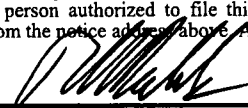



| UNITED STATES BANKRUPTCY COURT FOR THE NORTHERN DISTRICT OF TEXAS | | PROOF OF CLAIM |
|---|---|--|
| Name of Debtor: (Check Only One): <input checked="" type="checkbox"/> Opus West Corporation <input type="checkbox"/> Opus West Construction Corporation <input type="checkbox"/> O.W. Commercial, Inc. <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;">Thomas W. Roberts</div> <div style="text-align: center; font-weight: bold; font-size: 18pt;">RECEIVED</div> <div style="text-align: center; font-weight: bold; font-size: 18pt;">OCT 27 2009</div> <div style="text-align: center; font-weight: bold; font-size: 18pt;">BMC GROUP</div> | | <input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: (If known) Filed on: |
| Name and address where notices should be sent: <div style="font-size: 18pt;">5880 E. Exeter Blvd. Phoenix AZ 85018</div> Telephone number: (602) 882-7005 Email Address: TWR@cox.net | | <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. |
| Name and address where payment should be sent (if different from above): <div style="font-size: 24pt; text-align: center;">Same</div> | | <input checked="" type="checkbox"/> Check this box if you are the debtor or trustee in this case. |
| Telephone number: | | |
| 1. Amount of Claim as of Date Case Filed: \$ _____ 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). <input checked="" 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: _____ (See instruction #2 on reverse side.) | | |
| 3. Last four digits of any number by which creditor identifies debtor: _____ 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;">8/3/09</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;">  </div> | FOR COURT USE ONLY <div style="text-align: center;">  OPUS WEST 00318 </div> |

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)

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.



The Opus Group
www.opuscorp.com

OPUS WEST CORPORATION

2555 E. Camelback Road, Suite 580, Phoenix, AZ 85016
Phone 602-468-7000 Fax 602-468-7045

October 15, 2009

Tom Roberts
5880 E Exeter Blvd
Phoenix, AZ 85018

Re: *2008 Opus Compensation Plan Statements*

Dear Tom:

The attached statement(s) summarize the activity for the 2008 Opus incentive compensation plan(s) in which you were a participant. Please review them thoroughly.

These statements are intended to inform you of the balance of your Compensation Accounts as of June 30, 2009. They are not intended to be a summary of the Plans, nor an amendment or modification thereof. You must consult the Plan Documents for an interpretation of your rights under the Plans.

The aggregate amounts on the statements have been submitted on schedules to the U.S. Bankruptcy Court. If you disagree with the numbers, you may file a proof of claim with the Court. You may also choose to file a proof of claim even if you agree with these numbers. Please note that the claim must be received no later than November 9, 2009.

If you have any questions on these statements, please call Vickie Sixta at 602-468-7095.

Sincerely,

Claire C. Janssen
Chief Financial Officer

Attachments



2008 Deferred Compensation Statement
As of June 30, 2009

Participant Name: Roberts, Thomas W.
Company Name: ~~Opus West Corporation~~ Opus Corporation

*The following amounts have been provided by the Opus Corporation
HR Department related to Opus West Corporation's
deferred compensation liability:*

Presidents' Deferred Comp Plan

| | |
|---|----------------------------|
| Vested Balance 12/31/08 | 4,308,321.00 |
| 3/15/2009 Vested Payment | - |
| Net Vested Balance | <u>4,308,321.00</u> |
| Unvested Balance | 1,229,784.00 |
| Total - Presidents' Deferred Comp Plan | <u><u>5,538,105.00</u></u> |

Opus Corp. Plan Annual

| | |
|--------------------------------------|--------------------------|
| Vested Balance 12/31/08 | 122,400.00 |
| 3/15/2009 Vested Payment | - |
| 2009 Interest (if applicable) | - |
| Total - Opus Corp Plan Annual | <u><u>122,400.00</u></u> |

