

	<b>Invoice Date:</b>	July 31, 2009
	<b>Invoice Number:</b>	NPB47377
Cameo Homes (CONSULTING) Attn: James Gianulias 1105 Quail Street Newport Beach, CA 92660	<b>Client Number:</b>	4161 001

*For professional services rendered*

	<u>Billable Hours</u>
6/28 - T. O'Rourke - Review of 7-year earnout and tax projection in preparation for discussion with Mark Wallace.	3.0
6/30 - A. Kennedy - Case administration.	1.5
7/1 - A. Kennedy - Conference call with John McFadden and Tom O'Rourke to discuss meeting with Mark Wallace, attorney for creditors.	0.4
7/1 - A. Kennedy - Conference call with Mark Wallace and Tom O'Rourke to discuss tax projections.	1.1
7/1 - T. O'Rourke - Conference call with Mark Wallace and Andy Kennedy to discuss tax projections.	1.1
7/2 - A. Kennedy - Conference call with Kevin Sandefur and Dominic Santos regarding changes made to 7-year earnout calculation in preparation for conference call with Mark Wallace.	0.4
7/2 - A. Kennedy - Updates to 7-year earnout and tax projection calculation.	6.7
7/2 - A. Kennedy - Conference call with Mark Wallace and Tom O'Rourke to discuss 7-year earnout and tax projection.	0.9
7/2 - T. O'Rourke - Review 7-year earnout and tax projection in preparation for conference call with Mark Wallace.	2.5
7/2 - T. O'Rourke - Conference call with Mark Wallace and Andy Kennedy to discuss 7-year earnout and tax projection.	0.9
7/8 - A. Kennedy - Case administration. Preparation of interim fee application.	5.3
7/9 - A. Kennedy - Case administration. Preparation of interim fee application.	4.8
7/9 - T. O'Rourke - Conference call with Mark Wallace to discuss various questions from the creditor attorneys.	0.7
7/13 - A. Kennedy - Updates to 7-year earnout and tax projection calculation	5.5
7/13 - A. Kennedy - Conference call with Mark Wallace and Tom O'Rourke to discuss 7-year earnout and tax projection.	0.5

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*For professional services rendered*

	<u>Billable Hours</u>
7/13 - T. O'Rourke - Conference call with Mark Wallace and Andy Kennedy to discuss 7-year earnout and tax projection	0.5
7/13 - A. Kennedy - Conference call with John McFadden, Steve Thigpen and Tom O'Rourke to discuss 7-year earnout and tax projection and documentation to release to creditor attorneys.	0.8
7/13 - T. O'Rourke - Conference call with John McFadden, Steve Thigpen and Andy Kennedy to discuss 7-year earnout and tax projection and documentation to release to creditor attorneys.	0.8
7/13 - A. Kennedy - Conference call with Elliot Freier and Tom O'Rourke to discuss tax issues with the 7-year earnout and tax projection.	0.4
7/13 - T. O'Rourke - Conference call with Elliot Freier and Andy Kennedy to discuss tax issues with the 7-year earnout and tax projection.	0.4
7/13 - A. Kennedy - Meeting with Tom O'Rourke to discuss changes to make with the 7-year earnout and tax projection.	0.8
7/13 - T. O'Rourke - Meeting with Andy Kennedy to discuss changes to make with the 7-year earnout and tax projection.	0.8
7/15 - A. Kennedy - Case administration. Preparation of interim fee application.	3.4
7/15 - T. O'Rourke - Case administration. Status update on items requested by creditor attorneys.	1.0
7/16 - A. Kennedy - Research possibility of 5-year NOL carryback for Jim Gianulias as per request from Mark Wallace.	4.0
7/17 - T. O'Rourke - Research and review information regarding possibility of 5-year NOL carryback for Jim Gianulias.	2.4
7/17 - J. Sandoval - Case administration. Preparation of interim fee application.	0.3
7/20 - T. O'Rourke - Case administration. Review interim fee application.	0.5
7/23 - A. Kennedy - Case administration.	2.5
7/24 - T. O'Rourke - Review pre-petition differences and filing issues.	1.5

Cameo Homes (CONSULTING)  
Attn: James Gianulias  
1105 Quail Street  
Newport Beach, CA 92660

Invoice Date: July 31, 2009  
Invoice Number: NPB47377  
Client Number: 4161 001

*For professional services rendered*

	<u>Billable Hours</u>
7/27 - A.Kennedy - Research bankruptcy compliance	3.8
7/27 - A.Kennedy - Conference call with Elliot Freier and Tom O'Rourke regarding bankruptcy compliance issues with Jim Gianulias and Cameo Homes	0.4
7/27 - T. O'Rourke - Review pre-petition rules and filing requirements for bankruptcy	1.8
7/28 - T. O'Rourke - Review pre-petition rules and filing requirements for bankruptcy	0.5
7/27 - T. O'Rourke - Conference call with Elliot Freier and Andy Kennedy regarding bankruptcy compliance issues with Jim Gianulias and Cameo Homes	0.4
7/29 - A.Kennedy - Conference call with Elliot Freier and Tom O'Rourke regarding bankruptcy compliance issues with Jim Gianulias and Cameo Homes	0.6
7/29 - T. O'Rourke - Conference call with Elliot Freier and Andy Kennedy regarding bankruptcy compliance issues with Jim Gianulias and Cameo Homes	0.6
7/30 - T. O'Rourke - Research IRC 263(a) and the deductibility of bankruptcy costs	1.5
7/31 - A. Kennedy - Preparation of materials required for Tom O'Rourke's appearance at mediation hearing. Research related to deductibility of bankruptcy costs.	8.2
7/30 - T. O'Rourke - Review of materials to prepare for mediation.	3.6
7/31 - T. O'Rourke - Conference call with Elliot Freier to discuss mediation meeting.	0.6

<b>Total</b>	<u>Hours</u>	<u>Rate</u>	
T. O'Rourke	25.10	410.00	10,291.00
A. Kennedy	52.00	165.00	8,580.00
J. Sandoval	0.30	135.00	40.50
Expenses		18.38	18.38
<b>Total Invoice Amount</b>			<u>\$ 18,929.88</u>

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	<b>Invoice Date:</b>	August 31, 2009
	<b>Invoice Number:</b>	NPB47736
Cameo Homes (CONSULTING) Attn: James Gianulias 1105 Quail Street Newport Beach, CA 92660	<b>Client Number:</b>	4161 001

