

UNITED STATES BANKRUPTCY COURT FOR THE NORTHERN DISTRICT OF TEXAS **PROOF OF CLAIM**

Name of Debtor: (Check Only One):
 Opus West Corporation
 Opus West Construction Corporation
 O.W. Commercial, Inc.
 Opus West LP
 Opus West Partners, Inc.

Case Number:
09-34360

NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. All other requests for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.

Name of Creditor (the person or other entity to whom the debtor owes money or property):
JEFF B. SMITH
1451 ROCKY RIDGE DR. #806
ROSEVILLE, CA. 95661

Check this box to indicate that this claim amends a previously filed claim.
 Court Claim Number: (if known)
 Filed on: **8.18.09**

Name and address where notices should be sent: **SAME AS ABOVE**
 Telephone number: **916.240.8325**
 Email Address: **JEFFS@JBWBINC.COM**

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):
RECEIVED
NOV 06 2009
DMC GROUP
 Telephone number:

Check this box if you are the debtor or trustee in this case.

1. Amount of Claim as of Date Case Filed: **\$ 133,993.72**
 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.
 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.

2. Basis for Claim: _____
 (See instruction #2 on reverse side.)

Specify the priority of the claim.
 Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B).

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.)

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). **750,093**

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: Real Estate Motor Vehicle Equipment 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: \$ _____

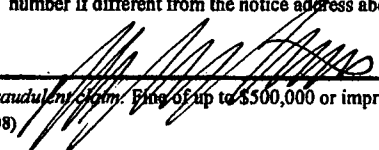
Contributions to an employee benefit plan - 11 U.S.C. §507 (a)(5). **432,500**
 Up to \$2,425 of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7).
 Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8).


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.

Other - Specify applicable paragraph of 11 U.S.C. §507 (a) **26,349.08**
 Amount entitled to priority:

If the documents are not available, please explain: **(SEE ATTACHED) 133,993.72**

Date:
11.4.09

Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.


FOR COURT USE ONLY
 OPUS WEST

 00382

**Opus West Construction Corporation
Proof of Claim Backup
Jeff B. Smith**

Priority of Claim	Amount
Wages, Salaries....	
50% of 2008 Incentive Bonus	\$ 50,093.00
Contributions to Benefit Plan	
15% of annual wage + 15% of 70% of paid incentive	\$ 32,500.00
Other	
Vested Deferred Comp Balance	\$ 25,051.64
Unvested Deferred Comp Balance	\$ 26,349.08 reduced by 50% for post 6/30/09 term.
Total	<u>\$ 133,993.72</u>



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

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

Re: *2008 Opus Compensation Plan Statements*

Dear Jeff:

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 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.

Opus West Construction Corporation
Year End Incentive Worksheet

Location: Northern California
Title: VP

jeff smith

Incentive Target:		\$ 70,000
	<u>weight</u>	<u>factor</u>
Opus West Corporation vs. Business Plan	25%	TBD 07.
OWCC regional net revenue vs. plan	50%	238%
Safety Accountability Program	5%	94%
Individual Performance Modifier	20%	98%
Incentive Total:		\$ 100,186
Other:		
Total		\$ 100,186

x 50% 50,093.00
Less 20% deferral <10,018.60>
Balance due 40,074.40

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



Opus 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: Smith, Jeff B.
Company Name: Opus West Construction Corporation

Account Balance as of 12/31/2008	54,960.60
2008 Vested Interest (if applicable)	4,396.85
2008 Deferral (if applicable)	<u>20,037.20</u>
Total Account Balance	79,394.65
3/15/2009 Vested Payment	(4,442.56)
Vested Total Paid at Termination	<u>-</u>
Total Vested Paid Out	(4,442.56)
Vested Balance	22,253.92
2009 Interest (if applicable)	2,797.72
Net Vested Balance	<u>25,051.64</u>
Unvested Balance	52,698.17
Unvested Total @ 50% (if termed by 6/30/09)	26,349.08
1st Installment Paid at Termination (if applicable)	<u>-</u>
Net Unvested Balance *	<u>26,349.08</u>