Unpaid Reverse

** 115,385*

Tom Roberts
Opus West Corporation
SAR Plan
12/31/2007

| Current Year SAR Value | |
|--|----------------------|
| Current Year Income - Pretax, Pre-SAR | 97,491,201 (E) |
| Current Year Tax Expense/Benefit | (334,000) (Z) |
| SAR Percentage (Total # of SARs / 1,000,000) | 97,157,201 (W) |
| Allocable Share of Income - Pretax, Pre-SAR | 4,750,000 (W) |
| Plus: Current Year Interest Credit | 4,614,967 |
| Less: Current Year Deemed Interest | (H) * 8% |
| Current Year SAR Value | 4,614,967 (F) |

| | |
|---|-----------------------------------|
| Deemed Debt Outstanding | |
| Balance - Beginning of Year | N/A |
| Plus: New Deemed Debt due to Additional SARs issued (if applicable) | (H) |
| Plus: New Deemed Debt due to Capital Contribution (if applicable) | |
| Less: Deemed Debt Reduction due to Retired SARs (if applicable) | |
| Less: Deemed Debt Reduction due to Forfeitures (if applicable) | |
| Current Year Deemed Debt Reduction | |
| - Less: 75% dividend of income-after tax, pre-SAR | ((E) * (W) * 75%) + (Z) * (W) |
| - Plus: Adjustment for Current Year Capital Gains Savings | Total Capital Gains Savings * (W) |
| - Plus: Current Year Deemed Interest | (H) * 8% |
| - Plus: Taxes | 37.85% |
| Total Current Year Deemed Debt Reduction | |
| Total Deemed Debt Outstanding Balance - End of Year | |
| -AND/OR- | |
| Payoff Deemed Debt Outstanding Balance | |
| Balance - Beginning of Year | (C) |
| Payoff Deemed Debt Outstanding Balance | |
| Plus: Current Year Deemed Interest | (H) * 8% |
| Total Current Year Deemed Debt Reduction | |
| Total Deemed Debt Outstanding Balance - End of Year | |

| | |
|---|---------------------|
| Current Year Payoff Calculation | |
| Current Year Distribution | 3,457,259 |
| Less: Adjustment for Current Year Capital Gains Savings (Total Capital Gains Savings * (W)) | (318,915) |
| Less: Payoff Debt Balance (if applicable) | (Q) |
| Vested Percent (based on weighted average of SARs held) | 3,138,344 (R) |
| Current Year Distribution | 100.00% 1/1/2008 |
| Plus: Distribution of Previously Vested Distribution | 3,138,344 (L) |
| Total Distribution to be Paid | 3,138,344 3/15/2008 |

| SAR Balance Recap | |
|---|-----------------------------|
| Current SARs | |
| Gross SAR Balance (vested and unvested) - Beginning of Year | 19,780,748 |
| Less: Retired SARs Moved to Separate Account | |
| Plus: Current Year SAR Value | 4,614,967 |
| Less: Forfeitures (if applicable) | |
| Retired SARs | |
| Previous Year Balance (vested and unvested) | 24,385,715 |
| Retired SARs Moved to Separate Account in Current Year | (D) |
| Interest on Retired SARs | (G) |
| | ((D)+(G)) * 6% |
| Total SARs | |
| Vested Cumulative Balance (excluding any payments) | 24,385,715 1/1/2008 |
| Less: Gross Payments Balance (cumulative) | (10,042,169) |
| Less: Current Year Distribution | (3,138,344) 3/15/2008 |
| Vested Net Balance - End of Year | 11,215,202 |
| Unvested Balance | |
| Unvested Balance | 11,215,202 1/1/2008 |
| Net Balance - End of Year | 11,215,202 3/15/2008 |

| | |
|---|------------------|
| Previously Vested Distribution Calculation (if applicable) | |
| Total Gross Amount of Previous Year(s) Distributions | |
| Vested Percent (weighted average of SARs held) | 100.00% 1/1/2008 |
| Less: Previous Paid Vested Distributions | |
| Plus: Interest Credit on Balance of Unpaid Distributions | (K) * 55% * 6% |
| Distribution of Previously Vested Distribution | 3/15/2008 |

SAR Plans

Attached are a final 2008 SAR statement and a revised 2007 SAR statement. While conducting their audits of the 2008 Opus financial statements, the auditors discovered that the 2007 audited financial statements contained certain misinterpretations and misapplications of accounting standards. Since the SAR awards are based on financial results and the plan document requires Opus to adjust awards for prior year errors, the 2007 awards were restated.

