

- Analyzed eleven pending litigation cases and pleadings relating to same, including reviewing the status of each proceeding and the court dockets to determine upcoming matters and deadlines; and
- Communicated with Debtors and other counsel regarding case status and obtaining notices of dismissal.

**(1100) Meeting of Creditors.** Applicant spent .70 hours and charged a total of \$151.00 in professional fees in this category of service. The blended hourly rate for services performed in this category was approximately \$215 per hour.

<u>Attorney/Paralegal</u>	<u>Hourly Rate</u>	<u>Total Hours</u>	<u>Total Fees Due</u>
Lori S. Gauthier	\$230.00	.20	\$46.00
Lori S. Gauthier	\$210.00	.50	\$105.00
<b>TOTAL</b>		<b>.70</b>	<b>\$151.00</b>

Applicant's services with respect to this category consisted of time spent in connection with ordering and follow-up relating to receipt of tape of the 341(a) meeting of creditors.

**(1200) Plan and Disclosure Statement.** Applicant spent 681.50 hours and charged a total of \$442,295.50 in professional fees in this category of service. The blended hourly rate for services performed in this category was approximately \$649 per hour.

<u>Attorney/Paralegal</u>	<u>Hourly Rate</u>	<u>Total Hours</u>	<u>Total Fees Due</u>
William N. Lobel	\$850.00	3.80	\$3,230.00
Elliot Freier	\$830.00	13.50	\$11,205.00
Alan J. Friedman	\$820.00	303.70	\$249,034.00
Alan J. Friedman	\$775.00	24.70	\$19,142.50
Kyle Kawakami	\$780.00	11.20	\$8,736.00
Mike D. Neue	\$625.00	13.90	\$8,687.50
Kerri A. Lyman	\$590.00	93.90	\$55,401.00

1	Kerri A. Lyman	\$535.00	3.90	\$2,086.50
2	Shelley D. Cordova	\$540.00	58.60	\$31,644.00
3	Denise L. McGimsey	\$510.00	15.90	\$8,109.00
4	Issa K. Moe	\$420.00	38.70	\$16,254.00
5	Issa K. Moe	\$325.00	27.80	\$9,035.00
6	Benedetto L. Balding	\$390.00	20.10	\$7,839.00
7	Lori S. Gauthier	\$230.00	50.70	\$11,661.00
8	Lori S. Gauthier	\$210.00	1.10	\$231.00
9	<b>TOTAL</b>		<b>681.50</b>	<b>\$442,295.50</b>

11 Applicant's services in this category involved extensive research and analysis in  
 12 connection with the preparation of the Debtors' plan and related issues. During the Application  
 13 Period, Applicant performed the following services with respect to this category:

- 14 • Prepared for and attended hearing on first motion to extend exclusivity, which was  
 15 granted;
- 16 • Addressed issues relating to exclusivity, including negotiating extended exclusivity  
 17 deadlines and preparation of a stipulation memorializing same;
- 18 • Reviewed and analyzed potential plan and disclosure statement structure and  
 19 pending plan issues in light of substantive consolidation of cases;
- 20 • Participated in phone conferences and meetings to discuss plan structure and  
 21 related issues;
- 22 • Analyzed and researched legal and factual issues, including, but not limited to, plan  
 23 structure, valuation, classification issues, tax structure, plan alternatives, plan  
 24 payouts, section 1127 plan modification issues, section 1129 confirmation issues,  
 25 legal standards, valuation concerns and standards on plan process;
- 26 • Researched issues of bad faith and good faith plan proposals;
- 27 • Reviewed and analyzed legal issues related to potential ability to modify non-  
 28 debtor loan agreements under plan;

- 1 • Reviewed partnership agreements and deeds of trust regarding transfer
- 2 provisions/restrictions and related research; preparation of analysis/summary
- 3 regarding same;
- 4 • Continued drafting and finalized the Debtors' plan and disclosure statement and
- 5 arrange for service and filing of same;
- 6 • Drafted creditors' trust agreement, including analyzing complicated tax issues;
- 7 • Participated in phone calls and meetings with the Debtors, other professionals and
- 8 the Committee to discuss plan issues and settlement proposals;
- 9 • Analyzed factual and legal issues relating to plan rights and ability to block
- 10 confirmation;
- 11 • Negotiated and prepared stipulation to continue disclosure statement hearing;
- 12 • Prepared for and attended numerous meetings and phone conferences with Debtors,
- 13 Committee and a meeting with Housing Capital regarding potential settlement of
- 14 case;
- 15 • Prepared motion for order approving disclosure statement, approving notice
- 16 procedures and establishing confirmation deadlines and procedures;
- 17 • Reviewed and analyzed Committee's motion to terminate the exclusivity period;
- 18 • Researched Committee's motion to terminate exclusivity and prepared opposition
- 19 to the motion, including participation in conferences and telephone calls regarding
- 20 same;
- 21 • Performed legal research on solicitation;
- 22 • Reviewed and analyzed Committee's reply in support of the motion to terminate
- 23 exclusivity, and prepared for an attending hearing re same;
- 24 • Negotiated and prepared stipulation to limit plan issues;
- 25 • Analyzed legal and factual issues in connection with pleadings prepared pursuant to
- 26 the Issues Stipulation, including confirmation standards, absolute priority rule,
- 27 confirmation relating to consolidated cases, potential appellate issues;
- 28 • Prepared motion for order in aid of confirmation of the Debtors' plan;

- Analyzed Committee's brief regarding confirmation issues and prepared opposition to same;
- Reviewed and analyzed potential amendments to disclosure statement;
- Addressed issues concerning valuation of Debtors' assets, including numerous conferences with FTI;
- Attended status conference on valuation issues;
- Drafted second motion to extend exclusivity periods;
- Analyzed multiple settlement structures, plan scenarios, and timelines; and
- Prepared several term sheet related to settlement negotiations with the Committee.

**(1800) Tax Issues.** Applicant spent 157.90 hours and charged a total of \$96,468.50 in professional fees in this category of service. The blended hourly rate for services performed in this category was approximately \$610 per hour.

