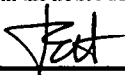



UNITED STATES BANKRUPTCY COURT FOR THE NORTHERN DISTRICT OF TEXAS		PROOF OF CLAIM
Name of Debtor: (Check Only One): <input checked="" type="checkbox"/> Opus West Corporation <input type="checkbox"/> Opus West Construction Corporation <input type="checkbox"/> O.W. Commercial, Inc. <input type="checkbox"/> Opus West LP <input type="checkbox"/> Opus West Partners, Inc.		Case Number: <div style="font-size: 24pt; text-align: center;">09-34356</div>
<small>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.</small>		
Name of Creditor (the person or other entity to whom the debtor owes money or property): <div style="text-align: center;"> <p>RECEIVED</p> <p>OCT. 28 2009</p> <p>BMC GROUP</p> </div>		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: <i>(If known)</i> Filed on: _____
Name and address where notices should be sent: JEFFHILL, PO BOX 2670, MISSION VIEJO, CA 92690 Telephone number: (949) 246-1687 Email Address: jeffreyahill@gmail.com or jeffersonhill@gmail.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): JEFF HILL PO BOX 2670 MISSION VIEJO, CA 92690 Telephone number: (949) 246-1687		
1. Amount of Claim as of Date Case Filed: \$ <u>960,374.07</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). <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 checked="" type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. §507 (a)(). Amount entitled to priority: <div style="text-align: right; font-size: 18pt;">\$ 960,374.07</div>
2. Basis for Claim: <u>employee - owed wages</u> <small>(See instruction #2 on reverse side.)</small>		
3. Last four digits of any number by which creditor identifies debtor: _____ 3a. Debtor may have scheduled account as: _____ <small>(See instruction §3a on reverse side.)</small>		
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. <i>(See instruction 7 and definition of "redacted" on reverse side.)</i> 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: 18pt;">10-25-09</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="text-align: center;">  (Jefferson E. Hill, Jr.) </div>	
		FOR COURT USE ONLY OPUS WEST  00323

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.

UNITED STATES BANKRUPTCY COURT FOR THE NORTHERN DISTRICT OF TEXAS
RE: Opus West Corporation (Debtor)
Case Number: 09-34356

This document is an attachment to the Proof of Claim being filed by **Jefferson E. Hill, Jr.**
(Creditor) summarizing the money owed to Creditor as follows:

1. Deferred Compensation Plan (Opus 80/20 Plan) (See attached documentation provided by Opus West Corp.)	\$277,087.07
2. SAR Plans (See attached documentation provided by Opus West Corp.)	\$659,862.00
3. 2008 Bonus Incentive (See attached documentation provided by Opus West Corp.)	\$ 23,425.00
TOTAL:	\$960,374.07



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

Jefferson E. Hill Jr.
PO Box 2670
Mission Viejo, CA 92690

Re: *2008 Opus Compensation Plan Statements*

Dear Jefferson:

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



Opus 80/20 Plan for Officers and Non-Officers

The Opus 80/20 Incentive Plan has been discontinued as of 12/31/08. The attached statement reflects the value of your account as of 6/30/09 and is included in the aggregate amount submitted on the schedules to the U.S. Bankruptcy Court. If your termination date was after 6/30/09, the value of your account will be reduced by 50% of the unvested portion.



2008 Deferred Compensation Statement
Officer 80/20 Plan
As of June 30, 2009

Participant Name: Hill, Jr., Jefferson E.
Company Name: Opus West Corporation

Account Balance as of 12/31/2008	381,281.90
2008 Vested Interest (if applicable)	30,502.55
2008 Deferral (if applicable)	-
Total Account Balance	<u>411,784.45</u>
3/15/2009 Vested Payment	(48,658.38)
Vested Total Paid at Termination	-
Total Vested Paid Out	<u>(48,658.38)</u>
Vested Balance	183,700.08
2009 Interest (if applicable)	3,674.00
Net Vested Balance	<u><u>187,374.08</u></u>
Unvested Balance	179,425.99
Unvested Total @ 50% (if termed by 6/30/09)	89,712.99
1st Installment Paid at Termination (if applicable)	-
Net Unvested Balance *	<u><u>89,712.99</u></u>

<u>Net Account Balance at 6/30/09</u>	
Vested	187,374.08
Unvested *	<u>89,712.99</u>
Total Balance	<u><u>277,087.07</u></u>

*If termination date is after 6/30/2009, unvested balance should be reduced by 50% to arrive at actual current unvested balance.

