

EXHIBIT A

“visiting attorney” hours. The hours worked by the Pachulski “100 + hours” subset break down as follows: 1,502 partner hours, 826.5 “of counsel” hours and 725.9 associate hours.

11. The blended attorney hourly rates indicate that, on average, both the Kirkland and Pachulski firms are billing junior to mid-level partner hourly rates for attorney time. In Kirkland’s case, the blended hourly rate is higher than the hourly rates charged by Maureen Sweeney, a corporate partner admitted to practice in 1996 (\$410) and Damian Capozzola, a litigation partner admitted to practice in 1996 (\$410). In Pachulski’s case, the blended hourly rate is close to the hourly rate charged by Kenneth H. Brown (\$425), a shareholder with more than twenty years of experience.

12. Kirkland bankruptcy lawyers bill at higher rates than attorneys practicing certain non-bankruptcy disciplines. Using Ms. Sweeney and Mr. Capozzola’s hourly rates as examples, Kirkland charges hourly rates for the services of Ms. Sweeney and Mr. Capozzola that are \$10/hour less than the hourly rate charged for the services of Shirley Cho, a bankruptcy associate admitted to practice in 1997 (\$420) and \$50/hour less than the hourly rate charged for the services of Geoffrey Richards, a Kirkland partner admitted to practice ~~the same year as~~ one year prior to Ms. Sweeney and Mr. Capozzola. Similarly, Kirkland charges \$50/hour more for the services of Richard Wynne, a bankruptcy partner admitted in 1982 (\$670) than it does for the services of Gregg Kirchhoefer, an intellectual property partner admitted to practice in 1982 (\$620). The only exception to this trend appears to be Kirkland’s taxation department, where certain attorneys are billed at a higher hourly rate than comparable bankruptcy personnel (for example, compare Natalie Keller, a tax associate admitted to practice in 1997, billing at \$425/hour with Ms. Cho’s \$420 rate, but also compare Robert Jason, a tax partner admitted to practice in 1981, billing at \$615/hour compared to Robbin Itkin, a bankruptcy partner