<u>Attorney/Paralegal</u>	<u>Hourly Rate</u>	<u>Total Hours</u>	<u>Total Fees Due</u>
William N. Lobel	\$850.00	.20	\$170.00
Elliot Freier	\$830.00	10.70	\$8,881.00
Elliot Freier	\$785.00	4.10	\$3,218.50
Alan J. Friedman	\$820.00	5.30	\$4,346.00
Alan J. Friedman	\$775.00	3.20	\$2,480.00
Kyle Kawakami	\$780.00	3.00	\$2,340.00
Kyle Kawakami	\$740.00	.80	\$592.00
Scott M. Epstein	\$775.00	.20	\$155.00
Katherine A. Kraus	\$590.00	120.40	\$71,036.00
Ryan C. Gaglio	\$325.00	10.00	\$3,250.00
<b>TOTAL</b>		<b>157.90</b>	<b>\$96,468.50</b>

In connection with the substantive consolidation of these cases and in connection with the preparation of the plan and disclosure statement, Applicant was required to devote substantial time

1 and resources toward analyzing complicated tax issues. Specifically, during the Application  
2 Period, Applicant performed the following services with respect to this category:

- 3 • Reviewed and analyzed documents relating to potential tax issues;
- 4 • Reviewed inter-company tax issues relative to consolidation of the Chapter 11 Cases;
- 5 • Prepared a response to the Court's order to show cause regarding the cancellation of
- 6 inter-company claims, including research on related issues, and prepared for and attended a
- 7 hearing regarding same;
- 8 • Researched issues relating to use of pre-petition tax withholding for post-petition tax
- 9 liability;
- 10 • Researched issues relating to tax disclosure and tax consequences to creditors under
- 11 plan, including treatment of NOLs, the appropriate tax basis, and impact of foreclosures on
- 12 the assets of certain of the Companies;
- 13 • Prepared tax disclosure relative to Plan and Disclosure Statement;
- 14 • Revised the tax disclosure upon review and research of issues regarding Recovery Act
- 15 of 2009 related to cancellation of indebtedness;
- 16 • Participated in conferences with clients and tax professionals;
- 17 • Reviewed and revised creditors' trust agreement and partnership agreements;
- 18 • Reviewed, analyzed and commented on liquidation analysis, tax projection and
- 19 computation on liquidation analysis; and
- 20 • Reviewed loans, income projections, loan balance spreadsheets and various documents
- 21 regarding preparation of additional revisions to tax disclosures.

22 **(1900) Valuation.** Applicant spent 11.50 hours and charged a total of \$8,303.00 in  
23 professional fees in this category of service. The blended hourly rate for services performed in  
24 this category was approximately \$722 per hour.

<u>Attorney/Paralegal</u>	<u>Hourly Rate</u>	<u>Total Hours</u>	<u>Total Fees Due</u>
William N. Lobel	\$850.00	3.50	\$2,975.00
Alan J. Friedman	\$775.00	6.40	\$4,960.00

Lori S. Gauthier	\$230.00	1.60	\$368.00
<b>TOTAL</b>		<b>11.50</b>	<b>\$8,303.00</b>

During the Application Period, Applicant performed the following services with respect to this category:

- Reviewed and analyzed valuation documents and data;
- Addressed issues regarding valuation methods;
- Participated in various telephone conferences and meetings with the Debtors, the Committee and other professionals relating to valuation issues; and
- Prepared status conference report relating to valuation and related plan issues.

**(2000) Relief from Stay Proceedings.** Applicant spent 14.40 hours and charged a total of \$8,654.00 in professional fees in this category of service. The blended hourly rate for services performed in this category was approximately \$600 per hour.

<u>Attorney/Paralegal</u>	<u>Hourly Rate</u>	<u>Total Hours</u>	<u>Total Fees Due</u>
Alan J. Friedman	\$820.00	3.80	\$3,116.00
Alan J. Friedman	\$775.00	.80	\$620.00
Kerri A. Lyman	\$590.00	7.40	\$4,366.00
Lori S. Gauthier	\$230.00	2.40	\$552.00
<b>TOTAL</b>		<b>14.40</b>	<b>\$8,654.00</b>

Applicant's services with respect to this category included review and analysis of issues relating to potential relief from stay actions. During the Application Period, Applicant performed the following services with respect to this category:

- Analyzed legal issues relating to breach of automatic stay;
- Drafted letters to parties informing them of the stay and communicated with such parties re same; and

- Reviewed and analyzed the motion for relief filed by Wells Fargo (Hawaii property), including addressing legal issues relating to same and preparation of opposition to motion and related pleadings.

**(2100) Services For Other Professionals.** Applicant spent 56.30 hours and charged a total of \$20,274.00 in professional fees in this category of service. The blended hourly rate for services performed in this category was approximately \$360 per hour.

<u>Attorney/Paralegal</u>	<u>Hourly Rate</u>	<u>Total Hours</u>	<u>Total Fees Due</u>
William N. Lobel	\$850.00	1.00	\$850.00
Alan J. Friedman	\$775.00	3.00	\$2,325.00
Kerri A. Lyman	\$590.00	9.70	\$5,723.00
Kerri A. Lyman	\$535.00	5.60	\$2,996.00
Lori S. Gauthier	\$230.00	30.50	\$7,015.00
Lori S. Gauthier	\$210.00	6.50	\$1,365.00
<b>TOTAL</b>		<b>56.30</b>	<b>\$20,274.00</b>

Applicant's services with respect to this category included assisting various professionals with respect to the requirements and procedures relating to employment and fee procedures during the pendency of these cases, such professional included: (1) BMC (bankruptcy consultants for Gianulias), (2) FTI Consulting, Inc. (financial advisor for Gianulias); (3) Haskell & White (tax consultants for Gianulias), (4) Croudace, Dietrich & Parker LLP (special counsel to Gianulias); and (5) The Lobel Firm (special counsel for Debtors). During the Application Period, Applicant performed the following services:

- Reviewed and assisted the Debtors' various employed professionals in the preparation and service of their monthly Professional Fee Statements;
- Assisted the Debtors' various employed professionals with the preparation of their respective fee applications and related procedures;

- Prepared joint response with Committee to Court's order to show cause regarding payment of professional fees, including discussions with Committee counsel re same;
- Prepared for and attended hearings with respect to the Court's order to show cause;
- Dealt with issues relating to employment of Croudace & Dietrich LLP as special counsel for the Debtors, including research and follow-up on entry of order approving employment;
- Assisted TLF in connection with their employment application; and
- Coordinated scheduling of the hearing on the second interim fee applications of professionals.

