

# **EXHIBIT**

# **D**



1320 RXR Plaza  
Uniondale, New York 11556-1320  
Phone: (516) 227-0700  
Facsimile: (516) 227-0777

ERICKSON RETIREMENT COMMUNITIES, LLC  
C/O GERALD F. DOHERTY, ESQ.  
701 MAIDEN CHOICE  
BALTIMORE, MD 21228

ID: 23698.0100  
BILL NO. 246094  
MAY 20, 2010

REGARDING: CHAPTER 11 BANKRUPTCY CASE

For Professional Services Rendered Thru 11/30/09	7,472.50
Disbursements and Other Charges Thru 11/30/09	275.96
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TOTAL THIS INVOICE	7,748.46
TOTAL AMOUNT NOW DUE	\$ 7,748.46

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MAY 20, 2010

ERICKSON RETIREMENT COMMUNITIES, LLC

23698.0100

BILL NO. 246094

## FOR PROFESSIONAL SERVICES RENDERED

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
[REDACTED]			
11/20/09	BERKOWITZ	WORK ON RETENTION APPLICATION.	1.20
11/20/09	BERKOWITZ	REVIEW FILE.	1.50
11/21/09	BERKOWITZ	REVIEW ANCILLARY DOCUMENTS.	1.00
11/23/09	BERKOWITZ	REVIEW BR 9059 & CASES RELATED THERETO.	1.00
11/24/09	BERKOWITZ	CONFERENCE CALL WITH GERALD DOHERTY.	.20
[REDACTED]			
11/30/09	BERKOWITZ	PREPARE FOR MEETING AT PIPER RE: CONFLICTS REPRESENTATION RE: 552 ISSUE & CHARACTERIZATION ISSUE.	2.00
11/30/09	BERKOWITZ	REVIEW CASES & PLEADINGS.	1.00
11/30/09	BERKOWITZ	WORK ON RETENTION DOCUMENTS.	.50
[REDACTED]			
[REDACTED]			
11/30/09	BERKOWITZ	CONFER WITH PTC RE: MEETINGS.	.20
11/30/09	COLLINS	EDIT MOTION PAPERS FOR FIRM RETENTION APPLICATION AND DISCUSS SAME W/ TAB.	1.00





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701 MAIDEN CHOICE  
BALTIMORE, MD 21228


ID: 23698.0100  
BILL NO. 246155  
MAY 24, 2010

REGARDING: CHAPTER 11 BANKRUPTCY CASE

For Professional Services Rendered Thru 12/31/09	24,681.00
Disbursements and Other Charges Thru 12/31/09	2,291.75
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TOTAL THIS INVOICE	26,972.75

TOTAL AMOUNT NOW DUE \$ 26,972.75

FOR PROFESSIONAL SERVICES RENDERED

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
12/01/09	BERKOWITZ	PREPARE FOR & ATTEND MEETING AT DLA WITH TOM CALIFANO & THEN WITH LARGER GROUP TO REVIEW STATUS OF OPEN ISSUES: (1) 552, 554 TRANSFER & (3) RECHARACTERIZE SALE/LEASEBACK.	3.50
12/01/09	YAN	CONFERENCE CALL WITH TAB, PTC AND T. CALIFANO TO DISCUSS STRATEGY AND BACKGROUND OF OPERATIONS.	.70
12/01/09	YAN	CONFERENCE CALL WITH TAB, T. CALIFANO AND DLA WORKING GROUP TO DISCUSS CASE STRATEGY.	1.00
			
12/02/09	BERKOWITZ	WORK ON RETENTION DOCUMENTS.	1.00
12/03/09	BERKOWITZ	WORK ON RETENTION DECLARATION.	.50
12/04/09	YAN	CONFER WITH TAB, PTC AND DAP RE: TO DO LIST AND GENERAL CASE STRATEGY (.7); PREPARE CASE LITIGATION BINDERS AND REVIEW CASE BACKGROUND INFORMATION (1.9).	2.60
12/04/09	PASCARELLA	CONFERENCE CALL WITH TAB,	.40

