VIA U.S. MAIL

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FEBRUARY

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William N. Lobel (State Bar No. 93202)
Mike D. Neue (State Bar No. 179303)
James E. Till (State Bar No. 200464)
THE LOBEL FIRM, LLP
840 Newport Center Drive, Suite 750
Newport Beach, CA 92660
Telephone: (949) 999-2860
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UNITED STATES BANKRUPTCY COURT
CENTRAL DISTRICT OF CALIFORNIA – SANTA ANA DIVISION

In re: JAMES C. GIANULIAS, Debtor	Chapter 11 Case Number 8:08-bk-13150 RK **Professional Fee Statement** Number: 2 Period: February 2009

1. Name of Professional:	THE LOBEL FIRM, LLP
2. Date of entry of order approving employment of the professional:	3/4/09 [Effective 1/2/09]
3. Total amount of pre-petition payments received by the professional:	$ Not Applicable
4. Less: Total amount of pre-petition services rendered and expenses:	$ Not Applicable
5. Balance of funds remaining on date of filing of petition:	$ Not Applicable
6. Less: Total amount of all services rendered per prior fee statements: (Line 6 is not used when filing Statement Number 1).	$ Not Applicable
7. Less: Total amount of services and expenses this reporting period:	$ 101,442.50
8. Balance of funds remaining for next reporting period:	$ -0-

DETAILED DOCUMENTATION SUPPORTING THE PROFESSIONAL FEES EARNED AND THE EXPENSES INCURRED DURING THIS REPORTING PERIOD HAS BEEN SERVED ON THE UNITED STATES TRUSTEE. A COPY OF THE DETAILED DOCUMENTATION WILL BE PROVIDED BY THE PROFESSIONAL TO ANY PARTY UPON REQUEST. THE PROFESSIONAL WILL REQUEST PAYMENT FROM THE DEBTOR FOR THE AMOUNT STATED IN ITEM 7 ABOVE WITHOUT FURTHER NOTICE OR HEARING UNLESS AN OBJECTION IS FILED WITH THE CLERK OF THE COURT AND SERVED ON THE PROFESSIONAL NAMED ABOVE WITHIN 10 DAYS FROM THE DATE OF SERVICE OF THIS STATEMENT. [Served on 3/13/09]

9. Total number of pages attached hereto:	23

The above is a true and correct statement of fees earned and expenses incurred during the indicated reporting period.

Dated: March 13, 2009

Signature of Professional

Type Name of Professional

William N. Lobel

JAMES C. GIANULIAS

CONSOLIDATED MATTER SUMMARY
FOR THE PERIOD: 2/1/2009 – 2/28/2009

Matter Name	Fees	Costs	Total
ASSET ANALYSIS	0.00	0.00	0.00
ASSET DISPOSITION	0.00	0.00	0.00
BUSINESS OPERATIONS	85.00	0.00	85.00
CASE ADMINISTRATION	1,062.50	0.00	1,062.50
CLAIMS ADMIN. AND OBJECTIONS	8,415.00	0.00	8,415.00
EMPLOYEE BENEFITS/PENSION	5,780.00	0.00	5,780.00
FEE/EMPLOYMENT APPLICATIONS	22,004.00	0.00	22,004.00
FEE/EMPLOYMENT OBJECTIONS	0.00	0.00	0.00
FINANCING	255.00	0.00	255.00
LITIGATION	1,466.00	0.00	1,466.00
PLAN AND DISCLOSURE STATEMENT	43,965.00	0.00	43,965.00
SERVICES FOR OTHER PROFESSIONALS	4,525.00	0.00	4,525.00
STAY RELIEF	0.00	0.00	0.00
TAX ISSUES	1,397.50	0.00	1,397.50
VALUATION	12,487.50	0.00	12,487.50
Total Fees & Costs For This Period	**$101,442.50**	**$0.00**	**$101,442.50**

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Client	User	Project Type	Activity Type	Expense Type
GIANULIAS, JAMES	All Employees	CHAPTER 11 GIANULIAS	All Types	All

	Time/Cost	Billable/Sell
Karen Becker		
Total Services For Karen Becker	2.60	546.00
William Lobel		
Total Services For William Lobel	44.10	37,485.00
Mike Neue		
Total Services For Mike Neue	68.90	43,062.50
James Till		
Total Services For James Till	34.20	20,349.00
Grand Total Services	149.80	101,442.50

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Client: GIANULIAS, JAMES | User: All Employees | Project Type: CHAPTER 11 GIANULIAS | Activity Type: Business Operations | Expense Type: All

