

# **EXHIBIT A**

re: Trustee

DRAFT STATEMENT

- Bill & Mail** this statement as is/as modified
- Return** to \_\_\_\_\_ for letter
- Return** this statement to me **VIA EMAIL**
- Hold** this statement/Do not send
- Send only **previous** balance
- Close** this matter as of \_\_/\_\_/\_\_.
- Make **Inactive**/leave on shelf.
- Pay** this invoice from **TRUST**  
(Trust is not automatically disbursed)
- Other Comments \_\_\_\_\_

		Rate	HOURS
05/03/2011			
JAK	E-mail correspondence with DSI on collections of four different accounts and related issues.	435.00	0.70
JAK	Two creditor calls.	435.00	0.30
05/04/2011			
JAK	Review of draft objection to petitioning creditor's fee request.	435.00	0.30
JAK	E-mail correspondence with D Caruso concerning seized funds and working together with single representative.	435.00	0.20
05/06/2011			
JAK	Call with D. DeNeal on revisions to fee request of petitioning creditors counsel.	435.00	0.30
JAK	Call with T. Hall to discuss revisions to order and allow for other creditors of Superior.	435.00	0.20
JAK	Conference call with counsel regarding Texas Beef claims arising from Eden's dealings and discuss how to protect claims.	435.00	1.00
05/09/2011			
JAK	Receive and review of \$10 million bond and letter to C. Wharton at UST office concerning same.	435.00	0.40
JAK	Review of Ozark motion regarding late filed claim.	435.00	0.20
JAK	Call from Tanya Janulewicz, atty for BiG Drive Cattle, responding to collection letter and discussion of offsets and her client's intention to file its own bankruptcy proceeding.	435.00	0.30

re: Trustee

		Rate	HOURS
	JAK		
	Review of memo concerning methods for engaging an appraiser for a valuation of Cattlemen's feed yard and send email correspondence to all directing filing of motion and initiation of engagement.	435.00	0.30
	JAK		
	Work on SOLM claims and check tenders email correspondence L Lynch.	435.00	0.30
05/10/2011	JAK		
	Review of bank account activity and provide to DSI.	435.00	0.30
	JAK		
	Email correspondence with Gibson Trustee counsel.	435.00	0.10
	JAK		
	Pleading review in East West and Gibson.	435.00	0.30
	JAK		
	Call with T Hall to review issues for tomorrow's hearings.	435.00	0.30
	JAK		
	E-mail correspondence with E Lynch concerning Bacca Feed Yards and review of spreadsheet.	435.00	0.30
	JAK		
	Review of docket and pleadings for tomorrow's hearings.	435.00	0.30
05/11/2011	JAK		
	To court for omnibus hearings; to Eastern offices after hearing for consultation with DSI and counsel; conference call during return with D Caruso and T Hall concerning FIB seized funds.	435.00	8.00
05/12/2011	JAK		
	Status call with DSI and 5/3 Bank and Wells Fargo.	435.00	1.30
	JAK		
	Email correspondence DSI on Edens claims.	435.00	0.20
	JAK		
	Bank account review of rejected items and explanation.	435.00	0.20
05/13/2011	JAK		
	Pleading review in ELC.	435.00	0.30
	JAK		
	Pleading review in Gibson and East-West.	435.00	0.30
05/16/2011	JAK		
	Obtain bank account activity for DSI.	435.00	0.20
	JAK		
	Letter from 5/3 counsel requesting return of advanced funds and response to same.	435.00	0.30
	JAK		
	Call to J. Carr on getting motion filed to clarify claims to escrow funds and also discuss preparation and filing of fee petitions.	435.00	0.20
	JAK		
	Review of motion to sell interest in Moore Farm and order and call to D. DeNeal regarding the same.	435.00	0.40

