


UNITED STATES BANKRUPTCY COURT FOR THE NORTHERN DISTRICT OF TEXAS		PROOF OF CLAIM
Name of Debtor: (Check Only One): <input checked="" type="checkbox"/> Opus West Corporation <input 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: <div style="font-size: 24pt; text-align: center;">09-34356</div>
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): <div style="font-size: 24pt; text-align: center;">PAUL A MARSHALL</div>		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: (If known) Filed on: _____
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: auto;"> RECEIVED OCT 16 2009 BMC GROUP </div>		
Name and address where notices should be sent: <div style="text-align: center;">PAUL A MARSHALL 1420 KINGS RD NEWPORT BEACH, CA 92663</div> Telephone number: (949) 850-8775 Email Address: PM@MARSHALLLLC.COM		<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>3778960</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 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). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. §507 (a)(5). <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 type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. §507 (a)(). Amount entitled to priority: <div style="text-align: center;">\$</div>
2. Basis for Claim: EMPLOYER; DEFERRED BONUS & DEFERRED SALS (See instruction #2 on reverse side.)		
3. Last four digits of any number by which creditor identifies debtor: 554888? 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: <div style="font-size: 24pt;">10/12/09</div>	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. <div style="font-size: 24pt; text-align: center;">Paul Marshall</div>	
		FOR COURT USE ONLY OPUS WEST  00297

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 (GCG) (12/08)

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, there may be exceptions to these general rules. The attorneys for the Debtors and their court-appointed claims agent (The BMC Group) are not authorized and are not providing you with any legal advice.

PLEASE SEND YOUR ORIGINAL, COMPLETED CLAIM FORM AS FOLLOWS: **IF BY MAIL:** OPUS WEST CORPORATION, et al C/O BMC GROUP, PO BOX 3020, CHANHASSEN, MN, 55317-3020. **IF BY HAND OR OVERNIGHT COURIER:** OPUS WEST CORPORATION, et al C/O BMC GROUP, 18750 LAKE DRIVE EAST, CHANHASSEN, MN, 55317. ANY PROOF OF CLAIM SUBMITTED BY FACSIMILE OR E-MAIL WILL NOT BE ACCEPTED.

THE GENERAL BAR DATE IN THESE CHAPTER 11 CASES IS November 9, 2009

Court, Name of Debtor, and Case Number:

These chapter 11 cases were commenced in the United States Bankruptcy Court for the Northern District of Texas on July 6, 2009. You should select the Debtor against which you are asserting your claim.

A SEPARATE PROOF OF CLAIM FORM MUST BE FILED AGAINST EACH DEBTOR.

Creditor's Name and Address:

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. Please provide us with a valid email address. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

1. Amount of Claim as of Date Case Filed:

State the total amount owed to the creditor on the Petition Date. Follow the instructions concerning whether to complete items 4 and/or 5. Check the box if interest or other charges are included in the claim.

2. Basis for Claim:

State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card. If the claim is based on the delivery of health care goods or services, limit the disclosure of the goods or services so as to avoid embarrassment or the disclosure of confidential health care information. You may be required to provide additional disclosure if the debtor, trustee or another party in interest files an objection to your claim.

3. Last Four Digits of Any Number by Which Creditor Identifies Debtor:

State only the last four digits of the debtor's account or other number used by the creditor to identify the Debtor, if any.

3a. Debtor May Have Scheduled Account As:

Use this space to report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the Debtor.

4. Secured Claim:

Check the appropriate box and provide the requested information if the claim is fully or partially secured. Skip this section if the claim is entirely unsecured. (See DEFINITIONS, below.) State the type and the value of property that secures the claim, attach copies of lien documentation, and state annual interest rate and the amount past due on the claim as of the date of the bankruptcy filing.

5. Amount of Claim Entitled to Priority Under 11 U.S.C. §507(a).

If any portion of your claim falls in one or more of the listed categories, check the appropriate box(es) and state the amount entitled to priority. (See DEFINITIONS, below.) A claim may be partly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority.

6. Credits:

An authorized signature on this proof of claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the Debtor credit for any payments received toward the debt.

7. Documents:

Attach to this proof of claim form redacted copies documenting the existence of the debt and of any lien securing the debt. You may also attach a summary. You must also attach copies of documents that evidence perfection of any security interest. You may also attach a summary. FRBP 3001(c) and (d). If the claim is based on the delivery of health care goods or services, see instruction 2. Do not send original documents, as attachments may be destroyed after scanning.