Date	ID	Client	Project	Description	Time/Cost	Billable/Sell
William Lobel						
02/11/2009	time:20755	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF CORRESPONDENCE REGARDING MESA OPERATIONS.	0.10	85.00
				Total Services For William Lobel	**0.10**	**85.00**
				Grand Total Services	**0.10**	**85.00**

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Client: GIANULIAS, JAMES | User: All Employees | Project Type: CHAPTER 11 GIANULIAS | Activity Type: Case Administration | Expense Type: All

Date	ID	Client	Project	Description	Time/Cost	Billable/Sell
William Lobel						
02/02/2009	time:20620	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	TELEPHONE CONFERENCE WITH S. THIGPEN REGARDING VARIOUS PENDING ISSUES.	0.50	425.00
02/03/2009	time:20636	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW JOINT STATUS REPORT.	0.10	85.00
02/04/2009	time:20662	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF CORRESPONDENCE REGARDING JOINT STATUS REPORT.	0.10	85.00
02/04/2009	time:20663	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW DRAFT OF JOINT STATUS REPORT.	0.10	85.00
02/05/2009	time:20700	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW REVISIONS TO JOINT STATUS REPORT.	0.10	85.00
				Total Services For William Lobel	**0.90**	**765.00**
James Till						
02/24/2009	time:20942	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	ATTENTION TO SERVICE ISSUES REGARDING NOTICE OF STATUS CONFERENCE; EMAILS TO AND FROM L. GAUTHIER AND K. BECKER REGARDING SAME.	0.30	178.50
02/25/2009	time:20915	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	CONFER WITH K. BECKER REGARDING PROOF OF SERVICE ISSUES RELATED TO NOTICE OF HEARING ON MARCH 3, 3009.	0.10	59.50
02/26/2009	time:20902	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	CONFER WITH K. BECKER REGARDING PROOF OF SERVICE ISSUES RELATED TO NOTICE OF HEARING ON MARCH 3, 3009.	0.10	59.50
				Total Services For James Till	**0.50**	**297.50**
				Grand Total Services	**1.40**	**1,062.50**

Client: GIANULIAS, JAMES User: All Employees Project Type: CHAPTER 11 GIANULIAS Activity Type: Claims Admin and Objections Expense Type: All

Date	ID	Client	Project	Description	Time/Cost	Billable/Sell
William Lobel						
02/04/2009	time:20654	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW DOCUMENTATION OF G. GIAULIAS LOAN.	0.10	85.00
02/12/2009	time:20789	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	TELEPHONE CONFERENCE WITH R. GOE REGARDING LOAN ISSUES.	0.20	170.00
02/13/2009	time:20814	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF CORRESPONDENCE REGARDING PACFIC MERCANTILE LOAN EXTENSION.	0.10	85.00
02/17/2009	time:21044	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF CORRESPONDENCE REGARDING SCOPE OF REQUESTED ADDITIONAL INFORMATION.	0.10	85.00
02/17/2009	time:21072	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	TELEPHONE CONFERENCE WITH S. THIGPEN AND J. MCFADDEN REGARDING RESPONSE TO REQUEST FOR ADDITIONAL INFORMATION.	0.10	85.00
02/17/2009	time:21001	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	OFFICE CONFERENCE WITH A. FRIEDMAN REGARDING ISSUES RAISED BY CREDITORS COMMITTEE.	0.30	255.00
02/18/2009	time:21215	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF CORRESPONDENCE REGARDING RESPONSE TO LATEST REQUEST FOR INFORMATION	0.10	85.00
02/18/2009	time:21232	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	TELEPHONE CONFERENCE WITH D. ROTHENBUEHLER REGARDING PACIFIC MERCANTILE CLAIM	0.10	85.00
02/18/2009	time:21233	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF PROPOSED LOAN EXTENSION DOCUMENTS WITH PACIFIC MERCANTILE	0.10	85.00
02/18/2009	time:21229	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF RESPONSE TO COMMITTEE'S LATEST REQUEST FOR INFORMATION	0.30	255.00
02/19/2009	time:21262	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF REVISED CASH FLOW MODEL	0.10	85.00
02/19/2009	time:21263	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	TELEPHONE CONFERENCE WITH D. ROTHENBEUHLER REGARDING PACIFIC MERCANTILE CLAIM	0.10	85.00
02/19/2009	time:21265	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF CORRESPONDENCE REGARDING PENDING SETTLEMENT MEETING	0.10	85.00
02/20/2009	time:20863	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF COMMITTEE'S LATEST REQUEST FOR INFORMATION	0.10	85.00
02/20/2009	time:20887	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF CORRESPONDENCE REGARDING SETTLEMENT ISSUES	0.10	85.00
02/23/2009	time:20956	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	MEET WITH V. SAHN AND G. WATTS REGARDING POTENTIAL SETTLEMENT ISSUES	6.00	5,100.00
02/24/2009	time:20994	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	TELEPHONE CONFERENCE WITH J. GIANULIAS, D. GIANULIAS AND S. THIGPEN REGARDING VARIOUS PENDING ISSUES	0.30	255.00
02/25/2009	time:21022	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF CORRESPONDENCE REGARDING M. ROBBINS DEPOSITION	0.10	85.00
02/25/2009	time:21023	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	OFFICE CONFERENCE WITH J. TILL REGARDING M. ROBBINS DEPOSITION	0.10	85.00
02/25/2009	time:21030	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF CORRESPONDENCE REGARDING DEPOSITION OF M. ROBBINS	0.10	85.00
02/25/2009	time:21032	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	TELEPHONE CONFERENCE WITH H. AMOR REGARDING EXTENSION OF PACIFIC MERCANTILE LOAN	0.10	85.00