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
		PTC, RCY AND DLA PIPER (.1); COMMUNICATE WITH TAB, PTC AND RCY REGARDING VARIOUS ISSUES (.3).	
12/08/09	YAN	REVISE TAB DECLARATION AND EMAIL TO K. ROSELLA RE: SAME.	.30
12/10/09	BERKOWITZ	PREPARE FOR & PARTICIPATE ON CONFERENCE CALL WITH PIPER RE: NSC/KKR BID AMENDING BID PROCEDURES. REVIEW APPLICABLE CASE LAW RE: BIDDING.	1.80
12/10/09	COLLINS	CALL W/ TAB TO ANALYZE SALE ISSUE REGARDING BIDDER'S AGREEMENT W/ NSC.	.20
12/10/09	COLLINS	OBTAIN RESEARCH MATERIALS ON SALE ISSUE REGARDING BIDDER'S AGREEMENT W/ NSC AND FWD RESULTS OF RESEARCH TO TAB W/ COMMENTS.	.50
12/11/09	BERKOWITZ	REVIEW KKR PROPOSAL IN CONTEXT OF BID PROPOSAL & BID PROCEDURES AND CONFER WITH PIPER RE: SAME.	1.00
12/15/09	MELORE	REVIEW LEASE VERSUS TRUE SALE (.8); CONFER W/TAB RE: SAME (.2); CONFER W/ PTC AND D. PASCARELLA RE: ACCOUNT CONTROL AGREEMENT (.4).	1.40
12/15/09	BERKOWITZ	PREPARE FOR & ATTEND ERICKSON TEAM MEETING AT	2.20

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
		PIPER.	
12/15/09	BERKOWITZ	REVIEW EXAMINER MOTION PRIOR TO CONFERRING WITH T. CALIFANO RE: SAME.	1.00
12/15/09	BERKOWITZ	CONFER WITH BILL CURRIE RE: BIDDING ISSUES WITH RESPECT TO NSC.	.50
12/16/09	BERKOWITZ	MEET WITH T. CALIFANO TO DISCUSS STRATEGY RE: AUCTION; CONFER WITH COUNSEL TO MEZZ LENDERS; CONFER WITH COMMITTEE COUNSEL DURING CALIFANO MEETING.	2.00
12/17/09	YAN	MEMO FROM TAB AND PTC RE: PRO HAC VICE ADMISSION AND ECF ACCESS AND PREPARE AND COORDINATE SUBMISSION OF APPLICATIONS.	2.60
12/21/09	BERKOWITZ	CONFER WITH T. CALIFANO RE: AUCTION ISSUES & NSC MANAGEMENT AGREEMENT.	.20
12/21/09	BERKOWITZ	REVIEW CONDITIONAL CONSENT OF NSC.	.10
12/21/09	BERKOWITZ	REVIEW & ANALYZE NSC TRANSMITTAL.	.60
12/21/09	BERKOWITZ	REVIEW HEARING TRANSCRIPT FROM FRIDAY.	1.10
12/22/09	BERKOWITZ	PREPARE FOR & PARTICIPATE IN AUCTION; ASSIST TOM CALIFANO; MEET WITH HOULIHAN	12.00



<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
		LOKEY; MEET WITH COMMITTEE COUNSEL; MEET WITH COUNSEL TO INDENTURE TRUSTEE.	
12/23/09	BERKOWITZ	ATTEND & PARTICIPATE IN AUCTION.	4.30
12/29/09	BERKOWITZ	PREPARE FOR AND PARTICIPATE ON CALL WITH MICHAEL HYNES AND PTC.	.80
SUB TOTAL TIME VALUE			\$ 24,681.00



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C/O GERALD F. DOHERTY, ESQ.  
701 MAIDEN CHOICE  
BALTIMORE, MD 21228

ID: 23698.0100  
BILL NO. 246159  
MAY 24, 2010

REGARDING: CHAPTER 11 BANKRUPTCY CASE

For Professional Services Rendered Thru 01/31/10	7,426.00
Disbursements and Other Charges Thru 01/31/10	8,508.20
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TOTAL THIS INVOICE	15,934.20

TOTAL AMOUNT NOW DUE \$ 15,934.20

## FOR PROFESSIONAL SERVICES RENDERED

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
01/03/10	BERKOWITZ	REVIEW DRAFT MEMO.	.20
01/04/10	SIFFERT	ACCESSED COURT DOCKET AND OBTAINED COPIES OF DEBTORS AMENDED DISCLOSURE STATEMENT	.20
01/05/10	BERKOWITZ	MEET WITH TOM CALIFANO TO DISCUSS STRATEGY FOR HEARING.	1.50
01/05/10	BERKOWITZ	PREPARE FOR MEETINGS AND TRAVEL TO DALLAS, TEXAS. ***TRAVEL TIME - HALF RATE***	3.00
01/05/10	COLLINS	COMPLETE MOTION FOR ADMISSION PRO HAC VICE AND FORWARD TO SLUSHER FOR FILING.	.40
01/05/10	COLLINS	REVIEW DOCKET TO DETERMINE STATUS OF VARIOUS MATTERS AND REPORT TO TAB ON SAME.	.40
01/05/10	YAN	PREPARE AND COORDINATE FILING OF PRO HAC VICE APPLICATIONS FOR TAB, RCY AND PTC.	1.20
01/06/10	BERKOWITZ	REVIEW EXAMINER RESPONSE; CONFER WITH T. CALIFANO RE: COMMENTS; SEND TO KRISTIN ROSELLA.	.50
01/07/10	BERKOWITZ	PREPARE FOR & PARTICIPATE ON	1.50

