

MARK S. WALLACE (State Bar No. CA 152714)
MWallace@Stutman.com
EMILY R. CULLER (State Bar No. CA 223969)
ECuller@Stutman.com
STUTMAN, TREISTER & GLATT, P.C.
1901 Avenue of the Stars, 12th Floor
Los Angeles, CA 90067
Telephone: (310) 228-5600
Facsimile: (310) 228-5788

Special Tax Counsel to Joint Committee of
Creditors Holding Unsecured Claims

UNITED STATES BANKRUPTCY COURT
CENTRAL DISTRICT OF CALIFORNIA
SANTA ANA DIVISION

In re:	§ CASE NO. 8:08-bk-13150-RK
	§
JAMES C. GIANULIAS,	§ Substantively Consolidated with
	§ Case No. 8:08-bk-13151-RK
Debtor and Debtor-in-Possession.	§
	§
	§ CHAPTER 11
	§
CAMEO HOMES, a California corporation,	§ THIRD AND FINAL APPLICATION OF
	§ STUTMAN, TREISTER & GLATT, P.C. FOR
Debtor and Debtor-in-Possession	§ ALLOWANCE AND PAYMENT OF
	§ INTERIM COMPENSATION AND
	§ REIMBURSEMENT OF EXPENSES AS
	§ SPECIAL TAX COUNSEL TO THE JOINT
	§ COMMITTEE OF UNSECURED
	§ CREDITORS FOR THE PERIOD OF JULY 1,
	§ 2009 – AUGUST 31, 2010; DECLARATION
	§ OF MARK S. WALLACE IN SUPPORT
	§ THEREOF
	§
	§
	§ <u>Hearing</u>
	§ DATE: November 3, 2010
	§ TIME: 2:30 p.m.
	§ PLACE: Courtroom 5D
	§ 411 W. Fourth Street
	§ Santa Ana, CA 92701
	§
	§

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**TO THE HONORABLE UNITED STATES BANKRUPTCY JUDGE ROBERT KWAN; THE
OFFICE OF THE UNITED STATES TRUSTEE; AND OTHER INTERESTED PARTIES:**

Pursuant to 11 U.S.C. §§ 330 & 331, Federal Rule of Bankruptcy Procedure 2016(a), Local Bankruptcy Rule 2016-1(a)(2), the Office of the United States Trustee's *Guidelines for Reviewing Applications for Compensation & Reimbursement of Expenses Filed Under 11 U.S.C. § 330* (the "UST Guidelines"), Stutman, Treister & Glatt Professional Corporation ("ST&G"), special tax counsel to Joint Committee of Creditors Holding Unsecured Claims in the above-captioned chapter 11 case (the "Joint Committee"), respectfully applies for an order of this Court providing:

(a) Interim and Final approval of \$244,888.50 in fees for services rendered and \$3,631.59 in expenses incurred during the period from July 1, 2009 through August 31, 2010 (the "Third Application Period");

(b) Final approval of \$123,758.50 in fees for services rendered and \$2,877.36 in expenses that were previously approved by the Court on an interim basis for the period from January 1, 2009 through June 30, 2009 (the "Second Application Period");

(c) Final approval of \$98,140.00 in fees for services rendered and \$5,936.52 in expenses that were previously approved by the Court on an interim basis for the period from August 15, 2008 through December 31, 2008 (the "First Application Period");

(d) Granting to ST&G any other relief that this Court deems necessary and appropriate (collectively, the "Final Application").

Thus, in the aggregate, ST&G hereby seeks the Court's final award and approval of \$466,787.00 in compensation for actual, necessary services rendered, and reimbursement of \$12,445.47 for actual, necessary expenses, for a total of \$479,232.47¹ (of which \$246,318.96 was outstanding as of the date

¹ ST&G further seeks the payment of actual, necessary services rendered, and reimbursement actual, necessary expenses incurred from September 1, 2010 through the date the order granting this Final Application becomes final, which ST&G estimates will be approximately \$5,000.00. Because this is an estimated amount, it is not included in the total amount incurred or the amount outstanding as of the date of this application.

1 of this application), incurred on account of ST&G's representation of the Joint Committee during the
2 period from August 15, 2008 through and including August 31, 2010 (the "Final Application
3 Period").

4 In support of this Final Application, ST&G relies upon the accompanying Declaration
5 of Mark S. Wallace ("Wallace Declaration") and exhibits and respectfully represents as follows:

6 **I. SUMMARY OF THE ST&G ENGAGEMENT**

7 On September 15, 2008, ST&G filed its "Application for Order Authorizing the
8 Employment and Retention of Stutman, Treister & Glatt P.C. as Special Tax Counsel for the Joint
9 Committee of Creditors Holding Unsecured Creditors" and the accompanying Declaration of Mark
10 S. Wallace [Docket No. 130]. On October 27, 2008, this Court approved ST&G's employment as
11 special tax counsel for the Joint Committee pursuant to the "Order Approving Application By the
12 Joint Committee of Creditors Holding Unsecured Claims to Employ Stutman, Treister & Glatt P.C."
13 (the "Employment Order" [Docket No. 166]). In the Employment Order, the Court found that
14 ST&G is a "disinterested person" as that term is defined in Bankruptcy Code section 101(14), which
15 does not hold or represent an interest adverse to the estate and does not have any connection either
16 with the Debtors, their creditors, or any other party in interest in this case or with their respective
17 attorneys or accountants, or with any person employed in the Office of the United States Trustee (the
18 "UST"). The Employment Order further approved a modified monthly payment procedure
19 permitting the Debtors to pay ST&G on an interim basis and subject to final approval by this Court if
20 no objection was made after the filing of monthly fee statements (the "Monthly Fee Procedure").

21 As set forth herein, the ST&G attorney who has been principally responsible for
22 rendering services to the Joint Committee has been Mark S. Wallace. Other ST&G attorneys and
23 paralegals have rendered limited services on discrete matters from time to time and as necessary. In
24 general, tasks have been allocated among ST&G's attorneys based upon the expertise of a particular
25 attorney in various aspects of this case. Whenever feasible, work was allocated to those attorneys
26 with lower hourly rates or to paralegals. During this case, ST&G did its best to represent the Joint
27 Committee as effectively and efficiently as possible.

II. SUMMARY OF PRIOR COMPENSATION AND THE INSTANT REQUEST

ST&G has to date received compensation in the amount of \$232,913.51 for fees and expenses in connection with this bankruptcy case. These amounts represent payments for fees and expenses incurred during the First Application Period and the Second Application Period.

On January 16, 2009, ST&G filed the "Application of Stutman, Treister & Glatt, P.C. for Allowance and Payment of Interim Compensation and Reimbursement of Expenses as Special Tax Counsel to the Joint Committee of Unsecured Creditors for the Period August 15, 2008 through December 31, 2008" [Docket No. 269] (the "First Application"). The Court entered the "Order After Hearing on Applications for Compensation and Reimbursement of Expenses By Professionals Employed by the Debtors in Possession and the Creditors' Committee" on March 18, 2009 [Docket No. 339] (the "Fee Order"). Pursuant to the Fee Order, the Debtors were authorized to pay ST&G fees in the amount \$98,140.00 and expenses in the amount of \$5,936.52, for a total of \$104,076.52.

On July 22, 2009, ST&G filed the "Second Application Stutman, Treister & Glatt, P.C. for Allowance and Payment of Interim Compensation and Reimbursement of Expenses as Special Tax Counsel to the Joint Committee of Unsecured Creditors for the Period January 1, 2009 through June 30, 2009" [Docket No. 469] (the "Second Application"). The Court entered the "Order Regarding Applications for Compensation and Reimbursement of Expenses By Professionals Employed by the Debtors-in-Possession and the Creditors' Committee" on August 31, 2010 [Docket No. 775] (the "Fee Order"). Pursuant to the Fee Order, the Debtors were authorized to pay ST&G fees in the amount \$123,758.50 and expenses in the amount of \$2,877.36, for a total of \$126,635.86.

ST&G has filed professional fee statements for the months of August 2008 through August 2010 in accordance with the UST Guidelines and the Monthly Fee Procedure.

By this Final Fee Application, ST&G requests that the Court approve on a final basis all of the fees and expenses incurred during the Third Application Period and authorize the Debtors to pay ST&G the fees and expenses incurred during the Third Application Period. ST&G further seeks final approval of the interim fee awards approved pursuant to the First Interim and the Second Interim Fee Orders. ST&G further requests the Court to authorize and order the Debtors to promptly pay ST&G all of the remaining amounts withheld or unpaid during this case. This

Application is ST&G's third and final request to this Court for approval and allowance of compensation to ST&G for services rendered and expenses incurred post-petition.

With respect to additional services provided, ST&G also hereby requests final approval of compensation for services rendered and reimbursement of costs incurred in the *estimated* amount of \$5,000.00 to be paid by the Debtors (as defined below) in connection with ST&G preparing, filing, and attending the hearing on this Final Application (i.e., for the period of September 1, 2010 through the date on which any order regarding this Final Application becomes a final, non-appealable order). As of the filing of this Final Application, final fee and expense figures for this period are not available. Accordingly, ST&G will prepare and file the following supplemental pleadings regarding these fee and expense figures: (1) actual amounts incurred in the period between September 1, 2010 and the day prior to the hearing on this Final Application and (2) additional actual amounts, if any, incurred in the period between the hearing on this Final Application and the date on which any order regarding this Final Application becomes a final, non-appealable order.

For the convenience of the Court and other parties in interest, the foregoing is summarized as follows:

	Total Fees	Total Expenses	Amount Paid	Amount Unpaid
First Application Period (August 15, 2008 through December 31, 2008)	\$98,140.00	\$5,936.52	\$104,076.52	\$0.00
Second Application Period (January 1, 2009 through June 30, 2009)	\$123,758.50	\$2,877.36	\$126,635.86	\$0.00
Third Application Period (July 1, 2009 through August 31, 2010)	\$244,888.50	\$3,631.59	\$2,201.13	\$246,318.96
<i>Estimated</i> Additional Services	[\$4,800.00]	[\$200.00]		[\$5,000.00]
Total Anticipated Amount Unpaid:				\$[251,318.96]

1 In accordance with Local Bankruptcy Rule 2016-1 and the UST Guidelines, ST&G
2 has prepared the following exhibits, each of which is attached to the Wallace Declaration:

3 • Exhibit "A": summary of the background and qualifications of the ST&G
4 professionals who have rendered services to the Joint Committee during the Third Application
5 Period.

6 • Exhibit "B": billing rates for all ST&G professionals who rendered services to the
7 Joint Committee during the Third Application Period, and a summary of the total hours billed and
8 fees incurred on behalf of the Joint Committee by each individual during the Third Application
9 Period.

10 • Exhibit "C": summary of the total fees incurred on a monthly basis for each of the
11 activity categories used by ST&G in this case during the Third Application Period.

12 • Exhibit "D": summary of the total expenses incurred on a monthly basis for each
13 expense category during the Third Application Period.

14 • Exhibit "E": copies of ST&G's monthly invoices, sorted by activity code category,
15 which describe in detail all services rendered and expenses incurred by ST&G during the Third
16 Application Period, along with certain summary data for the Third Application Period.

17 **III. NARRATIVE SUMMARY OF THE DEBTORS' CASES**

18 **A. Background.**

19 The Debtors are James C. Gianulias, an individual, ("Gianulias") and Cameo Homes,
20 a California corporation ("Cameo") (collectively, the "Debtors"). Cameo is the sole member of G
21 Companies Homebuilding LLC, a non-debtor entity ("G Companies"). Over several years,
22 Gianulias has been in the business of constructing and managing apartment buildings in Southern
23 California. Gianulias owned and operated these buildings in his own name and through various
24 single purpose entities.

25 Gianulias is also the sole shareholder of Cameo. Through Cameo and G Companies,
26 Gianulias purchased and developed commercial and residential projects throughout Southern
27 California, Oregon and Hawaii. The projects are in various stages of completion from obtaining
28 entitlements through partial completion to income producing. These projects are held in single

1 purpose entities and the Debtors hold interests in these entities (sometimes majority and other times
2 minority). Cameo sometimes serves as the managing member or general partner of these entities.

3 Over several years, the fair market values of the Debtors' collective portfolio has
4 declined. The Debtors have defaulted on numerous obligations to various lenders and ceased
5 development on projects.

6 On June 6, 2008, involuntary petitions were filed against both Debtors commencing
7 the instant bankruptcy cases. On July 1, 2008, the Debtors each filed a "Consent to the Entry of an
8 Order for Relief and Election to Convert Chapter 7 Case to Case Under Chapter 11 of the
9 Bankruptcy Code" [Docket No. 22]. On July 2, 2008, the Court entered Orders for Relief and
10 converted both cases to cases under Chapter 11 [Docket No. 25]. The Debtors remain in possession
11 of their assets and continue to operate their business as Debtors in possession pursuant to
12 Bankruptcy Code §§ 1107(a) and 1108.

13 On July 22, 2008, the UST appointed separate committees in both the Cameo and the
14 Gianulias cases. On August 4, 2008, the UST appointed the following parties to act as the official
15 Joint Committee of creditors holding unsecured claims in both of the Debtors bankruptcy cases
16 pursuant to Bankruptcy Code § 1102(a)(1): Wachovia Bank; Housing Capital Corporation; Hill &
17 Forman; David Evans and Associates; California National Bank; Tian Gu; and PCR Services
18 Corporation.

19 On July 25, 2008, the Joint Committee met with members of Sulmeyer Kupetz
20 ("Sulmeyer Kupetz") and selected Sulmeyer Kupetz to act as its counsel. On August 8, 2008, the
21 Joint Committee filed its "Application to Employ Sulmeyer Kupetz as Attorneys" [Docket No. 78]
22 which was approved by the Court on September 18, 2008 and entered on the docket as "Amended
23 Order Approving Application by the Official Joint Committee of Unsecured Creditors to Employ
24 Sulmeyer Kupetz as Attorneys" [Docket No. 133].

25 As previously stated, on September 15, 2008, the Joint Committee filed its
26 Application to Employ to ST&G, as its Special Tax Counsel [Docket No. 130] which was approved
27 by the Court on October 27, 2008 and entered on the docket as "Order Approving Application by the
28 Joint Committee of Creditors Holding Unsecured Claims to Employ Stutman, Treister & Glatt"

1 [Docket No. 166].

2 The Debtors' cases became very active in November 2008. The Debtors filed a
3 "Motion to Extend Exclusivity Period for Filing a Chapter 11 Plan and Disclosure Statement"
4 ("Exclusivity Motion") [Docket No. 172]; a "Motion to Extend Time to Assume, Assume and
5 Assign, or Reject Unexpired Leases of Non-Residential Real Property" ("Motion to Assume or
6 Reject Leases") [Docket No. 173]; and a "Motion of James C. Gianulias for Order Approving the
7 Sale of His Regular Membership Interest in BIG Canyon Country Club" (the "Sale Motion") [Docket
8 No. 179]. The Joint Committee spent time analyzing and discussing the Debtors' motions and also
9 filed several documents pertaining to the insider compensation of James C. Gianulias. Specifically,
10 the Joint Committee filed a "Motion for Order (1) Prohibiting Debtor James C. Gianulias' Continued
11 Use of Estate Property to Fund Lavish Lifestyle; (2) Requiring Debtor to Establish a Budget; and
12 (3) Sequestering Estate Property Pending Further Order of Court" (the "Continued Use Motion")
13 [Docket No. 176] and a "Request for Judicial Notice in Support of the Motion for Order
14 (1) Prohibiting Debtor James C. Gianulias' Continued Use of Estate Property to Fund Lavish
15 Lifestyle; (2) Requiring Debtor to Establish a Budget; and (3) Sequestering Estate Property Pending
16 Further Order of Court" ("Request for Judicial Notice") [Docket No. 177]. The Debtors' filed a
17 "Motion for Order Substantively Consolidating Chapter 11 Estate of Cameo Homes Into Chapter 11
18 Estate of James C. Gianulias" (the "Substantive Consolidation Motion") [Docket No. 185] and
19 several supporting declarations.

20 In December 2008, the Court heard and approved the Motion to Assume or Reject
21 Leases and the Sale Motion by orders entered on December 3, 2008 as Docket Nos. 238 and 240,
22 respectively. Throughout December 2008 and January 2009 the Debtors and the Joint Committee
23 filed replies and objections to the Continued Use Motion, the Substantive Consolidation Motion and
24 the Exclusivity Motion. The Court granted the Debtors' Exclusivity Motion and entered an order on
25 December 16, 2009 as Docket No. 249.

26 The Debtors and the Joint Committee spent all of 2009 and half of 2010 working
27 together to resolve valuation and discrete plan issues. After the parties reached an agreement in
28 principle as to the general contents of a plan of reorganization, intense negotiations commenced

concerning the provisions of the specific documents required to implement the contemplated chapter 11 plan. These negotiations were greatly complicated by the fact that the Debtors generally did not own real property outright but instead owned real property through the medium of limited partnerships and limited liability companies, usually with unrelated third parties as other partners or members. ST&G reviewed drafts of such documents and consulted with the Sulmeyer firm with respect to the income tax consequences, both as to the Debtors and the creditors, of such documents and, where appropriate suggested various modifications and refinements. ST&G provided considerable input and drafting suggestions with respect to the tax-related provisions of the disclosure statement and the plan.

IV. NARRATIVE SUMMARY OF SERVICES RENDERED BY ST&G

A. General Overview And Project Billing Codes.

During the Third Application Period, ST&G's professionals billed a total of 408.30 hours at a blended hourly rate of approximately \$405.50 per hour.

In accordance with the UST Guidelines, ST&G has classified all its time entries in the Debtors' cases according to project billing codes. ST&G utilizes the following billing numbers to classify time and expenses billed in this case, which categories are used in Exhibits "C," "D," and "E" to the Wallace Declaration:

<u>Category</u>	<u>Billing Number</u>
Costs and Expenses	6131.000
Case Administration	6131.010
Meetings of and Communications with Creditors, Shareholders and Committees	6131.020
General Business Operations	6131.030
Fee/Employment Applications	6131.040
Fee/Employment Objections	6131.050
Financing	6131.060
Claims Administration and Objections	6131.070

Asset Analysis and Recovery	6131.080
Asset Disposition	6131.090
Plan/Disclosure Statement	6131.100
Employee Benefits/Plans	6131.110
Litigation	6131.120

ST&G's services in this case as special tax counsel to the Joint Committee fall into several major categories. First, ST&G analyzed and assisted the Joint Committee and the Joint Committee's bankruptcy counsel and other professional advisors (i.e., Glass Ratner and Deloitte) in understanding the estates' current and developing tax position in terms of available net operating loss carryovers, negative capital accounts and projected cancellation of indebtedness income. In particular, ST&G advised the Joint Committee on the ability of the Debtors' estates to generate after-tax cash flow during 2009 and later years – a critical ingredient of any chapter 11 plan because of the material impact the tax consequences have on the Debtors' ability to make payments to creditors. This was no trivial task in view of the numerous partnerships and limited liability companies in which the estates held and currently hold an interest. Although the field narrowed somewhat as foreclosures occurred with respect to partnerships and limited liability companies, the estates wide array of assets complicated the tax analysis.

Second, ST&G provided tax analyses requested by the Joint Committee relating to the potential future sale of assets of the estates. This work required an analysis of the tax basis of underlying assets held by ventures in which the estates hold an interest and the application of complex partnership tax rules to understand the amount of projected income, gain or loss likely to be realized by the estates upon a disposition of such properties.

Third, ST&G worked with the Joint Committee's bankruptcy counsel in preparing a Joint Committee sponsored chapter 11 plan of reorganization and performed tax work incidental to developing and drafting such a plan.

Fourth, ST&G answered tax related questions of the Joint Committee and the Joint Committee's bankruptcy counsel, attended Joint Committee meetings telephonically and met with

1 the Joint Committee's counsel and experts to develop case strategy and to coordinate efforts (with an
2 eye to avoiding duplication of effort). ST&G also reviewed and analyzed the contents of
3 voluminous tax-related documentation supplied by the Debtors.

4 **B. Case Administration – Matter 010.**

5 ST&G's work in this category during the Third Application Period included
6 (i) gathering case information through docket reviews (ii) organizing internal records; (iii) and
7 attending to administrative matters with respect to telephonic appearances. ST&G rendered 29.2
8 hours of services in this fee category and fees in the amount of \$2,784.00 for the Third Application
9 Period.

10 **C. Meetings Of And Communications With Creditors, Shareholders And**
11 **Committees – Matter 020.**

12 In the communications category, ST&G's professionals work consisted of
13 (i) preparing correspondence to committee members and DAHL representatives regarding an
14 upcoming meeting. ST&G rendered 3.8 hours of services in this fee category and incurred fees in
15 the amount of \$2,641.00 during the Third Application Period.

16 **D. General Business Operations – Matter 030.**

17 In the business operations category, ST&G's professionals bill time spent addressing
18 general operational matters including valuation of the Debtors' assets, various tax issues and the
19 impact upon the Debtors' estates, as well as general business matters. ST&G's work in this category
20 is further described above in the narrative preceding the separate category paragraphs. In the general
21 business operations category, ST&G rendered 96 hours of service and incurred fees in the amount of
22 \$67,236.00 for the Third Application Period.

23 **E. Fee/Employment Applications – Matter 040.**

24 At the beginning of the Third Application Period, time billed to this category
25 primarily related to the investigation and preparation of ST&G's second application for interim
26 compensation for fees and reimbursement of expenses. Later in the Third Application Period, time
27 billed to this category pertained to preparation of the monthly professional fee statements required
28 by the UST and this Final Application. ST&G rendered 48.5 hours of services and fees in the

amount of \$17,0003.00 during the Third Application Period.

F. Fee/Employment Objections – Matter 050.

ST&G's professionals did not render services or incur fees in the fee/employment objection category during the Third Application Period.

G. Financing – Matter 060.

ST&G did not render services or incur fees in this category during the Third Application Period.

H. Claims Administration And Objections – Matter 070.

In the claims administration and objections category, ST&G's professionals bill time devoted to the claims allowance process that is at the very "core" of federal bankruptcy law, including matters relating to analyzing actual or potential proofs of claim generally, as well as matters involving legal, factual, or other issues raised by specific proofs of claim that have been or may be filed against the Debtors' estates. ST&G rendered 12.90 hours of services and incurred fees in the amount of \$3,869.50 for the Third Application Period.

I. Asset Analysis And Recovery – Matter 080.

ST&G did not render services or incur fees in the asset analysis and recovery category during the Third Application Period.

J. Asset Disposition – Matter 090.

ST&G did not render services or incur fees in the asset disposition category during the Third Application Period.

K. Plan/Disclosure Statement – Matter 100.

In the plan and disclosure statement category, ST&G's professionals bill time related to the negotiation, formulation, drafting of, legal research concerning, and briefing regarding a confirmable chapter 11 plan and the related mandatory disclosure statement. As with many chapter 11 cases, the plan category has constituted one of the largest categories of ST&G's billable time.

During the Third Application Period, ST&G conferred often with Sulmeyer Kupetz attorneys regarding the structure of a plan including debt cancellation, negotiations with a potential investor, preparation and analysis of term sheet relating potential sale of Debtors' assets, and

1 potential tax consequences thereof. ST&G rendered 217.90 hours of services and incurred fees in
2 the amount of \$151,355.00 during the Third Application Period.

3 **L. Employee Benefits/Plans – Matter 110.**

4 In the employee benefits/plans category, ST&G did not render any services nor did it
5 incur any fees during the Third Application Period.

6 **M. Litigation – Matter 120.**

7 In the litigation category, ST&G did not render any services nor did it incur any fees
8 during the Third Application Period.

9 **V. SUMMARY OF ACTUAL, NECESSARY EXPENSES**

10 ST&G seeks reimbursement of a total of \$3,631.59 in actual, necessary expenses
11 incurred during the Third Application Period. The UST Guidelines require that an application
12 seeking reimbursement of expenses include a summary listing of all expenses incurred. Such a
13 summary is attached as Exhibit "D" to the Wallace Declaration. The following narrative description
14 of ST&G's accounting procedures for expenses is provided to assist the Court and other parties in
15 interest in reviewing ST&G's expense reimbursement request:

16 A. Air Freight (Overnight Mail). When the exigencies of this case have required
17 and/or when mandatory under applicable rules or ordered by the Court, ST&G
18 has used overnight mail services to deliver certain documents. ST&G uses
19 outside services such as Federal Express, and charges its clients the rates set
20 by such services without adding any surcharge. ST&G's policy is to use these
services sparingly, only when documents must arrive by the next day. The
total expenses incurred in the air freight category during the Third Application
Period were \$74.09.