		DEPOSITION OF M. ROBBINS		
02/25/2009time:21029GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	TELEPHONE CONFERENCE WITH WITH P. PARMES REGARDING PENDING DEPOSITION OF M. ROBBINS	0.20	170.00
02/26/2009time:21062GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	OFFICE CONFERENCE WITH A. FRIEDMAN REGARDING STRATEGY IN DEALING WITH CREDITORS	0.30	255.00
02/27/2009time:21166GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF AND RESPOND TO CORRESPONDENCE REGARDING GIANULIAS CLAIM	0.10	85.00
02/27/2009time:21177GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF CORRESPONDENCE REGARDING G. GIANULIAS CLAIM	0.10	85.00
02/27/2009time:21170GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	OFFICE CONFERENCE WITH A. FRIEDMAN REGARDING STRATEGY AND RELATED ISSUES	0.40	340.00
		Total Services For William Lobel	**9.90**	**8,415.00**
		Grand Total Services	**9.90**	**8,415.00**

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Client: GIANULIAS, JAMES | User: All Employees | Project Type: CHAPTER 11 GIANULIAS | Activity Type: Employee Benefits/Pension | Expense Type: All

Date	ID	Client	Project	Description	Time/Cost	Billable/Sell
William Lobel						
02/02/2009	time:20586	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	OFFICE CONFERENCE WITH A. FRIEDMAN REGARDING LIFESTYLE MOTION ARGUMENTS.	0.30	255.00
02/02/2009	time:20622	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	OFFICE CONFERENCE WITH J. GIANULIAS AND S. THIGPEN REGARDING RESPONSE TO LIFESTYLES MOTION.	1.70	1,445.00
02/03/2009	time:20639	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	TELEPHONE CONFERENCE WITH S. THIGPEN REGARDING PROFESSIONAL FEES TO USE IN RESPONSE TO LIFESTYLE MOTION.	0.10	85.00
02/03/2009	time:20645	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW TENTATIVE RULING ON LIFESTYLE MOTION.	0.10	85.00
02/03/2009	time:20647	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF CORRESPONDENCE REGARDING COURTS RULING.	0.10	85.00
02/03/2009	time:20652	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF CORRESPONDENCE REGARDING FEES SPENT ON §1115 MOTION.	0.10	85.00
02/03/2009	time:20644	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	OFFICE CONFERENCE WITH A. FRIEDMAN REGARDING FACTS CONCERNING LIFESTYLE MOTION.	0.20	170.00
02/03/2009	time:20646	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	TELEPHONE CONFERENCE WITH V. SAHN REGARDING COMPLIANCE WITH TENTATIVE ORDER.	0.20	170.00
02/04/2009	time:20669	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW REVISED RULING AND CONFER WITH A. FRIEDMAN REGARDING SAME.	0.10	85.00
02/04/2009	time:20670	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW REVISED TENTATIVE RULING AND CONFER WITH A. FRIEDMAN REGARDING SAME.	0.10	85.00
02/04/2009	time:20671	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	TELEPHONE CONFERENCE WITH S. THIGPEN AND OFFICE CONFERENCE WITH A. FRIEDMAN REGARDING ISSUES TO BE RAISED AT HEARING.	0.20	170.00
02/04/2009	time:20657	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW PLEADINGS AND PREPARE FOR HEARING ON LIFESTYLES MOTION.	1.20	1,020.00
02/04/2009	time:20672	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	ATTEND HEARING ON LIFESTYLE MOTION.	2.20	1,870.00
02/11/2009	time:20760	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF CORRESPONDENCE REGARDING OUTCOME OF HEARING ON LAVISH LIFESTYLE MOTIONS.	0.10	85.00
02/18/2009	time:21230	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF PLEADINGS IN PREPARATION FOR HEARING	0.10	85.00
				Total Services For William Lobel	**6.80**	**5,780.00**
				Grand Total Services	**6.80**	**5,780.00**

