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

ID: 23698.0101
BILL NO. 246160
MAY 24, 2010

REGARDING: RECHARACTERIZATION ADVERSARY PROCEEDINGS

For Professional Services Rendered Thru 01/31/10	73,079.50
Disbursements and Other Charges Thru 01/31/10	.00

TOTAL THIS INVOICE	73,079.50

TOTAL AMOUNT NOW DUE \$ 73,079.50

FOR PROFESSIONAL SERVICES RENDERED

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
01/04/10	BERKOWITZ	REVIEW PLAN & DISCLOSURE ISSUES RE: RECHARACTERIZATION.	1.50
01/04/10	BERKOWITZ	PREPARE FOR & PARTICIPATE ON CONFERENCE CALL WITH DLA TAX LAWYERS TO DISCUSS DISCOVERY ISSUES.	1.10
01/04/10	COLLINS	PREPARE INITIAL DRAFT OF PROPOSED DISCOVERY SCHEDULE FOR ADVERSARY PROCEEDINGS AND FOLLOW-UP E-MAIL CORR. W/ CO-COUNSEL REGARDING SAME.	1.00
01/04/10	COLLINS	E-MAIL CORR. (2X) TO HCP COUNSEL TO CONFIRM AGREEMENT TO ACCEPT SERVICE OF PROCESS AND ADDRESS OTHER SERVICE ISSUES.	.50
01/04/10	YAN	MEMO FROM TAB RE: UPCOMING HEARING AGENDA AND PREPARE HEARING MATERIALS.	.50
01/04/10	YAN	REVIEW MEMO FROM PTC RE: PROPOSED DISCOVERY SCHEDULE (.1); REVIEW MEMOS FROM M. HYNES, T. CALIFANO AND TAB RE: STATUS OF PROPOSED SCHEDULING ORDER (.1).	.20
01/05/10	BERKOWITZ	PREPARE FOR HEARING; REVIEW COMPLAINTS, CASES, OTHER	4.00

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
		MATERIAL.	
01/05/10	BERKOWITZ	REVIEW CORRESPONDENCE WITH OTHER PARTIES IN CONNECTION WITH ADVERSARY PROCEEDINGS.	.30
01/05/10	BERKOWITZ	WORK ON SCHEDULING ORDER & INITIAL DISCLOSURES.	1.00
01/05/10	BERKOWITZ	FOLLOW UP ON 2004 REQUESTS; DATA ROOM ACCESS.	.30
01/05/10	COLLINS	REVIEW DLA DRAFT OF PROPOSED SCHEDULING ORDER FOR ADVERSARY PROCEEDINGS AND E-MAIL CORR. W/ COMMENTS ON SAME.	.40
01/05/10	COLLINS	CALL W/ HYNES AND ROSELLA TO DISCUSS DRAFT OF PROPOSED SCHEDULING ORDER FOR ADVERSARY PROCEEDINGS.	.40
01/05/10	COLLINS	EDIT PROPOSED SCHEDULING ORDER FOR ADVERSARY PROCEEDINGS AND CIRCULATE TO DEFENDANTS W/ COMMENTS.	.50
01/05/10	COLLINS	E-MAIL CORR. W/ HCP COUNSEL AND THEN CO-COUNSEL REGARDING SCHEDULING ORDER AND RULE 2004 DISCOVERY.	.30
01/05/10	COLLINS	CALL W/ MSRESS COUNSEL TO RECEIVE COMMENTS TO SCHEDULING ORDER.	.20
01/05/10	COLLINS	EDIT SCHEDULING ORDER TO ADDRESS MSRESS COMMENTS.	.40

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
01/05/10	COLLINS	REVIEW HCP MOTION TO COMPEL PRODUCTION OF DOCUMENTS IN CONNECTION W/ RULE 2004 EXAMINATION AND CALL AND E-MAIL CORR. W/ HYNES REGARDING SAME.	.30
01/05/10	COLLINS	REVIEW AND COMMENT ON TEMPLATE FOR INITIAL DISCLOSURES.	.60
01/05/10	COLLINS	REVIEW AND COMMENT ON TEMPLATE FOR DOCUMENT REQUESTS.	.50
01/05/10	YAN	REVIEW MEMO FROM B. CROCKETT RE: DOCUMENTS REQUESTED IN RULE 2004 AND RELATION TO ADVERSARY PROCEEDING (.1); CONFER WITH PTC AND REVIEW OF TAB MEMO CONCERNING B. CROCKETT MEMO (.1).	.20
01/05/10	YAN	REVIEW AND COMMENT ON DRAFT SCHEDULING ORDER AND CONFER WITH PTC ON SAME (.2); PHONE CALL WITH PTC, M. HYNES & K. ROSELLA RE: COMMENTS TO DRAFT SCHEDULING ORDER (1.0).	1.20
01/06/10	BERKOWITZ	WORK ON SCHEDULING ORDER; CONFER WITH BAKER BOTTS & LATHAM ATTORNEYS RE: PROPOSED CHANGES.	2.00
01/06/10	BERKOWITZ	ATTEND STATUS CONFERENCE.	2.00

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
01/06/10	BERKOWITZ	PREPARE & PARTICIPATE ON CALL WITH CLIENT IT GROUP HEAD RE: DISCOVERY.	1.00
01/06/10	BERKOWITZ	MEETING WITH CLIENTS TO DISCUSS HEARING, DISCOVERY & STRATEGY.	1.50
01/06/10	BERKOWITZ	WORK ON REVISED SCHEDULING ORDER.	.80
01/06/10	COLLINS	E-MAIL CORR. AND CALL W/ TAB REGARDING DISCOVERY SCHEDULE.	.40
01/06/10	COLLINS	NUMEROUS E-MAIL CORR. W/ HYNES REGARDING CONTENT OF PROPOSED SCHEDULING ORDER.	.30
01/06/10	COLLINS	E-MAIL CORR. TO DEFENDANTS SEEKING COMMENTS ON PROPOSED SCHEDULING ORDER.	.20
01/06/10	COLLINS	REVIEW E-MAIL CORR. FROM HCP COUNSEL REGARDING RULE 2004 DISCOVERY AND IMPACT ON DISCOVERY SCHEDULE AND E- MAIL CORR. W/ CO-COUNSEL REGARDING APPROPRIATE RESPONSE TO SAME.	.40
01/06/10	COLLINS	CALL W/ TAB, CALIFANO AND HYNES REGARDING DISCOVERY SCHEDULE AND CONTENT OF SCHEDULING ORDER.	.30
01/06/10	COLLINS	REVISE AND RECIRCULATE PROPOSED SCHEDULING ORDER W/ COMMENTS.	.60

