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5 Accountants for James C. Gianulias and Cameo Homes  
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8 **UNITED STATES BANKRUPTCY COURT**  
9 **CENTRAL DISTRICT OF CALIFORNIA**  
10 **SANTA ANA DIVISION**

11 In re  
12 JAMES C. GIANULIAS AND CAMEO  
HOMES, a California corporation,  
13

14 Reorganized Debtors

) Case No. 8:08-bk-13150-RK  
)

) Substantively Consolidated With:  
) Case No. 8:08-bk-13151-RK  
)

) Chapter 11  
)

) **THIRD INTERIM & FINAL**  
) **APPLICATION OF HASKELL & WHITE**  
) **LLP, AS ACCOUNTANTS TO JAMES C.**  
) **GIANULIAS AND CAMEO HOMES FOR**  
) **COMPENSATION AND**  
) **REIMBURSEMENT OF COSTS;**  
) **MEMORANDUM OF POINTS AND**  
) **AUTHORITIES; AND DECLARATION OF**  
) **THOMAS D. O'ROURKE IN SUPPORT**  
) **THEREOF**  
)

20 **HEARING DATE:**

21 **Date:** November 3, 2010

22 **Time:** 2:00 p.m.

23 **Place:** Courtroom 5D  
24  
25  
26  
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**SUMMARY OF FEES AND COSTS REQUESTED BY APPLICANT**

Application Period	6/1/09 to 9/7/10
Total Hours Billed	969.6
Total Fees Billed	\$211,951.00
Total Costs Billed	\$971.00
Total Request	\$212,922.00
Blended Hourly Rate	\$220.00
Amount Received During Application Period	\$124,446.00
Total Amount Outstanding all Application Periods	\$181,946.00

1 **TO THE HONORABLE ROBERT W. KWAN, UNITED STATES BANKRUPTCY**  
2 **JUDGE:**

3 Pursuant to the provisions of 11 U.S.C. § 330, Haskell & White LLP ("Applicant"),  
4 accountants for James C. Gianulias ("Gianulias") and Cameo Homes, a California corporation  
5 ("Cameo") (and together the "Debtors"), the reorganized debtors in the above-captioned  
6 substantively consolidated cases, hereby respectfully applies to this Court for its third and final  
7 award of fees for professional services rendered and for reimbursement of expenses incurred on  
8 behalf of the Debtors (the "Application").

9 By this Application, Applicant seeks an order of this Court awarding compensation for  
10 professional services rendered to, and reimbursement of expenses incurred on behalf of the  
11 Debtors for the time period from June 1, 2009 through and including September 7, 2010  
12 ("Application Period"). Applicant is requesting fees for services rendered during the  
13 Application Period in the amount of \$211,951 and reimbursement of its expenses incurred on  
14 behalf of the Debtors in the amount of \$971.00 for a total of \$212,922.00.

15 By this Application, Applicant further seeks final approval and confirmation of the fees  
16 and expenses previously allowed by the Court and awarded to Applicant pursuant to the Order  
17 approving Applicant's First Interim Fee Application in the amount of \$77,370.00 and the Order  
18 approving Applicant's Second Interim Fee Application in the amount of \$141,741.00.

19 In support of this Application, Applicant represents as follows:

20 On June 6, 2008, three creditors of Gianulias commenced an involuntary case against  
21 Gianulias under Chapter 7 of the Bankruptcy Code. Concurrently, the same three creditors  
22 commenced an involuntary Chapter 7 case against Cameo.

23 On July 1, 2008, the Debtors filed their respective Consents to the Entry of an Order for  
24 Relief and Election to Convert Chapter 7 case to case under Chapter 11 of the Bankruptcy Code.

25 On July 2, 2008, this Court entered Orders for Relief and converted Gianulias' and  
26 Cameo's cases to ones under Chapter 11. (collectively, the "Chapter 11 Cases").

1 On July 25, 2008, this Court entered an "Order Granting Debtor's Motion for Order  
2 Authorizing Joint Administration of Related Cases Pursuant to 11 U.S.C. § 105 and Bankruptcy  
3 Rule 1015(b)", thereby jointly administering the Debtors' cases under case number 08-13150.

4 On August 4, 2008, the United States Trustee appointed an official committee of unsecured  
5 creditors (the "Committee") in the Debtors' Chapter 11 cases.

