

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION**

In re:	§	CASE NO. 09-37010-sgj11
	§	
ERICKSON RETIREMENT	§	CHAPTER 11
COMMUNITIES, LLC, et al.¹	§	
	§	
Debtors.		

**FIRST AND FINAL FEE APPLICATION OF PROTIVITI INC., FOR ALLOWANCE OF
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES AS FINANCIAL ADVISORS FOR THE OFFICIAL COMMITTEE OF
UNSECURED CREDITORS FOR THE PERIOD NUNC PRO TUNC
FROM NOVEMBER 4, 2009 THROUGH MARCH 31, 2010**

NO HEARING WILL BE CONDUCTED HEREON UNLESS A WRITTEN RESPONSE IS FILED WITH THE CLERK OF THE UNITED STATES BANKRUPTCY COURT AT 1100 COMMERCE STREET, DALLAS, TEXAS 75202 BEFORE CLOSE OF BUSINESS ON MAY 21, 2010 WHICH IS AT LEAST TWENTY (20) DAYS FROM THE DATE OF SERVICE HEREOF.

ANY RESPONSE MUST BE IN WRITING AND FILED WITH THE CLERK, AND A COPY MUST BE SERVED UPON COUNSEL FOR THE MOVING PARTY PRIOR TO THE DATE AND TIME SET FORTH HEREIN. IF A RESPONSE IS FILED, A HEARING WILL BE HELD WITH NOTICE ONLY TO THE OBJECTING PARTY.

IF NO HEARING ON SUCH NOTICE OR MOTION IS TIMELY REQUESTED, THE RELIEF REQUESTED SHALL BE DEEMED TO BE UNOPPOSED, AND THE COURT

¹ The Debtors in these Chapter 11 cases are Erickson Retirement Communities, LLC, Ashburn Campus, LLC, Columbus Campus, LP, Concord Campus GP, LLC, Concord Campus, LP, Dallas Campus GP, LLC, Dallas Campus, LP, Erickson Construction, LLC, Erickson Group, LLC, Hingham Campus, LLC, Houston Campus, LP, Kansas Campus, LLC, Lincolnshire Campus, LLC, Littleton Campus, LLC, Naperville Campus, LLC, Novi Campus, LLC, Senior Campus Services, LLC, Warminster Campus GP, Warminster Campus, LP.

MAY ENTER AN ORDER GRANTING THE RELIEF SOUGHT OR THE NOTICED ACTION MAY BE TAKEN.

Protiviti Inc. (“Protiviti” or “Applicant”), Financial Advisors for the Official Committee of Unsecured Creditors (the “Committee”) appointed in the bankruptcy proceeding of the above-captioned debtors and debtors in possession (collectively, the “Debtors” or “Erickson”) hereby applies to this Court the First and Final Application for Allowance of Compensation for Services Rendered and Reimbursement of Expenses. By this Application, Applicant seeks an allowance of \$460,058.50 as compensation and \$9,726.40 for reimbursement of actual and necessary expenses for a total of \$469,784.90 for the period nunc pro tunc to November 4, 2009 through March 31, 2010 (the “Application”).

I. JURISDICTION AND VENUE

1. This Court has jurisdiction to consider this Motion pursuant to 28 U.S.C. §§ 157 and 1334. This matter is a core proceeding pursuant to 28 U.S.C. § 157(b).
2. Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.
3. The statutory basis for the relief requested herein are Bankruptcy Code sections 105(a) and 331.

II. INTRODUCTION

4. On October 19, 2009 (the “Petition Date”), the Debtors commenced these cases by filing voluntary petitions for relief under chapter 11 of the Bankruptcy Code.
5. The Debtors remain in possession of their assets and continue to operate and manage their businesses as debtors-in-possession pursuant to Bankruptcy Code sections 1107 and 1108.
6. On November 16, 2009 the Official Committee of Unsecured Creditors (the “Committee”) filed an application to employ Protiviti Inc. as financial advisors. On January 8,

2010, this Court approved the Application to employ Protiviti as financial advisors to the Committee in this chapter 11 case.

7. In conformance with local rules, the terms of reimbursement of all out-of-pocket expenses incurred relating to work performed are as follows: Applicant charges fees on an hourly basis as its consultant's normal and customary hourly rates, which are set in accordance with each professional's seniority and expertise; Applicant applies a 50% discount to time traveled by personnel; Applicant charges its bankruptcy clients \$.10 per page for photocopying.; Applicant charges its client \$.20 per page for outgoing facsimile transmission; Actual long-distance carrier charges for outgoing facsimile transmission are reflected in the long-distance telephone charges; Applicant charges for out-of-pocket expense such as telephone, travel, overnight mail and other disbursements.

8. Regarding providers of on-line legal and financial research (e.g., LEXIS and WESTLAW), Applicant currently is under contract to pay these providers a flat fee every month. Applicant charges its clients a pro-rated amount of these flat fees based on client activity.

9. Protiviti is familiar with and is submitting this Application in conformity with the Compensation Guidelines for the U.S. Trustees and Other Professionals and the local rules for the Northern District of Texas. Exhibit A to this Application is the Summary of Time by Individual; Exhibit B is the Summary of Fees and Expenses by task; and Exhibit C is the required schedule of compensation by individual and by task.

10. Protiviti's detailed billing reports for the Application Period, which are included as Exhibit C, are identical to the monthly bills except that in preparing the Application, Applicant (i) re-examined the time entries to ensure that they were placed in the proper service categories, (ii) considered additional write-offs as appropriate pursuant to compensation guidelines, and (iii) consolidated entries for the entire period into service categories.

III. THE COMPENSATION REQUESTED AND LEGAL STANDARD TO BE APPLIED

11. In connection with services rendered as Financial Advisors to the Committee, Applicant incurred fees and expenses totaling \$469,784.90. Applicant does not seek reimbursement of any expenses that are not reimbursable under the Compensation Guidelines. Applicant seeks allowance of fees in the amount of \$460,058.50 for services rendered and \$9,726.40 for reimbursement of out-of-pocket expenses incurred during the Application Period. Pursuant to the Global Settlement and the Plan, the parties have agreed that Bracewell & Giuliani LLP ("Bracewell") and Protiviti may be compensated from the Debtors' estates for up to \$1.1 million of allowed fees and expenses. The amount sought to be paid to Protiviti by this Application is \$252,721.58, which represents Protiviti's pro rata portion of \$1.1 million. As Protiviti's pro rata portion has been calculated without accounting for Bracewell's fees and expenses for the month of April, Protiviti's pro rata portion and the amounts sought are subject to change.

12. The Applicants request for compensation is made pursuant to the 12 criteria originally enumerated in Johnson v. Georgia Highway Express, Inc., 488 F.2d 714, 714-719(5th Cir. 1974), and expressly adopted by the United States Court of Appeals for the Fourth Circuit in Barber v. Kimbrells, Inc., 577 F.2d 216 (4th Cir. 1978), Anderson v. Boothe, 658 F.2d 236 (4th Cir. 1978), and Harman v. Levin (In re: Robertson), 772 F.2d 1150 (4th Cir. 1985). Those 12 criteria are as follows:

(1) the time and labor expended; (2) the novelty and difficulty of the questions raised; (3) the skill required to properly perform the legal services rendered; (4) the attorney's opportunity costs in pressing the instant litigation; (5) customary fee for like work; (6) the attorney's expectations at the outset of the litigation; (7) the time limitations imposed by the client or circumstances; (8) the amount of controversy and the results obtained; (9) the experience, reputation and ability of the attorney; (10) the undesirability of the case within the legal community in which the suit arose; (11) the nature and length of the

professional relationship between the attorney and client; and (12) attorney awards in similar cases.

(1) Time and Labor Expended

The Financial Advisors have rendered numerous, varied and substantial professional services to the Committee in connection with this case. Total hours devoted to this case are 1,383.60 hours.

(2) Novelty and Difficulty of Questions Raised

The difficulty of issues considered and addressed by the Applicant was very high as the Debtors have complex business operations. The difficulty of questions raised by the Committee was high and required complex analyses of the debtor's books and records, balance sheets, income statements, statements of cash flow, projections, and agreements.

(3) Level of Skill Required

The level of skill required from Applicant was very high and required the coordinated efforts within the Applicant's staff. The different levels of skill required are reflected in the different hourly rates charged by the professionals who provided services to the Committee.

(4) Opportunity Costs

Aside from the opportunity lost to pursue other matters, this factor has no applicability in this case.

(5) Customary Fee For Like Work

The hourly rates for the individual professionals of Applicant working in this case are the normal and customary rates charged by Applicant for its services to debtors, trustees, and committees in other bankruptcy cases and to clients in matters not involving bankruptcy in the Baltimore and Washington D.C. area. The hourly rates are within the customary range charged by other accountants and financial advisors throughout the country, and the total compensation sought is reasonable compared with fees charged by other similarly-situated accounting firms in

cases of this magnitude and complexity. The average hourly rate for all services performed by the Applicant for which compensation is being requested is \$332.51.

(6) Applicant's Expectation at the Outset of Representation

Pursuant to its employment order, the Applicant expected that it would be compensated for services rendered at its customary hourly rates provided, however, that Protiviti's total compensation shall not exceed \$150,000 per month for the first four months of Protiviti's employment and \$100,000 per month for each month thereafter (the "Cap Amount"). In addition, in the event that Protiviti's hourly fees are less than the Cap Amount in any month (the "Unused Amount"), such Unused Amount may be applied against any hourly fees that exceed the Cap Amount in any other month. Protiviti did not exceed the Cap Amount after application of the Unused Amount during the Application Period.

The Applicant also expected it would be reimbursed for all out-of-pocket disbursements made on behalf of the Committee. Applicant has sought reimbursement only for the out-of-pocket expenses that are normally not considered overhead.

(7) Time Limitations

This factor was not a substantial issue during this Application Period.

(8) Amount in Controversy and Results Obtained

Applicant is serving as financial advisor to the Committee, which represents creditors holding claims that constitute a significant portion of the Debtor's total liabilities.

(9) The Experience, Reputation and Ability of the Accountant

The Financial Advisors are highly experienced and are qualified in bankruptcy, taxation, liquidation, and general business and financial matters.

Name of Professional Individual	Position, certifications, years experience, prior relevant experience
Adams, Sabrina	Consultant, BS, 4 Years; Bankruptcy Analysis, Financial Analysis

Name of Professional Individual	Position, certifications, years experience, prior relevant experience
Atkinson, Michael L.	Managing Director, MBA, CPA, CIRA, ABV, CFE; 20 Years; Financial Consulting; Bankruptcy/Litigation Analysis
Crockett, Jason, N.	Associate Director, MBA, CIRA, 9 Years; Finance-Banking; Bankruptcy/Litigation Analysis
Davis, Guy A.	Managing Director, MBA, CPA, CIRA, CDBV; 20 Years; Financial Consulting; Bankruptcy/Litigation Analysis
Frisvold, Andrew M.	Consultant, BS; 4 Years; Finance/Investments; Bankruptcy Analysis
Hardin, William	Director, MBA, CPA, CFF, CFE; 13 Years; Financial Consulting; Litigation Analysis
Lenhardt, Eric	Consultant, BS; 4 Years; eDiscovery; Litigation Support; Database Analysis
Loza, Alicia A.	Associate Director, BS, CPA, CIRA; 10 Years; Financial Consulting; Bankruptcy/Litigation Analysis
Maier, Chris	Consultant, BS; 2 Years; Financial Consulting; Bankruptcy/Litigation Analysis
Runyon, Kate L.	Administrative
Seay, Linda B.	Administrative
Strube, Matthew M.	Consultant, BS; 3 Year; Finance; Bankruptcy Analysis
Taylor, Brian	Consultant; 4 Years; Financial Consulting; Data Management & Security
Torbert, Misty D.	Senior Consultant, AA, 12 Years; Bankruptcy Analysis
Zlenko, Oksana	Associate Director, BS, CFE; 9 Years; Financial / Litigation Analysis

(10) The Undesirability of the Case

Aside from the opportunity lost to pursue other matters and the potential for less than full payment due to administrative insolvency, this factor has no applicability in this case.

(11) Nature and Length of Professional Relationship with Client

Other than the normal business relations, as disclosed in the Employment Application, prior to the initiation of this bankruptcy case, Applicant had no relationship with the Committee.

(12) Accountant Fee Awards in Comparable Cases

The fees requested by Applicant in these cases are comparable to or lower than fees allowed in cases of similar size and complexity, based on the time expended the customary hourly rates and the difficulty of the representation.

13. Barber v. Kimbrells, Inc., 577 F.d2 at 226 n. 28. The above criteria specifically relate to request for attorney fees. However, the general nature of each point can be applied to other professionals (i.e. accountants or financial advisors) employed in the bankruptcy process. The criteria are discussed in detail below.

14. When considering a professional's application for compensation, the Court should first determine the professional's "lodestar" by multiplying the number of hours reasonably expended by a reasonable hourly rate. In re: LBH Associates Ltd. Partnership, 109 B.R. 157, 158-62 (Banker. D.Md 1989). See also, In re: Leonard Jed Co., 118 B.R. 339, 345 (Banker. D.Md 1990).

15. Fees should be adjusted upward if the results achieved by the professional are exceptional in light of the hourly rate charged. Blum v. Stersor, 465 U.S. 889 (1984). See generally Pennsylvania v. Delaware Valley Citizens' Counsel, 478 U.S. 546 (1986); Hansley v. Eckerhardt, 461 U.S. 424 (1983). Notwithstanding the Applicant's compliance with this standard, it is not seeking an upward adjustment of fees.

16. The total fees requested by Applicant are reasonable under the circumstances. Applicable law, as well as the Compensation Guidelines, supports an award of compensation in the amount requested.

IV. SERVICES RENDERED

17. In categorizing the services rendered and costs incurred, the Applicant has allocated time to specific service areas in accordance with the U.S. Trustee's guidelines for the preparation of fee applications as follows:

A. Asset Analysis and Recovery

This category includes time related to identifying unencumbered assets and sources of recovery for general unsecured creditors. Protiviti researched and prepared analyses relating to potential preference recoveries, tax refunds, payments to insiders, fraudulent conveyance claims, as well as other sources of recovery.

In connection with providing services related to Asset Analysis and Recovery, Protiviti incurred a total of 78.10 hours, having a value of \$23,487.50 representing an average hourly rate of \$300.74 during the Application Period.

B. Asset Disposition

This category includes time related to assessing the sale of the Debtors' assets. Protiviti reviewed and prepared analysis relating to the marketing process and the competing bids and offers and the Master Purchase and Sale Agreement. Protiviti participated in the auction process on behalf of the interests of the general unsecured creditors. Maximizing the sale price of Erickson's assets was essential to maximize the return to all creditors, including the Committee constituents.

In connection with providing services related to Asset Disposition, Protiviti incurred a total of 124.70 hours, having a value of \$41,447.00 representing an average hourly rate of \$332.37 during the Application Period.

C. Case Administration

This category includes time related to various administrative tasks that were essential to Protiviti's representation of the Committee. Protiviti prepared for and met with the Debtors' representatives to understand the events leading up to the filing and the case status. Protiviti also prepared document requests and developed and maintained an informational website for the Committee constituents.

In connection with providing services related to Case Administration, Protiviti incurred a total of 98.60 hours, having a value of \$27,715.50 representing an average hourly rate of \$281.09 during the Application Period.

D. Claims Administration and Objections

This category includes time related to the review and analysis of the general unsecured claims and deficiency claims scheduled in the case. It was essential to quantify the total claims in the case to negotiate a payout to general unsecured creditors.

In connection with providing services related to Claims Administration and Objections, Protiviti incurred a total of 40.80 hours, having a value of \$11,138.00 representing an average hourly rate of \$272.99 during the Application Period

E. Fee/Employment Application

This category includes time related to the compilation of information, preparation, and review of Protiviti's employment application. Protiviti is not charging the Debtors for time relating to the preparation or filing of this Application.

In connection with providing services related to Fee/Employment, Protiviti incurred a total of 1.70 hours, having a value of \$509.00 representing an average hourly rate of \$299.41 during the Application Period.

F. Fee/Employment Objections

This category includes time related to the review and analysis of the employment applications submitted on behalf of the Debtors' counsel and financial advisors. Protiviti researched the employment terms of various professionals in similar cases. Protiviti assisted the Committee counsel in preparing objections to employment applications and prepared for potential testimony.

In connection with providing services related to Fee/Employment Objections, Protiviti incurred a total of 117.60 hours, having a value of \$37,015.50 representing an average hourly rate of \$314.76 during the Application Period.

G. Financing

This category includes time related to analyzing the DIP facility and competing offers to provide financing. Protiviti also reviewed the cash flow projections prepared in conjunction with the DIP facility.

In connection with providing services related to Financing, Protiviti incurred a total of 60.90 hours, having a value of \$19,287.00 representing an average hourly rate of \$316.70 during the Application Period.

H. Meeting of Creditors

This category includes time related to preparation and participation in conference calls and presentations to counsel and the members of the Committee to keep them informed of the events of the case and information essential to a general unsecured recovery. Protiviti also reviewed the Debtors' Bankruptcy Schedules and Statements of Financial Affairs, and prepared for the 341 meeting. Protiviti compiled questions and attended the 341 meeting with counsel.

In connection with providing services related to Meeting of Creditors, Protiviti incurred a total of 197.00 hours, having a value of \$72,226.50 representing an average hourly rate of \$366.63 during the Application Period.

I. Plan and Disclosure Statement

This category includes time related to the review and discussion of the Disclosure Statement and Plan. Protiviti prepared, reviewed and analyzed the Debtors' valuation model and its Plan and Disclosure Statement. Protiviti participated in settlement negotiations with the Debtors and the Debtors' lenders and reviewed the various settlement proposals.

In connection with these negotiations, Protiviti analyzed the value to be allocated to general unsecured creditors based on the Debtors' and lenders settlement proposals.

In connection with providing services related to Plan and Disclosure Statement, Protiviti incurred a total of 385.10 hours, having a value of \$139,937.50 representing an average hourly rate of \$363.38 during the Application Period.

J. Data Analysis

This category includes, but is not limited to, review and analysis of case documents, analysis of financial information received from the Debtor, review and analysis of the documents and information available in the Debtor's virtual data room, preparation of liquidation analyses, review and analysis of budget to actual results, review of property assessments, review of updated cash flow projections.

In connection with providing services related to Data Analysis, Protiviti incurred a total of 250.10 hours, having a value of \$82,255.00 representing an average hourly rate of \$328.89 during the Application Period.

K. Travel Time @ 50%

This category includes travel time at 50% standard rates.

In connection with providing services related to Travel Time @ 50%, Protiviti incurred a total of 29.00 hours, having a value of \$5,040.00 representing an average hourly rate of \$173.79 during the Application Period.

18. Applicant has attempted in all instances to allocate the services rendered to the proper category.

19. All of the time expended and the nature of the services rendered by Applicant were recorded on time sheets maintained on a daily basis.

20. Applicant's fees were computed at the standard hourly rates charged by Applicant to its creditor, debtor and trustee clients. The hourly rates vary by professional

depending upon experience, subject matter, expertise and seniority. On January 1 each year, Applicant increases the rates for selected professionals in accordance with its regular practice. The rate adjustments reflect increased experience and expertise, and are consistent with or below the customary hourly rates charged by other professionals with comparable experience in this region. Applicant attempted to assign to staff professionals in the most cost-effective manner consistent with the level of expertise that such task required.

21. The out of pocket expenses as detailed on Exhibit C are reasonable and necessary and are in accordance with the Compensation Guidelines for Trustee and Other Professionals in the United States Bankruptcy Court.

V. GENERAL CONDITIONS

22. All professional services by Applicant for which compensation is requested in this Application were performed for and on behalf of the Committee in respect to his fiduciary duties.

23. No agreement or understanding exists between Applicant and any other person other than members of the firm, for the sharing of compensation to be received by it for services rendered in connection with this case. No agreement or understanding exists between Applicant and any other person rendering services in connection with this case for the sharing of compensation of such other person.

24. Notice of this Application has been given to the United States Trustee and all creditors and parties-in-interest who have filed a request with the Clerk that all such notices be mailed to them.

WHEREFORE, Protiviti respectfully requests the following relief: (i) allowance of compensation for Protiviti's fees as Financial Advisors to the Official Committee of Unsecured Creditors in the amount of \$460,058.50 for services rendered and \$9,726.40 for reimbursement of expenses for the period November 4, 2009 through March 31, 2010; (ii) that the Debtor be authorized to pay Protiviti, Inc. in the amount of \$252,721.58 and (iii) that Protiviti be granted such other and further relief as this Court deems appropriate.

Respectfully submitted,

Dated: April 30, 2010

/s/ Michael L. Atkinson

Michael L. Atkinson, Managing Director
Protiviti, Inc.
1 East Pratt Street, Suite 800
Baltimore, MD 21202
(410) 454-6800

CERTIFYING PROFESSIONAL

STATE OF MARYLAND)

)

CITY OF BALTIMORE)

Michael Atkinson, after being duly sworn according to law, deposes and says:

- a) I am a Managing Director with the applicant firm, Protiviti Inc.
- b) I am familiar with the work performed on behalf of the Committee by the consultants in the firms.
- c) I have reviewed the foregoing Application and the facts set forth therein are true to the best of my knowledge, information and belief, formed after reasonable inquiry, the compensation and expense reimbursement sought is in conformity with these guidelines, except as specifically noted in the application
- d) The compensation and expense reimbursement requested are billed at rates, in accordance with practices, no less favorable than those customarily employed by the applicant and generally accepted by the applicant's clients.

/s/ Michael L. Atkinson

Michael L. Atkinson

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the above and foregoing instrument has been served on the parties receiving electronic notice via the Court's ECF noticing system on this 30th day of April, 2010.

/s/ Samuel M. Stricklin
Samuel M. Stricklin

To: The parties on the Service List set forth below:

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Attn.: Cynthia Johnson Rerko, Esq.

Billing Details for Client No. 9022 -

Protiviti Inc.

ERICKSON RETIREMENT COMMUNITIES, LLC, ET AL.