21 B. Computer Research. In the course of its representation of the Joint
22 Committee, ST&G found it necessary and cost efficient to use various
23 computer research services to research certain issues that arose during this
24 case. ST&G bills the actual cost of using PACER, LEXIS-NEXIS,
WESTLAW, and any other applicable computer services directly to its clients
without any surcharge. The total expenses incurred by ST&G in this category
during the Third Application Period were \$324.89.

25 C. Copy Production. ST&G's internal photocopy projects are electronically logged
26 and billed directly to the client at the cost of twenty-five cents (25¢) per page.
27 This rate is uniformly set by ST&G as its best estimate of the actual total costs of
28 furnishing photocopying services and is comparable to the rate charged by a
substantial number of other law firms in the community in both bankruptcy and
non-bankruptcy engagements. The total photocopy expenses, including the use

of any outside service for discrete document preparation tasks, incurred by ST&G during the Third Application Period were \$2,549.25.

- D. Long Distance Telephone/Teleconference. Long distance telephone charges reflect direct costs for telephone charges (including conference calls arranged by third party conferencing services) incurred by ST&G in the course of its representation of the Joint Committee. These telephone charges are billed by ST&G to all of its clients as direct charges, without adding any surcharge. The total expenses incurred by ST&G in the telephone expense category during the Third Application Period were \$114.28.
- E. Messenger. Urgent time deadlines involved in this case necessitated the use of independent messengers to deliver documents to parties locally, as well as court messengers. In such instances, ST&G uses outside messenger services, and charges its clients the actual cost of outside courier/messenger services without any surcharge. The total expenses incurred in this category during the Third Application Period were \$17.00.
- F. Miscellaneous Expense. The total expenses incurred in this category during the Third Application Period were \$80.02.
- G. Parking Validation. This category includes charges for parking validation during ST&G's representation of the Joint Committee. It is ST&G's policy to validate parking for third parties visiting its offices. The total expenses incurred by ST&G in this category during the Third Application Period were \$138.75.
- H. Postage. The cost of transmitting mail by ST&G is billed directly to its clients. Postage is logged and billed directly to ST&G's clients through use of a computer system. ST&G calculates postage costs at the rates set by the Postal Service for the weight and class of a given mailing. The total expenses incurred in the postage expense category, which included ST&G's service of filed materials, during the Third Application Period were \$216.81.
- I. Travel Expenses. During the Third Application Period, ST&G incurred expenses in this category in the amount of \$116.50.

VI. REQUEST FOR FINAL APPROVAL OF COMPENSATION

Pursuant to Bankruptcy Code section 330, the Court may award to a professional person reasonable compensation for actual, necessary services rendered, as well as reimbursement for actual, necessary expenses incurred. Pursuant to Bankruptcy Code section 331, the Court may award interim compensation and reimbursement to a professional. As set forth above, the final fees for which ST&G requests compensation and the final costs incurred for which ST&G requests reimbursement are all for actual and necessary services rendered and costs incurred during the Final Application Period.

1 The professional services rendered by ST&G have required an expenditure of
2 substantial time and effort. Moreover, the time and labor devoted in this complex chapter 11 case is
3 only one of many pertinent factors in determining an appropriate award of fees and costs. Based on
4 the skill brought to bear in this case by ST&G and the results obtained, ST&G submits that the
5 compensation requested herein is reasonable and appropriate.

6 **A. Applicable Legal Standards.**

7 Section 330(a) of the Bankruptcy Code provides that a Bankruptcy Court may award
8 to a professional person employed under sections 327 or 1103 "reasonable compensation for actual,
9 necessary services rendered by [such] . . . attorney . . . and reimbursement for actual, necessary
10 expenses." 11 U.S.C. § 330(a)(1). Section 330 also provides the following guidelines for the Court
11 to consider with respect to the amount of compensation to be awarded:

12 In determining the amount of reasonable compensation to be awarded to
13 an examiner, trustee under chapter 11, or professional person, the court
14 shall consider the nature, the extent, and the value of such services, taking
15 into account all relevant factors, including—

16 (A) the time spent on such services;

17 (B) the rates charged for such services;

18 (C) whether the services were necessary to the administration of, or
19 beneficial at the time at which the service was rendered toward the
20 completion of, a case under this title;

21 (D) whether the services were performed within a reasonable amount
22 of time commensurate with the complexity, importance, and nature of the
23 problem, issue, or task addressed;

24 (E) with respect to a professional person, whether the person is board
25 certified or otherwise has demonstrated skill and experience in the
26 bankruptcy field; and

27 (F) whether the compensation is reasonable based on the customary
28 compensation charged by comparably skilled practitioners in cases other
than cases under this title.

11 U.S.C. § 330(a)(3).

26 In addition, section 330 generally prohibits the Court from allowing compensation for
27 "unnecessary duplication of services" or "services that were not . . . reasonably likely to benefit the
28 debtor's estate . . . or . . . necessary to the administration of the case." 11 U.S.C. § 330(a)(4)(A).

1 In determining the award of compensation, courts typically consider "the nature, the
2 extent, and the value of the professional's services." *In re Auto Parts Club, Inc.*, 211 B.R. 29, 33
3 (B.A.P. 9th Cir. 1997). However, "the primary method used to determine a reasonable attorney fee
4 in a bankruptcy case is to multiply the number of hours expended by an hourly rate." *In re*
5 *Yermakov*, 718 F.2d 1465, 1471 (9th Cir. 1983). *See also, e.g., In re Powerine Oil Co.*, 71 B.R. 767,
6 772 (B.A.P. 9th Cir. 1986) (holding that the fees calculated by multiplying number of hours by
7 hourly rate creates a presumption of reasonableness); *In re Montgomery Drilling Co.*, 121 B.R. 32,
8 39 (Bankr. E.D. Cal. 1990).

9 Professional services rendered by ST&G during the Final Application Period have
10 been itemized by professional, noting each professional's rate, number of hours, and total
11 compensation requested. *See* Wallace Declaration Ex. "B." Each duty and task performed by ST&G
12 has been performed by the attorney most qualified to render such services at his or her ordinary
13 hourly rate in the most efficient manner as required by the circumstances of this case. ST&G
14 reasonably expended this time in order to adequately represent and protect the interests of the Joint
15 Committee and the Debtors' estates in this case.

16 **B. Reasonableness Of Compensation Requested.**

17 ST&G requests compensation for attorneys and paralegals at their respective
18 customary hourly rates. The hourly rate of each professional who rendered services in connection
19 with the Debtors' cases during the Application Period is set forth in Exhibit "B" to the Wallace
20 Declaration. Courts have held that the prevailing market rate in the community is indicative of a
21 reasonable hourly rate. *See, e.g., In re Auto Parts Club, Inc.*, 224 B.R. 445, 449 (Bankr. S.D. Cal.
22 1998). ST&G regularly conducts a survey of hourly rates charged by law firms that routinely
23 perform work before bankruptcy courts in this district and in other districts. Based on the results of
24 its most recent survey, ST&G believes that the hourly rates charged for its members, paralegals, and
25 law clerks are reasonable and competitive with (if not lower than) the hourly rates charged by law
26 firms of comparable size and quality with similar expertise and levels of experience as ST&G.

27 ST&G submits that, based upon the factors considered pursuant to Bankruptcy Code
28 sections 330 and 331, the quality of the services provided and the results that have been achieved in

1 this case more than justify allowance of the amounts requested. Specifically, ST&G's fees and
2 expenses are comparable (if not less than) those incurred by counsel to parties in cases involving
3 similarly-sized debtors with equally complex issues to those addressed by ST&G during the case.
4 Indeed, there is little question that ST&G's fees are "reasonable" for the work performed.

5 **C. Non-Duplication.**

6 Due to the sensitive nature of bankruptcy matters, it is not always possible to delegate
7 authority to persons with lower billing rates. However, there has been no duplication of effort on
8 any task. Where more than one ST&G attorney attended a meeting or hearing, such attendance was
9 not a duplication of effort, but was necessary to adequately represent the interests of the Joint
10 Committee and the Debtors' estates. Moreover, the services provided by ST&G during the case were
11 not duplicative of the services provided by any other professionals.

12 **D. Experience, Reputation, And Ability Of The Attorneys.**

13 ST&G has an excellent nationwide reputation based upon its experienced and capable
14 group of professionals. Indeed, ST&G was selected as the Joint Committee's special tax counsel due
15 to the experience and expertise of its attorneys in the areas of taxation, bankruptcy and other
16 insolvency-related areas of law. ST&G has long been a leader in the bankruptcy and insolvency
17 fields, including through its active representation of creditors, debtors, creditors and equity
18 committees, and trustees in bankruptcy cases and adversary proceedings throughout the United
19 States.

20 In addition, the principal attorneys rendering services on the Joint Committee's behalf
21 are each highly educated, skilled, and accomplished bankruptcy and tax professionals, as
22 demonstrated by the qualification summaries attached as Exhibit "A" to the Wallace Declaration.

23 In summary, all the professional services rendered on the Joint Committee's behalf
24 have been performed by attorneys and other professionals with a high level of skill in the areas for
25 which they have been employed. Such experience and expertise has enabled this case to progress in
26 an efficient manner.

VII. CONCLUSION

ST&G believes that the services rendered for which compensation is sought in this Third and Final Application have been beneficial to the Debtors' estates, that the costs incurred have been necessary and proper, and that the sums requested for the services rendered and the costs incurred are fair and reasonable. Except as set forth above, ST&G has not previously received any payment for its professional services and any reimbursement of its expenses during the pendency of the above-captioned chapter 11 case. Neither ST&G, nor any member of ST&G, has any agreement or understanding of any kind or nature to divide, pay over, or share any portion of the fees to be awarded to ST&G with any other person or attorney except as among members and associates of ST&G.

WHEREFORE, based upon all of the foregoing, ST&G respectfully requests that this Court approve and grant this Third and Final Application by entering an order providing: (i) final approval of \$244,888.00 in fees for services rendered and \$3,631.59 in expenses incurred during the Third Application Period; (ii) final approval of \$123,758.50 in fees for services rendered and \$2,877.36 in expenses that were previously approved by the Court on an interim basis for the Second Application Period; (iii) final approval of \$98,140.00 in fees for services rendered and \$5,936.52 in expenses that were previously approved by the Court on an interim basis for the First Application Period; (iv) authorization and direction to the Debtors to promptly pay ST&G all outstanding fees and expenses which total \$246,318.96 for the Final Application Period plus fees and expenses incurred from September 1, 2010 through the date the order granting this Final Application becomes final, estimated to be approximately \$5,000; and (v) granting to ST&G any other relief that this Court deems necessary and appropriate.

DATED: October 1, 2010

/s/Emily R. Culler

MARK S. WALLACE
EMILY R. CULLER
STUTMAN, TREISTER & GLATT
PROFESSIONAL CORPORATION
Special Tax Counsel for Joint Committee
of Creditors Holding Unsecured Claims

DECLARATION OF MARK S. WALLACE

I, Mark S. Wallace, declare as follows:

1. I am over eighteen years of age, and I have personal knowledge of each of the facts stated in this declaration. If called as a witness, I could and would testify as to the matters set forth below based upon my personal knowledge.

2. I am of counsel to the law firm of Stutman, Treister & Glatt, P.C. ("ST&G"), Special Tax Counsel to the Joint Committee of Creditors Holding Unsecured Claims in these chapter 11 cases (the "Joint Committee").

3. I submit this declaration in support of the "Third and Final Application of Stutman, Treister & Glatt, P.C. for Allowance and Payment of Interim Compensation and Reimbursement of Expenses as Special Tax Counsel for the Period of July 1, 2009 through August 31, 2010" (the "Application").¹

4. I am familiar with and have read the Application. To the best of my knowledge, information, and belief, the facts set forth therein are true and the copies of the billing statements attached hereto are true and correct copies of ST&G's billing statements for this case during the Third Application Period.

5. Attached hereto are true and correct copies of the following documents:

a. Exhibit "A": an exhibit summarizing the legal education, experience, and other qualifications of the ST&G professionals who provided services to the Joint Committee in this case.

b. Exhibit "B": an exhibit summarizing the hourly rates, total hours billed, and total fees allocable to each of the professionals who billed time during the Third Application Period.

c. Exhibit "C": an exhibit summarizing the total fees charged on a monthly basis for each of the billing categories used by ST&G during the Third Application Period.

¹ All capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Application.

d. Exhibit "D": an exhibit summarizing the total expenses charged on a monthly basis during the Third Application Period.

e. Exhibit "E": an exhibit containing copies of ST&G's monthly bills for each month falling within the Third Application Period, which bills include substantial detail regarding the compensation and expense reimbursements requested in the Application, along with certain summary information for the entire Third Application Period.

6. The compensation and expense reimbursements requested in the Application are billed at rates no less favorable than those customarily used by ST&G in other debtor and non-debtor engagements.

7. I believe that the hourly rates charged by ST&G for its members, associates, paralegals, and law clerks are reasonable and competitive with (if not lower than) the hourly rates charged by law firms of comparable size and quality that have a similar expertise and experience level as does ST&G.

8. Neither ST&G nor any member of ST&G has any agreement or understanding of any kind or nature to divide, pay over, or share any portion of the fees to be awarded to ST&G in this case with any other person or attorney, except as among the members and associates of ST&G. In addition, there are no claims against or stock of the Debtors as to which a beneficial interest has been acquired by or transferred to ST&G or any members for its or their account after the filing of this case.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Executed on October 1, 2010, at Los Angeles, California.

/s/Mark S. Wallace
MARK S. WALLACE

Exhibit "A"

Qualifications of the Primary ST&G Professionals

MARK S. WALLACE (of counsel), born Paterson, New Jersey, January 2, 1954; admitted to bar, 1977, Arizona; 1991, California. Education: Princeton University (A.B., summa cum laude, 1976); Columbia University School of Law (J.D. 1977). Fraternity: Phi Beta Kappa. Notes and Comments Editor, Columbia Law Review, 1976-1977. Law Clerk to Judge William B. Enright, U.S. District Court, Southern District of California, 1977-1979. Author: "Is A Midstream Abandonment Of Property By A Bankruptcy Trustee Taxable To The Estate?," 77 Journal of Taxation 26 (1992); "Practical Aspects of Representing the Failing Business," 44 Major Tax Planning ¶ 400 (1992). Co author: "Tax Procedure Considerations in Chapter Reorgs.," 20 Taxation for Lawyers 289 (1992), "Reorganizing The Financially-Troubled Taxpayer", 46 Major Tax Planning ¶800 (1994). Adjunct Professor of Law: Loyola Law School, 2001-2009; Arizona State University, 1984-1986 and 1988; Golden Gate University, 1984. Member: Los Angeles County (Member, Commercial Law and Bankruptcy Section; Taxation), Beverly Hills (Board of Governors, 1999 – 2003) and American (Member, Sections of Taxation, Corporate Tax Committee, Section 108 Real Estate and Partnerships Task Force and Business Law) Bar Associations; Past Chair, Bankruptcy and Insolvency Committee of American Bar Association Section of Taxation, 2006-2007; The State Bar of California.

JEFFREY H. DAVIDSON, born Brookline, Massachusetts, April 7, 1952; admitted to bar, 1977, California. Education: Harvard University (B.A., cum laude, 1973); Harvard University (J.D., cum laude, 1976). Fraternity: Phi Beta Kappa. Member: Los Angeles County Bar Association (Chairman, Commercial Law and Bankruptcy Section, 1987-1988, Secretary, 1986-1987, Executive Committee, 1985-; Chairman, Bankruptcy Committee, 1984-1986, Member, 1983-; Member, Nominating Committee for County Bar Trustees and Officers, 1988), Federal Bar Association (Member, Bankruptcy Section, 1990-) and American Bar Association (Member, Section on Business Law; Business Bankruptcy Committee; UCC Committee); The State Bar of California (Chairman, UCC Committee, 1986-1987; Vice Chairman, UCC Committee, 1985-1986; Member, UCC Committee, Business Law Section, 1984-1987, 1992-1995, and 1999-; Member, 1987-1990 and Treasurer, 1989-1990, Executive Committee, Business Law Section); Member, Bench/Bar Committee on Local Bankruptcy Rules for the Central District of California; Financial Lawyers Conference (Member, Board of Governors, 1988-1991, 2001-2004; Executive Committee, 1990-1991, 2004-2005); American Bankruptcy Institute (Member, Business Reorganization Committee, Healthcare Committee, and Uniform Commercial Code Committee). Fellow, American College of Bankruptcy.

EMILY R. CULLER: Ms. Culler is of counsel to Stutman, Treister & Glatt. She received her B.A. in English from the University of South Carolina, South Carolina Honors College in 1997 and received her J.D. from Columbia University School of Law in 2002. She was admitted to the California bar in 2002 and is also admitted to the U.S. District Courts for the Northern, Central and Southern Districts of California and the United States Court of Appeals for the Ninth Circuit. Ms. Culler has significant experience in a broad range of restructuring and bankruptcy matters, including representation of corporate debtors, creditors, committees, lenders, equity holders and strategic purchasers in Chapter 11 cases throughout the country.

1 **NEETA MENON:** Ms. Menon received her B.A. in History from U.C.L.A. in 2002 and her J.D.
2 from the U.C.L.A. School of Law in 2007. While in law school, Ms. Menon was a member of the
3 Journal of International Law and Foreign Affairs, Publicity Chair for the Asian Pacific Islander Law
4 Student Association, and co-founded the South Asian Law Student Association. She was admitted
5 to the state bar in 2007.

6 **JOANNE B. STERN,** born Nurnberg, Germany December 13, 1959. Education: Pitzer College
7 (B.A. 1981); University of West Los Angeles School of Paralegal Studies (Paralegal Certificate
8 1990); University of Phoenix, (M.Ed., Master of Arts in Education, 2006). Mrs. Stern has been a
9 bankruptcy paralegal for 21 years gathering extensive experience in chapter 7 and 11 case
10 administration. She has previously worked at Loeb & Loeb, Neilson, Ellgren Durkin & Co., and
11 Hennigan, Bennett & Dorman.
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Exhibit "B"

Professional Billing Rates and Total Fees by Professional For the Third Application Period

<u>Name</u>	<u>Title</u>	<u>Hourly Rate</u>	<u>Hours Billed</u>	<u>Total Fees</u>
Jeffrey H. Davidson	Shareholder	\$795.00	0.30	\$238.50
Mark S. Wallace	Of Counsel	\$713.47	315.40	\$225,027.00
Emily R. Culler	Of Counsel	\$475.00	7.20	\$3,420.00
Neeta Menon	Associate	\$300.00	0.50	\$150.00
Jeff Fleiss	Paralegal	\$240.00	12.00	\$2,880.00
Joanne Stern	Paralegal	\$240.00	46.70	\$11,208.00
Case Clerk	Case Clerk	\$75.00	26.20	\$1,965.00
TOTAL	N/A		408.30	\$244,888.50

Exhibit "C"

Monthly Fees for Each of the Activity Categories

<u>Category</u>	<u>July 2009</u>	<u>August 2009</u>	<u>September 2009</u>	<u>October 2009</u>	<u>November 2009</u>	<u>December 2009</u>
000	\$1,603.42	\$63.90	\$215.60	\$442.64	\$54.78	\$183.30
010	\$240.00	\$321.00	\$121.50	\$76.50	\$258.00	\$67.50
020	\$2,641.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
030	\$19390.5	\$37,321.50	\$0.00	\$69.50	\$69.50	\$973.00
040	\$5,627.00	\$839.00	\$998.00	\$643.00	\$424.50	\$427.00
050	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
060	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
070	\$3,244.00	\$486.00	\$139.00	\$0.00	\$0.00	\$0.00
080	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
090	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	\$7,018.00	\$2,670.00	\$26,479.50	\$3,683.50	\$11,467.60	\$4,339.00
110	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
120	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$39,763.92	\$41,701.40	\$27,953.60	\$4,915.14	\$12,274.38	\$5,989.80

<u>Category</u>	<u>January 2010</u>	<u>February 2010</u>	<u>March 2010</u>	<u>April 2010</u>	<u>May 2010</u>	<u>June 2010</u>
000	\$10.92	\$0.40	\$9.18	\$0.00	\$1.69	\$80.02
010	\$60.00	\$60.00	\$163.50	\$367.50	\$520.00	\$172.50
020	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
030	\$73.60	\$5,806.50	\$514.50	\$294.00	\$808.50	\$588.00
040	\$0.00	\$514.50	\$0.00	\$0.00	\$0.00	\$73.50
050	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
060	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
070	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
080	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
090	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100	\$4,116.00	\$11,025.00	\$19,110.00	\$22,932.00	\$29,547.00	\$6,468.00
110	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
120	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$4,260.52	\$17,406.40	\$19,797.18	\$23,593.50	\$30,877.19	\$7,382.02

Exhibit "C"

Monthly Fees for Each of the Activity Categories

<u>Category</u>	<u>July 2010</u>	<u>August 2010</u>
000	\$53.50	\$912.24
010	\$150.00	\$421.50
020	\$0.00	\$0.00
030	\$441.00	\$955.50
040	\$4,111.0	\$3,489.50
050	\$0.00	\$0.00
060	\$0.00	\$0.00
070	\$0.00	\$0.00
080	\$0.00	\$0.00
090	\$0.00	\$0.00
100	\$2,505.00	\$294.00
110	\$0.00	\$0.00
120	\$0.00	\$0.00
TOTAL	\$7,260.50	\$6,072.74

Exhibit "D"

Monthly Expenses By Categories

<u>Category</u>	<u>July 2009</u>	<u>August 2009</u>	<u>September 2009</u>	<u>October 2009</u>	<u>November 2009</u>	<u>December 2009</u>
Air Freight	\$9.45	\$11.44	\$12.38	\$12.71	\$0.00	\$12.31
Computer Research	\$269.14	\$0.00	\$0.00	\$20.65	\$0.00	\$0.00
Copy Production	\$1,087.85	\$4.25	\$181.20	\$243.75	\$4.50	\$155.70
Long Distance Teleconference	\$18.43	\$31.31	\$0.33	\$30.00	\$31.53	\$0.00
Messengers	\$0.00	\$17.00	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Parking	\$120.00	\$0.00	\$0.00	\$0.00	\$18.75	\$0.00
Postage	\$98.55	\$0.00	\$21.69	\$19.03	\$0.00	\$15.29
Travel	\$0.00	\$0.00	\$0.00	\$116.50	\$0.00	\$0.00
TOTAL	\$1,603.42	\$64.00	\$215.60	\$442.64	\$54.78	\$183.30

<u>Category</u>	<u>January 2010</u>	<u>February 2010</u>	<u>March 2010</u>	<u>April 2010</u>	<u>May 2010</u>	<u>June 2010</u>
Air Freight	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Computer Research	\$9.92	\$0.00	\$9.18	\$0.00	\$0.00	\$0.00
Copy Production	\$1.00	\$0.00	\$0.00	\$0.00	\$0.50	\$0.00
Long Distance Teleconference	\$0.00	\$0.40	\$0.00	\$0.00	\$1.19	\$0.00
Messengers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$80.02
Parking	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$10.92	\$0.40	\$9.18	\$0.00	\$1.69	\$80.02

Exhibit "D"

Monthly Expenses By Categories

<u>Category</u>	<u>July 2010</u>	<u>August 2010</u>
Air Freight	\$0.00	\$15.80
Computer Research	\$0.00	\$16.00
Copy Production	\$53.50	\$817.00
Long Distance Teleconference	\$0.00	\$1.19
Messengers	\$0.00	\$0.00
Miscellaneous	\$0.00	\$0.00
Parking	\$0.00	\$0.00
Postage	\$0.00	\$62.25
Travel	\$0.00	\$0.00
TOTAL	\$53.50	\$912.24

Exhibit "E"

Detailed ST&G Invoices

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Stutman, Treister & Glatt

Professional Corporation

1901 Avenue of the Stars

12th Floor

Los Angeles, California 90067

August 31, 2010

Joint Committee of Creditors Holding Unsecured Claims
in In re Gianulias & In re Cameo Homes
c/o Sulmeyer Kupetz Baumann & Rothman
Attn: Elissa Miller
333 South Hope Street, 35th Floor
Los Angeles, CA 90071-1406