6 On or about October 17, 2008, this Court entered its order authorizing Applicant's  
7 employment as accountants for Gianulias and Cameo Homes ("Employment Order"), effective  
8 July 2, 2008. A true and correct copy of the Employment Order is attached as Exhibit "A" to  
9 the Declaration of Thomas D. O'Rourke ("Declaration") appended hereto.

10 On December 11, 2008, this Court entered an Order substantively consolidating the  
11 Chapter 11 estate of Cameo into the Chapter 11 estate of Gianulias.

12 On January 16, 2009, Applicant filed its "First Interim Application of Haskell & White  
13 LLP, accountants for James C. Gianulias and Cameo Homes, for Compensation and  
14 Reimbursement of Costs" (the "First Interim Fee Application") [Docket No.267], covering the  
15 period July 2, 2008 through December 31, 2008. By the First Interim Fee Application,  
16 Applicant sought professional fees in the amount of \$77,370.00 and interim costs in the amount  
17 of \$0.00 for a total of \$77,370.00.

18 On March 18, 2009, this Court entered its order (the "First Interim Fee Order") [Docket  
19 No. 339] on the First Interim Fee Application. By the First Interim Fee Order, the Court  
20 allowed on an interim basis fees of \$77,370.00 and costs of \$0.00. The First Interim Fee Order  
21 further provided, in part, that the Debtors were authorized to make payments up to 75% of the  
22 allowed accrued fees and 100% of the allowed accrued costs.

23 On July 23, 2009, Applicant filed its "Second Interim Application of Haskell & White  
24 LLP, accountants for James C. Gianulias and Cameo Homes, for Compensation and  
25 Reimbursement of Costs" (the "Second Interim Fee Application") [Docket No. 466], covering  
26 the period January 1, 2009 through June 30, 2009. By the Second Interim Fee Application,  
27 Applicant sought professional fees in the amount of \$141,356.00 and interim costs in the  
28 amount of \$385.00 for a total of \$141,741.00

1 On August 31, 2010, this Court entered its order (the "Second Interim Fee Order")  
2 [Docket No. 775] on the Second Interim Fee Application. By the Second Interim Fee Order,  
3 the Court allowed on an interim basis fees of \$141,356.00 and costs of \$385.00. The Second  
4 Interim Fee Order further provided, in part, that the Debtors were authorized to make payments  
5 up to 75% of the allowed accrued fees and 100% of the allowed accrued costs.

6 Applicant continually performed those accounting services necessary to represent  
7 Gianulias and Cameo in these Chapter 11 cases.

8 On July 19, 2010, the Debtors' Fourth Amended Plan of Reorganization (Dated May  
9 27, 2010), as Modified (the "Plan") was confirmed by this Court. The Plan provides that all  
10 professionals are required to file no later than thirty (30) days after the Effective Date of the  
11 Plan, a final application for services rendered and expenses incurred on or before the Effective  
12 Date. The Effective Date of the Plan is September 7, 2010. Accordingly, Applicant is filing  
13 this third and final fee application for approval of its fees and expenses through and including  
14 September 7, 2010.

15 This Application is the Applicant's third and final fee application. By this Application,  
16 Applicant seeks an order approving compensation and reimbursement of expenses incurred on  
17 behalf of the Debtors from June 1, 2009 through September 7, 2010 (the "Third and Final  
18 Application Period"), in the aggregate amount of \$212,922.00. Applicant's request consists of  
19 compensation for services rendered to the Debtors in the amount of \$211,951.00 and  
20 reimbursement of expenses incurred on behalf of the Debtors in the amount of \$971.00.

21 Applicant understands and agrees that, if the aggregate interim payments made to  
22 Applicant from property of the Debtors' estate exceed the amount that is ultimately allowed by  
23 this Court, Applicant will be required to, and will, promptly repay to the estate such difference.

24 Applicant incorporates by reference herein the statements made in the attached  
25 Declaration. This Application is made and based upon the attached Memorandum of Points  
26 and Authorities, the attached Declaration, all pleadings on file in these cases, and all evidence,  
27 both oral and written, that may be submitted prior to or at the time of the hearing on this  
28 Application.