Summary of Time by Individual

11/4/2009 through 3/31/2010

Name		Hours	Average Rate	Amount
ADAMS, SABRINA		3.90	\$150.26	\$586.00
ATKINSON, MICHAEL L.		260.20	\$490.34	\$127,586.00
CROCKETT, JASON N.		192.80	\$336.33	\$64,844.00
DAVIS, GUY A.		9.80	\$470.00	\$4,606.00
FRISVOLD, ANDREW M		110.90	\$225.98	\$25,061.00
HARDIN, WILLIAM		18.40	\$330.00	\$6,072.00
LENHARDT, ERIC		5.50	\$185.00	\$1,017.50
LOZA, ALICIA A.		420.00	\$336.50	\$141,332.00
MAIER, CHRIS		2.00	\$150.00	\$300.00
RUNYON, KATE L		3.00	\$95.00	\$285.00
SEAY, LINDA B.		6.70	\$190.00	\$1,273.00
STRUBE, MATTHEW M		1.70	\$200.00	\$340.00
TAYLOR, BRIAN		232.90	\$191.49	\$44,597.00
TORBERT, MISTY D.		0.80	\$230.00	\$184.00
ZLENKO, OKSANA		115.00	\$365.00	\$41,975.00
Total Fees for Client No. 9022 - ERICKSON RETIREMENT COMMUNITIES, LLC, ET AL.		1,383.60	\$332.51	\$460,058.50
EXPENSE				\$9,726.40
Total Expenses for Client No. 9022 - ERICKSON RETIREMENT COMMUNITIES, LLC, ET AL.				\$9,726.40
Total for Client No. 9022 - ERICKSON RETIREMENT COMMUNITIES, LLC, ET AL.				\$469,784.90

Billing Details for Client No. 9022 -
11/4/2009 through 3/31/2010

Erickson Retirement
Communities, LLC, et al.

Protiviti Inc.

Summary of Time by Service Code

Code	Description	Hours	Avg Rate	Amount
440	BANKRUPTCY-ASSET ANALYSIS AND RECOVERY: Identification and review of potential assets including causes of action and non-litigation recoveries.	78.10	\$300.74	\$23,487.50
441	BANKRUPTCY ASSET DISPOSITION: Sales, leases (section 365 matters), abandonment and related transaction work.	124.70	\$332.37	\$41,447.00
443	BANKRUPTCY -CASE ADMINISTRATION: Coordination and compliance activities, including preparation of statement of financial affairs; schedules, list of contracts; United States Trustee interim statements and operating reports; contracts with the United States Trustee; general creditor inquiries.	98.60	\$281.09	\$27,715.50
444	BANKRUPTCY-CLAIMS ADMINISTRATION AND OBJECTIONS: Specific claim inquiries; bar date motions; analyses, objections and allowance of claims.	40.80	\$272.99	\$11,138.00
446	BANKRUPTCY-FEE/EMPLOYMENT APPLICATIONS: Preparations of employment and fee applications for self or others; motions to establish interim procedures.	1.70	\$299.41	\$509.00
447	BANKRUPTCY-FEE/EMPLOYMENT OBJECTIONS: Review of and objections to the employment and fee applications of others.	117.60	\$314.76	\$37,015.50
448	BANKRUPTCY-FINANCING: Matters under sections 361, 363 and 364 including cash collateral and secured claims; loan document analysis.	60.90	\$316.70	\$19,287.00
450	BANKRUPTCY-MEETINGS OF CREDITORS: Preparing for and attending the conference of creditors, the Section 341(a) meeting and other creditors' committee meetings.	197.00	\$366.63	\$72,226.50
451	BANKRUPTCY-PLAN AND DISCLOSURE STATEMENT: Formulation, presentation and confirmation; compliance with the plan confirmation order, related orders and rules; disbursement and case closing activities, except those related to the allowance and objections to allowance of claims.	385.10	\$363.38	\$139,937.50

Billing Details for Client No. 9022 -
11/4/2009 through 3/31/2010

Erickson Retirement
Communities, LLC, et al.

Protiviti Inc.

Summary of Time by Service Code

Code	Description	Hours	Avg Rate	Amount
456	BANKRUPTCY-DATA ANALYSIS: Management information systems review, installation and analysis, construction, maintenance and reporting of significant case financial data, lease rejection, claims, etc.	250.10	\$328.89	\$82,255.00
560	TRAVEL TIME @ 50%	29.00	\$173.79	\$5,040.00
Total Fees for Client No. 9022 - Erickson Retirement Communities, LLC, et al.		1,383.60	\$332.51	\$460,058.50

Billing Details for Client No. 9022 -
11/4/2009 through 3/31/2010

Erickson Retirement
Communities, LLC, et al.

Protiviti Inc.

Summary of Time by Service Code

Code	Description	Hours	Avg Rate	Amount
5	MILEAGE AND PARKING			\$333.50
15	COPY CHARGES			\$74.30
25	LODGING EXPENSES			\$2,378.29
35	MEALS			\$339.25
50	RESEARCH			\$1,702.87
55	COURIER SERVICES			\$225.90
60	AIRFARE			\$3,704.09
65	TRAVEL EXPENSES			\$923.20
85	POSTAGE			\$45.00
Total Expenses for Client No. 9022 -				\$9,726.40
Erickson Retirement Communities, LLC, et al.				

Billing Details for Client No. 9022 -

11/4/2009 through 3/31/2010

Erickson Retirement
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Protiviti Inc.

Summary of Time by Service Code

Code	Description	Hours	Avg Rate	Amount
	Total for Client No. 9022 - Erickson Retirement Communities, LLC, et al.			\$469,784.90

Billing Details for Client No. 9022 -
11/4/2009 through 3/31/2010

Erickson Retirement
Communities, LLC, et al.

Protiviti Inc.

Detail by Service Code

Code	Record No.	Name	Date	Hours	Rate	Amount	Detail
440	BANKRUPTCY-ASSET ANALYSIS AND RECOVERY: Identification and review of potential assets including causes of action and non-litigation recoveries.						
	1	CROCKETT, JASON N.	11/10/2009	0.20	\$330.00	\$66.00	PREPARE CORRESPONDENCE RELATED TO PREFERENCE DOCUMENT REQUEST.
	2	CROCKETT, JASON N.	11/10/2009	0.30	\$330.00	\$99.00	CORRESPOND WITH M. ATKINSON REGARDING PREFERENCES AND PROPOSED SALE AGREEMENT.
	3	LOZA, ALICIA A.	11/11/2009	3.70	\$340.00	\$1,258.00	ANALYZE POTENTIAL SOURCES OF RECOVERY FOR UNSECURED CREDITORS.
	4	CROCKETT, JASON N.	11/12/2009	0.30	\$330.00	\$99.00	DISCUSS POTENTIAL RECOVERY FROM TAX REFUNDS.
	5	ATKINSON, MICHAEL L.	11/23/2009	1.10	\$470.00	\$517.00	REVIEW AND ANALYZE TAX ISSUES.
	6	CROCKETT, JASON N.	11/23/2009	0.40	\$330.00	\$132.00	REVIEW TAX ISSUES AND CORPORATE STRUCTURE RELATED TO NOL.
	7	LENHARDT, ERIC	12/1/2009	2.00	\$185.00	\$370.00	TRANSFER CAMPUS ANALYSIS MATERIALS FROM PDF INTO EXCEL
	8	LENHARDT, ERIC	12/1/2009	2.80	\$185.00	\$518.00	TRANSFER SOFA SCHEDULE INTO EXCEL
	9	TAYLOR, BRIAN	12/1/2009	3.80	\$180.00	\$684.00	CONTINUE PREPARING SOFA 3C ANALYSIS.
	10	TAYLOR, BRIAN	12/1/2009	3.60	\$180.00	\$648.00	REVIEW SCHEDULES AND PREPARE SOFA 3C ANALYSIS.
	11	TAYLOR, BRIAN	12/1/2009	0.90	\$180.00	\$162.00	PREPARE SUMMARY STATISTICS FOR THE COMBINED 3C SOFAS.
	12	ZLENKO, OKSANA	12/1/2009	2.80	\$365.00	\$1,022.00	REVIEW OF SOFA SCHEDULES
	13	ZLENKO, OKSANA	12/1/2009	2.80	\$365.00	\$1,022.00	ANALYZE SOFA (3B) SCHEDULES FOR CORPORATE ENTITY
	14	ZLENKO, OKSANA	12/1/2009	1.60	\$365.00	\$584.00	CATEGORIZE VENDORS FROM SOFA (3B) SCHEDULES FOR CORPORATE ENTITY
	15	ZLENKO, OKSANA	12/1/2009	0.90	\$365.00	\$328.50	IDENTIFY SOFA (3B) SCHEDULES
	16	ZLENKO, OKSANA	12/1/2009	2.90	\$365.00	\$1,058.50	COMPILE SOFA (3B) SCHEDULES FOR CORPORATE ENTITY
	17	LENHARDT, ERIC	12/2/2009	0.70	\$185.00	\$129.50	TRANSFER SOFA SCHEDULE INTO EXCEL
	18	TAYLOR, BRIAN	12/2/2009	2.10	\$180.00	\$378.00	UPDATE SOFA 3C SUMMARY SHEET BASED ON REVIEW.

Billing Details for Client No. 9022 -

Erickson Retirement
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Protiviti Inc.

11/4/2009 through 3/31/2010

Detail by Service Code

Code	Record No.	Name	Date	Hours	Rate	Amount	Detail
440	BANKRUPTCY-ASSET ANALYSIS AND RECOVERY: Identification and review of potential assets including causes of action and non-litigation recoveries.						
	19	ZLENKO, OKSANA	12/2/2009	2.20	\$365.00	\$803.00	COMPILE SOFA (3B) SCHEDULES FOR NON-CORPORATE ENTITIES
	20	ZLENKO, OKSANA	12/2/2009	2.90	\$365.00	\$1,058.50	RESEARCH VENDORS FROM SOFA (3B) SCHEDULES
	21	ZLENKO, OKSANA	12/2/2009	2.80	\$365.00	\$1,022.00	UPDATE CATEGORIES FOR VENDORS FROM SOFA (3B) SCHEDULES
	22	CROCKETT, JASON N.	12/3/2009	0.20	\$330.00	\$66.00	DISCUSS 90-DAY PAYMENTS WITH M. ATKINSON.
	23	TAYLOR, BRIAN	12/8/2009	2.10	\$180.00	\$378.00	PREPARE A SCHEDULE OF POSTPETITION IEDS ACTUAL AND PROJECTED TO 2010.
	24	TAYLOR, BRIAN	12/8/2009	1.20	\$180.00	\$216.00	PREPARE A SCHEDULE OF PREPETITION IEDS.
	25	ATKINSON, MICHAEL L.	12/14/2009	2.40	\$470.00	\$1,128.00	REVIEW AND ANALYZE HISTORICAL TAX RETURNS AND INSIDER DISTRIBUTION DOCUMENTATION.
	26	LOZA, ALICIA A.	12/14/2009	3.40	\$340.00	\$1,156.00	REVIEW ERICKSON GROUP AND ERICKSON RETIREMENT COMMUNITIES TAX RETURNS. ANALYZE DISTRIBUTIONS MADE TO INSIDERS.
	27	LOZA, ALICIA A.	12/14/2009	2.80	\$340.00	\$952.00	REVIEW CASH FLOW STATEMENTS AND AUDITS. RESEARCH DISTRIBUTIONS MADE UNDER THE GROWTH PARTICIPATION PLAN.
	28	ZLENKO, OKSANA	12/15/2009	2.10	\$365.00	\$766.50	RESEARCH PARTICIPATION PLAN LIABILITY
	29	LOZA, ALICIA A.	12/31/2009	0.50	\$340.00	\$170.00	CALL WITH A. ROZIN RE IED OBJECTION
	30	LOZA, ALICIA A.	1/4/2010	2.30	\$360.00	\$828.00	RESEARCH FOR IED OBJECTION PER COUNSEL REQUEST.
	31	LOZA, ALICIA A.	1/5/2010	1.10	\$360.00	\$396.00	REVIEW GROWTH PARTICIPATION PLAN DOCUMENTS.
	32	FRISVOLD, ANDREW M	1/7/2010	1.70	\$230.00	\$391.00	REVIEW AND ANALYZE PAYMENTS TO INSIDERS.
	33	LOZA, ALICIA A.	1/8/2010	2.40	\$360.00	\$864.00	CALL WITH COUNSEL RE POST-PETITION IEDS. RESEARCH MARKET DATA RE SAME PER COUNSEL'S REQUEST.
	34	TAYLOR, BRIAN	1/8/2010	2.80	\$230.00	\$644.00	IED COMPARABLES RESEARCH AND DOCUMENTATION.
	35	TAYLOR, BRIAN	1/11/2010	2.20	\$230.00	\$506.00	PREPARE A SCHEDULE OF IED'S ACTUAL AND PROJECTED TO FEB. 26 BY COMMUNITY.

Billing Details for Client No. 9022 -

11/4/2009 through 3/31/2010

Erickson Retirement
Communities, LLC, et al.

Protiviti Inc.

Detail by Service Code

Code	Record No.	Name	Date	Hours	Rate	Amount	Detail
440	BANKRUPTCY-ASSET ANALYSIS AND RECOVERY: Identification and review of potential assets including causes of action and non-litigation recoveries.						
	36	ATKINSON, MICHAEL L.	1/15/2010	0.50	\$530.00	\$265.00	REVIEW AND ANALYZE TAX REFUND LETTER.
	37	CROCKETT, JASON N.	1/26/2010	1.20	\$350.00	\$420.00	REVIEW IED MOTION FILED BY DEBTORS, ANALYZE, AND DISCUSS WITH M. ATKINSON.
	38	TAYLOR, BRIAN	1/26/2010	2.20	\$230.00	\$506.00	DOWNLOAD AND REVIEW PBGC SETTLEMENT DOCUMENTS AND DEBTOR'S PLAN RE CASH BALANCE PLAN TERMINATION.
	39	ATKINSON, MICHAEL L.	1/27/2010	1.50	\$530.00	\$795.00	REVIEW AND ANALYZE INSIDER TRANSACTIONS.
	40	FRISVOLD, ANDREW M	2/4/2010	2.10	\$230.00	\$483.00	REVIEW TAX RECORDS PROVIDED BY IRS.
	41	FRISVOLD, ANDREW M	2/25/2010	2.60	\$230.00	\$598.00	REVIEW TAX RECORDS PROVIDED BY THE IRS FOR EACH CAMPUS.
	Subtotal for Service Code 440			78.10	\$300.74	\$23,487.50	

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Erickson Retirement
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Protiviti Inc.

Detail by Service Code

Code	Record No.	Name	Date	Hours	Rate	Amount	Detail
441	BANKRUPTCY ASSET DISPOSITION: Sales, leases (section 365 matters), abandonment and related transaction work.						
	42	ATKINSON, MICHAEL L.	11/5/2009	1.20	\$470.00	\$564.00	REVIEW AND ANALYZE SALES AGREEMENT.
	43	CROCKETT, JASON N.	11/5/2009	0.80	\$330.00	\$264.00	REVIEW COMMITTEE COMMENTS TO BID PROCEDURES AND DIP.
	44	TAYLOR, BRIAN	11/5/2009	2.90	\$180.00	\$522.00	RESEARCH BK CASE DIP AND SALE AGREEMENTS.
	45	LOZA, ALICIA A.	11/6/2009	4.60	\$340.00	\$1,564.00	READ AND SUMMARIZE MASTER SALE AND PURCHASE AGREEMENT. REVIEW BID PROCEDURES MOTIONS AND OBJECTIONS.
	46	ATKINSON, MICHAEL L.	11/9/2009	0.70	\$470.00	\$329.00	REVIEW AND ANALYZE MASTER PURCHASE AGREEMENT.
	47	CROCKETT, JASON N.	11/9/2009	0.80	\$330.00	\$264.00	REVIEW MASTER PURCHASE AGREEMENT.
	48	LOZA, ALICIA A.	11/9/2009	4.20	\$340.00	\$1,428.00	REVIEW AND SUMMARIZE REDWOOD LETTER OF INTENT AND NSC CONSENT. PREPARE RELATED ANALYSES.
	49	SEAY, LINDA B.	11/9/2009	0.90	\$190.00	\$171.00	PREPARE WORKPAPER BINDERS RE TERM SHEETS.
	50	ATKINSON, MICHAEL L.	11/10/2009	0.30	\$470.00	\$141.00	PREPARE AND REVIEW CORRESPONDENCE RE: PROPOSED SALE AGREEMENT W/ J CROCKETT.
	51	FRISVOLD, ANDREW M	11/12/2009	2.80	\$220.00	\$616.00	REVIEW AND ANALYZE PROPOSED SALE.
	52	LOZA, ALICIA A.	11/16/2009	1.80	\$340.00	\$612.00	REVIEW AND ANALYZE REVISED MASTER PURCHASE AND SALE AGREEMENT.
	53	CROCKETT, JASON N.	11/19/2009	0.70	\$330.00	\$231.00	REVIEW HLHZ MARKETING PROCESS.
	54	LOZA, ALICIA A.	11/19/2009	2.70	\$340.00	\$918.00	REVIEW MARKETING MATERIALS, INCLUDING OFFERING MEMORANDUM AND TIMELINE.
	55	LOZA, ALICIA A.	11/19/2009	2.80	\$340.00	\$952.00	REVIEW COMPETING PURCHASE OFFERS. COMPARE TO REDWOOD OFFER.
	56	TAYLOR, BRIAN	11/19/2009	1.30	\$180.00	\$234.00	PRINT, ORGANIZE AND REVIEW MARKETING MATERIALS PROVIDED BY THE DEBTOR.
	57	ATKINSON, MICHAEL L.	11/20/2009	2.20	\$470.00	\$1,034.00	REVIEW AND ANALYZE PURCHASE OFFERS.

Billing Details for Client No. 9022 -
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Erickson Retirement
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Protiviti Inc.

Detail by Service Code

Code	Record No.	Name	Date	Hours	Rate	Amount	Detail
441	BANKRUPTCY ASSET DISPOSITION: Sales, leases (section 365 matters), abandonment and related transaction work.						
	58	CROCKETT, JASON N.	11/20/2009	1.50	\$330.00	\$495.00	REVIEW PURCHASE OFFERS AND PREPARE SUMMARY AND DISCUSS WITH M. ATKINSON.
	59	LOZA, ALICIA A.	11/20/2009	2.10	\$340.00	\$714.00	REVIEW COMPETING PROPOSALS.
	60	ZLENKO, OKSANA	11/20/2009	2.70	\$365.00	\$985.50	REVIEW OF OFFERS TO OFFERS TO ACQUIRE ASSETS AND OPERATIONS OF ERC
	61	ZLENKO, OKSANA	11/20/2009	1.90	\$365.00	\$693.50	COMPILE SUMMARY OF OFFERS
	62	CROCKETT, JASON N.	11/23/2009	1.20	\$330.00	\$396.00	REVIEW OF PURCHASE OFFERS FOR BUSINESS.
	63	TAYLOR, BRIAN	11/23/2009	2.40	\$180.00	\$432.00	PREPARE OUTLINE OF HOULIHAN OFFER MEMO FOCUSING ON SPECIFIC ENTITIES.
	64	FRISVOLD, ANDREW M	12/7/2009	1.60	\$220.00	\$352.00	REVIEW AND ANALYZE BUDGET AND REDWOOD TERMS.
	65	TAYLOR, BRIAN	12/10/2009	2.60	\$180.00	\$468.00	PREPARE COMPANY COMPS ANALYSIS.
	66	TAYLOR, BRIAN	12/10/2009	1.30	\$180.00	\$234.00	PREPARE BETA CALCULATION FOR COMPARISON COMPANIES.
	67	TAYLOR, BRIAN	12/11/2009	2.30	\$180.00	\$414.00	PREPARE CALCULATIONS FOR BETA COMPARISON AND UPDATE COMPANY COMPARISON SPREADSHEET.
	68	CROCKETT, JASON N.	12/15/2009	1.80	\$330.00	\$594.00	REVIEW COASTWOOD PROPOSAL.
	69	TAYLOR, BRIAN	12/15/2009	2.60	\$180.00	\$468.00	DOWNLOAD COMPARISON FINANCIALS AND UPDATE BETA CALCULATION.
	70	TAYLOR, BRIAN	12/15/2009	1.70	\$180.00	\$306.00	PREPARE INITIAL WACC CALCULATION SCHEDULE WITH COMPARISON COMPANY DATA.
	71	ZLENKO, OKSANA	12/15/2009	1.50	\$365.00	\$547.50	CREATE VALUATION SUMMARY FOR DEBTOR ENTITIES
	72	ZLENKO, OKSANA	12/15/2009	2.90	\$365.00	\$1,058.50	RESEARCH VALUATION SUPPORT SCHEDULES
	73	TAYLOR, BRIAN	12/16/2009	1.20	\$180.00	\$216.00	APPLY RISK PREMIA TO THE WACC CALCULATION.
	74	ATKINSON, MICHAEL L.	12/17/2009	5.80	\$470.00	\$2,726.00	REVIEW AND ANALYZE SALE PROPOSAL, DISCLOSURE STATEMENT, AND SUPPORTING DOCUMENTATION; DISCUSS AUCTION/OFFERS W/ COUNSEL.

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Erickson Retirement
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Protiviti Inc.

Detail by Service Code

Code	Record No.	Name	Date	Hours	Rate	Amount	Detail
441	BANKRUPTCY ASSET DISPOSITION: Sales, leases (section 365 matters), abandonment and related transaction work.						
	75	TAYLOR, BRIAN	12/17/2009	1.70	\$180.00	\$306.00	UPDATE WACC CALCULATION BASED ON REVIEW AND UPDATED IBBOTSON YEARBOOKS.
	76	ATKINSON, MICHAEL L.	12/18/2009	5.30	\$470.00	\$2,491.00	REVIEW AND ANALYZE PROPOSALS AND FINANCIAL DOCUMENTATION; DISCUSS W/ COUNSEL IN PREPARATION OF AUCTION.
	77	LOZA, ALICIA A.	12/18/2009	3.40	\$340.00	\$1,156.00	REVIEW REVISED COASTWOOD PROPOSAL AND BLACKLINED SALE AGREEMENT, DISCLOSURE STATEMENT, ETC.
	78	CROCKETT, JASON N.	12/20/2009	0.70	\$330.00	\$231.00	REVIEW MODIFICATIONS TO REDWOOD BID.
	79	CROCKETT, JASON N.	12/21/2009	2.70	\$330.00	\$891.00	REVIEW OF HL BID VALUATION MODEL, REVIEW WITH M. ATKINSON AND A. LOZA.
	80	CROCKETT, JASON N.	12/21/2009	0.30	\$330.00	\$99.00	CORRESPONDENCE RE: CHANGE IN VALUE OF REDWOOD DEAL.
	81	CROCKETT, JASON N.	12/21/2009	1.20	\$330.00	\$396.00	CALLS WITH A. LOZA AND M. ATKINSON TO DISCUSS CALCULATIONS IN HL BID VALUATION MODEL.
	82	CROCKETT, JASON N.	12/21/2009	1.50	\$330.00	\$495.00	REVIEW REDWOOD AND COASTWOOD PURCHASE OFFERS AND CAMPUS ALLOCATION.
	83	LOZA, ALICIA A.	12/21/2009	3.50	\$340.00	\$1,190.00	REVIEW REVISED REDWOOD PROPOSAL. PREPARE COMPARISON TO OLD REDWOOD PROPOSAL AND COASTWOOD PROPOSAL.
	84	LOZA, ALICIA A.	12/21/2009	4.50	\$340.00	\$1,530.00	REVIEW HOULIHAN LOKEY COMPARISON OF OFFERS ANALYSIS. PREPARE RELATED ANALYSES.
	85	TAYLOR, BRIAN	12/21/2009	1.80	\$180.00	\$324.00	DOWNLOAD COMP COMPANY FINANCIALS FOR COST OF DEBT ESTIMATE.
	86	ATKINSON, MICHAEL L.	12/22/2009	12.50	\$470.00	\$5,875.00	PREPARE FOR AND ATTEND AUCTION.
	87	CROCKETT, JASON N.	12/22/2009	0.50	\$330.00	\$165.00	PREPARE CORRESPONDENCE RELATED TO HL BID MODEL.
	88	CROCKETT, JASON N.	12/22/2009	2.40	\$330.00	\$792.00	PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL WITH M. ATKINSON AND A. LOZA REGARDING COMPARISON AND VALUATION OF PURCHASE OFFERS. ANALYSIS OF HL MODEL AND SUMMARY PREPARED BY A. LOZA.