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
01/06/10	COLLINS	FOLLOW-UP E-MAIL CORR. ON SCHEDULING ORDERS IN ADVANCE OF PRETRIAL CONFERENCE.	.30
01/06/10	COLLINS	PARTICIPATE BY PHONE ON PRETRIAL CONFERENCE AND HEARING ON OTHER MATTERS IN BANKRUPTCY CASES.	1.60
01/06/10	COLLINS	CALL W/ TAB AND HYNES REGARDING OUTCOME OF COURT CONFERENCE AND NEXT STEPS.	.20
01/06/10	COLLINS	CALL W/ HCP COUNSEL AND TAB TO FURTHER DISCUSS SCHEDULING ORDER IN LIGHT OF OUTCOME OF COURT CONFERENCE.	.20
01/06/10	COLLINS	REVISE SCHEDULING ORDERS TO REFLECT OUTCOME OF CONFERENCE AND CIRCULATE INTERNALLY AND THEN TO ALL DEFENDANTS.	1.00
01/06/10	COLLINS	CONFER W/ RCY TO COORDINATE PREPARATION OF DOCUMENT REQUESTS FOR MSRESS AND HCP ADVERSARY PROCEEDINGS.	.20
01/06/10	YAN	REVIEW HCP MOTION TO COMPEL.	.10
01/06/10	YAN	REVIEW WORKING GROUP MEMOS RE: DRAFT DOCUMENT REQUEST (.3); PREPARE DRAFTS OF DOCUMENT REQUESTS FOR ADVERSARY PROCEEDINGS (2.0); MEMO TO PTC RE: INITIAL DRAFTS OF DOCUMENT REQUESTS	2.40

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
		(.1).	
01/06/10	YAN	PREPARE AND COORDINATE SERVICE OF HARD COPY OF SUMMONS AND COMPLAINT ON HCP ENTITIES.	.80
01/07/10	BERKOWITZ	REVIEW & ANALYZE HOULIHAN LOKEY PRESENTATION.	.80
01/07/10	BERKOWITZ	REVIEW CURRY'S MEMO RE: 2004.	.20
01/07/10	BERKOWITZ	WORK ON REVISED SCHEDULING ORDER.	1.20
01/07/10	BERKOWITZ	REVIEW PROPOSED DOCUMENT REQUEST.	.20
01/07/10	BERKOWITZ	CONFER WITH BOB CROCKET RE: CHANGING DATES TO PARALLEL OTHER ORDER.	.20
01/07/10	COLLINS	FOLLOW-UP W/ CO-COUNSEL AND DEFENDANTS ON SCHEDULING ORDER.	.20
01/07/10	COLLINS	EDIT HCP SCHEDULING ORDER AND RECIRCULATE SAME.	.20
01/07/10	COLLINS	E-MAIL CORR. W/ CO-COUNSEL REGARDING TIMING OF INITIAL DISCLOSURES AND REQUEST FOR PRODUCTION OF DOCUMENTS.	.20
01/07/10	COLLINS	EDIT AND RECIRCULATE SCHEDULING ORDERS FOR ALL ADVERSARY PROCEEDINGS W/ COMMENTS.	.40

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<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
01/07/10	COLLINS	FORMULATE SEARCH TERMS FOR ELECTRONIC DOCUMENTS AND FORWARD TO CO-COUNSEL.	.20
01/07/10	YAN	CONFER WITH PTC AND REVISE DOCUMENT REQUESTS (3.0); MEMOS FROM/TO WORKING GROUP RE: COMMENTS TO DOCUMENT REQUESTS AND GENERAL STRATEGY (.4); MEMOS FROM/TO WORKING GROUP RE: INITIAL SEARCH TERMS (.2).	3.60
01/08/10	BERKOWITZ	NEGOTIATION OF FINAL CHANGES TO SCHEDULING ORDER.	1.10
01/08/10	COLLINS	REVIEW E-MAIL CORR. FROM DEFENDANTS REGARDING CONTENT OF SCHEDULING ORDER AND CONFER W/ TAB REGARDING SAME.	.20
01/08/10	YAN	REVIEW REVISED DOCUMENT REQUESTS AND COMMENT AND CONFORM TO SAME.	2.90
01/08/10	YAN	REVIEW MEMO FROM M. HYNES RE: INITIAL SEARCH TERMS (.1); PHONE CALL WITH R. GUPTA RE: POSSIBLE SEARCH TERMS AND GENERAL STATUS (.2); PREPARE ADDITIONAL INITIAL SEARCH TERMS AND MEMO TO WORKING GROUP (2.7).	3.00
01/08/10	YAN	PREPARE AND FILE CERTIFICATES OF SERVICE FOR SUMMONS AND COMPLAINT IN THE	1.40

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
		ADVERSARY PROCEEDINGS.	
01/11/10	BERKOWITZ	PREPARE FOR & PARTICIPATE ON CONFERENCE CALL WITH CLIENT TO REVIEW DISCOVERY ISSUES.	.70
01/11/10	BERKOWITZ	PREPARE FOR & PARTICIPATE ON CONFERENCE CALL WITH DLA PIPER REIT ATTORNEY (JESSE CRUZ) & RACHEL GUPTA TO DISCUSS REIT ISSUES & DISCOVERY.	.60
01/11/10	COLLINS	CALL W/ CLIENT CONTACTS TO OBTAIN ADDITIONAL INFORMATION NEEDED FOR INITIAL DISCLOSURES.	.30
01/11/10	COLLINS	CALL W/ TAB, GUPTA AND CRIZ TO DISCUSS DISCOVERY CONTENT OF DISCOVERY REQUESTS TO HCP.	.50
01/11/10	COLLINS	FOLLOW-UP W/ HCP COUNSEL ON SCHEDULING ORDER FOR ADVERSARY PROCEEDING.	.10
01/12/10	BERKOWITZ	PREPARE FOR COURT HEARING; ATTEND MEETING AT PIPER.	4.50
01/12/10	BERKOWITZ	MEETING WITH TOM CALIFANO TO DISCUSS STRATEGY.	1.50
01/12/10	BERKOWITZ	REVIEW DISCOVERY REQUEST FROM BOB CROCKETT.	.30
01/12/10	BERKOWITZ	REVIEW "AGREED ORDER".	.20
01/12/10	BERKOWITZ	REVIEW 2004 OPPOSITION &	.70

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
		TRANSCRIPT.	
01/12/10	BERKOWITZ	REVIEW INITIAL DISCLOSURES.	.20
01/12/10	BERKOWITZ	REVIEW DRAFT DOCUMENT REQUESTS.	.50
01/12/10	COLLINS	EDITING OF SCHEDULING ORDERS FOR ADVERSARY PROCEEDINGS AND CALLS AND E-MAIL CORR. TO FINALIZE FORM OF SAME.	1.20
01/12/10	COLLINS	E-MAIL CORR. TO RCY TO COORDINATE UPLOADING OF SCHEDULING ORDERS FOR ADVERSARY PROCEEDINGS.	.10
01/12/10	COLLINS	REVIEW LATEST VERSION OF TEMPLATE FOR INITIAL DISCLOSURES AND E-MAIL CORR. TO RCY AND DAP TO COORDINATE PREPARATION OF INITIAL DISCLOSURES TO DALLAS, HOUSTON, NOVI, LITTLETON AND WARMINSTER.	.30
01/12/10	COLLINS	CALLS AND E-MAIL CORR. W/ HYNES REGARDING CONTENT OF OPPOSITION TO HCP MOTION TO COMPEL.	.30
01/12/10	YAN	CONFER WITH PTC RE: STATUS OF DISCOVERY.	.10
01/13/10	BERKOWITZ	PREPARE FOR & ATTEND COURT HEARING.	1.50
01/13/10	BERKOWITZ	ATTEND INTERNAL MEDIATION AT PIPER.	8.00