21. Attached hereto as Exhibit "C" and incorporated by this reference are the detailed time records of Applicant concerning its representation of the Debtors in this bankruptcy case. 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 attorneys and legal assistants working on the case. Each attorney and legal assistant measured their time for services rendered to the Debtors on a "tenths of an hour basis." The billing statement contains a chronological summary of the time spent and services rendered to the Debtors. The billing statement in these cases is set forth under Applicant's Client No. 160808 and includes services rendered and expenses incurred on behalf of the Debtors during the Application Period.

22. In compliance with Local Bankruptcy Rule 2016-1 (a)(H) the following is a summary setting forth each attorney who worked on the case and the year each was admitted to practice law. The summary also includes the name of the legal assistants working on the case.

(WLOB) William N. Lobel. Former Partner of Applicant; admitted to practice in California in 1980; 16.00 total hours at a billable rate of \$850.00 per hour.

(AFRI) Alan J. Friedman. Partner of Applicant; admitted to practice in California in 1987; 464.80 total hours at a billable rate of \$820.00 per hour and 61.80 total hours at a billable rate of \$775.00 per hour.

1       (FREI) Elliot Freier. Partner of Applicant; admitted to practice in California in 1986;  
2 24.20 total hours at a billable rate of \$830.00 per hour and 4.40 total hours at a billable rate of  
3 \$785.00 per hour.

4       (SEPS) Scott M. Epstein. Partner of Applicant; admitted to practice in California in 1990;  
5 .20 total hours at a billable rate of \$775.00 per hour.

6       (KAWA) Kyle Kawakami. Partner of Applicant; admitted to practice in California in  
7 1986; 15.20 total hours at a billable rate of \$780.00 per hour and .80 total hours at a billable rate of  
8 \$740.00 per hour.

9       (EBOR) Evan C. Borges. Of Counsel; admitted to practice in California in 1987; 2.80  
10 total hours at a billable rate of \$680.00 per hour.

11       (NEUE) Mike D. Neue. Former of Counsel; admitted to practice in California in 1995;  
12 13.90 total hours at a billable rate of \$625.00 per hour.

13       (LYMA) Kerri A. Lyman. Associate; admitted to practice in California in 2006, admitted  
14 to practice in New York and Massachusetts in 2003; 138.30 total hours at a billable rate of  
15 \$590.00 per hour and 13.70 total hours at a billable rate of \$535.00 per hour.

16       (KRAU) Katherine A. Kraus. Associate; admitted to practice in California in 2003; 120.40  
17 total hours at a billable rate of \$590.00 per hour.

18       (SCOR) Shelley D. Cordova. Associate; admitted to practice in California in 2004; 68.20  
19 total hours at a billable rate of \$540.00 per hour.

20       (DLMC) Denise L. McGimsey. Former Associate; admitted to practice in California in  
21 2007; 15.90 total hours at a billable rate of \$510.00 per hour.

22       (BBAL) Benedetto L. Balding. Associate; admitted to practice in California in 2006;  
23 20.10 total hours at a billable rate of \$390.00 per hour.

24       (IMOE) Issa K. Moe. Former Associate; admitted to practice in California in 2008; 92.50  
25 total hours at a billable rate of \$420.00 per hour and 33.80 total hours at a billable rate of \$325.00  
26 per hour.

27       (GAGL) Ryan C. Gaglio. Associate; admitted to practice in California in 2008; 10.00 total  
28 hours at a billable rate of \$325.00 per hour.

(CVIE) Christopher D. Vieira. Summer Clerk; 2.70 total hours at a billable rate of \$295.00 per hour.

(LGAU) Lori S. Gauthier. Senior Legal Assistant; 165.10 total hours at a billable rate of \$230.00 per hour and 20.90 total hours at a billable rate of \$210.00 per hour.

24. Following is a summary setting forth the hourly rates, total number of hours worked and total fees owing for services performed by attorneys and paralegals working on matters for the Debtors during this Application Period.

<u>Attorney/Paralegal</u>	<u>Hourly Rate</u>	<u>Total Hours</u>	<u>Total Fees Due</u>
William N. Lobel	\$850.00	16.00	\$13,600.00
Elliot Freier	\$830.00	24.20	\$20,086.00
Elliot Freier	\$785.00	4.40	\$3,454.00
Alan J. Friedman	\$820.00	464.80	\$381,136.00
Alan J. Friedman	\$775.00	61.80	\$47,895.00
Scott M. Epstein	\$775.00	.20	\$155.00
Kyle Kawakami	\$780.00	15.20	\$11,856.00
Kyle Kawakami	\$740.00	.80	\$592.00
Evan C. Borges	\$680.00	2.80	\$1,904.00
Mike D. Neue	\$625.00	13.90	\$8,687.50
Kerri A. Lyman	\$590.00	138.30	\$81,597.00
Kerri A. Lyman	\$535.00	13.70	\$7,329.50
Katherine A. Kraus	\$590.00	120.40	\$71,036.00
Shelley D. Cordova	\$540.00	68.20	\$36,828.00
Denise L. McGimsey	\$510.00	15.90	\$8,109.00
Issa K. Moe	\$420.00	92.50	\$38,850.00
Issa K. Moe	\$325.00	33.80	\$10,985.00
Benedetto L. Balding	\$390.00	20.10	\$7,839.00
Ryan C. Gaglio	\$325.00	10.00	\$3,250.00

Christopher D. Vieira	\$295.00	2.70	\$796.50
Lori S. Gauthier	\$230.00	165.10	\$37,973.00
Lori S. Gauthier	\$210.00	20.90	\$4,389.00
<b>TOTAL:</b>		<b>1,305.70</b>	<b>\$798,347.50</b>

25. During the Application Period, Applicant logged a total of 1,305.70 hours. The blended hourly rate for professional services performed by the attorneys and legal assistants is in the amount of \$611.

26. There are instances where Applicant's time records indicate interoffice conferencing between attorneys and legal assistants. Applicant believes that, at times, interoffice conferencing is absolutely necessary when representing either a debtor or a committee. To effectively represent a debtor or committee, Applicant assembles a "team" of lawyers and a legal assistant. The team consists of a supervising member of Applicant, one or more associates, and a paralegal. Using the team approach, Applicant can operate a case on a cost-efficient basis by assigning each required task to a lawyer at an appropriate level of expertise and experience. A key to good teamwork is communication. While it is not necessary for all team members to be aware of all of the intricacies of a case, certainly the member of Applicant supervising the matter has to be.