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Detail by Service Code

Code	Record No.	Name	Date	Hours	Rate	Amount	Detail
441	BANKRUPTCY ASSET DISPOSITION: Sales, leases (section 365 matters), abandonment and related transaction work.						
	89	LOZA, ALICIA A.	12/22/2009	3.50	\$340.00	\$1,190.00	CORRESPOND WITH M. ATKINSON AND COUNSEL RE COMPARISON OF OFFERS. PREPARE FOR AUCTION. CALLS WITH COUNSEL RE SAME.
	90	LOZA, ALICIA A.	12/22/2009	2.80	\$340.00	\$952.00	PREPARE SUPPORTING ANALYSES FOR AUCTION.
	91	TAYLOR, BRIAN	1/4/2010	1.40	\$230.00	\$322.00	RESEARCH ERC MARKETING.
	92	TAYLOR, BRIAN	1/4/2010	3.80	\$230.00	\$874.00	SEARCH DATA ROOM AND REVIEW MARKETING MATERIALS AND DOCUMENTS.
	93	LOZA, ALICIA A.	1/5/2010	3.40	\$360.00	\$1,224.00	SEARCH DATA ROOM FOR DATA INCLUDED ON DOCUMENT REQUEST. CORRESPOND WITH HOULIHAN LOKEY AND COUNSEL RE SAME.
Subtotal for Service Code 441				124.70	\$332.37	\$41,447.00	

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Detail by Service Code

Code	Record No.	Name	Date	Hours	Rate	Amount	Detail
443	BANKRUPTCY -CASE ADMINISTRATION: Coordination and compliance activities, including preparation of statement of financial affairs; schedules, list of contracts; United States Trustee interim statements and operating reports; contracts with the United States Trustee; general creditor inquiries.						
	94	ATKINSON, MICHAEL L.	11/4/2009	1.10	\$470.00	\$517.00	REVIEW AND REVISE DOCUMENT REQUEST LIST.
	95	CROCKETT, JASON N.	11/4/2009	1.30	\$330.00	\$429.00	PREPARE, ORGANIZE AND FORMAT DOCUMENT REQUEST LIST AND REVIEW WITH M. ATKINSON.
	96	CROCKETT, JASON N.	11/4/2009	2.50	\$330.00	\$825.00	REVIEW DOCKET-FILED DOCUMENTS AND OBJECTIONS.
	97	ATKINSON, MICHAEL L.	11/5/2009	0.10	\$470.00	\$47.00	REVIEW AND REVISE DOCUMENT REQUEST LIST.
	98	CROCKETT, JASON N.	11/5/2009	0.30	\$330.00	\$99.00	PREPARE UPDATED DOCUMENT REQUEST.
	99	CROCKETT, JASON N.	11/5/2009	0.20	\$330.00	\$66.00	PREPARE CONTACT LIST.
	100	CROCKETT, JASON N.	11/5/2009	0.70	\$330.00	\$231.00	REVIEW AND PREPARE UPDATES TO WORK PLAN.
	101	DAVIS, GUY A.	11/5/2009	1.00	\$470.00	\$470.00	CONF. CALLS RE DOCUMENT REQUEST AND STAFFING.
	102	HARDIN, WILLIAM	11/5/2009	3.00	\$330.00	\$990.00	REVIEW OF DOCKET ITEMS
	103	LOZA, ALICIA A.	11/5/2009	1.30	\$340.00	\$442.00	DRAFT DOCUMENT REQUEST LIST.
	104	LOZA, ALICIA A.	11/5/2009	2.20	\$340.00	\$748.00	PREPARE WORKPLAN.
	105	SEAY, LINDA B.	11/5/2009	1.20	\$190.00	\$228.00	PREPARE WORKPAPER BINDERS FOR RE MIS. PLEADINGS
	106	DAVIS, GUY A.	11/6/2009	1.50	\$470.00	\$705.00	CONF. RE DOCUMENTS AND STAFFING.
	107	HARDIN, WILLIAM	11/6/2009	2.00	\$330.00	\$660.00	REVIEW OF DOCKET ITEMS
	108	ADAMS, SABRINA	11/9/2009	0.60	\$150.00	\$90.00	COMPILE AND CATALOG DOCUMENTS.
	109	CROCKETT, JASON N.	11/9/2009	0.20	\$330.00	\$66.00	CALL WITH M. ATKINSON TO DISCUSS CASE STATUS, PRESENTATION.
	110	TAYLOR, BRIAN	11/9/2009	1.90	\$180.00	\$342.00	SETUP CREDITORS COMMITTEE WEBSITE DOMAIN AND HOSTING ACCOUNTS AND TEST.
	111	TAYLOR, BRIAN	11/9/2009	3.70	\$180.00	\$666.00	PREPARE CREDITORS COMMITTEE WEBSITE STRUCTURE AND POST DRAFT SITE.

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Detail by Service Code

Code	Record No.	Name	Date	Hours	Rate	Amount	Detail
443	BANKRUPTCY -CASE ADMINISTRATION: Coordination and compliance activities, including preparation of statement of financial affairs; schedules, list of contracts; United States Trustee interim statements and operating reports; contracts with the United States Trustee; general creditor inquiries.						
	112	SEAY, LINDA B.	11/10/2009	1.20	\$190.00	\$228.00	UPDATE, PREPARE WORKPAPER BINDERS RE EXHIBITS AND CORPORATE REVOLVER AGREEMENTS.
	113	TAYLOR, BRIAN	11/10/2009	1.70	\$180.00	\$306.00	UPDATE CREDITORS COMMITTEE SITE.
	114	CROCKETT, JASON N.	11/11/2009	0.40	\$330.00	\$132.00	PREPARE UPDATED DOCUMENT REQUEST.
	115	TAYLOR, BRIAN	11/11/2009	1.60	\$180.00	\$288.00	UPDATE COMMITTEE PRESENTATION PER REVIEW.
	116	TAYLOR, BRIAN	11/11/2009	3.40	\$180.00	\$612.00	PREPARE CREDITOR COMMITTEE SECURE WEBSITE.
	117	SEAY, LINDA B.	11/12/2009	0.80	\$190.00	\$152.00	PREPARE PRESENTATION MATERIALS FOR OVERNIGHT DELIVERY.
	118	SEAY, LINDA B.	11/12/2009	0.60	\$190.00	\$114.00	PREPARE WORKPAPER BINDERS.
	119	SEAY, LINDA B.	11/12/2009	1.10	\$190.00	\$209.00	PREPARE VCARDS FOR CONTACT LIST.
	120	TAYLOR, BRIAN	11/12/2009	1.90	\$180.00	\$342.00	UPDATE AND UPLOAD DRAFT VERSION OF THE CREDITORS SITE.
	121	TAYLOR, BRIAN	11/12/2009	1.70	\$180.00	\$306.00	SEARCH FOR, PRINT AND ORGANIZE OBJECTIONS FROM THE DOCKET.
	122	TAYLOR, BRIAN	11/13/2009	3.40	\$180.00	\$612.00	PROVIDE SUPPORT FOR MEETING WITH THE CREDITORS COMMITTEE.
	123	TAYLOR, BRIAN	11/13/2009	1.60	\$180.00	\$288.00	UPDATE THE CREDITORS COMMITTEE SITE.
	124	CROCKETT, JASON N.	11/18/2009	0.40	\$330.00	\$132.00	PREPARE WEBSITE AND RELATED CORRESPONDENCE FOR ONLINE FILE TRANSFER.
	125	CROCKETT, JASON N.	11/18/2009	0.20	\$330.00	\$66.00	DISCUSS CASE STATUS WITH M. ATKINSON.
	126	HARDIN, WILLIAM	11/18/2009	2.40	\$330.00	\$792.00	REVIEW OF DOCKET AND DOCUMENTS FOR DEBTOR ENTITIES.
	127	SEAY, LINDA B.	11/18/2009	0.90	\$190.00	\$171.00	PHOTOCOPY WORKPAPER DOCUMENTS RE PLAN AND DISCLOSURE STATEMENT.
	128	HARDIN, WILLIAM	11/19/2009	2.60	\$330.00	\$858.00	REVIEW OF DOCKET AND DOCUMENTS FOR DEBTOR ENTITIES.
	129	TAYLOR, BRIAN	11/19/2009	1.90	\$180.00	\$342.00	UPDATE CASE WEBSITE CALENDAR AND RELATED ARTICLES.

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443	BANKRUPTCY -CASE ADMINISTRATION: Coordination and compliance activities, including preparation of statement of financial affairs; schedules, list of contracts; United States Trustee interim statements and operating reports; contracts with the United States Trustee; general creditor inquiries.						
	130	TAYLOR, BRIAN	11/20/2009	1.30	\$180.00	\$234.00	PREPARE A BINDER AND INDEX OF CASE OBJECTIONS.
	131	TAYLOR, BRIAN	11/20/2009	1.10	\$180.00	\$198.00	UPDATE CREDITOR COMMITTEE WEBSITE SECURE SITE.
	132	CROCKETT, JASON N.	11/23/2009	0.40	\$330.00	\$132.00	REVIEW UPDATED DOCUMENT REQUEST AND PREPARE REVISIONS.
	133	ATKINSON, MICHAEL L.	11/24/2009	0.20	\$470.00	\$94.00	REVIEW AND REVISE DOCUMENT REQUEST LIST.
	134	CROCKETT, JASON N.	11/24/2009	0.30	\$330.00	\$99.00	REVIEW DOCUMENT REQUEST LIST.
	135	TAYLOR, BRIAN	11/24/2009	1.30	\$180.00	\$234.00	UPDATE CREDITOR'S COMMITTEE SITE CONTENT.
	136	ADAMS, SABRINA	11/30/2009	1.90	\$150.00	\$285.00	COMPILE AND CATALOG DOCUMENTS.
	137	TAYLOR, BRIAN	11/30/2009	3.20	\$180.00	\$576.00	UPDATE CREDITORS COMMITTEE SITE WITH ARTICLES, FIRST DAY MOTION ORDERS, AND ALL SCHEDULES AND SOFAS.
	138	ZLENKO, OKSANA	12/3/2009	0.50	\$365.00	\$182.50	REVIEW OF DOCKET
	139	FRISVOLD, ANDREW M	12/8/2009	0.60	\$220.00	\$132.00	REVIEW DOCKET FOR RECENT EVENTS.
	140	LOZA, ALICIA A.	12/8/2009	0.70	\$340.00	\$238.00	CORRESPOND WITH ALVAREZ & MARSAL RE DATA ROOM ACCESS.
	141	ATKINSON, MICHAEL L.	12/10/2009	1.90	\$470.00	\$893.00	PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL W/ COMMITTEE PROFESSIONALS RE: CURRENT DOCUMENT REQUEST LIST AND DATA PROVIDED BY A&M'S DATAROOM ACCESS.
	142	CROCKETT, JASON N.	12/10/2009	0.50	\$330.00	\$165.00	REVIEW DOCUMENT REQUEST AND PREPARE UPDATED LIST OF OUTSTANDING DOCUMENTS.
	143	LOZA, ALICIA A.	12/10/2009	0.80	\$340.00	\$272.00	CALL WITH COUNSEL. REVIEW MATERIALS FOR COMMITTEE CALL.
	144	LOZA, ALICIA A.	12/10/2009	0.80	\$340.00	\$272.00	PREPARE QUESTIONS FOR DEBTORS' MANAGEMENT.
	145	CROCKETT, JASON N.	12/11/2009	0.20	\$330.00	\$66.00	CORRESPONDENCE RE: HEARING.
	146	LOZA, ALICIA A.	12/11/2009	3.50	\$340.00	\$1,190.00	PREPARE FOR MEETING WITH DEBTOR.

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443	BANKRUPTCY -CASE ADMINISTRATION: Coordination and compliance activities, including preparation of statement of financial affairs; schedules, list of contracts; United States Trustee interim statements and operating reports; contracts with the United States Trustee; general creditor inquiries.						
	147	CROCKETT, JASON N.	12/15/2009	1.20	\$330.00	\$396.00	PREPARE FOR MEETING WITH DEBTORS.
	148	CROCKETT, JASON N.	12/15/2009	0.80	\$330.00	\$264.00	REVIEW LIST OF QUESTIONS AND UPDATED DOCUMENT REQUEST.
	149	LOZA, ALICIA A.	12/15/2009	3.80	\$340.00	\$1,292.00	CALL WITH COUNSEL. PREPARE FOR DEBTOR MEETING.
	150	LOZA, ALICIA A.	12/15/2009	1.80	\$340.00	\$612.00	DRAFT OUTLINE FOR DEBTOR MEETING.
	151	ATKINSON, MICHAEL L.	12/16/2009	4.40	\$470.00	\$2,068.00	PREPARE FOR AND ATTEND MEETING W/ DEBTOR.
	152	CROCKETT, JASON N.	12/16/2009	0.20	\$330.00	\$66.00	REVIEW UPDATED DOCUMENT REQUEST LISTING.
	153	LOZA, ALICIA A.	12/16/2009	2.50	\$340.00	\$850.00	PREPARE FOR MEETING WITH DEBTOR.
	154	LOZA, ALICIA A.	12/16/2009	4.00	\$340.00	\$1,360.00	PARTICIPATE IN DEBTOR MEETING.
	155	TAYLOR, BRIAN	12/17/2009	1.30	\$180.00	\$234.00	REVIEW DETAILS OF MEETING WITH DEBTORS.
	156	TAYLOR, BRIAN	12/17/2009	1.80	\$180.00	\$324.00	UPDATE COMMITTEE SITE WITH ARTICLES AND UPCOMING EVENTS.
	157	CROCKETT, JASON N.	12/28/2009	0.20	\$330.00	\$66.00	REVIEW UPDATED DOCUMENT LIST.
	158	CROCKETT, JASON N.	12/29/2009	0.90	\$330.00	\$297.00	PREPARE FOR AND PARTICIPATE IN CALL WITH DEBTORS' FINANCIAL ADVISORS RE: OUTSTANDING DOCUMENTS.
	159	CROCKETT, JASON N.	12/29/2009	0.20	\$330.00	\$66.00	REVIEW DOCUMENT REQUEST AND RELATED CORRESPONDENCE.
	160	LOZA, ALICIA A.	12/29/2009	1.30	\$340.00	\$442.00	REVIEW DOCUMENT REQUEST LIST. CALL WITH DEBTORS RE SAME.
	161	TAYLOR, BRIAN	1/5/2010	0.80	\$230.00	\$184.00	UPDATE THE CREDITORS COMMITTEE WEBSITE.
	162	ADAMS, SABRINA	1/11/2010	0.10	\$160.00	\$16.00	COMPILE AND CATALOG DOCUMENTS.
	163	FRISVOLD, ANDREW M	1/19/2010	0.40	\$230.00	\$92.00	REVIEW DOCKET FOR RECENT ACTIVITY.
	164	TAYLOR, BRIAN	1/25/2010	0.80	\$230.00	\$184.00	RESPOND TO CREDITOR'S INQUIRY.
	165	FRISVOLD, ANDREW M	3/5/2010	0.30	\$230.00	\$69.00	REVIEW DOCKET FOR RECENT ACTIVITY.

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Code	Record No.	Name	Date	Hours	Rate	Amount	Detail
443		BANKRUPTCY -CASE ADMINISTRATION: Coordination and compliance activities, including preparation of statement of financial affairs; schedules, list of contracts; United States Trustee interim statements and operating reports; contracts with the United States Trustee; general creditor inquiries.					
		Subtotal for Service Code 443		98.60	\$281.09	\$27,715.50	

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Code	Record No.	Name	Date	Hours	Rate	Amount	Detail
444	BANKRUPTCY-CLAIMS ADMINISTRATION AND OBJECTIONS: Specific claim inquiries; bar date motions; analyses, objections and allowance of claims.						
	166	TAYLOR, BRIAN	12/14/2009	3.20	\$180.00	\$576.00	UPDATE SCHEDULE F ADJUSTMENT SCHEDULES FOR EACH CAMPUS.
	167	TAYLOR, BRIAN	12/15/2009	2.10	\$180.00	\$378.00	UPDATE SCHEDULE F ADJUSTMENTS BASED ON REVIEW.
	168	TAYLOR, BRIAN	1/12/2010	3.10	\$230.00	\$713.00	PREPARE SCHEDULE ANALYSIS OF ERC SCHEDULE F.
	169	TAYLOR, BRIAN	1/12/2010	1.80	\$230.00	\$414.00	UPDATE ERC SCHEDULE F ANALYSIS.
	170	ATKINSON, MICHAEL L.	1/13/2010	1.10	\$530.00	\$583.00	REVIEW AND ANALYZE CLAIMS ANALYSIS AND SUPPORTING DOCUMENTATION.
	171	CROCKETT, JASON N.	1/13/2010	1.30	\$350.00	\$455.00	PREPARE SCHEDULES OF CLAIMS FILED.
	172	CROCKETT, JASON N.	1/13/2010	0.80	\$350.00	\$280.00	REVIEW DETAILED SCHEDULES CLAIMS, COMPARE WITH FIELD CLAIMS, REVIEW CATEGORIZATIONS.
	173	FRISVOLD, ANDREW M	1/13/2010	1.60	\$230.00	\$368.00	PREPARE CLAIMS REGISTER OF UNSECURED CLAIMS.
	174	STRUBE, MATTHEW M	1/13/2010	1.30	\$200.00	\$260.00	PREPARE SUMMARY OF UNSECURED CLAIMS BY ENTITY.
	175	TAYLOR, BRIAN	1/13/2010	0.60	\$230.00	\$138.00	PREPARE ASHBURN SCHEDULE F ANALYSIS.
	176	ATKINSON, MICHAEL L.	1/15/2010	0.30	\$530.00	\$159.00	REVIEW AND ANALYZE UNSECURED CLAIMS ANALYSIS BY ENTITY.
	177	CROCKETT, JASON N.	1/15/2010	1.20	\$350.00	\$420.00	PREPARE SCHEDULE OF UNSECURED CLAIMS BY ENTITY.
	178	FRISVOLD, ANDREW M	1/15/2010	2.10	\$230.00	\$483.00	ANALYZE GENERAL UNSECURED CLAIMS POOL.
	179	TAYLOR, BRIAN	1/15/2010	2.10	\$230.00	\$483.00	DOWNLOAD, PRINT AND REVIEW SOURCES FOR GUC ANALYSIS.
	180	TAYLOR, BRIAN	1/16/2010	3.20	\$230.00	\$736.00	UPDATE GUC ANALYSIS SOURCES.
	181	TAYLOR, BRIAN	1/17/2010	1.90	\$230.00	\$437.00	UPDATE GUC ANALYSIS AND SUPPORTING WORK PAPERS.
	182	CROCKETT, JASON N.	1/18/2010	1.20	\$350.00	\$420.00	REVIEW OF GENERAL UNSECURED CLAIMS ANALYSIS BY INFORMATION SOURCE.
	183	TAYLOR, BRIAN	1/18/2010	2.30	\$230.00	\$529.00	UPDATE GUC ANALYSIS BASED ON REVIEW.