*For professional services rendered*

	<u>Billable Hours</u>
8/2 - T. O'Rourke - Preparation for mediation. Updates to tax projections.	0.5
8/3 - T. O'Rourke - Preparation for mediation. Updates to tax projections.	3.6
8/3 - J. Sandoval - Case administration.	2.5
8/4 - T. O'Rourke - Attend mediation.	12.0
8/5 - T. O'Rourke - Conference call with D. Santos to discuss items requested by judge at mediation.	0.5
8/6 - T. O'Rourke - Conference call with D. Santos to discuss items requested by judge at mediation.	1.6
8/7 - T. O'Rourke - Changes made to projections. Conference calls with M. Wallace.	3.2
8/7 - K. Gould - Preparation of tax projection for use in mediation.	4.4
8/10 - A. Kennedy - Changes made to liquidation analysis, addressing questions from M. Wallace, and preparation of debt summary.	9.5
8/10 - T. O'Rourke - Attend mediation meeting at Irell Manella offices.	6.0
8/10 - T. O'Rourke - Make changes to NOL rollforward projection based upon meeting with M. Wallace.	3.2
8/11 - A. Kennedy - Changes made to liquidation analysis, addressing questions from M. Wallace, and preparation of debt summary.	6.5
8/11 - T. O'Rourke - Make changes to tax projection based upon FTI's changes to the cash flow projections. Research on IRC 166(d) and IRC 707 issues.	2.5
8/12 - A. Kennedy - Changes made to liquidation analysis, addressing questions from M. Wallace, and preparation of debt summary.	3.5
8/13 - A. Kennedy - Changes made to liquidation analysis, addressing questions from M. Wallace, and preparation of debt summary.	2.8
8/13 - A. Kennedy - Conference call with M. Wallace and T. O'Rourke re: debt schedule and liquidation.	0.7

Cameo Homes (CONSULTING)  
Attn: James Gianulias  
1105 Quail Street  
Newport Beach, CA 92660

**Invoice Date:** August 31, 2009  
**Invoice Number:** NPB47736  
**Client Number:** 4161 001

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*For professional services rendered*

	<u>Billable Hours</u>
8/13 - T. O'Rourke - Research related to partnership issues and allocations for pre and post-petition returns.	1.8
8/14 - A. Kennedy - Changes made to liquidation analysis, addressing questions from M. Wallace, and preparation of debt summary.	1.5
8/14 - T. O'Rourke - Conference call with S. Conerty and A. Kennedy re: debt schedule and liquidation.	0.5
8/14 - A. Kennedy - Conference call with S. Conerty and T. O'Rourke re: debt schedule and liquidation.	0.5
8/17 - A. Kennedy - Conference call with S. Conerty and T. O'Rourke re: debt schedule and liquidation.	1.2
8/17 - T. O'Rourke - Conference call with S. Conerty and A. Kennedy re: debt schedule and liquidation.	1.2
8/17 - A. Kennedy - Conference call with M. Wallace and T. O'Rourke re: debt schedule and liquidation.	0.8
8/17 - T. O'Rourke - Conference call with M. Wallace and A. Kennedy re: debt schedule and liquidation.	0.8
8/17 - A. Kennedy - Changes made to liquidation analysis, addressing questions from M. Wallace.	3.0
8/18 - A. Kennedy - Work on changes to liquidation. Conference call with J. McFadden to discuss changes.	2.8
8/18 - T. O'Rourke - Review issues related to the debt summary. Research related to joint venture issues.	1.4
8/19 - A. Kennedy - Work on changes to liquidation. Case administration.	3.2
8/20 - A. Kennedy - Audit support for Moreno Valley 320, LP. Conference call with FTB auditor to discuss status and document requests.	3.5
8/20 - A. Kennedy - Case administration	1.0
8/20 - T. O'Rourke - Debt issue list of current returns to process, as well as Cameo extension.	0.5

Cameo Homes (CONSULTING) Attn: James Gianulias 1105 Quail Street Newport Beach, CA 92660	<b>Invoice Date:</b> August 31, 2009  <b>Invoice Number:</b> NPB47736  <b>Client Number:</b> 4161 001
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*For professional services rendered*

	<u>Billable Hours</u>
8/21 - T. O'Rourke - Moreno Valley 320 audit representation.	0.4
8/24 - A. Kennedy - Research related to allocation of Jim Gianulias' income and deductions between pre-petition and post-petition returns.	6.2
8/25 - A. Kennedy - Research related to allocation of Jim Gianulias' income and deductions between pre-petition and post-petition returns.	4.5
8/25 - T. O'Rourke - Conference call with D. Santos to discuss next mediation.	0.3
8/26 - A. Kennedy - Research related to allocation of Jim Gianulias' income and deductions between pre-petition and post-petition returns.	3.8
8/26 - T. O'Rourke - Conference call with D. Santos to discuss valuation issues and mediation.	0.5
8/26 - T. O'Rourke - Case administration. Set up court call.	0.5
8/27 - A. Kennedy - Research related to allocation of Jim Gianulias' income and deductions between pre-petition and post-petition returns.	3.5
8/31 - A. Kennedy - Research related to allocation of Jim Gianulias' income and deductions between pre-petition and post-petition returns.	1.0
8/31 - R. Frazee - Case administration.	0.3
8/31 - T. O'Rourke - Review research on allocation of income and deductions between Jim Gianulias' pre-petition and post-petition returns.	1.1

<b>Total</b>	<u>Hours</u>	<u>Rate</u>	
T. O'Rourke	42.10	415.00	17,471.50
A. Kennedy	59.50	165.00	9,817.50
J. Sandoval	2.50	150.00	375.00
K. Gould	4.35	150.00	652.50
R. Frazee	0.25	130.00	32.50
Expenses		-	-
<b>Total Invoice Amount</b>			\$ 28,349.00

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Cameo Homes (CONSULTING)  
Attn: James Gianulias  
1105 Quail Street  
Newport Beach, CA 92660

Invoice Date: September 30, 2009  
Invoice Number: NPB48143  
Client Number: 4161 001

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*For professional services rendered*

	<u>Billable Hours</u>
9/1 - A. Kennedy - Conference call with John McFadden to discuss tax returns.	0.5
9/1 - A. Kennedy - Compile information related to Napa Wine audit	2.5
9/1 - A. Kennedy - Billing and case administration	2.0
9/1 - T. O'Rourke - Review research on bankruptcy compliance, research on tax treatment of professional fees.	2.5
9/2 - T. O'Rourke - Research on bankruptcy compliance, research on tax treatment of professional fees.	3.0
9/3 - A. Smithers - Professional fees analysis. Review professional fee invoices for 2008 tax year to determine nature of expense, whether the expense is deductible and allocation between pre-petition and post-petition Jim Gianulias returns and the Cameo return.	6.5
9/3 - T. O'Rourke - Research on bankruptcy compliance. Calculation of tax basis in assets. Conference call with E. Freier to discuss compliance requirements.	4.5
9/3 - A. Kennedy - Professional fees analysis. Review professional fee invoices for 2008 tax year to determine nature of expense, whether the expense is deductible and allocation between pre-petition and post-petition Jim Gianulias returns and the Cameo return.	10.2
9/4 - T. O'Rourke - Research on tax treatment of professional fees. Conference call with E. Freier to discuss tax treatment of professional fees.	4.7
9/4 - A. Kennedy - Professional fees analysis. Review professional fee invoices for 2008 tax year to determine nature of expense, whether the expense is deductible and allocation between pre-petition and post-petition Jim Gianulias returns and the Cameo return.	6.8
9/5 - T. O'Rourke - Research on tax treatment of professional fees.	0.5
9/7 - A. Kennedy - Research related to allocation of Jim Gianulias' income and deductions between pre-petition and post-petition returns.	3.0