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
		WEEKLY CALL.	
01/07/10	BERKOWITZ	MEET WITH & CONFER WITH T. CALIFANO RE: STRATEGY.	.80
01/07/10	BERKOWITZ	RETURN TO NEW YORK. ***TRAVEL TIME - HALF RATE***	3.00
01/07/10	BERKOWITZ	REVIEW MEDIATION ORDER; CONFER WITH T. CALIFANO RE: SAME.	.20
01/08/10	MELORE	REVIEW AND FINALIZE MEMO; CONFER W/ D. SHAPIRO.	.20
01/08/10	BERKOWITZ	PREPARE FOR & PARTICIPATE ON CALL TO REVIEW HL ANALYSIS RE: ALLOCATION; DISCUSS STRATEGY WITH T. CALIFANO.	1.30
01/15/10	BERKOWITZ	PREPARE FOR & PARTICIPATE ON CONFERENCE CALL WITH WORKING GROUP RE: ALLOCATION.	.50
01/20/10	SIFFERT	CONFER WITH T. BERKOWITZ REGARDING COURT CALL FOR 1/22/10 COURT CONFERENCE ; ORDERED AND COORDINATED SAME	.30
01/27/10	SIFFERT	COORDINATED AND ORDERED COURT CALL FOR JANAUARY 29 COURT CONFERENCE	.30
SUB TOTAL TIME VALUE			\$ 7,426.00



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701 MAIDEN CHOICE  
BALTIMORE, MD 21228

ID: 23698.0100  
BILL NO. 246164  
MAY 24, 2010

REGARDING: CHAPTER 11 BANKRUPTCY CASE

For Professional Services Rendered Thru 02/28/10	13,964.50
Disbursements and Other Charges Thru 02/28/10	152.00
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TOTAL THIS INVOICE	14,116.50

TOTAL AMOUNT NOW DUE \$ 14,116.50

FOR PROFESSIONAL SERVICES RENDERED

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
02/01/10	BERKOWITZ	PREPARE FOR & PARTICIPATE ON BI-WEEKLY PROCESS CALL.	.50
02/03/10	BERKOWITZ	CONFER WITH CRO RE: BILLING ESTIMATES & REVIEW BILLINGS WITH FINANCE DEPARTMENT.	.50
02/03/10	BERKOWITZ	CONFER WITH K. ROSELLA RE: CREDITOR INQUIRY.	.10
02/04/10	BERKOWITZ	PREPARE FOR & PARTICIPATE ON PROCESS CALL.	.60
02/04/10	BERKOWITZ	PREPARE FOR COURT HEARING.	.20
02/05/10	BERKOWITZ	PREPARE FOR & PARTICIPATE ON CONFERENCE CALL WITH COURT RE: STATUS OF OPEN ISSUES.	1.50
02/05/10	BERKOWITZ	REVIEW SUBORDINATION SUMMARY RE: KENNEDY.	.30
02/05/10	BERKOWITZ	CONFER WITH T. CALIFANO RE: HEARING; EXAMINER MOTION & TO DO LIST.	.30
02/08/10	BERKOWITZ	PREPARE FOR & PARTICIPATE ON PROCESS CALL.	.50
02/08/10	BERKOWITZ	CONFER WITH TOM CALIFANO RE: KENNEDY EXAMINER'S MOTION & PLEADING TO BE FILED BY DEBTOR. DISCUSS STRATEGY & LENDER'S POSITION & STATUS OF UNSECURED CLAIMS.	.40