OPUS WEST CORPORATION
Long-Term Incentive Compensation
Jeff Hill

Year Paid	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
2003 Deferral		69,279.11	73,034.12								
Interest @ 8%		3,755.01	5,842.74								
Subtotal			78,876.86								
2005 payment			0.00								
Balance			78,876.86	78,876.86							
Interest @ 8%				6,310.15							
Subtotal				85,187.01							
2006 payment				0.00							
Balance				85,187.01	85,187.01						
Interest @ 8%					6,814.96						
Subtotal					92,001.97						
2007 payment					(18,051.92)						
Balance					73,950.05	73,950.05					
Interest @ 8%						5,916.01					
Subtotal						79,866.06					
2008 payment						(34,812.00)					
Balance						45,054.06	45,054.06				
Interest @ 8%								3,604.32			
Subtotal								48,658.38			
2009 payment							(48,658.38)				
Balance								0.00			
2004 Deferral			70,000.00	70,000.00							
Interest @ 8%				5,600.00							
Subtotal				75,600.00							
2006 payment				0.00							
Balance				75,600.00	75,600.00						
Interest @ 8%					6,048.00						
Subtotal					81,648.00						
2007 payment					0.00						
Balance					81,648.00	81,648.00					
Interest @ 8%						6,531.84					
Subtotal						88,179.84					
2008 payment						0.00					
Balance						88,179.84	88,179.84				
Interest @ 8%								7,054.39			
Subtotal								95,234.23			
2009 payment								0.00			
Balance								95,234.23	95,234.23		
Interest @ 8%									7,618.74		
Subtotal									102,852.97		
2010 payment								(102,852.97)			
Balance									0.00		
2005 Deferral				70,000.00	70,000.00						
Interest @ 8%					5,600.00						
Subtotal					75,600.00						
2007 payment					0.00						
Balance					75,600.00	75,600.00					
Interest @ 8%						6,048.00					
Subtotal						81,648.00					
2008 payment						0.00					
Balance						81,648.00	81,648.00				
Interest @ 8%								6,531.84			
Subtotal								88,179.84			
2009 payment								0.00			
Balance								88,179.84	88,179.84		
Interest @ 8%									7,054.39		
Subtotal									95,234.23		
2010 payment								0.00			
Balance								95,234.23	95,234.23		
Interest @ 8%									7,618.74		
Subtotal									102,852.97		
2011 payment									(102,852.97)		
Balance									0.00		

Continued on next page

OPUS WEST CORPORATION
Long-Term Incentive Compensation
Jeff Hill

Year Paid	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
2006 Deferral					80,000.00	80,000.00					
Interest @ 8%						6,400.00					
Subtotal						86,400.00					
2008 payment						0.00					
Balance						86,400.00					
Interest @ 8%							6,912.00				
Subtotal							93,312.00				
2009 payment							0.00				
Balance							93,312.00				
Interest @ 8%								7,464.96			
Subtotal								100,776.96			
2010 payment								0.00			
Balance								100,776.96			
Interest @ 8%									8,062.16		
Subtotal									108,839.12		
2011 payment									0.00		
Balance									108,839.12		
Interest @ 8%										8,707.13	
Subtotal										117,546.25	
2012 payment										(117,546.25)	
Balance											0.00
2007 Deferral						80,000.00	80,000.00				
Interest @ 8%							6,400.00				
Subtotal							86,400.00				
2009 payment							0.00				
Balance							86,400.00				
Interest @ 8%								6,912.00			
Subtotal								93,312.00			
2010 payment								0.00			
Balance								93,312.00			
Interest @ 8%									7,464.96		
Subtotal									100,776.96		
2011 payment									0.00		
Balance									100,776.96		
Interest @ 8%										8,062.16	
Subtotal										108,839.12	
2012 payment										0.00	
Balance										108,839.12	
Interest @ 8%											8,707.13
Subtotal											117,546.25
2013 payment											(117,546.25)
Balance											0.00
Balance Forward	0.00	0.00	69,279.11	148,876.86	230,787.01	311,198.05	381,281.90	363,126.07	289,323.19	209,616.08	108,839.12
L.T. Additions	0.00	69,279.11	70,000.00	70,000.00	80,000.00	80,000.00					
Total Interest	0.00	3,755.01	5,842.74	11,910.15	18,462.96	24,895.85	30,502.55	29,050.09	23,145.86	16,769.29	8,707.13
Total Payment	0.00	0.00	0.00	0.00	(18,051.92)	(34,812.00)	(48,658.38)	(102,852.97)	(102,852.97)	(117,546.25)	(117,546.25)
L.T. Balance	0.00	69,279.11	148,876.86	230,787.01	311,198.05	381,281.90	363,126.07	289,323.19	209,616.08	108,839.12	0.00
Vested Balance	0.00	0.00	19,833.43	57,380.35	97,316.51	138,890.37	183,700.08	173,978.36	147,537.48	87,071.30	0.00
Medicare Taxable	0.00	0.00	19,833.43	35,816.19	53,377.56	68,627.13	82,356.90	78,435.24	62,493.81	45,277.07	23,509.25