Client: GIANULIAS, JAMES | User: All Employees | Project Type: CHAPTER 11 GIANULIAS | Activity Type: Fee/Employment Applications | Expense Type: All

Date	ID	Client	Project	Description	Time/Cost	Billable/Sell
Karen Becker						
02/17/2009	time:20582	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	PREPARE REVISIONS TO DRAFT OF ORDER GRANTING APPLICATION TO EMPLOY TLF AS SPECIAL COUNSEL	0.20	42.00
02/17/2009	time:20581	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	DRAFT ORDER GRANTING APPLICATION TO EMPLOY TLF AS SPECIAL COUNSEL	0.40	84.00
02/18/2009	time:20681	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	DRAFT ORDER GRANTING APPLICATION TO EMPLOY TLF	0.40	84.00
02/19/2009	time:20679	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	DRAFT PROFESSIONAL FEE STATEMENT	0.60	126.00
02/20/2009	time:20680	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVISE PROFESSIONAL FEE STATEMENT	0.40	84.00
				Total Services For Karen Becker	**2.00**	**420.00**
William Lobel						
02/03/2009	time:20640	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW FINAL DRAFT OF LOBEL FIRM EMPLOYMENT APPLICATION.	0.20	170.00
02/06/2009	time:20709	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF CORRESPONDENCE REGARDING HEARING ON EMPLOYMENT APPLICATION.	0.10	85.00
02/18/2009	time:21234	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/REVISE ORDER APPROVING EMPLOYMENT OF THE LOBEL FIRM	0.10	85.00
02/19/2009	time:21264	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF FORM OF ORDER EMPLOYING THE LOBEL FIRM AND OFFICE CONFERENCE WITH J. TILL REGARDING SAME	0.10	85.00
02/19/2009	time:21273	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF CORRESPONDENCE REGARDING FORM OF ORDER APPROVING EMPLOYMENT OF THE LOBEL FIRM	0.10	85.00
02/25/2009	time:21014	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	OFFICE CONFERENCE WITH WITH J. TILL REGARDING TLF BILLING ISSUES	0.10	85.00
				Total Services For William Lobel	**0.70**	**595.00**
Mike Neue						
02/04/2009	time:21089	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	LEGAL RESEARCH REGARDING ORDER SHORTENING TIME.	1.30	812.50
02/18/2009	time:21126	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	TELEPHONE CONFERENCE WITH COURT REGARDING EMPLOYMENT ORDER.	0.20	125.00
				Total Services For Mike Neue	**1.50**	**937.50**
James Till						
02/02/2009	time:20825	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	DRAFT AND REVISE GIANULIAS TLF EMPLOYMENT APPLICATION AND NOTICE THEREOF; CONFER WITH A. FRIEDMAN, M. NEUE AND W. LOBEL REGARDING EMPLOYMENT AND SECTION 504 ISSUES; EMAILS TO AND FROM J REISNER REGARDING SAME; ANALYSIS OF ISSUES REGARDING SAME; RESEARCH REGARDING NUNC PRO TUNC ISSUES RELATED TO TLF EMPLOYMENT APPLICATION	3.40	2,023.00
2/03/2009	time:20841	GIANULIAS, JAMES		RESEARCH REGARDING NUNC PRO TUNC ISSUES RELATED TO TLF EMPLOYMENT APPLICATION; REVISE AND ELECTRONICALLY FILE TLF EMPLOYMENT	4.80	2,856.00