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
02/08/10	BERKOWITZ	CONFERENCE WITH COUNSEL TO KENNEDY RE: EXAMINER ISSUE.	.40
02/08/10	BERKOWITZ	CONFER WITH D. SHAPIRO RE: NEGOTIATING STRATEGY.	.40
02/09/10	BERKOWITZ	CONFER WITH TOM CALIFANO RE: KENNEDY & EXAMINER'S MOTION.	.20
02/09/10	BERKOWITZ	CONFER WITH COUNSEL TO KENNEDY RE: WITHDRAWAL OF MOTION.	.40
02/10/10	BERKOWITZ	CONFERENCE WITH VINCE SLUSHER TO DISCUSS RESPONSE TO FILING OF MECHANICS' LIENS.	.30
02/10/10	BERKOWITZ	CONFER WITH MICHIGAN COUNSEL RE: MECHANICS LIEN ISSUES; REVIEW MECHANICS LIENS.	.50
02/11/10	BERKOWITZ	PREPARE FOR & PARTICIPATE ON PROCESS CALL.	.50
02/11/10	BERKOWITZ	CONFER WITH ALVAREZ RE: BUDGETING ISSUES; CONFER WITH TOM CALIFANO RE: SAME.	.50
02/15/10	BERKOWITZ	PREPARE FOR & PARTICIPATE ON PROCESS CALL.	.60
02/15/10	BERKOWITZ	REVIEW PLAN & DISCLOSURE STATEMENT.	2.20
02/15/10	BERKOWITZ	PREPARE FOR & PARTICIPATE ON POR DISCUSSION CALL.	.50

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
02/17/10	SIFFERT	CONFER WITH M. LEMMO REGARDING DEBTORS' SECOND AMENDED JOINT PLAN OF REORGANIZATION AND AMENDED CHAPTER 11 PLAN; ACCESSED SAME FROM COURT DOCKET AND OBTAINED COPIES OF SAME FOR FURTHER ATTORNEY REVIEW BY T. BERKOWITZ	.80
02/18/10	BERKOWITZ	PREPARE FOR & PARTICIPATE ON PROCESS CALL.	.80
02/18/10	BERKOWITZ	CONFER WITH D. SHAPIRO RE: KENNEDY STRATEGY.	.20
02/18/10	BERKOWITZ	REVIEW & ANALYZE THE KENNEDY SUBORDINATION AGREEMENT.	1.10
02/19/10	BERKOWITZ	REVIEW MEMO OF LAW FILED BY MICHIGAN.	1.00
02/19/10	BERKOWITZ	REVIEW MEMO OF LAW FILED BY PNC.	1.10
02/19/10	BERKOWITZ	CONFER WITH T. CALIFANO RE: STRATEGY.	.20
02/19/10	BERKOWITZ	CONFER WITH HOULIHAN LOKEY RE: STRATEGY.	.20
02/20/10	BERKOWITZ	CONFER WITH D. SHAPIRO RE: KENNEDY SUBORDINATION TERMS.	.30
02/22/10	BERKOWITZ	REVIEW PNC SUPPLEMENTAL MEMO RE: EXAMINER; CONFER WITH D. SHAPIRO RE: SUBORDINATION ISSUES.	1.10



<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
02/23/10	BERKOWITZ	REVIEW DISCLOSURE STATEMENT REVISIONS.	1.20
02/24/10	BERKOWITZ	FOLLOW UP ON DISCLOSURE ISSUES & KENNEDY ISSUES WITH HOULIHAN.	.50
02/24/10	BERKOWITZ	REVIEW PLEADINGS RE: SUBORDINATION.	1.00
02/24/10	YAN	MEMO FROM/TO TAB RE: PNC SUPPLEMENTAL MEMO IN OPPOSITION TO APPOINTMENT OF EXAMINER.	.10
02/26/10	BERKOWITZ	CONFER WITH VINCE SLUSHER RE: MECHANICS LIEN ISSUE (.2); REVIEW AUTOMATIC STAY ISSUE (.8).	1.00
SUB TOTAL TIME VALUE			\$ 13,964.50



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C/O GERALD F. DOHERTY, ESQ.  
701 MAIDEN CHOICE  
BALTIMORE, MD 21228

ID: 23698.0100  
BILL NO. 246166  
MAY 24, 2010

REGARDING: CHAPTER 11 BANKRUPTCY CASE

For Professional Services Rendered Thru 03/31/10	19,232.50
Disbursements and Other Charges Thru 03/31/10	1,174.94
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TOTAL THIS INVOICE	20,407.44

TOTAL AMOUNT NOW DUE \$ 20,407.44

## FOR PROFESSIONAL SERVICES RENDERED

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
03/01/10	BERKOWITZ	PREPARE FOR & PARTICIPATE ON PROCESS CALL & FOLLOW UP WITH TOM CALIFANO.	.50
03/01/10	BERKOWITZ	REVIEW REVISED PLAN OF REORGANIZATION & DISCLOSURE STATEMENT.	2.00
03/02/10	BERKOWITZ	REVIEW COURT FILINGS IN CONNECTION WITH DISCLOSURE STATEMENT INCLUDING WITHOUT LIMITATION THE ALLOCATION PLEADING.	2.00
03/02/10	BERKOWITZ	REVIEW REVISED DISCLOSURE STATEMENT & PLAN.	2.00
03/02/10	YAN	CONFER WITH AND MEMOS TO TAB RE: MOTION TO DETERMINE PROPER ALLOCATION (.7); MEMOS TO/FROM W. CURRIE RE: SUMMARY OF MOTION TO DETERMINE PROPER ALLOCATION (.1).	.80
03/03/10	BERKOWITZ	REVIEW OBJECTIONS TO DISCLOSURE.	2.50
03/04/10	BERKOWITZ	PREPARE FOR & PARTICIPATE ON PROCESS CALL.	.50
03/04/10	BERKOWITZ	REVIEW OBJECTIONS TO DISCLOSURE.	.20
03/04/10	BERKOWITZ	REVIEW STANDING ISSUE RE:	.40