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
01/13/10	BERKOWITZ	ATTEND MEETING WITH CALIFANO, CUSAK & SANSONE.	1.00
01/13/10	BERKOWITZ	CONFERENCE CALL RE: DISCOVERY.	.30
01/13/10	COLLINS	E-MAIL CORR. TO RCY TO VERIFY UPLOADING OF SCHEDULING ORDERS FOR ADVERSARY PROCEEDINGS.	.10
01/13/10	COLLINS	E-MAIL CORR. TO TAB AND SLUSHER TO TRANSMIT FINAL VERSION OF SCHEDULING ORDERS FOR CONFERENCE.	.20
01/13/10	COLLINS	BRIEF CALL W/ TAB AND HYNES REGARDING OUTCOME OF COURT CONFERENCE.	.20
01/13/10	COLLINS	REVIEW LATEST VERSION OF TEMPLATE FOR INITIAL DISCLOSURES AND CIRCULATE WRITTEN COMMENTS ON SAME.	.40
01/13/10	YAN	MEMOS FROM/TO PTC AND UPLOADING OF PROPOSED DISCOVERY SCHEDULING ORDER IN THE ADVERSARY PROCEEDINGS.	.70
01/13/10	YAN	REVIEW MEMO FROM PTC RE: INITIAL DISCLOSURES AND REVISE DRAFTS OF SAME (6.8); REVIEW AND REVISE DRAFTS OF INITIAL DOCUMENT REQUESTS (2.9).	9.70

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<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
01/13/10	PASCARELLA	COMMUNICATIONS REGARDING RULE 26(a) DISCLOSURES; DRAFT RULE 26(a) DISCLOSURES FOR THE LEASE RECHARACTERIZATION ADVERSARY PROCEEDINGS	2.20
01/14/10	BERKOWITZ	WORK ON DISCOVERY ISSUES RELATED TO EXPERT TESTIMONY.	.50
01/14/10	BERKOWITZ	CONFER WITH HCP COUNSEL RE: FORM OF ORDER; CALL TO TOM CALIFANO RE: SAME.	.50
01/14/10	BERKOWITZ	CONFER WITH M. HYNES RE: FORM OF ORDER; REVIEW DOCUMENT EXHIBIT.	.30
01/14/10	BERKOWITZ	REVIEW FORM OF INITIAL DISCLOSURES.	.50
01/14/10	BERKOWITZ	REVIEW STATUS OF ALL DISCOVERY REQUEST; WORK ON PRELIMINARY OUTLINE.	1.50
01/14/10	BERKOWITZ	RETURN TO NEW YORK. ***TRAVEL TIME - HALF RATE***	3.00
01/14/10	COLLINS	CALL W/ GUPTA TO REVIEW CONTENT OF TEMPLATE FOR INITIAL DISCLOSURES.	.20
01/14/10	COLLINS	CALL W/ GUPTA AND NAFTALI AND THEN CRUZ TO DISCUSS STRUCTURE OF REIT AND IMPACT ON ARGUMENTS IN HCP LITIGATION.	.60

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
01/14/10	COLLINS	CALLS AND EMAIL CORR. TO FINALIZE FORM OF ORDER ON HCP MOTION TO COMPEL PRODUCTION OF DOCUMENTS.	1.00
01/14/10	COLLINS	EDIT AND FINALIZE INITIAL DISCLOSURES IN HOUSTON, DALLAS, NOVI, WARMINSTER AND LITTLETON ADVERSARY PROCEEDINGS.	2.00
01/14/10	COLLINS	DRAFT ADDITIONAL REQUESTS FOR INCLUSION IN DOCUMENT REQUESTS.	.50
01/14/10	COLLINS	EDIT AND FINALIZE DOCUMENT REQUESTS IN HOUSTON, DALLAS, NOVI, WARMINSTER AND LITTLETON ADVERSARY PROCEEDINGS.	.50
01/14/10	YAN	PHONE CALL WITH R. GUPTA RE: CLARIFICATION OF INITIAL DISCLOSURES (.1); CONFER WITH PTC RE: STATUS OF INITIAL DISCLOSURES AND DOCUMENT REQUESTS (.2); FINALIZE AND SERVE INITIAL DISCLOSURES AND DOCUMENT REQUESTS IN CONNECTION WITH THE ADVERSARY PROCEEDINGS (5.9)	6.20
01/14/10	PASCARELLA	COMMUNICATIONS REGARDING REVISIONS TO RULE 26(a) DISCLOSURES; REVISE RULE 26(a) DISCLOSURES FOR RECHARACTERIZATION ADVERSARY PROCEEDINGS	1.10

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<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
01/15/10	BERKOWITZ	CONFER WITH COUNSEL RE: HCP RE: DISCOVERY ISSUES.	.40
01/15/10	BERKOWITZ	REVIEW & ANALYZE DRAFT MOTION TO COMPEL.	.20
01/15/10	BERKOWITZ	WORK ON DISCOVERY ISSUES.	2.00
01/15/10	COLLINS	REVIEW EMAIL CORR. FROM HCP COUNSEL DEMANDING PRODUCTION OF WITNESSES AND DOCUMENTS.	.20
01/16/10	BERKOWITZ	CONFERENCES WITH M. HYNES & R. GUPTA RE: DISCOVERY ISSUES.	.50
01/18/10	BERKOWITZ	PREPARE FOR & PARTICIPATE ON PROCESS CALL.	.50
01/18/10	BERKOWITZ	REVIEW & ANALYZE HCP SUBPOENAS & DISCOVERY REQUESTS.	.60
01/18/10	BERKOWITZ	CONFER WITH COUNSEL TO HCP RE: INITIAL DISCLOSURES.	.20
01/18/10	BERKOWITZ	CONFER WITH MMS RE: CREATION OF SPREADSHEET & SCHEDULE; REVIEW SPREADSHEET.	.30
01/18/10	COLLINS	REVIEW HCP COUNSEL INQUIRY ON RULE 26 PRODUCTION AND CONFER W/ TAB REGARDING RESPONSE THERETO.	.20
01/18/10	PETRARO	CHARTED DEPOSITION INFORMATION FOR VARIOUS DEPONENTS	1.20