	CHAPTER 11 BANKRUPTCY	SAME; CONFER WITH K. BECKER REGARDING SAME; DRAFT AND REVISE NOTICE OF TLF EMPLOYMENT APPLICATION AND ELECTRONICALLY FILE SAME; ATTENTION TO SERVICE ISSUES REGARDING SAME; CONFER WITH K. BECKER REGARDING SAME; EMAILS TO AND FROM B. LEE REGARDING TLF EMPLOYMENT APPLICATION.		
02/04/2009time:20843GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	EMAIL FROM AND TO J. REISNER REGARDING TLF EMPLOYMENT APPLICATION; DRAFT AND REVISE EX PARTE APPLICATION FOR HEARING ON TLF'S EMPLOYMENT APPLICATION; RESEARCH REGARDING SAME; ELECTRONICALLY FILE SAME; ATTENTION TO SERVICE ISSUES REGARDING SAME; EMAIL TO W. LOBEL REGARDING SAME; DRAFT ORDER SHORTENING TIME FRO HEARING ON TLF EMPLOYMENT APPLICATION.	5.70	3,391.50
02/05/2009time:20579GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	PREPARE AND ELECTRONICALLY FILE REVISED CERTIFICATES OF SERVICE FOR TLF EMPLOYMENT APPLICATION AND NOTICE OF TLF EMPLOYMENT APPLICATION; ATTENTION TO COURTESY COPIES REGARDING SAME; VOICEMAIL TO AND TELEPHONE CONFERENCE WITH CHAMBERS REGARDING LODGING OF PROPOSED ORDER SHORTENING TIME FOR HEARING ON TLF EMPLOYMENT APPLICATION; EMAILS TO AND FROM L. GAUTHIER REGARDING FILING ISSUES RELATED TO SAME; REVIEW LOCAL RULES REGARDING SAME; REVISE PROPOSED ORDER; DRAFT LETTER TO JUDGE KWAN REGARDING EX PARTE APPLICATION AND PROPOSED ORDER; UPLOAD PROPOSED ORDER; EMAILS TO AND FROM B. LEE REGARDING SIGNATURE PAGES; DRAFT EMAIL TO W. LOBEL AND TEAM REGARDING SAME AND SERVICE ISSUES RELATED TO SAME.	4.20	2,499.00
02/06/2009time:20845GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	DRAFT AND REVISE NOTICE OF HEARING ON TLF EMPLOYMENT APPLICATION; ATTENTION TO SERVICE ISSUES REGARDING SAME; EMAILS TO AND FROM AND CONFER WITH K. BECKER AND L. GAUTHIER REGARDING SAME.	2.90	1,725.50
02/07/2009time:20848GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	ATTENTION TO SERVICE ISSUES REGARDING NOTICE OF HEARING ON TLF EMPLOYMENT APPLICATION; DRAFT AND REVISE LETTER TO J. KWAN REGARDING COURTESY COPIES OF SAME AND PROOFS OF SERVICE OF RELATED PLEADINGS; REVIEW SERVICE ISSUES REGARDING EX PARTE APPLICATION AND ORDER SHORTENING TIME FOR HEARING ON TLF EMPLOYMENT APPLICATION.	1.70	1,011.50
02/08/2009time:20849GIANULIAS, JAMES	CHAPTER 11	ATTENTION TO SERVICE ISSUES REGARDING ORDER SHORTENING TIME FOR HEARING ON TLF EMPLOYMENT APPLICATION;	2.70	1,606.50

		NOTICE OF HEARING ON TLF EMPLOYMENT APPLICATION.		
02/09/2009time:20851GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	ATTENTION TO E-FILING SERVICE ISSUES; COURTESY COPIES TO JUDGE KWAN; DRAFT AND REVISE LETTER REGARDING SAME.	0.30	178.50
02/10/2009time:20853GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	RESEARCH REGARDING EMPLOYMENT UNDER SECTIONS 327 AND 328; CONFER WITH M. NEUE REGARDING SAME.	0.40	238.00
02/19/2009time:20835GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	VOICEMAIL TO CLERK REGARDING PROPOSED ORDER EMPLOYING TLF; RESEARCH LOCAL RULES REGARDING PROPOSED ORDER; CONFER WITH L. GAUTHIER REGARDING SAME; REVIEW AND REVISE PROPOSED ORDER REGARDING SAME.	5.20	3,094.00
02/20/2009time:20872GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	ATTENTION TO ORDER EMPLOYING TLF; REVIEW AND REVISE SAME; TELEPHONE CONFERENCE WITH V. SAHN'S ASSISTANT (ANDREA) REGARDING SAME; EMAILS TO AND FROM V. SAHN REGARDING SAME; REVIEW LOCAL RULES REGARDING SAME; ATTENTION TO FEE STATEMENT ISSUES; UPLOAD ORDER EMPLOYING TLF; CONFER WITH K. BECKER REGARDING SERVICE ISSUES REGARDING SAME.	2.40	1,428.00
		Total Services For James Till	**33.70**	**20,051.50**
		Grand Total Services	**37.90**	**22,004.00**

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Client: GIANULIAS, JAMES | User: All Employees | Project Type: CHAPTER 11 GIANULIAS | Activity Type: Financing | Expense Type: All

Date	ID	Client	Project	Description	Time/Cost	Billable/Sell
William Lobel						
02/04/2009	time:20668	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF MEMO REGARDING NO NEED FOR COURT APPROVAL FOR LOAN MODIFICATION.	0.10	85.00
02/05/2009	time:20705	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF CORRESPONDENCE REGARDING MODIFICATION OF MEZZANINE LOAN.	0.20	170.00
				Total Services For William Lobel	**0.30**	**255.00**
				Grand Total Services	**0.30**	**255.00**