MAY 24, 2010

ERICKSON RETIREMENT COMMUNITIES, LLC

23698.0100

BILL NO. 246166

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
		MICHIGAN & CONFERENCE WITH T. CALIFANO.	
03/04/10	SPANO	ARRANGED FOR COURT CALL. TELEPHONE CALL TO VENDOR REGARDING SAME. DISTRIBUTED CORRESPONDENCE TO TAB AND RCY REGARDING SAME.	.20
03/05/10	BERKOWITZ	PREPARE FOR & PARTICIPATE ON DISCLOSURE STATEMENT HEARING.	3.00
03/08/10	BERKOWITZ	REVIEW AMENDED PLAN.	1.00
03/08/10	BERKOWITZ	PREPARE FOR & PARTICIPATE ON PROCESS CALL.	.50
03/08/10	BERKOWITZ	PREPARE FOR & CONFERENCE CALL WITH T. CALIFANO & OTHER RE: KENNEDY DISCUSSIONS.	.60
03/08/10	BERKOWITZ	REVIEW STANDING DECISION FROM D. SHAPIRO.	.30
03/08/10	YAN	CONFER WITH TAB AND RESEARCH ON STANDING, CLAIMS TRADING AND SUBORDINATION AGREEMENTS.	6.50
03/09/10	YAN	RESEARCH RE: SUBORDINATION AGREEMENT AND CLAIMS TRADING STANDING ISSUES.	2.80
03/15/10	BERKOWITZ	PREPARE FOR & PARTICIPATE ON PROCESS CALL.	.50
03/17/10	HOGAN	BEGIN PRINTING DOCUMENTS	1.20

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
		FROM DATA ROOM	
03/18/10	HOGAN	COMPLETE PRINT AND COMPILATION OF PRODUCTION DOCUMENTS FOR TAB'S REVIEW	2.90
03/19/10	BERKOWITZ	PREPARE FOR & PARTICIPATE ON PROCESS CALL.	.50
03/22/10	SIFFERT	CONFER WITH T. BERKOWITZ REGARDING COURT CALL FOR 3/23; COORDINATED SAME	.30
03/22/10	BERKOWITZ	CONFER WITH TOM CALIFANO RE: VALUATION HEARING.	.20
03/22/10	BERKOWITZ	PREPARE FOR & PARTICIPATE ON PROCESS CALL.	.50
03/23/10	BERKOWITZ	PREPARE FOR & PARTICIPATE ON VALUATION HEARING.	3.00
03/25/10	BERKOWITZ	PREPARE FOR & PARTICIPATE ON PROCESS CALL.	.50
03/29/10	BERKOWITZ	PREPARE FOR & PARTICIPATE ON PROCESS CALL.	.50
SUB TOTAL TIME VALUE			\$ 19,232.50



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701 MAIDEN CHOICE  
BALTIMORE, MD 21228

ID: 23698.0100  
BILL NO. 246168  
MAY 24, 2010

REGARDING: CHAPTER 11 BANKRUPTCY CASE

For Professional Services Rendered Thru 04/30/10	5,779.00
Disbursements and Other Charges Thru 04/30/10	70.96
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TOTAL THIS INVOICE	5,849.96