<u>Net Account Balance at 6/30/09</u>	
Vested	25,051.64
Unvested *	<u>26,349.08</u>
Total Balance	<u>51,400.72</u>

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

PUSHYAS CONSTRUCTION CORPORATION
 Long-Term Incentive Compensation
 Jeff Smith

Year Paid	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
2003 Deferral		7,906.80	7,906.80								
Interest @ 8%			632.54								
Subtotal			8,539.34								
2005 payment			(1,707.87)								
Balance			6,831.47								
Interest @ 8%				6,831.47							
Subtotal				7,377.99							
2008 payment				(1,926.48)							
Balance				5,451.51							
Interest @ 8%					5,451.51						
Subtotal					436.12						
2007 payment					5,887.63						
Balance					(2,078.85)						
Interest @ 8%						3,808.78					
Subtotal						304.70					
2008 payment						4,113.48					
Balance						0.00			Changed to Officer Plan 1/1/07		
Interest @ 8%									4,113.48		
Subtotal									329.08		
2009 payment									4,442.56		
Balance									(4,442.56)		
Interest @ 8%									0.00		
Subtotal											
2004 Deferral			10,070.80	10,070.80							
Interest @ 8%				805.68							
Subtotal				10,876.48							
2006 payment				(2,175.29)							
Balance				8,701.17							
Interest @ 8%					8,701.17						
Subtotal					698.09						
2007 payment					9,397.28						
Balance					(2,453.73)						
Interest @ 8%						6,943.53					
Subtotal						555.48					
2008 payment						7,499.01					
Balance						0.00			Changed to Officer Plan 1/1/07		
Interest @ 8%									7,499.01		
Subtotal									599.93		
2009 payment									8,098.94		
Balance									0.00		
Interest @ 8%									8,098.94		
Subtotal									647.92		
2010 payment									8,746.86		
Balance									(8,746.86)		
Interest @ 8%									0.00		
Subtotal											
2005 Deferral				11,432.80	11,432.80						
Interest @ 8%					914.62						
Subtotal					12,347.42						
2007 payment					(2,469.48)						
Balance					9,877.94						
Interest @ 8%						9,877.94					
Subtotal						790.24					
2008 payment						10,668.18					
Balance						0.00			Changed to Officer Plan 1/1/07		
Interest @ 8%									10,668.18		
Subtotal									863.45		
2009 payment									11,521.63		
Balance									0.00		
Interest @ 8%									11,521.63		
Subtotal									921.73		
2010 payment									12,443.36		
Balance									0.00		
Interest @ 8%									12,443.36		
Subtotal									995.47		
2011 payment									13,438.83		
Balance									(13,438.83)		
Interest @ 8%									0.00		
Subtotal											

Continued on next page

PERSIMES CONSULTING CORPORATION
 Long-Term Incentive Compensation
 (LTI/SM)