#### **REIMBURSEMENT OF EXPENSES REQUESTED BY APPLICANT**

27. By this Application, Applicant is requesting reimbursement of expenses incurred during the Application Period in the amount of \$15,843.07. Applicant has prepared a breakdown of its expenses incurred on behalf of the Debtors, on a month by month basis, which are included in Exhibit "C" attached hereto. The following is a brief cost summary as to the different types of expenses Applicant is seeking reimbursement for:

<b><u>Description of Cost</u></b>	<b><u>Amount</u></b>
Air Freight & Messenger (Includes Federal Express, Overnite Express, Nationwide Legal Messenger Fees, etc.)	\$471.16
Internal Photocopy Costs	\$3,669.90

1	Internal Color Printing/Photocopy Costs	\$6.75
2	Internal Printing Expense	\$747.60
3	Telecopier Costs	\$24.75
4	Computer Research:	
5	Lexis	\$1,955.25
6	Misc. Database – Pacer	\$1,179.96
7	Westlaw	\$4,981.76
8	Internal/External Long Distance Phone	\$182.57
9	Telephone (Conference Calls) – Soundpath	\$211.24
10	Legal Conferencing Services)	
11	Postage	\$1,019.95
12	Filing Fees - Court Call Fees:	\$745.50
13	Word Processing Fees	\$48.00
14	Court Transcripts	\$332.00
15	Parking and Mileage	\$10.00
16	Working Meals	\$256.68
17	<b>TOTAL:</b>	<b>\$15,843.07</b>

18 28. No agreement or understanding of any kind exists between Applicant and any other  
 19 person for the sharing of compensation received from the Debtors for Applicant's services  
 20 rendered in this chapter 11 case.

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

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

25 Executed this 22 day of July, 2009 at Newport Beach, California.

26

27

28

Alan J. Friedman

FILED & ENTERED

SEP 09 2008

CLERK U.S. BANKRUPTCY COURT  
Central District of California  
BY kent DEPUTY CLERK

1 William N. Lobel (State Bar No. 93202)  
wlobel@irell.com  
2 Alan J. Friedman (State Bar No. 132580)  
afriedman@irell.com  
3 Kerri A. Lyman (State Bar No. 241615)  
klyman@irell.com  
4 Issa K. Moe (State Bar No. 254998)  
imoe@irell.com  
5 IRELL & MANELLA LLP  
840 Newport Center Drive, Suite 400  
6 Newport Beach, California 92660-6324  
Telephone: (949) 760-0991  
7 Facsimile: (949) 760-5200  
8 [Proposed] Attorneys for James C. Gianulias  
9 Paul J. Couchot (State Bar No. 131934)  
pcouchot@winthropcouchot.com  
10 WINTHROP COUCHOT P.C.  
660 Newport Center Drive, 4th Floor  
11 Newport Beach, CA 92660-5946  
Telephone: (949) 720-4100  
12 Facsimile: (949) 720-4111  
13 [Proposed] Attorneys for Cameo Homes  
14  
15  
16  
17

UNITED STATES BANKRUPTCY COURT  
CENTRAL DISTRICT OF CALIFORNIA  
SANTA ANA DIVISION

18 In re ) Case No. 8:08-13150-RK  
19 JAMES C. GIANULIAS, ) Jointly Administered With:  
20 ) Case No. 8:08-13151-RK  
21 Debtor and Debtor-in-Possession. ) Chapter 11  
22 CAMEO HOMES, a California corporation, )  
23 Debtor and Debtor-in-Possession. ) ORDER GRANTING APPLICATION OF  
24 ) THE DEBTOR AND DEBTOR-IN-  
25 RELATES TO JAMES C. GIANULIAS. ) POSSESSION TO EMPLOY IRELL &  
26 ) MANELLA LLP AS REORGANIZATION  
27 ) COUNSEL FOR JAMES C. GIANULIAS  
28 )  
DATE: August 26, 2008  
TIME: 2:30 p.m.  
PLACE: Courtroom 5D  
411 W. Fourth Street  
Santa Ana, CA 92701

Exhibit  
Page

A  
418

Exhibit  
Page

C  
#1920816.1  
418

1 On August 26, 2008, the Court held a hearing on the "Application of the Debtor and  
2 Debtor-in-Possession to Employ Irell & Manella LLP ("I&M") as Reorganization Counsel;  
3 Memorandum of Points and Authorities; Declaration of Alan J. Friedman in Support Thereof" (the  
4 "Application") filed by James C. Gianulias ("Mr. Gianulias").

5 William N. Lobel, Esq. of Irell & Manella LLP appeared at the hearing on behalf of Mr.  
6 Gianulias and I&M. Victor Sahn, Esq. of SulmeyerKupetz appeared at the hearing on behalf of  
7 the Official Joint Committee of Unsecured Creditors. Michael J. Hauser, Esq. appeared at the  
8 hearing on behalf of the U.S. Trustee's Office. All other appearances, if any, were as noted in the  
9 record of the hearing.

10 After considering the arguments made in the Application, the Memorandum of Points and  
11 Authorities, the Declaration in support of the Application, the pleadings and documents on file in  
12 this case, the Limited Objection of the Official Committee of Unsecured Creditors to the  
13 Application, the Reply to Limited Objection of the Official Joint Committee of Unsecured  
14 Creditors to the Application (the "Reply"), and the arguments made by counsel at the hearing, this  
15 Court hereby finds that good cause exists for the relief requested in the Application.

16 **IT IS HEREBY ORDERED** that:

- 17 1. The Application is granted subject to the conditions set forth herein;
- 18 2. Mr. Gianulias is hereby authorized, pursuant to section 327 of the Bankruptcy Code  
19 and Rule 2014(a) of the Federal Rules, to employ I&M, as his general insolvency counsel,  
20 effective as of July 2, 2008, on the terms and conditions set forth in the Application and the Reply,  
21 the Engagement Letters attached to the Application and the Reply and the terms of this Order;
- 22 3. I&M shall not be entitled to a lien as set forth in Paragraph 14 of the Terms of  
23 Retention of Irell & Manella LLP attached to the Engagement Letter;
- 24 4. Once the prepetition retainer has been exhausted, I&M is hereby authorized to  
25 obtain monthly compensation of its fees and costs in this chapter 11 case in accordance with the  
26 terms set forth in the Application;
- 27 5. I&M's request to maintain a \$250,000 "evergreen" retainer is denied; and

28

1 6. I&M's employment is hereby authorized pursuant to the terms of the Engagement  
2 Letters attached to the Application and the Reply as modified herein, subject to final authorization  
3 of fees and costs by this Court in accordance with section 330 of the Bankruptcy Code.