Vested 183,700.08
 Paid at termination 0.00
 2009 interest 3,674.00
 Vested balance 187,374.08

 Unvested 179,425.99
 2008 deferrals 0.00
179,425.99

 50% 89,712.99
 1st installment 0.00
 Unvested balance 89,712.99

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	73,053,976	(E)
Current Year Tax Expense/Benefit	(334,000)	(Z)
	72,719,976	
SAR Percentage (Total # of SARs / 1,000,000)	0.2500%	(W)
Allocable Share of Income - Pretax, Pre-SAR	181,800	
Plus: Current Year Interest Credit	(8,696)	(H) * 8%
Less: Current Year Deemed Interest	173,104	(F)
Current Year SAR Value		

Deemed Debt Outstanding

Balance - Beginning of Year	108,694	(H)
Plus: New Deemed Debt due to Additional SARs Issued (if applicable)	-	N/A
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)	-	
	108,694	(H)

Current Year Deemed Debt Reduction

- Less: 75% dividend of income-after tax, pre-SAR	(136,141)	((E) * (W) * 75%) + ((Z) * (W))
- Plus: Adjustment for Current Year Capital Gains Savings	16,785	Total Capital Gains Savings * (W)
- Plus: Current Year Deemed Interest	8,696	(H) * 8%
- Plus: Taxes	71,059	41.05%
	(39,601)	

Total Current Year Deemed Debt Reduction

Total Deemed Debt Outstanding Balance - End of Year	68,093	
-AND/OR-		

Payoff Deemed Debt Outstanding Balance

Balance - Beginning of Year	No	
Payoff Deemed Debt Outstanding Balance	-	(O)

Plus: Current Year Deemed Interest

Total Current Year Deemed Debt Reduction	-	(H) * 8%
Total Deemed Debt Outstanding Balance - End of Year	-	

Current Year Payoff Calculation

Current Year Distribution ((E) * (W) * 75%) + ((Z) * (W))	-	(O)
Less: Adjustment for Current Year Capital Gains Savings (Total Capital Gains Savings * (W))	-	(R)
	-	
Less: Payoff Debt Balance (if applicable)	-	(L)
Vested Percent (based on weighted average of SARs held)	58.00%	1/1/2008
Current Year Distribution	-	
Plus: Distribution of Previously Vested Distribution	-	
Total Distribution to be Paid	-	3/15/2008

SAR Balance Recap

Current SARs		
Gross SAR Balance (vested and unvested) - Beginning of Year	486,758	
Less: Retired SARs Moved to Separate Account	-	(D)
Plus: Current Year SAR Value	173,104	(G)
Less: Forfeitures (if applicable)	659,862	((D)+(G)) * 6%
Retired SARs		
Previous Year Balance (vested and unvested)	-	
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)	382,720	1/1/2008
Less: Gross Payments Balance (cumulative)	-	
Less: Current Year Distribution	382,720	3/15/2008
Vested Net Balance - End of Year	277,142	1/1/2008
Unvested Balance		
Net Balance - End of Year	659,862	3/15/2008

Previously Vested Distribution Calculation (if applicable)

Total Gross Amount of Previous Year(s) Distributions	58.00%	1/1/2008
Vested Percent (weighted average of SARs held)	-	
Less: Previous Paid Vested Distributions	-	(K)
Plus: Interest Credit on Balance of Unpaid Distributions	-	(K) * 55% * 8%
Distribution of Previously Vested Distribution	-	3/15/2008

CA

Jeff Hill
 Opus West Corporation
 SAR Plan
 12/31/2007

Summary of SARs & Vested/Unvested Balances as of:												
11/1/2008 (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
2,500	1/1/2004	100.00%	4.00	58.00%	486,758	-	-	173,104	173,104	659,862	382,720	277,142
					486,758					659,862	382,720	277,142
					Total							

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		

Current Year SAR Value	
Current Year Income - Pretax, Pre-SAR	(42,298,879) (E)
Current Year Tax Expense/Benefit	(116,000) (Z)
	(42,414,879)
SAR Percentage (Total # of SARs / 1,000,000)	0.2500% (W)
Allocable Share of Income - Pretax, Pre-SAR	(106,037)
Plus: Current Year Interest Credit	(4,152) (H) * 6%
Less: Current Year Deemed Interest	(110,189) (F)
Current Year SAR Value	