06131

Invoice Number: *****

Invoice for Period Through August 31, 2010

Legal Services Regarding: James C. Gianulias/In re Cameo Homes

06131-0000: James C. Gianulias/In re Cameo Homes

COSTS AND DISBURSEMENTS

Cost Category	Month	Amount
Air Freight	July 2009	9.45
	August 2009	11.44
	September 2009	12.38
	October 2009	12.71
	December 2009	12.31
	August 2010	15.80
	Total	74.09
Computer Research Expense	July 2009	269.14
	October 2009	20.65
	January 2010	9.92
	March 2010	9.18
	August 2010	16.00
	Total	324.89
Copy Production	July 2009	1,087.85
	August 2009	4.25
	September 2009	181.20
	October 2009	243.75
	November 2009	4.50
	December 2009	155.70
	January 2010	1.00
	May 2010	0.50
	July 2010	53.50
	August 2010	817.00
	Total	2,549.25
Long Distance Telephone	July 2009	18.43
	August 2009	31.21
	September 2009	0.33
	November 2009	1.53
	February 2010	0.40
	May 2010	1.19
	August 2010	1.19
	Total	54.28
Messenger Expense	August 2009	17.00
	Total	17.00
Miscellaneous Expense	June 2010	80.02
	Total	80.02
Parking Validation	July 2009	120.00
	November 2009	18.75
	Total	138.75
Postage	July 2009	98.55
	September 2009	21.69
	October 2009	19.03

	December 2009	15.29
	August 2010	62.25
	Total	216.81
Teleconference Service	October 2009	30.00
	November 2009	30.00
	Total	60.00
Travel Expenses	October 2009	116.50
	Total	116.50
Total Costs by Category:		
	Air Freight	74.09
	Computer Research Expense	324.89
	Copy Production	2,549.25
	Long Distance Telephone	54.28
	Messenger Expense	17.00
	Miscellaneous Expense	80.02
	Parking Validation	138.75
	Postage	216.81
	Teleconference Service	60.00
	Travel Expenses	116.50
	Total	3,631.59

SUMMARY FOR 06131-0000: James C. Gianulias/In re Cameo Homes

Total Costs and Disbursements This Invoice	3,631.59
Amount Due	<u>3,631.59</u>

06131-0010: Case Administration

TIME DETAIL

Date	Name	Description	Time	Amount
07/01/09	Martha Marrufo	Get file for MSW.	0.1	7.50
07/09/09	Antonia Abina	Organize Files	0.3	22.50
07/13/09	Antonia Abina	Organize Files	0.2	15.00
07/21/09	Antonia Abina	Organize Files	0.4	30.00
07/22/09	Antonia Abina	Organize Files	0.2	15.00
07/24/09	Joanne B. Stern	Prepare calendar entries for upcoming hearing on August 13, 2009	0.5	120.00
07/27/09	Antonia Abina	Organize Files	0.2	15.00
07/28/09	Antonia Abina	Organize Files	0.1	7.50
07/30/09	Antonia Abina	Organize Files	0.1	7.50
08/10/09	Antonia Abina	Organize Files	0.1	7.50
08/13/09	Jeff M. Fleiss	Gather material for Mark S. Wallace	0.1	24.00
08/14/09	Antonia Abina	Organize Files	0.3	22.50
08/14/09	Joanne B. Stern	Confer with Mark S. Wallace re continued hearing re fees and disclosure statement; update case calendar	0.2	48.00
08/17/09	Antonia Abina	Organize Files	0.3	22.50
08/19/09	Antonia Abina	Organize Files	0.2	15.00
08/19/09	Joanne B. Stern	Telephone conference with Mark S. Wallace re copy of docket	0.1	24.00
08/19/09	Joanne B. Stern	Analyze and download docket	0.1	24.00
08/25/09	Antonia Abina	Organize Files	0.2	15.00
08/26/09	Antonia Abina	Organize Files	0.2	15.00
08/26/09	Jeff M. Fleiss	Coding	0.2	48.00
08/28/09	Antonia Abina	Organize Files	0.1	7.50
08/28/09	Joanne B. Stern	Confer with Mark S. Wallace re telephone appearance for continued hearing	0.1	24.00
08/31/09	Joanne B. Stern	Exchange emails with Mark S. Wallace re continued hearing	0.1	24.00
09/01/09	Joanne B. Stern	Prepare calendar entry re fee hearing	0.1	24.00
09/03/09	Antonia Abina	Organize Files	0.2	15.00
09/14/09	Antonia Abina	Organize Files	0.1	7.50
09/14/09	Antonia Abina	Organize Files	0.1	7.50
09/15/09	Antonia Abina	Organize Files	0.5	37.50
09/17/09	Antonia Abina	Organize Files	0.2	15.00
09/22/09	Antonia Abina	Organize Files & Index Pleadings	0.1	7.50
09/23/09	Antonia Abina	Organize Files	0.1	7.50
10/01/09	Antonia Abina	Organize Files	0.1	7.50
10/08/09	Antonia Abina	Organize Files	0.2	15.00
10/12/09	Antonia Abina	Organize Files	0.2	15.00
10/12/09	Joanne B. Stern	Revise hearing date calendar entry	0.1	24.00
10/26/09	Angelica Hinds	Organize Files	0.1	7.50
10/26/09	Antonia Abina	Organize Files	0.1	7.50
11/03/09	Joanne B. Stern	Analyze and code documents	0.2	48.00
11/06/09	Martha Marrufo	Prepare File Indices	2.0	150.00
11/09/09	Martha Marrufo	Organize Files	0.5	37.50

Date	Name	Description	Time	Amount
11/10/09	Antonia Abina	Organize Files	0.1	7.50
11/12/09	Antonia Abina	Organize Files	0.1	7.50
11/20/09	Antonia Abina	Organize Files	0.1	7.50
12/02/09	Antonia Abina	Organize Files	0.1	7.50
12/09/09	Antonia Abina	Organize Files	0.1	7.50
12/10/09	Antonia Abina	Organize Files/Index Pleadings	0.3	22.50
12/17/09	Antonia Abina	Organize Files	0.1	7.50
12/28/09	Antonia Abina	Organize Files	0.1	7.50
12/29/09	Antonia Abina	Organize Files	0.2	15.00
01/15/10	Antonia Abina	Organize Files	0.3	22.50
01/16/10	Antonia Abina	Organize Files	0.2	15.00
01/25/10	Antonia Abina	Organize Files	0.3	22.50
02/09/10	Antonia Abina	Organize Files	0.2	15.00
02/10/10	Antonia Abina	Organize Files	0.2	15.00
02/19/10	Antonia Abina	Organize Files	0.4	30.00
03/02/10	Antonia Abina	Organize Files/Index	0.4	30.00
03/12/10	Joanne B. Stern	Analyze and code documents.	0.4	96.00
03/23/10	Antonia Abina	Organize Files	0.5	37.50
04/06/10	Martha Marrufo	Indexed Pleadings.	4.0	300.00
04/07/10	Antonia Abina	Organize Files & Index Pleadings	0.2	15.00
04/07/10	Martha Marrufo	Organize Files	0.2	15.00
04/08/10	Antonia Abina	Organize Files	0.1	7.50
04/14/10	Antonia Abina	Organize Files	0.2	15.00
04/28/10	Antonia Abina	Organize Files	0.1	7.50
04/30/10	Antonia Abina	Organize Files	0.1	7.50
05/03/10	Antonia Abina	Organize Files	0.2	15.00
05/05/10	Antonia Abina	Organize Files & Index Pleadings	0.3	22.50
05/05/10	Mark S. Wallace	Prepare correspondence to V. Sahn re Walker matter	0.2	147.00
05/10/10	Antonia Abina	Organize Files	0.2	15.00
05/11/10	Antonia Abina	Organize Files & Index Pleadings	0.6	45.00
05/12/10	Antonia Abina	Organize Files & Index Pleadings	0.5	37.50
05/13/10	Antonia Abina	Organize Files & Index Pleadings	0.2	15.00
05/20/10	Antonia Abina	Organize Files & Index Pleadings	0.3	22.50
05/21/10	Antonia Abina	Organize Files	0.3	22.50
05/21/10	Joanne B. Stern	Confer with Mark S. Wallace re docket and professional fees.	0.2	48.00
05/21/10	Joanne B. Stern	Analyze and download case docket.	0.2	48.00
05/24/10	Antonia Abina	Organize Files & Index Pleadings	0.5	37.50
05/25/10	Antonia Abina	Organize Files	0.2	15.00
05/26/10	Antonia Abina	Organize Files	0.2	15.00
05/28/10	Antonia Abina	Organize Files	0.2	15.00
06/01/10	Antonia Abina	Organize Files	0.3	22.50
06/02/10	Antonia Abina	Organize Files	0.2	15.00
06/07/10	Antonia Abina	Organize Files	0.3	22.50
06/16/10	Antonia Abina	Organize Files & Index Pleadings	0.2	15.00
06/22/10	Antonia Abina	Organize Files	0.2	15.00
06/24/10	Antonia Abina	Organize Files	0.2	15.00
06/28/10	Antonia Abina	Organize Files & Index Pleadings	0.6	45.00
06/29/10	Antonia Abina	Organize Files	0.3	22.50
07/07/10	Antonia Abina	Organize Files	0.3	22.50
07/20/10	Antonia Abina	Organize Files	0.3	22.50
07/22/10	Antonia Abina	Organize Files	0.3	22.50
07/26/10	Antonia Abina	Organize Files	0.3	22.50
07/27/10	Antonia Abina	Organize Files & Index Pleadings	0.6	45.00

Date	Name	Description	Time	Amount
07/30/10	Antonia Abina	Organize Files	0.2	15.00
08/09/10	Joanne B. Stern	Analyze and code documents	0.2	48.00
08/12/10	Angelica Hinds	Organize Files	0.5	37.50
08/12/10	Martha Marrufo	Indexed Pleadings.	1.6	120.00

TIME SUMMARY:

Name	Title	Time	Rate	Amount
Mark S. Wallace	Of Counsel	0.2	735.00	147.00
Joanne B. Stern	Paralegal	2.5	240.00	600.00
Jeff M. Fleiss	Paralegal	0.3	240.00	72.00
Case Clerk	Case Clerk	26.2	75.00	1,965.00
		29.2		2,784.00
Fees				<u>2,784.00</u>

SUMMARY FOR 06131-0010: Case Administration

Total Fees This Invoice 2,784.00

Amount Due 2,784.00

06131-0020: Meetings of and Communications with Creditors

TIME DETAIL

Date	Name	Description	Time	Amount
07/15/09	Mark S. Wallace	Prepare correspondence to Andrea Gonzelez re creditor committee meeting with DAHL representatives	0.1	69.50
07/17/09	Mark S. Wallace	Prepare correspondence with DAHL parties	3.7	2,571.50

TIME SUMMARY:

Name	Title	Time	Rate	Amount
Mark S. Wallace	Of Counsel	3.8	695.00	2,641.00
		3.8		2,641.00
Fees				<u>2,641.00</u>

SUMMARY FOR 06131-0020: Meetings of and Communications with Creditors

Total Fees This Invoice	<u>2,641.00</u>
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Amount Due	<u>2,641.00</u>
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06131-0030: General Business Operations

TIME DETAIL

Date	Name	Description	Time	Amount
07/01/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re DAHL offer	0.2	139.00
07/01/09	Mark S. Wallace	Telephone conference with Victor Sahn re debtors' tax projections	0.1	69.50
07/01/09	Mark S. Wallace	Telephone conference with Tom O'Rourke re tax projections (VM)	0.1	69.50
07/01/09	Mark S. Wallace	Prepare correspondence to Tom O'Rourke re section 1231 gain matter	0.2	139.00
07/01/09	Mark S. Wallace	Prepare correspondence to Tom O'Rourke re debtors' tax projections	0.2	139.00
07/01/09	Mark S. Wallace	Telephone conference with Tom O'Rourke re cash flow and tax projections	0.2	139.00
07/02/09	Mark S. Wallace	Telephone conference with Tom O'Rourke re tax projections	0.3	208.50
07/02/09	Mark S. Wallace	Analyze correspondence from Tom O'Rourke re tax projections	0.2	139.00
07/06/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re mediation	0.2	139.00
07/06/09	Mark S. Wallace	Prepare correspondence to Victor Sahn re mediation solition	0.2	139.00
07/07/09	Mark S. Wallace	Analyze correspondence from Marsha Houston re mediation	0.2	139.00
07/07/09	Mark S. Wallace	Analyze correspondence from Doug Main re fee equalization	0.2	139.00
07/07/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re mediation	0.2	139.00
07/07/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re selection of mediator	0.2	139.00
07/07/09	Mark S. Wallace	Analyze correspondence from Marsha Houston re mediation matter	0.1	69.50
07/08/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re mediation	0.2	139.00
07/08/09	Mark S. Wallace	Prepare correspondence to Victor Sahn re mediation	0.1	69.50
07/08/09	Mark S. Wallace	Analyze correspondence from Alexandra Kazhokin re Harter and Innell claims	0.2	139.00
07/08/09	Mark S. Wallace	Analyze pleadings re order re lifestyle motion	0.1	69.50
07/08/09	Mark S. Wallace	Analyze pleadings re continuance of disclosure statement hearing	0.1	69.50
07/10/09	Mark S. Wallace	Analyze correspondence from Andrea Gonzalez re conference call re mediation	0.2	139.00
07/10/09	Mark S. Wallace	Prepare correspondence to Andrea Gonzalez re mediation conference call	0.1	69.50
07/10/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re DAHL transaction	0.2	139.00

Date	Name	Description	Time	Amount
07/10/09	Mark S. Wallace	Prepare correspondence to Victor Sahn re DAHL transaction	0.2	139.00
07/10/09	Mark S. Wallace	Telephone conference with Tom O'Rourke re COD estimates and effect of guarantees (VM)	0.1	69.50
07/10/09	Mark S. Wallace	Telephone conference with Jim O'Rourke re tax projections/COD analysis (VM)	0.1	69.50
07/10/09	Mark S. Wallace	Prepare correspondence to Tom O'Rourke re 2009-2017 tax projections	0.2	139.00
07/10/09	Mark S. Wallace	Analyze documents re Haskell & White tax projections	0.7	486.50
07/13/09	Mark S. Wallace	Analyze documents re debtors' tax projections	1.4	973.00
07/13/09	Mark S. Wallace	Telephone conference with Tom O'Rourke re tax projections (VM)	0.1	69.50
07/13/09	Mark S. Wallace	Telephone conference with Tom O'Rourke re tax projections (VM) (2x)	0.1	69.50
07/13/09	Mark S. Wallace	Analyze correspondence from Andrea Gonzelez re DAHL matter	0.1	69.50
07/13/09	Mark S. Wallace	Prepare correspondence to Andrea Gonzelez re DAHL matter	0.1	69.50
07/13/09	Mark S. Wallace	Analyze correspondence from Mike Travis re DAHL matter	0.1	69.50
07/13/09	Mark S. Wallace	Telephone conference with Tom O'Rourke re	0.2	139.00
07/14/09	Mark S. Wallace	Analyze correspondence from Tom O'Rourke re cash flow/income projections	0.2	139.00
07/14/09	Mark S. Wallace	Analyze correspondence from Andrea Gonzalez re DAHL matter	0.1	69.50
07/14/09	Mark S. Wallace	Prepare correspondence to Andrea Gonzalez re DAHL matter	0.1	69.50
07/14/09	Mark S. Wallace	Prepare correspondence to Gary Watts re tax projections	0.2	139.00
07/14/09	Mark S. Wallace	Analyze documents re debtors' tax projections	1.3	903.50
07/15/09	Mark S. Wallace	Analyze correspondence from Andrea Gonzalez re DAHL matter	0.1	69.50
07/16/09	Mark S. Wallace	Telephone conference with Gary Watts re NOI properties	0.2	139.00
07/16/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re mediation	0.2	139.00
07/16/09	Mark S. Wallace	Analyze correspondence from Jeanette Ahsley re tax projections	0.2	139.00
07/16/09	Mark S. Wallace	Prepare correspondence to Jeannette Ashley re tax projections	0.2	139.00
07/16/09	Mark S. Wallace	Analyze correspondence from Jyostna Desai re tax projections	0.2	139.00
07/16/09	Mark S. Wallace	Prepare correspondence to Jyostna Desai re tax projections	0.3	208.50
07/16/09	Mark S. Wallace	Analyze correspondence from Jyostna Desai re DAHL matter	0.2	139.00
07/16/09	Mark S. Wallace	Analyze correspondence from Elissa Miller re claim analysis	0.2	139.00
07/16/09	Mark S. Wallace	Telephone conference with Tim O'Rourke re 2008 tax returns (VM)	0.1	69.50

Date	Name	Description	Time	Amount
07/16/09	Mark S. Wallace	Analyze documents re debtors' tax projections	0.5	347.50
07/16/09	Mark S. Wallace	Analyze correspondence from Josh Wayser re tax refunds	0.2	139.00
07/16/09	Mark S. Wallace	Prepare correspondence to Josh Wayser re tax refunds	0.1	69.50
07/16/09	Mark S. Wallace	Analyze documents re confidential mediation statement	1.2	834.00
07/16/09	Mark S. Wallace	Prepare for conference call with creditors committee	0.6	417.00
07/16/09	Mark S. Wallace	Telephone conference with Tom O'Rourke re tax refunds	0.1	69.50
07/16/09	Mark S. Wallace	Analyze correspondence from Josh Wayser re mediation brief	0.2	139.00
07/16/09	Mark S. Wallace	Analyze correspondence from Jyostna Desai re mediation brief	0.2	139.00
07/16/09	Mark S. Wallace	Conference call with creditors committee re mediation matter	1.3	903.50
07/16/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re DAHL matter	0.1	69.50
07/16/09	Mark S. Wallace	Prepare correspondence to Victor Sahn re DAHL matter	0.1	69.50
07/16/09	Mark S. Wallace	Telephone conference with Brent Stall re DAHL matter	0.1	69.50
07/17/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re DAHL transaction	0.2	139.00
07/17/09	Mark S. Wallace	Analyze correspondence from Jyostna Desai re DAHL transaction	0.2	139.00
07/17/09	Mark S. Wallace	Analyze documents re DAHL offer	0.7	486.50
07/17/09	Mark S. Wallace	Telephone conference with Brent Stoll re DAHL offer	0.2	139.00
07/17/09	Mark S. Wallace	Analyze correspondence from Brent Stoll re DAHL offer	0.1	69.50
07/17/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re tax declaration	0.2	139.00
07/17/09	Mark S. Wallace	Prepare correspondence to Victor Sahn re tax declaration	0.3	208.50
07/17/09	Mark S. Wallace	Analyze correspondence from Brent Stoll re DAHL matter	0.1	69.50
07/17/09	Mark S. Wallace	Prepare correspondence to Brent Stoll re DAHL matter	0.1	69.50
07/17/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re revised term sheet and mediation brief	0.2	139.00
07/17/09	Mark S. Wallace	Analyze documents re revised mediation brief	0.6	417.00
07/17/09	Mark S. Wallace	Prepare correspondence to Victor Sahn re revised mediation brief	0.2	139.00
07/17/09	Mark S. Wallace	Analyze correspondence from Tom O'Rourke re Gianulius tax refunds	0.2	139.00
07/17/09	Mark S. Wallace	Prepare correspondence to creditors committee re Gianulias tax refund	0.3	208.50
07/17/09	Mark S. Wallace	Conference call with Leonard Glickman and Brent Stoll re DAHL offer	0.2	139.00
07/17/09	Mark S. Wallace	Analyze documents re DAHL tax projections	0.3	208.50

Date	Name	Description	Time	Amount
07/17/09	Mark S. Wallace	Telephone conference with Brent Stoll re tax projections	0.1	69.50
07/17/09	Mark S. Wallace	Telephone conference with Jeanette Ashley re creditor committee meeting	0.1	69.50
07/17/09	Mark S. Wallace	Prepare for creditor committee meeting re DAHL matter	0.7	486.50
07/17/09	Mark S. Wallace	Analyze documents re debtors' operating reports	0.2	139.00
07/20/09	Mark S. Wallace	Prepare correspondence to Leonard Glickman re July 17 conference	0.2	139.00
07/20/09	Mark S. Wallace	Analyze correspondence from Leonard Glickman re real estate market	0.2	139.00
07/20/09	Mark S. Wallace	Analyze correspondence from Elissa Miller re G entities operating report	0.1	69.50
07/20/09	Mark S. Wallace	Analyze documents re G entities monthly operating requests	0.3	208.50
07/20/09	Mark S. Wallace	Telephone conference with Leonard Glickman re DAHL offer	0.2	139.00
07/20/09	Mark S. Wallace	Analyze documents re Glass Ratner analysis of DAHL offer	0.4	278.00
07/21/09	Mark S. Wallace	Analyze correspondence from Leonard Glickman re DAHL offer	0.2	139.00
07/21/09	Mark S. Wallace	Analyze documents re revised DAHL offer	0.2	139.00
07/21/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re DAHL transaction	0.2	139.00
07/21/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re mediation	0.2	139.00
07/21/09	Mark S. Wallace	Analyze correspondence from Judge Goldberg re mediation	0.2	139.00
07/21/09	Mark S. Wallace	Analyze correspondence from Jyostna Desai re term sheet and mediation brief	0.2	139.00
07/21/09	Mark S. Wallace	Prepare correspondence to Judge Goldberg re mediation	0.3	208.50
07/21/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re mediation brief and term sheet	0.2	139.00
07/21/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re mediation brief	0.1	69.50
07/21/09	Mark S. Wallace	Research re charging orders	0.6	417.00
07/22/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re mediation	0.1	69.50
07/22/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re declaration	0.1	69.50
07/22/09	Mark S. Wallace	Prepare pleading re Wallace declaration	1.1	764.50
07/22/09	Mark S. Wallace	Prepare correspondence to Victor Sahn re declaration	0.1	69.50
07/22/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re declaration	0.2	139.00
07/22/09	Mark S. Wallace	Prepare correspondence to Victor Sahn re declaration	0.1	69.50
07/22/09	Mark S. Wallace	Telephone conference with Andrea Gonzalez re declaration	0.1	69.50
07/23/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re DAHL transaction	0.2	139.00
07/23/09	Mark S. Wallace	Analyze documents re DAHL management	0.3	208.50
07/23/09	Mark S. Wallace	Analyze pleadings re supplemental brief re substantive consolidation	0.1	69.50

Date	Name	Description	Time	Amount
07/28/09	Mark S. Wallace	Analyze correspondence from Elissa Miller re mediation	0.1	69.50
07/28/09	Mark S. Wallace	Prepare correspondence to Elissa Miller re mediation	0.1	69.50
07/28/09	Mark S. Wallace	Analyze correspondence from Jyostna Desai re mediation matter	0.2	139.00
07/29/09	Mark S. Wallace	Prepare correspondence to Elissa Miller re mediation matter	0.1	69.50
07/31/09	Mark S. Wallace	Analyze correspondence from Elissa Miller re mediation matter	0.1	69.50
08/03/09	Mark S. Wallace	Analyze prepayment penalties	0.3	208.50
08/03/09	Mark S. Wallace	Telephone conference with Gary Watts re use of creditor trust	0.2	139.00
08/03/09	Mark S. Wallace	Prepare for conference call re mediation	0.6	417.00
08/03/09	Mark S. Wallace	Conference call with creditors committee re mediation matter	1.2	834.00
08/04/09	Mark S. Wallace	Analyze correspondence from Judge Goldberg re mediation matter	0.3	208.50
08/04/09	Mark S. Wallace	Analyze correspondence from Chris Rivas re section 1129	0.1	69.50
08/04/09	Mark S. Wallace	Prepare for mediation conference	1.3	903.50
08/04/09	Mark S. Wallace	Appear at mediation conference with Judge Goldberg	8.7	6,046.50
08/05/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re DAHL transaction	0.2	139.00
08/06/09	Mark S. Wallace	Prepare correspondence to Victor Sahn re DAHL offer	2.0	1,390.00
08/06/09	Mark S. Wallace	Prepare for hearing re liquidation tax analysis	2.7	1,876.50
08/06/09	Mark S. Wallace	Prepare correspondence to Victor Sahn re liquidation tax analysis	0.3	208.50
08/06/09	Mark S. Wallace	Telephone conference with Gary Watts re liquidation tax analysis (VM) (2x)	0.1	69.50
08/06/09	Mark S. Wallace	Prepare correspondence to Doug Main re net realization proceeds re interests	0.2	139.00
08/06/09	Mark S. Wallace	Confer with J. Fleiss re capital amount analysis	0.2	139.00
08/07/09	Mark S. Wallace	Analyze correspondence from Tom O'Rourke re extended cash flow analysis	0.2	139.00
08/07/09	Mark S. Wallace	Prepare correspondence to Tom O'Rourke re extended cash flow analysis	0.2	139.00
08/07/09	Mark S. Wallace	Analyze correspondence from Doug Main re liquidation analysis	0.2	139.00
08/07/09	Mark S. Wallace	Prepare correspondence to Doug Main re liquidation analysis	0.2	139.00
08/07/09	Mark S. Wallace	Telephone conference with Tom O'Rourke re updated cash flows	0.1	69.50
08/07/09	Mark S. Wallace	Prepare correspondence to Tom O'Rourke re updated cash flows	0.2	139.00
08/07/09	Mark S. Wallace	Analyze correspondence from Doug Main re liquidation tax analysis	0.2	139.00
08/07/09	Mark S. Wallace	Prepare correspondence to Doug Main re liquidation tax analysis	0.2	139.00
08/07/09	Mark S. Wallace	Analyze correspondence from Tom O'Rourke re depreciation recapture	0.2	139.00

