

EXHIBIT A

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Professional Services rendered by Lowenstein Sandler PC, through April 26, 2012

In re: Chapter 11

I. SUMMARY OF TIME CHARGES AND HOURLY RATES

Name of Professional	Year Admitted	Title	Hours Spent	Hourly Rate	Charge
Teele, S. Jason	2001	Shareholder/Member	4.40	\$555.00	\$2,442.00
Stefanelli, Nicole	2008	Associate	9.20	370.00	3,404.00
*Stefanelli, Nicole - Travel Time	2008	Associate	1.50	185.00	277.50
Jelinski, Waldemar	N/A	Project Assistant	1.60	105.00	168.00
LaFiura-Smith, Kim Marie	N/A	Paralegal	10.10	180.00	1,818.00
Pami, Laurie	N/A	Fee Application Specialist	1.50	110.00	165.00
TOTAL FEES			28.30		\$8,274.50
Blended Rate					\$292.39

*Reflects 50% rate reduction due to non-working travel time

TIME DETAIL:

Code	Date	Timekeeper	Time Narrative	Hours	Amount
<u>B100 - Administration</u>					
<u>B110 Case Administration</u>					
B110	04/04/12	KML	Review docket for updated critical dates	0.80	\$144.00
B110	04/04/12	KML	Update critical dates	0.70	126.00
B110	04/09/12	WJ	Organize and file documents for attorney review	0.30	31.50
B110	04/10/12	KML	Draft e-mail to L. Pami and N. Stefanelli re: final fee application preparation	0.30	54.00
B110	04/10/12	KML	Review Plan for date professional fees must be submitted	0.80	144.00
B110	04/12/12	WJ	Organize and file documents for attorney review	0.20	21.00
B110	04/16/12	KML	Update critical dates	1.00	180.00
B110	04/18/12	WJ	Organize and file documents for attorney review	0.40	42.00
B110	04/19/12	KML	Review docket for critical dates	0.70	126.00
B110	04/19/12	KML	Update critical dates	1.00	180.00
B110	04/24/12	WJ	Organize and file documents for attorney review	0.30	31.50
B110	04/26/12	WJ	Organize and file documents for attorney review	0.40	42.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
			Total B110 - Case Administration	6.90	\$1,122.00
<u>B150 Meetings of and Communication with Creditors</u>					
B150	04/17/12	NS	Committee conference call re: confirmation issues	0.50	185.00
B150	04/17/12	SJT	Telephone conference with the committee re: status of confirmation order	0.70	388.50
			Total B150 - Meetings of and Communication with Creditors	1.20	\$573.50
<u>B160 Fee/Employment Applications</u>					
B160	04/11/12	LP	Edit and revise February 2012 Fee Application	0.50	55.00
B160	04/11/12	LP	Edit and revise March 2012 Fee Application	0.50	55.00
B160	04/12/12	KML	Prepare Lowenstein Sandlers February 2012 monthly fee statement	1.20	216.00
B160	04/12/12	KML	Prepare Lowenstein Sandler's March 2012 monthly fee statement	1.20	216.00
B160	04/17/12	KML	Revise and prepare for filing Lowenstein Sandler PC's February 2012 and March 2012 monthly fee statements	1.50	270.00
B160	04/17/12	KML	Draft e-mail to N. Stefanelli re: filing of Lowenstein Sandler PCs monthly fee statements for February 2012 and March 2012	0.40	72.00
B160	04/17/12	KML	Update fee application chart	0.50	90.00
B160	04/17/12	LP	Edit and revise interim fee application	0.50	55.00
			Total B160 - Fee/Employment Applications	6.30	\$1,029.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
<u>B195 Non-Working Travel</u>					
B195	04/11/12	NS	Return travel from hearing in Wilmington, DE	1.50	277.50
Total B195 - Non-Working Travel				1.50	\$277.50
<u>B200 - Operations</u>					
<u>B230 Financing/Cash Collateral</u>					
B230	04/12/12	SJT	Telephone conference with the committee re: confirmation issues	0.50	277.50
Total B230 - Financing/Cash Collateral				0.50	\$277.50
<u>B300 - Claims and Plan</u>					
<u>B310 Claims Administration and Objections</u>					
B310	04/12/12	NS	Calls with J. Teele and R. Zahralddin re: confirmation order	0.20	74.00
Total B310 - Claims Administration and Objections				0.20	\$74.00
<u>B320 Plan and Disclosure Statement (including Business Plan)</u>					
B320	04/03/12	SJT	Review proposed confirmation order	0.80	444.00
B320	04/06/12	SJT	Review further revised proposed order confirming plan	0.60	333.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B320	04/10/12	NS	Review plan and proposed confirmation order in preparation for confirmation hearing	2.40	888.00
B320	04/11/12	NS	Attend confirmation hearing	2.00	740.00
B320	04/11/12	NS	Prepare for confirmation hearing	4.00	1,480.00
B320	04/11/12	SJT	Review correspondence re: confirmation hearing	0.30	166.50
B320	04/11/12	SJT	Telephone conference with co-counsel re: confirmation hearing and next steps	0.40	222.00
B320	04/12/12	NS	Exchange e-mails with Debtors' counsel re: revised confirmation order	0.10	37.00
B320	04/12/12	SJT	Correspondence with counsel for debtors and lenders re: confirmation order	0.50	277.50
B320	04/17/12	SJT	Review revised proposed confirmation order	0.60	333.00
Total B320 - Plan and Disclosure Statement (including Business Plan)				11.70	\$4,921.00