re: Trustee

		Rate	HOURS
05/17/2011	JAK		
	Email correspondence concerning hiring of appraiser for Cattlemen's feed yard interest.	435.00	0.30
05/18/2011	JAK		
	E-mail correspondence with D. Caruso concerning seized funds.	435.00	0.20
	JAK		
	E-mail correspondence with J. Carr and L. Lynch and R. LaTour concerning turnover of \$271,000 in 5/3 funds still in Receiver's account at Chase.	435.00	0.40
05/19/2011	JAK		
	Review of proposed New Albany office disbursements.	435.00	0.20
	JAK		
	E-mail correspondence with L. Lynch and review of analysis of proposed payments by SOLM and Northern Video Livestock.	435.00	0.40
05/20/2011	JAK		
	Gibson telephonic hearing on stay relief.	435.00	1.20
	JAK		
	Review of motion, order and notice concerning claims against escrow funds; send comments to D. DeNeal; e-mail correspondence with T. Hall regarding the same; further revisions to motion, notice and order.	435.00	0.70
	JAK		
	E-mail correspondence with E. Lynch concerning USDA inquiry on E. Schroeder.	435.00	0.20
	JAK		
	Call with counsel for MF Global concerning account funds.	435.00	0.20
	JAK		
	Call with T. Hall concerning seized funds.	435.00	0.10
	JAK		
	E-mail correspondence with counsel for SOLM.	435.00	0.10
	JAK		
	Call from C. Schuchman concerning Moore Farm.	435.00	0.20
	JAK		
	Obtaining account activity information for DSI; arrange deposits; review account activity to determine source of unaccounted deposit.	435.00	0.60
05/23/2011	JAK		
	Call with D. DeNeal on additional changes to motion to approve transfer of funds.	435.00	0.20
05/24/2011	JAK		
	Bank call to update on status of pending matters.	435.00	1.20
	JAK		
	Review of letter and documents from James Wattering on behalf of the the Gorder's; e-mail correspondence with Clare on acceptance of proposal.	435.00	0.50
	JAK		
	Review of Ron Shepard information sent to USDA.	435.00	0.30

re: Trustee

		Rate	HOURS
JAK	Call with T Hall on fee preparation and motion to establish lien priorities.	435.00	0.20
JAK	Call with Jim Carr on status of all matters and preparation of master issue book.	435.00	0.50
JAK	Long call with D Caruso re: seized funds and arrangement to defer deadline for asserting claim in forfeiture case.	435.00	0.60
JAK	Call with E Lynch to discuss and approve forward contract delivery settlement.	435.00	0.30
JAK	Email correspondence C Pearce and Alan Omari and call with E Lynch on desirability of completing conversion of data from ELC computer system.	435.00	0.40
05/26/2011			
JAK	Receive two separate letters from Gregory Domina, attorney for Johanns and NuTech. Review of accompanying documents supporting settlement; email correspondence E Lynch concerning details settlement offers.	435.00	0.70
JAK	Arrange payroll wire; prepare report of account activity.	435.00	0.40
JAK	Call regarding bond payment.	435.00	0.10
05/30/2011			
JAK	Pleading review, including Gibson and East West.	435.00	0.60
JAK	Review of monthly Operating Report.	435.00	0.30
05/31/2011			
JAK	Review of foreclosure sale order on office bldg and order for stay relief; call to Alan Morris on getting an extension to retain possession of ELC office bldg; prepare e-letter at Alan's request setting out terms for extension of possession date.	435.00	0.80
JAK	Numerous email correspondence with counsel for Apache Video and SOLM concerning checks for escrow and review of prior emails concerning the checks and shortfalls in payment; conference call with J Carr and E Lynch re SOLM checks.	435.00	1.00
JAK	Review of filed objections (3) to funds transfer motion.	435.00	0.50
JAK	Work on time classification for fee application.	435.00	1.00
06/01/2011			
JAK	Continue to work on fee application review to categorize.	435.00	0.70
JAK	Work on analysis of claims against Heirtage Feeders for \$270,000 and \$220,000 and their setoff rights.	435.00	1.00