Deemed Debt Outstanding	
Balance - Beginning of Year	69,093
Plus: New Deemed Debt due to Additional SARs Issued (if applicable)	
Plus: New Deemed Debt due to Capital Contribution (if applicable)	35,090
Less: Deemed Debt Reduction due to Retired SARs (if applicable)	
Less: Deemed Debt Reduction due to Forfeitures (if applicable)	104,183 (H)
Current Year Deemed Debt Reduction	
- Less: 75% dividend of income-after tax, pre-SAR	
- Plus: Adjustment for Current Year Capital Gains Savings	4,152 (H) * 6%
- Plus: Current Year Deemed Interest	(45,233) 41.05%
- Plus: Taxes	(41,081)
Total Current Year Deemed Debt Reduction	63,102
Total Deemed Debt Outstanding Balance - End of Year	No
-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)	
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)	72.00% (Q)
Current Year Distribution	
Plus: Distribution of Previously Vested Distribution	
Total Distribution to be Paid	

SAR Balance Recap	
Current SARs	
Gross SAR Balance (vested and unvested) - Beginning of Year	659,862
Less: Retired SARs Moved to Separate Account	(110,189)
Plus: Current Year SAR Value	549,673
Less: Forfeitures (if applicable)	
Retired SARs	
Previous Year Balance (vested and unvested)	
Retired SARs Moved to Separate Account in Current Year	
Interest on Retired SARs	
Total SARs	
Vested Cumulative Balance (excluding any payments)	395,765 1/1/2009
Less: Gross Payments Balance (cumulative)	
Less: Current Year Distribution	395,765 3/15/2009
Vested Net Balance - End of Year	153,908 1/1/2009
Unvested Balance	549,673 3/15/2009
Net Balance - End of Year	

Current SARs	
Gross SAR Balance (vested and unvested) - Beginning of Year	659,862
Less: Retired SARs Moved to Separate Account	(110,189)
Plus: Current Year SAR Value	549,673
Less: Forfeitures (if applicable)	
Retired SARs	
Previous Year Balance (vested and unvested)	
Retired SARs Moved to Separate Account in Current Year	
Interest on Retired SARs	
Total SARs	
Vested Cumulative Balance (excluding any payments)	395,765 1/1/2009
Less: Gross Payments Balance (cumulative)	
Less: Current Year Distribution	395,765 3/15/2009
Vested Net Balance - End of Year	153,908 1/1/2009
Unvested Balance	549,673 3/15/2009
Net Balance - End of Year	

CA

Previously Vested Distribution Calculation (if applicable)	
Total Gross Amount of Previous Year(s) Distributions	
Vested Percent (weighted average of SARs held)	72.00% 1/1/2009
Less: Previous Paid Vested Distributions	
Plus: Interest Credit on Balance of Unpaid Distributions	
Distribution of Previously Vested Distribution	

This is only a draft.

Summary of SARs & Vested/Unvested Balances as of:												
# SARs	Date issued	% Total SARs	# Years Held	% Vested	11/1/2009		(excluding Current Year and Previous Year Payments)				Unvested Portion	
					Previous Year Total SAR Value	Retired in Current Year	Retired SAR Balance	Current Year Total SAR Value	Allocated Current Year SAR Value	Total SAR Value		Vested Portion
2,500	1/1/2004	100.00%	5.00	72.00%	659,862	-	-	(110,189)	(110,189)	549,673	395,765	153,908
2,500		100.00%			659,862					549,673	395,765	153,908
					Total							
					659,862			(110,189)	(110,189)	549,673	395,765	153,908

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	-	

This is only a draft.

2008 Incentive

Attached is the final calculation of your 2008 incentive incorporating final company results for 2008. Since the company recorded a loss for 2008, the return on equity component (if applicable) is zero. In most cases, employees received approximately 50% of the 2008 incentive on March 13, 2009.



MEMORANDUM

TO: John Greer
 Vickie Sixta

FROM: Paul Marshall

RE: **Jeff Hill**
Incentive Compensation

DATE: June 5, 2009

Following is the incentive compensation applicable for 2008:

	<u>Rate</u>	<u>%</u>	<u>Earned</u>
Orange County Office Results - 2008	\$937,000	x 2.5%	\$ 23,425.00
Opus West - Southern California Return on Equity	0% / 20% = 0%	x \$45,000	-
Opus West Corporation Return on Equity	0% / 20% = 0%	x \$45,000	-
TOTAL EARNED			<u>23,425.00</u>
Adjust to incentive cap - 2 times salary			<u>-</u>
TOTAL EARNED			23,425.00
Less Results-Based			<u>(23,425.00)</u>
			-
Cash Portion @ 50%			<u>50%</u>
TOTAL PAID ON 3/13/09			<u>\$ -</u>
Balance Due			<u>\$ 23,425.00</u>
Long Term Portion			-

	<u>1st qtr</u>	<u>2nd qtr</u>	<u>3rd qtr</u>	<u>4th qtr</u>	<u>Total</u>
Total 2008 Long Term	\$ - +	- +	- +	- =	\$ -

Note: Total incentive for 2008 does not exceed \$50,000 and therefore 20% deferral is not applicable.

cc: Jeff Hill