Year Paid	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
2008 Deferral					15,931.80	15,931.80					
Interest @ 8%						1,274.53					
Subtotal						17,206.13					
2008 payment						0.00	Changed to Officer Plan 1/1/07				
Balance						17,206.13					
Interest @ 8%							1,376.49				
Subtotal							18,582.62				
2009 payment							0.00				
Balance							18,582.62	18,582.62			
Interest @ 8%								1,488.61			
Subtotal								20,069.23			
2010 payment								0.00			
Balance								20,069.23	20,069.23		
Interest @ 8%									1,605.54		
Subtotal									21,674.77		
2011 payment									0.00		
Balance									21,674.77	21,674.77	
Interest @ 8%										1,733.98	
Subtotal										23,408.75	
2012 payment										(23,408.75)	
Balance										0.00	
2007 Deferral						15,473.80	15,473.80				
Interest @ 8%							1,237.80				
Subtotal							16,711.70				
2009 payment							0.00				
Balance							16,711.70	16,711.70			
Interest @ 8%								1,336.94			
Subtotal								18,048.64			
2010 payment								0.00			
Balance								18,048.64	18,048.64		
Interest @ 8%									1,443.89		
Subtotal									19,492.53		
2011 payment									0.00		
Balance									19,492.53	19,492.53	
Interest @ 8%										1,559.40	
Subtotal										21,051.93	
2012 payment										0.00	
Balance										21,051.93	21,051.93
Interest @ 8%											1,684.15
Subtotal											22,736.08
2013 payment											(22,736.08)
Balance											0.00
Balance Forward	22,264.22	20,126.59	21,418.92	24,822.15	29,397.50	37,767.38	54,980.60	54,914.89	50,561.23	41,167.30	21,051.93
L.T. Additions	4,850.00	7,906.80	10,070.80	11,432.80	15,931.80	16,473.80					
Total Interest	1,781.13	1,610.13	1,713.51	1,985.77	2,351.79	3,021.39	4,396.85	4,393.20	4,044.90	3,293.38	1,684.15
Total Payment	(8,768.76)	(8,224.60)	(8,381.08)	(8,843.22)	(9,913.51)	(1,301.97)	(4,442.58)	(8,746.86)	(13,438.83)	(23,408.75)	(22,736.08)
L.T. Balance	20,126.59	21,418.92	24,822.15	29,397.50	37,767.38	54,980.60	54,914.89	50,561.23	41,167.30	21,051.93	0.00

Vested Balance	0.00	0.00	0.00	0.00	0.00	11,022.78	22,253.92	28,721.77	29,035.33	16,841.52	(0.03)
Medicare Taxable	8,768.75	8,224.61	8,381.09	8,843.23	9,913.51	11,761.67	14,433.83	13,281.32	11,415.13	8,892.15	4,547.22

20,126.59 21,418.92 24,822.15 29,397.50 37,767.38 54,980.60 54,914.89 50,561.23 41,167.30 21,051.93 0.00

Vested 22,253.92
 Paid at termination 0.00
 2009 interest 2,797.72
 Vested balance 25,051.84

Unvested 32,660.97
 2008 deferrals 20,037.20
 52,698.17

50% 28,349.08
 1st installment 0.00
 Unvested balance 28,349.08

Jeff Smith
 Opus West Corporation
 Deferred Compensation Plan
 12/31/2008

Plan Formula:

\$0 if Opus West Corporation's ROE is less than 10%.
 If Opus West Corporation's ROE is 10% or greater, then eligible for Target Award (\$25,000) * OWC ROE results / 20%

Current Year Deferred Compensation Plan Increment Calculation

Basis for Computation	OWC
Current Year Target Award	25,000
Current Year ROE, adjusted for Capital Gains Savings	-13.57%
Current Year Increment	-

Deferred Compensation Plan Balance Summary

Fiscal Year End	Balance from Previous Statement	Interest Rate	Interest on Previous Balance	Current Year Increment	Total Balance - End of Year	# Years	% Vested	Vested Balance	Unvested Balance
12/31/2008	-	6.0%	-	-	0	0.00	0%	-	0
TOTAL	-		-	-	0			-	0

Note: Payout occurs after a contribution for a fiscal year plus interest is 100% vested. Payments commence in December of the year following the contribution plus interest being 100% vested and accounts will be distributed in five annual installments with the first annual payment to be made during December of the year following the year in which the account became 100% vested. For example, contributions plus interest for fiscal year ending 12/31/05 will be 100% vested on 12/31/10. Payments would begin in December 2011, with the remaining payments to be made during the next four Decembers.

Note: A Participant will become 100% vested in his/her Deferred Compensation Account upon Separation from Service from the Company, subsidiary or affiliate when the sum of the Participant's service with the Company (and its subsidiaries or affiliates, while they were subsidiaries or affiliates), measured from the Participant's most recent date of hire, and the Participant's attained age equals or exceeds 75.