re: Trustee

		Rate	HOURS
06/02/2011			
JAK	Continue review of documents and analysis of claims against Heritage Feeders.	435.00	0.80
JAK	Review of DSI fee application and exhibits.	435.00	0.30
JAK	Review of Baker & Daniels fee application and exhibits.	435.00	0.30
JAK	Finalize my application and exhibits for filing.	435.00	0.90
06/08/2011			
JAK	Call from Cline Wood Agency concerning cancellation of ELC pasture and cattle insurance and review of proposed release forms.	435.00	0.20
JAK	Email correspondence from USPB on additional sales offers and review and sign contract.	435.00	0.20
06/12/2011			
JAK	Pleading review in Eastern and Gibson cases.	435.00	0.40
06/13/2011			
JAK	US Prime Beef correspondence on unit sales and current valuation.	435.00	0.20
JAK	Email correspondence with D DeNeal on status of Moore farm contract assignment.	435.00	0.20
JAK	Email correspondence with E Lynch and others on Gibson document review and coordination with Donnellan and Caruso.	435.00	0.30
JAK	Call from Tom Scherer on late filed claim for Culford.	435.00	0.20
JAK	Email correspondence Kevin Toner on 5/3's request to transfer Receiver case to Bankruptcy court.	435.00	0.20
06/16/2011			
JAK	Long call with K. Toner concerning status of pending litigation and initiating dispositive motion in Friona case as well as discussion of transferring Ohio 5/3rd case to Bankruptcy court.	435.00	0.40
JAK	E-mail correspondence with D Donnellan and D Caruso on review of T Gibson records and request for additional information.	435.00	0.20
JAK	Creditor call.	435.00	0.20
JAK	SOLM Settlement call.	435.00	0.20
JAK	Prepare offer to bank to retain ELC office lease of premise; transmit to bank.	435.00	0.50

re: Trustee

		Rate	HOURS
06/17/2011			
JAK	E-mail correspondence with T Hall and Dan Donnellan on next week's hearings and FBI meeting.	435.00	0.20
JAK	E-mail correspondence with K Toner on Superior answer and counterclaims; review of same.	435.00	0.80
JAK	E-mail correspondence with Allan Omari and arrange wire transfer for payment to Greenbaum Doll and McDonnel of court approved fees and expenses.	435.00	0.40
JAK	Review of latest Superior answer and claims and email correspondence re same from B&D.	435.00	0.60
06/20/2011			
JAK	Lengthy email response to creditor who received check on same day of sale and wanted to claim admin or other priority.	435.00	0.40
JAK	Email correspondence Gibson Trustee counsel on records retention and storage.	435.00	0.20
JAK	Email correspondence on selling vs. abandonment.	435.00	0.20
06/21/2011			
JAK	Prepare counteroffer to Bank proposal for continuing lease of ELC bldg.	435.00	0.30
JAK	E-mail correspondence A Omari on seeking alternative leasing space.	435.00	0.20
JAK	Creditor call concerning his claim.	435.00	0.20
06/22/2011			
JAK	Respond to Bank's offer on leasing ELC building to bankruptcy estate .	435.00	0.20
JAK	Email correspondence with E Lynch and Caruso concerning turnover of Gibson records.	435.00	0.30
JAK	Long conf call with Carr/Hall/Lynch/O'malley & DeNeal to discuss pending claims& objections to transfer of funds and Friday's hearings.	435.00	1.50
JAK	Call from C Wharton concerning formation of creditors committee and discuss agenda for Friday's omnibus hearings.	435.00	0.20
JAK	Finalize basic terms of office lease with Bank.	435.00	0.20
JAK	Email correspondence E Lynch on collection issues.	435.00	0.20
06/23/2011			
JAK	Email correspondence K Toner concerning new claims against customers of ELC related to USDA program		

re: Trustee

		Rate	HOURS
	monies.	435.00	0.30
JAK	Email correspondence concerning meeting with FBI tomorrow.	435.00	0.20
JAK	Email correspondence re tomorrow's agenda and comments by First Bank counsel and D Caruso.	435.00	0.20
JAK	Pleading review.	435.00	0.40
JAK	Removal petition Rush Creek Ranch.	435.00	0.20
06/24/2011			
JAK	Participate in court omnibus hearing via conference call.	435.00	1.80
06/29/2011			
JAK	Bank conference call	435.00	0.70
JAK	Review of email exchanges concerning funds transfer order.	435.00	0.40
JAK	Call with T Hall on claims deadlines and follow up.	435.00	0.50
JAK	Further email correspondence related to funds transfer order and prepare additional suggested revisions to same and send to T Hall.	435.00	0.50
JAK	Receive letter and proceeds check from Glover Farms and email correspondence DSI re same.	435.00	0.20
JAK	Review of discovery requests of Stockman Oklahoma to Trustee.	435.00	0.30
JAK	Review of Cactus Growers First Amended Complaint.	435.00	0.40
JAK	Review of Friona Industries preliminary pre-trial order.	435.00	0.30
07/01/2011			
JAK	Further review of funds transfer order revisions.	435.00	0.30
JAK	E-mail correspondence regarding valuation of Okie Farms and Cattlemen's interests.	435.00	0.20
JAK	Call from Chad Shuchman on Moore Farms transfer approval.	435.00	0.10
JAK	Receive, review and execute new contract for sale of additional USPB interest units.	435.00	0.30
JAK	Prepare table listing of checks and sources and intended deposit for circulation to counsel and DSI.	435.00	0.40
07/06/2011			
JAK	Call from Harrold Kohl of National Cattlemen's Association regarding case in general.	435.00	0.30