TOTAL AMOUNT NOW DUE \$ 5,849.96

## FOR PROFESSIONAL SERVICES RENDERED

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
04/01/10	BERKOWITZ	PREPARE FOR & PARTICIPATE ON PROCESS CALL.	.30
04/05/10	BERKOWITZ	PREPARE FOR & PARTICIPATE ON PROCESS CALL.	.60
04/07/10	BERKOWITZ	REVIEW REVISED RECOVERY ANALYSIS.	.50
04/08/10	BERKOWITZ	PREPARE FOR & PARTICIPATE ON MORNING PROCESS CALL.	.70
04/08/10	BERKOWITZ	PREPARE FOR & PARTICIPATE ON AFTERNOON CALL.	.50
04/12/10	BERKOWITZ	PREPARE FOR AND PARTICIPATE ON PROCESS CALL.	.30
04/19/10	BERKOWITZ	PROCESS CALL; PREPARE FOR AND PARTICIPATE.	.50
04/21/10	YAN	CONFER WITH TAB RE: FEE STATEMENTS AND PRELIMINARY REVIEW OF WORKSHEETS.	.60
04/26/10	YAN	CONFORMING WORKSHEETS FOR MONTHLY STATEMENTS AND FEE APPLICATION.	2.40
04/27/10	YAN	REVIEW WORKSHEETS IN CONNECTION WITH PREPARATION OF MONTHLY STATEMENTS AND FEE APPLICATION.	5.60
SUB TOTAL TIME VALUE			\$ 5,779.00



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701 MAIDEN CHOICE  
BALTIMORE, MD 21228

ID: 23698.0101  
BILL NO. 246156  
MAY 24, 2010

REGARDING: RECHARACTERIZATION ADVERSARY PROCEEDINGS

For Professional Services Rendered Thru 12/31/09	49,039.00
Disbursements and Other Charges Thru 12/31/09	.00
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TOTAL THIS INVOICE	49,039.00
TOTAL AMOUNT NOW DUE	\$ 49,039.00



FOR PROFESSIONAL SERVICES RENDERED

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
12/08/09	BERKOWITZ	WORK ON RECHARACTERIZATION ISSUES.	1.80
12/09/09	BERKOWITZ	CONFER WITH DLA RE: RECHARACTERIZATION MEMO; REVIEW & COMMENT ON MEMO.	2.00
12/10/09	BERKOWITZ	WORK ON MEMO RE: ISSUE.	1.50
12/13/09	BERKOWITZ	WORK ON RECHARACTERIZATION ISSUES.	2.00
12/14/09	BERKOWITZ	CONFER WITH PIPER TEAM RE: CLIENT INVESTIGATION & INTERVIEW IN CONNECTION WITH RECHARACTERIZATION COMPLAINTS.	.20
12/14/09	BERKOWITZ	REVIEW, ANALYZE & COMMENT ON DRAFT MEMO; REVIEW PRIMARY CASES.	3.50
12/15/09	BERKOWITZ	PREPARE FOR & PARTICIPATE ON STRATEGY CALL WITH PIPER TEAM.	1.20
12/16/09	BERKOWITZ	PREPARE FOR & PARTICIPATE ON CONFERENCE CALL WITH CLIENT TO REVIEW RECHARACTERIZATION MEMO & EVIDENCE SUPPORTING ARGUMENT.	2.50
12/16/09	BERKOWITZ	REVIEW & ANALYZE VILLA RESIDENTIAL DOCUMENTS FROM TEXAS BANKRUPTCY COURT.	1.20

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
12/16/09	BERKOWITZ	REVIEW & COMMENT ON INTERVIEW QUERIES FOR CLIENT.	.30
12/16/09	COLLINS	CALL W/ LITIGATION TEAM TO DEVELOP FACTS FOR RECHARACTERIZATION COMPLAINTS AND INTERVIEW CFO AND GENERAL COUNSEL IN CONNECTION W/ SAME.	1.30
12/16/09	YAN	REVIEW AND ANALYZE MEMO RE: RECHARACTERIZATION AND SALE/LEASEBACK TRANSACTIONS.	5.80
12/17/09	BERKOWITZ	REVIEW DOCUMENTS PRODUCED BY CLIENT IN CONNECTION WITH COMPLAINTS.	2.10
12/17/09	BERKOWITZ	REVIEW LEASE DOCUMENTS SUPPORTING RECHARACTERIZATION ARGUMENT.	4.00
12/17/09	BERKOWITZ	CONFER WITH PTC RE: FILING OF COMPLAINTS & REQUIREMENTS.	.20
12/17/09	YAN	ANALYSIS OF SALE/LEASEBACK CASES.	2.00
12/18/09	BERKOWITZ	CONFER WITH DLA RE: COMPLAINTS.	.50
12/18/09	BERKOWITZ	REVIEW FINANCIAL STATEMENTS EVIDENCING TREATMENT OF TRANSACTION AS LOAN.	1.00
12/18/09	BERKOWITZ	REVIEW DOCUMENTS PRODUCED BY	1.00