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Client: GIANULIAS, JAMES | User: All Employees | Project Type: CHAPTER 11 GIANULIAS | Activity Type: Litigation | Expense Type: All

Date	ID	Client	Project	Description	Time/Cost	Billable/Sell
Karen Becker						
02/04/2009	time:20690	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW DOCKET RE ADVERSARIAL PROCEEDINGS	0.10	21.00
				Total Services For Karen Becker	**0.10**	**21.00**
William Lobel						
02/11/2009	time:20758	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF CORRESPONDENCE REGARDING INTERWEST LITIGATION.	0.10	85.00
02/13/2009	time:20800	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF CORRESPONDENCE REGARDING LITIGATION ISSUES.	0.10	85.00
02/13/2009	time:20802	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF CORRESPONDENCE REGARDING LITIGATION ISSUES.	0.10	85.00
02/13/2009	time:20812	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF CORRESPONDENCE REGARDING G. COMPANIES HOMEBUILDING LITIGATON.	0.10	85.00
02/13/2009	time:20813	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF CORRESPONDENCE REGARDING CAL NATIONAL LAWSUITS AGAINST G. COMPANIES.	0.10	85.00
02/14/2009	time:20824	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF CORRESPONDENCE FROM V. SAHN AND ATTACHMENTS THERETO.	0.40	340.00
02/16/2009	time:20979	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF AND RESPOND TO CORRESPONDENCE REGARDING PENDING LITIGATION.	0.10	85.00
02/17/2009	time:21003	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW AND RESPOND TO CORRESPONDENCE REGARDING ADDITIONAL STATE COURT LITIGATION.	0.10	85.00
02/17/2009	time:21074	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW PLEADINGS REGARDING DEFAULT JUDGMENT AGAINST G. COMPANIES.	0.10	85.00
02/24/2009	time:20987	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF CORRESONDENCE REGARDING DISMISSAL OF CASE BY CALIFORNIA NATIONAL BANK	0.10	85.00
02/25/2009	time:21007	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	OFFICE CONFERENCE WITH WITH A. FRIEDMAN REGARDING LITIGATION AGAINST G COMPANIES	0.20	170.00
02/26/2009	time:21065	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF ADDITIIONAL CORRESPONDENCE REGARDING SETTLEMENT OF HCC LITIGATION AGAINST G. COMPANIES	0.10	85.00
02/26/2009	time:21079	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF CORRESPONDENCE REGARDING HCC LITIGATION AGAINST G. COMPANIES	0.10	85.00
				Total Services For William Lobel	**1.70**	**1,445.00**
				Grand Total Services	**1.80**	**1,466.00**

Exhibit D
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Client: GIANULIAS, JAMES | User: All Employees | Project Type: CHAPTER 11 GIANULIAS | Activity Type: Plan and Disclosure Statement | Expense Type: All