re: Trustee

		Rate	HOURS
	JAK	E-mail correspondence with Annis Yates regarding production of documents for FBI on kiting / call to E Lynch re same and respond to Annis.	435.00 0.40
	JAK	E-mail correspondence with B & D and DSI concerning meeting with Jim Bosco and planning overall meeting with all hands to review case status.	435.00 0.20
07/07/2011	JAK	E-mail correspondence with E Lynch regarding Atkinson claims and documents.	435.00 0.20
	JAK	E-mail correspondence with Tom Meeker concerning FDIC insurance of ELC accounts and e-mail correspondence with Chase re same.	435.00 0.30
	JAK	E-mail correspondence with A Omari and arrange payroll wire.	435.00 0.30
	JAK	Call with Chip Miller of Miller Trucking concerning his claim.	435.00 0.30
07/11/2011	JAK	Call with T. Hall and discuss tomorrow's bank meeting.	435.00 0.30
	JAK	E-mail correspondence with A Omari and retrieve and send bank activity information for accounting.	435.00 0.40
	JAK	E-mail correspondence with E Lynch and P O'Malley on lease termination for office and alternatives.	435.00 0.30
07/12/2011	JAK	Attended meeting most of the day at offices of counsel with representatives of Fifth Third and discuss the status of all pending matters; strategies for focusing energies on most productive avenues of recovery; status of all interpleader cases and collection actions; valuation issues of unsold assets; claims to the FBI seized funds.	435.00 7.00
07/13/2011	JAK	E-mail correspondence with A Omari on 5/3 future payment of premiums on Gibson life insurance.	435.00 0.20
	JAK	Pleading review.	435.00 0.40
	JAK	Review of memo on law applicable to "clearees" as affecting claims for and against ELC prepared by Trustee counsel.	435.00 0.40
07/15/2011	JAK	Review of and execute assignment of contract to Schuchmann.	435.00 0.30
	JAK	Arrange transfer funds to operating account and pay all pending professional fees per court order.	435.00 0.40

re: Trustee

		Rate	HOURS
	JAK	435.00	0.30
07/18/2011	JAK	435.00	0.10
	JAK	435.00	0.20
	JAK	435.00	0.30
07/19/2011	JAK	435.00	0.30
	JAK	435.00	1.30
07/20/2011	JAK	435.00	0.60
	JAK	435.00	0.40
	JAK	435.00	0.70
07/21/2011	JAK	435.00	0.80
07/22/2011	JAK	435.00	0.40
	JAK	435.00	0.40
07/25/2011	JAK	435.00	0.20
	JAK	435.00	0.10
	JAK	435.00	0.20
07/26/2011	JAK	435.00	0.20
	JAK		