	<b>Invoice Date:</b>	September 30, 2009
	<b>Invoice Number:</b>	NPB48143
Cameo Homes (CONSULTING) Attn: James Gianulias 1105 Quail Street Newport Beach, CA 92660	<b>Client Number:</b>	4161 001

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*For professional services rendered*

	<u>Billable Hours</u>
9/8 - T. O'Rourke - Preparation for mediation meeting.	1.0
9/8 - A. Kennedy - Research related to allocation of Jim Gianulias' income and deductions between pre-petition and post-petition returns.	5.0
9/9 - K. Gould - Professional fees analysis. Review professional fee invoices for 2008 tax year to determine nature of expense, whether the expense is deductible and allocation between pre-petition and post-petition Jim Gianulias returns and the Cameo return.	3.3
9/9 - T. O'Rourke - Mediation meeting.	7.0
9/10 - A. Kennedy - Research related to allocation of Jim Gianulias' income and deductions between pre-petition and post-petition returns.	4.0
9/10 - T. O'Rourke - Analysis of exempt assets in bankruptcy and reporting requirements for states.	1.0
9/11 - R. Frazee - Case administration	0.3
9/11 - T. O'Rourke - Coordinate with attorneys filing drafts and positions regarding exempt assets and deductibility of professional fees.	1.5
9/14 - A. Kennedy - Research related to allocation of Jim Gianulias' income and deductions between pre-petition and post-petition returns.	3.1
9/15 - A. Kennedy - Moreno Valley 320 Audit. Meeting with Franchise Tax Board auditor, compile information requested by auditor.	5.2
9/16 - A. Kennedy - Tax projection for sale of Piccadilly Square.	6.4
9/17 - T. O'Rourke - Update tax projections for 2008 final tax returns and new FTI cash projections.	0.7
9/17 - A. Kennedy - Update tax projections for 2008 final tax returns and new FTI cash projections.	4.0

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	<b>Invoice Date:</b>	September 30, 2009
	<b>Invoice Number:</b>	NPB48143
Cameo Homes (CONSULTING) Attn: James Gianulias 1105 Quail Street Newport Beach, CA 92660	<b>Client Number:</b>	4161 001

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*For professional services rendered*

	<u>Billable Hours</u>
9/18 - T. O'Rourke - Update tax projections for 2008 final tax returns and new FTI cash projections.	0.4
9/18 - A. Kennedy - Update tax projections for 2008 final tax returns and new FTI cash projections.	4.5
9/21 - A. Kennedy - Update tax projections for 2008 final tax returns and new FTI cash projections.	2.8
9/21 - T. O'Rourke - Update tax projections for 2008 final tax returns and new FTI cash projections.	1.3
9/22 - A. Kennedy - Update tax projections for 2008 final tax returns and new FTI cash projections.	3.5
9/22 - T. O'Rourke - Update tax projections for 2008 final tax returns and new FTI cash projections.	0.7
9/23 - A. Kennedy - Update tax projections for 2008 final tax returns and new FTI cash projections.	4.5
9/23 - T. O'Rourke - Research tax issues for OID. Conference call with attorneys regarding issues with the letter of intent.	2.7
9/23 - A. Smithers - Tax analysis of creditor settlement.	1.5
9/24 - A. Kennedy - Update tax projections for 2008 final tax returns.	4.0
9/24 - T. O'Rourke - Research tax issues relating to debt instruments and LOI. Review tax projections.	2.0
9/24 - A. Smithers - Tax analysis of creditor settlement.	2.5
9/25 - A. Smithers - Tax analysis of creditor settlement.	1.8

Cameo Homes (CONSULTING)  
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**Invoice Date:** September 30, 2009  
**Invoice Number:** NPB48143  
**Client Number:** 4161 001

*For professional services rendered*

	<u>Billable Hours</u>
9/28 - A. Smithers - Updates to tax projections based upon updated cash flow projections from FTI.	5.0
9/28 - A. Kennedy - Billing and case administration	4.9
9/29 - A. Kennedy - Research on tax implications of bankruptcy settlement and OID.	5.1
9/30 - A. Kennedy - Meeting with John McFadden to discuss Cameo accounting issues.	2.5

<b>Total</b>	<u>Hours</u>	<u>Rate</u>	
T. O'Rourke	33.50	415.00	13,902.50
A. Kennedy	84.50	165.00	13,942.50
A. Smithers	17.25	130.00	2,242.50
K. Gould	3.30	135.00	445.50
R. Frazee	0.25	130.00	32.50
Expenses		25.00	25.00
<b>Total Invoice Amount</b>			<u><u>\$ 30,590.50</u></u>

Cameo Homes (CONSULTING)  
Attn: James Gianulias  
1105 Quail Street  
Newport Beach, CA 92660

**Invoice Date:** October 31, 2009  
**Invoice Number:** NPB48500  
**Client Number:** 4161 001

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*For professional services rendered*

	<u>Billable Hours</u>
10/1 - A. Kennedy - Updates to tax projections based upon updated cash flow projections from FTI.	6.0
10/1 - T. O'Rourke - Review debt memo issues. Correspondence with A. Friedman regarding dummy return for cash flow analysis.	3.2
10/2 - A. Kennedy - Updates to tax projections based upon updated cash flow projections from FTI.	2.5
10/2 - T. O'Rourke - Review of bankruptcy memo.	0.5
10/5 - A. Kennedy - Billing and case administration	2.5
10/5 - T. O'Rourke - Issues with Napa Golf. Possible amending of tax return.	0.5
10/7 - T. O'Rourke - Issues with debt settlement.	1.0
10/12 - T. O'Rourke - No change letter from Franchise Tax Board for Moreno Valley 320, L.P.	0.2
10/19 - A. Kennedy - Preparation of debt summary and research related to tax treatment of bankruptcy settlement.	3.0
10/21 - A. Kennedy - Preparation of debt summary and research related to tax treatment of bankruptcy settlement.	5.0
10/22 - T. O'Rourke - Review of debt summary, including cross-collateralization.	0.4
10/26 - A. Kennedy - Preparation of debt summary and research related to tax treatment of bankruptcy settlement.	2.0
10/27 - A. Kennedy - Preparation of debt summary and research related to tax treatment of bankruptcy settlement.	2.5
10/28 - A. Kennedy - Preparation of debt summary and research related to tax treatment of bankruptcy settlement.	2.0