| Current Year SAR Value | |
|--|------------------|
| Current Year Income - Pretax, Pre-SAR | (42,289,879) (E) |
| Current Year Tax Expense/Benefit | (116,000) (Z) |
| SAR Percentage (Total # of SARs / 1,000,000) | (42,414,879) |
| Allocable Share of Income - Pretax, Pre-SAR | 4,7500% (W) |
| Plus: Current Year Interest Credit | (2,014,707) |
| Less: Current Year Deemed Interest | (109) (H) * 6% |
| Current Year SAR Value | (2,014,816) (F) |

| Deemed Debt Outstanding | |
|---|--------------|
| Balance - Beginning of Year | 666,710 |
| Plus: New Deemed Debt due to Additional SARs Issued (if applicable) | - |
| Plus: New Deemed Debt due to Capital Contribution (if applicable) | - |
| Less: Deemed Debt Reduction due to Retired SARs (if applicable) | - |
| Less: Deemed Debt Reduction due to Forfeitures (if applicable) | - |
| Current Year Deemed Debt Reduction | 666,710 (H) |
| Less: 75% dividend of income-after tax, pre-SAR | - |
| Plus: Adjustment for Current Year Capital Gains Savings | - |
| Plus: Current Year Deemed Interest | - |
| Plus: Taxes | - |
| Total Current Year Deemed Debt Reduction | - |
| Total Deemed Debt Outstanding Balance - End of Year | 666,710 |
| -AND/OR- | - |
| Payoff Deemed Debt Outstanding Balance | - |
| Balance - Beginning of Year | - |
| Payoff Deemed Debt Outstanding Balance | - |
| Plus: Current Year Deemed Interest | 109 (H) * 6% |
| Total Current Year Deemed Debt Reduction | 109 |
| Total Deemed Debt Outstanding Balance - End of Year | 109 |

| Current Year Payoff 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) | - |
| Vested Percent (based on weighted average of SARs held) | 100.00% (R) |
| Current Year Distribution | 100.00% 1/1/2009 |
| Plus: Distribution of Previously Vested Distribution | - |
| Total Distribution to be Paid | 100.00% 3/15/2009 |

| SAR Balance Recap | |
|---|---------------------|
| Current SARs | |
| Gross SAR Balance (vested and unvested) - Beginning of Year | 23,234,947 |
| Less: Retired SARs Moved to Separate Account | (2,014,816) |
| Plus: Current Year SAR Value | 21,220,131 |
| 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) | 21,220,131 1/1/2009 |
| Less: Gross Payments Balance (cumulative) | (13,180,513) |
| Less: Current Year Distribution | - 3/15/2009 |
| Vested Net Balance - End of Year | 8,039,618 |
| Unvested Balance | - 1/1/2009 |
| Net Balance - End of Year | 8,039,618 3/15/2009 |

| Previously Vested Distribution Calculation (if applicable) | |
|--|------------------|
| Total Gross Amount of Previous Year(s) Distributions | 100.00% 1/1/2009 |
| Vested Percent (weighted average of SARs held) | - |
| Less: Previous Paid Vested Distributions: | - (K) |
| Plus: Interest Credit on Balance of Unpaid Distributions | - (K) * 55% * 6% |
| Distribution of Previously Vested Distribution | - 3/15/2009 |

((E) * (W) * 75%) + (Z) * (W)
Total Capital Gains Savings * (W)
(H) * 6%
(F) * Combined Tax Rate for State of Residence + ((D)+(G)) * 6% * Tax Rate

Tom Roberts
Opus West Corporation
SAR Plan
12/31/2008

| Summary of SARs & Vested/Unvested Balances as of: | | | | | | | | | | | | |
|---|-------------|--------------|--------------|----------|-------------------------------|---------------------------------------|---------------------------------------|------------------------------|----------------------------------|-----------------|----------------|------------------|
| (excluding Current Year and Previous Year Payments) | | | | | | | | | | | | |
| # SARs | Date Issued | % Total SARs | # Years Held | % Vested | 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 | Total SAR Value | Vested Portion | Unvested Portion |
| 38,000 | 12/31/1996 | 75.79% | 12.00 | 100.00% | 17,609,644 | - | - | (2,014,816) | (1,527,018) | 16,082,628 | 16,082,628 | - |
| 11,500 | 1/1/1997 | 24.21% | 12.00 | 100.00% | 5,625,303 | - | - | (2,014,816) | (487,798) | 5,137,505 | 5,137,505 | - |
| 47,500 | | 100.00% | | | 23,234,947 | | | | | 21,220,131 | 21,220,131 | |
| | | | | | Total | | | | (2,014,816) | 21,220,131 | 21,220,131 | |