re: Trustee

		Rate	HOURS
	secured by ELC real estate; email correspondence E. Lynch on her analysis of account and proceeds tracing.	435.00	0.50
JAK	Review of May and June operating reports for filing.	435.00	0.30
JAK	Open account at First Merchants Bank for SOLM funds.	435.00	0.50
JAK	Review of motion to quash and brief of GIPSA to subpoena and deposition notice	435.00	0.40
JAK	Review of First Bank motion to extend time to file claim; send comments to Hall and Carr regarding same.	435.00	0.30
JAK	Review of Superior objection to intervention in adversary.	435.00	0.20
JAK	Prepare remarks for counsel on theory of avoidance of People's Bank mortgage on ELC real estate.	435.00	0.40
JAK	Email correspondence with USPB unit purchaser on need for a court order.	435.00	0.20
JAK	Review of other filed pleadings on Gibson case.	435.00	0.40
07/27/2011			
JAK	Call with Jim Carr concerning negotiations to sell real estate mortgage to People's Bank and other matter of asset liquidation.	435.00	0.40
07/28/2011			
JAK	Call from Jessica Kindle of Chase and prepare requested memorandum on payroll transfers	435.00	0.30
JAK	Email correspondence with D. DeNeal regarding Clickweight offer of purchase shares	435.00	0.20
07/29/2011			
JAK	To northside offices of Baker and Daniels for meeting with Carr, Hall and Toner on case administration and litigation strategies	435.00	2.00
08/01/2011			
JAK	Call with Paul Coleman of NCBA re meeting (No charge).	435.00	
JAK	Call from John Pemberton of Richland Livestock concerning AR claim.	435.00	0.30
JAK	Numerous email correspondence between counsel on proposed order for Trustee's motion to transfer funds.	435.00	0.60
08/02/2011			
JAK	Review of several objections to funds transfer motion and other pleadings.	435.00	0.60
JAK	Work on NCBA presentation (no charge).		

re: Trustee

		Rate	HOURS	
08/03/2011	JAK			
	JAK		1.00	N/C
	JAK			N/C
08/04/2011	JAK			
	JAK	435.00	0.30	
	JAK	435.00	0.60	
	JAK	435.00	0.20	
	JAK	435.00	0.20	
	JAK	435.00	0.50	
08/05/2011	JAK			
	JAK	435.00	0.30	
08/08/2011	JAK			
	JAK	435.00	0.40	
	JAK	435.00	0.10	
	JAK	435.00	0.60	
	JAK	435.00	0.20	
	JAK	435.00	0.30	
08/10/2011	JAK			
	JAK	435.00	0.80	
	JAK	435.00	0.40	
	JAK	435.00	0.40	
08/16/2011	JAK			
	JAK	435.00	0.20	
	JAK	435.00	0.20	
	JAK	435.00	0.20	

re: Trustee

		Rate	HOURS
	JAK E-mail correspondence with N Gallivan on arranging for auction of all Eastern personal property.	435.00	0.20
	JAK E-mail correspondence with Bank on office lease.	435.00	0.20
	JAK E-mail correspondence with Gibson Trustee on document copy list.	435.00	0.10
08/17/2011	JAK Review of plan proposal prepared by J. Carr.	435.00	0.30
	JAK Review of third funds transfer objection from Donnellan.	435.00	0.20
08/21/2011	JAK Review of agenda and numerous pleadings pertaining to tomorrow's hearings primarily objection to Trustee's motion to transfer funds from escrow to operating account.	435.00	1.70
08/22/2011	JAK To New Albany Court for omnibus hearings and return to Indianapolis.	435.00	5.80
	JAK Meeting at Eastern offices after hearings to discuss collections and litigation issues.	435.00	1.00
08/23/2011	JAK Review of complaint Pry vs Gibson.	435.00	0.40
	JAK Review and respond to email from atty for Grant Gibson requesting documents.	435.00	0.20
08/24/2011	JAK Continue review of pleadings.	435.00	0.50
08/25/2011	JAK Continued review of pleadings.	435.00	0.50
08/30/2011	JAK Participate in conference call with numerous counsel to discuss disputes regarding order to transfer funds from escrow to operating; follow-up call after conference with T. Hall on action plan to deal with any order disputes.	435.00	1.20
09/03/2011	JAK Review of accumulated pleadings in East-West Trucking and Gibson Bankruptcy.	435.00	0.80
09/06/2011	JAK E-mail correspondence with Bank on rent payments.	435.00	0.20
09/07/2011	JAK Conference call with J. Carr, Toner, T. Hall on case administration.	435.00	1.00