Date	Name	Description	Time	Amount
08/07/09	Mark S. Wallace	Telephone conference with Tom O'Rourke re cash flow projections (VM)	0.1	69.50
08/07/09	Mark S. Wallace	Telephone conference with Gary Watts re mediation matter	0.1	69.50
08/07/09	Mark S. Wallace	Prepare correspondence to Tom O'Rourke re cash flow and tax projections	0.2	139.00
08/07/09	Mark S. Wallace	Analyze documents re partnership tax returns and K-1 forms	0.7	486.50
08/07/09	Mark S. Wallace	Telephone conference with Tom O'Rourke re revised tax projections	0.4	278.00
08/09/09	Mark S. Wallace	Analyze correspondence from Doug Main re property, FMV allocation	0.2	139.00
08/09/09	Mark S. Wallace	Prepare correspondence to Tom O'Rourke re mediation meeting	0.2	139.00
08/09/09	Mark S. Wallace	Analyze correspondence from Judge Goldberg re mediation meeting	0.1	69.50
08/09/09	Mark S. Wallace	Analyze correspondence from Bill Lobel re mediation meeting	0.2	139.00
08/09/09	Mark S. Wallace	Prepare correspondence to creditors committee re mediation meeting	0.1	69.50
08/09/09	Mark S. Wallace	Analyze correspondence from Doug Main re mediation meeting	0.1	69.50
08/09/09	Mark S. Wallace	Telephone conference with Gary Watts re mediation matter (VN)	0.1	69.50
08/09/09	Mark S. Wallace	Research re passive activity rules	0.3	208.50
08/09/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re mediation	0.2	139.00
08/09/09	Mark S. Wallace	Analyze memo re revised liquidation analysis	0.5	347.50
08/10/09	Mark S. Wallace	Prepare for conference with debtors re settlement	0.7	486.50
08/10/09	Mark S. Wallace	Analyze documents re debtors' revised ten projections	1.1	764.50
08/10/09	Mark S. Wallace	Appear at meeting with debtors, debtor professionals and committee professionals re settlement (including travel)	6.1	4,239.50
08/10/09	Mark S. Wallace	Analyze correspondence from Erin Austin re settlement/mediation	0.1	69.50
08/11/09	Mark S. Wallace	Analyze correspondence from Jyostna Desai re cash flow projections	0.1	69.50
08/11/09	Mark S. Wallace	Analyze correspondence from Jyostna Desai re FTI projections	0.1	69.50
08/11/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re negotiations with debtors	0.2	139.00
08/11/09	Mark S. Wallace	Analyze correspondence from Rory Nomoto re revised cash flow projections	0.1	69.50
08/11/09	Mark S. Wallace	Analyze documents re FTI cash projections	0.6	417.00
08/11/09	Mark S. Wallace	Analyze correspondence from Lance Jurich re mediation matter	0.2	139.00
08/11/09	Mark S. Wallace	Analyze correspondence from Erin Austin re mediation	0.1	69.50
08/11/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re August 13 hearings	0.2	139.00
08/11/09	Mark S. Wallace	Analyze correspondence from Doug Main re revised cash projections	0.1	69.50

Date	Name	Description	Time	Amount
08/11/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re NOL projections	0.1	69.50
08/11/09	Mark S. Wallace	Prepare correspondence to Victor Sahn re NOL and tax projections	0.3	208.50
08/11/09	Mark S. Wallace	Analyze correspondence from Tom O'Rourke re revised tax projections	0.2	139.00
08/11/09	Mark S. Wallace	Analyze documents re debtors' revised tax projections	2.6	1,807.00
08/11/09	Mark S. Wallace	Telephone conference with Tom O'Rourke re revised tax projections (VM)	0.1	69.50
08/11/09	Mark S. Wallace	Prepare correspondence to Victor Sahn re Gianulias properties	0.2	139.00
08/12/09	Mark S. Wallace	Analyze correspondence from Bill Lobel re debtors' settlement proposal	0.2	139.00
08/12/09	Mark S. Wallace	Telephone conference with Tom O'Rourke re tax projections (VM)	0.1	69.50
08/12/09	Mark S. Wallace	Prepare correspondence to Victor Sahn re additions to estate NOLs	0.2	139.00
08/12/09	Mark S. Wallace	Analyze documents re tax projections re additional NOLs	0.6	417.00
08/12/09	Mark S. Wallace	Telephone conference with Gary Watts re GR cash flow projections	0.3	208.50
08/12/09	Mark S. Wallace	Analyze correspondence from Gary Watts re GR cash projections	0.1	69.50
08/12/09	Mark S. Wallace	Analyze correspondence from Tom O'Rourke re tax analysis	0.1	69.50
08/12/09	Mark S. Wallace	Prepare correspondence to Tom O'Rourke re tax analysis	0.1	69.50
08/13/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re tax analysis	0.2	139.00
08/13/09	Mark S. Wallace	Prepare correspondence to Victor Sahn re tax analysis	0.1	69.50
08/13/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re hearing continuance	0.1	69.50
08/13/09	Mark S. Wallace	Telephone conference with Tom O'Rourke re tax analysis (VM)	0.1	69.50
08/13/09	Mark S. Wallace	Telephone conference with Tom O'Rourke re tax analysis	0.7	486.50
08/13/09	Mark S. Wallace	Prepare correspondence to Victor Sahn re debtors' tax projections	0.2	139.00
08/13/09	Mark S. Wallace	Prepare tax projections re tax on disposition of properties	3.4	2,363.00
08/13/09	Mark S. Wallace	Telephone conference with Gary Watts re before - tax sales proceeds (VM)	0.1	69.50
08/13/09	Mark S. Wallace	Prepare correspondence to Rory Nomoto re before tax sales proceeds	0.2	139.00
08/13/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re mediation	0.2	139.00
08/13/09	Mark S. Wallace	Prepare correspondence to Victor Sahn re tax analysis	0.2	139.00
08/13/09	Mark S. Wallace	Analyze correspondence from Ron Boldt re debtor NOLs	0.2	139.00
08/13/09	Mark S. Wallace	Telephone conference with Ron Boldt re debtors NOLs	0.2	139.00
08/13/09	Mark S. Wallace	Telephone conference with Gary Watts re projected before tax sales proceeds	0.1	69.50

Date	Name	Description	Time	Amount
08/14/09	Mark S. Wallace	Analyze correspondence from Judge Goldberg re mediation	0.2	139.00
08/14/09	Mark S. Wallace	Prepare correspondence to Judge Goldberg re mediation	0.1	69.50
08/14/09	Mark S. Wallace	Analyze correspondence from Jeanette Ashley re GR financial projections	0.2	139.00
08/14/09	Mark S. Wallace	Analyze correspondence from Marsha Houston re mediation	0.1	69.50
08/14/09	Mark S. Wallace	Analyze correspondence from Judge Goldberg re scheduling of mediation	0.1	69.50
08/14/09	Mark S. Wallace	Telephone conference with Gary Watts re GR financial projections	0.2	139.00
08/14/09	Mark S. Wallace	Prepare correspondence to Victor Sahn re taxes or deposition of projections	0.4	278.00
08/15/09	Mark S. Wallace	Analyze correspondence from Judge Goldberg re mediation	0.2	139.00
08/17/09	Mark S. Wallace	Telephone conference with Gary Watts re tax projections (VM)	0.1	69.50
08/17/09	Mark S. Wallace	Telephone conference with Gary Watts re disposition tax projections	0.2	139.00
08/17/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re revised financial projections	0.1	69.50
08/17/09	Mark S. Wallace	Prepare correspondence to Jeanette Ashley and Gary Watts re tax projections	0.2	139.00
08/18/09	Mark S. Wallace	Analyze correspondence from Rory Nomoto re tax GR projections	0.2	139.00
08/18/09	Mark S. Wallace	Prepare correspondence to Rory Nomoto re GR sale projections	0.2	139.00
08/18/09	Mark S. Wallace	Telephone conference with Gary Watts re tax projections	0.2	139.00
08/19/09	Mark S. Wallace	Analyze correspondence from Doug Main re mediation	0.1	69.50
08/19/09	Mark S. Wallace	Analyze correspondence from Marsha Houston re mediation	0.1	69.50
08/19/09	Mark S. Wallace	Telephone conference with Gary Watts re allocation of tax liability (VM)	0.1	69.50
08/19/09	Mark S. Wallace	Telephone conference with Gary Watts re allocation of tax liability on property disposition	0.1	69.50
08/19/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re mediation	0.3	208.50
08/19/09	Mark S. Wallace	Prepare correspondence to Victor Sahn re mediation	0.2	139.00
08/19/09	Mark S. Wallace	Analyze correspondence from Marsha Houston re committee conference call	0.1	69.50
08/20/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re debtor plan proposal	0.2	139.00
08/20/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re projections re debtors' proposal	0.2	139.00
08/20/09	Mark S. Wallace	Analyze correspondence from Jyostna Desai re FTI and GR cash flow projections	0.2	139.00
08/20/09	Mark S. Wallace	Analyze documents re GR financial projections	0.4	278.00
08/20/09	Mark S. Wallace	Telephone conference with Gary Watts re GR financial projections	0.3	208.50

Date	Name	Description	Time	Amount
08/20/09	Mark S. Wallace	Prepare correspondence to Gary Watts re tax amounts shown in GR financial projections	0.3	208.50
08/20/09	Mark S. Wallace	Telephone conference with Andrea Gonzalez re conference call scheduling	0.1	69.50
08/20/09	Mark S. Wallace	Analyze correspondence from Andrea Gonzalez re conference call matters (2x)	0.1	69.50
08/20/09	Mark S. Wallace	Conference call with Victor Sahn, Elissa Miller, Gary Watts and other professionals re debtor offer	0.6	417.00
08/21/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re response to debtor's settlement offer	0.2	139.00
08/21/09	Mark S. Wallace	Prepare correspondence to Victor Sahn re interim fee hearing matter	0.2	139.00
08/21/09	Mark S. Wallace	Analyze documents re draft committee term sheet	0.6	417.00
08/21/09	Mark S. Wallace	Prepare for conference call with creditors committee	0.3	208.50
08/21/09	Mark S. Wallace	Analyze correspondence from Jyostna Desai re proposed term sheet	0.2	139.00
08/21/09	Mark S. Wallace	Prepare correspondence to creditors committee and professionals re proposed term sheet	0.2	139.00
08/21/09	Mark S. Wallace	Conference call with creditors committee and professionals re term sheet	1.0	695.00
08/21/09	Mark S. Wallace	Prepare correspondence to Victor Sahn re mediation	0.1	69.50
08/21/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re mediation	0.1	69.50
08/21/09	Mark S. Wallace	Analyze correspondence from Lance Jurich re mediation	0.1	69.50
08/21/09	Mark S. Wallace	Analyze correspondence from Marsha Houston re mediation	0.1	69.50
10/05/09	Mark S. Wallace	Analyze pleadings re PMB automatic stay lift	0.1	69.50
12/08/09	Mark S. Wallace	Analyze correspondence from V. Sahn re scheduling stipulation	0.2	139.00
12/08/09	Mark S. Wallace	Analyze correspondence from A. Friedman re objections to fees	0.2	139.00
12/08/09	Mark S. Wallace	Analyze correspondence from A. Friedman re issues in advance of disclosure statement approval	0.2	139.00
12/08/09	Mark S. Wallace	Analyze correspondence from L. Gauthier re continuance of hearings	0.1	69.50
12/09/09	Mark S. Wallace	Analyze pleadings re stipulation re disclosure statement and confirmation	0.2	139.00
12/09/09	Mark S. Wallace	Analyze pleadings re proposed order re disclosure statement	0.2	139.00
12/09/09	Mark S. Wallace	Prepare correspondence to J. Stern re interim fee hearing	0.1	69.50
12/10/09	Mark S. Wallace	Analyze correspondence from V. Sahn re fee applications and payment of professionals	0.1	69.50
12/13/09	Mark S. Wallace	Analyze correspondence from A. Friedman re disclosure statement hearing	0.1	69.50

Date	Name	Description	Time	Amount
01/13/10	Mark S. Wallace	Analyze correspondence from L. Gauthier re rescheduled hearings	0.1	73.50
02/08/10	Mark S. Wallace	Analyze correspondence from E. Freier re tax returns	0.2	147.00
02/08/10	Mark S. Wallace	Prepare correspondence to E. Freier re tax returns	0.2	147.00
02/08/10	Mark S. Wallace	Analyze correspondence from E. Freier re Gianulias estate tax returns	0.1	73.50
02/08/10	Mark S. Wallace	Analyze documents re 2008 Gianulias estate tax return and related documents	2.3	1,690.50
02/08/10	Mark S. Wallace	Analyze correspondence from E. Freier re Cameo Homes tax return	0.1	73.50
02/09/10	Mark S. Wallace	Prepare correspondence to E. Freier re 2009 Cameo draft tax returns	0.2	147.00
02/10/10	Mark S. Wallace	Analyze correspondence from E. Freier re deferred COD	0.2	147.00
02/10/10	Mark S. Wallace	Prepare correspondence to E. Freier re Gianulias individual 2008 tax return	0.2	147.00
02/11/10	Mark S. Wallace	Analyze correspondence from E. Freier re Gianulias individual tax returns	0.2	147.00
02/11/10	Mark S. Wallace	Analyze documents re Gianulias individual tax returns	0.2	147.00
02/11/10	Mark S. Wallace	Analyze pleadings re order approving Wachovia Bank settlement	0.1	73.50
02/16/10	Mark S. Wallace	Analyze documents re Gianulias tax returns and related correspondence	1.8	1,323.00
02/16/10	Mark S. Wallace	Research re section 1115 rules re income/earnings of the estate	0.8	588.00
02/19/10	Mark S. Wallace	Research re California estimated tax rules	0.3	220.50
02/19/10	Mark S. Wallace	Analyze correspondence from J. McFadden re year end financials	0.2	147.00
02/19/10	Mark S. Wallace	Analyze correspondence from E. Miller re year end financials	0.1	73.50
02/19/10	Mark S. Wallace	Analyze pleadings re U.S. Bank settlement order	0.1	73.50
02/22/10	Mark S. Wallace	Prepare correspondence to V. Sahn re interim fee hearing	0.2	147.00
02/23/10	Mark S. Wallace	Analyze correspondence from V. Sahn re fee hearing	0.2	147.00
02/24/10	Mark S. Wallace	Analyze correspondence from V. Sahn re Feb. 24 hearing	0.1	73.50
02/24/10	Mark S. Wallace	Prepare correspondence to N. Menon and J. Stern re Feb. 24 hearing	0.1	73.50
03/17/10	Mark S. Wallace	Analyze correspondence from E. Miller re monthly operating reports	0.2	147.00
03/17/10	Mark S. Wallace	Analyze documents re February 2010 operating report	0.2	147.00
03/17/10	Mark S. Wallace	Analyze correspondence from J. Ashley re monthly operating report	0.1	73.50
03/22/10	Mark S. Wallace	Analyze pleadings re Deutsche Bank claim	0.2	147.00
04/17/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re deal documents	0.2	147.00
04/17/10	Mark S. Wallace	Analyze correspondence from K. Kawakami re transaction documents	0.2	147.00
05/26/10	Mark S. Wallace	Analyze correspondence from E. Freier re Gianulias refund claim	0.2	147.00

Date	Name	Description	Time	Amount
05/26/10	Mark S. Wallace	Telephone conference with J. Pomerance re successor liability matter	0.1	73.50
05/26/10	Mark S. Wallace	Analyze documents re federal application for tentative refund	0.6	441.00
05/26/10	Mark S. Wallace	Prepare correspondence to E. Freier re tentative refund application	0.2	147.00
06/11/10	Mark S. Wallace	Analyze correspondence from E. Freier re revised tax returns and carryback claim	0.2	147.00
06/11/10	Mark S. Wallace	Analyze documents re carryback claim	0.6	441.00
07/26/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re draft budgets	0.2	147.00
07/26/10	Mark S. Wallace	Analyze documents re draft budgets	0.4	294.00
08/25/10	Mark S. Wallace	Telephone conference with J. Pomerance re budget issue	0.1	73.50
08/25/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re budget dispute	0.2	147.00
08/25/10	Mark S. Wallace	Analyze correspondence from K. Kawakami re budget matter	0.2	147.00
08/25/10	Mark S. Wallace	Analyze documents re budget dispute	0.4	294.00
08/25/10	Mark S. Wallace	Telephone conference with J. Pomerance re budget dispute and limited waiver	0.4	294.00

TIME SUMMARY:

Name	Title	Time	Rate	Amount
Mark S. Wallace	Of Counsel	96.0	700.38	67,236.00
		96.0		67,236.00
Fees				<u>67,236.00</u>

SUMMARY FOR 06131-0030: General Business Operations

Total Fees This Invoice	<u>67,236.00</u>
Amount Due	<u>67,236.00</u>

06131-0040: Fee/Employment Applications

TIME DETAIL

Date	Name	Description	Time	Amount
07/01/09	Joanne B. Stern	Prepare correspondence to John McFadden re March and April fee statement	0.3	72.00
07/01/09	Joanne B. Stern	Prepare May monthly fee statement	0.6	144.00
07/02/09	Joanne B. Stern	Prepare and efile Fee Statement No. 10	0.3	72.00
07/02/09	Joanne B. Stern	Revise service list	0.2	48.00
07/06/09	Mark S. Wallace	Analyze correspondence from J. Stern re professional fee statement	0.1	69.50
07/06/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re professional fee procedures	0.1	69.50
07/08/09	Joanne B. Stern	Analyze June pre-bill	0.4	96.00
07/08/09	Joanne B. Stern	Revise same	0.2	48.00
07/09/09	Mark S. Wallace	Analyze correspondence from Elissa Miller re fee application	0.2	139.00
07/10/09	Mark S. Wallace	Prepare correspondence to J. Stern re interim fee application	0.1	69.50
07/13/09	Mark S. Wallace	Analyze correspondence from J. Stern re fee application	0.1	69.50
07/14/09	Joanne B. Stern	Prepare second interior fee application	3.2	768.00
07/14/09	Joanne B. Stern	Analyze January through June invoice	0.4	96.00
07/14/09	Joanne B. Stern	Revise same	0.1	24.00
07/15/09	Mark S. Wallace	Prepare pleading re fee application	0.7	486.50
07/20/09	Joanne B. Stern	Revise pleading re second interim fee application	2.8	672.00
07/20/09	Mark S. Wallace	Analyze correspondence from Elissa Miller re fee hearing	0.1	69.50
07/20/09	Mark S. Wallace	Prepare pleading re fee application	0.6	417.00
07/21/09	Joanne B. Stern	Revise second interim fee application and exhibits	0.5	120.00
07/21/09	Mark S. Wallace	Exchange emails with J. Stern re interim fee hearing	0.1	69.50
07/21/09	Mark S. Wallace	Exchange emails with J. Stern re fee and expense date	0.1	69.50
07/21/09	Mark S. Wallace	Revise pleading re interim fee application	0.3	208.50
07/21/09	Mark S. Wallace	Analyze correspondence from J. Stern re revised fees and costs	0.1	69.50
07/22/09	Joanne B. Stern	Exchange emails with E. Miller, Mark S. Wallace re ST&G fees and costs	0.3	72.00
07/22/09	Joanne B. Stern	Revise pleading re second interim fee application	2.3	552.00
07/22/09	Joanne B. Stern	Prepare and efile second fee application	0.3	72.00
07/22/09	Joanne B. Stern	Revise summary of fees and costs to date	0.2	48.00
07/22/09	Mark S. Wallace	Analyze correspondence from Elissa Miller re ST&G fees and costs	0.1	69.50
07/22/09	Mark S. Wallace	Analyze correspondence from Elissa Miller re interim fee application	0.1	69.50

Date	Name	Description	Time	Amount
07/22/09	Mark S. Wallace	Analyze correspondence from Elissa Miller re fee application	0.1	69.50
07/22/09	Mark S. Wallace	Exchange emails with J. Stern re fee application	0.1	69.50
07/22/09	Mark S. Wallace	Finalize served interim fee application	0.3	208.50
07/22/09	Mark S. Wallace	Analyze correspondence from Lori Gauthier re fee application	0.1	69.50
08/11/09	Joanne B. Stern	Confer with Mark S. Wallace re July invoice and telephonic appearance	0.1	24.00
08/11/09	Joanne B. Stern	Telephone conference with court call re telephonic appearance	0.2	48.00
08/11/09	Joanne B. Stern	Analyze Judge Kwan's procedures	0.1	24.00
08/13/09	Mark S. Wallace	Telephone conference with Victor Sahn re fee hearing (VM)	0.1	69.50
08/26/09	Joanne B. Stern	Confer with Mark S. Wallace re June and July fee statement	0.1	24.00
08/26/09	Joanne B. Stern	Confer with Wendy Flores re July invoice	0.1	24.00
08/26/09	Mark S. Wallace	Analyze correspondence from John Mc Fadden re professional fee statements	0.1	69.50
08/26/09	Mark S. Wallace	Analyze correspondence from J. Stern re professional fee statements	0.1	69.50
08/31/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re fee hearing	0.1	69.50
08/31/09	Mark S. Wallace	Analyze correspondence from Leslie Wolchuk re rescheduling of fee hearing	0.1	69.50
08/31/09	Mark S. Wallace	Prepare correspondence to Victor Sahn re fee hearing	0.1	69.50
08/31/09	Mark S. Wallace	Exchange emails with J. Stern re rescheduled fee hearing	0.1	69.50
08/31/09	Mark S. Wallace	Analyze pleadings re payment of professional fees	0.3	208.50
09/01/09	Joanne B. Stern	Prepare June monthly fee statement	0.2	48.00
09/01/09	Joanne B. Stern	Prepare July monthly fee statement	0.2	48.00
09/02/09	Joanne B. Stern	Prepare proofs of service for fee statements 11 and 12	0.3	72.00
09/02/09	Joanne B. Stern	Prepare and e-file fee statement no. 11	0.3	72.00
09/02/09	Joanne B. Stern	Prepare and e-file fee statement no. 12	0.3	72.00
09/02/09	Joanne B. Stern	Prepare correspondence to Clerk's office re Judge's copies	0.2	48.00
09/09/09	Joanne B. Stern	Analyze August pre-bill	0.3	72.00
09/22/09	Mark S. Wallace	Analyze pleadings re rescheduling of fee hearing	0.1	69.50
09/28/09	Joanne B. Stern	Exchange emails with John McFadden re fee statement invoices	0.2	48.00
09/28/09	Joanne B. Stern	Analyze fee statement re discrepancies	0.1	24.00
09/28/09	Mark S. Wallace	Analyze correspondence from John McFadden re PFS for June-August	0.1	69.50
09/29/09	Mark S. Wallace	Prepare for hearing re interim fee application	0.2	139.00
09/30/09	Joanne B. Stern	Prepare pleading re Amended fee statement no. 11	0.2	48.00
09/30/09	Joanne B. Stern	Prepare pleading re amended fee statement no. 12	0.2	48.00
09/30/09	Joanne B. Stern	Prepare pleading re proof of service re amended fee statements 11 and 12	0.2	48.00