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
		CLIENT EVIDENCING TRANSACTION VIEW AS LOAN.	
12/18/09	BERKOWITZ	CONFER WITH M. HYNES & K. ROSELLA RE: EVIDENCE PRODUCED & COMPLAINT DRAFTING.	.40
12/18/09	YAN	BRIEF REVIEW OF DOCUMENTS AND FILES IN PREPARATION OF ADVERSARY COMPLAINTS (.9); MEMOS FROM TAB RE: STATUS OF ADVERSARY COMPLAINTS (.1).	1.00
12/19/09	BERKOWITZ	REVIEW & REVISE COMPLAINT.	2.00
12/19/09	BERKOWITZ	REVIEW & COMMENT ON DRAFT COMPLAINT.	1.50
12/19/09	BERKOWITZ	CONFER WITH PTC RE: DRAFT COMPLAINT.	.20
12/19/09	COLLINS	REVIEW AND PREPARE COMMENTS ON DRAFT OF COMPLAINT.	.50
12/19/09	COLLINS	CALL W/ TAB TO DISCUSS CONTENT OF COMPLAINT.	.70
12/19/09	PASCARELLA	ATTENTION TO CONCORD ADVERSARY COMPLAINT; COMMUNICATIONS REGARDING ADDITIONAL ADVERSARY COMPLAINTS	.50
12/20/09	BERKOWITZ	WORK ON ADVERSARY COMPLAINTS INCLUDING REVIEW BACK UP INFO AND REVIEW LEASES.	3.50
12/20/09	BERKOWITZ	REVIEW & COMMENT ON REVISED	1.10

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
		COMPLAINT.	
12/20/09	BERKOWITZ	PREPARE FOR & PARTICIPATE ON CONFERENCE CALL WITH DLA PIPER & PTC TO REVIEW CHANGES & PROPOSED CHANGES.	.80
12/20/09	BERKOWITZ	REVIEW INTERVIEW NOTES TO COMMENT ON DRAFT.	.60
12/20/09	COLLINS	CALL W/ TAB AND MS. ROSELLA TO DISCUSS CONTENT OF COMPLAINT.	.30
12/20/09	COLLINS	CALL W/ LITIGATION TEAM TO DISCUSS CONTENT OF COMPLAINT AND COORDINATE PREPARATION OF REMAINING DOCUMENTS NEEDED FOR COMMENCEMENT OF ADVERSARY PROCEEDINGS.	.30
12/21/09	BERKOWITZ	CONFER WITH TOM CALIFANO RE: REVIEW OF COMPLAINTS.	.20
12/21/09	BERKOWITZ	REVIEW INTERNAL EMAIL FROM INCLUSION IN COMPLAINTS.	.50
12/21/09	BERKOWITZ	FINALIZE COMPLAINTS.	4.00
12/21/09	COLLINS	REVIEW AND PREPARE COMMENTS ON WARMNSTER COMPLAINT.	.70
12/21/09	COLLINS	CALL W/ LITIGATION TEAM TO COORDINATE FINALIZATION AND FILING OF RECHARACTERIZATION COMPLAINTS.	.40
12/21/09	COLLINS	COORDINATE EDITS TO DALLAS, LITTLETON, HOUSTON, NOVI AND	.50

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
		WARMINSTER COMPLAINTS W/ RCY AND DAP.	
12/21/09	COLLINS	FINALIZE AND ELECTRONICALLY FILE DALLAS, LITTLETON, HOUSTON, NOVI AND WARMINSTER COMPLAINTS.	3.40
12/21/09	YAN	REVIEW FILE AND DOCUMENTS AND COMMENT ON DRAFT ADVERSARY COMPLAINTS, INCLUDING REVIEW OF MULTIPLE MEMOS BETWEEN WORKING GROUP RE: ADVERSARY COMPLAINTS (12.8); CONFERENCE CALL WITH WORKING GROUP RE: DRAFT AND FILING STATUS OF ADVERSARY COMPLAINTS (.3).	13.10
12/21/09	PASCARELLA	ATTENTION TO AND REVISE NOVI WARMINSTER AND LITTETON ADVERSARY PROCEEDING COMPLAINTS INCLUDING ATTENTION TO DOCUMENTS REFERENCED THEREIN AND COMMUNICATE WITH P. COLLINS AND T. BERKOWITZ REGARDING THE SAME; COMMUNICATE WITH P. COLLINS, T. BERKOWITZ, R. YAN, K. ROSELLA, M. HEINZ AND W. CURRIE REGARDING ADVERSARY COMPLAINTS	6.80
12/22/09	COLLINS	CALL W/ MS. ROSELLA REGARDING CONTENT OF MOTION TO SET PRETRIAL CONFERENCE.	.20
12/22/09	COLLINS	REVIEW DOCKETS OF OTHER PROCEEDINGS TO DETERMINE	.30