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
01/19/10	BERKOWITZ	CONFER WITH M. HYNES ON DEPOSITION SCHEDULE.	.20
01/19/10	BERKOWITZ	WORK ON DEPOSITION TIME LINE.	.50
01/19/10	BERKOWITZ	CONFERENCE WITH COUNSEL TO HCP RE: DEPOSITION & CMO & FOLLOW UP ON SAME.	.30
01/20/10	BERKOWITZ	FOLLOW UP ON 2004 REQUEST & REVIEW & REVISE PROPOSED ORDER.	.60
01/20/10	BERKOWITZ	PREPARE FOR & PARTICIPATE ON CONFERENCE CALL WITH DLA PIPER & BAKER BOTTS RE: HCP DISCOVERY REQUESTS.	.50
01/20/10	BERKOWITZ	FOLLOW UP WITH COUNSEL TO REDWOOD RE: SUBPOENAS.	.30
01/20/10	BERKOWITZ	FOLLOW UP WITH TOM CALIFANO RE: [REDACTED]	.50
01/20/10	COLLINS	CALL W/ DLA LITIGATION TEAM TO COORDINATE IMMEDIATE DISCOVERY TASKS AND POSITION ON HCP DEMAND FOR EARLY DEPOSITIONS.	.80
01/20/10	COLLINS	REVIEW AND APPROVE FORM OF CONSENT ORDER ON MSRESS MOTION FOR RULE 2004 EXAMINATIONS	.10
01/20/10	COLLINS	CALL W/ HCP COUNSEL TO	.40

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
		DISCUSS HCP DEMAND FOR EARLY DEPOSITIONS.	
01/20/10	COLLINS	CALL (2X) WITH REDWOOD LITIGATION COUNSEL TO COORDINATE RESPONSE TO HCP SUBPOENA.	.40
01/20/10	COLLINS	TRANSMIT REQUESTED MATERIALS FROM ADVERSARY PROCEEDINGS TO REDWOOD LITIGATION COUNSEL.	.20
01/21/10	BERKOWITZ	CONFER WITH DAVID SHAPIRO RE: SETTLEMENT FORMAT.	.20
01/21/10	BERKOWITZ	CONFER WITH TOM CALIFANO RE: SAME.	.20
01/21/10	BERKOWITZ	REVIEW & ANALYZE ANSWERS FILED IN ADVERSARY COMPLAINTS.	1.70
01/21/10	BERKOWITZ	REVIEW & REVISE CONFIDENTIALITY AGREEMENT.	.80
01/21/10	COLLINS	E-MAIL CORR. W/ SLUSHER REGARDING FORMAT OF UPCOMING CONF. IN RESPONSE TO INQUIRY FROM REDWOOD LITIGATION COUNSEL AND THEN FORWARD INFORMATION TO REDWOOD LITIGATION COUNSEL.	.20
01/21/10	COLLINS	REVIEW TERMS OF SETTLEMENT W/ HCP AND DISCUSS MECHANICS OF SAME W/ TAB.	.40
01/21/10	COLLINS	CALL W/ HYNES REGARDING	.20

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
		IMPACT OF HCP SETTLEMENT ON REMAINING ADVERSARY PROCEEDINGS.	
01/21/10	COLLINS	CALL W/ GUPTA REGARDING RESPONSES TO HCP RULE 2004 DISCOVERY IN LIGHT OF SETTLEMENT.	.10
01/21/10	COLLINS	CALL W/ REDWOOD LITIGATION COUNSEL TO PROVIDE UPDATE ON HCP SETTLEMENT.	.10
01/21/10	COLLINS	CALLS AND E-MAIL CORR. W/ HCP COUNSEL TO CONFIRM EXTENSION OF VARIOUS LITIGATION DEADLINES IN LIGHT OF SETTLEMENT.	.50
01/21/10	YAN	CONFER WITH PTC RE: STATUS OF ACTIONS AGAINST HCP.	.10
01/21/10	PASCARELLA	COMMUNICATIONS REGARDING SETTLEMENT OF THREE ADVERSARY COMPLAINTS	.20
01/22/10	BERKOWITZ	PREPARE FOR & PARTICIPATE IN STATUS CONFERENCE WITH COURT.	1.10
01/22/10	BERKOWITZ	CONFER WITH TOM CALIFANO RE: DISCLOSURE HEARING & DISCOVERY DEADLINES.	.20
01/22/10	COLLINS	REVIEW DEBTORS' STATEMENT FILED REGARDING STATUS OF EFFORTS TO OBTAIN GLOBAL SETTLEMENT.	.20

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
01/22/10	COLLINS	PARTICIPATE BY PHONE IN COURT STATUS CONFERENCE ON PROGRESS OF EFFORTS AT GLOBAL SETTLEMENT AND EMAIL CORR. TO TAB REGARDING IMPACT OF REVISED HEARING SCHEDULE ON ADVERSARY PROCEEDINGS AND RULE 2004 DISCOVERY.	1.50
01/22/10	COLLINS	INITIAL REVIEW OF ANSWERS TO COMPLAINTS FILED BY MSRESS.	.20
01/25/10	BERKOWITZ	PREPARE FOR & PARTICIPATE ON PROCESS CONFERENCE CALL.	.70
01/25/10	BERKOWITZ	FOLLOW UP ON SUBORDINATION AND DISCOVERY MATTERS.	.20
01/25/10	BERKOWITZ	CONFERENCE WITH M. HYNES RE: DISCOVERY & SUBORDINATION ISSUES.	.20
01/25/10	BERKOWITZ	CALL TO K. ROSELLA RE: SUBORDINATION MEMOS.	.20
01/25/10	BERKOWITZ	CONFER WITH AMOS HARTSTON RE: DISCOVERY.	.20
01/25/10	BERKOWITZ	PREPARE AGREEMENT SCHEDULE TO SEND TO HCP COUNSEL RE: STAY OF DISCOVERY; REVISE AFTER COMMENTS.	1.20
01/25/10	COLLINS	CONFER W/ DLA AND TAB REGARDING DOCUMENTATION TO STAY DEADLINES IN HCP ADVERSARY PROCEEDINGS PENDING EFFORTS TO DOCUMENT	.10

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
		SETTLEMENT.	
01/25/10	YAN	BRIEF REVIEW OF ANSWERS OF MSRESS ENTITIES.	.20
01/26/10	BERKOWITZ	REVIEW REVISED ANSWER.	.30
01/26/10	BERKOWITZ	REVIEW & COMMENT ON REVISED CONFIDENTIALITY AGREEMENT.	.20
01/26/10	BERKOWITZ	CONFER WITH COUNSEL TO HCP.	.20
01/26/10	COLLINS	TRANSMIT MSRESS ANSWERS TO GUPTA AND HYNES W/ COMMENTS.	.10
01/26/10	COLLINS	BRIEF REVIEW OF ANSWER IN MICHIGAN RETIREMENT ADVERSARY PROCEEDING.	.10
01/27/10	BERKOWITZ	REVIEW CONFIDENTIALITY AGREEMENT FOR USE IN DISCOVERY.	.20
01/27/10	BERKOWITZ	CONFER WITH CHAMBERS RE: STATUS CONFERENCES. REVISE CMO'S & RESUBMIT.	.50
01/27/10	BERKOWITZ	CONFER WITH M. HYNES RE: REVISION TO CMO; TRANSMIT STAY AGREEMENT TO V. SLUSHER.	.30
01/27/10	BERKOWITZ	REVIEW & REVISE NOTICE OF STAY RECEIVED FROM HCP COUNSEL.	.20
01/27/10	BERKOWITZ	REVIEW & ANALYZE CONCORD DISCLOSURES & DOCUMENT REQUEST.	1.00

