					9,877.94	9,877.94					
Subtotal						790.24					
2008 payment						10,668.18					
Balance						0.00	Changed to Officer Plan 1/1/07				
Interest @ 8%						10,668.18	10,668.18				
Subtotal							853.45				
2009 payment							11,521.63				
Balance							0.00				
Interest @ 8%							11,521.63	11,521.63			
Subtotal								921.73			
2010 payment								12,443.36			
Balance								0.00			
Interest @ 8%								12,443.36	12,443.36		
Subtotal									995.47		
2011 payment									13,438.83		
Balance									(13,438.83)		
										0.00	
2006 Deferral											
Interest @ 8%				15,931.60	15,931.60						
Subtotal					1,274.53						
2008 payment					17,206.13						
Balance					0.00	Changed to Officer Plan 1/1/07					
Interest @ 8%					17,206.13	17,206.13					
Subtotal						1,376.49					
2009 payment						18,582.62					
Balance						0.00					
Interest @ 8%						18,582.62	18,582.62				
Subtotal								1,486.61			
2010 payment								20,069.23			
Balance								0.00			
Interest @ 8%								20,069.23	20,069.23		
Subtotal									1,605.54		
2011 payment									21,674.77		
Balance									0.00		
Interest @ 8%									21,674.77	21,674.77	
Subtotal										1,733.98	
2012 payment										23,408.75	
Balance										(23,408.75)	
											0.00
2007 Deferral											
Interest @ 8%					15,473.80	15,473.80					
Subtotal						1,237.90					
2009 payment						16,711.70					
Balance						0.00					
Interest @ 8%						16,711.70	16,711.70				
Subtotal								1,336.94			
2010 payment								18,048.64			
Balance								0.00			
Interest @ 8%								18,048.64	18,048.64		
Subtotal									1,443.89		
2011 payment									19,492.53		
Balance									0.00		
Interest @ 8%									19,492.53	19,492.53	
Subtotal										1,559.40	
2012 payment										21,051.93	
Balance										0.00	
Interest @ 8%										21,051.93	21,051.93
Subtotal											1,684.15
2013 payment											22,736.08
Balance											(22,736.08)
											0.00
Balance Forward	22,264.22	20,126.59	21,418.92	24,822.15	29,397.50	37,767.38	54,960.60	54,914.88	50,561.23	41,167.30	21,051.93
L.T. Additions	4,850.00	7,906.80	10,070.80	11,432.80	15,931.60	15,473.80					
Total Interest	1,781.13	1,610.13	1,713.51	1,985.77	2,351.79	3,021.39	4,396.83	4,393.19	4,044.90	3,293.38	1,684.15
Total Payment	(8,768.76)	(8,224.60)	(8,381.08)	(8,843.22)	(9,913.51)	(1,301.97)	(4,442.55)	(8,746.84)	(13,438.83)	(23,408.75)	(22,736.08)
L.T. Balance	20,126.59	21,418.92	24,822.15	29,397.50	37,767.38	54,960.60	54,914.88	50,561.23	41,167.30	21,051.93	0.00
Vested Balance	0.00	0.00	0.00	0.00	0.00	11,022.76	22,253.93	28,721.80	29,035.36	16,841.55	0.00
Medicare Taxable	8,768.75	8,224.61	8,381.09	8,843.23	9,913.51	11,761.67	14,433.83	13,281.32	11,415.13	8,892.15	4,547.22

Vested Deferred Comp.