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	<b>Invoice Date:</b>	October 31, 2009
	<b>Invoice Number:</b>	NPB48500
Cameo Homes (CONSULTING) Attn: James Gianulias 1105 Quail Street Newport Beach, CA 92660	<b>Client Number:</b>	4161 001

*For professional services rendered*

	<u>Billable Hours</u>
10/29 - A. Kennedy - Preparation of debt summary and research related to tax treatment of bankruptcy settlement.	6.2
10/30 - A. Kennedy - Case administration and billing	5.5
10/30 - T. O'Rourke - Issues with debt summary and memo. Allocations due to changing target amounts.	4.0

<b>Total</b>	<u>Hours</u>	<u>Rate</u>	
T. O'Rourke	9.80	415.00	4,067.00
A. Kennedy	37.20	165.00	6,138.00
Expenses		294.17	294.17
<b>Total Invoice Amount</b>			<u><u>\$ 10,499.17</u></u>

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Cameo Homes (CONSULTING)  
Attn: James Gianulias  
1105 Quail Street  
Newport Beach, CA 92660

**Invoice Date:** November 30, 2009  
**Invoice Number:** NPB48668  
**Client Number:** 4161 001

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*For professional services rendered*

	<u>Billable Hours</u>
11/2 - A. Kennedy - Case administration	4.0
11/3 - A. Kennedy - Calculation of projected net operating loss carryforward based upon completed 2008 tax returns and other work related to the updated Plan tax disclosure.	4.8
11/5 - T. O'Rourke - Review Plan tax disclosure, status of external K-1's and net operating loss projection.	0.7
11/6 - T. O'Rourke - Review net operating loss projection and Plan tax disclosure.	1.5
11/9 - T. O'Rourke - Review net operating loss projection and Plan tax disclosure.	2.5
11/9 - T. O'Rourke - Conference call with Elliot Freier. Discussion of allocation of debt.	1.5
11/9 - A. Kennedy - Calculation of projected net operating loss carryforward based upon completed 2008 tax returns and other work related to the updated Plan tax disclosure.	7.7
11/9 - A. Smithers - Changes to debt summary.	2.0
11/9 - B. Stiefel - Changes to debt summary.	2.5
11/9 - R. Woodhouse - Review of OID rules related to bankruptcy plan debt instruments.	1.0
11/10 - A. Kennedy - Calculation of projected net operating loss carryforward based upon completed 2008 tax returns and other work related to the updated Plan tax disclosure.	8.0
11/10 - T. O'Rourke - Conference call with Elliot Freier. Discuss changes to debt allocation summary.	1.0
11/10 - T. O'Rourke - Review net operating loss projection and Plan tax disclosure.	2.0

Cameo Homes (CONSULTING)  
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**Invoice Date:** November 30, 2009  
**Invoice Number:** NPB48668  
**Client Number:** 4161 001

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*For professional services rendered*

	<u>Billable Hours</u>
11/11 - T. O'Rourke - Review changes to debt summary.	1.5
11/11 - A. Kennedy - Calculation of projected net operating loss carryforward based upon completed 2008 tax returns and other work related to the updated Plan tax disclosure.	8.0
11/11 - A. Smithers - Changes to debt summary.	1.0
11/12 - A. Kennedy - Calculation of projected net operating loss carryforward based upon completed 2008 tax returns and other work related to the updated Plan tax disclosure.	6.2
11/12 - T. O'Rourke - Conference call with Elliot Freier. Discuss changes to debt allocation summary.	0.7
11/11 - T. O'Rourke - Review changes to debt summary.	1.2
11/16 - T. O'Rourke - Conference call with Elliot Freier. Discuss treatment of Famille debts.	0.8
11/17 - A. Kennedy - Calculation of projected net operating loss carryforward based upon completed 2008 tax returns and other work related to the updated Plan tax disclosure.	5.8
11/18 - T. O'Rourke - Case administration.	0.4
11/18 - A. Kennedy - Changes to debt summary based upon updated projections of cancellation of debt and allocations of debt between principal and COD in accordance to IRC §166(d).	6.0
11/18 - B. Stiefel - Analysis and research related to possible NOL carryback for J. Gianulias.	3.5
11/19 - B. Stiefel - Analysis and research related to possible NOL carryback for J. Gianulias.	2.0
11/19 - A. Kennedy - Meeting with John McFadden to discuss open items and issues.	1.6

Cameo Homes (CONSULTING)  
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Newport Beach, CA 92660

**Invoice Date:** November 30, 2009  
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**Client Number:** 4161 001

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*For professional services rendered*

	<u>Billable Hours</u>
11/19 - A. Kennedy - Changes to debt summary based upon updated projections of cancellation of debt and allocations of debt between principal and COD in accordance to IRC §166(d).	2.9
11/20 - T. O'Rourke - Research tax treatment of foreclosures that occur after closing of bankruptcy.	1.2
11/23 - T. O'Rourke - Conference call with Elliot Freier and John McFadden. Discuss treatment of Famille debts.	2.5
11/24 - T. O'Rourke - Meeting with John McFadden. Discuss Famille debts, foreclosure options and related party acquisition issues.	0.5

<b>Total</b>	<u>Hours</u>	<u>Rate</u>	
T. O'Rourke	18.00	415.00	7,470.00
R. Woodhouse	1.00	220.00	220.00
A. Kennedy	55.00	165.00	9,075.00
B. Stiefel	8.00	145.00	1,160.00
A. Smithers	3.00	130.00	390.00
Expenses		-	-
<b>Total Invoice Amount</b>			<u>\$ 18,315.00</u>

	<b>Invoice Date:</b>	December 31, 2009
	<b>Invoice Number:</b>	NPB48873
Cameo Homes (CONSULTING) Attn: James Gianulias 1105 Quail Street Newport Beach, CA 92660	<b>Client Number:</b>	4161 001

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*For professional services rendered*