Date	ID	Client	Project	Description	Time/Cost	Billable/Sell
William Lobel						
02/02/2009	time:20588	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW LATEST DRAFT OF CASH PROJECTIONS FOR PLAN.	0.20	170.00
02/03/2009	time:20651	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW ORDERS REGARDNG EXCLUSIVITY AND REVIEW FILING PAPERS IN 1115 MOTION.	0.10	85.00
02/03/2009	time:20625	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	OFFICE CONFERENCE WITH M. NEUE REGARDING DRAFT OF PLAN.	0.20	170.00
02/05/2009	time:20706	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF CORRESPONDENCE REGARDING IMPAIRED CONSENTING CLASS.	0.10	85.00
02/16/2009	time:20983	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW MOTION TO APPROVE DISCLOSURE STATEMENT.	0.60	510.00
02/20/2009	time:20908	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	OFFICE CONFERENCE WITH WITH M. NEUE REGARDING PLAN ISSUES AND REVSION	0.30	255.00
02/23/2009	time:20944	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF CORRESONDENCE REGARDING PLAN AND DISCLOSURE STATEMENT	0.10	85.00
02/23/2009	time:20953	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF CORRESPONDENCE REGARDING EXCLUSIVITY	0.10	85.00
02/26/2009	time:21076	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF AGENDA FROM PENDING MEETING; OFFICE CONFERENCE WITH WITH A. FRIEDMAN REGARDING SAME	0.10	85.00
02/26/2009	time:21136	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	OFFICE CONFERENCE WITH A. FRIEDMAN REGARDING PLAN ISSUES	0.10	85.00
02/26/2009	time:21138	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	OFFICE CONFERENCE WITH M. NEUE REGARDING COMMENTS ON MOTION TO APPROVE DISCLOSURE STATEMENT	0.20	170.00
02/26/2009	time:21148	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	OFFICE CONFERENCE WITH S. THIGPEN, ET AL., REGARDING PLAN STRUCTURE AND ISSUES	2.60	2,210.00
02/27/2009	time:21191	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF CORRESPONDENCE REGARDING POSITION OF HCC REGARDING TERMS OF PLAN	0.10	85.00
02/27/2009	time:21192	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF CORRESPONDENCE WITH REVISION OF PLAN	0.10	85.00
02/27/2009	time:21171	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	OFFICE CONFERENCE WITH M. NEUE REGARDING REVISION OF PLAN	0.30	255.00
02/28/2009	time:21200	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	TELEPHONE CONFERENCE WITH A. FRIEDMAN REGARDING SETTLEMENT NEGOTIATIONS	0.20	170.00
				Total Services For William Lobel	**5.40**	**4,590.00**
Mike Neue						
02/02/2009	time:21083	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	LEGAL RESEARCH REGARDING PLAN CLASSIFICATION.	2.30	1,437.50
02/02/2009	time:21082	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	LEGAL RESEARCH REGARDING CONFIRMATION STANDARDS.	3.70	2,312.50
02/03/2009	time:21085	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	LEGAL RESEARCH REGARDING PLAN CONFIRMATION ISSUES.	1.70	1,062.50
02/03/2009	time:21086	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	DRAFT LIQUIDATING TRUST AGREEMENT.	2.80	1,750.00
02/04/2009	time:21087	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	LEGAL RESEARCH REGARDING DISCLOSURE STATEMENT APPROVAL.	1.40	875.00
02/04/2009	time:21088	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	DRAFT MOTION TO APPROVE DISCLOSURE STATEMENT AND	3.90	2,437.50

	CHAPTER 11 BANKRUPTCY	APPROVE DISCLOSURE STATEMENT.		
02/05/2009time:21091 GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	DRAFT CREDITORS' TRUST AGREEMENT.	3.60	2,250.00
02/06/2009time:21092 GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVISE MOTION TO APPROVE DISCLOSURE STATEMENT.	1.60	1,000.00
02/06/2009time:21093 GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	DRAFT CREDITORS' TRUST AGREEMENT.	2.10	1,312.50
02/06/2009time:21094 GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	DRAFT/REVISE DISCLOSURE STATEMENT.	3.40	2,125.00
02/09/2009time:21097 GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVISIONS TO PLAN OF REORGANIZATION.	1.60	1,000.00
02/09/2009time:21095 GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	DRAFT PROPOSED ORDER APPROVING DISCLOSURE STATEMENT.	1.90	1,187.50
02/10/2009time:21098 GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	DRAFT/REVISE PLAN OF REORGANIZATION.	3.30	2,062.50
02/10/2009time:21099 GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	LEGAL RESEARCH REGARDING PLAN CONFIRMATION ISSUES.	3.50	2,187.50
02/11/2009time:21100 GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	DRAFT/REVISE PLAN OF REORGANIZATION.	2.90	1,812.50
02/12/2009time:21102 GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	LEGAL RESEARCH REGARDING PLAN CONFIRMATION ISSUES.	2.60	1,625.00
02/13/2009time:21113 GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	LEGAL RESEARCH REGARDING PLAN.	1.70	1,062.50
02/13/2009time:21112 GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	DRAFT/REVISE PLAN OF REORGANIZATION.	2.80	1,750.00
02/16/2009time:21121 GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	DRAFT/REVISE DISCLOSURE STATEMENT.	5.10	3,187.50
02/17/2009time:21122 GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	DRAFT/REVISE DISCLOSURE STATEMENT.	4.70	2,937.50
02/24/2009time:21141 GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	DRAFT/REVISE DISCLOSURE STATEMENT.	4.20	2,625.00
		Total Services For Mike Neue	**63.00**	**39,375.00**
		Grand Total Services	**68.40**	**43,965.00**

Client: GIANULIAS, JAMES | User: All Employees | Project Type: CHAPTER 11 GIANULIAS | Activity Type: Services for other Professionals | Expense Type: All