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Code	Record No.	Name	Date	Hours	Rate	Amount	Detail
444	BANKRUPTCY-CLAIMS ADMINISTRATION AND OBJECTIONS: Specific claim inquiries; bar date motions; analyses, objections and allowance of claims.						
	184	TAYLOR, BRIAN	1/18/2010	2.10	\$230.00	\$483.00	PREPARE ANALYSIS OF INTERCOMPANY DEBT.
	185	FRISVOLD, ANDREW M	1/19/2010	2.20	\$230.00	\$506.00	ANALYZE PROOF OF CLAIMS TO DETERMINE SIZE OF UNSECURED CREDITORS CLAIM POOL.
	186	STRUBE, MATTHEW M	1/19/2010	0.40	\$200.00	\$80.00	PREPARE SUMMARY OF CLAIMS FROM BMC GROUP WEBSITE.
	187	TAYLOR, BRIAN	1/19/2010	1.20	\$230.00	\$276.00	REVIEW GUC ANALYSIS SUPPORTING DOCUMENTS.
	188	ATKINSON, MICHAEL L.	1/21/2010	3.70	\$530.00	\$1,961.00	PREPARE FOR STATUS HEARING; REVIEW AND ANALYZE GUC'S AT ALL DEBTORS.
Subtotal for Service Code 444				40.80	\$272.99	\$11,138.00	

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Code	Record No.	Name	Date	Hours	Rate	Amount	Detail
446	BANKRUPTCY-FEE/EMPLOYMENT APPLICATIONS: Preparations of employment and fee applications for self or others; motions to establish interim procedures.						
	189	ATKINSON, MICHAEL L.	11/5/2009	0.20	\$470.00	\$94.00	REVIEW DRAFT VERSION OF EMPLOYMENT APPLICATION AND VERIFIED STATEMENT.
	190	CROCKETT, JASON N.	11/5/2009	0.70	\$330.00	\$231.00	REVIEW DRAFT EMPLOYMENT APPLICATION.
	191	TORBERT, MISTY D.	2/9/2010	0.80	\$230.00	\$184.00	REVIEW AND PREPARE EMPLOYEE DETAILS/DESCRIPTIONS FOR FEE APPLICATION FOR M ATKINSON.
Subtotal for Service Code 446				1.70	\$299.41	\$509.00	

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Code	Record No.	Name	Date	Hours	Rate	Amount	Detail
447	BANKRUPTCY-FEE/EMPLOYMENT OBJECTIONS: Review of and objections to the employment and fee applications of others.						
	192	FRISVOLD, ANDREW M	11/6/2009	1.60	\$220.00	\$352.00	PREPARE SUMMARY OF PROPOSED PROFESSIONAL COMPENSATION.
	193	ATKINSON, MICHAEL L.	11/10/2009	2.50	\$470.00	\$1,175.00	REVIEW AND ANALYZE PROFESSIONAL FEE APPLICATIONS, SUPPORTING DOCUMENTATION, AND ANALYSIS.
	194	CROCKETT, JASON N.	11/10/2009	2.70	\$330.00	\$891.00	REVIEW OF PROFESSIONAL FEE APPLICATIONS AND PREPARE ANALYSIS FOR COUNSEL.
	195	ATKINSON, MICHAEL L.	11/11/2009	0.60	\$470.00	\$282.00	REVIEW AND ANALYZE CORRESPONDENCE RE: SUCCESS FEES AND POSSIBLE OBJECTION RE: SAME.
	196	ATKINSON, MICHAEL L.	11/11/2009	0.20	\$470.00	\$94.00	PARTICIPATE IN CONFERENCE CALL W/ COMMITTEE PROFESSIONALS RE: POSSIBLE PROFESSIONAL APPLICATION OBJECTIONS.
	197	ATKINSON, MICHAEL L.	11/11/2009	1.30	\$470.00	\$611.00	REVIEW AND ANALYZE PROFESSIONAL FEE APPLICATIONS.
	198	CROCKETT, JASON N.	11/11/2009	1.10	\$330.00	\$363.00	REVIEW PROFESSIONAL FEE APPLICATIONS AND PREPARE SLIDES FOR COMMITTEE.
	199	CROCKETT, JASON N.	11/11/2009	0.90	\$330.00	\$297.00	PREPARE CORRESPONDENCE RELATED TO SUCCESS FEES AND POSSIBLE OBJECTION.
	200	CROCKETT, JASON N.	11/11/2009	0.30	\$330.00	\$99.00	DISCUSSION REGARDING OBJECTION TO PROFESSIONAL APPLICATIONS.
	201	TAYLOR, BRIAN	11/12/2009	2.10	\$180.00	\$378.00	REVIEW OBJECTIONS AND SUMMARIZE.
	202	ADAMS, SABRINA	11/13/2009	0.10	\$150.00	\$15.00	COMPILE AND CATALOG DOCUMENTS.
	203	ATKINSON, MICHAEL L.	11/15/2009	1.10	\$470.00	\$517.00	REVIEW AND ANALYZE FEE OBJECTION DOCUMENTATION.
	204	CROCKETT, JASON N.	11/15/2009	0.80	\$330.00	\$264.00	PREPARE MATERIAL FOR FEE OBJECTIONS.
	205	ADAMS, SABRINA	11/16/2009	0.40	\$150.00	\$60.00	COMPILE AND CATALOG DOCUMENTS.
	206	ATKINSON, MICHAEL L.	11/16/2009	1.70	\$470.00	\$799.00	REVIEW AND ANALYZE OBJECTION TO FEE APPLICATION AND RESPONSE.
	207	ATKINSON, MICHAEL L.	11/16/2009	1.20	\$470.00	\$564.00	REVIEW AND ANALYZE INVESTMENT BANK FEE APPLICATION DATABASE AND SUPPORTING DOCUMENTATION.

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447	BANKRUPTCY-FEE/EMPLOYMENT OBJECTIONS: Review of and objections to the employment and fee applications of others.						
	208	ATKINSON, MICHAEL L.	11/16/2009	1.70	\$470.00	\$799.00	REVIEW AND REVISE SUCCESS FEE ANALYSIS FOR FINANCIAL CONSULTANTS.
	209	ATKINSON, MICHAEL L.	11/16/2009	1.30	\$470.00	\$611.00	REVIEW AND ANALYZE SUMMARY AND FEE APPLICATIONS FOR FINANCIAL CONSULTANTS.
	210	CROCKETT, JASON N.	11/16/2009	2.70	\$330.00	\$891.00	PULL CASE FILINGS AND REVIEW FEE APPLICATIONS FOR FINANCIAL ADVISORS AND INVESTMENT BANKERS AND PREPARE SUMMARY.
	211	CROCKETT, JASON N.	11/16/2009	2.50	\$330.00	\$825.00	RESEARCH FINANCIAL ADVISOR SUCCESS FEES AND PREPARE SPREADSHEET SUMMARIZING INFORMATION.
	212	CROCKETT, JASON N.	11/16/2009	3.80	\$330.00	\$1,254.00	RESEARCH INVESTMENT BANKER FEE APPLICATIONS AND PREPARE DATABASE.
	213	CROCKETT, JASON N.	11/16/2009	1.00	\$330.00	\$330.00	REVIEW FEE APPLICATION OBJECTION AND PREPARE COMMENTS.
	214	DAVIS, GUY A.	11/16/2009	0.50	\$470.00	\$235.00	PREPARE FOR OBJECTION HEARING.
	215	FRISVOLD, ANDREW M	11/16/2009	3.40	\$220.00	\$748.00	REVIEW EMPLOYMENT APPLICATIONS FOR FINANCIAL ADVISORS AND INVESTMENT BANKERS.
	216	LOZA, ALICIA A.	11/16/2009	2.80	\$340.00	\$952.00	ANALYZE INVESTMENT BANKER FEES IN RECENT CHAPTER 11 FILINGS.
	217	LOZA, ALICIA A.	11/16/2009	2.60	\$340.00	\$884.00	PROVIDE ANALYSES FOR EMPLOYMENT APPLICATION OBJECTIONS.
	218	LOZA, ALICIA A.	11/16/2009	2.60	\$340.00	\$884.00	ANALYZE FINANCIAL ADVISOR FEES IN RECENT CHAPTER 11 FILINGS.
	219	MAIER, CHRIS	11/16/2009	2.00	\$150.00	\$300.00	PREPARE ANALYSIS RE: INVESTMENT BANKERS' COMPENSATION RATES.
	220	TAYLOR, BRIAN	11/16/2009	2.40	\$180.00	\$432.00	REVIEW AND SUMMARIZE CASE OBJECTIONS.
	221	TAYLOR, BRIAN	11/16/2009	3.60	\$180.00	\$648.00	REVIEW COMPARISON CASE INVESTMENT BANKER FEE APPLICATIONS AND RELATED MOTIONS, ORDERS AND OBJECTIONS.
	222	TAYLOR, BRIAN	11/16/2009	1.90	\$180.00	\$342.00	REVIEW FINANCIAL ADVISOR FEE APPS AND RELATED DOCUMENTS FOR COMPARISON CASES.
	223	ZLENKO, OKSANA	11/16/2009	2.60	\$365.00	\$949.00	REVIEW OF FINANCIALS

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447	BANKRUPTCY-FEE/EMPLOYMENT OBJECTIONS: Review of and objections to the employment and fee applications of others.						
	224	ZLENKO, OKSANA	11/16/2009	1.90	\$365.00	\$693.50	RESEARCH OF COURT FILLINGS
	225	ZLENKO, OKSANA	11/16/2009	2.50	\$365.00	\$912.50	ANALYSIS OF FEE STUDY
	226	ADAMS, SABRINA	11/17/2009	0.40	\$150.00	\$60.00	PDF DOCUMENTS.
	227	ATKINSON, MICHAEL L.	11/17/2009	1.40	\$470.00	\$658.00	REVIEW AND ANALYZE INVESTMENT BANKER/FINANCIAL CONSULTANT PROFESSIONAL FEE ANALYSIS AND SUPPORTING DOCUMENTATION.
	228	ATKINSON, MICHAEL L.	11/17/2009	1.90	\$470.00	\$893.00	REVIEW AND ANALYZE CASE DOCUMENTATION IN PREPARATION FOR TESTIFYING.
	229	ATKINSON, MICHAEL L.	11/17/2009	1.20	\$470.00	\$564.00	REVIEW AND ANALYZE PROFESSIONAL FEES ANALYSIS RE: A&M SUCCESS FEES AND RELATED ANALYSES.
	230	ATKINSON, MICHAEL L.	11/17/2009	1.70	\$470.00	\$799.00	REVIEW AND ANALYZE INVESTMENT BANKER AND FINANCIAL ADVISOR FEE APPLICATIONS.
	231	CROCKETT, JASON N.	11/17/2009	1.10	\$330.00	\$363.00	PREPARE FOR TESTIMONY WITH M. ATKINSON AND REVIEW SUPPORTING MATERIALS AND OPPOSING EXHIBITS.
	232	CROCKETT, JASON N.	11/17/2009	2.40	\$330.00	\$792.00	REVIEW DOCKET FILINGS FOR PROFESSIONAL FEES AND PREPARE SUMMARY SCHEDULE AND DOCUMENTATION.
	233	CROCKETT, JASON N.	11/17/2009	3.20	\$330.00	\$1,056.00	REVIEW DOCKET FILINGS FOR A&M SUCCESS FEES, ACTUAL SUCCESS OF CASE, WHETHER FEES WERE PRE-APPROVED, AND PREPARE DOCUMENTS FOR COUNSEL.
	234	CROCKETT, JASON N.	11/17/2009	1.20	\$330.00	\$396.00	REVIEW INVESTMENT BANKER FEES AND FINANCIAL ADVISOR FEES AND DISCUSS TESTIMONY WITH M. ATKINSON.
	235	FRISVOLD, ANDREW M	11/17/2009	2.10	\$220.00	\$462.00	ANALYZE ALVAREZ & MARSAL'S INVENTIVE AND SUCCESS FEES FOR OTHER BANKRUPTCY CASES.
	236	FRISVOLD, ANDREW M	11/17/2009	0.80	\$220.00	\$176.00	ANALYZE HOULIHAN SUCCESS FEES IN OTHER BANKRUPTCY CASES.
	237	FRISVOLD, ANDREW M	11/17/2009	1.50	\$220.00	\$330.00	ANALYZE EMPLOYMENT APPLICATIONS FOR FINANCIAL ADVISORS AND INVESTMENT BANKERS.

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447	BANKRUPTCY-FEE/EMPLOYMENT OBJECTIONS: Review of and objections to the employment and fee applications of others.						
	238	HARDIN, WILLIAM	11/17/2009	2.40	\$330.00	\$792.00	REVIEW OF FINANCIALS, SEARCHING FOR FA ON SHEETS.
	239	LOZA, ALICIA A.	11/17/2009	1.50	\$340.00	\$510.00	ANALYZE HOULIHAN LOKEY SUCCESS FEE ANALYSIS.
	240	LOZA, ALICIA A.	11/17/2009	3.50	\$340.00	\$1,190.00	ANALYZE A&M SUCCESS FEE ANALYSIS. RESEARCH RELEVANT CASES.
	241	LOZA, ALICIA A.	11/17/2009	2.40	\$340.00	\$816.00	CORRESPOND WITH COUNSEL RE PROFESSIONAL FEES ANALYSES. DOWNLOAD AND HIGHLIGHT EXCERPTS FROM RELEVANT PLEADINGS USED IN ANALYSES.
	242	LOZA, ALICIA A.	11/17/2009	3.20	\$340.00	\$1,088.00	UPDATE ANALYSES OF INVESTMENT BANKER AND FINANCIAL ADVISOR FEES.
	243	TAYLOR, BRIAN	11/17/2009	2.90	\$180.00	\$522.00	PREPARE UPDATED SCHEDULE OF COMPARISON CASE FEES.
	244	TAYLOR, BRIAN	11/17/2009	2.40	\$180.00	\$432.00	CONTINUE TO REVIEW CASE OBJECTIONS AND SUMMARIZE
	245	TAYLOR, BRIAN	11/17/2009	2.90	\$180.00	\$522.00	REVIEW ORDERS TO EMPLOY PROFESSIONALS FOR BK CODE CLAUSES.
	246	TAYLOR, BRIAN	11/17/2009	3.20	\$180.00	\$576.00	DOWNLOAD AND REVIEW PROFESSIONAL FEE MOTIONS AND ORDER.
	247	ZLENKO, OKSANA	11/17/2009	2.90	\$365.00	\$1,058.50	RESEARCH ON FINANCIAL ADVISORS & INVESTMENT BANKERS
	248	ZLENKO, OKSANA	11/17/2009	1.20	\$365.00	\$438.00	COMPILE SUMMARY OF OBJECTIONS TO EMPLOYMENT APPLICATIONS
	249	ZLENKO, OKSANA	11/17/2009	2.60	\$365.00	\$949.00	COMPILE SUMMARY OF RESEARCH ON FINANCIAL ADVISORS & INVESTMENT BANKERS
	250	ZLENKO, OKSANA	11/17/2009	2.80	\$365.00	\$1,022.00	REVIEW OF OBJECTIONS TO EMPLOYMENT APPLICATIONS
	251	CROCKETT, JASON N.	11/18/2009	0.80	\$330.00	\$264.00	REVIEW A&M SUCCESS FEES FILE.
	252	ADAMS, SABRINA	11/19/2009	0.40	\$150.00	\$60.00	COMPILE AND CATALOG DOCUMENTS.
	253	TAYLOR, BRIAN	11/25/2009	1.40	\$180.00	\$252.00	REVIEW AND SUMMARIZE EMPLOYMENT ORDERS FOR PRESENTATION.
	254	CROCKETT, JASON N.	12/16/2009	1.10	\$330.00	\$363.00	REVIEW OBJECTIONS TO FEE APPLICATION AND PROVIDE COMMENTS REGARDING EACH POINT.

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Detail by Service Code

Code	Record No.	Name	Date	Hours	Rate	Amount	Detail
447	BANKRUPTCY-FEE/EMPLOYMENT OBJECTIONS: Review of and objections to the employment and fee applications of others.						
	255	FRISVOLD, ANDREW M	1/18/2010	0.70	\$230.00	\$161.00	REVIEW A&M FEE APPLICATION.
Subtotal for Service Code 447				117.60	\$314.76	\$37,015.50	

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Detail by Service Code

Code	Record No.	Name	Date	Hours	Rate	Amount	Detail
448	BANKRUPTCY-FINANCING: Matters under sections 361, 363 and 364 including cash collateral and secured claims; loan document analysis.						
	256	ATKINSON, MICHAEL L.	11/4/2009	1.70	\$470.00	\$799.00	REVIEW DIP PROJECTIONS, SUPPORTING DOCUMENTATION, AND PROFESSIONAL FEES.
	257	CROCKETT, JASON N.	11/4/2009	1.30	\$330.00	\$429.00	REVIEW DIP PROJECTIONS AND PROFESSIONAL FEES.
	258	ATKINSON, MICHAEL L.	11/5/2009	1.30	\$470.00	\$611.00	REVIEW COMMITTEE COMMENTS RE: DIP FINANCING AND BID PROCEDURES.
	259	FRISVOLD, ANDREW M	11/5/2009	1.30	\$220.00	\$286.00	REVIEW DIP AGREEMENT AND RELATED BUDGET.
	260	LOZA, ALICIA A.	11/5/2009	2.80	\$340.00	\$952.00	READ FIRST DAY MOTIONS AND MOTION FOR DIP FINANCING.
	261	TAYLOR, BRIAN	11/10/2009	1.60	\$180.00	\$288.00	PREPARE DIP FACILITY COMPARISON FOR PRESENTATION.
	262	TAYLOR, BRIAN	11/11/2009	2.40	\$180.00	\$432.00	PREPARE CASH FLOW CHART
	263	TAYLOR, BRIAN	11/12/2009	0.70	\$180.00	\$126.00	UPDATE CASH FLOW CHART.
	264	ATKINSON, MICHAEL L.	11/15/2009	1.20	\$470.00	\$564.00	REVIEW AND ANALYZE CASH COLLATERAL AND DIP BUDGETS.
	265	CROCKETT, JASON N.	11/15/2009	0.80	\$330.00	\$264.00	REVIEW CASH COLLATERAL AND DIP BUDGETS.
	266	TAYLOR, BRIAN	11/18/2009	2.90	\$180.00	\$522.00	PREPARE SUMMARIES FOR CASE OBJECTIONS.
	267	TAYLOR, BRIAN	11/18/2009	3.40	\$180.00	\$612.00	REVIEW OBJECTIONS TO THE DIP MOTION.
	268	TAYLOR, BRIAN	11/24/2009	2.10	\$180.00	\$378.00	REVIEW INTERIM DIP ORDER AND OUTLINE.
	269	CROCKETT, JASON N.	11/25/2009	1.10	\$330.00	\$363.00	REVIEW OF DOCKET FILED ITEMS AND 2004 EXAMINATION PREPARATION.
	270	CROCKETT, JASON N.	11/25/2009	1.60	\$330.00	\$528.00	REVIEW PROPOSED DIP FINANCING AND CASH COLLATERAL ORDER.
	271	LOZA, ALICIA A.	11/25/2009	1.50	\$340.00	\$510.00	REVIEW PNC MOTIONS FOR RULE 2004 EXAMINATIONS.
	272	LOZA, ALICIA A.	11/25/2009	2.20	\$340.00	\$748.00	REVIEW DIP FINANCING PROPOSALS.
	273	ATKINSON, MICHAEL L.	11/30/2009	1.10	\$470.00	\$517.00	REVIEW AND ANALYZE UPDATED DIP FINANCING AGREEMENTS.
	274	CROCKETT, JASON N.	11/30/2009	1.30	\$330.00	\$429.00	REVIEW UPDATED DIP FINANCING AGREEMENTS AND PREPARE COMMENTS.

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Detail by Service Code

Code	Record No.	Name	Date	Hours	Rate	Amount	Detail
448	BANKRUPTCY-FINANCING: Matters under sections 361, 363 and 364 including cash collateral and secured claims; loan document analysis.						
	275	ATKINSON, MICHAEL L.	12/2/2009	2.40	\$470.00	\$1,128.00	REVIEW AND ANALYZE DIP FINANCING AGREEMENTS AND OTHER FILED FINANCIAL DOCUMENTATION.
	276	CROCKETT, JASON N.	12/3/2009	0.60	\$330.00	\$198.00	REVIEW DIP BUDGET WITH M. ATKINSON
	277	ATKINSON, MICHAEL L.	12/4/2009	2.80	\$470.00	\$1,316.00	REVIEW AND ANALYZE CASH FLOW PROJECTIONS AND SUPPORTING DOCUMENTATION RELATING TO DIP FINANCING.
	278	ATKINSON, MICHAEL L.	12/4/2009	2.80	\$470.00	\$1,316.00	PREPARE FOR AND PARTICIPATE IN CONFERENCE CALLS RE: PROPOSED DIP OBJECTION.
	279	LOZA, ALICIA A.	12/4/2009	1.70	\$340.00	\$578.00	REVIEW UPDATED CASHFLOW PROJECTION. SEARCH DATA SITE FOR VARIANCE REPORTS. CORRESPONDENCE WITH COUNSEL AND M. ATKINSON RE DIP OBJECTION.
	280	ATKINSON, MICHAEL L.	12/7/2009	2.30	\$470.00	\$1,081.00	REVIEW AND REVISE PROPOSED DIP OBJECTION & DISCUSS W/ A LOZA & COUNSEL.
	281	CROCKETT, JASON N.	12/7/2009	0.30	\$330.00	\$99.00	REVIEW UPDATED DIP BUDGET AND PROFESSIONAL FEES.
	282	CROCKETT, JASON N.	12/7/2009	0.90	\$330.00	\$297.00	REVIEW HEARING TRANSCRIPTS RE: NATIONAL BENEVOLENT.
	283	FRISVOLD, ANDREW M	12/7/2009	2.60	\$220.00	\$572.00	RESEARCH NATIONAL BENEVOLENT MOTION AND OBJECTIONS TO DIP LOAN.
	284	LOZA, ALICIA A.	12/7/2009	2.30	\$340.00	\$782.00	ASSIST COUNSEL IN PREPARING FOR DIP FINANCING DEPOSITION.
	285	LOZA, ALICIA A.	12/7/2009	1.20	\$340.00	\$408.00	REVIEW DIP BUDGET, OBJECTIONS AND 2004 EXAMINATION PLEADING.
	286	FRISVOLD, ANDREW M	12/8/2009	1.90	\$220.00	\$418.00	RESEARCH OBJECTIONS TO DIP IN NATIONAL BENEVOLENT.
	287	LOZA, ALICIA A.	12/8/2009	3.20	\$340.00	\$1,088.00	RESEARCH AND RESPOND TO COUNSEL INQUIRIES RE DIP FACILITY.
	288	TAYLOR, BRIAN	12/21/2009	3.60	\$180.00	\$648.00	PREPARE ANALYSIS OF ACTUAL TO FORECASTED DIP BUDGET.
	Subtotal for Service Code 448			60.90	\$316.70	\$19,287.00	

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450	BANKRUPTCY-MEETINGS OF CREDITORS: Preparing for and attending the conference of creditors, the Section 341(a) meeting and other creditors' committee meetings.						
	289	TAYLOR, BRIAN	11/5/2009	2.70	\$180.00	\$486.00	PREPARE TIMELINE OF EVENTS FOR PRESENTATION.
	290	ATKINSON, MICHAEL L.	11/9/2009	0.70	\$470.00	\$329.00	PREPARE AND UPDATE OUTLINE AND SUPPORTING DOCUMENTATION RE: COMMITTEE PRESENTATION.
	291	ATKINSON, MICHAEL L.	11/9/2009	3.80	\$470.00	\$1,786.00	REVIEW AND REVISE PRESENTATION FOR COMMITTEE MEMBERS AND PROFESSIONALS.
	292	ATKINSON, MICHAEL L.	11/9/2009	0.20	\$470.00	\$94.00	PARTICIPATE IN CONFERENCE CALL W/ J CROCKETT RE: COMMITTEE PRESENTATION.
	293	CROCKETT, JASON N.	11/9/2009	3.50	\$330.00	\$1,155.00	PREPARE COMMITTEE PRESENTATION.
	294	CROCKETT, JASON N.	11/9/2009	0.50	\$330.00	\$165.00	REVIEW AND ENHANCE OUTLINE FOR COMMITTEE PRESENTATION.
	295	LOZA, ALICIA A.	11/9/2009	3.90	\$340.00	\$1,326.00	BEGIN DRAFT PRESENTATION TO COMMITTEE.
	296	TAYLOR, BRIAN	11/9/2009	3.40	\$180.00	\$612.00	PREPARE COMMITTEE PRESENTATION.
	297	ATKINSON, MICHAEL L.	11/10/2009	1.70	\$470.00	\$799.00	REVIEW AND REVISE COMMITTEE PRESENTATION AND SUPPORTING DOCUMENTS/ANALYSES.
	298	CROCKETT, JASON N.	11/10/2009	1.90	\$330.00	\$627.00	PREPARE SCHEDULES FOR PRESENTATION.
	299	LOZA, ALICIA A.	11/10/2009	2.50	\$340.00	\$850.00	DRAFT COMMITTEE PRESENTATION.
	300	TAYLOR, BRIAN	11/10/2009	2.80	\$180.00	\$504.00	UPDATE COMMITTEE PRESENTATION.
	301	ATKINSON, MICHAEL L.	11/11/2009	0.90	\$470.00	\$423.00	REVIEW AND ANALYZE SALE ECONOMICS AND STATUS OF CASE FILINGS.
	302	ATKINSON, MICHAEL L.	11/11/2009	1.80	\$470.00	\$846.00	REVIEW AND REVISE PRESENTATION FOR COMMITTEE MEMBERS AND PROFESSIONALS.
	303	ATKINSON, MICHAEL L.	11/11/2009	1.60	\$470.00	\$752.00	PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL RE: ANALYSES FOR COMMITTEE PRESENTATION.
	304	CROCKETT, JASON N.	11/11/2009	0.80	\$330.00	\$264.00	PREPARE COMMENTS FOR MODIFICATIONS TO PRESENTATION.