4 SUBMITTED BY:  
5 IRELL & MANELLA LLP

6 By: /s/ Kerri A. Lyman  
Kerri A. Lyman  
7 [Proposed] Counsel for James C. Gianulias

8 APPROVED AS TO FORM:  
9 SULMEYERKUPETZ

10 By: /s/ Victor A. Sahn  
Victor A. Sahn  
11 [Proposed] Counsel for Official Joint  
12 Committee of Unsecured Creditors

13 ###

14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25 DATED: September 9, 2008

  
United States Bankruptcy Judge

# IRELL & MANELLA LLP

## Partner

Newport Beach  
T: 949-760-5237  
F: 949-760-5200  
wlobel@irell.com

## Practice Areas

- Bankruptcy, Reorganization & Creditors' Rights

## Education

- University of Miami (J.D., 1969), cum laude; secretary of class; Associate Editor of the University of Miami Law Review; Executive Editor of the law school yearbook, *Amicus Curie*; Student Instructor in Research and Writing; Elected to the Bar and Gavel and Wig and Robe honorary societies; First place recipient of the Freshman Moot Court award; Second-place national recipient of the Jessup International Moot Court competition
- University of Miami (B.A., 1966)



## William N. Lobel

William Lobel specializes in representation of borrowers in connection with informal (out of court) financial restructuring and debtors in possession in Chapter 11 cases. Mr. Lobel also represents trustees and creditors' committees in complex Chapter 11 and Chapter 7 cases.

Mr. Lobel presently represents numerous homebuilders, including publicly traded national builders. Mr. Lobel represented the trustee in the Baldwin Builders Chapter 11 case and the debtor in First Alliance Mortgage Corp., a subprime lender which had offices throughout the United States, in its Chapter 11 case, as well as Quality Home Loans, a hard money lender using a subprime platform. Mr. Lobel was also debtor's counsel in a substantial Chapter 11 involving a large company in the credit-card collection business, a Newport Beach developer with real estate holdings throughout the United States in connection with his pending Chapter 11 case, a gaming casino in Blackhawk, Colorado and a national chain of fast food restaurants.

Mr. Lobel's past representations have also included representation of clients in the real estate, hospitality, technology, health care, entertainment, and food service industries.

Mr. Lobel attended undergraduate and law school at the University of Miami in Coral Gables, Florida, receiving his J.D., cum laude, in 1969. While in law school, Mr. Lobel served as secretary to his law school class, was a member of the *University of Miami Law Review* and served as an associate editor of the *University of Miami Law Review*; was executive editor of the law school yearbook, *Amicus Curie*; was a student instructor in Research and Writing; and was elected to the Bar and Gavel and Wig and Robe honorary societies.

Mr. Lobel was also a participant in moot court in law school, winning the first-place award in Freshman Moot Court and representing the University of Miami in moot court competitions

## William N. Lobel (continued)

at the state and national levels.

In 1969, Mr. Lobel finished second in the nation in the Jessup International Moot Court competition, and in 1970 he coached the University of Miami International Moot Court team, which became national champions.

While in law school, Mr. Lobel edited *Blashfield's Encyclopedia of Automobile Law*. In 1969, Mr. Lobel served as law clerk to the Honorable William O. Mehrtens, United States District Court, Southern District of Florida, including assisting Judge Mehrtens in connection with his temporary assignment to the United States Court of Appeal, Fifth Circuit.

Mr. Lobel is an avid reader, loves to travel and collects fine wine; and enjoys fishing in Cabo San Lucas. He has three daughters, 39, 35, and 15. The oldest, Sarah, is married and living in San Francisco, and Darlene, the 35 year old, is a neurosurgeon, living and practicing in Jacksonville, Florida. Kate, 15 is a singer and tennis player, lives in Aptos, California with her mother.

Mr. Lobel has been recognized as a leading bankruptcy/restructuring lawyer by Chambers & Partners in its 2008 *Chambers USA Leading Lawyers for Business Guide*. He was selected for inclusion in Southern California "Super Lawyers" by *Los Angeles Magazine* in 2006, 2007 and 2008. Mr. Lobel has also been selected for inclusion in *The Best Lawyers in America* for 2006, 2007, 2008 and 2009 in the specialty area of bankruptcy and creditor-debtor rights law.

## Seminars & Speeches

Mr. Lobel is a frequent lecturer and panel member. His speaking engagements include the following:

Panel Member: "Current Housing Market in Southern California," Real Estate & Construction Division of the Jewish Federation, 2008; "Current Status of Southern California Real Estate & Bankruptcy Alternatives," CT Realty Shareholder Meeting, 2008; "How to Tame the Savage Lender & Get the Most out of the Commercial Borrower in Default," Symposium on Real Estate Law & Business, USC Gould School of Law, 2008; "Exploiting and Surviving the Winds of Change," Symposium on Real Estate Law and Business, USC Gould School of Law, 2008; "The Southern California Housing Market," Commercial Real Estate & Construction Division of the Jewish Federation of Orange County, 2007; "Stranger than Fiction: The Most Interesting Bankruptcy Decisions of the Last Year," Los Angeles Bankruptcy Forum, 2005; "Construction & Bankruptcy," 2004 School Facilities Planning, Construction and Financing Workshop; "Contested Chapter 11 Confirmations," Orange County Bankruptcy Forum, 2004; "Emerging Trends in Bankruptcy Law," Chapman University School of Law, 2003; "The Impact of Bankruptcy on Real Property Transactions," Continuing Education of the Bar, California; "Where are the Future Insolvencies," Orange County Bankruptcy Forum 2000; "Tenth Annual Night with the Bankruptcy Judges," Orange County Bankruptcy Symposium on Professionalism and Ethics at Chapman College Law School, 2000; Lawyer/Judge Panel on Ethics and Bankruptcy Practice, Orange County Bankruptcy Forum, 2000.