Date	ID	Client	Project	Description	Time/Cost	Billable/Sell
Karen Becker						
02/10/2009	time:20686	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	PREPARE LIST OF COMMITTEE PROFESSIONALS' REQUESTED FEE AMOUNTS	0.30	63.00
02/23/2009	time:20676	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	DRAFT NOTICE OF HEARING	0.20	42.00
				Total Services For Karen Becker	**0.50**	**105.00**
William Lobel						
02/06/2009	time:20710	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF CORRESPONDENCE REGARDING HEARING ON MONTHTLY PAYMENTS AND FEE HEARINGS.	0.10	85.00
02/06/2009	time:20713	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF CORRESPONDENCE REGARDING PENDING FEE HEARINGS.	0.10	85.00
02/06/2009	time:20719	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF CORRESPONDENCE REGARDING ATTENDANCE OF PENDING FEE HEARING.	0.10	85.00
02/09/2009	time:20721	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF CORRESPONDENCE REGARDING SUBSTANCE OF FEE APPLICATION.	0.10	85.00
02/09/2009	time:20729	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF CORRESPONDENCE REGARDING TENTATIVE RULING ON KNUDSON ISSUES.	0.10	85.00
02/11/2009	time:20753	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF CORRESPONDENCE REGARDING OUTCOME OF HEARING ON FEE APPLICATIONS.	0.10	85.00
02/11/2009	time:20777	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	TELEPHONE CONFERENCE WITH V. SAHN REGARDING FEE ISSUES.	0.10	85.00
02/13/2009	time:20795	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF CORRESPONDENCE REGARDING IRELL'S DECEMBER PRE-BILL.	0.10	85.00
02/13/2009	time:20811	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW DRAFT OF ORDER ON PROFESSIONAL COMPENSATION.	0.10	85.00
02/13/2009	time:20992	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW STIPULATION REGARDING EMPLOYMENT OF CROUDANCE FIRM.	0.10	85.00
02/17/2009	time:21005	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF CORRESPONDENCE REGARDING PAYMENT OF PROFESSIONALS AND RELATED ISSUES.	0.10	85.00
02/17/2009	time:21046	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF CORRESPONDENCE REGARDING CASH POSITON OF DEBTORS.	0.10	85.00
02/17/2009	time:21049	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW CASH FLOW PROJECTION TO PAY ATTORNEY FEES.	0.10	85.00
02/17/2009	time:21069	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	CONFERENCE CALL WITH S. THIGPEN AND J. MCFADDEN REGARDING CASH FLOW ISSUES.	0.10	85.00
2/17/2009	time:21073	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW REVISED CASH FLOWS.	0.10	85.00
2/17/2009	time:21002	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	OFFICE CONFERENCE WITH A. FRIEDMAN REGARDING PROFESSIONAL FEES.	0.20	170.00
2/17/2009	time:21006	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	TELEPHONE CONFERENCE WITH S. THIGPEN REGARDING RESPONSE TO FAMILLE INTERROGATORY.	0.20	170.00
2/18/2009	time:21217	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF CORRESPONDENCE REGARDING PROFESSIONAL FEES	0.10	85.00
2/18/2009	time:21219	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF CORRESPONDENCE FROM V. SAHN REGARDING PAYMENT OF	0.10	85.00

	CHAPTER 11 BANKRUPTCY	ATTENDANCE AT HEARING OF PROFESSIONALS' FEE APPLICATIONS		
02/19/2009time:21261GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF ORDER REGARDING PAYMENT OF PROFESSIONALS	0.10	85.00
02/19/2009time:21271GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF SUMMARY OF PAYMENTS TO PROFESSIONALS AND CORRESPONDENCE RELATED THERETO	0.20	170.00
02/20/2009time:20875GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF DRAFT OF PROPOSED FEE ORDER	0.10	85.00
02/20/2009time:20900GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF FINAL FORM OF ORDER APPROVING PROFESSIONAL FEES	0.10	85.00
02/25/2009time:21026GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF GLASS RATNER INVOICE	0.10	85.00
02/27/2009time:21182GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF CORRESPONDENCE REGARDING UNPAID PROFESSIONAL FEES	0.10	85.00
		Total Services For William Lobel	**5.20**	**4,420.00**
		Grand Total Services	**5.70**	**4,525.00**

Exhibit D
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Client: GIANULIAS, JAMES | User: All Employees | Project Type: GIANULIAS | Activity Type: Tax Issues | Expense Type: All

Date	ID	Client	Project	Description	Time/Cost	Billable/Sell
William Lobel						
02/25/2009	time:21050	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF CORRESPONDENCE REGARDING RECALCULATION OF TAX ISSUES	0.10	85.00
				Total Services For William Lobel	**0.10**	**85.00**
Mike Neue						
02/09/2009	time:21096	GIANULIAS, JAMES	CHAPTER 11 BANKRUPTCY	REVIEW/ANALYSIS OF ISSUES RELATED TO TAX TREATMENT UNDER PLAN.	2.10	1,312.50
				Total Services For Mike Neue	**2.10**	**1,312.50**
				Grand Total Services	**2.20**	**1,397.50**

Exhibit D
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