| Unpaid Distributions - Summary | | As of: |
|--|--|------------|
| Unpaid Distributions - Beginning Balance | | 12/31/2007 |
| Plus: Unpaid Distribution Resulting from Current Year Distribution | | (R) - (L) |
| Less: Current Year Payment | | |
| - Additional vested increments of unpaid distributions from previous years | | 3/15/2009 |
| Balance - End of Year | | |

| Current Year SAR Value | |
|--|----------------|
| Current Year Income - Pretax, Pre-SAR | 73,053,976 (E) |
| Current Year Tax Expense/Benefit | (334,000) (Z) |
| | 72,719,976 |
| SAR Percentage (Total # of SARs / 1,000,000) | 4.7500% (W) |
| Allocable Share of Income - Pretax, Pre-SAR | 3,454,199 |
| Plus: Current Year Interest Credit | - |
| Less: Current Year Deemed Interest | - |
| Current Year SAR Value | 3,454,199 (F) |

| Deemed Debt Outstanding | |
|---|---|
| Balance - Beginning of Year | - |
| Plus: New Deemed Debt due to Additional SARs Issued (if applicable) | - |
| Plus: New Deemed Debt due to Capital Contribution (if applicable) | - |
| Less: Deemed Debt Reduction due to Retired SARs (if applicable) | - |
| Less: Deemed Debt Reduction due to Forfeitures (if applicable) | - |
| Current Year Deemed Debt Reduction | - |
| Less: 75% dividend of income-after tax, pre-SAR | - |
| Plus: Adjustment for Current Year Capital Gains Savings | - |
| Plus: Current Year Deemed Interest | - |
| Plus: Taxes | - |
| Total Current Year Deemed Debt Reduction | - |
| Total Deemed Debt Outstanding Balance - End of Year | - |
| -AND/OR- | - |
| Payoff Deemed Debt Outstanding Balance | - |
| Balance - Beginning of Year | - |
| Payoff Deemed Debt Outstanding Balance | - |
| Plus: Current Year Deemed Interest | - |
| Total Current Year Deemed Debt Reduction | - |
| Total Deemed Debt Outstanding Balance - End of Year | - |

| Current Year Payout Calculation | |
|---|-----------------------|
| Current Year Distribution (E) * (W) * 75% + (Z) * (W) | 3,457,259 |
| Less: Adjustment for Current Year Capital Gains Savings (Total Capital Gains Savings * (W)) | (318,815) |
| Less: Payoff Debt Balance (if applicable) | - |
| Vested Percent (based on weighted average of SARs held) | 3,138,344 (R) |
| Current Year Distribution | 100.00% (1/1/2008) |
| Plus: Distribution of Previously Vested Distribution | 3,138,344 (L) |
| Total Distribution to be Paid | 3,138,344 (3/15/2008) |

| SAR Balance Recap | |
|---|-----------------------------|
| Current SARs | |
| Gross SAR Balance (vested and unvested) - Beginning of Year | 19,780,748 |
| Less: Retired SARs Moved to Separate Account | - |
| Plus: Current Year SAR Value | 3,454,199 |
| Less: Forfeitures (if applicable) | - |
| | 23,234,947 |
| Retired SARs | |
| Previous Year Balance (vested and unvested) | - |
| Retired SARs Moved to Separate Account in Current Year | - |
| Interest on Retired SARs | - |
| | ((D)+(G)) * 6% |
| Total SARs | |
| Vested Cumulative Balance (excluding any payments) | 23,234,947 1/1/2008 |
| Less: Gross Payments Balance (cumulative) | (10,042,169) |
| Less: Current Year Distribution | (3,138,344) 3/15/2008 |
| Vested Net Balance - End of Year | 10,054,434 |
| Unvested Balance | |
| | - 1/1/2008 |
| Net Balance - End of Year | 10,054,434 3/15/2008 |

$(E) * (W) * 75% + (Z) * (W)$
 Total Capital Gains Savings * (W)
 $(H) * 8%$
 $37.95%$
 $((F) * \text{Combined Tax Rate for State of Residence}) + ((D)+(G)) * 6% * \text{Tax Rate}$