## William N. Lobel (continued)

### Professional Activities

- In 1971 and 1972, Mr. Lobel served as a director of the University of Miami Law Alumni Association, and from 1990 to 1996 Mr. Lobel served as a lawyer delegate to the Ninth Circuit Judicial Conference. He is a founder and past president of the Orange County Bankruptcy Forum and the California Bankruptcy Forum.
- In 1999, Mr. Lobel was the recipient of the First Annual Peter M. Elliot award, given to honor his "Outstanding Scholarship, Ethics and Service to the Orange County Bankruptcy Community."
- In 1998, Mr. Lobel was an adjunct professor at the University of Miami Law School, teaching "Real Estate Bankruptcy" at the law school graduate level. He is presently a lecturer in the area of Real Estate Bankruptcy at the University of Southern California Law School.
- In 2005, Mr. Lobel was inducted into and became a Fellow of the prestigious American College of Bankruptcy ("ACB"), which honors exceptional bankruptcy professionals distinguished by their work, integrity and contributions to the administration of justice. The ACB employs the talents, resources and good will of its Fellows to promote professional excellence, collegiality, scholarship and access to justice.
- In 2006, Mr. Lobel became a member of the Dean's Counsel of Chapman Law School.

### Bar & Court Admissions

- 1969, Florida; 1980, California
- 1970, U.S. District Court, Southern District of Florida; 1980, U.S. District Court, Northern, Central and Southern Districts of California; 1997, U.S. Supreme Court; 2002, United States District Court for the District of Colorado

# IRELL & MANELLA LLP

## Of Counsel

Century City  
T: 310-203-7055  
F: 310-203-7199  
efreier@irell.com

## Practice Areas

- Tax
- Mergers & Acquisitions
- Bankruptcy, Reorganization & Creditors' Rights

## Education

- Yale Law School (J.D., 1986), Phi Beta Kappa
- University of Virginia (B.A., Economics, 1983), with highest distinction; Phi Beta Kappa



## Elliot Freier

Elliot Freier is of counsel in the Los Angeles office of Irell & Manella LLP. Mr. Freier specializes in Federal and California taxation of corporations, partnerships and individuals, taxation of merger and acquisition transactions, bankruptcy and workout taxation for debtors and creditors, and

Federal and California tax controversy representation.

Mr. Freier has been named to the Southern California "Super Lawyers" list by *Los Angeles Magazine* every year since 2004. Mr. Freier has also been recognized as a leading tax lawyer by Chambers & Partners in its *Chambers USA Leading Lawyers for Business Guide* since 2003. In addition, he has been included in *The Best Lawyers in America* in 2005-2009 in the specialty area of tax law and featured in *Who's Who Legal* in 2003-2009. Mr. Freier has also been recognized by Legal 500 in its 2007 *Legal 500 US Volume IV - Tax*.

## Professional Activities

In addition to his work at the firm, Mr. Freier has been significantly involved in the American Bar Association Taxation Section. He has been the Chairman of the Committee on Affiliated and Related Corporations, the Chairman of the Subcommittee on Consolidated Returns, the Chairman of the Subcommittee on Affiliation and Control Issues, and the Chairman of the Task Force on Bankruptcy and Consolidated Return Issues.

Mr. Freier is also a frequent speaker on tax issues. He has lectured to the Internal Revenue Service, Office of Chief Counsel: Corporate on bankruptcy tax issues. He regularly speaks at the Practising Law Institute's "Tax Strategies for Corporate Acquisitions, Dispositions, Financings, Joint Ventures, Reorganizations and Restructurings." He has lectured at the USC Tax Institute on "Restructuring the Dot.Bomb: Tax Issues Affecting E-Commerce Companies Facing Bankruptcy." He also speaks on consolidated return and bankruptcy tax topics in other forums,

## **Elliot Freier** (continued)

including the ABA Taxation Section meetings.

Mr. Freier is a contributing author of Colliers on Bankruptcy Taxation, author of "Restructuring the Dot.Bomb: Tax Issues Affecting E-Commerce Companies Facing Bankruptcy," 53 Major Tax Planning (2001), and a co-author of "Preservation and Use of Net Operating Losses and Other Tax Attributes in a Consolidated Return Context," 41 Major Tax Planning 500 (1989).

### **Bar & Court Admissions**

- 1986, California

# IRELL & MANELLA LLP

## Partner

Newport Beach  
T: 949-760-5107  
F: 949-760-5200  
afriedman@irell.com

## Practice Areas

- Bankruptcy, Reorganization & Creditors' Rights

## Education

- Hastings College of the Law (J.D., 1987), cum laude; Phi Delta Phi; Recipient of the American Jurisprudence Award in Criminal Law
- University of California, San Diego (B.A., 1983)



## Alan J. Friedman

Alan Friedman specializes in the representation of debtors in connection with financial restructurings both in out-of-court workouts and in Chapter 11 cases. Mr. Friedman also represents creditors' committees in complex Chapter 11 cases. In addition, Mr. Friedman represents numerous entities in the acquisition of businesses and

real estate in connection with both Chapter 11 and Chapter 7 cases.

Current representations include the creditors' committee in the SunCal family of Chapter 11 cases, Chapter 11 debtor, Cameo Homes and James Gianulias, and the largest unsecured creditor in the Worldspace (satellite radio) Chapter 11 cases pending in Delaware, as well as numerous out-of-court restructurings for a multitude of California real estate developers.

Mr. Friedman's practice spans many industries, including hospitality, commercial and residential real estate, manufacturing, and high technology, encompassing both publicly and privately held companies.

## Professional Activities

- Former member of the board of directors of the Orange County Chapter of the Federal Bar Association; American Bar Associations (Commercial Law Section)

## Bar & Court Admissions

- 1987, California
- 1987, U.S. District Court, Central, Southern and Eastern Districts of California and U.S. Court of Appeals, Ninth Circuit
- 1997, U.S. Supreme Court

# IRELL & MANELLA LLP

## Partner

Century City  
T: 310-203-7923  
F: 310-203-7199  
sepstein@irell.com

## Practice Areas

- Mergers & Acquisitions
- Private Equity
- Tax

## Education

- Stanford Law School (J.D., 1990), with distinction
- University of California, Los Angeles (B.A., Economics, 1984), summa cum laude; Phi Beta Kappa

## Scott M. Epstein

Scott Epstein is a partner who specializes in both tax and business law. Mr. Epstein represents a broad base of clients which includes start-up ventures, closely-held businesses, large publicly-traded companies and individual investors in a wide array of tax and business matters, including entity formation, joint ventures, business sales and reorganizations, REITs and special entities, and tax audits and appeals.