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01/27/10	BERKOWITZ	REVIEW & COMMENT ON DEBTORS OBJECTIONS TO 2004 MSRIII DISCOVERY REQUESTS.	.50
01/27/10	COLLINS	CONFER W/ TAB REGARDING SUBMISSION OF REVISED SCHEDULING ORDERS TO COURT FOR ENTRY.	.10
01/27/10	COLLINS	REVIEW AND COMMENT ON REVISED VERSION OF PROPOSED CONFIDENTIALITY AGREEMENT ADVERSARY PROCEEDINGS.	.40
01/27/10	COLLINS	CALL W/ GUPTA TO DISCUSS CONTENT OF REVISED VERSION OF PROPOSED CONFIDENTIALITY AGREEMENT ADVERSARY PROCEEDINGS.	.10
01/27/10	COLLINS	REVIEW AND COMMENT ON RESPONSES AND OBJECTIONS TO MSRESS RULE 2004 DOCUMENT REQUESTS.	.10
01/27/10	COLLINS	REVIEW DEFENDANT'S INITIAL DISCLOSURES AND DOCUMENT REQUEST IN CONCORD ADVERSARY PROCEEDING.	.10
01/27/10	YAN	CONFER WITH TAB RE: DISCOVERY SCHEDULING ORDER AND REVISE SAME AND UPLOAD IN THE ADVERSARY PROCEEDINGS (1.0); MEMO TO WORKING GROUP RE: UPLOAD OF ORDER (.1).	1.10
01/28/10	BERKOWITZ	REVIEW & ANALYZE LATEST	.20

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MAY 24, 2010

ERICKSON RETIREMENT COMMUNITIES, LLC

23698.0101

BILL NO. 246160

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
		OFFER FROM MS.	
01/28/10	BERKOWITZ	PREPARE FOR & PARTICIPATE ON PROCESS CALL.	.50
01/28/10	COLLINS	REVIEW TRI-PARTY AGREEMENT BETWEEN DEBTORS, CONSTRUCTION LENDER AND DEFENDANT TO DETERMINE IMPACT ON CLAIMS.	.40
01/28/10	COLLINS	REVIEW LATEST VERSION OF CONFIDENTIALITY AGREEMENT AND GUPTA COMMENTS REGARDING SAME.	.10
01/29/10	BERKOWITZ	PREPARE FOR & PARTICIPATE ON STATUS CONFERENCE WITH COURT.	1.00
01/29/10	COLLINS	BRIEF REVIEW OF MSRESS DOCUMENT REQUESTS AND INITIAL DISCLOSURES.	.10
01/29/10	COLLINS	PARTICIPATE BY PHONE IN COURT CONFERENCE REGARDING STATUS OF EFFORTS TO REACH GLOBAL SETTLEMENT AND OTHER MATTERS.	.80
01/30/10	BERKOWITZ	CONFER WITH PTC RE: STATUS CONFERENCE & NEED TO AMEND PLAN; REVIEW DISCOVERY STIPULATION RE: TIMING OF PLAN.	.50
SUB TOTAL TIME VALUE			\$ 73,079.50

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ERICKSON RETIREMENT COMMUNITIES, LLC

MAY 24, 2010

23698.0101

BILL NO. 246160

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.



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: 23698.0101
BILL NO. 246165
MAY 24, 2010

REGARDING: RECHARACTERIZATION ADVERSARY PROCEEDINGS

For Professional Services Rendered Thru 02/28/10	5,927.00
Disbursements and Other Charges Thru 02/28/10	.00

TOTAL THIS INVOICE	5,927.00

TOTAL AMOUNT NOW DUE \$ 5,927.00

FOR PROFESSIONAL SERVICES RENDERED

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
02/01/10	BERKOWITZ	PREPARE FOR & PARTICIPATE ON CONFERENCE CALL WITH COUNSEL TO MICHIGAN RETIREMENT.	1.00
02/01/10	BERKOWITZ	REVIEW DISCOVERY SCHEDULE FOR REMAINING ADVERSARIES.	.50
02/02/10	BERKOWITZ	REVIEW & REVISE HCP SETTLEMENT AGREEMENT & RELATED AGREEMENT.	1.50
02/02/10	BERKOWITZ	CONFER WITH TOM CALIFANO RE: HCP SETTLEMENT. CONFER WITH TOM CALIFANO RE: NEGOTIATIONS WITH MORGAN STANLEY & CREDITORS COMMITTEE.	.20
02/03/10	SIFFERT	CONFER WIT T. BERKOWITZ REGARDING COURT CALL ON 2/5 COURT CONFERENCE; COORDINATED SAME WITH SERVICE	.30
02/03/10	BERKOWITZ	REVIEW & REVISE 9019 MOTION FOR APPROVAL OF GLOBAL SETTLEMENT.	2.00
02/05/10	SIFFERT	COORDINATED REVISED TIME FOR COURT CONFERENCE SHCEDULED FOR 2/5 WITH COURT CALL SERVICE; ADVISED SAME WITH T. BERKOWITZ.	.30
02/05/10	COLLINS	CONFER W/ TAB REGARDING	.10

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MAY 24, 2010

ERICKSON RETIREMENT COMMUNITIES, LLC

23698.0101

BILL NO. 246165

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
		UPCOMING HEARING AND RECOMMENDED STEPS IF NO SETTLEMENT W/ MICHIGAN RETIREMENT.	
02/05/10	COLLINS	CALL W/ MS. GUPTA REGARDING ANNOUNCEMENT OF SETTLEMENT W/ MSRESS AND NEED FOR DOCUMENTATION OF STANDSTILL IN LAWSUIT.	.10
02/09/10	COLLINS	RESPOND TO INQUIRY FROM HYNES REQUESTING MATERIALS RELATED TO SCHEDULING IN ASHBY PONDS ADVERSARY PROCEEDING.	.30
02/10/10	BERKOWITZ	WORK ON AGREEMENT WITH MORGAN STANLEY.	.50
02/11/10	BERKOWITZ	CONFER WITH MSRESS COUNSEL RE: LITIGATION HOLD; PREPARE LETTER.	.50
02/11/10	COLLINS	DRAFT LETTER AGREEMENT TOLLING DEADLINES IN ADVERSARY PROCEEDING AND RULE 2004 DISCOVERY PENDING EFFORTS TO CONSUMMATE SETTLEMENT.	.70
02/16/10	BERKOWITZ	CONFER WITH MSRESS COUNSEL RE: LITIGATION STAY.	.20
02/18/10	COLLINS	REVIEW SUBORDINATION AGREEMENT APPLICABLE TO MICHIGAN RETIREMENT SYSTEM AND FORWARD SAME TO TAB.	.40

MAY 24, 2010

ERICKSON RETIREMENT COMMUNITIES, LLC

23698.0101

BILL NO. 246165

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
02/23/10	YAN	CONFER WITH TAB AND ATTENTION TO PROPOSED DISCOVERY ORDER (.2); PREPARE NOTICE OF STAY AGREEMENT AND FILE AND SERVE SAME (1.6).	1.80
SUB TOTAL TIME VALUE			\$ 5,927.00

ANY DISBURSEMENTS AND OTHER CHARGES FOR YOUR ACCOUNT NOT REFLECTED
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BY OUR ACCOUNTING DEPARTMENT.