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
		CONTENT AND LOCATE FORM FOR MOTION TO SET PRETRIAL CONFERENCE.	
12/22/09	YAN	MEMOS FROM/TO WORKING GROUP AND REVIEW AND COMMENTS TO AND PREPARATION FOR FILING OF ADVERSARY PROCEEDING COMPLAINTS.	3.50
12/22/09	YAN	REVIEW ORDER RE: HCP RULE 2004 MOTION.	.10
12/22/09	YAN	CONFER WITH PTC CONCERNING AND INVESTIGATION INTO MOTION TO EXPEDITE PRETRIAL CONFERENCE.	.60
12/22/09	PASCARELLA	ATTENTION TO FINALIZING ADVERSARY COMPLAINTS AND THE FILING THEREOF	2.40
12/23/09	BERKOWITZ	REVIEW & COMMENT ON PRETRIAL MOTION AND MAKE SECOND ROUND OF CHANGES TO PRETRIAL MOTION.	1.80
12/23/09	COLLINS	E-MAIL CORR. TO ROSELLA REGARDING CONTENT OF MOTION TO SET PRETRIAL CONFERENCE.	.40
12/23/09	COLLINS	REVIEW AND COMMENT ON ROSELLA DRAFT OF MOTION TO SET PRETRIAL CONFERENCE.	.20
12/23/09	COLLINS	CALLS W/ TAB, JOHNSON AND CURRIE REGARDING CONTENT OF MOTION TO SET PRETRIAL CONFERENCE.	.60

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
12/23/09	COLLINS	FURTHER EDITING OF MOTION TO SET PRETRIAL CONFERENCE AND EMAIL CORR. W/ JOHNSON REGARDING SAME.	.70
12/23/09	COLLINS	ELECTRONIC FILING OF MOTION TO SET PRETRIAL CONFERENCE IN DALLAS, LITTLETON, HOUSTON, NOVI AND WARMINSTERS ADVERSARY PROCEEDINGS.	.40
12/23/09	YAN	MONITOR FOR SUMMONSES IN ADVERSARY PROCEEDINGS AND MEMO TO WORKING GROUP RE: SERVICE OF SUMMONS.	.30
12/23/09	YAN	PREPARE COMPLAINTS AND SUMMONSES FOR SERVICE (1.9); MEMO TO TAB, PTC AND DAP RE: DEADLINE FOR ANSWER TO COMPLAINTS (.1).	2.00
12/24/09	YAN	REVIEW MOTIONS TO EXPEDITE JOINT PRETRIAL CONFERENCES.	.20
12/29/09	COLLINS	E-MAIL CORR. TO LITIGATION TEAM TO COORDINATE PREPARATIONS FOR UPCOMING PRETRIAL CONFERENCE.	.40
12/29/09	COLLINS	CALL W/ LITIGATION TEAM REGARDING DISCOVERY REQUESTS, INITIAL DISCLOSURES AND PREPARATIONS FOR UPCOMING PRETRIAL CONFERENCE.	.50

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
12/29/09	YAN	MEMO FROM/TO PTC RE: PROPOSED ORDER EXPEDITING HEARING (.1); ELECTRONICALLY SUBMIT PROPOSED ORDER IN CONNECTION WITH ADVERSARY PROCEEDINGS (.6).	.70
12/29/09	YAN	PHONE CALL WITH M. HYNES, TAB AND PTC TO DISCUSS PROPOSED SCHEDULING AND DISCOVERY MATTERS.	.30
12/30/09	COLLINS	CALL W/ MSRESS COUNSEL REGARDING SERVICE OF COMPLAINTS.	.20
12/30/09	COLLINS	CALL TO HCP COUNSEL REGARDING SERVICE OF COMPLAINTS.	.10
12/30/09	COLLINS	E-MAIL CORR. TO DLA TO PROVIDE UPDATE ON CALLS TO OPPOSING COUNSEL.	.10
12/30/09	PASCARELLA	PLAN AND PREPARE FOR JOINT PRETRIAL SCHEDULING AND DISCOVERY PLANNING CONFERENCE WITH RESPECT TO RECHARACTERIZATION ADVERSARY PROCEEDINGS	2.50
12/31/09	COLLINS	SERVE DALLAS ADVERSARY COMPLAINTS VIA EMAIL TO SUMMERS.	.40
12/31/09	COLLINS	SERVE LITTLETON ADVERSARY COMPLAINTS VIA EMAIL TO SUMMERS.	.40



<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
		SUB TOTAL TIME VALUE	\$ 49,039.00

ANY DISBURSEMENTS AND OTHER CHARGES FOR YOUR ACCOUNT NOT REFLECTED ON THIS BILL WILL APPEAR ON YOUR NEXT BILL OR WILL BE BILLED SEPARATELY BY OUR ACCOUNTING DEPARTMENT.