AZ

| Previously Vested Distribution Calculation (if applicable) | |
|--|------------------|
| Total Gross Amount of Previous Year(s) Distributions | - |
| Vested Percent (weighted average of SARs held) | 100.00% 1/1/2008 |
| Less: Previous Paid Vested Distributions | - |
| Plus: Interest Credit on Balance of Unpaid Distributions | - |
| Distribution of Previously Vested Distribution | - |
| | (K) * 55% * 8% |
| | - 3/15/2008 |



Separation Agreement and Release of All Claims

THIS SEPARATION AGREEMENT & GENERAL RELEASE OF ALL CLAIMS (the "Agreement") is being made between Opus Core, L.L.C. ("Company") and Thomas W. Roberts ("Roberts"). This Agreement is being entered into as of the 14th of May, 2009 ("Notification Date"). Company and Roberts agreed to terminate their employee-employer relationship effective as of the 15th of May, 2009 ("Separation Date").

This Agreement contains the terms on which Company and Roberts agree to terminate their employee-employer relationship.

1. Separation of Employment. Company and Roberts agree that the employment relationship between Company and Roberts shall be involuntarily terminated on Separation Date. Roberts' regular rate of pay and benefits will continue as normal through May 15, 2009; provided that he shall not be entitled to any incentive compensation (other than transfer of Roberts's retirement and 401(k) accounts to Roberts, as provided under the Opus plan provisions) except to the extent the payments outlined in this Agreement.
2. Separation Payments. Company agrees to pay Roberts the following payments contingent on his/her consideration and signature of this Agreement and such payments will be payable as soon as administratively feasible after his/her Separation Date and any applicable consideration period and/or rescission period has expired.
 - a. A severance payment equivalent to ten (10) weeks of Roberts's normal weekly base pay compensation for 40 hours of work at his/her current rate of pay, less tax withholding and other deductions authorized by law. The severance payment is contingent on Roberts's consideration and signature of this Agreement and will be made in five installments per the Company's semi-monthly payroll processing dates. If Roberts signs this Agreement, the first of five severance installment payments will be payable on the payroll processing date closest to when Roberts' seven (7) calendar day rescission period has expired. The remaining four severance installment payments will be made according to Company's subsequent payroll processing date; plus,
 - b. Company agrees to pay Roberts a one-time final severance lump sum of \$541.14 less tax withholding and other deductions authorized by law.
3. 2008 Incentive Payment. Company agrees Roberts remains eligible for the Company annual incentive (less applicable taxes and deductions required by law) not yet paid from the Company's 2008 incentive compensation plan sponsored by Company in the event there is a Company annual incentive award paid for the 2008 plan year. This 2008 annual incentive payment will depend on the audited financial statement of Company and will be paid to Roberts if and only when a payment is made to active Company employee population in 2009.
4. Deferred Compensation Plan for Operating Subsidiaries (the Presidents' Plan). Roberts acknowledges that if he has a vested balance in the Opus Deferred Compensation Plan for Operating Subsidiaries (the Presidents' Plan) sponsored by Opus Group of Companies, then he will be eligible for a payout of the vested balance pursuant to the Plan Document as amended and restated effective January 1, 2008.
5. Opus West Corporation SAR Plan Payment(s). Roberts acknowledges that he is eligible for a payout from the SAR Plan sponsored by Opus West Corporation and he is eligible for a payout of the amount due to him. This payment will be depend on the audited financial statement of the entity sponsoring the individual SAR plan and would be made pursuant to the SAR Plan. As defined by the current governing plan documents, Roberts is eligible to receive the payout of the Opus West Corporation SAR Plan in ten (10) year annual installment payments with an 8% interest rate. Roberts is eligible for the first of the ten (10) annual installment pursuant to the SAR Plan document and dependent on the audited financial statement of the entity sponsoring the individual SAR plan. Roberts is eligible for subsequent remaining annual payments and those remaining subsequent annual payments would be made on or near the anniversary date of the first payment in accordance with plan documents.
6. Paid Time Off (PTO) Balance Payout. Roberts acknowledges and agrees Company paid a specific payment of Roberts' unused but accrued PTO (less applicable taxes required by law) as a part of his final paycheck.