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450	BANKRUPTCY-MEETINGS OF CREDITORS: Preparing for and attending the conference of creditors, the Section 341(a) meeting and other creditors' committee meetings.						
	305	CROCKETT, JASON N.	11/11/2009	1.40	\$330.00	\$462.00	PREPARE FOR AND PARTICIPATE IN CALL WITH G. DAVIS AND A. LOZA TO REVIEW DRAFT COMMITTEE PRESENTATION.
	306	CROCKETT, JASON N.	11/11/2009	3.20	\$330.00	\$1,056.00	REVIEW PRESENTATION AND PREPARE UPDATES.
	307	CROCKETT, JASON N.	11/11/2009	1.20	\$330.00	\$396.00	PREPARE PRESENTATION UPDATES TO SALE ECONOMICS AND STATUS OF MOTIONS.
	308	DAVIS, GUY A.	11/11/2009	2.20	\$470.00	\$1,034.00	REVIEW CREDITOR COMMITTEE PRESENTATION. CONF. CALL W/ M. ATKINSON AND A. LOZA.
	309	FRISVOLD, ANDREW M	11/11/2009	1.80	\$220.00	\$396.00	MEET WITH J. CROCKETT, M. ATKINSON, A. LOZA, AND G. DAVIS DISCUSSING PRESENTATION TO COMMITTEE.
	310	LOZA, ALICIA A.	11/11/2009	1.00	\$340.00	\$340.00	REVIEW DRAFT COMMITTEE PRESENTATION WITH M. ATKINSON AND G. DAVIS.
	311	LOZA, ALICIA A.	11/11/2009	2.80	\$340.00	\$952.00	PREPARE COMMITTEE PRESENTATION.
	312	ATKINSON, MICHAEL L.	11/12/2009	3.70	\$470.00	\$1,739.00	PREPARE AND UPDATE COMMITTEE CALL SCHEDULES/ANALYSES.
	313	ATKINSON, MICHAEL L.	11/12/2009	1.50	\$470.00	\$705.00	REVIEW AND REVISE PRESENTATION WITH J. CROCKETT.
	314	CROCKETT, JASON N.	11/12/2009	1.50	\$330.00	\$495.00	REVIEW OF PRESENTATION WITH M. ATKINSON.
	315	CROCKETT, JASON N.	11/12/2009	3.20	\$330.00	\$1,056.00	PREPARE MATERIALS FOR COMMITTEE CALL.
	316	DAVIS, GUY A.	11/12/2009	1.10	\$470.00	\$517.00	PREPARE FOR CALL W/ COMMITTEE AND COUNSEL.
	317	FRISVOLD, ANDREW M	11/12/2009	1.70	\$220.00	\$374.00	REVIEW AND UPDATE PRESENTATION FOR COMMITTEE.
	318	LOZA, ALICIA A.	11/12/2009	1.30	\$340.00	\$442.00	REVISE COMMITTEE PRESENTATION.
	319	ATKINSON, MICHAEL L.	11/13/2009	1.90	\$470.00	\$893.00	PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL W/ COMMITTEE MEMBERS AND PROFESSIONALS.
	320	CROCKETT, JASON N.	11/13/2009	1.90	\$330.00	\$627.00	PREPARE FOR AND PARTICIPATE IN CALL WITH COMMITTEE.
	321	DAVIS, GUY A.	11/13/2009	3.50	\$470.00	\$1,645.00	PREPARE FOR AND ATTEND 1ST COMMITTEE CALL W/ COUNSEL.

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450	BANKRUPTCY-MEETINGS OF CREDITORS: Preparing for and attending the conference of creditors, the Section 341(a) meeting and other creditors' committee meetings.						
	322	FRISVOLD, ANDREW M	11/13/2009	3.20	\$220.00	\$704.00	PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL WITH COMMITTEE.
	323	LOZA, ALICIA A.	11/13/2009	3.40	\$340.00	\$1,156.00	PREPARE AND ATTEND COMMITTEE CALL.
	324	LOZA, ALICIA A.	11/23/2009	2.50	\$340.00	\$850.00	PREPARE STATUS PRESENTATION FOR COMMITTEE.
	325	LOZA, ALICIA A.	11/24/2009	1.00	\$340.00	\$340.00	PREPARE STATUS PRESENTATION FOR COMMITTEE.
	326	ATKINSON, MICHAEL L.	11/25/2009	2.50	\$470.00	\$1,175.00	REVIEW AND REVISE COMMITTEE PRESENTATION.
	327	CROCKETT, JASON N.	11/25/2009	1.20	\$330.00	\$396.00	REVIEW PRESENTATION.
	328	LOZA, ALICIA A.	11/25/2009	1.50	\$340.00	\$510.00	PREPARE PRESENTATION TO THE COMMITTEE.
	329	TAYLOR, BRIAN	11/25/2009	3.40	\$180.00	\$612.00	PREPARE CREDITOR'S COMMITTEE PRESENTATION.
	330	CROCKETT, JASON N.	11/27/2009	2.90	\$330.00	\$957.00	REVIEW DOCKET AND SOFAS AND SCHEDULES AND PREPARE QUESTIONS FOR 341 MEETING.
	331	LOZA, ALICIA A.	11/27/2009	4.70	\$340.00	\$1,598.00	REVIEW BANKRUPTCY SCHEDULES. PREPARE QUESTIONS FOR 341 MEETING.
	332	CROCKETT, JASON N.	11/28/2009	3.40	\$330.00	\$1,122.00	REVIEW STATEMENTS AND SCHEDULES AND PREPARE SUMMARY AND QUESTIONS.
	333	CROCKETT, JASON N.	11/29/2009	0.80	\$330.00	\$264.00	REVIEW 341 QUESTIONS AND DISCUSS WITH M. ATKINSON.
	334	ATKINSON, MICHAEL L.	11/30/2009	1.60	\$470.00	\$752.00	PREPARE AND UPDATE QUESTIONS - 341 HEARING.
	335	ATKINSON, MICHAEL L.	11/30/2009	1.20	\$470.00	\$564.00	REVIEW AND REVISE PRESENTATION FOR COMMITTEE MEMBERS AND PROFESSIONALS.
	336	ATKINSON, MICHAEL L.	11/30/2009	2.70	\$470.00	\$1,269.00	REVIEW AND ANALYZE STATEMENTS & SCHEDULES.
	337	CROCKETT, JASON N.	11/30/2009	0.90	\$330.00	\$297.00	REVIEW PRESENTATION.
	338	LOZA, ALICIA A.	11/30/2009	4.30	\$340.00	\$1,462.00	PREPARE FOR 341 MEETING.
	339	LOZA, ALICIA A.	11/30/2009	2.30	\$340.00	\$782.00	ATTEND 341 MEETING.

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450	BANKRUPTCY-MEETINGS OF CREDITORS: Preparing for and attending the conference of creditors, the Section 341(a) meeting and other creditors' committee meetings.						
	340	ATKINSON, MICHAEL L.	12/1/2009	3.60	\$470.00	\$1,692.00	REVIEW AND ANALYZE CASE DOCUMENTATION AND OUTSTANDING ITEMS FROM THE 341 MEETING.
	341	LOZA, ALICIA A.	12/1/2009	2.50	\$340.00	\$850.00	FOLLOW-UP ON ITEMS FROM 341 MEETING.
	342	ATKINSON, MICHAEL L.	12/2/2009	2.10	\$470.00	\$987.00	REVIEW AND REVISE PRESENTATION FOR COMMITTEE MEMBERS AND PROFESSIONALS.
	343	CROCKETT, JASON N.	12/2/2009	1.60	\$330.00	\$528.00	REVIEW DRAFT PRESENTATION AND DISCUSS WITH M. ATKINSON AND A. LOZA.
	344	LOZA, ALICIA A.	12/2/2009	1.50	\$340.00	\$510.00	PREPARE PRESENTATION FOR COMMITTEE RE DIP FINANCING, 341 MEETING AND OTHER MATTERS.
	345	TAYLOR, BRIAN	12/2/2009	1.80	\$180.00	\$324.00	UPDATE CREDITORS COMMITTEE PRESENTATION.
	346	ATKINSON, MICHAEL L.	12/3/2009	3.10	\$470.00	\$1,457.00	PREPARE FOR AND PARTICIPATE IN CONFERENCE CALLS W/ COMMITTEE MEMBERS AND PROFESSIONALS.
	347	ATKINSON, MICHAEL L.	12/3/2009	3.40	\$470.00	\$1,598.00	REVIEW AND ANALYZE CASE DOCUMENTATION AND REVISE PRESENTATION FOR COMMITTEE MEMBERS AND PROFESSIONALS.
	348	CROCKETT, JASON N.	12/3/2009	1.90	\$330.00	\$627.00	PREPARE FOR AND PARTICIPATE IN COMMITTEE CALL.
	349	CROCKETT, JASON N.	12/3/2009	0.70	\$330.00	\$231.00	REVIEW UPDATED PRESENTATION.
	350	LOZA, ALICIA A.	12/3/2009	1.80	\$340.00	\$612.00	UPDATE COMMITTEE PRESENTATION PER CORRESPONDENCE WITH COUNSEL.
	351	LOZA, ALICIA A.	12/3/2009	2.40	\$340.00	\$816.00	PREPARE FOR AND ATTEND COMMITTEE CALL.
	352	TAYLOR, BRIAN	12/3/2009	1.20	\$180.00	\$216.00	UPDATE COMMITTEE MEETING SLIDES BASED ON REVIEW.
	353	TAYLOR, BRIAN	12/3/2009	1.80	\$180.00	\$324.00	MEETING WITH THE COMMITTEE.
	354	ZLENKO, OKSANA	12/3/2009	1.90	\$365.00	\$693.50	CONFERENCE CALL WITH OFFICIAL COMMITTEE OF UNSECURED CREDITORS
	355	CROCKETT, JASON N.	12/10/2009	0.90	\$330.00	\$297.00	PREPARE MATERIALS FOR COMMITTEE CALL.

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450	BANKRUPTCY-MEETINGS OF CREDITORS: Preparing for and attending the conference of creditors, the Section 341(a) meeting and other creditors' committee meetings.						
	356	CROCKETT, JASON N.	12/11/2009	0.90	\$330.00	\$297.00	PREPARE FOR AND PARTICIPATE IN COMMITTEE CALL.
	357	LOZA, ALICIA A.	12/11/2009	2.40	\$340.00	\$816.00	PREPARE AND ATTEND COMMITTEE CALL.
	358	TAYLOR, BRIAN	12/14/2009	1.20	\$180.00	\$216.00	PREPARE FOR AND ATTEND THE ERC CREDITORS COMMITTEE CALL.
	359	LOZA, ALICIA A.	12/17/2009	0.70	\$340.00	\$238.00	ATTEND COMMITTEE CALL.
	360	TAYLOR, BRIAN	12/17/2009	1.40	\$180.00	\$252.00	PREPARE FOR AND ATTEND ERC CREDITORS COMMITTEE MEETING.
	361	ATKINSON, MICHAEL L.	12/18/2009	2.20	\$470.00	\$1,034.00	PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL W/ COMMITTEE MEMBERS AND PROFESSIONALS.
	362	ATKINSON, MICHAEL L.	12/21/2009	2.10	\$470.00	\$987.00	PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL W/ COMMITTEE MEMBERS AND PROFESSIONALS RE: AUCTION STATUS.
	363	CROCKETT, JASON N.	12/21/2009	0.80	\$330.00	\$264.00	PREPARE FOR AND PARTICIPATE IN COMMITTEE CALL.
	364	TAYLOR, BRIAN	12/21/2009	1.20	\$180.00	\$216.00	PREPARE FOR AND ATTEND COMMITTEE MEETING.
	365	ATKINSON, MICHAEL L.	1/11/2010	2.20	\$530.00	\$1,166.00	PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL W/ COMMITTEE MEMBERS AND PROFESSIONALS.
	366	CROCKETT, JASON N.	1/11/2010	0.90	\$350.00	\$315.00	PREPARE FOR AND PARTICIPATE IN COMMITTEE CALL.
	367	LOZA, ALICIA A.	1/11/2010	0.80	\$360.00	\$288.00	ATTEND COMMITTEE CALL.
	368	ATKINSON, MICHAEL L.	1/13/2010	1.20	\$530.00	\$636.00	REVIEW AND REVISE PRESENTATION TO COMMITTEE MEMBERS AND PROFESSIONALS.
	369	CROCKETT, JASON N.	1/13/2010	2.70	\$350.00	\$945.00	PREPARE COMMITTEE PRESENTATION.
	370	ATKINSON, MICHAEL L.	1/14/2010	1.70	\$530.00	\$901.00	REVIEW AND REVISE PRESENTATION FOR COMMITTEE MEMBERS AND PROFESSIONALS.
	371	ATKINSON, MICHAEL L.	1/14/2010	0.50	\$530.00	\$265.00	REVIEW AND ANALYZE CURRENT PRESENTATION FOR COMMITTEE PROFESSIONALS AND MEMBERS; DISCUSS W/ J CROCKETT.
	372	ATKINSON, MICHAEL L.	1/14/2010	0.70	\$530.00	\$371.00	REVIEW AND REFERENCE COMMITTEE PRESENTATION.

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Code	Record No.	Name	Date	Hours	Rate	Amount	Detail
450	BANKRUPTCY-MEETINGS OF CREDITORS: Preparing for and attending the conference of creditors, the Section 341(a) meeting and other creditors' committee meetings.						
	373	CROCKETT, JASON N.	1/14/2010	0.60	\$350.00	\$210.00	REVIEW COUNSEL COMMENTS TO PRESENTATION.
	374	CROCKETT, JASON N.	1/14/2010	2.50	\$350.00	\$875.00	REVIEW AND PREPARE UPDATES TO COMMITTEE PRESENTATION.
	375	CROCKETT, JASON N.	1/14/2010	2.10	\$350.00	\$735.00	PREPARE PRESENTATION FOR COMMITTEE MEETING.
	376	LOZA, ALICIA A.	1/14/2010	1.40	\$360.00	\$504.00	CALL WITH M. ATKINSON RE COMMITTEE PRESENTATION. REVISE AS APPROPRIATE.
	377	LOZA, ALICIA A.	1/14/2010	3.70	\$360.00	\$1,332.00	PREPARE COMMITTEE PRESENTATION RE PLAN NEGOTIATIONS.
	378	ATKINSON, MICHAEL L.	1/15/2010	1.90	\$530.00	\$1,007.00	PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL W/ COMMITTEE MEMBERS AND PROFESSIONALS.
	379	ATKINSON, MICHAEL L.	1/15/2010	0.80	\$530.00	\$424.00	REVIEW, ANALYZE AND REVISE COMMITTEE PRESENTATION SCHEDULES.
	380	ATKINSON, MICHAEL L.	1/15/2010	0.80	\$530.00	\$424.00	REVIEW AND REVISE COMMITTEE PRESENTATION; DISCUSS W/ J CROCKETT.
	381	CROCKETT, JASON N.	1/15/2010	0.80	\$350.00	\$280.00	REVIEW OF UPDATED PRESENTATION WITH M. ATKINSON.
	382	CROCKETT, JASON N.	1/15/2010	0.80	\$350.00	\$280.00	REVIEW OF UPDATED PRESENTATION WITH M. ATKINSON.
	383	CROCKETT, JASON N.	1/15/2010	1.10	\$350.00	\$385.00	PREPARE FOR AND PARTICIPATE IN COMMITTEE CALL.
	384	ATKINSON, MICHAEL L.	1/18/2010	1.90	\$530.00	\$1,007.00	PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL W/ COMMITTEE MEMBERS AND PROFESSIONALS.
	385	LOZA, ALICIA A.	1/18/2010	1.80	\$360.00	\$648.00	ATTEND COMMITTEE PRESENTATION.
	386	ATKINSON, MICHAEL L.	1/19/2010	1.80	\$530.00	\$954.00	PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL W/ COMMITTEE MEMBERS AND PROFESSIONALS.
	387	FRISVOLD, ANDREW M	1/19/2010	1.60	\$230.00	\$368.00	PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL WITH COUNSEL.
	388	ATKINSON, MICHAEL L.	1/20/2010	0.70	\$530.00	\$371.00	DISCUSS UPCOMING COMMITTEE CONFERENCE CALL AND RELATED DOCUMENTATION W/ J CROCKETT.
	389	ATKINSON, MICHAEL L.	1/20/2010	2.40	\$530.00	\$1,272.00	PREPARE FOR AND PARTICIPATE IN MEETING W/ COMMITTEE MEMBERS AND PROFESSIONALS.

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450	BANKRUPTCY-MEETINGS OF CREDITORS: Preparing for and attending the conference of creditors, the Section 341(a) meeting and other creditors' committee meetings.						
	390	LOZA, ALICIA A.	1/20/2010	2.40	\$360.00	\$864.00	ATTEND COMMITTEE MEETING.
	391	LOZA, ALICIA A.	3/11/2010	1.00	\$360.00	\$360.00	ATTEND COMMITTEE CALL.
		Subtotal for Service Code 450		197.00	\$366.63	\$72,226.50	

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451	BANKRUPTCY-PLAN AND DISCLOSURE STATEMENT: Formulation, presentation and confirmation; compliance with the plan confirmation order, related orders and rules; disbursement and case closing activities, except those related to the allowance and objections to allowance of claims.						
	392	LOZA, ALICIA A.	11/6/2009	1.00	\$340.00	\$340.00	PREPARE DEBT SUMMARY SCHEDULE.
	393	CROCKETT, JASON N.	11/9/2009	0.30	\$330.00	\$99.00	CORRESPONDENCE RELATED TO VALUATION ISSUES AND RECOVERY TO UNSECURED CREDITORS.
	394	LOZA, ALICIA A.	11/9/2009	2.60	\$340.00	\$884.00	REVIEW PREPETITION DEBT RESTRUCTURING TERM SHEETS.
	395	LOZA, ALICIA A.	11/9/2009	3.70	\$340.00	\$1,258.00	ANALYZE PREPETITION DEBT ARRANGEMENTS AT CORPORATE AND CAMPUS LEVELS.
	396	FRISVOLD, ANDREW M	11/10/2009	2.30	\$220.00	\$506.00	PREPARE SUMMARY OF DEBT STRUCTURE.
	397	LOZA, ALICIA A.	11/10/2009	0.80	\$340.00	\$272.00	CALLS WITH M. ATKINSON AND COUNSEL RE DEBT STRUCTURE, LOI AND SALE PURCHASE AGREEMENT.
	398	LOZA, ALICIA A.	11/10/2009	1.80	\$340.00	\$612.00	REVIEW LOAN DOCUMENTS FOR LIEN AND GUARANTEE INFORMATION.
	399	LOZA, ALICIA A.	11/10/2009	3.40	\$340.00	\$1,156.00	PREPARE WATERFALL ANALYSES.
	400	LOZA, ALICIA A.	11/11/2009	1.40	\$340.00	\$476.00	PREPARE SECURED DEBT WATERFALL ANALYSES.
	401	ATKINSON, MICHAEL L.	11/13/2009	3.20	\$470.00	\$1,504.00	REVIEW AND ANALYZE PLAN AND DISCLOSURE STATEMENT.
	402	CROCKETT, JASON N.	11/13/2009	2.20	\$330.00	\$726.00	REVIEW PLAN AND DISCLOSURE STATEMENT.
	403	LOZA, ALICIA A.	11/13/2009	1.70	\$340.00	\$578.00	PRELIMINARY REVIEW OF DISCLOSURE STATEMENT.
	404	LOZA, ALICIA A.	11/16/2009	4.40	\$340.00	\$1,496.00	REVIEW AND ANALYZE DISCLOSURE STATEMENT AND PLAN OF REORGANIZATION.
	405	TAYLOR, BRIAN	11/18/2009	1.70	\$180.00	\$306.00	REVIEW PLAN AND DISCLOSURE STATEMENT.
	406	ZLENKO, OKSANA	11/18/2009	2.60	\$365.00	\$949.00	REVIEW OF RESTRUCTURING DEBT INFORMATION
	407	ZLENKO, OKSANA	11/18/2009	0.90	\$365.00	\$328.50	COMPILE RESTRUCTURING DEBT SUMMARY
	408	TAYLOR, BRIAN	11/19/2009	1.10	\$180.00	\$198.00	REVIEW PLAN AND DISCLOSURE STATEMENT AND EXHIBITS.