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

ID: 23698.0101
BILL NO. 246167
MAY 24, 2010

REGARDING: RECHARACTERIZATION ADVERSARY PROCEEDINGS

For Professional Services Rendered Thru 03/31/10	8,590.00
Disbursements and Other Charges Thru 03/31/10	.00

TOTAL THIS INVOICE	8,590.00

TOTAL AMOUNT NOW DUE \$ 8,590.00

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ERICKSON RETIREMENT COMMUNITIES, LLC

MAY 24, 2010
23698.0101
BILL NO. 246167

FOR PROFESSIONAL SERVICES RENDERED

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
03/01/10	BERKOWITZ	REVIEW & ANALYZE OPPOSITION TO HCP SETTLEMENT.	.20
03/01/10	BERKOWITZ	REVIEW & ANALYZE VALUATION MOTION; CONFER WITH T. CALIFANO RE: STRATEGY.	.60
03/04/10	BERKOWITZ	REVIEW OBJECTIONS TO HCP SETTLEMENT.	.20
03/05/10	BERKOWITZ	REVIEW EXAMINER OPINION & ANALYZE RELEVANCE FOR ADVERSARY PROCEEDING.	.50
03/08/10	BERKOWITZ	CONFER WITH VINCE SLUSHER RE: WHAT HAPPENS IF DEBTOR WINS RECHARACTERIZATION ADVERSARIES.	.50
03/08/10	BERKOWITZ	CONFER WITH R. GUPTA RE: EXPERT TESTIMONY & WORK ON PROVIDING RECOMMENDATION.	.80
03/09/10	BERKOWITZ	PREPARE FOR & PARTICIPATE ON CONFERENCE CALL RE: EXPERT TESTIMONY WITH PIPER.	.50
03/09/10	COLLINS	CALLS W/ TAB, CALIFANO AND GUPTA TO DISCUSS STRATEGY AND EXPERT DISCLOSURES IN MICHIGAN RETIREMENT ADVERSARY PROCEEDING.	.50
03/10/10	BERKOWITZ	REVIEW PNC COMPLAINT AGAINST STRATEGIC CONCORD.	.20

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MAY 24, 2010

ERICKSON RETIREMENT COMMUNITIES, LLC

23698.0101

BILL NO. 246167

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
03/10/10	BERKOWITZ	CONFER WITH T. CALIFANO RE: [REDACTED]	.20
03/15/10	BERKOWITZ	CONFER WITH TOM CALIFANO RE: ADVERSARY PROCEEDING & DISCOVERY & SUMMARY JUDGMENT MOTION ISSUES.	.30
03/15/10	BERKOWITZ	CONFER WITH M. HYNES RE: SAME.	.20
03/16/10	BERKOWITZ	WORK ON MOTION TO EXPEDITE.	1.00
03/16/10	BERKOWITZ	REVIEW DISCOVERY PRODUCED BY DEFENDANT.	2.00
03/16/10	BERKOWITZ	REVIEW & REVISE SUMMARY JUDGMENT MOTION.	2.00
03/17/10	BERKOWITZ	REVIEW DISCOVERY.	1.50
03/18/10	BERKOWITZ	CONFER WITH T. CALIFANO RE: MICHIGAN.	.10
03/18/10	BERKOWITZ	COMPLETION OF DISCOVERY REVIEW.	2.00
SUB TOTAL TIME VALUE			\$ 8,590.00

ANY DISBURSEMENTS AND OTHER CHARGES FOR YOUR ACCOUNT NOT REFLECTED
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C/O GERALD F. DOHERTY, ESQ.
701 MAIDEN CHOICE
BALTIMORE, MD 21228

ID: 23698.0101
BILL NO. 246169
MAY 24, 2010

REGARDING: RECHARACTERIZATION ADVERSARY PROCEEDINGS

For Professional Services Rendered Thru 04/30/10	4,550.00
Disbursements and Other Charges Thru 04/30/10	.00

TOTAL THIS INVOICE	4,550.00

TOTAL AMOUNT NOW DUE \$ 4,550.00

PAGE 2

ERICKSON RETIREMENT COMMUNITIES, LLC

MAY 24, 2010

23698.0101

BILL NO. 246169

FOR PROFESSIONAL SERVICES RENDERED

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
04/14/10	BERKOWITZ	REVIEW PLEADING FILED IN CONNECTION WITH CONFIRMATION INCLUDING PLEADING RELATED TO ADV. PROCEEDING SETTLEMENTS.	2.00
04/15/10	BERKOWITZ	PREPARE FOR AND PARTICIPATE IN CONFIRMATION HEARINGS.	5.00
SUB TOTAL TIME VALUE		\$	4,550.00

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

ID: 23698.0102
BILL NO. 246161
MAY 24, 2010

REGARDING: PETITION DATE SET OFF

For Professional Services Rendered Thru 01/31/10	4,946.50
Disbursements and Other Charges Thru 01/31/10	.00

TOTAL THIS INVOICE	4,946.50

TOTAL AMOUNT NOW DUE \$ 4,946.50

FOR PROFESSIONAL SERVICES RENDERED

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
01/05/10	PASCARELLA	COMMUNICATE WITH S. MELORE REGARDING TRANSFER OF SECURITIES (.1); SEARCH DATAROOM REGARDING UCC FINANCING STATEMENTS (.3); REVIEW UCC FINANCING STATEMENTS (.2); COMMUNICATE WITH N. SHELTON REGARDING FILED UCC FINANCING STATEMENTS (.1).	.70
01/06/10	MELORE	CONF. W/PTC AND DAP RE: ISSUES RAISED BY PLEDGE OF ACCOUNT AND EXERCISE OF REMEDIES(1.1); RESEARCH TRUST ACCOUNT AND SCOPE OF ARTICLE 9 (1.1).	2.20
01/06/10	COLLINS	MEETING W/ SFM AND DAP TO DISCUSS CONTENT OF MEMORANDUM ANALYZING ISSUES ARISING FROM SWEEP AND SECURITIES ACCOUNT AND IDENTIFY ADDITIONAL INFORMATION NEEDED TO COMPLETE ANALYSIS.	1.10
01/06/10	PASCARELLA	COMMUNICATIONS WITH S. MELORE AND P. COLLINS REGARDING POTENTIAL ISSUES WITH RESPECT TO TRANSFER OF SECURITIES (1.1); ATTENTION TO VARIOUS DOCUMENTS REGARDING REVISING SECURITIES TRANSFER MEMO	5.50

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
		(2.8); REVISE SECURITIES TRANSFER MEMO (1.6).	
01/08/10	MELORE	TELEPHONE CALLS W/ D. PASCARELLA (.2); DRAFT CERTIFICATE (.2).	.40
01/08/10	PASCARELLA	COMMUNICATE WITH S. MELORE REGARDING SECURITIES TRANSFER MEMO (.2); REVISE SAME (.9).	1.10
SUB TOTAL TIME VALUE			\$ 4,946.50