60000
Annual
Salary =
\$115,385

Separation Agreement and Release of Thomas W. Roberts

7. No Additional Compensation or Bonus. Roberts acknowledges and agrees that his separation from employment with Company under this agreement means that he is not entitled to, and will not claim any entitlement to, any other compensation or bonus payments from Company which are not outlined in the terms of this Agreement or the Consulting Agreement with Opus West Corporation dated May 15, 2009.
8. Unemployment Compensation. In consideration of the promises set forth in this Agreement, Company will not contest any claim Roberts makes for unemployment compensation benefits.
9. Continuation of Specified Benefits. Pursuant to COBRA, Roberts may be eligible to continue coverage, at Roberts' own expense, in Company provided (and if elected) Medical, Dental, Vision Plan, Basic Life and Dependent Life, Employee Assistance Plan, and/or Flex Spending Account (FSA) coverage available to Company employees, for the applicable COBRA participation period that immediately follows the month in which Roberts' employment with Company is terminated. Roberts will become COBRA-eligible as of June 1, 2009. Any Long Term Disability and Short Term Disability coverage maintained by Roberts will cease as of the Separation Date.
10. COBRA Subsidy: Roberts may be eligible for a 65% COBRA subsidy under the American Recovery and Reinvestment Act of 2009 (ARRA) that was enacted February 17, 2009. ARRA provides for a 65% reduction in COBRA premiums for certain assistance eligible individuals for up to 9 months. Assistance eligible individuals will have to pay the remaining 35 percent of the premium to their former employer. The qualifying event for purposes of eligibility for the subsidy is involuntary termination of the covered employee's employment. Company's COBRA Administrator, Benefit Express, will be sending additional information regarding the 65% COBRA subsidy to Roberts home address within 30 days following Separation Date.
11. Return of Company Property. Roberts agrees that on or before the Separation Date, he will return to Company all company property that may be in his possession including, but not limited to, all credit cards, computers, cellular devices, office access devices and office keys, and other Company equipment, documents, data bases, and other information containing or relating to Company's, its parent entity, affiliates and subsidiaries business will be returned no later than 5:00 pm on May 15, 2009. Company agrees that Roberts will purchase the Company-owned Blackberry cellular device and Company laptop currently used by Roberts. Roberts agrees that as of his Separation Date, the Blackberry cellular device and laptop will become the sole property of Roberts. Roberts agrees that as of his Separation Date, Roberts will be solely responsible for all costs related to the Blackberry cellular device and laptop.
12. Confidentiality. Roberts acknowledges that during his employment with Company, he came into possession and knowledge of confidential and proprietary information relating to the business of Company, its parent entity, affiliates and subsidiaries, including, without any limitation any information concerning CompanyProjects (the "Confidential Information"). This Confidential Information is not generally known outside of Company, its parent entity, affiliates and subsidiaries and is information developed by these companies at their own expense for the purpose of pursuing their businesses. Roberts agrees that he will neither use nor disclose to any unauthorized person (unauthorized persons include but is not limited to Opus customers) without the prior written consent of Company, any Confidential Information concerning Company, its parent entity, affiliates and subsidiaries, which Roberts obtained while in Company's employment provided, however, that this paragraph shall not prevent Roberts from the use or disclosure of information known generally to the public (other than that information which Roberts may have disclosed to the public in breach of this Agreement). Roberts also agrees that he shall not disclose or permit the disclosure of any information concerning this Agreement to anyone, except that Roberts may disclose the terms, amount and fact of this Agreement to a spouse, attorney, accountant, or financial advisors, or if required to do so by law.
13. Mutual Release of Claims. Roberts hereby releases and discharges Company, its parent entity, affiliates and subsidiaries, their past and present officers, employees and agents, and the successors of each, from any and all manner of actions, causes of actions, individual or class action claims or demands of every kind whatsoever, whether known, suspected or unknown in law or in equity and however originating or existing to the date hereof including, but not limited to, all claims under Title VII of the Civil Act of 1964 (as amended), the Age Discrimination in Employment Act (as amended by the Older Workers' Benefit Protection Act of 1990), any Arizona state anti-discrimination laws prohibiting employment discrimination, the Americans with Disabilities Act, the Employee Retirement Income Security Act, the Fair Labor Standards Act, and any other federal, state or local law or regulation prohibiting employment discrimination; and