Mr. Epstein has for several years been a lecturer at the University of California, Los Angeles School of Law teaching a course in the Taxation of Partnerships and Limited Liability Companies.

## Professional Activities

- Member of the State Bar of California (Member, Partnerships and Limited Liability Companies Committee, 1998-2001); Century City Bar Association (Chair, Taxation Section, 1995-1998)

## Bar & Court Admissions

- 1990, California

# IRELL & MANELLA LLP

## Partner

Newport Beach  
T: 949-760-5251  
F: 949-760-5200  
kkawakami@irell.com

## Practice Areas

- Tax
- Aviation
- Debt Finance
- IP Transactions
- Mergers & Acquisitions
- Private Equity
- Public Offerings & Private Placements
- Real Estate
- Securities Law & Corporate Governance

## Education

- Stanford Law School (J.D., 1986), with distinction
- University of California, San Diego (B.A., Economics, 1981), magna cum laude



## Kyle S. Kawakami

Kyle S. Kawakami is a partner with the law firm of Irell & Manella LLP.

Mr. Kawakami's practice with Irell & Manella is a diverse business practice that includes general corporate, venture capital, real estate and taxation matters. Mr. Kawakami has represented clients in a variety of business

and corporate matters, including the formation and maintenance of corporations, limited liability companies and partnerships, mergers and acquisitions, private placements, venture capital financings, and other general commercial transactions. Mr. Kawakami has extensive experience in a wide range of corporate transactions, including stock and asset acquisitions and divestitures, purchases and sales of interests in limited liability companies and partnerships, mergers of public and privately held companies, secured and unsecured financings, joint venture transactions and venture capital transactions.

Mr. Kawakami currently serves as general commercial counsel to a group of companies (including a number of Fortune 500 companies) that has constructed a groundwater treatment facility at a San Fernando Valley Superfund site. Mr. Kawakami is responsible for all general business matters for that group, including the maintenance of the group's business entity, negotiating and drafting contracts for the group, leading negotiations with governmental agencies with respect to on-going matters relating to the water treatment facility and tax planning for the group.

Mr. Kawakami has also represented clients in a variety of sophisticated real estate matters, including the purchase and sale of real property, the formation of real estate development partnerships and limited liability companies, and the preparation of construction contracts, architect agreements, and real estate leases. Mr. Kawakami currently represents a French based multi-national real estate development company in connection with the sale of its limited liability company and partnership

## Kyle S. Kawakami (continued)

interests in all of its United States real estate developments.

Mr. Kawakami was named to the Southern California "Super Lawyers" list by the *Los Angeles Magazine* in 2006.

In 1986 and 1987, Mr. Kawakami served as a law clerk for the Honorable Richard A. Gadbois, Jr., United States District Court for the Central District of California.

### Bar & Court Admissions

- 1986, California
- U.S. Tax Court

# IRELL & MANELLA LLP

## Counsel

Newport Beach  
T: 949-760-5295  
F: 949-760-5200  
eborges@irell.com

## Practice Areas

- Bankruptcy, Reorganization & Creditors' Rights
- Litigation

## Education

- Yale Law School (J.D., 1985)
- University of California, Berkeley (B.A., 1982), Phi Beta Kappa



## Evan C. Borges

Evan Borges is a counsel in the Newport Beach office of Irell & Manella LLP. Mr. Borges focuses his practice in the areas of bankruptcy, debtor-creditor relations, and complex business litigation.

Mr. Borges received his B.A. from the University of California, Berkeley in 1982, where he graduated Phi Beta Kappa. Mr. Borges received his J.D. from Yale Law School in 1985. Between 1985 and 1986, Mr. Borges served as law clerk to the Honorable Juan R. Torruella of the United States Court of Appeals for the First Circuit.

Mr. Borges dedicates his practice to bankruptcy litigation on behalf of debtors-in-possession, trustees, and creditors in bankruptcy cases pending in California and throughout the United States. Mr. Borges also represents corporate and individual clients in complex business litigation matters. Mr. Borges has represented clients in a broad range of industries, including financial institutions, real estate, entertainment, manufacturing, computer software and high technology. In recent years, Mr. Borges has focused his practice on bankruptcy litigation involving class action, director and officer liability, fraud, unfair business practices, lender liability, fraudulent conveyance, preference, and other claims arising under the bankruptcy laws. Mr. Borges has extensive experience working with and at times opposing state and federal regulatory and enforcement agencies, including the FDIC, the Federal Trade Commission, the SEC, the Department of Justice and state attorneys general. Mr. Borges has tried notable cases to judgment, including a punitive damages award on behalf of the plaintiff in a securities fraud jury trial as well as substantial recoveries after trial for a bankruptcy trustee in one of the largest real estate syndication fraud cases in the United States.

In conjunction with the FDIC, Mr. Borges was one of a group of private sector attorneys who supervised and managed litigation, bankruptcy work, prosecution of claims and sales of assets arising out of the failure of American Savings and Loan Association, the

## **Evan C. Borges** (continued)

largest savings and loan to have failed in United States history. Recently, Mr. Borges served as lead litigation counsel in the bankruptcy case of First Alliance Mortgage Company, a publicly traded national mortgage lender. First Alliance, its officers and directors and other third parties were sued in a multiplicity of actions by class action plaintiffs, private attorney generals, individual plaintiffs, the Federal Trade Commission and various state attorneys' general. After significant litigation, through a consensual plan of reorganization and class action settlement, the First Alliance case was concluded in a manner that provides a template for the resolution of mass tort claims against corporations, their officers and directors, and third parties. Mr. Borges also served as lead litigation counsel for the reorganized debtor, Peregrine Systems, Inc., a publicly traded computer software company, in connection with significant litigation and claims relating to its Chapter 11 plan. Mr. Borges also maintains an active state court litigation practice, and recently obtained defense judgments, including awards of attorneys' fees, on behalf of corporate and individual clients who had been sued on alleged multi-million dollar lender liability claims.

Mr. Borges has dedicated a substantial portion of his practice to pro bono work, including representation of indigent clients in state court actions as well as in obtaining restitution from the State Bar of California Client Restitution Fund based on fraud committed by their attorneys.

Mr. Borges was selected for inclusion in Southern California "Super Lawyers" by *Los Angeles Magazine* in 2006.

Mr. Borges is a former competitive sailor who has represented the United States in international competitions. He is married to Suzanne Borges and has three children, Lauren, age 20; Max, age 12; and Nikki, age 5.

