


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: <p style="font-size: 24pt; text-align: center;">09-34356</p>
<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): <p style="font-size: 24pt; text-align: center;">RECEIVED NOV 09 2009 BMC GROUP</p>		<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: <p style="font-size: 24pt; text-align: center;">JEFF ROBERTS PHOENIX AZ 85008 4402 E Beryl Lane 602-867-1866</p>		<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.
Telephone number: Email Address: anna.roberts@opuswest.com jeff@therobertsgrp.com		
Name and address where payment should be sent (if different from above): <p style="text-align: center;">same as above</p>		
Telephone number: 1,159,571-73		
1. Amount of Claim as of Date Case Filed: \$ 1,159,571.73		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 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: <p style="text-align: center;">\$</p>
2. Basis for Claim: <u>Deferred Compensation, 2008 Bonus & Phantom Stock Value</u> <small>(See instruction #2 on reverse side.)</small>		
3. Last four digits of any number by which creditor identifies debtor: <u>5767</u> 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: 7/30/09	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. <p style="font-size: 24pt; text-align: center;">Jeff Roberts Vice President</p>	FOR COURT USE ONLY OPUS WEST  00412

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)

Summary of Claim

The claim that I am submitting is made up of three components, my year end 2008 incentive compensation earned, my 80/20 deferred compensation account and my SAR (phantom stock) plan. Two of these have been restated by Opus since the bankruptcy filing.

1) 2008 Incentive Compensation - Attached is the statement given to me in Mid March of 2009 showing a Phx Division profit of \$2,932,000, Phx division ROE of 7.7% and a Opus West ROE of 1.16% and a subjective bonus of \$37,500. The subjective bonus was 75% of a \$50,000 subjective target. This amounts to a total bonus of \$145,395 normally payable in Mid March. What was paid was \$18,750 which leaves a balance due of \$126,645. This amount was already a third of what had been earned and payable in prior years.

\$ 126,645.00

2) 80/20 Deferred Compensation Account - Opus required 20% of all deferred compensation earned be put into a deferred compensation account and paid out over time. This money was previously earned from incentive compensation paid over the previous five years and was to earn interest. The attached statement shows a balance due of \$309,160.32 after the distribution made in March 2009. If I add interest for half of 2009 versus the entire year an additional \$12,366.41 would be due. This is exactly half of what Opus shows would be due for the entire year. The principal balance plus the half year of interest totals \$321,526.73

\$ 321,526.73

3) SAR(phantom stock) Plan - As an Officer of the company, I was awarded shares pursuant to the SAR plan at different times totaling 3,000 shares. It was a complicated formula of how and when money would get paid out at some point in the future, but needless to say I was never paid anything from this plan. It was represented that the balance in the account was mine and would be paid to me eventually. As of year end 2007, the balance shown in my SAR plan was \$711,400(see attached statement). Had the profit the company made in 2008 not been restated to a loss, this account would have increased. Based on the restatement of 2008 earnings and a recalculation of prior years as well, Opus shows a balance of \$501,630. I could make an argument for something more than the 2007 year end balance of \$711,400, but I don't have enough information to calculate the year end 2008 balance prior to the restatement.

\$ 711,400.00

Total amount of Claim

\$ 1,159,571.73



MEMORANDUM

TO: Vickie Sixta
FROM: Tom Roberts
RE: **Jeff Roberts
Incentive Compensation**
DATE: March 9, 2009

Following is the incentive compensation applicable for 2008:

	<u>S.F./Gross Profit</u>	<u>Rate</u>	<u>%</u>	<u>Earned</u>
Opus West - Phoenix Division Results - 2008	\$2,932,000	x	3.00%	87,960.00
Opus West - Phoenix Division Return on Equity	7.7% / 20% = 38.5%	x	\$45,000	17,325.00
Opus West Corporation Return on Equity	1.16% / 20% = 5.8%	x	\$45,000	2,610.00
Subjective Bonus				37,500.00
				<u>145,395.00</u>
Adjust to incentive cap - 2 times salary				-
TOTAL EARNED				<u>145,395.00</u>
Cash Portion @ 80%				<u>80%</u>
TOTAL DUE				<u>\$ 116,316.00</u>
Long Term Portion @ 20%				\$ 29,079.00