Date	Name	Description	Time	Amount
09/30/09	Joanne B. Stern	Prepare pleading re professional fee statement no. 13	0.2	48.00
09/30/09	Joanne B. Stern	Confer with Mark S. Wallace re fee statements	0.1	24.00
10/08/09	Mark S. Wallace	Analyze correspondence from J. Stern re interim fee hearing date	0.1	69.50
10/12/09	Joanne B. Stern	Revise amended fee statement no. 11	0.2	48.00
10/12/09	Joanne B. Stern	Revise amended fee statement no. 12	0.2	48.00
10/12/09	Joanne B. Stern	Revise fee statement no. 13	0.3	72.00
10/12/09	Joanne B. Stern	Analyze September pre-bill	0.4	96.00
10/14/09	Joanne B. Stern	Prepare proofs of service for fee statements	0.2	48.00
10/14/09	Joanne B. Stern	Prepare and e-file professional fee statements	0.4	96.00
10/14/09	Joanne B. Stern	Prepare correspondence to Judge's clerk re copies of fee statements	0.4	96.00
10/27/09	Mark S. Wallace	Analyze pleadings re professional fee statement	0.1	69.50
11/12/09	Joanne B. Stern	Prepare September fee statement	0.2	48.00
11/12/09	Joanne B. Stern	Prepare October Fee Statement	0.2	48.00
11/18/09	Mark S. Wallace	Prepare for hearing re interim fee application	0.3	208.50
11/19/09	Joanne B. Stern	Exchange emails with Mark S. Wallace re August, September and October fee statements	0.2	48.00
11/19/09	Joanne B. Stern	Exchange emails with Elissa Miller and John McFadden re fee statements	0.2	48.00
11/19/09	Joanne B. Stern	Exchange emails with Wendy Flores re September invoice	0.1	24.00
12/08/09	Joanne B. Stern	Revise pleading re September Fee Statement.	0.2	48.00
12/08/09	Joanne B. Stern	Revise pleading re October Fee Statement.	0.2	48.00
12/08/09	Joanne B. Stern	Confer with Mark S. Wallace re Fee Statement.	0.1	24.00
12/08/09	Mark S. Wallace	Prepare pleading re professional fee statements	0.2	139.00
12/09/09	Joanne B. Stern	Confer with Mark S. Wallace re filing fee statements.	0.1	24.00
12/10/09	Joanne B. Stern	Prepare and e-file Professional Fee Statement No. 14.	0.3	72.00
12/10/09	Joanne B. Stern	Prepare and efile Fee Statement No. 15.	0.3	72.00
02/23/10	Joanne B. Stern	Exchange emails with Mark S. Wallace and Elissa Miller re hearing.	0.2	48.00
02/23/10	Joanne B. Stern	Analyze Judge Kwan's calendar.	0.2	48.00
02/23/10	Joanne B. Stern	Telephone conference with Court Call re telephonic appearance for NM.	0.2	48.00
02/23/10	Mark S. Wallace	Analyze how to proceed re fee hearing and conferences with N. Menon and J. Stern re same	0.3	220.50
02/23/10	Neeta Menon	Confer with Mark S. Wallace re: Gianulias fee app hearing	0.1	30.00
02/23/10	Neeta Menon	Confer with Mark S. Wallace re: Gianulias fee app hearing	0.1	30.00

Date	Name	Description	Time	Amount
02/23/10	Neeta Menon	Analyze correspondence (email) from Mark S. Wallace re: Gianulias fee app hearing	0.3	90.00
06/03/10	Mark S. Wallace	Analyze correspondence from E. Miller re fee hearing	0.1	73.50
07/12/10	Mark S. Wallace	Confer with Joanne B. Stern re professional fee statements and final fee application	0.2	147.00
07/19/10	Emily R. Culler	Confer with Mark S. Wallace re: final fee application	0.1	47.50
07/19/10	Joanne B. Stern	Exchange emails with Wendy Flores re separate invoices and final invoice for July 2009 through June 2010	0.2	48.00
07/19/10	Joanne B. Stern	Confer with Mark S. Wallace re final fee application and professional fee statements	0.1	24.00
07/19/10	Mark S. Wallace	Analyze correspondence from E. Miller re fee application	0.2	147.00
07/19/10	Mark S. Wallace	Prepare correspondence to E. Miller re fee order	0.2	147.00
07/19/10	Mark S. Wallace	Analyze documents re second interim fee application	0.2	147.00
07/19/10	Mark S. Wallace	Analyze correspondence from L. Gauthier re fee order	0.1	73.50
07/19/10	Mark S. Wallace	Confer with J. Stern re data for final fee application	0.1	73.50
07/19/10	Mark S. Wallace	Confer with E. Culler re final fee application	0.1	73.50
07/20/10	Joanne B. Stern	Prepare pleading re Professional Fee Statements Nos. 16 to 23	0.8	192.00
07/20/10	Joanne B. Stern	Analyze and download docket	0.3	72.00
07/20/10	Joanne B. Stern	Analyze order confirming plan	0.3	72.00
07/20/10	Mark S. Wallace	Analyze correspondence from L. Gauthier re fee order	0.1	73.50
07/20/10	Mark S. Wallace	Analyze pleadings re proposed fee order	0.1	73.50
07/21/10	Emily R. Culler	Draft/ revise final fee application	1.3	617.50
07/21/10	Emily R. Culler	Confer with Mark S. Wallace re: final fee application	0.1	47.50
07/21/10	Joanne B. Stern	Revise pleading re Professional Fee Statements Nos. 16 to 23	0.8	192.00
07/21/10	Joanne B. Stern	Prepare Third and Final Fee Application	0.3	72.00
07/22/10	Emily R. Culler	Draft/ revise final fee application	0.7	332.50
07/22/10	Joanne B. Stern	Prepare pleading re third and final fee application	1.4	336.00
07/23/10	Joanne B. Stern	Revise pleading re third and final fee application	3.8	912.00
07/23/10	Joanne B. Stern	Confer with Mark S. Wallace re final fee application	0.1	24.00
07/26/10	Emily R. Culler	Confer with Mark S. Wallace re: fee application	0.1	47.50
07/26/10	Emily R. Culler	Confer with Joanne B. Stern re: fee application	0.1	47.50
07/26/10	Emily R. Culler	Analyze information re: fee application	0.1	47.50
07/26/10	Joanne B. Stern	Confer with Emily R. Culler re fee application	0.1	24.00

Date	Name	Description	Time	Amount
08/04/10	Emily R. Culler	Email communications re: fee applications; analyze information re: fee application	0.5	237.50
08/04/10	Joanne B. Stern	Exchange emails with Emily R. Culler re final fee application	0.2	48.00
08/04/10	Joanne B. Stern	Revise pleading re final fee application	1.8	432.00
08/04/10	Joanne B. Stern	Revise pleading re professional fee statements 16 - 23	0.3	72.00
08/05/10	Emily R. Culler	Email communications re: fee applications; analyze information re: fee application	0.3	142.50
08/05/10	Emily R. Culler	Analyze information re: fee application	1.0	475.00
08/05/10	Joanne B. Stern	Exchange emails with Whitman L. Holt re filing professional fee statements	0.1	24.00
08/05/10	Joanne B. Stern	Prepare and e-file Professional Fee Statement No. 16	0.1	24.00
08/05/10	Joanne B. Stern	Prepare and e-file Professional Fee Statement No. 17	0.1	24.00
08/05/10	Joanne B. Stern	Prepare and e-file Professional Fee Statement No. 18	0.1	24.00
08/05/10	Joanne B. Stern	Prepare and e-file Professional Fee Statement No. 19	0.1	24.00
08/05/10	Joanne B. Stern	Prepare and e-file Professional Fee Statement No. 20	0.1	24.00
08/05/10	Joanne B. Stern	Prepare and e-file Professional Fee Statement No. 21	0.1	24.00
08/05/10	Joanne B. Stern	Prepare and e-file Professional Fee Statement No. 22	0.1	24.00
08/05/10	Joanne B. Stern	Prepare and e-file Professional Fee Statement No. 23	0.1	24.00
08/05/10	Mark S. Wallace	Analyze correspondence from J. Stern re fee application	0.1	73.50
08/05/10	Mark S. Wallace	Analyze correspondence from E. Culler re final fee application	0.1	73.50
08/05/10	Mark S. Wallace	Analyze correspondence from J. Stern re fee and expense categories	0.1	73.50
08/05/10	Mark S. Wallace	Analyze correspondence from E. Culler re plan effective date	0.1	73.50
08/05/10	Mark S. Wallace	Telephone conference with K. Lyman re effective date	0.1	73.50
08/05/10	Mark S. Wallace	Prepare correspondence to E. Culler re final fee application matters	0.1	73.50
08/19/10	Emily R. Culler	Draft/ revise fee application	0.6	285.00
08/20/10	Emily R. Culler	Draft/ revise fee application	0.8	380.00
08/20/10	Joanne B. Stern	Exchange emails with Emily R. Culler re July invoice and paid fees	0.1	24.00
08/20/10	Joanne B. Stern	Confer with Wendy Flores re invoices	0.1	24.00
08/23/10	Emily R. Culler	Confer with Mark S. Wallace re: fee application	0.1	47.50
08/23/10	Emily R. Culler	Analyze docket re: fee application	0.2	95.00
08/23/10	Emily R. Culler	Draft/ revise fee application	1.2	570.00
08/24/10	Joanne B. Stern	Analyze payments report and filed fee statements.	0.2	48.00
08/31/10	Joanne B. Stern	Analyze and reconcile fees statements with payments received.	0.7	168.00

TIME SUMMARY:

Name	Title	Time	Rate	Amount
Mark S. Wallace	Of Counsel	7.8	706.79	5,513.00
Emily R. Culler	Of Counsel	7.2	475.00	3,420.00
Neeta Menon	Associate	0.5	300.00	150.00
Joanne B. Stern	Paralegal	33.0	240.00	7,920.00
		48.5		17,003.00
Fees				<u>17,003.00</u>

SUMMARY FOR 06131-0040: Fee/Employment Applications

Total Fees This Invoice 17,003.00

Amount Due 17,003.00

06131-0070: Claims Administration and Objections

TIME DETAIL

Date	Name	Description	Time	Amount
07/02/09	Joanne B. Stern	Analyze claims and basis thereof	1.2	288.00
07/02/09	Joanne B. Stern	Analyze claims	1.1	264.00
07/06/09	Joanne B. Stern	Analyze claims and basis thereof	0.9	216.00
07/06/09	Joanne B. Stern	Revise claims analysis report	0.8	192.00
07/08/09	Joanne B. Stern	Analyze claims	1.4	336.00
07/08/09	Joanne B. Stern	Revise claims analysis report	1.9	456.00
07/09/09	Joanne B. Stern	Analyze claims	1.1	264.00
07/09/09	Joanne B. Stern	Revise claims analysis report	2.8	672.00
07/10/09	Mark S. Wallace	Analyze correspondence from J. Stern re claims analysis claims analysis	0.1	69.50
07/10/09	Mark S. Wallace	Analyze documents re claims analysis	0.6	417.00
07/22/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re claims analysis	0.1	69.50
08/14/09	Mark S. Wallace	Analyze documents re GR financial projections	0.7	486.50
09/02/09	Mark S. Wallace	Analyze correspondence from Elissa Miller re Deutsche Bank claim	0.2	139.00

TIME SUMMARY:

Name	Title	Time	Rate	Amount
Mark S. Wallace	Of Counsel	1.7	695.00	1,181.50
Joanne B. Stern	Paralegal	11.2	240.00	2,688.00
		12.9		3,869.50
Fees				<u>3,869.50</u>

SUMMARY FOR 06131-0070: Claims Administration and Objections

Total Fees This Invoice 3,869.50

Amount Due 3,869.50

06131-0100: Plan/Disclosure Statement

TIME DETAIL

Date	Name	Description	Time	Amount
07/01/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re exclusivity matter	0.2	139.00
07/01/09	Mark S. Wallace	Analyze correspondence from Jyostna Desai re exclusivity matter	0.2	139.00
07/01/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re potential 9th Circuit appeal	0.2	139.00
07/01/09	Mark S. Wallace	Analyze correspondence from Josh Wayser re extension of exclusivity	0.1	69.50
07/01/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re July 1 hearing	0.1	69.50
07/02/09	Mark S. Wallace	Prepare for conference call with creditors committee	0.6	417.00
07/02/09	Mark S. Wallace	Conference call with creditors committee re Dahl and other matters	1.1	764.50
07/06/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re continuing negotiations re term sheet	0.2	139.00
07/09/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re mediation	0.2	139.00
07/09/09	Mark S. Wallace	Prepare correspondence to Victor Sahn re tax information supplied by debtors	0.2	139.00
07/10/09	Mark S. Wallace	Analyze correspondence from Marsha Houston re mediation matter	0.1	69.50
07/10/09	Mark S. Wallace	Analyze correspondence from Andrea Gonzalez re mediation matter	0.1	69.50
07/10/09	Mark S. Wallace	Prepare memo re Andrea Gonzalez re mediation matter	0.1	69.50
07/24/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re DAHL and debtor offers	0.3	208.50
07/24/09	Mark S. Wallace	Analyze documents re Glass Ratner DAHL and debtor plan analysis	0.4	278.00
07/24/09	Mark S. Wallace	Prepare correspondence to Gary Watts re Glass Ratner financial analysis	0.2	139.00
07/27/09	Mark S. Wallace	Analyze correspondence from Gary Watts re financial analysis	0.2	139.00
07/27/09	Mark S. Wallace	Telephone conference with Gary Watts re Glass Ratner plan financial analysis (VM)	0.1	69.50
07/27/09	Mark S. Wallace	Telephone conference with Gary Watts re Glickman offer	0.6	417.00
07/31/09	Jeff M. Fleiss	Prepare material for Mark S. Wallace	2.6	624.00
07/31/09	Mark S. Wallace	Telephone conference with Gary Watts re Newport Beach investor matter	0.3	208.50
07/31/09	Mark S. Wallace	Analyze plan structure matter re new investor	1.9	1,320.50
07/31/09	Mark S. Wallace	Telephone conference with Gary Watts re potential plan structure	0.3	208.50
07/31/09	Mark S. Wallace	Telephone conference with Gary Watts re FTI and Deloitte interest violations	0.2	139.00

Date	Name	Description	Time	Amount
07/31/09	Mark S. Wallace	Confer with J. Fleiss re assembly of date re capital accounts	0.2	139.00
07/31/09	Mark S. Wallace	Prepare correspondence to Gary Watts re plan structure matter	0.4	278.00
07/31/09	Mark S. Wallace	Analyze documents re FTI and Deloitte violations	0.7	486.50
08/03/09	Jeff M. Fleiss	Prepare material for Mark S. Wallace	0.8	192.00
08/04/09	Jeff M. Fleiss	Prepare material for Mark S. Wallace	2.1	504.00
08/05/09	Jeff M. Fleiss	Prepare material for Mark S. Wallace	2.2	528.00
08/06/09	Jeff M. Fleiss	Prepare material for Mark S. Wallace	3.6	864.00
08/07/09	Jeff M. Fleiss	Prepare analysis of negative capital accounts for Mark S. Wallace	0.4	96.00
08/07/09	Mark S. Wallace	Analyze correspondence from Tom O'Rourke re revised cash flow projections	0.2	139.00
08/07/09	Mark S. Wallace	Telephone conference with Tom O'Rourke re revised cash flow projections (VM) (2x)	0.1	69.50
08/31/09	Mark S. Wallace	Analyze correspondence from Elissa Miller re mediation	0.2	139.00
08/31/09	Mark S. Wallace	Prepare correspondence to Elissa Miller re mediation	0.1	69.50
08/31/09	Mark S. Wallace	Analyze correspondence from Marsha Houston re mediation	0.1	69.50
09/01/09	Mark S. Wallace	Analyze brief re Elissa Miller re mediation	0.1	69.50
09/01/09	Mark S. Wallace	Analyze correspondence from Elissa Miller re mediation session with Judge Goldberg	0.1	69.50
09/02/09	Mark S. Wallace	Analyze deferral of COD income rules	1.2	834.00
09/03/09	Mark S. Wallace	Research re section 1014 basis rules	2.6	1,807.00
09/08/09	Mark S. Wallace	Analyze correspondence from Mike Travis re settlement structure	0.3	208.50
09/08/09	Mark S. Wallace	Prepare correspondence to Mike Travis re settlement structure	0.4	278.00
09/08/09	Mark S. Wallace	Analyze fixed investment trust rules	0.3	208.50
09/08/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re mediation matter	0.1	69.50
09/09/09	Mark S. Wallace	Prepare for mediation with Judge Goldberg	1.3	903.50
09/09/09	Mark S. Wallace	Appear at mediation with Judge Goldberg, Irell offices, Orange County (including travel)	15.6	10,842.00
09/10/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re term sheet	0.1	69.50
09/10/09	Mark S. Wallace	Analyze documents re term sheet	0.3	208.50
09/10/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re Gianulias settlement	0.1	69.50
09/10/09	Mark S. Wallace	Prepare correspondence to creditors committee re settlement terms	0.3	208.50
09/10/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re settlement agreement	0.1	69.50
09/10/09	Mark S. Wallace	Analyze documents re settlement synopsis	0.3	208.50
09/10/09	Mark S. Wallace	Research re original issue discount rules	0.4	278.00
09/10/09	Mark S. Wallace	Appear at mediation conference (including travel)	0.8	556.00
09/11/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re creditors' security interest	0.2	139.00
09/11/09	Mark S. Wallace	Prepare correspondence to Victor Sahn re note payments and security interest	0.3	208.50

Date	Name	Description	Time	Amount
09/14/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re terms of settlement	0.3	208.50
09/14/09	Mark S. Wallace	Analyze documents re summaries of plan term sheets	0.3	208.50
09/14/09	Mark S. Wallace	Research re treatment of lenders as partners	2.7	1,876.50
09/14/09	Mark S. Wallace	Analyze correspondence from Jyostna Desai re negotiations with debtors	0.2	139.00
09/14/09	Mark S. Wallace	Prepare correspondence to Victor Sahn re term sheet provisions	0.3	208.50
09/14/09	Mark S. Wallace	Telephone conference with Marsha Houston re settlement terms (VM) (2x)	0.1	69.50
09/15/09	Mark S. Wallace	Analyze correspondence from Jyostna Desai re settlement negotiations with debtors	0.2	139.00
09/15/09	Mark S. Wallace	Telephone conference with Marsha Houston re tax effect of chapter 7 liquidation	0.2	139.00
09/15/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re settlement negotiations	0.2	139.00
09/15/09	Mark S. Wallace	Analyze correspondence from Josh Wayser re priority of tax claims	0.2	139.00
09/15/09	Mark S. Wallace	Prepare correspondence to Josh Wayser re security interest in debtor's assets	0.2	139.00
09/15/09	Mark S. Wallace	Analyze correspondence from Josh Wayser re effect of security interest	0.2	139.00
09/15/09	Mark S. Wallace	Prepare correspondence to Josh Wayser re effect of security interest	0.3	208.50
09/16/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re draft term sheet	0.2	139.00
09/16/09	Mark S. Wallace	Analyze correspondence from Marsha Houston re draft term sheet	0.1	69.50
09/16/09	Mark S. Wallace	Analyze documents re draft term sheet	0.4	278.00
09/16/09	Mark S. Wallace	Prepare correspondence to creditors committee re term sheet	0.5	347.50
09/17/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re revised term sheet	0.1	69.50
09/17/09	Mark S. Wallace	Analyze correspondence from Alan Friedman re revised term sheet	0.1	69.50
09/17/09	Mark S. Wallace	Prepare correspondence to Victor Sahn re term sheet	0.1	69.50
09/17/09	Mark S. Wallace	Analyze correspondence from Josh Wayser re term sheet	0.1	69.50
09/18/09	Mark S. Wallace	Analyze correspondence from Andrea Gonzalez re revised term sheet	0.1	69.50
09/18/09	Mark S. Wallace	Analyze documents re revised term sheet	0.3	208.50
09/21/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re conference call to discuss term sheet	0.1	69.50
09/21/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re revised term sheet	0.2	139.00
09/21/09	Mark S. Wallace	Analyze documents re revised term sheet	0.3	208.50
09/21/09	Mark S. Wallace	Prepare correspondence to Victor Sahn re tax-related provisions of term sheet	0.3	208.50
09/21/09	Mark S. Wallace	Analyze correspondence from Josh Wayser re term sheet	0.2	139.00

Date	Name	Description	Time	Amount
09/21/09	Mark S. Wallace	Prepare for conference call with professionals re term sheet	0.3	208.50
09/21/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re redline term sheet	0.1	69.50
09/21/09	Mark S. Wallace	Conference call with Victor Sahn, Josh Wayser, Lance Jurich, Marsha Houston and Erin Austin re redlined term sheet	0.5	347.50
09/21/09	Mark S. Wallace	Analyze correspondence from Lori Gauthier re rescheduling of hearings	0.1	69.50
09/22/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re revised term sheet	0.2	139.00
09/22/09	Mark S. Wallace	Analyze documents re revised term sheet	0.2	139.00
09/22/09	Mark S. Wallace	Analyze correspondence from Elissa Miller re continued hearing	0.1	69.50
09/24/09	Mark S. Wallace	Analyze Victor Sahn re revised term sheet	0.1	69.50
09/24/09	Mark S. Wallace	Analyze documents re revised term sheet	0.4	278.00
09/28/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re markup of Term Sheet	0.2	139.00
09/28/09	Mark S. Wallace	Analyze documents re revised Term Sheet	0.3	208.50
09/28/09	Mark S. Wallace	Analyze correspondence from Alan Friedman re Term Sheet	0.2	139.00
09/28/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re transactional documents	0.1	69.50
09/29/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re revised term sheet	0.2	139.00
09/29/09	Mark S. Wallace	Analyze tax calculation re Available Cash Flow	0.5	347.50
09/29/09	Mark S. Wallace	Prepare correspondence to Victor Sahn re definition of Available Cash Flow	0.3	208.50
09/30/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re remaining unagroad items re Term Sheet	0.3	208.50
09/30/09	Mark S. Wallace	Prepare for hearing re disclosure statement, etc.	0.2	139.00
09/30/09	Mark S. Wallace	Appear at hearing re disclosure statement and other pending matters	0.4	278.00
10/04/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re term sheet	0.2	139.00
10/04/09	Mark S. Wallace	Analyze documents re revised term sheet	0.3	208.50
10/04/09	Mark S. Wallace	Analyze documents re Alan Friedman comments re term sheet	0.2	139.00
10/04/09	Mark S. Wallace	Analyze correspondence from Jyostna Desai re term sheet	0.1	69.50
10/05/09	Mark S. Wallace	Analyze Victor Sahn re Jyostna Desai comments	0.1	69.50
10/07/09	Mark S. Wallace	Analyze correspondence from Dan Lev re committee conference call	0.1	69.50
10/07/09	Mark S. Wallace	Prepare correspondence to Dan Lev re committee conference call	0.1	69.50
10/07/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re debtors' position re term sheet	0.2	139.00
10/07/09	Mark S. Wallace	Analyze correspondence from Bill Lobel re term sheet	0.2	139.00
10/08/09	Mark S. Wallace	Analyze correspondence from Josh Wayser re CNB comments re term sheet	0.1	69.50

Date	Name	Description	Time	Amount
10/08/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re committee proposal re plan structure	0.3	208.50
10/08/09	Mark S. Wallace	Analyze documents re revised term sheet	0.4	278.00
10/08/09	Mark S. Wallace	Analyze correspondence from Josh Wayser re debtors' budget	0.2	139.00
10/08/09	Mark S. Wallace	Analyze correspondence from Jyostna Desai re debtors' payments under plan	0.1	69.50
10/08/09	Mark S. Wallace	Analyze documents re debtors' plan payments and projected cash flow	1.3	903.50
10/08/09	Mark S. Wallace	Analyze correspondence from Elissa Miller re plan payments	0.1	69.50
10/08/09	Mark S. Wallace	Analyze correspondence from Jyostna Desai re debtors' payments	0.2	139.00
10/08/09	Mark S. Wallace	Analyze correspondence from Mike Travis re plan term sheet	0.2	139.00
10/08/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re plan exclusivity and other matters	0.2	139.00
10/12/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re execution of term sheet	0.1	69.50
10/12/09	Mark S. Wallace	Analyze documents re final term sheet	0.4	278.00
10/22/09	Mark S. Wallace	Analyze documents re extension of exclusivity	0.2	139.00
11/05/09	Mark S. Wallace	Analyze correspondence from Elissa Miller re cash flow definition	0.4	278.00
11/05/09	Mark S. Wallace	Prepare correspondence to Elissa Miller re cash flow definition	0.3	208.50
11/05/09	Mark S. Wallace	Analyze correspondence from Elissa Miller re disclosure statement	0.2	139.00
11/05/09	Mark S. Wallace	Analyze correspondence from Kerri Lyman re disclosure statement	0.1	69.50
11/06/09	Mark S. Wallace	Analyze pleadings re disclosure statement	2.6	1,807.00
11/06/09	Mark S. Wallace	Analyze correspondence from Elissa Miller re term sheet	0.2	139.00
11/06/09	Mark S. Wallace	Analyze tax treatment of unsecured creditors under plan	0.9	625.50
11/09/09	Mark S. Wallace	Telephone conference with Elliott Freier re disclosure statement (VM)	0.1	69.50
11/09/09	Mark S. Wallace	Telephone conference with Elliott Freier re disclosure statement	0.1	69.50
11/09/09	Mark S. Wallace	Analyze correspondence from Kerri Lyman re plan and disclosure statement	0.2	139.00
11/09/09	Mark S. Wallace	Analyze application of debt modification rules	1.2	834.00
11/09/09	Mark S. Wallace	Analyze application of original issue discount rules	1.6	1,112.00
11/09/09	Mark S. Wallace	Analyze correspondence from Elissa Miller re convenience class	0.1	69.50
11/09/09	Mark S. Wallace	Analyze correspondence from Elissa Miller re fee statements	0.1	69.50
11/09/09	Mark S. Wallace	Telephone conference with Elliott Freier re tax section of disclosure statement	0.5	347.50
11/09/09	Mark S. Wallace	Prepare correspondence to Elliott Freier re disclosure statement	0.3	208.50
11/09/09	Mark S. Wallace	Revise pleading re tax section of disclosure statement	1.2	834.00
11/09/09	Mark S. Wallace	Revise pleading re chapter 11 plan	0.4	278.00