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451	BANKRUPTCY-PLAN AND DISCLOSURE STATEMENT: Formulation, presentation and confirmation; compliance with the plan confirmation order, related orders and rules; disbursement and case closing activities, except those related to the allowance and objections to allowance of claims.						
	409	ATKINSON, MICHAEL L.	11/20/2009	0.50	\$470.00	\$235.00	REVIEW AND ANALYZE DISCLOSURE STATEMENT DEBT ANALYSIS.
	410	CROCKETT, JASON N.	11/20/2009	1.30	\$330.00	\$429.00	REVIEW AND SUMMARIZE RESTRUCTURED DEBT FROM DISCLOSURE STATEMENT.
	411	LOZA, ALICIA A.	11/20/2009	3.80	\$340.00	\$1,292.00	ANALYZE RESTRUCTURED DEBT AND DEBT FORGIVENESS CONTEMPLATED IN PLAN.
	412	TAYLOR, BRIAN	11/20/2009	2.60	\$180.00	\$468.00	CONTINUE TO REVIEW PLAN AND DISCLOSURE STATEMENT.
	413	ATKINSON, MICHAEL L.	11/23/2009	0.30	\$470.00	\$141.00	REVIEW AND ANALYZE DEBT SCHEDULES.
	414	CROCKETT, JASON N.	11/23/2009	0.90	\$330.00	\$297.00	REVIEW OF DEBT SCHEDULES.
	415	LOZA, ALICIA A.	11/24/2009	3.60	\$340.00	\$1,224.00	ANALYZE PLAN AND DISCLOSURE STATEMENT.
	416	ATKINSON, MICHAEL L.	12/7/2009	3.10	\$470.00	\$1,457.00	REVIEW AND ANALYZE CASE DOCUMENTATION RE: DEBT STRUCTURE, CURRENT LEASES, AND PROPOSED CASH FLOWS.
	417	LOZA, ALICIA A.	12/7/2009	2.20	\$340.00	\$748.00	PREPARE VALUATION TEMPLATE.
	418	LOZA, ALICIA A.	12/7/2009	0.80	\$340.00	\$272.00	REVIEW DEBT STRUCTURE SUMMARIES.
	419	ZLENKO, OKSANA	12/14/2009	2.00	\$365.00	\$730.00	REVIEW CAMPUS ANALYSES
	420	ZLENKO, OKSANA	12/14/2009	0.80	\$365.00	\$292.00	REVIEW AND ANALYZE VALUATION SCENARIO III
	421	ZLENKO, OKSANA	12/14/2009	2.80	\$365.00	\$1,022.00	REVIEW AND ANALYZE VALUATION SCENARIO II
	422	ZLENKO, OKSANA	12/14/2009	2.40	\$365.00	\$876.00	REVIEW AND ANALYZE VALUATION SCENARIO I
	423	ATKINSON, MICHAEL L.	12/15/2009	3.10	\$470.00	\$1,457.00	PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL W/ A LOZA & COUNSEL RE: MEETING W/ DEBTOR.
	424	LOZA, ALICIA A.	12/21/2009	2.50	\$340.00	\$850.00	READ TRANSCRIPT FOR 12/18 HEARING. CALLS WITH COUNSEL RE NSC ACTIONS.
	425	LOZA, ALICIA A.	12/21/2009	1.50	\$340.00	\$510.00	PREPARE AND ATTEND COMMITTEE CALL RE AUCTION STATUS.

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451	BANKRUPTCY-PLAN AND DISCLOSURE STATEMENT: Formulation, presentation and confirmation; compliance with the plan confirmation order, related orders and rules; disbursement and case closing activities, except those related to the allowance and objections to allowance of claims.						
	426	CROCKETT, JASON N.	12/28/2009	1.60	\$330.00	\$528.00	REVIEW VALUATION MODELS.
	427	CROCKETT, JASON N.	12/28/2009	0.30	\$330.00	\$99.00	REVIEW CORRESPONDENCE RELATED TO VALUATION MODEL AND ATTEMPT TO ACCESS MODEL.
	428	ATKINSON, MICHAEL L.	1/4/2010	2.10	\$530.00	\$1,113.00	REVIEW AND ANALYZE VALUATION MODELS.
	429	CROCKETT, JASON N.	1/4/2010	1.00	\$350.00	\$350.00	REVIEW VALUATION MODELS.
	430	TAYLOR, BRIAN	1/4/2010	1.10	\$230.00	\$253.00	DOWNLOAD AND REVIEW AMENDED PLAN AND DISCLOSURE STATEMENT AND EXHIBITS.
	431	LOZA, ALICIA A.	1/5/2010	3.60	\$360.00	\$1,296.00	REVIEW AMENDED DISCLOSURE STATEMENT AND PLAN OF REORGANIZATION. FOLLOW-UP WITH COUNSEL RE AVAILABILITY OF EXHIBITS.
	432	TAYLOR, BRIAN	1/5/2010	1.60	\$230.00	\$368.00	REVIEW AMENDED PLAN AND DISCLOSURE STATEMENT.
	433	LOZA, ALICIA A.	1/6/2010	5.30	\$360.00	\$1,908.00	REVIEW HOULIHAN LOKEY VALUATION ANALYSES.
	434	LOZA, ALICIA A.	1/7/2010	0.80	\$360.00	\$288.00	CALL WITH COUNSEL RE PURCHASE PRICE ALLOCATION.
	435	LOZA, ALICIA A.	1/7/2010	4.80	\$360.00	\$1,728.00	REVIEW HOULIHAN VALUATION MODEL WITH RESPECT TO MANAGEMENT AGREEMENTS. REVIEW NSC AUCTION MATERIALS RE REVISIONS TO MANAGEMENT AGREEMENTS.
	436	LOZA, ALICIA A.	1/8/2010	4.20	\$360.00	\$1,512.00	PREPARE PURCHASE PRICE ALLOCATION ANALYSIS.
	437	ATKINSON, MICHAEL L.	1/11/2010	0.70	\$530.00	\$371.00	REVIEW AND ANALYZE VALUATION CALCULATIONS; DISCUSS W/ J CROCKETT & A LOZA.
	438	ATKINSON, MICHAEL L.	1/11/2010	1.30	\$530.00	\$689.00	REVIEW AND ANALYZE VALUATION; DISCUSS W/ J CROCKETT.
	439	ATKINSON, MICHAEL L.	1/11/2010	1.90	\$530.00	\$1,007.00	REVIEW AND REVISE VALUATION MODEL.
	440	CROCKETT, JASON N.	1/11/2010	2.80	\$350.00	\$980.00	ANALYSIS OF VALUATION MODEL AND DISCOUNT RATE CALCULATIONS AND TERMINAL VALUE CALCULATIONS.

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451	BANKRUPTCY-PLAN AND DISCLOSURE STATEMENT: Formulation, presentation and confirmation; compliance with the plan confirmation order, related orders and rules; disbursement and case closing activities, except those related to the allowance and objections to allowance of claims.						
	441	CROCKETT, JASON N.	1/11/2010	1.30	\$350.00	\$455.00	REVIEW VALUATION WITH M. ATKINSON.
	442	CROCKETT, JASON N.	1/11/2010	2.60	\$350.00	\$910.00	REVIEW VALUATION MODEL AND PREPARE COMMENTS.
	443	CROCKETT, JASON N.	1/11/2010	0.70	\$350.00	\$245.00	REVIEW VALUATION CALCULATIONS WITH M. ATKINSON AND A. LOZA.
	444	FRISVOLD, ANDREW M	1/11/2010	2.80	\$230.00	\$644.00	PREPARE VALUATION MODEL WITH TOGGLE INPUTS FOR MANAGEMENT AGREEMENTS.
	445	FRISVOLD, ANDREW M	1/11/2010	2.40	\$230.00	\$552.00	REVIEW VALUATION MODEL OF MANAGEMENT COMPANY PROVIDED BY HOULIHAN.
	446	LOZA, ALICIA A.	1/11/2010	5.60	\$360.00	\$2,016.00	PREPARE DEBTOR LEVEL PURCHASE PRICE ALLOCATION ANALYSIS.
	447	ATKINSON, MICHAEL L.	1/12/2010	0.80	\$530.00	\$424.00	REVIEW AND ANALYZE VALUATION SCENARIOS AND DISCUSS W/ J CROCKETT.
	448	ATKINSON, MICHAEL L.	1/12/2010	1.30	\$530.00	\$689.00	REVIEW AND ANALYZE HL MODEL ADJUSTMENTS.
	449	ATKINSON, MICHAEL L.	1/12/2010	2.70	\$530.00	\$1,431.00	REVIEW AND REVISE VALUATION MODEL.
	450	ATKINSON, MICHAEL L.	1/12/2010	5.60	\$530.00	\$2,968.00	PREPARE FOR AND PARTICIPATE IN CONFERENCE CALLS RE: PREPARING FOR MEETING W/ HL.
	451	ATKINSON, MICHAEL L.	1/12/2010	2.00	\$530.00	\$1,060.00	PARTICIPATE IN MEETING W/ HL.
	452	ATKINSON, MICHAEL L.	1/12/2010	1.40	\$530.00	\$742.00	REVIEW AND ANALYZE HL MODEL RE: 10 - 5 YEARS.
	453	CROCKETT, JASON N.	1/12/2010	1.20	\$350.00	\$420.00	RESEARCH CAP RATES, DISCOUNT RATES, AND TERMINAL VALUE.
	454	CROCKETT, JASON N.	1/12/2010	3.40	\$350.00	\$1,190.00	RECREATE VALUATION MODEL TO VERIFY AND MAKE ADJUSTMENTS.
	455	CROCKETT, JASON N.	1/12/2010	2.70	\$350.00	\$945.00	EXTEND HL MODEL TO 10 YEARS FROM 5 YEARS.
	456	CROCKETT, JASON N.	1/12/2010	2.90	\$350.00	\$1,015.00	PREPARE ADJUSTMENTS TO HL MODEL.
	457	CROCKETT, JASON N.	1/12/2010	0.80	\$350.00	\$280.00	PREPARE VALUATION SCENARIOS AND DISCUSS ISSUES WITH M. ATKINSON.

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451	BANKRUPTCY-PLAN AND DISCLOSURE STATEMENT: Formulation, presentation and confirmation; compliance with the plan confirmation order, related orders and rules; disbursement and case closing activities, except those related to the allowance and objections to allowance of claims.						
	458	FRISVOLD, ANDREW M	1/12/2010	3.80	\$230.00	\$874.00	PREPARE SCHEDULES FOR EXPERT TESTIMONY RE: VALUATION MODEL.
	459	FRISVOLD, ANDREW M	1/12/2010	2.50	\$230.00	\$575.00	ANALYZE ASSUMPTIONS TO VALUATION MODEL OF MANAGEMENT COMPANY PREPARED BY HOULIHAN.
	460	FRISVOLD, ANDREW M	1/12/2010	3.10	\$230.00	\$713.00	UPDATE VALUATION MODEL OF MANAGEMENT AGREEMENTS WITH NEW ASSUMPTIONS.
	461	FRISVOLD, ANDREW M	1/12/2010	1.80	\$230.00	\$414.00	DISCUSS VALUATION MODEL WITH M. ATKINSON, A. LOZA, AND J. CROCKETT.
	462	LOZA, ALICIA A.	1/12/2010	5.20	\$360.00	\$1,872.00	REVIEW PURCHASE PRICE ALLOCATION. PREPARE FOR MEETING WITH HOULIHAN LOKEY.
	463	LOZA, ALICIA A.	1/12/2010	2.00	\$360.00	\$720.00	ATTEND MEETING WITH ALL PARTIES FINANCIAL ADVISORS RE PURCHASE PRICE ALLOCATION.
	464	LOZA, ALICIA A.	1/12/2010	4.30	\$360.00	\$1,548.00	PREPARE FOR SETTLEMENT NEGOTIATIONS RE ALLOCATION OF SALE PROCEEDS.
	465	ATKINSON, MICHAEL L.	1/13/2010	1.50	\$530.00	\$795.00	REVIEW AND ANALYZE VALUATION AND NIEMANN TESTIMONY DOCUMENTATION.
	466	ATKINSON, MICHAEL L.	1/13/2010	0.70	\$530.00	\$371.00	PARTICIPATE IN CONFERENCE CALL RE: VALUATION AND ALLOCATION MODEL W/ J CROCKETT.
	467	ATKINSON, MICHAEL L.	1/13/2010	0.40	\$530.00	\$212.00	DISCUSS NH VALUATION ISSUES W/ J CROCKETT.
	468	ATKINSON, MICHAEL L.	1/13/2010	6.50	\$530.00	\$3,445.00	ATTEND SETTLEMENT HEARING W/ DEBTOR.
	469	ATKINSON, MICHAEL L.	1/13/2010	1.90	\$530.00	\$1,007.00	REVIEW AND ANALYZE FINANCIAL MODEL SCENARIOS & COMPARISON W/ HL MODEL.
	470	ATKINSON, MICHAEL L.	1/13/2010	1.10	\$530.00	\$583.00	REVIEW AND ANALYZE VALUATION ISSUES.
	471	CROCKETT, JASON N.	1/13/2010	0.70	\$350.00	\$245.00	CALLS WITH M. ATKINSON TO DISCUSS VALUATION AND ALLOCATION MODEL.

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451	BANKRUPTCY-PLAN AND DISCLOSURE STATEMENT: Formulation, presentation and confirmation; compliance with the plan confirmation order, related orders and rules; disbursement and case closing activities, except those related to the allowance and objections to allowance of claims.						
	472	CROCKETT, JASON N.	1/13/2010	1.20	\$350.00	\$420.00	PREPARE EXHIBITS FOR M. ATKINSON RE: VALUATION ISSUES.
	473	CROCKETT, JASON N.	1/13/2010	0.40	\$350.00	\$140.00	DISCUSS HL VALUATION ISSUES WITH M. ATKINSON.
	474	CROCKETT, JASON N.	1/13/2010	1.60	\$350.00	\$560.00	REVIEW NIEMANN TESTIMONY AND TESTIMONY REGARDING VALUATION.
	475	CROCKETT, JASON N.	1/13/2010	1.90	\$350.00	\$665.00	PREPARE MODELS BASED ON DIFFERENT INPUTS, COMPARE WITH HL MODEL.
	476	CROCKETT, JASON N.	1/13/2010	1.00	\$350.00	\$350.00	PREPARE SCENARIOS OF DIFFERENT ASSUMPTIONS.
	477	FRISVOLD, ANDREW M	1/13/2010	2.90	\$230.00	\$667.00	ADJUST VALUATION OF INDIVIDUAL CAMPUSES.
	478	FRISVOLD, ANDREW M	1/13/2010	3.20	\$230.00	\$736.00	UPDATE VALUATION OF MANAGEMENT COMPANY.
	479	LOZA, ALICIA A.	1/13/2010	6.50	\$360.00	\$2,340.00	ATTEND SETTLEMENT MEETINGS WITH DEBTOR. PREPARE SUPPORTING ANALYSES.
	480	LOZA, ALICIA A.	1/13/2010	1.50	\$360.00	\$540.00	PREPARE FOR SETTLEMENT MEETINGS.
	481	LOZA, ALICIA A.	1/13/2010	2.50	\$360.00	\$900.00	PREPARE AND ATTEND STATUS HEARING.
	482	ATKINSON, MICHAEL L.	1/14/2010	0.90	\$530.00	\$477.00	REVIEW AND REVISE VALUATION MODEL SLIDES.
	483	CROCKETT, JASON N.	1/14/2010	0.50	\$350.00	\$175.00	DISCUSS PRESENTATION WITH M. ATKINSON.
	484	CROCKETT, JASON N.	1/14/2010	1.20	\$350.00	\$420.00	PREPARE UPDATES TO VALUATION MODEL SLIDES.
	485	FRISVOLD, ANDREW M	1/14/2010	1.80	\$230.00	\$414.00	REVIEW PRESENTATION FOR COMMITTEE RE: HOULIHAN VALUATION MODEL.
	486	LOZA, ALICIA A.	1/14/2010	0.70	\$360.00	\$252.00	CALL WITH A. SHOULDER RE PLAN NEGOTIATIONS AND COMMITTEE PRESENTATION.
	487	FRISVOLD, ANDREW M	1/15/2010	2.60	\$230.00	\$598.00	PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL WITH COMMITTEE RE: HOULIHAN VALUATION MODEL.
	488	FRISVOLD, ANDREW M	1/15/2010	1.20	\$230.00	\$276.00	CONFERENCE CALL WITH COUNSEL RE: HOULIHAN VALUATION MODEL.

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	489	LOZA, ALICIA A.	1/15/2010	1.70	\$360.00	\$612.00	CALL WITH COUNSEL RE COMMITTEE PRESENTATION. PREPARE FOR PRESENTATION.
	490	LOZA, ALICIA A.	1/15/2010	4.20	\$360.00	\$1,512.00	PREPARE COMMITTEE PRESENTATION RE PURCHASE PRICE ALLOCATION AND STATUS OF SETTLEMENT NEGOTIATIONS.
	491	LOZA, ALICIA A.	1/15/2010	3.60	\$360.00	\$1,296.00	PREPARE ANALYSIS RESULTING FROM COMMITTEE PRESENTATION.
	492	ATKINSON, MICHAEL L.	1/18/2010	1.90	\$530.00	\$1,007.00	REVIEW AND ANALYZE PURCHASE PRICE ALLOCATION ANALYSIS.
	493	ATKINSON, MICHAEL L.	1/18/2010	0.50	\$530.00	\$265.00	REVIEW AND ANALYZE FINANCIAL VALUATION MODELS AND ALLOCATION OF VALUE.
	494	CROCKETT, JASON N.	1/18/2010	0.80	\$350.00	\$280.00	REVIEW OF SCHEDULE OF PURCHASE PRICE ALLOCATION AND IMPACT ON HOLDERS OF SUB DEBT.
	495	CROCKETT, JASON N.	1/18/2010	0.50	\$350.00	\$175.00	REVIEW ALLOCATION OF VALUE IN HL AND ADJUSTED MODELS.
	496	CROCKETT, JASON N.	1/18/2010	1.60	\$350.00	\$560.00	REVIEW OF DEBT BY LOCATION.
	497	LOZA, ALICIA A.	1/18/2010	3.80	\$360.00	\$1,368.00	PREPARE DEBT ANALYSIS PER BONY REQUEST.
	498	LOZA, ALICIA A.	1/18/2010	1.00	\$360.00	\$360.00	PREPARE UNSECURED CLAIM SUMMARY PER COUNSEL REQUEST.
	499	LOZA, ALICIA A.	1/18/2010	3.40	\$360.00	\$1,224.00	PREPARE WATERFALL ANALYSES PER MERRILL LYNCH INQUIRIES.
	500	ATKINSON, MICHAEL L.	1/19/2010	3.60	\$530.00	\$1,908.00	REVIEW, ANALYZE, AND REVISE SCENARIOS FOR COMMITTEE PRESENTATION.
	501	CROCKETT, JASON N.	1/19/2010	1.60	\$350.00	\$560.00	REVIEW PRESENTATION AND PREPARE FOR AND PARTICIPATE IN CALL.
	502	CROCKETT, JASON N.	1/19/2010	0.90	\$350.00	\$315.00	REVIEW PROJECT LANDOWNER SCHEDULES PREPARED BY A. LOZA AND DISCUSS.
	503	FRISVOLD, ANDREW M	1/19/2010	2.00	\$230.00	\$460.00	REVIEW AND ANALYZE DEBT STRUCTURE OF EACH ENTITY.
	504	FRISVOLD, ANDREW M	1/19/2010	1.70	\$230.00	\$391.00	REVIEW GUARANTEE AGREEMENTS FOR ERC SUBDEBT.

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451	BANKRUPTCY-PLAN AND DISCLOSURE STATEMENT: Formulation, presentation and confirmation; compliance with the plan confirmation order, related orders and rules; disbursement and case closing activities, except those related to the allowance and objections to allowance of claims.						
	505	LOZA, ALICIA A.	1/19/2010	1.30	\$360.00	\$468.00	CALLS WITH COUNSEL RE GUARANTEE CLAIMS. RESEARCH SAME.
	506	LOZA, ALICIA A.	1/19/2010	3.20	\$360.00	\$1,152.00	CALLS WITH COUNSEL RE PLAN NEGOTIATION. PREPARE RELATED ANALYSES.
	507	LOZA, ALICIA A.	1/19/2010	4.80	\$360.00	\$1,728.00	PREPARE SCENARIOS FOR COMMITTEE MEETING.
	508	ATKINSON, MICHAEL L.	1/20/2010	1.80	\$530.00	\$954.00	REVIEW AND ANALYZE AGREEMENTS (GUARANTEES, SALE LEASEBACKS, LOANS, ETC) PROVIDED BY DEBTOR.
	509	CROCKETT, JASON N.	1/20/2010	0.70	\$350.00	\$245.00	CALLS WITH M. ATKINSON IN PREPARATION FOR MEETING WITH COMMITTEE MEMBERS.
	510	CROCKETT, JASON N.	1/20/2010	1.40	\$350.00	\$490.00	REVIEW LOAN AGREEMENTS.
	511	CROCKETT, JASON N.	1/20/2010	2.20	\$350.00	\$770.00	REVIEW SALE LEASEBACK AGREEMENTS.
	512	CROCKETT, JASON N.	1/20/2010	1.90	\$350.00	\$665.00	REVIEW OF GUARANTY AGREEMENTS.
	513	FRISVOLD, ANDREW M	1/20/2010	2.60	\$230.00	\$598.00	ANALYZE DEBT STRUCTURE AT THE CAMPUS LEVEL.
	514	FRISVOLD, ANDREW M	1/20/2010	2.80	\$230.00	\$644.00	REVIEW GUARANTEES AND PAYOVER PROVISIONS FOR SUBDEBT.
	515	FRISVOLD, ANDREW M	1/20/2010	2.90	\$230.00	\$667.00	REVIEW MEZZANINE LOAN AGREEMENTS AND SALE LEASEBACK AGREEMENTS.
	516	LOZA, ALICIA A.	1/20/2010	2.80	\$360.00	\$1,008.00	PREPARE ANALYSIS RE IMPACT OF GUARANTEES ON UNSECURED CLAIMS DISTRIBUTIONS.
	517	LOZA, ALICIA A.	1/20/2010	3.40	\$360.00	\$1,224.00	PREPARE ANALYSIS OF UNSECURED GUARANTEES.
	518	ATKINSON, MICHAEL L.	1/21/2010	1.80	\$530.00	\$954.00	PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL W/ COUNSEL RE: PROPOSAL.
	519	FRISVOLD, ANDREW M	1/21/2010	1.90	\$230.00	\$437.00	PREPARE MEMO RE: MEZZANINE LOAN AGREEMENTS.
	520	LOZA, ALICIA A.	1/21/2010	2.80	\$360.00	\$1,008.00	PREPARE FOR STATUS HEARING. ANALYZE DISCLOSED GUC CLAIMS AT ERC.