re: Trustee

		Rate	HOURS
09/08/2011			
JAK	Fifth Third Bank conference call.	435.00	0.80
JAK	Review of documents and e-mail regarding J & F Cattle sale proceeds; call to E. Lynch regarding same and send e-mail to T. Gibson Trustee asking about proceeds and recovering them.	435.00	0.50
JAK	Reviewing documentation on claim against Unruh pending in Kansas litigation and e-mail correspondence to D. D'Neal and E. Lynch.	435.00	0.40
JAK	E-mail correspondence (3 messages) with National Cattlemen's Beef Association on teleconference meeting.	435.00	0.40
09/15/2011			
JAK	Call with E. Lynch on P. Coleman receivable.	435.00	0.30
09/16/2011			
JAK	E-mail correspondence with attorney for G. Gibson on records access.	435.00	0.20
JAK	Correspondence with United States Trustee.	435.00	0.20
09/20/2011			
JAK	E-mail correspondence with A. Omari on getting reports timely filed.	435.00	0.20
JAK	Pleading review Gibson and East-West cases.	435.00	0.40
JAK	E-mail correspondence with D. DeNeal and N. Gallivan on arrangint for auction sale of personal property; review of motion to hold auction.	435.00	0.40
JAK	Review of July and August Operating Reports.	435.00	0.40
JAK	Call with D. DeNeal on Click-r-Wright Settlement offer.	435.00	0.20
JAK	Pleading review; Joplin Regional Stockyards scheduling order.	435.00	0.20
JAK	Call with D. DeNeal on account collections.	435.00	0.20
JAK	Call with D. DeNeal on objection to T. Gibson discharge.	435.00	0.10
09/21/2011			
JAK	Conference call with D. DeNeal and E. Lynch to discuss initiating suit on remaining account receivable collections.	435.00	1.00
JAK	Prepare collection letter to B. Courter.	435.00	0.30
JAK	Prepare collection letter to D. Wingo.	435.00	0.30
09/25/2011			
JAK	Review of and revise auction contract; e-mail		

re: Trustee

		Rate	HOURS	
	correspondence with D. DeNeal regarding the same.	435.00	0.40	
JAK	Review and make suggested revisions to Superior brief.	435.00	1.80	
09/26/2011				
JAK	Call with E. Lynch on arrangements for DSI to physically vacate office and discussion of process for continuity of security and related matters.	435.00	0.40	
JAK	Receive auction contract from N. Gallivan and prepare revisions to contract; forward contract to D. DeNeal; send revised contract back to N. Gallivan; response from N. Gallivan with approval of revised contract.	435.00	0.70	
09/27/2011				
JAK	Pleading review in all cases.	435.00	0.70	
09/28/2011				
JAK	Attend omnibus hearing via phone. James A. Knauer	435.00	1.50	
			<u>111.10</u>	<u>48,328.50</u>
	FOR CURRENT SERVICES RENDERED		<u>111.10</u>	<u>48,328.50</u>
	Reproduction of documents			55.20
	Telecommunication charges			122.75
	Mailing expense			<u>24.23</u>
	TOTAL EXPENSES THRU 09/30/2011			202.18
05/04/2011	Overnight mail FEDERAL EXPRESS			17.52
05/06/2011	Conference Call Fees			52.44
05/20/2011	Overnight mail FEDERAL EXPRESS			15.26
06/02/2011	Overnight mail			15.26
06/10/2011	Overnight mail			13.35
07/07/2011	Overnight mail FEDERAL EXPRESS			13.18
07/12/2011	Parking expense James A. Knauer			10.00
07/15/2011	Conference Call Fees			53.17
07/18/2011	Conference Call Fees			35.90
07/18/2011	Conference Call Fees			2.47
07/18/2011	Conference Call Fees			52.54
07/21/2011	Conference Call Fees			3.41
07/21/2011	Conference Call Fees			63.69
07/28/2011	Overnight mail FEDERAL EXPRESS			13.18
08/25/2011	Overnight mail			13.18
09/01/2011	Overnight mail			13.18
09/27/2011	Overnight mail			<u>13.24</u>
	TOTAL ADVANCES			400.97
	TOTAL CURRENT WORK THIS STATEMENT			48,931.65

ACCOUNT NO: 110035-50M  
INVOICE NO: 2

re: Trustee

PREVIOUS BALANCE \$25,734.60

08/30/2011 Payment--Thank you -25,734.60

BALANCE DUE \$48,931.65