Date and Signature:

The person filing this proof of claim must sign and date it. FRBP 9011. If the claim is filed electronically, FRBP 5005(a)(2), authorizes courts to establish local rules specifying what constitutes a signature. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. Attach a complete copy of any power of attorney. Criminal penalties apply for making a false statement on a proof of claim.

DEFINITIONS

Debtor

A debtor is the person, corporation, or other entity that has filed a bankruptcy case.

Creditor

A creditor is a person, corporation, or other entity owed a debt by the debtor on the date of the bankruptcy filing.

Claim

A claim is the creditor's right to receive payment on a debt owed by the Debtor on the date of the bankruptcy filing. See 11 U.S.C. §101 (5). A claim may be secured or unsecured.

Proof of Claim

A proof of claim is a form used by the creditor to indicate the amount of the debt owed by the debtor on the date of the bankruptcy filing. The creditor must file the form with the BMC Group as described in the instructions above and in the Bar Date Notice.

Secured Claim Under 11 U.S.C. §506(a)

A secured claim is one backed by a lien on property of the debtor. The claim is secured so long as the creditor has the right to be paid from the property prior to other creditors. The amount of the secured claim cannot exceed the value of the property. Any amount owed to the creditor in excess of the value of the property is an unsecured claim. Examples of liens on property include a mortgage on real estate or a security interest in a car.

A lien may be voluntarily granted by a debtor or may be obtained through a court proceeding. In some states, a court judgment is a lien. A claim also may be secured if the creditor owes the debtor money (has a right to setoff).

Unsecured Claim

An unsecured claim is one that does not meet the requirements of a secured claim. A claim may be partly unsecured if the amount of the claim exceeds the value of the property on which the creditor has a lien.

Claim Entitled to Priority Under 11 U.S.C. §507(a)

Priority claims are certain categories of unsecured claims that are paid from the available money or property in a bankruptcy case before other unsecured claims.

Redacted

A document has been redacted when the person filing it has masked, edited out, or otherwise deleted, certain information. A creditor should redact and use only the last four digits of any social-security, individual's tax-identification, or financial-account number, all but the initials of a minor's name and only the year of any person's date of birth.

Evidence of Perfection

Evidence of perfection may include a mortgage, lien, certificate of title, financing statement, or other document showing that the lien has been filed or recorded.

INFORMATION

Acknowledgment of Filing of Claim

To receive acknowledgment of your filing from the BMC Group, please provide a self-addressed stamped envelope and a copy of this proof of claim when you submit the original claim to the BMC Group.

Offers to Purchase a Claim

Certain entities are in the business of purchasing claims for an amount less than the face value of the claims. One or more of these entities may contact the creditor and offer to purchase the claim. Some of the written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court or the debtor. The creditor has no obligation to sell its claim. However, if the creditor decides to sell its claim, any transfer of such claim is subject to FRBP 3001(e), any applicable provisions of the Bankruptcy Code (11 U.S.C. § 101 *et seq.*), and any applicable orders of the bankruptcy court.

Current Year SAR Value

Current Year Income - Pretax, Pre-SAR	97,491,201	(E)
Current Year Tax Expense/Benefit	(334,000)	(Z)
	97,157,201	
SAR Percentage (Total # of SARs / 1,000,000)	1.0000%	(W)
Allocable Share of Income - Pretax, Pre-SAR	971,572	
Plus: Current Year Interest Credit	(22,309)	(H) * 8%
Less: Current Year Deemed Interest	949,263	(F)
Current Year SAR Value		

Deemed Debt Outstanding

Balance - Beginning of Year	43,780	
Plus: New Deemed Debt due to Additional SARs Issued (if applicable)	235,083	
Plus: New Deemed Debt due to Capital Contribution (if applicable)		NA
Less: Deemed Debt Reduction due to Retired SARs (if applicable)		
Less: Deemed Debt Reduction due to Forfeitures (if applicable)	278,863	(H)
Current Year Deemed Debt Reduction		
- Less: 75% dividend of income-after tax, pre-SAR	(727,844)	((E) * (W) * 75%) + ((Z) * (W))
- Plus: Adjustment for Current Year Capital Gains Savings	67,140	Total Capital Gains Savings * (W)
- Plus: Current Year Deemed Interest	22,309	(H) * 8%
- Plus: Taxes	389,672	41.05% ((F) * Combined Tax Rate for State of Residence) + ((D)+(G)) * 6% * Tax Rate
Total Current Year Deemed Debt Reduction	(248,723)	
Total Deemed Debt Outstanding Balance - End of Year	30,140	
-AND/OR-		
Payoff Deemed Debt Outstanding Balance		
Balance - Beginning of Year	No	
Payoff Deemed Debt Outstanding Balance		(C)
Plus: Current Year Deemed Interest		
Total Current Year Deemed Debt Reduction		(H) * 8%
Total Deemed Debt Outstanding Balance - End of Year		