ANY DISBURSEMENTS AND OTHER CHARGES FOR YOUR ACCOUNT NOT REFLECTED
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ERICKSON RETIREMENT COMMUNITIES, LLC
C/O GERALD F. DOHERTY, ESQ.
701 MAIDEN CHOICE
BALTIMORE, MD 21228

ID: 23698.0102
BILL NO. 246157
MAY 24, 2010

REGARDING: PETITION DATE SET OFF

For Professional Services Rendered Thru 12/31/09	17,136.50
Disbursements and Other Charges Thru 12/31/09	.00

TOTAL THIS INVOICE	17,136.50
TOTAL AMOUNT NOW DUE	\$ 17,136.50

FOR PROFESSIONAL SERVICES RENDERED

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
12/02/09	BERKOWITZ	REVIEW & ANALYZE ALSTON & BIRD LETTER TO JOHN CUSAK.	.50
12/03/09	BERKOWITZ	REVIEW RESEARCH RE: TIME OF FILING VS. DATE OF FILING.	.20
12/03/09	COLLINS	CONFER W/ DAP REGARDING RESULTS OF RESEARCH ON EFFECTIVENESS OF TRANSFERS MADE ON PETITION DATE.	.20
12/03/09	PASCARELLA	ATTENTION TO VARIOUS DOCUMENTS, CORRESPONDENCE (.6); COMMUNICATE WITH P. COLLINS REGARDING SAME (.2); RESEARCH CASE LAW REGARDING WHEN AUTOMATIC STAY COMES INTO EFFECT (.9); COMMUNICATE WITH T. BERKOWITZ REGARDING SAME (.1).	1.80
12/04/09	COLLINS	CALL W/ LITIGATION TEAM REGARDING THEORIES FOR POSSIBLE RECOVERY OF PETITION DATE SWEEP OF SECURITIES ACCOUNT AND OTHER ISSUES IN CASE.	.40
12/04/09	COLLINS	FOLLOW-UP CONF. W/ DAP TO DISCUSS ISSUES TO BE RESEARCHED IN CONNECTION WITH PETITION DATE SWEEP OF SECURITIES ACCOUNT.	.20

ERICKSON RETIREMENT COMMUNITIES, LLC

23698.0102

BILL NO. 246157

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
12/05/09	PASCARELLA	ATTENTION TO SECURITIES TRANSFER DOCUMENTS AND DRAFT SUMMARY OF SAME	2.40
12/06/09	COLLINS	CALL W/ DAP TO DISCUSS RESULTS OF REVIEW OF DOCUMENTS CONCERNING PETITION DATE SWEEP OF SECURITIES ACCOUNT.	.20
12/06/09	PASCARELLA	COMMUNICATE WITH P. COLLINS REGARDING SECURITIES TRANSFER DOCUMENTS (.1); ATTENTION TO SUMMARY MEMO AND MISSING DOCUMENTS (.6).	.70
12/07/09	BERKOWITZ	REVIEW STATUS OF RESEARCH.	.50
12/15/09	BERKOWITZ	REVIEW UNDERLYING SOURCE MATERIAL FOR MEMO.	2.00
12/15/09	BERKOWITZ	REVIEW ALSTON & BIRD LETTER TO CUSAK RE: PETITION DATE SET OFF.	.20
12/15/09	COLLINS	CONFER W/ DAP AND SFM TO ACCOUNT CONTROL ISSUES IN CONNECTION W/ INVESTIGATION OF PETITION SWEEP OF SECURITIES ACCOUNT.	.40
12/15/09	PASCARELLA	COMMUNICATE WITH P. COLLINS AND S. MELORE REGARDING TRANSFER OF SECURITIES (.4); ATTENTION TO DOCUMENTS IN DATASITE (1.0).	1.40
12/16/09	MELORE	REVIEW AGREEMENTS AND ACCOUNT INFORMATION RE:	2.90

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
		PERFECTION OF ACCOUNTS; REVIEW ARTICLE 8 RE: PERFECTION OF UNCERTIFIED SECURITIES.	
12/16/09	PASCARELLA	ATTENTION TO CREDIT DOCUMENTS (3.1); ATTENTION TO PNC INSTITUTIONAL INVESTMENTS AS HOLDER OF ACCOUNT (1.5); COMMUNICATE WITH S. MELORE AND T. BERKOWITZ REGARDING SAME (.4); COMMUNICATE WITH K. ROSELLA REGARDING 5/30/09 NOTICE OF DEFAULT (.1); COMMUNICATE WITH T. BERKOWITZ REGARDING ISSUES/QUESTIONS TO BE PRESENTED TO GC WITH RESPECT TO SECURITIES TRANSFER (.4)	5.50
12/17/09	MELORE	REVIEW MAY 30 CORRESPONDENCE AND AMENDMENTS TO CREDIT AGREEMENT (1.5); REVIEW RESEARCH W/DARREN PASCARELLA (.2); TELEPHONE CALL L. SCARCELLA RE SAME (.5).	2.20
12/17/09	BERKOWITZ	REVIEW DOCUMENTS PRODUCED BY CLIENT.	.50
12/17/09	BERKOWITZ	CONFER WITH DAP RE: PERFECTION ISSUES (.4); REVIEW 3RD AMENDMENT & FORBEARANCE (.6).	1.00
12/17/09	SCARCELLA	DISCUSSION WITH DAP AND SFM RE: LENDER COMMITMENT AND LANGUAGE IN FORBEARANCE	1.10

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
		AGREEMENT (.5); REVIEW/ANALYSIS OF FORBEARANCE AGREEMENT, EXERCISE OF RIGHTS AND REMEDIES (.6).	
12/17/09	PASCARELLA	COMMUNICATIONS WITH K. ROSELLA AND N. SHELTON REGARDING NOTICE OF DEFAULT ON CORPORATE REVOLVER AND THIRD AMENDMENT TO CREDIT AGREEMENT (.1); ATTENTION TO NOTICE OF DEFAULT AND THIRD AMENDMENT TO CREDIT AGREEMENT (1.7); COMMUNICATIONS WITH S. MELORE AND L. SCARCELLA REGARDING POTENTIAL ISSUES WITH RESPECT TO REINSTATEMENT OF REVOLVER AND HOLDER OF ACCOUNT (.5); ATTENTION TO MEMO FROM DLA REGARDING LEASE AGREEMENTS (.9).	3.20
12/18/09	SCARCELLA	MEMO TO SFM RE: FORBEARANCE AGREEMENT.	.10
12/18/09	PASCARELLA	ATTENTION TO LEASE DOCUMENTS (.6); DRAFT MEMO REGARDING POTENTIAL ISSUES WITH RESPECT TO SECURITIES TRANSFER (2.3)	2.90
12/23/09	BERKOWITZ	REVIEW & COMMENT ON MEMO.	.50
12/23/09	PASCARELLA	DRAFT MEMO REGARDING SECURITIES TRANSFER AND POTENTIAL ISSUES WITH RESPECT THERETO (2.4);	3.70