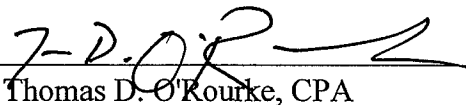
1       **WHEREFORE**, Applicant requests that this Court enter an order as follows:

- 2           1.       Awarding to Applicant, on a final basis, compensation for the Third and Final  
3 Application Period, in the amount of \$211,951.00 of which \$124,446.00 has been paid;
- 4           2.       Awarding to Applicant, on a final basis, reimbursement for out-of-pocket expenses  
5 incurred on behalf of the Debtors for the Third and Final Application Period, in the amount of  
6 \$971.00 of which \$971.00 has been paid;
- 7           3.       Confirming as final fees and expenses, the amount of fees and expenses previously  
8 allowed by the Court and awarded to Applicant pursuant to its First Interim Fee Application, in the  
9 amount of \$77,370.00 of which \$44,590.00 has been paid;
- 10          4.       Confirming as final fees and expenses, the amount of fees and expenses previously  
11 allowed by the Court and awarded to Applicant pursuant to its Second Interim Fee Application, in  
12 the amount of \$141,741.00 of which \$81,688.00 has been paid;
- 13          5.       Authorizing and directing the Debtors to pay to Applicant any outstanding balance  
14 of fees and costs owed to Applicant as requested by this Application in accordance with the  
15 Court's ruling on this Application and in accordance with the terms of the Debtors' confirmed  
16 Plan; and
- 17          6.       Granting to Applicant such other and further relief as the Court may deem just and  
18 proper under the circumstances of these cases.

19       This Application is made and based upon the attached Memorandum of Points and  
20 Authorities, the Declaration, all pleadings on file in these cases, and all evidence, both oral and  
21 written, that may be submitted prior to or at the time of the hearing on this Application.

22  
23 DATED: 10/5, 2010.

HASKELL & WHITE LLP

24  
25 By:   
26 Thomas D. O'Rourke, CPA

**MEMORANDUM OF POINTS AND AUTHORITIES**

**I.**

**FACTUAL BACKGROUND**

**A. Background of the Debtors.**

On June 6, 2008, three creditors of Gianulias commenced an involuntary case against Gianulias under Chapter 7 of the Bankruptcy Code. Concurrently, the same three creditors commenced an involuntary Chapter 7 case against Cameo Homes, a California corporation ("Cameo") (and together with Gianulias, the "Debtors").

On July 1, 2008, Gianulias and Cameo filed their respective Consents to the Entry of an Order for Relief and Election to Convert Chapter 7 case to case under Chapter 11 of the Bankruptcy Code.

On July 2, 2008, this Court entered Orders for Relief and converted Gianulias' and Cameo's cases to ones under Chapter 11.

On July 25, 2008, this Court entered an Order Granting Debtor's Motion for Order Authorizing Joint Administration of Related Cases Pursuant to 11 U.S.C. § 105 and Bankruptcy Rule 1015(b), thereby jointly administering the Debtors' cases under case number 08-13150.

On August 4, 2008, the United States Trustee appointed an official committee of unsecured creditors (the "Committee") in the Debtors' Chapter 11 cases.

On or about December 11, 2008, this Court entered an Order substantively consolidating the Chapter 11 estate of Cameo into the Chapter 11 estate of Gianulias.

**B. Background of Applicant.**

Applicant is a limited liability partnership with its office in Irvine, California. Applicant is comprised of certified public accountants. Applicant, among other fields, specializes in the taxation of real estate, bankruptcy, corporate reorganization and insolvency.

Pursuant to Local Bankruptcy Rule 2016-1, the Declaration attached hereto sets forth information regarding Applicant and the professionals who are employed by Applicant that billed time to Gianulias and Cameo, as well as the status of these cases, including a narrative summary of the services performed by Applicant and the resulting benefits.

II.

**APPLICANT HAS COMPLIED WITH THE REQUIREMENTS OF RULE 2016  
OF THE FEDERAL RULES OF BANKRUPTCY PROCEDURE, LOCAL  
BANKRUPTCY RULE 2016-1 AND THE UNITED STATES TRUSTEE GUIDES**

Rule 2016 of the Federal Rules of Bankruptcy Procedure states, in pertinent part, as follows:

(a) Application for Compensation or Reimbursement. An entity seeking interim or final compensation for services, or reimbursement of necessary expenses, from the estate shall file an application setting forth a detailed statement of (1) the services rendered, time expended and expenses incurred, and (2) the amounts requested. An application for compensation shall include a statement as to what payments have theretofore been made or promised to the applicant for services rendered or to be rendered in any capacity whatsoever in connection with the case, the source of the compensation so paid or promised, whether any compensation previously received has been shared and whether an agreement or understanding exists between the applicant and any other entity for the sharing of compensation received or to be received for services rendered in or in connection with the case . . . .