Date	Name	Description	Time	Amount
11/09/09	Mark S. Wallace	Prepare correspondence to Elliott Freier re available cash definitive	0.3	208.50
11/09/09	Mark S. Wallace	Analyze correspondence from Elliott Freier re OID matter and disclosure statement tax section	0.2	139.00
11/09/09	Mark S. Wallace	Telephone conference with Elissa Miller re OID matter and claim analysis	0.2	139.00
11/09/09	Mark S. Wallace	Prepare correspondence to Elliott Freier re available cash flow definition	0.2	139.00
11/09/09	Mark S. Wallace	Analyze correspondence from Elliott Freier re OID matter	0.1	69.50
11/09/09	Mark S. Wallace	Telephone conference with Elliott Freier re OID matter	0.1	69.50
11/09/09	Mark S. Wallace	Telephone conference with Elliott Freier re disputed ownership fund matter	0.8	556.00
11/09/09	Mark S. Wallace	Research re disputed ownership fund rules	0.7	486.50
11/16/09	Mark S. Wallace	Telephone conference with Jeff Pomerance re corporate provisions of plan	0.2	139.00
11/16/09	Mark S. Wallace	Prepare for conference with Jeff Pomerance re Cameo plan provisions	0.6	417.00
11/16/09	Mark S. Wallace	Telephone conference with Jeff Pomerance re corporate provisions re plan	0.1	69.50
11/17/09	Mark S. Wallace	Analyze correspondence from Jeff Pomerance re Gianulias plan	0.2	139.00
11/17/09	Mark S. Wallace	Analyze documents re Gianulias/Cameo ownership interest	0.6	417.00
11/17/09	Mark S. Wallace	Confer with Jeff Pomerantz re covenant protections for creditors' interests	0.9	625.50
11/18/09	Mark S. Wallace	Analyze disputed ownership fund rules	0.8	556.00
12/01/09	Mark S. Wallace	Analyze correspondence from Victor Sahn re objection to plan	0.3	208.50
12/03/09	Jeffrey H. Davidson	Prepare correspondence to Mark S. Wallace re UCC issues; research re same	0.3	238.50
12/03/09	Mark S. Wallace	Research re UCC rules re prohibition against grant of a security interest	0.6	417.00
12/04/09	Mark S. Wallace	Prepare correspondence to V. Sahn re security interest in partnership interest	0.2	139.00
12/04/09	Mark S. Wallace	Analyze correspondence from V. Sahn re UCC prohibition of anti-security interest provision	0.1	69.50
12/04/09	Mark S. Wallace	Analyze correspondence from V. Sahn re prohibition against security interest	0.2	139.00
12/04/09	Mark S. Wallace	Prepare correspondence to V. Sahn re prohibition against security interest	0.2	139.00
12/04/09	Mark S. Wallace	Analyze correspondence from J. Pomerance re secured note	0.3	208.50
12/04/09	Mark S. Wallace	Prepare correspondence to J. Pomerance re secured note	0.3	208.50
12/04/09	Mark S. Wallace	Analyze correspondence from V. Sahn re disclosure statement hearing	0.2	139.00
12/04/09	Mark S. Wallace	Analyze correspondence from V. Sahn re security interest prohibitions	0.1	69.50
12/06/09	Mark S. Wallace	Analyze documents re secured promissory note	0.4	278.00
12/07/09	Mark S. Wallace	Analyze correspondence from V. Sahn re lien on portfolio	0.1	69.50

Date	Name	Description	Time	Amount
12/07/09	Mark S. Wallace	Analyze correspondence from Alan Friedman re lien on portfolio	0.2	139.00
12/11/09	Mark S. Wallace	Analyze correspondence from L. Gauthier re hearing on disclosure statement	0.1	69.50
12/11/09	Mark S. Wallace	Analyze pleadings re order re rescheduled hearings	0.1	69.50
12/11/09	Mark S. Wallace	Prepare correspondence to J. Stern re rescheduled hearing	0.1	69.50
12/13/09	Mark S. Wallace	Analyze memo re documentation of Term Sheet/transactional issues	0.7	486.50
12/13/09	Mark S. Wallace	Prepare correspondence to V. Sahn re transactional issues	0.2	139.00
12/14/09	Mark S. Wallace	Telephone conference with J. Pomerance re transactional documents (VM)	0.1	69.50
12/17/09	Mark S. Wallace	Analyze correspondence from J. Wayser re G Companies Homebuilding holdings	0.2	139.00
12/17/09	Mark S. Wallace	Analyze tax matter re G. Companies Homebuilding	0.4	278.00
12/17/09	Mark S. Wallace	Prepare correspondence to J. Wayser re G. Companies Homebuilding matter	0.2	139.00
12/17/09	Mark S. Wallace	Analyze correspondence from J. Wayser re Homebuilding NOL	0.1	69.50
12/17/09	Mark S. Wallace	Prepare correspondence to J. Wayser re Homebuilding NOLs	0.1	69.50
12/22/09	Mark S. Wallace	Analyze pleadings re order re first amended disclosure statement	0.2	139.00
12/22/09	Mark S. Wallace	Analyze correspondence from J. Pomerance re transactional documents	0.2	139.00
01/04/10	Mark S. Wallace	Analyze pleadings re objection to disclosure statement	0.3	220.50
01/06/10	Mark S. Wallace	Analyze documents re plan transaction documents	1.0	735.00
01/06/10	Mark S. Wallace	Telephone conference with J. Pomerance re plan payment note (VM)	0.1	73.50
01/06/10	Mark S. Wallace	Analyze documents re plan term sheet	0.7	514.50
01/08/10	Mark S. Wallace	Analyze correspondence from L. Gauthier re scheduling orders	0.2	147.00
01/08/10	Mark S. Wallace	Analyze pleadings re scheduling orders	0.2	147.00
01/08/10	Mark S. Wallace	Prepare correspondence to J. Stern re scheduling orders	0.1	73.50
01/12/10	Mark S. Wallace	Prepare correspondence to J. Pomerance re transactional documents	0.2	147.00
01/13/10	Mark S. Wallace	Analyze pleadings re order re disclosure statement hearing	0.2	147.00
01/15/10	Mark S. Wallace	Telephone conference with V. Sahn re status of plan and transaction documents (VM)	0.1	73.50
01/28/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re Security Agreement, Negative Pledge etc	0.2	147.00
01/28/10	Mark S. Wallace	Analyze documents re security agreement	0.6	441.00
01/28/10	Mark S. Wallace	Telephone conference with J. Pomerance re security agreement (VM)	0.1	73.50
01/28/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re secured note	0.2	147.00

Date	Name	Description	Time	Amount
01/28/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re negative pledge	0.2	147.00
01/28/10	Mark S. Wallace	Analyze documents re negative pledge agreement	0.4	294.00
01/28/10	Mark S. Wallace	Telephone conference with J. Pomerance re negative pledge (VM)	0.1	73.50
01/28/10	Mark S. Wallace	Telephone conference with E. Freier re 2009 Gianulias estate tax return	0.1	73.50
01/28/10	Mark S. Wallace	Analyze matter re Gianulias and Cameo tax returns	0.3	220.50
01/28/10	Mark S. Wallace	Analyze documents re secured promissory note	0.3	220.50
02/01/10	Mark S. Wallace	Revise document re secured promissory note and security agreement	2.4	1,764.00
02/01/10	Mark S. Wallace	Telephone conference with J. Pomerance re secured promissory note and security agreement (VM)	0.1	73.50
02/02/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re revised plan documents	0.2	147.00
02/05/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re plan documents	0.2	147.00
02/05/10	Mark S. Wallace	Prepare correspondence to J. Pomerance re plan documents	0.2	147.00
02/06/10	Mark S. Wallace	Analyze documents re direction of payment letter	0.2	147.00
02/06/10	Mark S. Wallace	Analyze documents re revised negative pledge	0.3	220.50
02/08/10	Mark S. Wallace	Revise document re security agreement and secured promissory note	2.3	1,690.50
02/08/10	Mark S. Wallace	Telephone conference with J. Pomerance re transaction documents (VM)	0.1	73.50
02/08/10	Mark S. Wallace	Prepare correspondence to J. Pomerance re transaction documents	0.1	73.50
02/08/10	Mark S. Wallace	Telephone conference with J. Pomerance re note and security agreement	0.6	441.00
02/09/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re note and security agreement	0.2	147.00
02/09/10	Mark S. Wallace	Analyze documents re fiscal 2009 federal and California tax returns for Cameo	0.6	441.00
02/09/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re promissory note	0.2	147.00
02/09/10	Mark S. Wallace	Prepare correspondence to J. Pomerance re promissory note	0.2	147.00
02/10/10	Mark S. Wallace	Analyze application of OID rules	0.4	294.00
02/17/10	Mark S. Wallace	Analyze matter re Gianulias NOL	0.6	441.00
02/19/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re transaction documents	0.4	294.00
02/19/10	Mark S. Wallace	Prepare correspondence to J. Pomerance re transaction documents	0.9	661.50
02/19/10	Mark S. Wallace	Prepare correspondence to E. Miller re year-end financial and tax report	0.1	73.50
02/22/10	Mark S. Wallace	Analyze pleadings re amended notice re disclosure statement	0.1	73.50
02/24/10	Mark S. Wallace	Analyze correspondence from V. Sahn re approval of disclosure statement	0.2	147.00

Date	Name	Description	Time	Amount
02/25/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re transaction documents	0.2	147.00
02/25/10	Mark S. Wallace	Analyze application of original issue discount rules	0.8	588.00
02/25/10	Mark S. Wallace	Prepare correspondence to V. Sahn, E. Miller and J. Pomerance re OID rules	0.3	220.50
02/25/10	Mark S. Wallace	Analyze documents re revised promissory note and security agreement	0.7	514.50
02/26/10	Mark S. Wallace	Analyze correspondence from K. Kawakami re note and security agreement	0.2	147.00
02/26/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re revisions re Adjusted Income taxes	0.2	147.00
02/26/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re revised transaction documents	0.2	147.00
02/26/10	Mark S. Wallace	Telephone conference with J. Pomerance re transaction documents	0.2	147.00
02/26/10	Mark S. Wallace	Analyze documents re revised transaction documents	0.9	661.50
02/26/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re K. Kawakami documents	0.2	147.00
02/26/10	Mark S. Wallace	Analyze matter re adjusted income taxes definition	0.4	294.00
02/26/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re adjusted income taxes definition	0.1	73.50
03/05/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re calculation of notional tax liability	0.2	147.00
03/05/10	Mark S. Wallace	Analyze correspondence from J. Pomerance to K. Kawakami re transaction documents	0.2	147.00
03/05/10	Mark S. Wallace	Prepare correspondence to J. Pomerance re Adjusted Income Taxes definition	0.4	294.00
03/05/10	Mark S. Wallace	Telephone conference with J. Pomerance's assistance re transaction documents (VM)	0.1	73.50
03/11/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re revised transaction documents	0.2	147.00
03/12/10	Mark S. Wallace	Telephone conference with E. Freier re disputed ownership fund	0.4	294.00
03/12/10	Mark S. Wallace	Analyze correspondence from V. Sahn re creditor trust	0.2	147.00
03/12/10	Mark S. Wallace	Prepare correspondence to V. Sahn re creditor trust	0.2	147.00
03/12/10	Mark S. Wallace	Analyze correspondence from A. Friedman re Sunday conference call	0.1	73.50
03/12/10	Mark S. Wallace	Prepare correspondence to A. Friedman re Sunday conference call	0.1	73.50
03/12/10	Mark S. Wallace	Prepare correspondence to E. Miller and D. Lev re creditor trust	0.2	147.00
03/12/10	Mark S. Wallace	Analyze correspondence from D. Lev re creditor trust	0.2	147.00

Date	Name	Description	Time	Amount
03/14/10	Mark S. Wallace	Prepare for conference call re security agreement and secured promissory note	0.4	294.00
03/14/10	Mark S. Wallace	Conference call with A. Friedman, Kyle Kawakami, V. Sahn et al re security agreement and secured promissory note	1.5	1,102.50
03/14/10	Mark S. Wallace	Analyze correspondence from E. Miller re loss analysis	0.2	147.00
03/15/10	Mark S. Wallace	Analyze correspondence from K. Kawakami re transaction documents	0.2	147.00
03/15/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re transaction documents	0.2	147.00
03/15/10	Mark S. Wallace	Analyze correspondence from A. Friedman re partner comments on documents	0.2	147.00
03/15/10	Mark S. Wallace	Analyze correspondence from K. Kawakami re negative pledge and other documents	0.1	73.50
03/15/10	Mark S. Wallace	Analyze correspondence from V. Sahn re negative pledge	0.2	147.00
03/15/10	Mark S. Wallace	Analyze correspondence from V. Sahn re creditor trust agreement	0.1	73.50
03/15/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re negative pledge, security agreement, etc.	0.2	147.00
03/15/10	Mark S. Wallace	Analyze documents re security agreement	0.9	661.50
03/15/10	Mark S. Wallace	Analyze documents re secured promissory note	0.3	220.50
03/16/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re comments re partners' counsel	0.3	220.50
03/16/10	Mark S. Wallace	Analyze correspondence from V. Sahn re dissolution statement hearing and issues re portfolio partners	0.3	220.50
03/16/10	Mark S. Wallace	Analyze issues re portfolio partners	0.4	294.00
03/16/10	Mark S. Wallace	Analyze correspondence from D. Dietrich re partners' deal points	0.2	147.00
03/16/10	Mark S. Wallace	Prepare correspondence to V. Sahn, J. Pomerance et al re partners' deal points	0.3	220.50
03/16/10	Mark S. Wallace	Analyze correspondence from V. Sahn re transaction documents and partners' concerns	0.2	147.00
03/16/10	Mark S. Wallace	Analyze E. Miller re partners' issues	0.2	147.00
03/17/10	Mark S. Wallace	Analyze correspondence from V. Sahn re partners' concerns	0.1	73.50
03/17/10	Mark S. Wallace	Analyze correspondence from R. Goe re transactional documents	0.2	147.00
03/18/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re transaction documents	0.2	147.00
03/18/10	Mark S. Wallace	Analyze correspondence from K. Kawakami re transaction documents	0.2	147.00
03/18/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re partners' deal points	0.2	147.00
03/18/10	Mark S. Wallace	Analyze correspondence from K. Kawakami re transaction documents	0.1	73.50
03/18/10	Mark S. Wallace	Telephone conference with J. Pomerance re partners' issues (VM)	0.1	73.50

Date	Name	Description	Time	Amount
03/19/10	Mark S. Wallace	Analyze correspondence from K. Kawakami re transaction documents	0.3	220.50
03/19/10	Mark S. Wallace	Telephone conference with E. Freier re creditor trust (VM)	0.1	73.50
03/19/10	Mark S. Wallace	Telephone conference with E. Freier re disputed ownership fund	0.2	147.00
03/19/10	Mark S. Wallace	Telephone conference with J. Pomerance re transaction documents	0.1	73.50
03/22/10	Mark S. Wallace	Analyze correspondence from D. Dietrich re transaction documents	0.2	147.00
03/22/10	Mark S. Wallace	Analyze documents re secured promissory note	0.2	147.00
03/24/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re comfort letter	0.2	147.00
03/24/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re term sheet documents	0.3	220.50
03/24/10	Mark S. Wallace	Prepare correspondence to J. Pomerance re dilution of creditors' interests	0.4	294.00
03/24/10	Mark S. Wallace	Analyze correspondence from A. Friedman re transaction documents	0.2	147.00
03/24/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re revised tax language	0.2	147.00
03/24/10	Mark S. Wallace	Analyze correspondence from V. Sahn re meeting to resolve remaining issues	0.1	73.50
03/24/10	Mark S. Wallace	Analyze correspondence from A. Friedman re resolution of transaction documents	0.2	147.00
03/24/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re tax language re transaction documents	0.2	147.00
03/24/10	Mark S. Wallace	Analyze correspondence from V. Sahn re dilution of creditors' interests	0.1	73.50
03/24/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re dilution of creditors interests	0.2	147.00
03/24/10	Mark S. Wallace	Analyze transcript of J. Pomerance re creditor trust reserves	0.3	220.50
03/24/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re security interest of creditors	0.2	147.00
03/24/10	Mark S. Wallace	Analyze correspondence from V. Sahn re creditor trust matter	0.2	147.00
03/24/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re adjusted income taxes matter	0.2	147.00
03/25/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re tax aspects of transaction documents	0.2	147.00
03/25/10	Mark S. Wallace	Telephone conference with J. Pomerance re transaction documents (VM)	0.1	73.50
03/25/10	Mark S. Wallace	Telephone conference with J. Pomerance re transaction documents	0.7	514.50
03/26/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re tax aspects of transaction documents	0.2	147.00
03/26/10	Mark S. Wallace	Prepare correspondence to J. Pomerance re tax aspects of transaction documents	0.2	147.00
03/26/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re comfort letter	0.2	147.00

Date	Name	Description	Time	Amount
03/26/10	Mark S. Wallace	Analyze correspondence from K. Kawakami re tax definitions	0.2	147.00
03/26/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re conference call re tax definitions	0.1	73.50
03/26/10	Mark S. Wallace	Prepare correspondence to J. Pomerance re conference call	0.1	73.50
03/26/10	Mark S. Wallace	Telephone conference with J. Pomerance re tax refunds (VM)	0.1	73.50
03/26/10	Mark S. Wallace	Telephone conference with J. Pomerance re tax refund matter	0.1	73.50
03/26/10	Mark S. Wallace	Analyze documents re proposed revisions re tax definitions	0.5	367.50
03/26/10	Mark S. Wallace	Conference call with K. Kawakami, E. Freier and J. Pomerance re transaction documents	0.4	294.00
03/26/10	Mark S. Wallace	Telephone conference with E. Freier re 5 year NOL carryback (VM)	0.1	73.50
03/29/10	Mark S. Wallace	Analyze correspondence from A. Kennedy re NOL carrybacks	0.2	147.00
03/29/10	Mark S. Wallace	Analyze NOL carrybacks and tax refunds	0.9	661.50
03/29/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re revised cash flow note	0.2	147.00
03/29/10	Mark S. Wallace	Analyze documents re secured cash flow promissory note	0.7	514.50
03/30/10	Mark S. Wallace	Revise document re secured promissory note	1.2	882.00
03/30/10	Mark S. Wallace	Analyze documents re Gianulias and Cameo tax returns	1.6	1,176.00
03/30/10	Mark S. Wallace	Analyze correspondence from K. Kraus re creditors' trust agreement	0.2	147.00
03/30/10	Mark S. Wallace	Revise document re creditors' trust agreement	2.4	1,764.00
03/30/10	Mark S. Wallace	Prepare correspondence to J. Pomerance et al re creditors' trust agreement	0.3	220.50
03/30/10	Mark S. Wallace	Telephone conference with K. Kraus re creditors' trust agreement	0.1	73.50
03/30/10	Mark S. Wallace	Prepare correspondence to K. Kraus re creditors' trust agreement	0.2	147.00
03/31/10	Mark S. Wallace	Telephone conference with K. Kraus re creditor trust agreement	0.6	441.00
03/31/10	Mark S. Wallace	Telephone conference with K. Kraus re creditor trust agreement (VM)	0.1	73.50
04/01/10	Mark S. Wallace	Analyze correspondence from Kyle Kawakami re transaction documents	0.2	147.00
04/01/10	Mark S. Wallace	Analyze correspondence from K. Kraus re creditor trust agreement matter	0.2	147.00
04/01/10	Mark S. Wallace	Prepare correspondence to J. Pomerance re secured promissory note	0.3	220.50
04/01/10	Mark S. Wallace	Revise document re creditors' trust agreement	1.1	808.50
04/01/10	Mark S. Wallace	Prepare correspondence to K. Kraus re creditors' trust agreement	0.5	367.50
04/01/10	Mark S. Wallace	Telephone conference with K. Kraus re creditors' trust agreement	0.2	147.00
04/01/10	Mark S. Wallace	Revise pleading re third amended plan	0.4	294.00

Date	Name	Description	Time	Amount
04/01/10	Mark S. Wallace	Telephone conference with K. Kraus re creditors' trust agreement	0.2	147.00
04/01/10	Mark S. Wallace	Prepare correspondence to K. Kraus re third amended plan	0.2	147.00
04/01/10	Mark S. Wallace	Prepare correspondence to J. Pomerance re creditors' trust agreement	0.2	147.00
04/01/10	Mark S. Wallace	Telephone conference with J. Pomerance re transaction documents	0.3	220.50
04/17/10	Mark S. Wallace	Analyze correspondence from K. Kawakami re transaction documents	0.2	147.00
04/17/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re transaction documents	0.2	147.00
04/17/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re cash flow note	0.2	147.00
04/17/10	Mark S. Wallace	Analyze correspondence from K. Kawakami re cash flow note	0.1	73.50
04/17/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re note	0.1	73.50
04/17/10	Mark S. Wallace	Analyze correspondence from K. Kawakami re provisions of note	0.2	147.00
04/19/10	Mark S. Wallace	Analyze documents re cash flow promissory note	1.2	882.00
04/19/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re cash flow note	0.2	147.00
04/19/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re comfort letter and other documents	0.2	147.00
04/19/10	Mark S. Wallace	Analyze correspondence from A. Friedman re revised transaction documents	0.2	147.00
04/19/10	Mark S. Wallace	Analyze documents re revised security agreement	0.6	441.00
04/19/10	Mark S. Wallace	Analyze documents re revised security agreement	1.3	955.50
04/19/10	Mark S. Wallace	Analyze correspondence from K. Kawakami re conference re transaction documents	0.2	147.00
04/19/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re conference re transaction documents	0.2	147.00
04/19/10	Mark S. Wallace	Analyze correspondence from K. Kawakami re secured promissory note	0.1	73.50
04/19/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re capital call transaction	0.2	147.00
04/19/10	Mark S. Wallace	Analyze correspondence from K. Kawakami re conference call re transaction documents	0.1	73.50
04/19/10	Mark S. Wallace	Analyze correspondence from multiple parties re conference call	0.1	73.50
04/19/10	Mark S. Wallace	Analyze correspondence from D. Lev re Walker revisions	0.1	73.50
04/19/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re capital call transaction	0.2	147.00
04/19/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re transaction documents	0.2	147.00
04/19/10	Mark S. Wallace	Analyze correspondence from V. Sahn re winery property	0.2	147.00

Date	Name	Description	Time	Amount
04/20/10	Mark S. Wallace	Analyze documents re secured promissory note	0.9	661.50
04/20/10	Mark S. Wallace	Analyze documents re ownership interest definition	0.3	220.50
04/20/10	Mark S. Wallace	Analyze documents re creditor trust agreement	0.8	588.00
04/20/10	Mark S. Wallace	Analyze documents re security agreement	0.6	441.00
04/20/10	Mark S. Wallace	Prepare correspondence to J. Pomerance re creditor trust and security agreement	0.3	220.50
04/20/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re note and security agreement	0.2	147.00
04/20/10	Mark S. Wallace	Analyze correspondence from A. Friedman re Chardonay property	0.1	73.50
04/20/10	Mark S. Wallace	Analyze documents re revised cash flow note	0.6	441.00
04/20/10	Mark S. Wallace	Analyze correspondence from K. Kawakami re negative pledge	0.2	147.00
04/20/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re negative pledge	0.2	147.00
04/20/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re cash flow note	0.2	147.00
04/20/10	Mark S. Wallace	Analyze documents re revised cash flow note	0.7	514.50
04/20/10	Mark S. Wallace	Analyze correspondence from K. Kawakami re preferential distribution matters	0.2	147.00
04/20/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re potential dilution of creditors' interests	0.3	220.50
04/20/10	Mark S. Wallace	Analyze correspondence from K. Kawakami re revised security agreement	0.2	147.00
04/20/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re transaction documents	0.2	147.00
04/20/10	Mark S. Wallace	Analyze documents re revised security agreement	0.5	367.50
04/20/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re capital call matter	0.2	147.00
04/20/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re capital calls	0.2	147.00
04/21/10	Mark S. Wallace	Analyze correspondence from E. Miller re creditor trust agreement	0.2	147.00
04/21/10	Mark S. Wallace	Prepare correspondence to E. Miller re creditor trust agreement	0.2	147.00
04/22/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re security agreement	0.2	147.00
04/22/10	Mark S. Wallace	Analyze documents re revised security agreement	0.5	367.50
04/22/10	Mark S. Wallace	Prepare correspondence to V. Sahn re mediation	0.2	147.00
04/22/10	Mark S. Wallace	Analyze correspondence from V. Sahn re mediation	0.2	147.00
04/22/10	Mark S. Wallace	Analyze correspondence from E. Miller re mediation	0.1	73.50
04/22/10	Mark S. Wallace	Analyze correspondence from E. Miller re mediation	0.1	73.50