	<u>Billable Hours</u>
12/1 - A. Kennedy - Case administration	4.7
12/1 - A. Kennedy - Conference call with E. Freier and T. O'Rourke. Discussion of allocation of debt.	1.5
12/1 - T. O'Rourke - Conference call with E. Freier and A. Kennedy. Discussion of allocation of debt.	2.6
12/1 - T. O'Rourke - Case administration. Fee request for filing.	0.4
12/2 - A. Kennedy - Changes to debt summary based upon updated projections of cancellation of debt and allocations of debt between principal and COD in accordance to IRC §166(d).	4.1
12/2 - A. Kennedy - Meeting with John McFadden to discuss various issues, including preparation of an intercompany debt summary.	1.2
12/2 - T. O'Rourke - Research debt modification issues (i.e. changes in issue price, basis)	0.7
12/3 - A. Kennedy - Changes to debt summary based upon updated projections of cancellation of debt and allocations of debt between principal and COD in accordance to IRC §166(d).	4.5
12/4 - A. Kennedy - Preparation of intercompany debt schedule.	5.8
12/7 - A. Kennedy - Changes to debt summary based upon updated projections of cancellation of debt and allocations of debt between principal and COD in accordance to IRC §166(d).	5.5
12/7 - B. Stiefel - Preparation of NOL carryback for J. Gianulias.	2.0
12/8 - A. Kennedy - Changes to debt summary based upon updated projections of cancellation of debt and allocations of debt between principal and COD in accordance to IRC §166(d).	4.0
12/8 - A. Kennedy - Review of NOL carryback for J. Gianulias.	2.5
12/9 - A. Kennedy - Preparation of intercompany debt schedule.	2.7



Cameo Homes (CONSULTING)  
Attn: James Gianulias  
1105 Quail Street  
Newport Beach, CA 92660

**Invoice Date:** December 31, 2009  
**Invoice Number:** NPB48873  
**Client Number:** 4161 001

*For professional services rendered*

	<u>Billable Hours</u>
12/10 - A. Kennedy - Preparation of intercompany debt schedule.	6.5
12/10 - T. O'Rourke - Research intercompany debt issues.	0.5
12/10 - T. O'Rourke - Review of NOL carryback for J. Gianulias.	1.0
12/11 - T. O'Rourke - Case administration. Closing of single-member LLC's in bankruptcy.	0.5
12/14 - A. Kennedy - Changes to debt summary based upon updated projections of cancellation of debt and allocations of debt between principal and COD in accordance to IRC §166(d).	3.6
12/14 - T. O'Rourke - Conference call with E. Freier to discuss treatment of intercompany debt in bankruptcy.	1.5
12/15 - A. Kennedy - Case administration	5.6
12/15 - T. O'Rourke - Conference call with E. Freier to discuss treatment of intercompany debt in bankruptcy, treatment of LP's in bankruptcy and the forgiveness of accounts payable.	1.0
12/15 - T. O'Rourke - Conference call with J. McFadden to update him on status of open tax issues.	0.6
12/18 - A. Kennedy - Changes to debt summary based upon updated projections of cancellation of debt and allocations of debt between principal and COD in accordance to IRC §166(d).	3.5
12/18 - A. Kennedy - Conference call with Elliot Freier to discuss debt schedule.	1.3

<b>Total</b>	<u>Hours</u>	<u>Rate</u>	
T. O'Rourke	8.80	415.00	3,652.00
A. Kennedy	57.00	165.00	9,405.00
B. Stiefel	2.00	145.00	290.00
Expenses		163.61	163.61

<b>Total Invoice Amount</b>	<u>\$</u>	<u>13,510.61</u>
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Cameo Homes (CONSULTING)  
Attn: James Gianulias  
1105 Quail Street  
Newport Beach, CA 92660

**Invoice Date:** January 31, 2010  
**Invoice Number:** NPB49228  
**Client Number:** 4161 001

*For professional services rendered*

	<u>Billable Hours</u>
1/4 - A. Kennedy - Case administration - monthly billing.	3.5
1/5 - A. Kennedy - Conference call with E. Freier and T. O'Rourke. Discussion of dissolution of entities.	0.5
1/5 - T. O'Rourke - Conference call with E. Freier and A. Kennedy. Discussion of dissolution of entities.	0.5
1/5 - A. Kennedy - Preparation for conference call with E. Freier and T. O'Rourke.	0.7
1/5 - A. Kennedy - Case administration - monthly billing.	2.6
1/5 - A. Kennedy - Research related to writeoff of accounts payable, intercompany debts and other liabilities.	4.2
1/6 - A. Kennedy - Changes to debt summary based upon updated projections of cancellation of debt and allocations of debt between principal and COD in accordance to IRC §166(d).	3.8
1/7 - T. O'Rourke - Review information related to upcoming court call.	0.7
1/7 - A. Kennedy - Changes to debt summary based upon updated projections of cancellation of debt and allocations of debt between principal and COD in accordance to IRC §166(d).	4.5
1/8 - T. O'Rourke - Conference call with J. McFadden and A. Kennedy to discuss attorney requests.	0.5
1/8 - A. Kennedy - Conference call with J. McFadden and T. O'Rourke to discuss attorney requests.	0.5
1/8 - A. Kennedy - Research related to writeoff of accounts payable, intercompany debts and other liabilities. Changes to debt summary based upon updated projections of cancellation of debt and allocations of debt between principal and COD in accordance to IRC §166(d).	5.7
1/12 - A. Kennedy - Case administration.	2.5

	<b>Invoice Date:</b>	January 31, 2010
	<b>Invoice Number:</b>	NPB49228
Cameo Homes (CONSULTING) Attn: James Gianulias 1105 Quail Street Newport Beach, CA 92660	<b>Client Number:</b>	4161 001

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*For professional services rendered*

	<u>Billable Hours</u>
1/13 - A. Kennedy - Case administration. Conference call with John McFadden.	2.5
1/13 - T. O'Rourke - Review information related to upcoming court call.	0.5
1/15 - A. Kennedy - Changes to debt summary and updates of cancellation of debt allocations.	5.6
1/15 - T. O'Rourke - Research related to debt forgiveness and impact on upper tiers.	0.5
1/18 - T. O'Rourke - Review COD/166(d) calculations, conference call with E. Freier.	1.6
1/20 - A. Kennedy - Changes to debt summary and updates of cancellation of debt allocations.	3.2
1/20 - T. O'Rourke - Intercompany debt issues on entities with no foreclosures.	1.0
1/22 - A. Kennedy - Changes to debt summary and updates of cancellation of debt allocations.	4.3
1/22 - T. O'Rourke - Conference call with J. McFadden to discuss debt issues in GIMA and Mesa Management.	1.5
1/25 - A. Kennedy - Research: requirements for cancellation of debt.	3.5
1/25 - A. Kennedy - Changes to debt summary based upon updated projections of cancellation of debt and allocations of debt between principal and COD in accordance to IRC §166(d).	4.5
1/26 - T. O'Rourke - Communication with Irell regarding debt schedule approval.	0.3
1/27 - A. Kennedy - Changes to debt summary based upon updated projections of cancellation of debt and allocations of debt between principal and COD in accordance to IRC §166(d).	5.5
1/27 - T. O'Rourke - Review passthrough COD issues from tax institute regarding impact on Cameo Homes.	0.5

Cameo Homes (CONSULTING)  
Attn: James Gianulias  
1105 Quail Street  
Newport Beach, CA 92660