The Declaration sets forth all information required by Rule 2016 of the Federal Rules of Bankruptcy Procedure and Local Bankruptcy Rule 2016-1. The Declaration also addresses Applicant's compliance with the United States Trustee Guides, and provides information in conformance with the substantive requirements of the United States Trustee Guides.



III.

**THE BANKRUPTCY CODE PROVIDES FOR THE ALLOWANCE  
OF COMPENSATION AND FOR REIMBURSEMENT FOR EXPENSES**

Section 330 of the Bankruptcy Code authorizes the allowance of compensation and reimbursement of expenses. Section 330 of the Bankruptcy Code provides that a bankruptcy court may award to the debtor's or a committee's attorney reasonable compensation for actual, necessary services rendered by the attorney, based on the time, the nature, the extent and the value of such services, and the cost of comparable services to a non-debtor, as well as reimbursement of the actual, necessary expenses expended by the attorney on behalf of the debtor. Section 330 provides, in part, as follows:

(a)(1) [T]he court may award to a trustee, an examiner, a professional person employed under section 327 or 1103 --

(A) reasonable compensation for actual, necessary services rendered by the trustee, examiner, professional person, or attorney and by any paraprofessional person employed by any such person; and

(B) reimbursement for actual, necessary expenses.

\* \* \*

(3)(A) In determining the amount of reasonable compensation to be awarded, the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including --

(A) the time spent on such services;

(B) the rates charged for such services;

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

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

(E) whether the compensation is reasonable, based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.”

11 U.S.C. § 330(a).

IV.

CONCLUSION

Based upon the time spent by Applicant, the results obtained, the experience of Applicant, as well as the fact that Applicant’s fees and costs are comparable to those charged by similar accounting firms, Applicant hereby requests that the Court approve this Application for payment of fees and reimbursement of costs as prayed.

DATED: 10/5/ 2010.

HASKELL & WHITE LLP

By: T. D. O'Rourke  
Thomas D. O'Rourke, CPA

**DECLARATION OF THOMAS D. O'ROURKE**

I, Thomas D. O'Rourke, hereby declare and state as follows:

1. I am a partner at the accounting firm of Haskell & White LLP ("Applicant"), tax consultant for James C. Gianulias ("Gianulias"), and Cameo Homes, a California corporation ("Cameo"), the reorganized debtors in the above-captioned substantively consolidated cases (the "Debtors"). I am a certified public accountant and licensed to represent the Debtors on tax matters before the Internal Revenue Service and California Franchise Tax Board. I am authorized to and make this declaration on behalf of Applicant.

2. I am one of the certified public accountants with the Applicant who is primarily responsible for rendering services to Gianulias and Cameo in these Chapter 11 cases.

3. Unless otherwise indicated, the matters stated herein are within my personal knowledge and, if called as a witness, I could and would competently testify with respect thereto.

**BACKGROUND OF APPLICANT**

4. Applicant is a limited liability partnership whose office is located in Irvine, California. All certified public accountants that have appeared in these cases are duly licensed to practice in the State of California. A copy of Applicant's resume addressing the information required by Bankruptcy Rule 2016 and Local Rule 2016-1, including the education, qualification and experience of the members of Applicant's firm who rendered services to the Debtors during the Application Period, is attached hereto as Exhibit "B."

5. A summary setting forth each certified public accountant who rendered services to Gianulias and Cameo and the year each was certified to practice is set forth hereinafter.

**BACKGROUND AND STATUS OF THESE CASES**

6. On June 6, 2008, three creditors of Gianulias commenced an involuntary case against Gianulias under Chapter 7 of the Bankruptcy Code. Concurrently, the same three creditors commenced an involuntary Chapter 7 case against Cameo Homes, a California corporation ("Cameo") (and together with Gianulias, the "Debtors").

1 7. On July 1, 2008, Gianulias and Cameo filed their respective Consents to the Entry of  
2 an Order for Relief and Election to Convert Chapter 7 case to case under Chapter 11 of the  
3 Bankruptcy Code.

4 8. On July 2, 2008, this Court entered Orders for Relief and converted Gianulias' and  
5 Cameo's cases to ones under Chapter 11.