Current Year Payout Calculation

Current Year Distribution ((E) * (W) * 75%) + ((Z) * (W))		
Less: Adjustment for Current Year Capital Gains Savings (Total Capital Gains Savings * (W))		
Less: Payoff Debt Balance (if applicable)		(D)
Vested Percent (based on weighted average of SARs held)		(R)
Current Year Distribution	76.75%	1/1/2008
Plus: Distribution of Previously Vested Distribution		(L)
Total Distribution to be Paid		3/15/2008

SAR Balance Recap

Current SARs		
Gross SAR Balance (vested and unvested) - Beginning of Year	2,997,061	
Less: Retired SARs Moved to Separate Account	949,263	
Plus: Current Year SAR Value	3,946,324	
Less: Forfeitures (if applicable)		
Retired SARs		
Previous Year Balance (vested and unvested)		(D)
Retired SARs Moved to Separate Account in Current Year		(G)
Interest on Retired SARs		((D)+(G)) * 6%
Total SARs		
Vested Cumulative Balance (excluding any payments)	3,622,237	1/1/2008
Less: Gross Payments Balance (cumulative)	(829,329)	
Less: Current Year Distribution		3/15/2008
Vested Net Balance - End of Year	2,792,908	
Unvested Balance	324,088	1/1/2008
Net Balance - End of Year	3,116,995	3/15/2008

Previously Vested Distribution Calculation (if applicable)

Total Gross Amount of Previous Year(s) Distributions		
Vested Percent (weighted average of SARs held)	76.75%	1/1/2008
Less: Previous Paid Vested Distributions		(K)
Plus: Interest Credit on Balance of Unpaid Distributions Distribution of Previously Vested Distribution		((K) * 55% * 8% 3/15/2008

Summary of SARs & Vested/Unvested Balances as of:										
# SARs	Date Issued	% Total SARs	# Years Held	% Vested	1/1/2008		(excluding Current Year and Previous Year Payments)			Unvested Portion
					Previous Year Total SAR Value	Value of SARs Retired in Current Year	Total Interest on Retired SAR Balance	Current Year Total SAR Value	Allocated Current Year SAR Value	
5,000	1/1/1998	50.00%	10.00	100.00%	1,810,057	-	949,263	474,632	2,284,688	-
2,000	1/1/1999	20.00%	9.00	100.00%	1,039,313	-	949,263	189,853	1,229,166	-
1,500	1/1/2006	15.00%	2.00	30.00%	147,691	-	949,263	142,389	290,081	203,057
1,500	1/1/2007	15.00%	1.00	15.00%	-	-	949,263	142,389	142,389	121,031
10,000		100.00%			2,997,061		Total	949,263	3,946,324	324,088

Unpaid Distributions - Summary		As of:
Unpaid Distributions - Beginning Balance		12/31/2006
Plus: Unpaid Distribution Resulting from Current Year Distribution		(R) - (L)
Less: Current Year Payment		
- Additional vested increments of unpaid distributions from previous years		3/15/2008
Balance - End of Year		

OPUS WEST CORPORATION
Long-Term Incentive Compensation
Paul Marshall

Year Paid	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
2002 Deferral	9,270.00	9,270.00									
Interest @ 8%		741.60									
Subtotal		10,011.60									
2004 payment		0.00									
Balance		10,011.60	10,011.60								
Interest @ 8%			800.93								
Subtotal			10,812.53								
2005 payment			0.00								
Balance			10,812.53	10,812.53							
Interest @ 8%				865.00							
Subtotal				11,677.53							
2006 payment				0.00							
Balance				11,677.53	11,677.53						
Interest @ 8%					934.20						
Subtotal					12,611.73						
2007 payment					0.00						
Balance					12,611.73	12,611.73					
Interest @ 8%						1,008.94					
Subtotal						13,620.67					
2008 payment						(13,620.67)					
Balance						0.00					
2003 Deferral		25,823.00	25,823.00								
Interest @ 8%			2,065.84								
Subtotal			27,888.84								
2005 payment			0.00								
Balance			27,888.84	27,888.84							
Interest @ 8%				2,231.11							
Subtotal				30,119.95							
2006 payment				0.00							
Balance				30,119.95	30,119.95						
Interest @ 8%					2,409.60						
Subtotal					32,529.55						
2007 payment					0.00						
Balance					32,529.55	32,529.55					
Interest @ 8%						2,602.36					
Subtotal						35,131.91					
2008 payment						0.00					
Balance						35,131.91	35,131.91				
Interest @ 8%							2,810.55				
Subtotal							37,942.46				
2009 payment							(37,942.46)				
Balance							0.00				
2004 Deferral			100,000.00	100,000.00							
Interest @ 8%				8,000.00							
Subtotal				108,000.00							
2006 payment				0.00							
Balance				108,000.00	108,000.00						
Interest @ 8%					8,640.00						
Subtotal					116,640.00						
2007 payment					0.00						
Balance					116,640.00	116,640.00					
Interest @ 8%						9,331.20					
Subtotal						125,971.20					
2008 payment						0.00					
Balance						125,971.20	125,971.20				
Interest @ 8%							10,077.70				
Subtotal							136,048.90				
2009 payment							0.00				
Balance							136,048.90	136,048.90			
Interest @ 8%								10,883.91			
Subtotal								146,932.81			
2010 payment								(146,932.81)			
Balance								0.00			