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451	BANKRUPTCY-PLAN AND DISCLOSURE STATEMENT: Formulation, presentation and confirmation; compliance with the plan confirmation order, related orders and rules; disbursement and case closing activities, except those related to the allowance and objections to allowance of claims.						
	521	LOZA, ALICIA A.	1/21/2010	3.00	\$360.00	\$1,080.00	PREPARE VALUATION ANALYSIS W/R/T PURCHASE PRICE ALLOCATION.
	522	LOZA, ALICIA A.	1/21/2010	2.40	\$360.00	\$864.00	PREPARE FOR STATUS HEARING. ANALYZE DISCLOSED GUC AMOUNTS AT CONSTRUCTION AND CAMPUSES.
	523	TAYLOR, BRIAN	1/21/2010	1.40	\$230.00	\$322.00	PREPARE AND COMPILE SUPPORT FOR GUC ANALYSIS.
	524	TAYLOR, BRIAN	1/21/2010	2.70	\$230.00	\$621.00	DOWNLOAD FINANCIAL REPORTS AND DEBT DETAILS FROM CAPITAL IQ.
	525	TAYLOR, BRIAN	1/21/2010	1.40	\$230.00	\$322.00	PREPARE AND REVIEW SUPPORT FOR COST OF DEBT ANALYSIS.
	526	TAYLOR, BRIAN	1/21/2010	2.40	\$230.00	\$552.00	PREPARE COST OF DEBT ANALYSIS.
	527	TAYLOR, BRIAN	1/21/2010	0.40	\$230.00	\$92.00	REVIEW CASE DOCUMENT FILED BY THE COMMITTEE.
	528	ATKINSON, MICHAEL L.	1/22/2010	1.20	\$530.00	\$636.00	REVIEW AND REVISE PROPOSED SETTLEMENT TERM SHEET.
	529	CROCKETT, JASON N.	1/22/2010	1.40	\$350.00	\$490.00	REVIEW DRAFT SETTLEMENT TERM SHEET.
	530	FRISVOLD, ANDREW M	1/22/2010	1.90	\$230.00	\$437.00	REVIEW SETTLEMENT TERM SHEET.
	531	FRISVOLD, ANDREW M	1/22/2010	2.60	\$230.00	\$598.00	REVIEW DECEMBER MONTHLY OPERATING REPORTS FOR EACH ENTITY.
	532	LOZA, ALICIA A.	1/22/2010	0.80	\$360.00	\$288.00	REVIEW TERM SHEET. PROVIDE FEEDBACK TO COUNSEL.
	533	LOZA, ALICIA A.	1/22/2010	2.50	\$360.00	\$900.00	PREPARE SCENARIOS FOR COMMITTEE TERM SHEET MEETING.
	534	LOZA, ALICIA A.	1/22/2010	0.50	\$360.00	\$180.00	REVIEW COMMITTEE TERM SHEET SCENARIOS WITH COUNSEL.
	535	LOZA, ALICIA A.	1/22/2010	3.20	\$360.00	\$1,152.00	RESEARCH VALUATION VARIABLES.
	536	TAYLOR, BRIAN	1/22/2010	0.60	\$230.00	\$138.00	FOLLOW-UP ON COMPS. ANALYST RESEARCH.
	537	TAYLOR, BRIAN	1/22/2010	1.10	\$230.00	\$253.00	PREPARE SUPPORT DOCUMENTS AND REVIEW WACC AND COST OF DEBT ANALYSIS.
	538	LOZA, ALICIA A.	1/24/2010	2.10	\$360.00	\$756.00	PREPARE AND ATTEND COMMITTEE CALL RE PLAN TERM SHEET.

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451	BANKRUPTCY-PLAN AND DISCLOSURE STATEMENT: Formulation, presentation and confirmation; compliance with the plan confirmation order, related orders and rules; disbursement and case closing activities, except those related to the allowance and objections to allowance of claims.						
	539	ATKINSON, MICHAEL L.	1/25/2010	1.40	\$530.00	\$742.00	PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL W/ COMMITTEE MEMBERS AND PROFESSIONALS.
	540	ATKINSON, MICHAEL L.	1/25/2010	1.60	\$530.00	\$848.00	REVIEW AND ANALYZE NEW TERM SHEET AND DISCUSS W/ COUNSEL.
	541	LOZA, ALICIA A.	1/25/2010	1.80	\$360.00	\$648.00	REVIEW REVISED TERM SHEET. PREPARE WATERFALL ANALYSIS. CALL WITH COUNSEL RE STATUS OF NEGOTIATIONS.
	542	LOZA, ALICIA A.	1/25/2010	1.40	\$360.00	\$504.00	ATTEND COMMITTEE CALL RE TERM SHEET. PREPARE FOLLOW-UP ANALYSES.
	543	ATKINSON, MICHAEL L.	1/26/2010	0.70	\$530.00	\$371.00	REVIEW AND ANALYZE SETTLEMENT OFFER AND DISCUSS POTENTIAL IMPACT W/ J CROCKETT.
	544	CROCKETT, JASON N.	1/26/2010	0.80	\$350.00	\$280.00	REVIEW ANALYSES PREPARED BY A. LOZA.
	545	CROCKETT, JASON N.	1/26/2010	0.60	\$350.00	\$210.00	DISCUSS POTENTIAL BENEFITS AND DISADVANTAGES RELATED TO SETTLEMENT OFFER.
	546	CROCKETT, JASON N.	1/26/2010	1.30	\$350.00	\$455.00	PREPARE FOR AND PARTICIPATE IN COMMITTEE CALL.
	547	LOZA, ALICIA A.	1/26/2010	1.80	\$360.00	\$648.00	CALL WITH BANK OF NEW YORK RE NFP BOND DEBT. PREPARE ANALYSIS W/R/T THE SAME.
	548	LOZA, ALICIA A.	1/26/2010	4.80	\$360.00	\$1,728.00	PREPARE RECOVERY SCENARIOS BASED ON CURRENT OFFER. PREPARE ANALYSES FOR COMMITTEE CALL.
	549	LOZA, ALICIA A.	1/26/2010	0.90	\$360.00	\$324.00	REVIEW DEBTORS' RESPONSE TO IED LITIGATION. ATTEND CALL WITH FINANCIAL ADVISORS.
	550	TAYLOR, BRIAN	1/26/2010	1.20	\$230.00	\$276.00	PREPARE SCHEDULE OF NFP BOND TRUSTEES.
	551	ATKINSON, MICHAEL L.	1/27/2010	1.70	\$530.00	\$901.00	PREPARE FOR AND PARTICIPATE IN CALLS W/ COUNSEL RE: TERM SHEET NEGOTIATIONS.
	552	LOZA, ALICIA A.	1/27/2010	2.20	\$360.00	\$792.00	CALLS WITH COUNSEL RE TERM SHEET NEGOTIATIONS. PREPARE RELATED ANALYSES.

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451	BANKRUPTCY-PLAN AND DISCLOSURE STATEMENT: Formulation, presentation and confirmation; compliance with the plan confirmation order, related orders and rules; disbursement and case closing activities, except those related to the allowance and objections to allowance of claims.						
	553	ATKINSON, MICHAEL L.	1/28/2010	1.80	\$530.00	\$954.00	REVIEW AND ANALYZE DEBT ANALYSIS AND DISCUSS W/ A LOZA.
	554	LOZA, ALICIA A.	1/28/2010	1.40	\$360.00	\$504.00	REVIEW INSIDER DISBURSEMENTS IN THREE-YEARS PRECEDING CASE FILING.
	555	ATKINSON, MICHAEL L.	1/29/2010	1.30	\$530.00	\$689.00	PREPARE FOR AND PARTICIPATE IN CONFERENCE CALLS W/ COUNSEL & COMMITTEE MEMBERS RE: CURRENT NEGOTIATIONS & CASE STATUS.
	556	ATKINSON, MICHAEL L.	1/29/2010	0.70	\$530.00	\$371.00	REVIEW AND ANALYZE SETTLEMENT INFORMATION.
	557	CROCKETT, JASON N.	1/29/2010	0.20	\$350.00	\$70.00	CORRESPONDENCE WITH A. LOZA REGARDING SETTLEMENT INFORMATION.
	558	LOZA, ALICIA A.	1/29/2010	1.50	\$360.00	\$540.00	CALLS WITH COUNSEL. CALL WITH COMMITTEE RE NEGOTIATIONS STATUS.
	559	LOZA, ALICIA A.	1/29/2010	2.70	\$360.00	\$972.00	RESEARCH NON-DEBTOR GUARANTEE DEBT.
	560	LOZA, ALICIA A.	2/1/2010	0.50	\$360.00	\$180.00	FOLLOW-UP WITH COUNSEL RE TERM SHEET NEGOTIATIONS.
	561	LOZA, ALICIA A.	2/2/2010	1.90	\$360.00	\$684.00	REVIEW AND MODEL REVISED TERM SHEET. CALLS WITH COUNSEL RE SAME.
	562	LOZA, ALICIA A.	2/4/2010	1.00	\$360.00	\$360.00	ATTEND COMMITTEE CALL RE SETTLEMENT PROPOSAL.
	563	LOZA, ALICIA A.	2/4/2010	2.60	\$360.00	\$936.00	REVIEW REVISED TERM SHEETS. ANALYZE RETURNS TO CREDITOR CLASSES.
	564	ATKINSON, MICHAEL L.	2/14/2010	0.70	\$530.00	\$371.00	REVIEW AND ANALYZE INSIDER TRANSFERS 3 YEARS PRIOR TO FILING.
	565	LOZA, ALICIA A.	2/14/2010	1.50	\$360.00	\$540.00	REVIEW INSIDER TRANSFERS IN 3-YEARS PRECEDING. RESPOND TO COUNSEL INQUIRIES.
	566	ATKINSON, MICHAEL L.	2/15/2010	0.40	\$530.00	\$212.00	REVIEW AND ANALYZE INSIDER TRANSFERS 3 YEARS PRIOR TO FILING.
	567	LOZA, ALICIA A.	2/15/2010	0.60	\$360.00	\$216.00	REVIEW INSIDER TRANSFERS IN 3-YEARS PRECEDING. ASSIST COUNSEL IN PLAN NEGOTIATIONS.
	568	ATKINSON, MICHAEL L.	2/22/2010	1.20	\$530.00	\$636.00	REVIEW AND ANALYZE DISCLOSURE STATEMENT, PLAN, AND SUPPORTING DOCUMENTATION.

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451	BANKRUPTCY-PLAN AND DISCLOSURE STATEMENT: Formulation, presentation and confirmation; compliance with the plan confirmation order, related orders and rules; disbursement and case closing activities, except those related to the allowance and objections to allowance of claims.						
	569	ATKINSON, MICHAEL L.	2/22/2010	1.60	\$530.00	\$848.00	REVIEW AND REVISE METHODOLOGY FOR ALLOCATING FUNDS TO LIQUIDATION TRUST CREDITORS.
	570	ATKINSON, MICHAEL L.	2/22/2010	0.70	\$530.00	\$371.00	REVIEW AND ANALYZE ALLOCATION ANALYSIS.
	571	LOZA, ALICIA A.	2/22/2010	2.90	\$360.00	\$1,044.00	DEVELOP METHODOLOGY FOR ALLOCATING FUNDS TO LIQUIDATION TRUST CREDITORS.
	572	LOZA, ALICIA A.	2/22/2010	3.00	\$360.00	\$1,080.00	PREPARE ANALYSIS TO ALLOCATE FUNDS TO LIQUIDATION TRUST CREDITORS.
	573	LOZA, ALICIA A.	2/22/2010	2.40	\$360.00	\$864.00	REVIEW SECOND AMENDED PLAN AND DISCLOSURE STATEMENT.
	574	ATKINSON, MICHAEL L.	2/23/2010	1.30	\$530.00	\$689.00	PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL WITH COUNSEL.
	575	ATKINSON, MICHAEL L.	2/23/2010	0.70	\$530.00	\$371.00	REVIEW AND REVISE MEMO RE: CREDITOR ALLOCATION.
	576	ATKINSON, MICHAEL L.	2/23/2010	0.60	\$530.00	\$318.00	REVIEW AND ANALYZE ALLOCATION ANALYSIS.
	577	LOZA, ALICIA A.	2/23/2010	2.50	\$360.00	\$900.00	PREPARE MEMO TO DESCRIBE LIQUIDATION TRUST CREDITORS ALLOCATION.
	578	LOZA, ALICIA A.	2/23/2010	1.80	\$360.00	\$648.00	CALL WITH COUNSEL RE LIQUIDATION TRUST ALLOCATION. REVISE ACCORDINGLY.
	579	LOZA, ALICIA A.	2/23/2010	2.10	\$360.00	\$756.00	PREPARE ANALYSIS TO ALLOCATED DISBURSEMENTS TO TRUST CREDITORS.
	580	ATKINSON, MICHAEL L.	2/24/2010	1.30	\$530.00	\$689.00	REVIEW AND ANALYZE ALLOCATION ANALYSIS.
	581	LOZA, ALICIA A.	2/24/2010	4.20	\$360.00	\$1,512.00	PREPARE ALLOCATION FOR TRUST CREDITORS. CALLS WITH COUNSEL RE SAME.
	582	ATKINSON, MICHAEL L.	2/26/2010	1.10	\$530.00	\$583.00	REVIEW AND ANALYZE ALLOCATION ANALYSIS.
	583	LOZA, ALICIA A.	2/26/2010	3.50	\$360.00	\$1,260.00	ANALYZE LIQUIDATION TRUST ALLOCATION.
	584	LOZA, ALICIA A.	2/26/2010	0.80	\$360.00	\$288.00	CALL WITH COUNSEL RE LIQUIDATION TRUST ALLOCATION.

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451		BANKRUPTCY-PLAN AND DISCLOSURE STATEMENT: Formulation, presentation and confirmation; compliance with the plan confirmation order, related orders and rules; disbursement and case closing activities, except those related to the allowance and objections to allowance of claims.					
		Subtotal for Service Code 451		385.10	\$363.38	\$139,937.50	

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Code	Record No.	Name	Date	Hours	Rate	Amount	Detail
456	BANKRUPTCY-DATA ANALYSIS: Management information systems review, installation and analysis, construction, maintenance and reporting of significant case financial data, lease rejection, claims, etc.						
	585	ATKINSON, MICHAEL L.	11/4/2009	3.20	\$470.00	\$1,504.00	REVIEW AND ANALYZE DOCKET FILINGS, OBJECTIONS, AND SUPPORTING DOCUMENTATION.
	586	ATKINSON, MICHAEL L.	11/5/2009	1.50	\$470.00	\$705.00	REVIEW AND ANALYZE FINANCIAL DATA.
	587	ATKINSON, MICHAEL L.	11/5/2009	2.10	\$470.00	\$987.00	REVIEW AND ANALYZE HEARING TRANSCRIPT.
	588	CROCKETT, JASON N.	11/5/2009	0.20	\$330.00	\$66.00	PREPARE ORG CHART FOR A. LOZA.
	589	CROCKETT, JASON N.	11/5/2009	0.50	\$330.00	\$165.00	REVIEW FINANCIAL DATA.
	590	CROCKETT, JASON N.	11/5/2009	3.70	\$330.00	\$1,221.00	REVIEW HEARING TRANSCRIPT.
	591	LOZA, ALICIA A.	11/5/2009	3.80	\$340.00	\$1,292.00	READ AND REVIEW BACKGROUND MATERIALS AND PLEADINGS INCLUDING FIRST DAY AFFIDAVIT OF PAUL RUNDELL, ORG CHARTS, ETC.
	592	TAYLOR, BRIAN	11/5/2009	3.60	\$180.00	\$648.00	REVIEW AFFIDAVIT, FIRST DAY MOTIONS AND DIP BUDGET.
	593	LOZA, ALICIA A.	11/6/2009	2.80	\$340.00	\$952.00	ACCESS AND REVIEW DOCUMENTS AVAILABLE ON DEBTORS' DATA ROOM. DOWNLOAD DOCUMENTS OF INTEREST.
	594	TAYLOR, BRIAN	11/6/2009	3.40	\$180.00	\$612.00	PREPARE SCHEDULE OF BK CASE RESEARCH.
	595	LOZA, ALICIA A.	11/8/2009	5.80	\$340.00	\$1,972.00	REVIEW TRANSCRIPT AND ACCOMPANYING EXHIBITS TO OCTOBER 29TH AND OCTOBER 30TH HEARINGS.
	596	ATKINSON, MICHAEL L.	11/9/2009	1.80	\$470.00	\$846.00	REVIEW AND ANALYZE DATA ROOM DOCUMENTS.
	597	ATKINSON, MICHAEL L.	11/9/2009	3.70	\$470.00	\$1,739.00	REVIEW AND ANALYZE CASE DOCUMENTS PROVIDED BY THE DEBTORS.
	598	CROCKETT, JASON N.	11/9/2009	1.50	\$330.00	\$495.00	REVIEW DOCUMENTS IN DATA ROOM.
	599	CROCKETT, JASON N.	11/9/2009	2.90	\$330.00	\$957.00	REVIEW DOCUMENTS PROVIDED BY DEBTORS.
	600	TAYLOR, BRIAN	11/9/2009	2.90	\$180.00	\$522.00	RESEARCH AND READ OBJECTIONS AND DOCKET POSTINGS
	601	FRISVOLD, ANDREW M	11/10/2009	1.10	\$220.00	\$242.00	REVIEW AFFIDAVIT OF PAUL RUNDELL.

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456	BANKRUPTCY-DATA ANALYSIS: Management information systems review, installation and analysis, construction, maintenance and reporting of significant case financial data, lease rejection, claims, etc.						
	602	ATKINSON, MICHAEL L.	11/11/2009	2.70	\$470.00	\$1,269.00	REVIEW AND ANALYZE MANAGEMENT CONTRACTS.
	603	CROCKETT, JASON N.	11/11/2009	1.80	\$330.00	\$594.00	REVIEW OF DATA ROOM AND MANAGEMENT CONTRACTS.
	604	FRISVOLD, ANDREW M	11/11/2009	2.20	\$220.00	\$484.00	REVIEW MANAGEMENT AGREEMENTS.
	605	FRISVOLD, ANDREW M	11/11/2009	1.40	\$220.00	\$308.00	PREPARE SUMMARY OF MANAGEMENT SERVICE AGREEMENTS.
	606	FRISVOLD, ANDREW M	11/12/2009	2.80	\$220.00	\$616.00	REVIEW AND UPDATE SUMMARY OF MANAGEMENT AGREEMENTS.
	607	FRISVOLD, ANDREW M	11/12/2009	0.40	\$220.00	\$88.00	REVIEW CORPORATE STRUCTURE.
	608	LOZA, ALICIA A.	11/12/2009	3.70	\$340.00	\$1,258.00	REVIEW NFP AUDITED FINANCIAL STATEMENTS.
	609	LOZA, ALICIA A.	11/12/2009	2.20	\$340.00	\$748.00	REVIEW MANAGEMENT AGREEMENT ANALYSIS AND SPECIFIC MANAGEMENT AGREEMENTS.
	610	LOZA, ALICIA A.	11/12/2009	2.40	\$340.00	\$816.00	REVIEW HISTORICAL FINANCIAL STATEMENTS.
	611	TAYLOR, BRIAN	11/13/2009	2.20	\$180.00	\$396.00	DOWNLOAD AND REVIEW LANDOWNER AND NFP AUDITS.
	612	ATKINSON, MICHAEL L.	11/14/2009	3.20	\$470.00	\$1,504.00	REVIEW AND ANALYZE OCTOBER 29TH HEARING DOCUMENTATION.
	613	ATKINSON, MICHAEL L.	11/15/2009	2.60	\$470.00	\$1,222.00	REVIEW AND ANALYZE OCTOBER 30TH HEARING DOCUMENTATION.
	614	RUNYON, KATE L	11/16/2009	3.00	\$95.00	\$285.00	REQUEST THE EXEMPTION APPLICATIONS FOR THE SENIOR CAMPUSES.
	615	ATKINSON, MICHAEL L.	11/18/2009	1.30	\$470.00	\$611.00	REVIEW AND ANALYZE FINANCIAL INFORMATION.
	616	CROCKETT, JASON N.	11/18/2009	0.90	\$330.00	\$297.00	REVIEW FINANCIAL INFORMATION.
	617	HARDIN, WILLIAM	11/18/2009	2.60	\$330.00	\$858.00	REVIEW OF FINANCIALS, SEARCHING FOR FA ON SHEETS.
	618	LOZA, ALICIA A.	11/18/2009	1.20	\$340.00	\$408.00	ANALYZE RELATIONSHIP OF NON-DEBTOR ENTITIES.
	619	ZLENKO, OKSANA	11/18/2009	2.80	\$365.00	\$1,022.00	REVIEW OF DATASITE DOCUMENTS FOR DEBTOR ENTITIES
	620	ZLENKO, OKSANA	11/18/2009	2.20	\$365.00	\$803.00	REVIEW OF DOCKET FOR DEBTOR ENTITIES

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456	BANKRUPTCY-DATA ANALYSIS: Management information systems review, installation and analysis, construction, maintenance and reporting of significant case financial data, lease rejection, claims, etc.						
	621	HARDIN, WILLIAM	11/19/2009	2.40	\$330.00	\$792.00	RESEARCH ON NONDEBTOR ENTITIES.
	622	LOZA, ALICIA A.	11/19/2009	0.70	\$340.00	\$238.00	REVIEW COMPLIANCE CERTIFICATES AND OTHER DATA INCLUDED ON CD FROM DEBTOR.
	623	TAYLOR, BRIAN	11/19/2009	1.20	\$180.00	\$216.00	REVIEW CASE DOCUMENTS FOR NON-DEBTOR ENTITY INFORMATION.
	624	ZLENKO, OKSANA	11/19/2009	2.90	\$365.00	\$1,058.50	RESEARCH ON NON-DEBTOR ENTITIES
	625	ZLENKO, OKSANA	11/19/2009	1.90	\$365.00	\$693.50	REVIEW OF DEBT STRUCTURE FOR NON-DEBTOR ENTITIES
	626	ZLENKO, OKSANA	11/19/2009	1.80	\$365.00	\$657.00	COMPILE SUMMARY OF LEGAL ENTITIES
	627	ZLENKO, OKSANA	11/19/2009	2.40	\$365.00	\$876.00	REVIEW OF FINANCIAL INFORMATION FOR NON-DEBTOR ENTITIES
	628	ATKINSON, MICHAEL L.	11/20/2009	2.90	\$470.00	\$1,363.00	REVIEW AND ANALYZE CASE DOCUMENTATION PROVIDED BY THE DEBTORS.
	629	CROCKETT, JASON N.	11/20/2009	2.10	\$330.00	\$693.00	REVIEW DOCUMENTS RECEIVED ON CDS FROM DEBTORS.
	630	CROCKETT, JASON N.	11/20/2009	0.40	\$330.00	\$132.00	REVIEW COLUMBUS MOTION.
	631	LOZA, ALICIA A.	11/20/2009	2.20	\$340.00	\$748.00	RESEARCH NON-DEBTOR ENTITIES.
	632	TAYLOR, BRIAN	11/20/2009	1.80	\$180.00	\$324.00	PREPARE AN OUTLINE OF ERC AUDIT REPORT.
	633	ZLENKO, OKSANA	11/20/2009	1.40	\$365.00	\$511.00	PREPARE SCHEDULE OF ERC ENTITIES
	634	ATKINSON, MICHAEL L.	11/23/2009	1.90	\$470.00	\$893.00	REVIEW AND REVISE COMMITTEE PRESENTATION RE: NFP'S.
	635	ATKINSON, MICHAEL L.	11/23/2009	3.20	\$470.00	\$1,504.00	REVIEW AND ANALYZE MANAGEMENT AGREEMENT SUMMARY.
	636	CROCKETT, JASON N.	11/23/2009	1.80	\$330.00	\$594.00	PREPARATION OF SCHEDULES FOR COMMITTEE PRESENTATION: NFPS.
	637	CROCKETT, JASON N.	11/23/2009	1.50	\$330.00	\$495.00	REVIEW AND UPDATE MANAGEMENT AGREEMENT SUMMARY.
	638	HARDIN, WILLIAM	11/23/2009	1.00	\$330.00	\$330.00	DOCUMENT REVIEW.