6 9. On July 25, 2008, this Court entered an Order Granting Debtor's Motion for Order  
7 Authorizing Joint Administration of Related Cases.

8 10. On or about August 15, 2008, the United States Trustee appointed an official joint  
9 committee of unsecured creditors (the "Committee") in the Debtors' Chapter 11 cases.

10 11. On or about October 17, 2008, this Court entered its order authorizing Applicant's  
11 employment as general insolvency counsel to Gianulias, effective July 2, 2008.

12 12. Applicant has performed those accounting services necessary to represent Gianulias  
13 and Cameo in these Chapter 11 cases, such services, including, but not limited to:

- 14 • Tax projection calculations for multiple liquidation scenarios, as well as 15-year
- 15 tax projections coming out of bankruptcy for Gianulias and Cameo;
- 16 • Tax compliance work on various filing requirements for Gianulias and Cameo; and
- 17 • Accounting and tax advisory services.

18 **COMPENSATION REQUESTED BY APPLICANT**

19 13. Applicant received a pre-petition retainer in the amount of \$20,000.00, all of which  
20 was used to compensate Applicant for services rendered prior to the entry of the Order for Relief.

21 14. In accordance with the United States Trustee Guides and the Employment Order,  
22 Applicant has filed Professional Fee Statements on a monthly basis, even after the retainer was  
23 exhausted.

24 15. On January 16, 2009, Applicant filed its "First Interim Application of Haskell &  
25 White LLP, accountants for James C. Gianulias and Cameo Homes, for Compensation and  
26 Reimbursement of Costs" (the "First Interim Fee Application") [Docket No. 267], covering the  
27 period July 2, 2008 through December 31, 2008. By the First Interim Fee Application,  
28 Applicant sought professional fees in the amount of \$77,370.00 and interim costs in the amount

1 of \$0.00 for a total of \$77,370.00.

2 16. On March 18, 2009, this Court entered its order (the "First Interim Fee Order")  
3 [Docket No. 339] on the First Interim Fee Application. By the First Interim Fee Order, the  
4 Court allowed on an interim basis fees of \$77,370.00 and costs of \$0.00. The First Interim Fee  
5 Order further provided, in part, that the Debtors were authorized to make payments up to 75%  
6 of the allowed accrued fees and 100% of the allowed accrued costs.

7 17. On July 22, 2009, Applicant filed its "Second Interim Application of Haskell &  
8 White LLP, accountants for James C. Gianulias and Cameo Homes, for Compensation and  
9 Reimbursement of Costs" (the "Second Interim Fee Application") [Docket No. 466], covering  
10 the period January 1, 2009 through June 30, 2009. By the Second Interim Fee Application,  
11 Applicant sought professional fees in the amount of \$141,356.00 and interim costs in the  
12 amount of \$385.00 for a total of \$141,741.00

13 18. On August 31, 2010, this Court entered its order (the "Second Interim Fee Order")  
14 [Docket No. 775] on the Second Interim Fee Application. By the Second Interim Fee Order,  
15 the Court allowed on an interim basis fees of \$141,356.00 and costs of \$385.00. The Second  
16 Interim Fee Order further provided, in part, that the Debtors were authorized to make payments  
17 up to 75% of the allowed accrued fees and 100% of the allowed accrued costs.

18 19. This is Applicant's third and final application for compensation for services rendered  
19 and reimbursement of costs incurred. By this Application, Applicant is requesting the approval,  
20 on a final basis, of \$211,951.00 in compensation for professional services rendered to Gianulias  
21 and Cameo during the Application Period, of which \$124,446.00 has been paid. Applicant further  
22 requests that this Court authorize and direct the Debtors to pay to Applicant its outstanding fees  
23 and costs owing, the sum of \$181,946.00

24 20. Applicant further requests that this Court authorize and direct the Debtors to pay to  
25 Applicant any outstanding fees and costs owed to Applicant as requested by this Application in  
26 accordance with the Court's ruling on this Application and in accordance with the terms of the  
27 Debtors' confirmed Plan.

28

**SERVICES RENDERED BY APPLICANT**

21. Pursuant to Applicant's Application to serve as accountants to Gianulias and Cameo, Applicant has rendered accounting and tax advisory services at the request of Gianulias and Cameo, and their counsel.