*1/2 of this
paid on
3/13/09*

*Additional owed
\$ 126,645*

	<u>1st qtr</u>	<u>2nd qtr</u>	<u>3rd qtr</u>	<u>4th qtr</u>	<u>Total</u>
Total 2008 Long Term	\$ -	+	-	+	\$ 29,079.00 = \$ 29,079.00

cc: Jeff Roberts

OPUS WEST CORPORATION
Long-Term Incentive Compensation
Jeff Roberts

Year Paid	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
2005 Deferral											
Interest @ 8%				60,000.00	60,000.00						
Subtotal					4,800.00						
2007 payment					64,800.00						
Balance					0.00						
Interest @ 8%					64,800.00	64,800.00					
Subtotal					5,184.00						
2008 payment						69,984.00					
Balance						0.00					
Interest @ 8%						69,984.00	69,984.00				
Subtotal						5,598.72					
2009 payment							75,582.72				
Balance							0.00				
Interest @ 8%							75,582.72	75,582.72			
Subtotal							6,046.62				
2010 payment								81,629.34			
Balance								0.00			
Interest @ 8%								81,629.34	81,629.34		
Subtotal								6,530.35			
2011 payment									88,159.69		
Balance									(88,159.69)		
										0.00	
2006 Deferral											
Interest @ 8%				80,000.00	80,000.00						
Subtotal					6,400.00						
2008 payment					86,400.00						
Balance					0.00						
Interest @ 8%					86,400.00	86,400.00					
Subtotal						6,912.00					
2009 payment							93,312.00				
Balance							0.00				
Interest @ 8%							93,312.00	93,312.00			
Subtotal							7,464.96				
2010 payment								100,776.96			
Balance								0.00			
Interest @ 8%								100,776.96	100,776.96		
Subtotal								8,062.16			
2011 payment									108,839.12		
Balance									0.00		
Interest @ 8%									108,839.12	108,839.12	
Subtotal									8,707.13		
2012 payment										117,546.25	
Balance										(117,546.25)	
											0.00
2007 Deferral											
Interest @ 8%					80,000.00	80,000.00					
Subtotal						6,400.00					
2009 payment						86,400.00					
Balance						0.00					
Interest @ 8%						86,400.00	86,400.00				
Subtotal							6,912.00				
2010 payment								93,312.00			
Balance								0.00			
Interest @ 8%								93,312.00	93,312.00		
Subtotal								7,464.96			
2011 payment									100,776.96		
Balance									0.00		
Interest @ 8%									100,776.96	100,776.96	
Subtotal									8,062.16		
2012 payment										108,839.12	
Balance										0.00	
Interest @ 8%										108,839.12	108,839.12
Subtotal										8,707.13	
2013 payment											117,546.25
Balance											(117,546.25)
											0.00
Balance Forward	58,566.41	73,688.36	112,064.20	150,956.80	208,212.30	273,625.62	332,608.04	309,160.32	275,718.30	209,616.08	108,839.12
L.T. Additions	29,202.21	34,067.52	39,592.82	60,000.00	80,000.00	80,000.00	80,000.00				
Total Interest	4,685.30	5,895.07	8,965.13	12,076.55	16,656.99	21,890.05	26,608.64	24,732.83	22,057.47	16,769.29	8,707.13
Total Payment	(18,765.56)	(1,586.75)	(9,665.35)	(14,821.05)	(31,243.67)	(42,907.63)	(50,056.36)	(58,174.85)	(88,159.69)	(117,546.25)	(117,546.25)
L.T. Balance	73,688.36	112,064.20	150,956.80	208,212.30	273,625.62	332,608.04	309,160.32	275,718.30	209,616.08	108,839.12	0.00
Vested Balance	0.00	21,943.93	44,168.35	68,513.63	88,965.01	112,277.71	143,046.90	163,094.45	147,537.48	87,071.30	0.00
Medicare Taxable	18,765.57	22,389.00	29,408.78	35,323.65	46,122.11	59,103.13	71,843.33	66,778.63	59,555.14	45,277.07	23,509.25

paid 3/13/09

balance + interest due half year 12,366.41 = 321,526.73

OPUS WEST CORPORATION
Long-Term Incentive Compensation
Jeff Roberts

Year Paid	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
2002 Deferral	29,202.21	29,202.21									
Interest @ 8%		2,336.18									
Subtotal		31,538.39									
2004 payment		0.00	Changed to Officer Plan 1/1/03								
Balance		31,538.39	31,538.39								
Interest @ 8%			2,523.07								
Subtotal			34,061.46								
2005 payment			0.00								
Balance			34,061.46	34,061.46							
Interest @ 8%				2,724.92							
Subtotal				36,786.38							
2006 payment				0.00							
Balance				36,786.38	36,786.38						
Interest @ 8%					2,942.91						
Subtotal					39,729.29						
2007 payment					0.00						
Balance					39,729.29	39,729.29					
Interest @ 8%						3,178.34					
Subtotal						42,907.63					
2008 payment						0.00					
Balance						(42,907.63)					
											0.00
2003 Deferral		34,067.52	34,067.52								
Interest @ 8%			2,725.40								
Subtotal			36,792.92								
2005 payment			0.00								
Balance			36,792.92	36,792.92							
Interest @ 8%				2,943.43							
Subtotal				39,736.35							
2006 payment				0.00							
Balance				39,736.35	39,736.35						
Interest @ 8%					3,178.91						
Subtotal					42,915.26						
2007 payment					0.00						
Balance					42,915.26	42,915.26					
Interest @ 8%						3,433.22					
Subtotal						46,348.48					
2008 payment						0.00					
Balance						46,348.48	46,348.48				
Interest @ 8%						3,707.88					
Subtotal						50,056.36					
2009 payment						0.00					
Balance						(50,056.36)					
											0.00
2004 Deferral			39,592.82	39,592.82							
Interest @ 8%				3,167.43							
Subtotal				42,760.25							
2006 payment				0.00							
Balance				42,760.25	42,760.25						
Interest @ 8%					3,420.82						
Subtotal					46,181.07						
2007 payment					0.00						
Balance					46,181.07	46,181.07					
Interest @ 8%						3,694.49					
Subtotal						49,875.56					
2008 payment						0.00					
Balance						49,875.56	49,875.56				
Interest @ 8%						3,990.04					
Subtotal						53,865.60					
2009 payment						0.00					
Balance						53,865.60	53,865.60				
Interest @ 8%						4,309.25					
Subtotal						58,174.85					
2010 payment						0.00					
Balance						(58,174.85)					
											0.00