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Detail by Service Code

Code	Record No.	Name	Date	Hours	Rate	Amount	Detail
456	BANKRUPTCY-DATA ANALYSIS: Management information systems review, installation and analysis, construction, maintenance and reporting of significant case financial data, lease rejection, claims, etc.						
	639	LOZA, ALICIA A.	11/23/2009	3.40	\$340.00	\$1,156.00	RESEARCH NON-DEBTOR ENTITIES.
	640	LOZA, ALICIA A.	11/23/2009	2.60	\$340.00	\$884.00	RESEARCH EQUITY FUNDING TO NON-DEBTOR ENTITIES.
	641	TAYLOR, BRIAN	11/23/2009	2.30	\$180.00	\$414.00	CONTINUE TO PREPARE OUTLINE OF 2007 AUDIT REPORT.
	642	TAYLOR, BRIAN	11/23/2009	3.10	\$180.00	\$558.00	PREPARE AN OUTLINE OF THE 2009 FINANCIALS AND AUDIT FOR SPECIFIC ENTITIES.
	643	ATKINSON, MICHAEL L.	11/24/2009	2.80	\$470.00	\$1,316.00	REVIEW AND ANALYZE NON-DEBTOR ENTITY DOCUMENTATION AND ANALYSIS.
	644	ATKINSON, MICHAEL L.	11/24/2009	1.10	\$470.00	\$517.00	REVIEW AND ANALYZE EQUITY ANALYSIS.
	645	CROCKETT, JASON N.	11/24/2009	0.60	\$330.00	\$198.00	REVIEW EQUITY ANALYSIS.
	646	LOZA, ALICIA A.	11/24/2009	2.70	\$340.00	\$918.00	ANALYZE NON-DEBTOR ENTITIES.
	647	FRISVOLD, ANDREW M	11/30/2009	1.30	\$220.00	\$286.00	REVIEW AND ANALYZE MANAGEMENT AGREEMENTS.
	648	CROCKETT, JASON N.	12/2/2009	1.70	\$330.00	\$561.00	DISCUSS PRESENT VALUE OF MANAGEMENT CONTRACTS AND REVIEW SCHEDULES.
	649	FRISVOLD, ANDREW M	12/2/2009	1.70	\$220.00	\$374.00	PREPARE VALUATION OF MANAGEMENT FEES.
	650	ZLENKO, OKSANA	12/2/2009	1.00	\$365.00	\$365.00	ANALYZE MANAGEMENT FEES
	651	ZLENKO, OKSANA	12/2/2009	0.60	\$365.00	\$219.00	SUMMARIZE MANAGEMENT FEES
	652	CROCKETT, JASON N.	12/3/2009	0.50	\$330.00	\$165.00	REVIEW CAPMARK DEBT SCHEDULES.
	653	ZLENKO, OKSANA	12/3/2009	2.90	\$365.00	\$1,058.50	REVIEW OF LOAN DOCUMENTATION ON DATASITE
	654	ZLENKO, OKSANA	12/3/2009	2.50	\$365.00	\$912.50	SUMMARIZE ANALYSIS OF MANAGEMENT FEES
	655	ZLENKO, OKSANA	12/3/2009	1.70	\$365.00	\$620.50	RESEARCH LOAN SUPPORTING DOCUMENTATION
	656	ZLENKO, OKSANA	12/4/2009	2.90	\$365.00	\$1,058.50	REVIEW OF HISTORICAL FINANCIAL STATEMENTS

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Detail by Service Code

Code	Record No.	Name	Date	Hours	Rate	Amount	Detail
456	BANKRUPTCY-DATA ANALYSIS: Management information systems review, installation and analysis, construction, maintenance and reporting of significant case financial data, lease rejection, claims, etc.						
	657	ZLENKO, OKSANA	12/4/2009	2.80	\$365.00	\$1,022.00	REVIEW OF HISTORICAL TAX RETURNS FOR ERC GROUP
	658	ZLENKO, OKSANA	12/4/2009	1.30	\$365.00	\$474.50	REVIEW OF NEW DOCUMENTATION POSTED ON DATASITE
	659	FRISVOLD, ANDREW M	12/7/2009	3.80	\$220.00	\$836.00	REVIEW 10/29 - 10/30 HEARING TRANSCRIPT.
	660	LOZA, ALICIA A.	12/7/2009	0.80	\$340.00	\$272.00	PREPARE LEASE ANALYSIS TEMPLATE.
	661	LOZA, ALICIA A.	12/7/2009	1.40	\$340.00	\$476.00	REVIEW DOCUMENTS RECEIVED FROM DEBTOR.
	662	TAYLOR, BRIAN	12/7/2009	0.90	\$180.00	\$162.00	PREPARE SCHEDULE OF LANDOWNER LEASE AGREEMENTS.
	663	TAYLOR, BRIAN	12/7/2009	3.60	\$180.00	\$648.00	DOWNLOAD AND REVIEW LANDOWNER LEASE AGREEMENTS.
	664	ZLENKO, OKSANA	12/7/2009	2.40	\$365.00	\$876.00	PREPARE SUMMARY SCHEDULE
	665	ZLENKO, OKSANA	12/7/2009	2.00	\$365.00	\$730.00	ANALYSIS OF FIRST LIEN DEBT
	666	ZLENKO, OKSANA	12/7/2009	2.60	\$365.00	\$949.00	REVIEW OF PROPERTY DESCRIPTION
	667	ZLENKO, OKSANA	12/7/2009	2.60	\$365.00	\$949.00	ANALYSIS OF FIRST MEZ DEBT
	668	ATKINSON, MICHAEL L.	12/8/2009	2.60	\$470.00	\$1,222.00	REVIEW AND REVISE DOCUMENT REQUEST LIST AND ANALYZE DOCUMENTATION PROVIDED BY A&M'S DATA ROOM ACCESS.
	669	TAYLOR, BRIAN	12/8/2009	1.30	\$180.00	\$234.00	PREPARE A SCHEDULE OF AVERAGE IEDS PER YEAR PROJECTED.
	670	TAYLOR, BRIAN	12/8/2009	2.40	\$180.00	\$432.00	RESEARCH PREPETITION IEDS, POSTPETITION IEDS ACTUAL AND PROJECTED.
	671	TAYLOR, BRIAN	12/8/2009	1.90	\$180.00	\$342.00	UPDATE SCHEDULE OF LANDOWNER LEASE AGREEMENTS FOR APPLICABLE AMENDMENTS.
	672	ZLENKO, OKSANA	12/8/2009	2.40	\$365.00	\$876.00	REVIEW OVERHEAD EXPENSES
	673	ZLENKO, OKSANA	12/8/2009	2.20	\$365.00	\$803.00	ANALYZE DEVELOPMENT FEES
	674	ZLENKO, OKSANA	12/8/2009	2.40	\$365.00	\$876.00	PREPARE DCF SCHEDULE

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Detail by Service Code

Code	Record No.	Name	Date	Hours	Rate	Amount	Detail
456	BANKRUPTCY-DATA ANALYSIS: Management information systems review, installation and analysis, construction, maintenance and reporting of significant case financial data, lease rejection, claims, etc.						
	675	ZLENKO, OKSANA	12/8/2009	1.50	\$365.00	\$547.50	SUMMARIZE DEVELOPMENT FEES
	676	ATKINSON, MICHAEL L.	12/9/2009	2.70	\$470.00	\$1,269.00	REVIEW AND ANALYZE FINANCIAL DOCUMENTATION AND AGREEMENTS PROVIDED BY A&M'S DATAROOM ACCESS.
	677	ATKINSON, MICHAEL L.	12/9/2009	2.30	\$470.00	\$1,081.00	REVIEW AND ANALYZE CASE DOCUMENTATION - DATA ROOM ACCESS PROVIDED BY A&M.
	678	CROCKETT, JASON N.	12/9/2009	0.90	\$330.00	\$297.00	REVIEW OF ACTUAL OPERATING RESULTS COMPARED TO BUDGET.
	679	CROCKETT, JASON N.	12/9/2009	0.60	\$330.00	\$198.00	DISCUSS FINANCIAL INFORMATION WITH M. ATKINSON.
	680	LOZA, ALICIA A.	12/9/2009	2.50	\$340.00	\$850.00	REVIEW NEW DATA ROOM DOCUMENTS AS A RESULT OF BEING GRANTED FULL ACCESS.
	681	TAYLOR, BRIAN	12/9/2009	2.30	\$180.00	\$414.00	PREPARE SCHEDULES OF ADJUSTED RATES PER LEASE AGREEMENTS.
	682	TAYLOR, BRIAN	12/9/2009	2.70	\$180.00	\$486.00	PREPARE RENT ADJUSTED AND NON-ADJUST ANALYSES.
	683	TAYLOR, BRIAN	12/9/2009	1.80	\$180.00	\$324.00	PREPARE A SCHEDULE OF PROJECTIONS PER LEASE AGREEMENTS.
	684	TAYLOR, BRIAN	12/9/2009	1.20	\$180.00	\$216.00	UPDATE RENT RATES IN LEASE AGREEMENT ANALYSIS.
	685	ZLENKO, OKSANA	12/9/2009	2.50	\$365.00	\$912.50	REVIEW ANNUAL REPORTS FOR MARKET COMPARABLES
	686	ZLENKO, OKSANA	12/9/2009	2.90	\$365.00	\$1,058.50	IDENTIFY MARKET COMPARABLES
	687	LOZA, ALICIA A.	12/10/2009	2.80	\$340.00	\$952.00	REVIEW DOCUMENTS IN DATA ROOM AS A RESULT OF BEING GRANTED FULL ACCESS.
	688	LOZA, ALICIA A.	12/11/2009	2.20	\$340.00	\$748.00	REVIEW ADDITIONAL DOCUMENTS GIVEN ACCESS TO ON DATA SITE.
	689	CROCKETT, JASON N.	12/16/2009	2.30	\$330.00	\$759.00	REVIEW NFP DOCUMENTS AND PREPARE FOR DEBTOR MEETING.
	690	TAYLOR, BRIAN	12/16/2009	1.40	\$180.00	\$252.00	REVIEW AND SEARCH ERC DATASITE CONTENTS
	691	CROCKETT, JASON N.	12/17/2009	1.60	\$330.00	\$528.00	REVIEW OF NFP DOCUMENTS FROM IRS.

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Detail by Service Code

Code	Record No.	Name	Date	Hours	Rate	Amount	Detail
456	BANKRUPTCY-DATA ANALYSIS: Management information systems review, installation and analysis, construction, maintenance and reporting of significant case financial data, lease rejection, claims, etc.						
	692	ATKINSON, MICHAEL L.	12/21/2009	5.10	\$470.00	\$2,397.00	REVIEW AND ANALYZE CASE DOCUMENTATION (FINANCIAL INFORMATION, PROPOSALS, ETC) IN PREPARATION OF AUCTION; DISCUSS W/ COUNSEL.
	693	CROCKETT, JASON N.	12/21/2009	0.50	\$330.00	\$165.00	REVIEW SUMMARY OF BUDGET TO ACTUAL RESULTS WITH M. ATKINSON.
	694	CROCKETT, JASON N.	12/28/2009	1.30	\$330.00	\$429.00	REVIEW MONTHLY OPERATING REPORTS.
	695	FRISVOLD, ANDREW M	12/30/2009	0.70	\$220.00	\$154.00	REVIEW DOCKET FOR RECENT EVENTS.
	696	TAYLOR, BRIAN	1/5/2010	2.10	\$230.00	\$483.00	SEARCH DATA ROOM AND REVIEW MATERIALS.
	697	FRISVOLD, ANDREW M	1/6/2010	1.20	\$230.00	\$276.00	REVIEW DOCUMENTS PROVIDED BY IRS RELATING TO NOT FOR PROFIT ORGANIZATIONS.
	698	TAYLOR, BRIAN	1/6/2010	2.60	\$230.00	\$598.00	UPDATE SCHEDULE OF TAX RETURNS AND REVIEW ERC TAX RETURNS.
	699	FRISVOLD, ANDREW M	1/7/2010	3.30	\$230.00	\$759.00	REVIEW DOCUMENTS PROVIDED BY IRS FOR INFORMATION RELATED TO INSIDERS.
	700	TAYLOR, BRIAN	1/7/2010	2.60	\$230.00	\$598.00	PREPARE TAX FORM 1065 SCHEDULE.
	701	ATKINSON, MICHAEL L.	1/19/2010	0.50	\$530.00	\$265.00	REVIEW AND ANALYZE ASSET SCHEDULES AND SUPPORTING DOCUMENTATION.
	702	ATKINSON, MICHAEL L.	1/26/2010	1.60	\$530.00	\$848.00	REVIEW AND ANALYZE RECENTLY FILED MOTIONS; DISCUSS W/ J CROCKETT.
Subtotal for Service Code 456				250.10	\$328.89	\$82,255.00	

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Detail by Service Code

Code	Record No.	Name	Date	Hours	Rate	Amount	Detail
560	TRAVEL TIME @ 50%						
	703	LOZA, ALICIA A.	11/29/2009	5.50	\$170.00	\$935.00	TRAVEL TO DALLAS FOR 341 MEETING.
	704	LOZA, ALICIA A.	11/30/2009	5.50	\$170.00	\$935.00	TRAVEL TO RICHMOND.
	705	LOZA, ALICIA A.	12/15/2009	3.00	\$170.00	\$510.00	TRAVEL TO BALTIMORE FOR DEBTOR MEETING.
	706	LOZA, ALICIA A.	12/16/2009	4.00	\$170.00	\$680.00	TRAVEL TO RICHMOND.
	707	LOZA, ALICIA A.	1/11/2010	5.50	\$180.00	\$990.00	TRAVEL TO DALLAS.
	708	LOZA, ALICIA A.	1/14/2010	5.50	\$180.00	\$990.00	TRAVEL TO RICHMOND.
Subtotal for Service Code 560				29.00	\$173.79	\$5,040.00	

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Code	Record No.	Name	Date	Hours	Rate	Amount	Detail
Total Fees for Client No. 9022 -		Erickson Retirement Communities, LLC, et al.		1,383.60	\$332.51	\$460,058.50	

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Detail by Service Code

Code	Record No.	Name	Date	Hours	Rate	Amount	Detail
5	MILEAGE AND PARKING						
	709	EXPENSE	11/30/2009			\$24.00	PARKING AT AIRPORT FOR A. LOZA
	710	EXPENSE	12/16/2009			\$27.00	PARKING IN BALTIMORE FOR A. LOZA
	711	EXPENSE	12/16/2009			\$170.50	ROUNDTRIP MILEAGE TO BALTIMORE FOR A. LOZA - 310 MILES
	712	EXPENSE	12/23/2009			\$12.00	PARKING AT TRAIN STATION DURING TRIP TO NYC FOR ERICKSON AUCTION/SALE - M. ATKINSON
	713	EXPENSE	1/14/2010			\$36.00	PARKING AT AIRPORT FOR A. LOZA
	714	EXPENSE	1/14/2010			\$64.00	PARKING AT AIRPORT DURING TRIP TO DALLAS FOR CLIENT MEETING; M. ATKINSON
Subtotal for Service Code 5						\$333.50	

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Detail by Service Code

Code	Record No.	Name	Date	Hours	Rate	Amount	Detail
15	COPY CHARGES						
	715	EXPENSE	11/30/2009			\$67.30	COPIES - INTERNAL THROUGH 11/30/09
	716	EXPENSE	1/31/2010			\$7.00	COPIES - INTERNAL THRU 12/09
		Subtotal for Service Code 15				\$74.30	

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Detail by Service Code

Code	Record No.	Name	Date	Hours	Rate	Amount	Detail
25	LODGING EXPENSES						
	717	EXPENSE	11/30/2009			\$228.53	HOTEL IN DALLAS FOR A. LOZA
	718	EXPENSE	12/16/2009			\$231.66	HOTEL IN BALTIMORE FOR A. LOZA
	719	EXPENSE	12/23/2009			\$467.49	HOTEL DURING TRIP TO NYC FOR AUCTION/SALE - M. ATKINSON
	720	EXPENSE	1/13/2010			\$650.56	HOTEL - DALLAS - 1/11 - 1/13 FOR A. LOZA
	721	EXPENSE	1/13/2010			\$309.35	LODGING IN DALLAS FOR CLIENT MEETING; M. ATKINSON
	722	EXPENSE	1/14/2010			\$240.35	LODGING DURING TRIP TO DALLAS FOR MEETING W/ COUNSEL, ETC FOR M. ATKINSON
	723	EXPENSE	1/14/2010			\$250.35	HOTEL - DALLAS - 1/13 - 1/14 FOR A. LOZA
	Subtotal for Service Code 25					\$2,378.29	

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Detail by Service Code

Code	Record No.	Name	Date	Hours	Rate	Amount	Detail
35	MEALS						
	724	EXPENSE	11/29/2009			\$23.00	TRAVEL MEAL - A. LOZA
	725	EXPENSE	11/30/2009			\$20.00	TRAVEL MEAL - A. LOZA
	726	EXPENSE	12/16/2009			\$14.22	TRAVEL MEAL - A. LOZA
	727	EXPENSE	1/12/2010			\$282.03	DINNER W/ ALICIA LOZA, SAM STRICKLIN, ESQ & ANDREW SHOULDER, ESQ TO DISCUSS CURRENT CASE STATUS AND ISSUES
Subtotal for Service Code 35						\$339.25	

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Detail by Service Code

Code	Record No.	Name	Date	Hours	Rate	Amount	Detail
50	RESEARCH						
	728	EXPENSE	11/9/2009			\$10.87	DOMAIN NAME REGISTRATION
	729	EXPENSE	1/31/2010			\$153.00	CAPITAL IQ RESEARCH THRU JANUARY 2009
	730	EXPENSE	1/31/2010			\$1,134.32	PACER RESEARCH THROUGH 12/31/09
	731	EXPENSE	1/31/2010			\$319.00	CAPITAL IQ RESEARCH THRU DECEMBER 2009
	732	EXPENSE	3/31/2010			\$85.68	PACER RESEARCH JANUARY AND FEBRUARY 2010
Subtotal for Service Code 50						<hr/> \$1,702.87	

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Detail by Service Code

Code	Record No.	Name	Date	Hours	Rate	Amount	Detail
55	COURIER SERVICES						
	733	EXPENSE	12/31/2009			\$20.41	FEDEX INVOICE 940049232; DELIVERED TO STEPHEN PORTER 11/13/09
	734	EXPENSE	12/31/2009			\$20.41	FEDEX INVOICE 940049232; DELIVERED TO EVAN DIAMOND 11/13/09
	735	EXPENSE	12/31/2009			\$54.27	FEDEX INVOICE 940049232; DELIVERED TO SERGIO LUCIANA 11/13/09
	736	EXPENSE	12/31/2009			\$51.73	FEDEX INVOICE 940049232; DELIVERED TO GARY BUSH 11/13/09
	737	EXPENSE	12/31/2009			\$21.25	FEDEX INVOICE 940049232; DELIVERED TO LEIGH HOWE 11/13/09
	738	EXPENSE	1/31/2010			\$57.83	FEDEX INVOICE 943305484 - DELIVERED TO MICHAEL ATKINSON 12/12
Subtotal for Service Code 55						\$225.90	

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Detail by Service Code

Code	Record No.	Name	Date	Hours	Rate	Amount	Detail
60	AIRFARE						
	739	EXPENSE	11/30/2009			\$1,835.69	A. LOZA - TRAVEL TO CLIENT 11/29-11/30/09
	740	EXPENSE	1/31/2010			\$1,868.40	TRAVEL FOR A LOZA 1/7-1/13/10; CLIENT MEETINGS
Subtotal for Service Code 60						<hr/> \$3,704.09	

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Detail by Service Code

Code	Record No.	Name	Date	Hours	Rate	Amount	Detail
65	TRAVEL EXPENSES						
	741	EXPENSE	11/29/2009			\$60.00	CABFARE TO HOTEL FOR A. LOZA
	742	EXPENSE	12/22/2009			\$10.80	TAXI TO HOTEL DURING TRIP TO NYC FOR ERICKSON AUCTION/SALE - M. ATKINSON
	743	EXPENSE	12/23/2009			\$8.60	TAXI DURING TRIP TO NYC FOR ERICKSON AUCTION/SALE - M. ATKINSON
	744	EXPENSE	12/23/2009			\$7.00	TAXI DURING TRIP TO NYC FOR ERICKSON AUCTION/SALE - M. ATKINSON
	745	EXPENSE	12/23/2009			\$5.80	TAXI DURING TRIP TO NYC FOR ERICKSON AUCTION/SALE - M. ATKINSON
	746	EXPENSE	1/11/2010			\$60.00	CABFARE FOR A. LOZA
	747	EXPENSE	1/12/2010			\$60.00	TAXI FROM AIRPORT TO HOTEL DURING TRIP TO DALLAS FOR CLIENT MEETINGS; M. ATKINSON
	748	EXPENSE	1/13/2010			\$12.00	CABFARE FOR A. LOZA
	749	EXPENSE	1/13/2010			\$17.00	TAXI TO CLIENT MEETING DURING TRIP TO DALLAS; M. ATKINSON
	750	EXPENSE	1/13/2010			\$15.00	TAXI FROM CLIENT MEETING DURING TRIP TO DALLAS; M. ATKINSON
	751	EXPENSE	1/14/2010			\$55.00	CABFARE FOR A. LOZA
	752	EXPENSE	1/14/2010			\$60.00	TAXI TO AIRPORT DURING TRIP TO DALLAS FOR CLIENT MEETINGS; M. ATKINSON
	753	EXPENSE	1/19/2010			\$552.00	TRAIN TO NY TO PREPARE FOR AND ATTEND AUCTION; M. ATKINSON
	Subtotal for Service Code 65					\$923.20	

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Code	Record No.	Name	Date	Hours	Rate	Amount	Detail
85	POSTAGE						
	754	EXPENSE	1/11/2010			\$45.00	A. FRISVOLD - POSTAGE AND PRINTING OF TAX RECORDS FOR NOT FOR PROFIT ENTITIES.
Subtotal for Service Code 85						\$45.00	

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Code	Record No.	Name	Date	Hours	Rate	Amount	Detail
Total Expenses for Client No. 9022 -		Erickson Retirement Communities, LLC, et al.				\$9,726.40	

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Code	Record No.	Name	Date	Hours	Rate	Amount	Detail
Total for Client No. 9022 -		Erickson Retirement Communities, LLC, et al.				\$469,784.90	