22. During this Application Period, Applicant has been employed under the supervision and direction of Gianulias, Cameo and their counsel, the law firm of Irell & Manella LLP. All of Applicant's services were provided at the Debtors' and/or its counsel's request and direction and were, in Applicant's view, reasonable and necessary for the benefit, protection and enhancement of the Debtors' estates.

23. The following is an overview of time spent and fees incurred in each category where professional time was billed:

- a. **Case Administration - Third Interim Period: \$26,480.00, 137.6 total hours, blended hourly rate \$194.00.** During the period covered by this fee application, it was necessary to conduct a modest amount of case administration. Activities include preparation of forms, including an employment application, required by the Bankruptcy Court, review and indexing of documents and status meetings with Gianulias and Cameo and their counsel.
- b. **Tax Consultation - Third Interim Period: \$105,700.00, 503.0 total hours, blended hourly rate \$210.00.** Time was incurred in analyzing the tax implications of various matters such as the sale of Gianulias' interest in various entities, substantive consolidation in bankruptcy of Gianulias and Cameo, the impact of personal guarantees on debt instruments, warranty writeoffs, distributions from homebuilding entities, meeting with creditors' counsel, and the impact of intercompany balances, and the preparation of the carryback claim for Gianulias.

- c. **Tax Projections - Third Interim Period: \$46,384.00, 181.2 total hours, blended hourly rate \$256.00.** The Applicant prepared tax projections for liquidation models, 15-year future models and pre-petition 2008 models based upon various valuation scenarios. Time incurred includes meetings and phone calls with the Debtors, their attorneys, and valuation consultants.
- d. **Tax Compliance - Third Interim Period: \$31,290.00, 136.0 total hours, blended hourly rate \$230.00.** Time was incurred in dealing with the tax compliance requirements of Gianulias and Cameo. Issues that were dealt with included closing out entities in which the Debtors own an interest that have no activity, planning related to the returns of various entities in which the Debtors own an interest.
- e. **Audit Support - Third Interim Period: \$2,097.00, 11.8 total hours, blended hourly rate \$178.00.** Time was incurred in the handling of the Franchise Tax Board audit of Moreno Valley 320, LLC. Audit services included gathering and compiling information requested by auditors, phone calls and meetings with auditors.

24. Attached hereto and incorporated by this reference as Exhibit "C" are the detailed time records of Applicant concerning its representation of Gianulias and Cameo in this bankruptcy case during the Third and Final Period. These records consist of computer printouts in the form of a billing statement. Applicant's time records were prepared on a daily basis by the accountants. Each accountant measured their time for services rendered to Gianulias and Cameo on a "tenths of an hour basis." The billing statement contains a chronological summary of the time spent and services rendered to Gianulias and Cameo. The time incurred by the Applicant's professionals can be summarized as follows:

**Case Administration**

<u>Accountant</u>	<u>Hourly Rate</u>	<u>Total Hours</u>	<u>Total Fees Due</u>
Tom O'Rourke	\$415.00	18.8	\$7,802.00
Andy Kennedy	\$165.00	106.0	\$17,490.00

THIRD INTERIM APPLICATION OF HASKELL &  
WHITE LLP, GENERAL ACCOUNTANTS TO JAMES C.  
GIANULIAS AND CAMEO HOMES FOR  
COMPENSATION AND REIMBURSEMENT OF COSTS -  
#1953698.1.1

Jorge Sandoval	\$135.00	2.8	\$378.00
Adam Smithers	\$130.00	2.5	\$325.00
Rachel Frazee	\$130.00	0.5	\$65.00
Joy Gofin	\$60.00	7.0	\$420.00
<b>TOTAL</b>		<b>137.6</b>	<b>\$26,480.00</b>

#### Tax Consultation

<u>Accountant</u>	<u>Hourly Rate</u>	<u>Total Hours</u>	<u>Total Fees Due</u>
Tom O'Rourke	\$415.00	95.1	\$39,467.00
Ryan Woodhouse	\$220.00	1.0	\$220.00
Andy Kennedy	\$165.00	369.8	\$60,996.00
Brian Stiefel	\$145.00	10.0	\$1,450.00
Kelly Gould	\$135.00	8.8	\$1,188.00
Adam Smithers	\$130.00	18.3	\$2,379.00
<b>TOTAL</b>		<b>503.0</b>	<b>\$105,700.00</b>