**Invoice Date:** January 31, 2010  
**Invoice Number:** NPB49228  
**Client Number:** 4161 001

*For professional services rendered*

	<u>Billable Hours</u>
1/28 - A. Kennedy - Case administration.	3.0
1/29 - T. O'Rourke - Conference call with E. Freier to discuss 166(d)/COD schedule.	1.3
1/28 - A. Kennedy - Research on COD issues, conference call with E. Freier regarding changes to COD/166(d) schedule.	3.5

<b>Total</b>	<u>Hours</u>	<u>Rate</u>	
T. O'Rourke	8.90	415.00	3,693.50
A. Kennedy	64.10	165.00	10,576.50
Expenses		44.99	44.99
<b>Total Invoice Amount</b>			<u>\$ 14,314.99</u>

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Cameo Homes (CONSULTING)  
Attn: James Gianulias  
1105 Quail Street  
Newport Beach, CA 92660

**Invoice Date:** February 28, 2010  
**Invoice Number:** NPB49599  
**Client Number:** 4161 001

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*For professional services rendered*

	<u>Billable Hours</u>
2/1 - A. Kennedy - Case administration, billing, research related to Cameo Homes return.	7.5
2/2 - A. Kennedy - Technical research on required disclosures and other issues related to the filing of the Cameo Homes return.	3.4
2/3 - A. Kennedy - Technical research on required disclosures and other issues related to the filing of the Cameo Homes return.	5.2
2/3 - A. Kennedy - Technical research on required disclosures and other issues related to the filing of the Cameo Homes return.	4.8
2/4 - T. O'Rourke - Conference call with J. McFadden and related bankruptcy research.	1.3
2/5 - A. Kennedy - Technical research on required disclosures and other issues related to the filing of the Cameo Homes return.	7.6
2/5 - T. O'Rourke - Draft versions of Cameo return for M. Wallace.	0.6
2/8 - A. Kennedy - Technical research on required disclosures and other issues related to the filing of the Cameo Homes return.	1.3
2/9 - A. Kennedy - Technical research on required disclosures and other issues related to the filing of the Cameo Homes return. Conference call with E. Freier and T. O'Rourke, send copies to M. Wallace.	1.5
2/10 - A. Kennedy - Changes to return based on conversation with M. Wallace and E. Freier.	4.5
2/11 - T. O'Rourke - Post-petition analysis of 401(k) issues. Discussion with creditor attorneys regarding various filing positions and their request for information.	2.3
2/11 - A. Kennedy - Changes to return based on conversation with M. Wallace and E. Freier.	2.2

Cameo Homes (CONSULTING)  
Attn: James Gianulias  
1105 Quail Street  
Newport Beach, CA 92660

**Invoice Date:** February 28, 2010  
**Invoice Number:** NPB49599  
**Client Number:** 4161 001

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*For professional services rendered*

	<u>Billable Hours</u>
2/12 - T. O'Rourke - Preparation for and conference call with E. Freier regarding IRC 108 issues and partnership allocations.	1.3
2/12 - A. Kennedy - Changes to return based on conversation with M. Wallace and E. Freier.	2.8
2/14 - T. O'Rourke - Timing of tax disclosure and changes for next filing.	0.7
2/15 - A. Kennedy - Conference call with E. Freier, changes to debt allocation schedule.	3.5
2/16 - T. O'Rourke - Research changes for entities owned by Cameo Homes and not Jim Gianulias.	1.8
2/16 - A. Kennedy - Preparation of NOL rollforward and tax projection for court disclosure.	4.2
2/17 - T. O'Rourke - Update E. Freier regarding Famille debts.	2.3
2/17 - A. Kennedy - Preparation of NOL rollforward and tax projection for court disclosure.	6.5
2/18 - T. O'Rourke - Conference calls with J. McFadden, FTI and E. Freier regarding changes to the tax projection and NOL calculations.	3.5
2/18 - K. Gould - BNA tax projection calculation for J. Gianulias.	1.6
2/18 - A. Kennedy - Preparation of NOL rollforward and tax projection for court disclosure.	12.2
2/19 - T. O'Rourke - Review and coordinate changes to 15-year tax projection and NOL carryforwards for the court disclosure.	7.5
2/19 - K. Gould - BNA tax projection calculation for J. Gianulias.	3.5
2/19 - A. Kennedy - Preparation of NOL rollforward and tax projection for court disclosure.	8.5
2/20 - T. O'Rourke - Update E. Freier regarding tax projection.	0.5
2/21 - T. O'Rourke - Conference call with E. Freier regarding tax projection.	2.0
2/22 - A. Kennedy - Preparation of NOL rollforward and tax projection for court disclosure.	8.5

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Cameo Homes (CONSULTING)  
Attn: James Gianulias  
1105 Quail Street  
Newport Beach, CA 92660

**Invoice Date:** February 28, 2010  
**Invoice Number:** NPB49599  
**Client Number:** 4161 001

*For professional services rendered*

	<u>Billable Hours</u>
2/22 - T. O'Rourke - Changes made to plan disclosure.	3.7
2/23 - A. Kennedy - Research related to NOL reduction with IRC 108. Changes to NOL rollforward and tax projection.	5.5
2/23 - T. O'Rourke - Case administration. Review issues and cite positions of bankruptcy taken in latest round of changes to tax projections.	1.8
2/24 - A. Kennedy - Preparation of NOL rollforward and tax projection for court disclosure.	8.5
2/24 - K. Gould - Research on sources of cash from dissolved partnerships.	0.5
2/24 - T. O'Rourke - Case administration. Court call cancelled. Address question regarding La Quinta capital accounts and available cash for estate.	1.0
2/25 - A. Kennedy - Preparation of NOL rollforward and tax projection for court disclosure.	3.0
2/26 - A. Kennedy - Case administration, updates to files, billing.	6.5

<b>Total</b>	<u>Hours</u>	<u>Rate</u>	
T. O'Rourke	30.30	415.00	12,574.50
A. Kennedy	107.70	165.00	17,770.50
K. Gould	5.50	135.00	742.50
Expenses		135.92	135.92
<b>Total Invoice Amount</b>			<u>\$ 31,223.42</u>

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Cameo Homes (CONSULTING)  
Attn: James Gianulias  
1105 Quail Street  
Newport Beach, CA 92660

Invoice Date: March 31, 2010  
Invoice Number: NPB50138  
Client Number: 4161 001

