

# EXHIBIT A

Client: ALSET OWNERS COMMITTEE

Exhibit A

ALSET OWNERS COMMITTEE

Executive Sounding Board Associates Inc.  
Summary of Time Incurred by Professional Fees by Month

09/01/09 - 09/30/09

Name of Professional Person	Position of the Applicant	Hourly Billing Rate (including changes)	Hours	Fees
Kauf, Gary D.	Senior Associate	315.00	0.50	\$157.50
Gilmour, Neil	Managing Director	425.00	6.40	\$2,720.00
Total Hours and Fees			<u>6.90</u>	<u>\$2,877.50</u>
Blended Rate		\$417.03		

ALSET OWNERS COMMITTEE

Executive Sounding Board Associates Inc.  
Summary of Disbursements by Month

09/01/09 - 09/30/09

Disbursements:

Telephone	\$15.00
Total Expenses	<u>\$15.00</u>
Total Fees and Disbursements	<u>\$2,892.50</u>

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Exhibit B

ALSET OWNERS COMMITTEE  
Executive Sounding Board Associates Inc.  
Summary of Time Incurred by Project

09/01/09 - 09/30/09

<u>Project Description</u>	<u>Task Codes</u>	<u>Hours</u>	<u>Fees</u>
Claims	054	0.30	\$127.50
Preparation of Application	074	1.70	\$722.50
Operations & Fin Analysis	104	4.40	\$1,870.00
Sale of Busin & Related issues	115	0.50	\$157.50
	Totals	<u>6.90</u>	<u>\$2,877.50</u>

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October 7, 2009

Invoice# 7791

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**Kauf, Gary D.** Senior Associate

Date	Task	Tmkp	Description	Hours Worked	Rate	Fees Billed
09/11/09	115	GK	Telephone conference with Practorian to review the Alset sales process.	0.50	315.00	\$157.50
Totals for: Kauf, Gary D.				0.50	315.00	\$157.50

**Gilmour, Neil** Managing Director

Date	Task	Tmkp	Description	Hours Worked	Rate	Fees Billed
09/08/09	104	NG	Review to do list for wind-down of company.	0.30	425.00	\$127.50
09/08/09	104	NG	Call with J. Wills and R. Beck to review wind down to do list prepared by debtor.	0.40	425.00	\$170.00
09/08/09	104	NG	Develop list of additional wind down matters and send to counsel.	0.30	425.00	\$127.50
09/09/09	104	NG	Conference call with J. Wills and R. Cavaliere to review wind down budget.	1.10	425.00	\$467.50
09/09/09	104	NG	Discuss proposed wind down budget with J. Wills.	0.50	425.00	\$212.50
09/09/09	104	NG	Review and develop comments on proposed wind down budget.	0.40	425.00	\$170.00
09/11/09	104	NG	Review budget received from debtor. Discuss with counsel.	0.50	425.00	\$212.50
09/11/09	104	NG	Call with counsel and debtor regarding proposed budget.	0.60	425.00	\$255.00
09/18/09	104	NG	Review liquidation budget.	0.30	425.00	\$127.50
09/22/09	054	NG	Review documents related to sale leaseback.	0.30	425.00	\$127.50
09/24/09	074	NG	Review docket for status of fee applications.	0.20	425.00	\$85.00
09/24/09	074	NG	Review and edit time diaries and draft fee application.	0.40	425.00	\$170.00
09/29/09	074	NG	Review and edit fee application.	0.40	425.00	\$170.00
09/30/09	074	NG	Review and complete fee application.	0.70	425.00	\$297.50
Totals for: Gilmour, Neil				6.40	425.00	\$2,720.00
<b>TOTALS :</b>				<b>6.90</b>		<b>\$2,877.50</b>