Continued on next page

Current Year SAR Value	
Current Year Income - Pretax, Pre-SAR	97,491,201 (E)
Current Year Tax Expense/Benefit	(334,000) (Z)
	<u>97,157,201</u>
SAR Percentage (Total # of SARs / 1,000,000)	0.3000% (W)
Allocable Share of Income - Pretax, Pre-SAR	291,472
Plus: Current Year Interest Credit	-
Less: Current Year Deemed Interest	(16,300) (H) * 8%
Current Year SAR Value	275,172 (F)

Deemed Debt Outstanding	
Balance - Beginning of Year	125,391
Plus: New Deemed Debt due to Additional SARs Issued (if applicable)	78,361
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)	-
	N/A
	<u>203,752 (H)</u>
Current Year Deemed Debt Reduction	
- Less: 75% dividend of income-after tax, pre-SAR	(218,353) (E) * (W) * 75% + (Z) * (W)
- Plus: Adjustment for Current Year Capital Gains Savings	20,142
- Plus: Current Year Deemed Interest	16,300 (H) * 8%
- Plus: Taxes	104,428 37.95%
Total Current Year Deemed Debt Reduction	<u>(77,484)</u>
Total Deemed Debt Outstanding Balance - End of Year	<u>126,268</u>
-AND/OR-	
Payoff Deemed Debt Outstanding Balance	No
Balance - Beginning of Year	-
Payoff Deemed Debt Outstanding Balance	-
	(Q)
Plus: Current Year Deemed Interest	-
Total Current Year Deemed Debt Reduction	-
Total Deemed Debt Outstanding Balance - End of Year	-
	(H) * 8%

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)	-
	(Q)
Vested Percent (based on weighted average of SARs held)	-
Current Year Distribution	64.85% 1/1/2008 (R)
Plus: Distribution of Previously Vested Distribution	-
Total Distribution to be Paid	<u>64.85%</u>
	(L)
	3/15/2008

SAR Balance Recap	
Current SARs	
Gross SAR Balance (vested and unvested) - Beginning of Year	436,228
Less: Retired SARs Moved to Separate Account	-
Plus: Current Year SAR Value	275,172
Less: Forfeitures (if applicable)	-
	<u>711,400</u>
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%
	<u>406,883</u>
Total SARs	
Vested Cumulative Balance (excluding any payments)	406,883 1/1/2008
Less: Gross Payments Balance (cumulative)	-
Less: Current Year Distribution	- 3/15/2008
Vested Net Balance - End of Year	<u>406,883</u>
Unvested Balance	304,516 1/1/2008
	<u>711,400</u>
Net Balance - End of Year	<u>711,400</u> 3/15/2008

Previously Vested Distribution Calculation (if applicable)	
Total Gross Amount of Previous Year(s) Distributions	-
Vested Percent (weighted average of SARs held)	64.85% 1/1/2008
Less: Previous Paid Vested Distributions	-
	(K)
Plus: Interest Credit on Balance of Unpaid Distributions	- (K) * 55% * 8%
Distribution of Previously Vested Distribution	<u>-</u> 3/15/2008

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

Summary of SARs & Vested/Unvested Balances as of:										
# SARs	Date Issued	% Total SARs	# Years Held	% Vested	11/1/2008		(excluding Current Year and Previous Year Payments)			Unvested Portion
					Previous Year Total SAR Value	Current Year Total SAR Value	Allocated Current Year SAR Value	Vested Portion	Total SAR Value	
1,000	1/1/2003	33.33%	5.00	72.00%	194,753	275,172	91,724	206,263	286,477	80,214
1,000	1/1/2004	33.33%	4.00	58.00%	194,070	275,172	91,724	165,760	285,794	120,033
500	1/1/2006	16.67%	2.00	30.00%	47,405	275,172	45,862	27,980	93,267	65,287
500	1/1/2007	16.67%	1.00	15.00%	-	275,172	45,862	6,879	45,862	38,983
3,000		100.00%			436,228	Total	275,172	406,883	711,400	304,516

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	-	