*For professional services rendered*

	<u>Billable Hours</u>
3/1 - A. Kennedy - Technical research on required disclosures and other issues related to the filing of the JC Gianulias return.	4.8
3/3 - A. Kennedy - Case administration and billing	4.2
3/8 - T. O'Rourke - Conference call with John McFadden regarding open issues and timing of bankruptcy estate return.	0.6
3/9 - A. Kennedy - Technical research on required disclosures and other issues related to the filing of the JC Gianulias return.	3.2
3/10 - A. Kennedy - Technical research on required disclosures and other issues related to the filing of the JC Gianulias return.	4.1
3/15 - A. Kennedy - Technical research on required disclosures and other issues related to the filing of the JC Gianulias return.	5.3
3/18 - A. Kennedy - Technical research on required disclosures and other issues related to the filing of the JC Gianulias return.	2.2
3/18 - T. O'Rourke - Case administration and conference call with John McFadden regarding bankruptcy estate return.	1.0
3/22 - A. Kennedy - Technical research on required disclosures and other issues related to the filing of the JC Gianulias return.	7.8
3/23 - A. Kennedy - Technical research on required disclosures and other issues related to the filing of the JC Gianulias return.	3.5
3/25 - T. O'Rourke - Discussion and conference call with John McFadden regarding tax exposure issues. Calls to attorneys to discuss filing issues. Research related to rate changes.	3.0
3/25 - A. Kennedy - Discussion and conference call with John McFadden regarding tax exposure issues. Research related to filing Jim Gianulias' bankruptcy estate return.	5.2

<u>Total</u>	<u>Hours</u>	<u>Rate</u>	
T. O'Rourke	4.60	415.00	1,909.00
A. Kennedy	40.30	165.00	6,649.50
Expenses		-	-

Total Invoice Amount \$ 8,558.50

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Cameo Homes (CONSULTING)  
Attn: James Gianulias  
1105 Quail Street  
Newport Beach, CA 92660

**Invoice Date:** April 30, 2010  
**Invoice Number:** NPB50666  
**Client Number:** 4161 001

*For professional services rendered*

	<u>Billable Hours</u>
3/29 - A. Kennedy - Review of allocations for Jim Gianulias exempt individual and bankruptcy estate returns.	6.5
3/30 - A. Kennedy - Review of allocations for Jim Gianulias exempt individual and bankruptcy estate returns.	4.5
3/31 - A. Kennedy - Case administration and billing.	2.5
4/2 - T. O'Rourke - Case administration and billing review.	1.0
4/3 - T. O'Rourke - Preparation for administration hearing.	0.3
4/4 - T. O'Rourke - Review documents related to J. Gianulias' carryback claim. Forward documents to creditor attorneys as verification that no carryback remains.	0.8
4/5 - A. Kennedy - Review of allocations for Jim Gianulias exempt individual and bankruptcy estate returns.	1.5
4/6 - A. Kennedy - Review liquidation provisions for Silverhawk properties.	2.5
4/6 - A. Kennedy - Planning meeting with John McFadden.	1.0
4/8 - T. O'Rourke - Review research on debt and bankruptcy issues.	1.5
4/8 - A. Kennedy - Review of allocations for Jim Gianulias exempt individual and bankruptcy estate returns.	2.0
4/9 - A. Kennedy - Research issues related to Levendi.	1.3
4/12 - A. Kennedy - Research issues related to Jim Gianulias' bankruptcy estate return.	6.0
4/21 - A. Kennedy - Review of allocations for Jim Gianulias exempt individual and bankruptcy estate returns.	4.5
4/22 - A. Kennedy - Research issues related to Jim Gianulias' bankruptcy estate return.	4.2

<b>Total</b>	<b><u>Hours</u></b>	<b><u>Rate</u></b>	
T. O'Rourke	3.60	415.00	1,494.00
A. Kennedy	36.45	165.00	6,014.25
Expenses		223.01	223.01

**Total Invoice Amount** \$ 7,731.26

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Cameo Homes (CONSULTING)  
Attn: James Gianulias  
1105 Quail Street  
Newport Beach, CA 92660

Invoice Date: May 31, 2010  
Invoice Number: NPB51005  
Client Number: 4161 001

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*For professional services rendered*

	<u>Billable Hours</u>
4/26 - A. Kennedy - Research related to allocations and presentation on J. Gianulias' bankruptcy return.	6.5
5/2 - A. Kennedy - Case administration and billing.	2.0
5/4 - A. Kennedy - Preparation of amended 1040X for carryback claim. Phone call to IRS regarding refund check received by J. Gianulias in error.	8.0
5/7 - T. O'Rourke - Begin review of new plan. Discussion with J. McFadden to limit scope of review of new plan.	1.2
5/14 - T. O'Rourke - Changes to amended 2008 carryback return.	1.0
5/17 - T. O'Rourke - Review J. Gianulias' 2008 amended Form 1040X related to carryback return.	2.6
5/19 - A. Kennedy - Preparation of amended 1040X for carryback claim.	4.0
5/19 - T. O'Rourke - Discussion with A. Kennedy research and attachments to return.	1.5
5/20 - T. O'Rourke - IRS letters for J. Gianulias' bankruptcy estate and update for status of plan acceptance.	1.0
5/20 - T. O'Rourke - Research necessary disclosures and the ability to carry back from bankruptcy estate to pre-bankruptcy individual years, including analysis of Rev. Proc. 2009-52. Conference call with E. Freier to discuss carryback issues.	3.0
5/20 - A. Kennedy - Preparation of amended 1040X for carryback claim.	6.0
5/21 - T. O'Rourke - Review research memo related to J. Gianulias' carryback claim and page the pre-assembly carryback claim.	2.0
5/24 - T. O'Rourke - Phone call with IRS regarding filing of bankruptcy estate return and refund received by J. Gianulias in error.	0.5

Cameo Homes (CONSULTING)  
Attn: James Gianulias  
1105 Quail Street  
Newport Beach, CA 92660

**Invoice Date:** May 31, 2010  
**Invoice Number:** NPB51005  
**Client Number:** 4161 001

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*For professional services rendered*

	<u>Billable Hours</u>
5/25 - T. O'Rourke - Research related to carryback claim; which NOL's apply and should be carried back, verify with attorneys the applicable elections.	1.0
5/26 - A. Kennedy - Preparation of amended 1040X for carryback claim.	2.5
5/27 - T. O'Rourke - Discussion with IRS carryback issues, discussion with E. Freier to determine necessary disclosures and election necessary for extended carryback period.	1.5
5/27 - A. Kennedy - Preparation of amended 1040X for carryback claim.	3.5

<b>Total</b>	<u>Hours</u>	<u>Rate</u>	
T. O'Rourke	15.30	415.00	6,349.50
A. Kennedy	32.50	165.00	5,362.50
Expenses		-	-
<b>Total Invoice Amount</b>			<u>\$ 11,712.00</u>

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Cameo Homes (CONSULTING)  
Attn: James Gianulias  
1105 Quail Street  
Newport Beach, CA 92660