### **Bar & Court Admissions**

- 1987, California
- U.S. District Court, Central and Southern Districts of California; U.S. Court of Appeals, Ninth Circuit

Exhibit 15  
Page 61

Exhibit C  
Page 431

# IRELL & MANELLA LLP

## Associate

Newport Beach  
T: 949-760-5232  
F: 949-760-5200  
mneue@irell.com

## Practice Areas

- Bankruptcy, Reorganization & Creditors' Rights
- Litigation

## Education

- University of Southern California (J.D., 1995)
- University of Oregon (B.S., 1991)

## Mike D. Neue

Mike Neue is a member of the bankruptcy, reorganization and creditors' rights practice group. He specializes in the law of bankruptcy, insolvency, reorganization, and commercial litigation. Mr. Neue has represented debtors, secured and unsecured creditors, landlords, trustees, and committees in connection with bankruptcy cases, foreclosure actions, receiverships, adversary proceedings, and related commercial litigation.

Mr. Neue served as a law clerk and judicial extern to the Honorable Samuel L. Bufford, United States Bankruptcy Judge, Central District of California.

Mr. Neue's bankruptcy experience includes:

- Mr. Neue was the lead associate on numerous Chapter 11 cases, including several publicly traded companies. Mr. Neue was involved in negotiations with important creditor constituencies and helped to develop key reorganization strategies.
- Mr. Neue has handled virtually every aspect of large corporate Chapter 11 reorganization cases including preparation of all emergency and "first day" motions needed to prevent an interruption in business operations after filing for bankruptcy. In addition, Mr. Neue is typically responsible for managing the day-to-day legal needs of companies in pending Chapter 11 cases, and advises companies on a variety of issues related to the bankruptcy process.
- Mr. Neue has prepared plans and disclosure statements in many successful Chapter 11 reorganizations.
- Mr. Neue has litigated contested matters and has prosecuted complaints in Bankruptcy Courts throughout California.
- Mr. Neue has represented creditors' committees in Chapter 11 cases and has assisted in maximizing recoveries for

**Mike D. Neue** (continued)

unsecured creditors under plans of reorganization.

**Bar & Court Admissions**

- 1995, California
- U.S. District Court, Central, Southern, Northern and Eastern Districts of California; U.S. Court of Appeals, Ninth Circuit

# IRELL & MANELLA LLP

## Associate

Newport Beach  
T: 949-760-5224  
F: 949-760-5200  
klyman@irell.com

## Practice Areas

- Bankruptcy, Reorganization & Creditors' Rights

## Education

- Boston University School of Law (J.D., 2002), magna cum laude; Editor of the Boston University Law Review
- Hood College (B.A., English and French Literature, 1998), Honor Program



## Kerri A. Lyman

Kerri Lyman is an associate in the Newport Beach office of Irell & Manella LLP, where she is a member of the firm's bankruptcy, reorganization and creditors' rights practice group.

Ms. Lyman received her J.D., *magna cum laude*, from Boston University School of Law, where she was an editor of the *Boston University Law Review*.

Ms. Lyman has co-authored "What Practitioners Should Know About Class Actions That Are Not Certified Pre-Petition," *The American Bankruptcy Institute Journal*, May 2006, "Carving Up the Contract Turkey Under Bankruptcy Code Section 365: Servability and Indivisibility Integration and Aggregation in Acquisition Transactions," *Norton Journal of Bankruptcy Law and Practice*, June 2006, and "I Signed What?: Applying Collateral Estoppel to an Arbitrator's Findings of Fraud in Dischargeability Proceedings Under Sections 523 and 1141 (D)(6) of the Bankruptcy Code," *Pratt's Journal of Bankruptcy Law*, July 2006.

## Bar & Court Admissions

- 2006, California; 2003, Commonwealth of Massachusetts; 2003, New York State
- U.S. District Court, Southern and Eastern Districts of New York
- U.S. District Court, Central District of California

# IRELL & MANELLA LLP

## Associate

Century City  
T: 310-203-7094  
F: 310-203-7199  
kkraus@irell.com

## Practice Areas

- Tax

## Education

- University of Chicago (J.D., 2001) with honors; Order of the Coif; University of Chicago Law Review, Recipient of the Bell, Boyd, & Lloyd Best Advocate Award
- Princeton University (Ph.D., Philosophy of Science, 1997); National Science Foundation Fellowship, Jacob K. Javits Fellowship
- Wellesley College (B.A., Physics and Philosophy 1991), summa cum laude; Sigma Xi, Phi Beta Kappa



## Katherine A. Kraus

Katherine Kraus is an associate in the Los Angeles office of Irell & Manella LLP, where she is a member of the tax group. Her practice has included tax planning, audits and appeals, and tax malpractice litigation, regarding the taxation of C corporations, S corporations, partnerships, limited liability

companies, REITs, and individuals. She also wrote "Attorney-Client Privilege Under Fire," 104 *Tax Notes* 1447 (2004), regarding how the attorney-client privilege applies to tax practitioners.

Ms. Kraus was significantly involved in briefing the Supreme Court in *Pasquantino v. U.S.*, No. 03-725, regarding whether someone can be convicted of wire fraud in the United States based on the failure to pay tax to a foreign country and has authored "Pasquantino: Foreign Tax Evasion as a Domestic Crime," 32 *Corporate Taxation* 3 (2005).

In 2007, Ms. Kraus was selected for inclusion in *Los Angeles Magazine's* Southern California "Rising Stars" in tax law.

Ms. Kraus received an A.B., *summa cum laude*, from Wellesley College, where she was elected to Phi Beta Kappa and Sigma Xi, and a Ph.D. from Princeton University, where she was a National Science Foundation Fellow and a Jacob K. Javits Fellow. Her dissertation and publications are on the philosophical foundations of physics. She received her J.D., with honors, from the University of Chicago. At Chicago she won an award for having written one of the eight best briefs by first-year students, and she was a member of the *University of Chicago Law Review* and Order of the Coif. Ms. Kraus also was a co-author of "Strategic Disclosure in the Patent System," 53 *Vanderbilt Law Review* 2175 (2000). In 2001-2002, Ms. Kraus served as a Law Clerk to the Honorable Frank H. Easterbrook, U.S. Appellate Court, Seventh Circuit.

**Katherine A. Kraus** (continued)

**Bar & Court Admissions**

- 2003, California

Exhibit B  
Page 66

Exhibit C  
Page 436