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OPUS WEST CORPORATION
Long-Term Incentive Compensation
Paul Marshall

Year Paid	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
2005 Deferral				150,000.00	150,000.00						
Interest @ 8%					12,000.00						
Subtotal					162,000.00						
2007 payment					0.00						
Balance					162,000.00	162,000.00					
Interest @ 8%						12,960.00					
Subtotal						174,960.00					
2008 payment						0.00					
Balance						174,960.00	174,960.00				
Interest @ 8%							13,996.80				
Subtotal							188,956.80				
2009 payment							0.00				
Balance							188,956.80	188,956.80			
Interest @ 8%								15,116.54			
Subtotal								204,073.34			
2010 payment								0.00			
Balance								204,073.34	204,073.34		
Interest @ 8%									16,325.87		
Subtotal									220,399.21		
2011 payment									(220,399.21)		
Balance										0.00	
2006 Deferral					150,000.00	150,000.00					
Interest @ 8%						12,000.00					
Subtotal						162,000.00					
2008 payment						0.00					
Balance						162,000.00	162,000.00				
Interest @ 8%							12,960.00				
Subtotal							174,960.00				
2009 payment							0.00				
Balance							174,960.00	174,960.00			
Interest @ 8%								13,996.80			
Subtotal								188,956.80			
2010 payment								0.00			
Balance								188,956.80	188,956.80		
Interest @ 8%									15,116.54		
Subtotal									204,073.34		
2011 payment									0.00		
Balance									204,073.34	204,073.34	
Interest @ 8%										16,325.87	
Subtotal										220,399.21	
2012 payment										(220,399.21)	
Balance											0.00
2007 Deferral						150,000.00	150,000.00				
Interest @ 8%							12,000.00				
Subtotal							162,000.00				
2009 payment							0.00				
Balance							162,000.00	162,000.00			
Interest @ 8%								12,960.00			
Subtotal								174,960.00			
2010 payment								0.00			
Balance								174,960.00	174,960.00		
Interest @ 8%									13,996.80		
Subtotal									188,956.80		
2011 payment									0.00		
Balance									188,956.80	188,956.80	
Interest @ 8%										15,116.54	
Subtotal										204,073.34	
2012 payment										0.00	
Balance										204,073.34	204,073.34
Interest @ 8%											16,325.87
Subtotal											220,399.21
2013 payment											(220,399.21)
Balance											0.00
Balance forward	274,718.28	264,457.23	236,327.69	271,034.10	382,130.19	473,781.28	498,063.11	661,965.70	567,990.14	393,030.14	204,073.34
L.T. Additions	9,270.00	25,823.00	100,000.00	150,000.00	150,000.00	150,000.00					
Total Interest	21,977.46	21,156.58	18,906.21	21,682.73	30,570.42	37,902.50	51,845.05	52,957.25	45,439.21	31,442.41	16,325.87
Total Payment	(41,508.51)	(75,109.12)	(84,199.80)	(60,586.64)	(88,919.33)	(13,620.67)	(37,942.46)	(146,932.81)	(220,399.21)	(220,399.21)	(220,399.21)
L.T. Balance	264,457.23	236,327.69	271,034.10	382,130.19	473,781.28	498,063.11	661,965.70	567,990.14	393,030.14	204,073.34	0.00
Vested Balance	131,258.96	123,773.32	100,522.18	106,520.66	108,663.12	206,072.25	324,597.20	346,616.75	276,632.75	163,258.67	0.00
Medicare Taxable	59,339.15	57,122.77	51,046.77	58,543.37	82,540.11	102,336.76	139,981.63	142,984.59	122,685.87	84,894.51	44,079.84