Timekeeper Summary (by Task):

Task	Task Description	Hours	Fees
B110	Case Administration	6.90	\$1,122.00
B150	Meetings of and Communication with Creditors	1.20	573.50
B160	Fee/Employment Applications	6.30	1,029.00
B195	Non-Working Travel	1.50	277.50
B230	Financing/Cash Collateral	0.50	277.50
B310	Claims Administration and Objections	0.20	74.00
B320	Plan and Disclosure Statement (including Business Plan)	11.70	4,921.00
	Total	28.30	\$ 8,274.50

ATTACHMENT to FEE APPLICATION

Name of Professional Person	Position/Year in the Position	Hourly Billing Rate	Total Billed Hours	Total Compensation
Citron, Lowell A.		\$695.00	0.10	\$69.50
Lerner, Michael J.	Returned to F/T status eff 1/1/11. From 100% to 40% eff 8/1/08	750.00	0.30	225.00
Paradiso, Robert J.		590.00	4.50	2,655.00
Rosen, Kenneth A.	Member (since 1986)	745.00	13.40	9,983.00
* Teele, S. Jason - travel time	Eff 1/1/2010 to Member status Associate (since 2001)	277.50	8.20	2,275.50
Teele, S. Jason	Eff 1/1/2010 to Member status Associate (since 2001)	555.00	197.90	109,834.50
L'Hernault, Suzanne		660.00	0.60	396.00
Melcher, Ryan S.	Eff 1/1/11 from Associate to Counsel status. ljr	475.00	10.40	4,940.00
Pietrowski, Elizabeth		450.00	0.80	360.00
Chafetz, Eric S.	Title change from Associate to Counsel eff 1/1/2012. ljr	490.00	4.80	2,352.00
Ingman, Tatiana	Title change from Associate to Counsel eff 1/1/2012. ljr	420.00	94.80	39,816.00
* Stefanelli, Nicole - travel time		185.00	5.00	925.00
Stefanelli, Nicole		370.00	166.00	61,420.00
Belvin, Jada S.		95.00	1.00	95.00
Jelinski, Waldemar	Title change eff 6/1/11. ljr Project Assistant (since 1997)	105.00	4.80	504.00
LaFiura-Smith, Kim Marie		180.00	63.60	11,448.00
Pami, Laurie		110.00	6.50	715.00

Power, Megan		225.00	19.20	4,320.00
Grand Total				\$252,333.50
Blended Rate:				\$419.23

* Reflects 50% reduction due to non-working travel time

COMPENSATION BY PROJECT CATEGORY

Project Category	Total Hours	Total Fees
Asset Disposition	206.90	\$92,231.50
Assumption/Rejection of Leases and Contracts	3.20	1,332.00
Case Administration	61.20	15,303.00
Claims Administration and Objections	1.20	552.00
Employment and Retention Applications - Others	3.60	1,653.50
Fee/Employment Applications	41.50	9,944.00
Financing/Cash Collateral	45.50	21,538.50
General Bankruptcy Advice/Opinions	56.30	30,881.50
Investigation of Prepetition Lenders	23.90	6,552.50
Meetings of and Communication with Creditors	51.60	26,389.50
Non-Working Travel	13.20	3,200.50
Other Contested Matters (excluding assumption/rejection motions)	38.20	17,231.00
Plan and Disclosure Statement (including Business Plan)	31.80	15,528.00
Valuation	23.80	9,996.00