**Invoice Date:** June 30, 2010  
**Invoice Number:** NPB51244  
**Client Number:** 4161 001

*For professional services rendered*

	<u>Billable Hours</u>
6/1 - A. Kennedy - Case administration and billing	3.0
6/2 - A. Kennedy - Preparation of and changes to amended 1040X for carryback claim.	5.0
6/4 - T. O'Rourke - Review of amended 1040X for carryback claim.	0.5
6/9 - A. Kennedy - Preparation of and changes to amended 1040X for carryback claim.	6.8
6/11 - T. O'Rourke - Research and discussion of election under IRC 108(b)(5) for Jim Gianulias.	1.8
6/14 - A. Kennedy - Projection and analysis of election under IRC 108(b)(5) for Jim Gianulias.	4.2
6/15 - A. Kennedy - Preparation of and changes to amended 1040X for carryback claim.	7.4
6/16 - T. O'Rourke - Research and discussion of election under IRC 108(b)(5) for Jim Gianulias.	0.7
6/17 - A. Kennedy - Projection and analysis of election under IRC 108(b)(5) for Jim Gianulias.	4.1
6/21 - A. Kennedy - Projection and analysis of election under IRC 108(b)(5) for Jim Gianulias.	5.5

<b>Total</b>	<u>Hours</u>	<u>Rate</u>	
T. O'Rourke	3.00	415.00	1,245.00
A. Kennedy	36.00	165.00	5,940.00
Expenses		65.55	65.55
<b>Total Invoice Amount</b>			<u>\$ 7,250.55</u>

Cameo Homes (CONSULTING)  
Attn: James Gianulias  
1105 Quail Street  
Newport Beach, CA 92660

**Invoice Date:** July 31, 2010  
**Invoice Number:** NPB51553  
**Client Number:** 4161 001

*For professional services rendered*

	<u>Billable Hours</u>
7/1 - T. O'Rourke - Research and discussion of election under IRC 108(b)(5) for Jim Gianulias.	1.5
7/1 - A. Kennedy - Case administration and billing	1.5
7/2 - A. Kennedy - Conference call with J. McFadden regarding open items.	0.5
7/6 - T. O'Rourke - Conference call with E. Freier and M. Wallace regarding IRC 108(b)(5) election.	0.5
7/8 - T. O'Rourke - Case administration. Review fee applications and invoices in preparation for court call.	1.1
7/9 - T. O'Rourke - Case administration. Participate in court call	0.5
7/9 - T. O'Rourke - Meeting with A. Kennedy to discuss timing of plan implementation and status of open issues.	0.5
7/20 - A. Smithers - Projection and analysis of election under IRC 108(b)(5) for Jim Gianulias.	1.0
7/21 - T. O'Rourke - Meeting with J. McFadden, A. Kennedy and E. Freier to discuss various issues with regard to the plan, including reserves and definitions in the agreement.	3.0
7/21 - A. Kennedy - Meeting with J. McFadden, T. O'Rourke and E. Freier to discuss various issues with regard to the plan, including reserves and definitions in the agreement.	2.0
7/22 - A. Kennedy - Phone call with S. Navarette at the Franchise Tax Board regarding refund received by J. Gianulias and the proper filing of the individual and bankruptcy estate returns. Preparation of Form 541 as per direction from Franchise Tax Board.	4.5
7/23 - A. Smithers - Projection and analysis of life insurance options for J. Gianulias.	2.0
7/28 - A. Kennedy - Case administration. Preparation of final fee application.	3.5

<b>Total</b>	<u>Hours</u>	<u>Rate</u>	
T. O'Rourke	7.10	415.00	2,946.50
A. Kennedy	12.00	165.00	1,980.00
A. Smithers	3.00	130.00	390.00
Expenses		-	-

**Total Invoice Amount**      \$ 5,316.50

Exhibit C  
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Cameo Homes (CONSULTING)  
Attn: James Gianulias  
1105 Quail Street  
Newport Beach, CA 92660

**Invoice Date:** August 31, 2010  
**Invoice Number:** NPB51909  
**Client Number:** 4161 001

*For professional services rendered*

	<u>Billable Hours</u>
7/27 - A. Smithers - Case administration, preparation of Third Interim Application for bankruptcy court.	2.5
7/29 - A. Kennedy - Case administration, preparation of Third Interim Application for bankruptcy court.	6.5
7/30 - A. Kennedy - Case administration, preparation of Third Interim Application for bankruptcy court.	3.5
7/30 - J. Goffin - Case administration, preparation of Third Interim Application for bankruptcy court.	7.0
7/30 - T. O'Rourke - Case administration, preparation of Third Interim Application for bankruptcy court.	3.0
8/2 - T. O'Rourke - Case administration, preparation of Third Interim Application for bankruptcy court.	2.5
8/11 - A. Kennedy - Adjustments made to debt schedule, discussion with attorneys regarding treatment.	5.3
8/11 - T. O'Rourke - Review changes made to debt schedule, discussion with attorneys regarding treatment.	1.5
8/12 - A. Kennedy - Research related to debt treatment for Cameo, treatment of non-recourse debts.	2.7

<b>Total</b>	<u>Hours</u>	<u>Rate</u>	
T. O'Rourke	7.00	415.00	2,905.00
A. Kennedy	18.00	165.00	2,970.00
A. Smithers	2.50	130.00	325.00
J. Goffin	7.00	60.00	420.00
Expenses		7.20	7.20
<b>Total Invoice Amount</b>			<u>\$ 6,627.20</u>

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In re:  
James C. Gianulias

Debtor(s).

CHAPTER 11

CASE NUMBER 8:08-bk-13150-RK

### 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:  
840 Newport Center Drive, Suite 400, Newport Beach, CA 92660-6324

The foregoing document described as **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** 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:

**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 6, 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:

☒ 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 6, 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.*

Caused to be Served Via U.S. Mail:

Chambers of Honorable Robert W. Kwan  
United States Bankruptcy Court  
411 W. Fourth Street  
Santa Ana, CA 92701

Office of United States Trustee  
Attn: Michael Hauser, Esq.  
411 W. Fourth Street, #9041  
Santa Ana, CA 92701-4593

☒ 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 October 6, 2010, 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.

10/6/10

Date

Lori Gauthier

Type Name

/s/ Lori Gauthier

Signature

This form is mandatory. It has been approved for use by the United States Bankruptcy Court for the Central District of California.

January 2009

F 9013-3.1

#2101115.1

In re:  
James C. Gianulias

Debtor(s).

CHAPTER 11

CASE NUMBER 8:08-bk-13150-RK

**SERVED VIA NOTICE OF ELECTRONIC FILING ("NEF")**

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This form is mandatory. It has been approved for use by the United States Bankruptcy Court for the Central District of California.



In re: James C. Gianulias	Debtor(s).	CHAPTER 11 CASE NUMBER 8:08-bk-13150-RK
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**SERVED VIA FIRST-CLASS MAIL**

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