Separation Agreement & Release of All Claims

including, but not limited to, any claims for defamation, wrongful or retaliatory discharge, invasion of privacy, breach of contract, fraud or misrepresentation, assault, battery, whistleblowing, claims for compensation, bonuses, commission, vacation pay, sick pay, and any and all other compensation, negligence and all other claims or potential claims arising out of the terms and conditions of Roberts's employment and the termination of such employment by Company, its parent entity, affiliates or subsidiaries, or the actions of any of the officers, employees or agents of Company. Roberts also waives any right to become, and promises not to become, a member of any class action which asserts claims related to his employment or termination which have arisen on or before his Separation Date. If Roberts, without his knowledge, is made a member of any such class, he agrees to opt out of the class at the first opportunity. Roberts also agrees to sign, without objection or delay, an "opt-out" form presented to him either by the court or by counsel for Company. This Agreement does not waive or release: (a) any claim arising after the Separation Date of this Agreement, (b) any presently vested rights of Roberts under the terms of Company applicable retirement or 401(k) plans, or other fringe benefits, (c) Roberts's right to be indemnified by Company consistent with the terms of its Articles of Incorporation, its Bylaws, applicable statutory or common law, or matters covered by insurance or agreement, (d) unemployment compensation benefits and workers compensation benefits, (e) Roberts's rights under this Agreement, (f) any claims that the law does not allow to be waived or released, or (g) any claims with respect to the enforcement of this Agreement. Company, for itself and its affiliates and related companies, owners, officers, directors, shareholders, partners, trustees, agents, insurers, and employees, hereby unconditionally releases and discharges Roberts and his heirs, executors and assigns, from each and every claim or cause of action that Company has or may have arising out of Roberts's employment with Company or the termination of that employment, whether known or unknown, foreseen or unforeseen, at the time of signing this Agreement. Roberts understands that nothing in this Agreement prohibits him from filing a charge or complaint, including a challenge to the validity of this release of claims, with the Equal Employment Opportunity Commission ("EEOC"), the Civil Rights Division of the Arizona Attorney General's office or equivalent state agency, or participating in any investigation or proceeding conducted by the EEOC, the Civil Rights Division of the Arizona Attorney General's office or equivalent state agency, however, Roberts waives his right to any personal monetary recovery in any suit, charge or complaint brought on his behalf by the EEOC, the Civil Rights Division of the Arizona Attorney General's office or equivalent state agency.

14. **Cooperation.** Roberts agrees that he will cooperate with Company and its parent entity, subsidiaries or affiliates in any claims or lawsuits about which he may have knowledge of the facts. Roberts further agrees that he will make himself reasonably available to discuss and testify regarding facts known to him regarding the claims or lawsuits. If Company determines that Roberts's services are needed and those services exceed eight (8) hours, Roberts shall be paid for his time but not his testimony at an hourly rate equivalent to his hourly rate compensation at the time of his Separation Date plus any applicable and reasonable travel expenses. Payment will be made upon Roberts's presentation of requests for payment to Company, for the time he spends working on any claims or lawsuits at the request of Company. Roberts further agrees to immediately inform Company if he is served with a subpoena related to his employment with Company, or its parent entity, affiliates or subsidiaries.
15. **Agreements not to Sue.** Roberts agrees not to sue or bring any action, whether federal, state, or local, judicial or administrative, now or at any future time, against Company, or its parent entity, affiliates or subsidiaries with respect to any claim released herein or arising out of his employment with Company or any conduct or event occurring up to the Separation Date. This Agreement does not limit any right Roberts may have to file a charge with an administrative agency or to participate in an investigation conducted or claim brought by the Equal Employment Opportunity Commission or other administrative agency. This Agreement does, however, waive and release all rights to recover damages resulting from such investigation or claim. This paragraph does not waive the right to sue with respect to claims arising after the Separation Date.
16. **Non-Admissions.** This Agreement is not an admission of any liability or fault whatsoever on the part of Company and Company affirmatively denies any and all wrongdoing or liability in connection with Roberts's employment, separation from employment, or otherwise.
17. **Non-Disparagement.** Company, along with its parent entity, affiliates and subsidiaries, and Roberts agree not to criticize or make any negative or disparaging remarks about the other, its affiliates, subsidiaries, related companies, parents, or any of their present or former owners, officers, directors, trustees or employees.