Date	Name	Description	Time	Amount
04/22/10	Mark S. Wallace	Analyze correspondence from V. Sahn re mediation	0.2	147.00
04/23/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re mediation	0.2	147.00
04/23/10	Mark S. Wallace	Analyze correspondence from E. Miller re extension of mediation	0.1	73.50
04/23/10	Mark S. Wallace	Analyze correspondence from V. Sahn re half-day mediation	0.1	73.50
04/23/10	Mark S. Wallace	Analyze correspondence from V. Sahn re mediation issues	0.2	147.00
04/23/10	Mark S. Wallace	Analyze correspondence from V. Sahn re mediation strategy	0.3	220.50
04/23/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re notices from portfolio entities	0.2	147.00
04/23/10	Mark S. Wallace	Analyze correspondence from V. Sahn re creditor trust agreement	0.2	147.00
04/23/10	Mark S. Wallace	Analyze correspondence from D. Lev re creditor trust agreement	0.2	147.00
04/23/10	Mark S. Wallace	Analyze correspondence from V. Sahn re issues re creditor trust agreement	0.3	220.50
04/23/10	Mark S. Wallace	Analyze correspondence from K. Kawakami re cash flow note examples	0.2	147.00
04/23/10	Mark S. Wallace	Analyze correspondence from V. Sahn re mediation	0.1	73.50
04/23/10	Mark S. Wallace	Analyze correspondence from V. Sahn re issues for mediation	0.2	147.00
04/23/10	Mark S. Wallace	Analyze correspondence from K. Kawakami re security agreement	0.2	147.00
04/23/10	Mark S. Wallace	Analyze correspondence from D. Lev re creditor trust agreement	0.2	147.00
04/23/10	Mark S. Wallace	Analyze correspondence from V. Sahn re plan documents	0.1	73.50
04/23/10	Mark S. Wallace	Analyze correspondence from A. Friedman re proposal re plan documents	0.2	147.00
04/24/10	Mark S. Wallace	Analyze correspondence from V. Sahn re negative pledge	0.2	147.00
04/27/10	Mark S. Wallace	Analyze correspondence from V. Sahn re deal points re sale of ownership extension	0.2	147.00
04/27/10	Mark S. Wallace	Analyze correspondence from M. Houston re sale of ownership interests	0.1	73.50
04/27/10	Mark S. Wallace	Analyze correspondence from V. Sahn re sale of interests	0.2	147.00
04/28/10	Mark S. Wallace	Prepare correspondence to E. Miller re mediation	0.1	73.50
04/28/10	Mark S. Wallace	Analyze loss on joint venture interests	0.9	661.50
04/28/10	Mark S. Wallace	Analyze correspondence from V. Sahn re mediation	0.1	73.50
04/28/10	Mark S. Wallace	Prepare correspondence to V. Sahn re mediation	0.1	73.50
04/28/10	Mark S. Wallace	Telephone conference with V. Sahn re consent to involuntary transfers	0.2	147.00
04/28/10	Mark S. Wallace	Analyze matter re consent to involuntary transfers	0.4	294.00
04/28/10	Mark S. Wallace	Telephone conference with V. Sahn re involuntary transfers	0.1	73.50

Date	Name	Description	Time	Amount
04/29/10	Mark S. Wallace	Analyze correspondence from V. Sahn re basis step up matter	0.2	147.00
04/29/10	Mark S. Wallace	Analyze correspondence from V. Sahn re basis step up matter	0.2	147.00
04/29/10	Mark S. Wallace	Analyze correspondence from A. Friedman re conference call re portfolio sales	0.1	73.50
04/29/10	Mark S. Wallace	Prepare correspondence to A. Friedman re basis step up matter	0.2	147.00
04/29/10	Mark S. Wallace	Prepare correspondence to V. Sahn re conference call	0.1	73.50
04/29/10	Mark S. Wallace	Prepare for conference call re sale of portfolio entities	0.4	294.00
04/29/10	Mark S. Wallace	Conference call with A. Friedman, V. Sahn, et al re involuntary sales of interests	0.6	441.00
04/29/10	Mark S. Wallace	Analyze correspondence from D. Lev re creditor trust agreement	0.2	147.00
04/29/10	Mark S. Wallace	Prepare correspondence to D. Lev re creditor trust agreement	0.2	147.00
04/29/10	Mark S. Wallace	Analyze correspondence from A. Friedman re creditor trust agreement	0.2	147.00
04/29/10	Mark S. Wallace	Analyze correspondence from K. Kraus re creditor trust agreement	0.1	73.50
04/29/10	Mark S. Wallace	Analyze correspondence from V. Sahn re M. Walker comments	0.2	147.00
04/29/10	Mark S. Wallace	Analyze correspondence from M. Walker re creditor trust agreement	0.3	220.50
04/29/10	Mark S. Wallace	Revise document re creditor trust agreement	2.3	1,690.50
04/30/10	Mark S. Wallace	Revise document re creditor trust agreement	1.1	808.50
04/30/10	Mark S. Wallace	Prepare correspondence to A. Friedman and V. Sahn re Wolke proposal	0.2	147.00
04/30/10	Mark S. Wallace	Telephone conference with D. Lev re creditor trust agreement (VM)	0.1	73.50
05/03/10	Mark S. Wallace	Analyze correspondence from M. Houston re sale of ownership interest	0.2	147.00
05/03/10	Mark S. Wallace	Telephone conference with D. Lev re creditor trust agreement (VM)	0.1	73.50
05/04/10	Mark S. Wallace	Analyze correspondence from V. Sahn re remaining plan issues	0.2	147.00
05/04/10	Mark S. Wallace	Analyze correspondence from V. Sahn re negative pledge, sale of portfolio interests, etc.	0.2	147.00
05/04/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re conference call re remaining issues	0.1	73.50
05/04/10	Mark S. Wallace	Prepare correspondence to V. Sahn and creditors' committee re conference call	0.1	73.50
05/04/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re cash flow note	0.2	147.00
05/04/10	Mark S. Wallace	Analyze application of cash flow note to deductions of interests in portfolio entities	0.9	661.50
05/04/10	Mark S. Wallace	Prepare correspondence to J. Pomerance re cash flow note	0.3	220.50
05/04/10	Mark S. Wallace	Telephone conference with D. Lev re creditor trust agreement (VM)	0.1	73.50

Date	Name	Description	Time	Amount
05/04/10	Mark S. Wallace	Telephone conference with A. Friedman and Elliot Freier re creditor trust agreement	0.1	73.50
05/04/10	Mark S. Wallace	Analyze correspondence from V. Sahn re creditor trust agreement	0.2	147.00
05/04/10	Mark S. Wallace	Prepare correspondence to V. Sahn re creditor trust agreement	0.2	147.00
05/04/10	Mark S. Wallace	Analyze correspondence from J. Wayser re open issues	0.1	73.50
05/04/10	Mark S. Wallace	Analyze correspondence from V. Sahn re open issues re transaction documents	0.2	147.00
05/04/10	Mark S. Wallace	Telephone conference with E. Freier and K. Kraus re creditor trust agreement (VM)	0.1	73.50
05/04/10	Mark S. Wallace	Telephone conference with E. Freier re creditor trust agreement (VM)	0.1	73.50
05/04/10	Mark S. Wallace	Prepare for conference call with E. Freier re trust agreement	0.4	294.00
05/04/10	Mark S. Wallace	Conference call with E. Freier and K. Kraus re creditor trust agreement	0.5	367.50
05/04/10	Mark S. Wallace	Analyze correspondence from J. Desai re conference call	0.1	73.50
05/04/10	Mark S. Wallace	Prepare for conference call with creditors committee re transaction documents	0.3	220.50
05/04/10	Mark S. Wallace	Conference call with creditor committee and professionals re transaction documents	0.8	588.00
05/04/10	Mark S. Wallace	Analyze correspondence from V. Sahn re open issues re transaction documents	0.2	147.00
05/05/10	Mark S. Wallace	Analyze correspondence from V. Sahn re creditor trust agreement	0.2	147.00
05/05/10	Mark S. Wallace	Analyze correspondence from K. Kraus re creditor trust agreement	0.2	147.00
05/05/10	Mark S. Wallace	Prepare correspondence to V. Sahn re creditor trust agreement	0.2	147.00
05/05/10	Mark S. Wallace	Analyze correspondence from D. Lev re creditor trust agreement	0.2	147.00
05/05/10	Mark S. Wallace	Analyze correspondence from V. Sahn re Walker matter	0.2	147.00
05/06/10	Mark S. Wallace	Analyze documents re revised creditor trust agreement	0.9	661.50
05/06/10	Mark S. Wallace	Telephone conference with J. Pomerance re cash flow note (VM)	0.1	73.50
05/06/10	Mark S. Wallace	Analyze how to proceed re cash flow note matter	0.3	220.50
05/06/10	Mark S. Wallace	Telephone conference with J. Pomerance re cash flow note	0.1	73.50
05/10/10	Mark S. Wallace	Analyze correspondence from K. Lyman re plan and disclosure statement	0.2	147.00
05/10/10	Mark S. Wallace	Analyze pleadings re third amended plan	1.8	1,323.00
05/10/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re edits to amended plan	0.2	147.00
05/10/10	Mark S. Wallace	Analyze documents re SK proposed amendments to plan	0.6	441.00
05/10/10	Mark S. Wallace	Prepare correspondence to J. Pomerance re amendments to plan	0.2	147.00
05/10/10	Mark S. Wallace	Analyze correspondence from A. Friedman re plan and disclosure statement	0.2	147.00

Date	Name	Description	Time	Amount
05/10/10	Mark S. Wallace	Analyze pleadings re revised disclosure statement	1.5	1,102.50
05/10/10	Mark S. Wallace	Telephone conference with E. Freier re revised disclosure statement	0.1	73.50
05/10/10	Mark S. Wallace	Conference call with E. Freier and K. Kraus re disclosure statement	0.3	220.50
05/11/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re plan documents	0.2	147.00
05/11/10	Mark S. Wallace	Analyze documents re disbursing agent agreement	0.1	73.50
05/11/10	Mark S. Wallace	Analyze documents re written instructions to portfolio and intermediate entities	0.2	147.00
05/11/10	Mark S. Wallace	Analyze documents re \$5,000,000 promissory note	0.3	220.50
05/11/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re third amended disclosure statement	0.2	147.00
05/11/10	Mark S. Wallace	Analyze correspondence from K. Kraus re revised disclosure statement	0.2	147.00
05/11/10	Mark S. Wallace	Analyze documents re revised disclosure statement and supporting documents	0.3	220.50
05/11/10	Mark S. Wallace	Telephone conference with E. Freier and K. Kraus re disclosure statement	0.2	147.00
05/11/10	Mark S. Wallace	Prepare correspondence to J. Pomerance re plan documents definition	0.2	147.00
05/11/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re creditor trust agreement	0.1	73.50
05/11/10	Mark S. Wallace	Prepare correspondence to J. Pomerance re creditor trust agreement	0.1	73.50
05/12/10	Mark S. Wallace	Analyze correspondence from K. Kraus re plan/trust agreement hierarchy	0.2	147.00
05/12/10	Mark S. Wallace	Analyze correspondence from K. Kraus re revised creditor trust agreement	0.2	147.00
05/12/10	Mark S. Wallace	Analyze documents re revised creditor trust agreement	0.4	294.00
05/12/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re revised creditor trust agreement	0.2	147.00
05/12/10	Mark S. Wallace	Prepare correspondence to J. Pomerance re creditor trust agreement	0.2	147.00
05/12/10	Mark S. Wallace	Analyze documents re revised cash flow note and examples	0.7	514.50
05/12/10	Mark S. Wallace	Prepare correspondence to J. Pomerance re revised cash flow note	0.3	220.50
05/12/10	Mark S. Wallace	Analyze correspondence from K. Kraus re dispute resolution procedure	0.2	147.00
05/12/10	Mark S. Wallace	Prepare correspondence to J. Pomerance re amendments to plan	0.2	147.00
05/12/10	Mark S. Wallace	Prepare correspondence to A. Friedman re disputed ownership fund	0.2	147.00
05/12/10	Mark S. Wallace	Analyze correspondence from A. Friedman re Mesa Management	0.1	73.50
05/12/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re East Coast portfolio properties	0.2	147.00

Date	Name	Description	Time	Amount
05/13/10	Mark S. Wallace	Analyze documents re revised negative pledge agreement	0.3	220.50
05/13/10	Mark S. Wallace	Research re disputed ownership fund rules and liquidity trust rules	0.9	661.50
05/13/10	Mark S. Wallace	Prepare correspondence to J. Pomerance re disputed ownership fund matter	0.2	147.00
05/14/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re coordination of plan	0.2	147.00
05/14/10	Mark S. Wallace	Analyze documents re security agreement	0.6	441.00
05/14/10	Mark S. Wallace	Telephone conference with V. Sahn re plan and disclosure statement (VM)	0.1	73.50
05/18/10	Mark S. Wallace	Analyze correspondence from K. Lyman re plan confirmation order and final documents	0.2	147.00
05/18/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re final documents	0.1	73.50
05/18/10	Mark S. Wallace	Analyze documents re proposed plan confirmation order	0.2	147.00
05/18/10	Mark S. Wallace	Analyze documents re Proposed order re disclosure statement	0.2	147.00
05/18/10	Mark S. Wallace	Telephone conference with J. Pomerance re liability of heirs (VM)	0.1	73.50
05/18/10	Mark S. Wallace	Telephone conference with J. Pomerance re liability of heirs	0.1	73.50
05/20/10	Mark S. Wallace	Analyze documents grantor trust agreement	0.4	294.00
05/20/10	Mark S. Wallace	Analyze documents re negative pledge, written directions and disbursing agent agreement	0.5	367.50
05/20/10	Mark S. Wallace	Prepare correspondence to J. Pomerance re negative pledge	0.2	147.00
05/20/10	Mark S. Wallace	Analyze correspondence from E. Miller re negative pledge	0.1	73.50
05/20/10	Mark S. Wallace	Analyze documents re promissory note and security agreement	0.7	514.50
05/21/10	Mark S. Wallace	Analyze documents re secured promissory note and other transaction documents	0.7	514.50
05/24/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re transaction documents	0.2	147.00
05/24/10	Mark S. Wallace	Telephone conference with J. Pomerance re transaction documents (VM)	0.1	73.50
05/24/10	Mark S. Wallace	Prepare correspondence to J. Pomerance re creditors trust agreement	0.2	147.00
05/24/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re plan documents	0.1	73.50
05/24/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re creditors trust agreement	0.2	147.00
05/24/10	Mark S. Wallace	Telephone conference with J. Pomerance re creditors trust agreement	0.6	441.00
05/24/10	Mark S. Wallace	Analyze correspondence from T. Mitchell re secured promissory note	0.2	147.00
05/24/10	Mark S. Wallace	Analyze documents re secured promissory note edits	0.2	147.00
05/24/10	Mark S. Wallace	Analyze OID rules re secondary note	0.3	220.50
05/24/10	Mark S. Wallace	Revise document re secured promissory note	0.3	220.50

Date	Name	Description	Time	Amount
05/24/10	Mark S. Wallace	Prepare correspondence to J. Pomerance re secured promissory note	0.2	147.00
05/24/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re revised creditor trust agreement	0.1	73.50
05/24/10	Mark S. Wallace	Analyze documents re revised creditor trust agreement	0.2	147.00
05/24/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re OID matter	0.1	73.50
05/24/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re successor liability	0.2	147.00
05/24/10	Mark S. Wallace	Prepare correspondence to J. Pomerance re successor liability	0.2	147.00
05/25/10	Mark S. Wallace	Telephone conference with J. Pomerance successor liability matter (VM)	0.1	73.50
05/25/10	Mark S. Wallace	Prepare correspondence to J. Pomerance re successor liability analysis	0.3	220.50
05/25/10	Mark S. Wallace	Prepare for conference call with J. Pomerance and P. Smith	0.3	220.50
05/25/10	Mark S. Wallace	Research re J. Pomerance and P. Smith re successor liability	0.6	441.00
05/25/10	Mark S. Wallace	Revise document re cash flow note re successor liability	0.8	588.00
05/25/10	Mark S. Wallace	Prepare correspondence to J. Pomerance re cash flow note	0.2	147.00
05/25/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re revisions to cash flow note	0.3	220.50
05/25/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re note and security agreement	0.2	147.00
05/25/10	Mark S. Wallace	Analyze documents re schedules to security agreement	0.2	147.00
05/25/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re security agreement	0.1	73.50
05/25/10	Mark S. Wallace	Prepare correspondence to J. Pomerance re security agreement	0.1	73.50
05/25/10	Mark S. Wallace	Analyze documents re revised disbursing agent agreement	0.3	220.50
05/25/10	Mark S. Wallace	Prepare conference call with A. Friedman and K. Kawakami	0.3	220.50
05/25/10	Mark S. Wallace	Analyze documents re revised security agreement	0.3	220.50
05/25/10	Mark S. Wallace	Conference call with A. Friedman, K. Kawakami, J. Pomerance et al re successor liability	0.7	514.50
05/25/10	Mark S. Wallace	Telephone conference with J. Pomerance and P. Smith re successor liability matter	0.3	220.50
05/25/10	Mark S. Wallace	Prepare correspondence to J. Pomerance re cash flow note example	0.3	220.50
05/25/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re conference call re plan documents	0.1	73.50
05/25/10	Mark S. Wallace	Analyze correspondence from V. Sahn re plan documents	0.2	147.00
05/25/10	Mark S. Wallace	Prepare correspondence to J. Pomerance and V. Sahn re successor liability matter	0.2	147.00

Date	Name	Description	Time	Amount
05/26/10	Mark S. Wallace	Analyze correspondence from J. Mitchell re revised plan documents	0.2	147.00
05/26/10	Mark S. Wallace	Analyze documents re revised cash flow note and security agreement	0.8	588.00
05/26/10	Mark S. Wallace	Telephone conference with J. Pomerance re revised cash flow note and security agreement	0.2	147.00
05/26/10	Mark S. Wallace	Analyze correspondence from V. Sahn re case flow note	0.2	147.00
05/26/10	Mark S. Wallace	Telephone conference with J. Pomerance re cash flow note and security agreement	0.1	73.50
05/26/10	Mark S. Wallace	Analyze correspondence from V. Sahn re successor liability matter	0.1	73.50
05/26/10	Mark S. Wallace	Prepare for conference call with K. Kawakuni and T. Mitchell re plan documents	0.3	220.50
05/26/10	Mark S. Wallace	Analyze correspondence from T. Mitchell re conference call re successor liability	0.1	73.50
05/26/10	Mark S. Wallace	Conference call with K. Kawakami, V. Sahn et al re note and security agreement (2x)	0.4	294.00
05/26/10	Mark S. Wallace	Analyze documents re security agreement	0.6	441.00
05/26/10	Mark S. Wallace	Analyze correspondence from V. Sahn re successor liability matter	0.1	73.50
05/26/10	Mark S. Wallace	Analyze correspondence from P. Smith re conference call	0.1	73.50
05/26/10	Mark S. Wallace	Analyze hypothetical examples re successor liability	0.3	220.50
05/27/10	Mark S. Wallace	Analyze correspondence from T. Mitchell re revised plan documents	0.2	147.00
05/27/10	Mark S. Wallace	Analyze documents re revised promissory note and security agreement	0.7	514.50
05/27/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re plan documents	0.2	147.00
05/27/10	Mark S. Wallace	Prepare correspondence to J. Pomerance re plan documents	0.2	147.00
05/27/10	Mark S. Wallace	Telephone conference with E. Miller re plan documents (VM)	0.1	73.50
05/27/10	Mark S. Wallace	Telephone conference with J. Pomerance re plan documents (VM)	0.1	73.50
05/27/10	Mark S. Wallace	Conference call with J. Pomerance and E. Miller re plan documents	0.3	220.50
05/27/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re promissory note and security agreement	0.2	147.00
05/27/10	Mark S. Wallace	Analyze correspondence from V. Sahn re status of plan	0.1	73.50
05/27/10	Mark S. Wallace	Analyze correspondence from J. Wayser re resolution of outstanding issues	0.1	73.50
05/28/10	Mark S. Wallace	Analyze correspondence from V. Sahn re disclosure statement	0.1	73.50
05/28/10	Mark S. Wallace	Analyze correspondence from K. Lyman re disclosure statement	0.1	73.50
05/28/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re note and security agreement	0.2	147.00

Date	Name	Description	Time	Amount
05/28/10	Mark S. Wallace	Analyze pleadings re order approving disclosure statement	0.2	147.00
05/28/10	Mark S. Wallace	Conference call with J. Pomerance and T. Mitchell re note and security agreement	0.1	73.50
05/28/10	Mark S. Wallace	Prepare J. Pomerance re cash flow note	0.1	73.50
05/28/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re cash flow note	0.1	73.50
05/31/10	Mark S. Wallace	Prepare correspondence to J. Pomerance re final changes to plan documents	0.1	73.50
06/02/10	Mark S. Wallace	Analyze correspondence from T. Mitchell re changes to note and security agreement	0.2	147.00
06/02/10	Mark S. Wallace	Analyze revisions re cash flow note and security agreement	0.6	441.00
06/02/10	Mark S. Wallace	Prepare correspondence to J. Pomerance re note and security agreement	0.2	147.00
06/08/10	Mark S. Wallace	Analyze correspondence from T. Mitchell re transaction documents	0.2	147.00
06/08/10	Mark S. Wallace	Analyze correspondence from redlined cash flow note	0.2	147.00
06/08/10	Mark S. Wallace	Prepare correspondence to J. Pomerance re cash flow note definitions	0.2	147.00
06/09/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re Fourth Amended Disclosure Statement	0.2	147.00
06/14/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re note and security agreement	0.2	147.00
06/14/10	Mark S. Wallace	Prepare correspondence to J. Pomerance re note and security agreement	0.2	147.00
06/15/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re note and security agreement	0.2	147.00
06/15/10	Mark S. Wallace	Analyze correspondence from E. Freier re estate's 2009 tax return	0.2	147.00
06/15/10	Mark S. Wallace	Analyze documents re estate 2009 federal income tax returns	0.8	588.00
06/15/10	Mark S. Wallace	Analyze documents re T. O'Rourke re 2009 tax returns	0.1	73.50
06/15/10	Mark S. Wallace	Prepare correspondence to E. Freier re carryback claim for refund	0.3	220.50
06/18/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re transaction documents	0.1	73.50
06/23/10	Mark S. Wallace	Analyze correspondence from E. Miller re inquiry re creditor trust	0.2	147.00
06/23/10	Mark S. Wallace	Analyze liquidating trust rules re transferability of beneficial interests	0.6	441.00
06/23/10	Mark S. Wallace	Prepare correspondence to P. Fields re non-transferability of trust interests	0.2	147.00
06/23/10	Mark S. Wallace	Analyze correspondence from P. Fields re sale of interests in trust	0.1	73.50
06/24/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re overview of plan documents	0.1	73.50
06/24/10	Mark S. Wallace	Analyze correspondence from J. Desai re overview of plan documents memo	0.2	147.00
06/24/10	Mark S. Wallace	Analyze memo re summary of modifications to term sheet	0.3	220.50