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
		RESEARCH REGARDING MARYLAND UNIFORM COMMERCIAL CODE WITH RESPECT TO FINANCIAL ASSETS AND SECURITIES AND PERFECTION OF SECURITY INTERESTS THEREIN (.6); RESEARCH REGARDING POTENTIAL CLAIMS TO AVOID SECURITY TRANSFERS (.6); COMMUNICATE WITH T. BERKOWITZ REGARDING SAME (.1)	
12/24/09	BERKOWITZ	REVIEW PRELIMINARY DRAFT OF MEMO.	.50
12/28/09	MELORE	REVIEW MEMORANDUM (.3); CONFER W/DP RE COMMENTS AND CONF. CALL W/ PTC (.4).	.70
12/28/09	COLLINS	CONFER W/ DAP AND SFM TO ANALYZE CLAIMS ARISING FROM PETITION DATE SWEEP IN LIGHT OF LATEST DOCUMENTS RETRIEVED.	.40
12/28/09	PASCARELLA	ATTENTION TO CASH MANAGEMENT AGREEMENT (.6); COMMUNICATE WITH S. MELORE AND P. COLLINS REGARDING TRANSFER OF SECURITIES (.4); REVISE SECURITY TRANSFER MEMO (1.3).	2.30
SUB TOTAL TIME VALUE			\$ 17,136.50

ANY DISBURSEMENTS AND OTHER CHARGES FOR YOUR ACCOUNT NOT REFLECTED

MAY 24, 2010
23698.0102
BILL NO. 246157

ON THIS BILL WILL APPEAR ON YOUR NEXT BILL OR WILL BE BILLED SEPARATELY
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ERICKSON RETIREMENT COMMUNITIES, LLC
C/O GERALD F. DOHERTY, ESQ.
701 MAIDEN CHOICE
BALTIMORE, MD 21228



ID: 23698.0103
BILL NO. 246095
MAY 20, 2010

REGARDING: SECTION 552(B) RESEARCH

For Professional Services Rendered Thru 11/30/09	3,970.50
Disbursements and Other Charges Thru 11/30/09	.00

TOTAL THIS INVOICE	3,970.50
TOTAL AMOUNT NOW DUE	\$ 3,970.50

FOR PROFESSIONAL SERVICES RENDERED

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
11/21/09	BERKOWITZ	REVIEW & ANALYZE DEBTOR'S MOTION TO GRANT IED ADDITIONAL PROTECTION.	1.00
11/23/09	BERKOWITZ	FOLLOW UP WITH DEBTOR'S COUNSEL RE: COMMITTEE OBJECTION TO IED MOTION.	.60
11/23/09	BERKOWITZ	RESEARCH SECTION 552 & REVIEW CASES RELATED THERETO.	1.50
11/23/09	COLLINS	REVIEW AND ANALYZE MOTION TO PROVIDE GREATER PROTECTION FOR RESIDENT DEPOSITS AND RELATED DOCUMENTS.	1.20
			
11/24/09	COLLINS	CONFER W/ TAB REGARDING COMMITTEE OBJECTION TO MOTION FOR ADDITIONAL PROTECTION FOR RESIDENT DEPOSITS.	.20
			
11/25/09	COLLINS	REVIEW FIRST-DAY AFFIDAVIT	.50

PAGE 3

MAY 20, 2010

ERICKSON RETIREMENT COMMUNITIES, LLC

23698.0103

BILL NO. 246095

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
		FOR FURTHER BACKGROUND INFORMATION ON DEBTORS' CAPITAL STRUCTURE IN CONNECTION WITH MOTION TO PROVIDE GREATER PROTECTIONS FOR RESIDENT DEPOSITS.	
11/25/09	COLLINS	REVIEW FIRST-DAY AFFIDAVIT FOR FURTHER BACKGROUND INFORMATION ON DEBTORS' CAPITAL STRUCTURE IN CONNECTION WITH MOTION TO PROVIDE GREATER PROTECTIONS FOR RESIDENT DEPOSITS.	.50
SUB TOTAL TIME VALUE			\$ 3,970.50

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.



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

ID: 23698.0103
BILL NO. 246158
MAY 24, 2010

REGARDING: SECTION 552(B) RESEARCH

For Professional Services Rendered Thru 12/31/09	5,171.50
Disbursements and Other Charges Thru 12/31/09	.00

TOTAL THIS INVOICE	5,171.50

TOTAL AMOUNT NOW DUE \$ 5,171.50

FOR PROFESSIONAL SERVICES RENDERED

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
12/01/09	WICKS	CALL W/ TAB AND CALIFANO TO DISCUSS COMMITTEE OBJECTION TO DEPOSIT MOTION AND OTHER TASKS RELATED TO CASH COLLATERAL AND FINANCING ISSUES.	.70
12/01/09	BERKOWITZ	REVIEW & ANALYZE OBJECTIONS TO CREDITORS COMMITTEE MOTION.	1.20
12/01/09	COLLINS	CALL W/ TAB AND CALIFANO TO DISCUSS COMMITTEE OBJECTION TO DEPOSIT MOTION AND OTHER TASKS RELATED TO CASH COLLATERAL AND FINANCING ISSUES.	.70
12/03/09	COLLINS	BRIEF REVIEW OF LAW ON POSTPETITION EFFECT OF SECURITY INTEREST CONFER W/ TAB REGARDING SAME IN CONNECTION W/ COMMITTEE OBJECTION TO PROPOSED PROCEDURES FOR HANDLING DEPOSITS .	.40
12/07/09	YAN	ATTENTION, REVIEW AND ANALYSIS OF IED MOTION AND OBJECTIONS THERETO.	6.40
12/15/09	BERKOWITZ	REVIEW & ANALYZE 552(B) ARTICLE BY COUNSEL TO COMMITTEE PRIOR TO DISCUSSING ISSUE WITH T.	1.50

ERICKSON RETIREMENT COMMUNITIES, LLC

23698.0103

BILL NO. 246158

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
		CALIFANO.	
		SUB TOTAL TIME VALUE	\$ 5,171.50

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.



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

ID: 23698.0103
BILL NO. 246162
MAY 24, 2010

REGARDING: SECTION 552(B) RESEARCH

For Professional Services Rendered Thru 01/31/10	249.00
Disbursements and Other Charges Thru 01/31/10	.00

TOTAL THIS INVOICE	249.00

TOTAL AMOUNT NOW DUE \$ 249.00

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MAY 24, 2010

ERICKSON RETIREMENT COMMUNITIES, LLC

23698.0103

BILL NO. 246162

FOR PROFESSIONAL SERVICES RENDERED

<u>DATE</u>	<u>NAME</u>	<u>DESCRIPTION</u>	<u>HOURS</u>
01/25/10	YAN	ATTENTION TO OBJECTIONS TO MODIFICATION OF INITIAL IED ORDER.	.60
		SUB TOTAL TIME VALUE	\$ 249.00

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.