Separation Agreement & General Release of All Claims

18. **Third Party Inquiries.** Company agrees that, unless otherwise ordered by a court of competent jurisdiction or authorized by Roberts in writing, if any person requests information about Roberts's employment by Company, Company will respond by stating that in accordance with company policy, Company will confirm only the fact of Roberts's employment, the dates of employment and the position held.
19. **Consideration and Attorney Review.** Roberts acknowledges and agrees that he has reviewed this Agreement, including the information about the separation offer described above and that he is being given up to forty-five (45) calendar days from the Notification Date to consider this Agreement. Roberts further acknowledges that by virtue of being presented with this Agreement, he has had the opportunity to consult with legal counsel prior to signing this Agreement. Roberts acknowledges that if he signs this Agreement prior to the expiration of forty-five (45) calendar days, Roberts does so freely and knowingly, and waives any and all further claims that such action or actions would affect the validity of this Agreement. Roberts acknowledges that any changes to this Agreement, whether material or nonmaterial, do not restart the forty-five (45) calendar day period. Roberts, therefore, agrees (a) that his waiver of rights is knowing and voluntary; (b) that he has read and understands the terms of this Agreement and (c) has voluntarily accepted these terms for the purpose of making a full and final compromise of any and all claims, disputed or otherwise. If Roberts fails to sign this Agreement within forty-five (45) calendar days of the Notification Date, this Agreement will be null and void and of no force and effect.
20. **Right to Rescind.** Roberts understands that he may rescind (that is, cancel) this Agreement within seven (7) calendar days of signing the Agreement as to claims under the Age Discrimination and Employment Act and seven (7) calendar days of signing this Agreement as to claims subject to rescission by law. To be effective, his rescission must be in writing and delivered to Opus Core, L.L.C., 10350 Bren Road West, Minnetonka, MN 55343 attention Cathy Hart, Vice President, Human Resources, Facilities & Shared Services, by hand or by United States certified mail within the 7 calendar day period.

If sent by United States certified mail, the rescission must be:
 - a. postmarked within the applicable 7 calendar day period;
 - b. properly addressed to Opus Core, L.L.C., 10350 Bren Road West, Minnetonka, MN 55343 attention Cathy Hart, Vice President, Human Resources, Facilities & Shared Services, and
 - c. sent by United States certified mail, return receipt requested.
21. **Governing Law; Venue, & Jurisdiction.** This Agreement shall be construed and interpreted in accordance with the laws of the State of Arizona and federal law where applicable. Any dispute arising under this Agreement, or requiring the interpretation or application of this Agreement, shall take place in the courts in Maricopa County, in the State of Arizona.
22. **Severability.** The parties agree that if any single section or provision of this Agreement should be found unenforceable, it shall be severed and the remaining sections and provisions shall be enforced in accordance with the terms of this Agreement.



Separation Agreement & General Release of All Claims

23. **Entire Agreement.** Roberts understands and agrees that this Agreement contains all of the agreements between Company and Roberts. There are no other written or oral agreements between them as of the date of execution of this Agreement except the Consulting Agreement with Opus West Corporation dated May 15, 2009.

Date: _____

Opus Core, L.L.C.

By: _____
Mark Rauenhorst, Chairman and CEO

Date: _____

Thomas W. Roberts



Separation Agreement & General Release of all Claims

Below is a listing of the employee job titles and ages of Opus Core, LLC employees notified and not notified as part of Opus Core, L.L.C. reduction in force May 2009 notifications

| Job Title of Employee | Age of Employee | Notified of Reduction in Force (yes or no) |
|-------------------------------|-----------------|--|
| CFO | 38 | No |
| CFO | 52 | No |
| CFO | 46 | No |
| Chief Admin Officer | 48 | No |
| Executive VP/VP | 40 | No |
| Executive VP | 68 | No |
| Executive VP | 52 | No |
| President | 63 | No |
| President | 66 | No |
| President & CEO | 50 | Yes |
| President & CEO | 55 | No |
| President & CEO | 37 | No |
| Sr VP | 45 | No |
| Sr VP | 53 | No |
| Sr VP | 48 | No |
| Sr VP, Construct Proj Mgmt | 54 | No |
| Sr VP, Construct Proj Mgmt | 57 | Yes |
| Sr VP, Sales & Finance | 56 | No |
| Sr VP, Sales & Finance | 50 | No |
| Sr VP-General Counsel | 63 | No |
| Sr VP-GM, Real Estate Develop | 50 | No |
| Sr VP-Managing Dir, Prop Mgmt | 53 | No |
| VP-CFO | 48 | No |
| VP-GM | 52 | No |