#### Tax Projections

<u>Accountant</u>	<u>Hourly Rate</u>	<u>Total Hours</u>	<u>Total Fees Due</u>
Tom O'Rourke	\$415.00	67.2	\$27,888.00
Andy Kennedy	\$165.00	104.6	\$17,259.00
Kelly Gould	\$135.00	4.4	\$587.00
Adam Smithers	\$130.00	5.0	\$650.00
<b>TOTAL</b>		<b>181.2</b>	<b>\$46,384.00</b>

#### Tax Compliance

<u>Accountant</u>	<u>Hourly Rate</u>	<u>Total Hours</u>	<u>Total Fees Due</u>
Tom O'Rourke	\$415.00	35.4	\$14,691.00
Andy Kennedy	\$165.00	100.6	\$16,599.00
<b>TOTAL</b>		<b>136</b>	<b>\$31,290.00</b>

#### Audit Support

THIRD INTERIM APPLICATION OF HASKELL &  
WHITE LLP, GENERAL ACCOUNTANTS TO JAMES C.  
GIANULIAS AND CAMEO HOMES FOR  
COMPENSATION AND REIMBURSEMENT OF COSTS -  
#1953698.1.1



<u>Accountant</u>	<u>Hourly Rate</u>	<u>Total Hours</u>	<u>Total Fees Due</u>
Tom O'Rourke	\$415.00	0.6	\$249.00
Andy Kennedy	\$165.00	11.2	\$1,848.00
<b>TOTAL</b>		<b>11.8</b>	<b>\$2,097.00</b>

25. In compliance with Local Bankruptcy Rule 2016-1(3)(viii), the following is a summary setting forth each accountant who worked on these cases and the year each was licensed as a certified public accountant .

(TOR) Tom O'Rourke. Partner of Applicant; admitted to practice in California in 1994; 217.1 total hours at a billable rate of \$415.00 per hour.

(RCW) Ryan Woodhouse. Manager, 1.0 total hours at a billable rate of \$220.00 per hour.

(APK) Andy Kennedy. Senior Associate; admitted to practice in California in 2004; 692.2 total hours at a billable rate of \$165.00 per hour.

(BS) Brian Stiefel. Senior Associate; admitted to practice in California in 2009, 10.0 total hours at a billable rate of \$145.00 per hour.

(KG) Kelly Gould. Associate Staff; admitted to practice in California in 2009; 13.2 total hours at a billable rate of \$135.00 per hour.

(JS) Jorge Sandoval. Senior Associate; admitted to practice in California in 2009, 2.8 total hours at a billable rate of \$135.00 per hour.

(AS) Adam Smithers. Associate Staff; 25.8 total hours at a billable rate of \$130.00 per hour.

(RF) Rachel Frazee. Associate Staff; 0.5 total hours at a billable rate of \$130.00 per hour.

(JG) Joy Goffin. Administrative Staff; 7.0 total hours at a billable rate of \$60.00 per hour.

24. In compliance with the United States Trustee Guides, the following is a summary setting forth the hourly rates, total number of hours worked and total fees owing for services performed during this Application Period.

<u>Accountant</u>	<u>Hourly Rate</u>	<u>Total Hours</u>	<u>Total Fees Due</u>
Tom O'Rourke	\$415.00	217.1	\$90,097.00
Ryan Woodhouse	\$220.00	1.0	\$220.00
Andy Kennedy	\$165.00	692.2	\$114,192.00
Brian Stiefel	\$145.00	10.0	\$1,450.00
Kelly Gould	\$135.00	13.2	\$1,775.00
Jorge Sandoval	\$135.00	2.8	\$378.00
Adam Smithers	\$130.00	25.8	\$3,354.00
Rachel Frazee	\$130.00	0.5	\$65.00
Joy Goffin	\$60.00	7.0	\$420.00
<b>TOTAL:</b>		<b>969.6</b>	<b>\$211,951.00</b>

25. During the Application Period, Applicant logged a total of 969.6 hours. The blended hourly rate for professional services performed is in the amount of \$220.00.

26. No agreement or understanding of any kind exists between Applicant and any other person for the sharing of compensation received from Gianulias or Cameo Homes for its services rendered in these Chapter 11 cases.

27. Applicant is informed that, except for accrued, unpaid administrative expenses remaining outstanding for professional fees and costs, there are no administrative expenses which have been allowed by this Court that remain unpaid.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 5<sup>th</sup> day of October, 2010 at Irvine, California.

  
Thomas D. O'Rourke, CPA