Date	Name	Description	Time	Amount
06/24/10	Mark S. Wallace	Analyze correspondence from J. Desai re documentation approval and projected cash flows	0.2	147.00
06/25/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re cash flow projections	0.2	147.00
06/25/10	Mark S. Wallace	Analyze correspondence from J. Desai re cash flow projections	0.1	73.50
06/25/10	Mark S. Wallace	Analyze correspondence from J. Desai re tax analysis	0.3	220.50
06/28/10	Mark S. Wallace	Analyze correspondence from P. Fields re non-transfer restrictions re creditor trust	0.1	73.50
06/28/10	Mark S. Wallace	Prepare correspondence to E. Miller and J. Pomerance re Fields matter	0.2	147.00
06/28/10	Mark S. Wallace	Analyze correspondence from E. Miller re URE matter	0.2	147.00
06/28/10	Mark S. Wallace	Analyze correspondence from K. Lyman re plan votes	0.1	73.50
06/28/10	Mark S. Wallace	Analyze correspondence from A. Friedman re confirmation hearing and objections to plan	0.2	147.00
06/28/10	Mark S. Wallace	Analyze correspondence from K. Lyman re VRE claim	0.1	73.50
06/28/10	Mark S. Wallace	Telephone conference with P. Fields re VRE claim	0.1	73.50
06/29/10	Mark S. Wallace	Analyze transfer of beneficial interests in creditor trust	1.4	1,029.00
07/01/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re note, security agreement and intercreditor agreement	0.2	147.00
07/02/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re joinder re intercreditor agreement	0.2	147.00
07/07/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re note to Robbins	0.3	220.50
07/07/10	Mark S. Wallace	Prepare correspondence to J. Pomerance re Robbins note	0.2	147.00
07/07/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re Robbins' input against Portfolio Entities	0.2	147.00
07/07/10	Mark S. Wallace	Prepare correspondence to J. Pomerance re Robbins matter	0.2	147.00
07/08/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re cash flow note	0.2	147.00
07/12/10	Mark S. Wallace	Analyze correspondence from Dan Lev re plan confirmation	0.2	147.00
07/12/10	Mark S. Wallace	Analyze correspondence from Tim Seaman re creditors' trust	0.2	147.00
07/12/10	Mark S. Wallace	Analyze pleadings re confirmation order	0.3	220.50
07/28/10	Mark S. Wallace	Analyze correspondence from A. Friedman re creditors' trust	0.2	147.00
07/28/10	Mark S. Wallace	Analyze correspondence from J. Pomerance re creditors trust	0.2	147.00
07/28/10	Mark S. Wallace	Analyze correspondence from V. Sahn re creditors trust	0.1	73.50
07/28/10	Mark S. Wallace	Analyze correspondence from V. Sahn re expenses of creditor trust	0.1	73.50

Date	Name	Description	Time	Amount
07/28/10	Mark S. Wallace	Conference call with J. Pomerance and T. Seaman re trustee tax calculations	0.2	147.00
08/04/10	Mark S. Wallace	Analyze correspondence from V. Sahn re creditor trust matter	0.2	147.00
08/04/10	Mark S. Wallace	Prepare correspondence to V. Sahn re creditor trust matter	0.2	147.00

TIME SUMMARY:

Name	Title	Time	Rate	Amount
Jeffrey H. Davidson	Shareholder	0.3	795.00	238.50
Mark S. Wallace	Of Counsel	205.9	720.29	148,308.50
Jeff M. Fleiss	Paralegal	11.7	240.00	2,808.00
		217.9		151,355.00
Fees				<u>151,355.00</u>

SUMMARY FOR 06131-0100: Plan/Disclosure Statement

Total Fees This Invoice	<u>151,355.00</u>
Amount Due	<u>151,355.00</u>

SUMMARY OF ALL FEES, COSTS AND DISBURSEMENTS BY MATTER

Matter	Fees	Costs	Total
06131-0000 James C. Gianulias/In re Cameo Homes	0.00	3,631.59	3,631.59
06131-0010 Case Administration	2,784.00	0.00	2,784.00
06131-0020 Meetings of and Communications with Creditors	2,641.00	0.00	2,641.00
06131-0030 General Business Operations	67,236.00	0.00	67,236.00
06131-0040 Fee/Employment Applications	17,003.00	0.00	17,003.00
06131-0070 Claims Administration and Objections	3,869.50	0.00	3,869.50
06131-0100 Plan/Disclosure Statement	151,355.00	0.00	151,355.00
	244,888.50	3,631.59	248,520.09

SUMMARY OF ALL FEES, COSTS AND DISBURSEMENTS

Subtotal Fees	244,888.50
Subtotal Costs and Disbursements	<u>3,631.59</u>
Total This Invoice	248,520.09

JAMES C. GIANULIAS/IN RE CAMEO HOMES JOINT COMMITTEE OF CREDITORS HOLDING UNSECURED CLAIMS

SUMMARY OF FEES, COSTS AND DISBURSEMENTS - BY MONTH

FEES BY MATTER BY MONTH

06131-0010 MONTH	CASE ADMINISTRATION CATEGORY	NAME	RATE	HOURS	AMOUNT
July 2009	Paralegal	Joanne B. Stern	240.00	0.50	120.00
	Case Clerk	Case Clerk	75.00	0.10	7.50
	Case Clerk	Case Clerk	75.00	1.50	112.50
August 2009	Paralegal	Jeff M. Fleiss	240.00	0.30	72.00
	Case Clerk	Joanne B. Stern	240.00	0.60	144.00
	Case Clerk	Case Clerk	75.00	1.40	105.00
September 2009	Paralegal	Joanne B. Stern	240.00	0.10	24.00
	Case Clerk	Case Clerk	75.00	1.30	97.50
October 2009	Paralegal	Joanne B. Stern	240.00	0.10	24.00
	Case Clerk	Case Clerk	75.00	0.60	45.00
	Case Clerk	Case Clerk	75.00	0.10	7.50
November 2009	Paralegal	Joanne B. Stern	240.00	0.20	48.00
	Case Clerk	Case Clerk	75.00	0.30	22.50
	Case Clerk	Case Clerk	75.00	2.50	187.50
December 2009	Case Clerk	Case Clerk	75.00	0.90	67.50
January 2010	Case Clerk	Case Clerk	75.00	0.80	60.00
February 2010	Case Clerk	Case Clerk	75.00	0.80	60.00

March 2010	Paralegal	Joanne B. Stern	240.00	0.40	96.00
	Case Clerk	Case Clerk	75.00	0.90	67.50
April 2010	Case Clerk	Case Clerk	75.00	4.20	315.00
	Case Clerk	Case Clerk	75.00	0.70	52.50
May 2010	Of Counsel	Mark S. Wallace	735.00	0.20	147.00
	Paralegal	Joanne B. Stern	240.00	0.40	96.00
	Case Clerk	Case Clerk	75.00	3.70	277.50
June 2010	Case Clerk	Case Clerk	75.00	2.30	172.50
July 2010	Case Clerk	Case Clerk	75.00	2.00	150.00
August 2010	Paralegal	Joanne B. Stern	240.00	0.20	48.00
	Case Clerk	Case Clerk	75.00	1.60	120.00
		Case Clerk	75.00	0.50	37.50
MATTER TOTALS:				29.20	2,784.00

06131-0020	MEETINGS OF AND COMMUNICATIONS WITH CREDITORS				
MONTH	CATEGORY	NAME	RATE	HOURS	AMOUNT
July 2009	Of Counsel	Mark S. Wallace	695.00	3.80	2,641.00
MATTER TOTALS:				3.80	2,641.00

06131-0030	GENERAL BUSINESS OPERATIONS				
MONTH	CATEGORY	NAME	RATE	HOURS	AMOUNT
July 2009	Of Counsel	Mark S. Wallace	695.00	27.90	19,390.50
August 2009	Of Counsel	Mark S. Wallace	695.00	53.70	37,321.50
October 2009	Of Counsel	Mark S. Wallace	695.00	0.10	69.50

December 2009	Of Counsel	Mark S. Wallace	695.00	1.40	973.00
January 2010	Of Counsel	Mark S. Wallace	735.00	0.10	73.50
February 2010	Of Counsel	Mark S. Wallace	735.00	7.90	5,806.50
March 2010	Of Counsel	Mark S. Wallace	735.00	0.70	514.50
April 2010	Of Counsel	Mark S. Wallace	735.00	0.40	294.00
May 2010	Of Counsel	Mark S. Wallace	735.00	1.10	808.50
June 2010	Of Counsel	Mark S. Wallace	735.00	0.80	588.00
July 2010	Of Counsel	Mark S. Wallace	735.00	0.60	441.00
August 2010	Of Counsel	Mark S. Wallace	735.00	1.30	955.50
MATTER TOTALS:				96.00	67,236.00

06131-0040 MONTH	FEE/EMPLOYMENT APPLICATIONS CATEGORY	NAME	RATE	HOURS	AMOUNT
July 2009	Of Counsel	Mark S. Wallace	695.00	3.40	2,363.00
	Paralegal	Joanne B. Stern	240.00	12.10	2,904.00
August 2009	Of Counsel	Mark S. Wallace	695.00	1.00	695.00
	Paralegal	Joanne B. Stern	240.00	0.60	144.00
September 2009	Of Counsel	Mark S. Wallace	695.00	0.40	278.00
	Paralegal	Joanne B. Stern	240.00	3.00	720.00
October 2009	Of Counsel	Mark S. Wallace	695.00	0.20	139.00
	Paralegal	Joanne B. Stern	240.00	2.10	504.00
November 2009	Of Counsel	Mark S. Wallace	695.00	0.30	208.50
	Paralegal	Joanne B. Stern	240.00	0.90	216.00
December 2009	Of Counsel	Mark S. Wallace	695.00	0.20	139.00

February 2010	Paralegal	Joanne B. Stern	240.00	1.20	288.00
	Of Counsel	Mark S. Wallace	735.00	0.30	220.50
	Associate	Neeta Menon	300.00	0.50	150.00
	Paralegal	Joanne B. Stern	240.00	0.60	144.00
June 2010	Of Counsel	Mark S. Wallace	735.00	0.10	73.50
July 2010	Of Counsel	Mark S. Wallace	735.00	1.30	955.50
		Emily R. Culler	475.00	2.50	1,187.50
	Paralegal	Joanne B. Stern	240.00	8.20	1,968.00
August 2010	Of Counsel	Mark S. Wallace	735.00	0.60	441.00
		Emily R. Culler	475.00	4.70	2,232.50
	Paralegal	Joanne B. Stern	240.00	4.30	1,032.00
MATTER TOTALS:			48.50		17,003.00

06131-0070	CLAIMS ADMINISTRATION AND OBJECTIONS		RATE	HOURS	AMOUNT
MONTH	CATEGORY	NAME			
July 2009	Of Counsel	Mark S. Wallace	695.00	0.80	556.00
	Paralegal	Joanne B. Stern	240.00	11.20	2,688.00
August 2009	Of Counsel	Mark S. Wallace	695.00	0.70	486.50
September 2009	Of Counsel	Mark S. Wallace	695.00	0.20	139.00
MATTER TOTALS:			12.90		3,869.50

06131-0100	PLAN/DISCLOSURE STATEMENT		RATE	HOURS	AMOUNT
MONTH	CATEGORY	NAME			
July 2009	Of Counsel	Mark S. Wallace	695.00	9.20	6,394.00

August 2009	Paralegal	Jeff M. Fleiss	240.00	2.60	624.00
	Of Counsel	Mark S. Wallace	695.00	0.70	486.50
	Paralegal	Jeff M. Fleiss	240.00	9.10	2,184.00
September 2009	Of Counsel	Mark S. Wallace	695.00	38.10	26,479.50
October 2009	Of Counsel	Mark S. Wallace	695.00	5.30	3,683.50
November 2009	Of Counsel	Mark S. Wallace	695.00	16.50	11,467.50
December 2009	Shareholder	Jeffrey H. Davidson	795.00	0.30	238.50
	Of Counsel	Mark S. Wallace	695.00	5.90	4,100.50
January 2010	Of Counsel	Mark S. Wallace	735.00	5.60	4,116.00
February 2010	Of Counsel	Mark S. Wallace	735.00	15.00	11,025.00
March 2010	Of Counsel	Mark S. Wallace	735.00	26.00	19,110.00
April 2010	Of Counsel	Mark S. Wallace	735.00	31.20	22,932.00
May 2010	Of Counsel	Mark S. Wallace	735.00	40.20	29,547.00
June 2010	Of Counsel	Mark S. Wallace	735.00	8.80	6,468.00
July 2010	Of Counsel	Mark S. Wallace	735.00	3.00	2,205.00
August 2010	Of Counsel	Mark S. Wallace	735.00	0.40	294.00
MATTER TOTALS:				217.90	151,355.00

FEE SUMMARY BY MATTER

06131-0010: Case Administration			
Name	Title	Time	Rate
Mark S. Wallace	Of Counsel	0.20	735.00
Joanne B. Stern	Paralegal	2.50	240.00
Jeff M. Fleiss	Paralegal	0.30	240.00
Case Clerk	Case Clerk	26.20	75.00
		29.20	
		Amount	147.00
			600.00
			72.00
			1,965.00
			2,784.00
06131-0020: Meetings of and Communications with Creditors			
Name	Title	Time	Rate
Mark S. Wallace	Of Counsel	3.80	695.00
		3.80	
		Amount	2,641.00
			2,641.00
06131-0030: General Business Operations			
Name	Title	Time	Rate
Mark S. Wallace	Of Counsel	96.00	700.38
		96.00	
		Amount	67,236.00
			67,236.00
06131-0040: Fee/Employment Applications			
Name	Title	Time	Rate
Mark S. Wallace	Of Counsel	7.80	706.79
Emily R. Culler	Of Counsel	7.20	475.00
Neeta Menon	Associate	0.50	300.00
Joanne B. Stern	Paralegal	33.00	240.00
		48.50	
		Amount	5,513.00
			3,420.00
			150.00
			7,920.00
			17,003.00
06131-0070: Claims Administration and Objections			

Name	Title	Time	Rate	Amount
Mark S. Wallace	Of Counsel	1.70	695.00	1,181.50
Joanne B. Stern	Paralegal	11.20	240.00	2,688.00
		12.90		3,869.50

06131-0100: Plan/Disclosure Statement

Name	Title	Time	Rate	Amount
Jeffrey H. Davidson	Shareholder	0.30	795.00	238.50
Mark S. Wallace	Of Counsel	205.90	720.29	148,308.50
Jeff M. Fleiss	Paralegal	11.70	240.00	2,808.00
		217.90		151,355.00

SUMMARY OF FEES FOR THE PERIOD

Name	Title	Time	Rate	Amount
Jeffrey H. Davidson	Shareholder	0.3	795.00	238.50
Mark S. Wallace	Of Counsel	315.4	713.47	225,027.00
Emily R. Culler	Of Counsel	7.2	475.00	3,420.00
Neeta Menon	Associate	0.5	300.00	150.00
Joanne B. Stern	Paralegal	46.7	240.00	11,208.00
Jeff M. Fleiss	Paralegal	12.0	240.00	2,880.00
Case Clerk	Case Clerk	26.2	75.00	1,965.00
		408.3		244,888.50

COST AND DISBURSEMENT SUMMARY BY MONTH

James C. Gianulias/In re Cameo Homes	
Cost Category	Month
Air Freight	July 2009
	Amount
	9.45
	11.44
	12.38
	September 2009
	October 2009
	December 2009
	12.71
	12.31
	August 2010
	15.80
	74.09
	269.14
	20.65
Computer Research Expense	October 2009
	9.92
	9.18
	16.00
	324.89
Copy Production	July 2009
	1,087.85
	4.25

September 2009	181.20
October 2009	243.75
November 2009	4.50
December 2009	155.70
January 2010	1.00
May 2010	0.50
July 2010	53.50
August 2010	817.00
Total	2,549.25
July 2009	18.43
August 2009	31.21
September 2009	0.33
November 2009	1.53
February 2010	0.40
May 2010	1.19
August 2010	1.19
Total	54.28
August 2009	17.00
Total	17.00
June 2010	80.02

Long Distance Telephone

Messenger Expense

Miscellaneous Expense

Parking Validation	Total	80.02
	July 2009	120.00
Postage	November 2009	18.75
	Total	138.75
	July 2009	98.55
	September 2009	21.69
	October 2009	19.03
	December 2009	15.29
	August 2010	62.25
	Total	216.81
Teleconference Service	October 2009	30.00
	November 2009	30.00
Travel Expenses	Total	60.00
	October 2009	116.50
Total Costs by Category:	Total	116.50
	Air Freight	74.09
	Computer Research Expense	324.89
	Copy Production	2,549.25
	Long Distance Telephone	54.28
	Messenger Expense	17.00
	Miscellaneous Expense	80.02
	Parking Validation	138.75
	Postage	216.81
	Teleconference Service	60.00

Travel Expenses	116.50
Total	3,631.59

SUMMARY OF ALL FEES, COSTS AND DISBURSEMENTS BY MATTER

Matter		Fees	Costs	Total
06131-0000	James C. Gianulias/In re Cameo Homes	0.00	3,631.59	3,631.59
06131-0010	Case Administration	2,784.00	0.00	2,784.00
06131-0020	Meetings of and Communications with Creditors	2,641.00	0.00	2,641.00
06131-0030	General Business Operations	67,236.00	0.00	67,236.00
06131-0040	Fee/Employment Applications	17,003.00	0.00	17,003.00
06131-0070	Claims Administration and Objections	3,869.50	0.00	3,869.50
06131-0100	Plan/Disclosure Statement	151,355.00	0.00	151,355.00
		244,888.50	3,631.59	248,520.09

In re:
James C. Gianulias, et al.,

Debtor(s).

CHAPTER 11
CASE NUMBER: 8:08-bk-13150-RK
Jointly Administered with Case No.
8:08-bk-13151-RK

NOTE: When using this form to indicate service of a proposed order, **DO NOT** list any person or entity in Category I. Proposed orders do not generate an NEF because only orders that have been entered are placed on the CM/ECF docket.

PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is:

Stutman, Treister & Glatt, 1901 Avenue of the Stars, 12th Floor, Los Angeles, CA 90067

The foregoing document described as **THIRD AND FINAL APPLICATION OF STUTMAN, TREISTER & GLATT, P.C. FOR ALLOWANCE AND PAYMENT OF INTERIM COMPENSATION AND REIMBURSEMENT OF EXPENSES AS SPECIAL TAX COUNSEL TO THE JOINT COMMITTEE OF UNSECURED CREDITORS FOR THE PERIOD OF JULY 1, 2009 - AUGUST 31, 2010; DECLARATION OF MARK S. WALLACE IN SUPPORT THEREOF** will be served or was served (a) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (b) in the manner indicated below:

U.S. Bankruptcy Court
Attn: The Honorable Robert Kwan
411 West Fourth Street, Courtroom 5D
Santa Ana, CA 92701-4593

I. **TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING ("NEF")** – Pursuant to controlling General Order(s) and Local Bankruptcy Rule(s) ("LBR"), the foregoing document will be served by the court via NEF and hyperlink to the document. On **October 1, 2010** I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following person(s) are on the Electronic Mail Notice List to receive NEF transmission at the email address(es) indicated below:

See attached service list

☒ Service information continued on attached page

II. **SERVED BY U.S. MAIL OR OVERNIGHT MAIL**(indicate method for each person or entity served):

On **October 1, 2010** I served the following person(s) and/or entity(ies) at the last known address(es) in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States Mail, first class, postage prepaid, and/or with an overnight mail service addressed as follows. *Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.*

See attached service list

☒ Service information continued on attached page

III. **SERVED BY PERSONAL DELIVERY, FACSIMILE TRANSMISSION OR EMAIL** (indicate method for each person or entity served): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on _____ I served the following person(s) and/or entity(ies) by personal delivery, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. *Listing the judge here constitutes a declaration that personal delivery on the judge will be completed no later than 24 hours after the document is filed.*

☐ Service information continued on attached page

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

October 1, 2010

Date

Joanne B. Stern

Type Name

/s/ Joanne B. Stern

Signature

In re: James C. Gianulias, et al., Debtor(s).	CHAPTER 11 CASE NUMBER: 8:08-bk-13150-RK Jointly Administered with Case No. 8:08-bk-13151-RK
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Parties served by Electronic Notice by the Court	Parties Served by U.S. Mail:
Counsel to Famille Holdings LP Jess R Bressi jbreffi@coxcastle.com	Debtor: James C. Gianulias Cameo Homes, Inc. 1105 Quail Street Newport Beach, CA 92660
Counsel to Laing/Sequoia Partners LLC and South Banning Property LLC Sean T. Cork scork@ssd.com	Counsel to James C. Gianulias William N. Lobel, Esq. Irell & Manella, LLP 840 Newport Center Dr, Ste 400 Newport Beach, CA 92660-6324
Counsel to Cameo Homes Paul J. Couchot pcouchot@winthropcouchot.com, pj@winthropcouchot.com	PNC Bank, NA McKenna Long & Aldridge LLP Gary W. Marsh, Esq. 303 Peachtree St NE, #5300 Atlanta, GA 30308
Counsel to Laing/Sequoia Partners LLC and South Banning Property LLC Susan Davis sdavis@coxcastle.com	David Gianulias 1105 Quail Street Newport Beach, CA 92660
Counsel to California Bank & Trust Peter L. Duncan peterd@psdlaw.com	U.S. Bankruptcy Court Attn: The Honorable Robert Kwan 411 West Fourth Street Santa Ana, CA 92701-4593
Counsel to Michael & Charles Immel; Philip Hamilton & Janet Hamilton Lei Lei Wang Ekvall lekvall@wglp.com	PNC Bank, NA Polsinelli Shalton Flanigan Suelthaus PC Daniel J. Flanigan, Esq. 700 W. 47 th Street, #1000 Kansas City, MO 64112
Counsel to Pacific Western Bank David K. Eldan malavarado@pmcos.com	
Counsel to James C. Gianulias Alan J. Friedman afriedman@irell.com Kerri A. Lyman klyman@irell.com	Committee Member: PCR Services Corporation Attn: Steve Nelson 1 Venture, Suite 150 Irvine, CA 92618

In re: James C. Gianulias, et al., Debtor(s).	CHAPTER 11 CASE NUMBER: 8:08-bk-13150-RK Jointly Administered with Case No. 8:08-bk-13151-RK
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Counsel for Lucas Companies Robert P. Goe kmurphy@goeforlaw.com	Committee Member Housing Capital Company Attn: William Wells & Dave Prowse 3200 Bristol St., #800 Costa Mesa, CA 92626-1810
U.S. Trustee: Michael J. Hauser Michael.hauser@usdoj.gov	Committee Member: David Evans & Associates, Inc. Attn: Linda Watanabe-Mitchell 320 SW Upper Terrace Dr., #200 Bend, OR 97702
Counsel to Wachovia Bank Marsha A. Houston mhouston@reedsmith.com	Corporate Controller John McFadden G Companies/Cameo Homes 1105 Quail Street Newport Beach, CA 92660
Counsel to the Joint Committee Daniel A. Lev dlev@sulmeyerlaw.com Elissa Miller emiller@sulmeyerlaw.com Victor Z. Sahn vsahn@sulmeyerlaw.com	
Counsel to Victor Mahony Andrew K. Mauthe mauthelaw@attglobal.net	
Counsel to DCFS Trust Randall P. Mroczynski randym@cookseylaw.com	
Request for notice Sean A. Okeefe sokeefe@okeefelc.com	
Counsel to Marilyn Robbins Gianulias Penelope Parmes pparmes@rutan.com	
Counsel to PBGC Marc S. Pfeuffer efile@pbgc.com	
Counsel to MW Housing Partners III LP Steve G. Polard spolard@perkinscoie.com	
Request for notice: Christopher O. Rivas crivas@reedsmith.com	

In re: James C. Gianulias, et al., Debtor(s).	CHAPTER 11 CASE NUMBER: 8:08-bk-13150-RK Jointly Administered with Case No. 8:08-bk-13151-RK
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Counsel to Riverside County Martha E. Romero Romero@mromerlolawfirm.com	
Request for notice John D. Schlotter bkmail@mrdefault.com	
Counsel to Intervest Mortgage Mark C. Schnitzer mschnitzer@rhlaw.com Leonard M. Shulman lshulman@shbllp.com	
Counsel to Housing Capital Company Derrick Talerico dtalerico@loeb.com Kelly Presson kpresson@loeb.com Lance Jurich ljurich@loeb.com	
United States Trustee ustp16.sa.ecf@usdoj.gov	
Counsel to Bank of the West Matthew S. Walker matthew.walker@pillsbury.com Sue Hodges sue.hodges@pillsburylaw.com Pamela Breeden pamela.breeden@pillburylaw.com	
Counsel to California National Bank Joshua D. Wayser joshua.wayser@kattenlaw.com	
Wells Fargo Bank John H. Wunsch@wellsfargo.com sandra.g.mcmasters@wellsfargo.com	
G Companies/Cameo Homes Corp Controller johnm@gcompanies.com	

PARTIES SERVED BY FEDERAL EXPRESS:

Honorable Robert Kwan
United States Bankruptcy Court
411 West Fourth Street, Courtroom 5D
Santa Ana, CA 92701