

# IRELL & MANELLA LLP

## Associate

Newport Beach  
T: 949-760-5263  
F: 949-760-5200  
scordova@irell.com

## Practice Areas

- Litigation

## Education

- University of Chicago Law School (J.D., 2004); Cornerstone Scholar
- University of California, Davis (B.A., English and Political Science, 2000)

## Shelley D. Cordova

Shelley Cordova is an associate in the Newport Beach office of Irell & Manella LLP, where she is a member of the firm's litigation workgroup.

Ms. Cordova earned her J.D. from the University of Chicago Law School and her B.A. in English and Political Science from the University of California, Davis.

## Bar Admissions

- 2004, California

## IRELL & MANELLA LLP

### Associate

Newport Beach  
T: 949-760-5249  
F: 949-760-5200  
imoe@irell.com

### Practice Areas

- Bankruptcy, Reorganization & Creditors' Rights

### Education

- University of Pennsylvania Law School (J.D., 2007), cum laude; Associate Editor of the Journal of International Law and Policy; Phi Alpha Delta
- University of Virginia (B.A., Psychology, 2003); Phi Eta Sigma Honor Society



### Issa K. Moe

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

Mr. Moe earned his J.D., *cum laude*, from the University of Pennsylvania Law School, where he served as an associate editor of the *Journal of International Law and Policy* (now the *University of Pennsylvania Journal of International Law*). Mr. Moe earned his B.A. from the University of Virginia. While at the University of Virginia, Mr. Moe was inducted into the Phi Eta Sigma Honor Society.

Mr. Moe enjoys community involvement. While in law school, Mr. Moe served as a member of Penn Advocates for the Homeless, where he assisted in the resolution of various legal matters for underprivileged individuals in the Philadelphia region.

### Bar Admissions

- 2008, California

# IRELL & MANELLA LLP

## Associate

Century City  
T: 310-203-7004  
F: 310-203-7199  
bbalding@irell.com

## Practice Areas

- Litigation

## Education

- Harvard Law School (J.D., 2006)
- University of California, Los Angeles (B.S., Mathematics-Economics, 2003); summa cum laude



## Benedetto L. Balding

Ben Balding is an associate in the Los Angeles office of Irell & Manella LLP, where he is a member of the firm's litigation workgroup.

## Bar & Court Admissions

- 2006, California

# IRELL & MANELLA LLP

## Associate

Century City  
T: 310-203-7046  
F: 310-203-7199  
rgaglio@irell.com

## Practice Areas

- Tax

## Education

- Yale Law School (J.D., 2008); Articles Editor, Yale Journal of Law and Feminism
- Columbia College (B.A., with Honors in Political Science, 2005), summa cum laude; Phi Beta Kappa



## Ryan C. Gaglio

Ryan Gaglio is an associate in the Los Angeles office of Irell & Manella LLP, where he is a member of the firm's tax group.

Mr. Gaglio received his J.D. from Yale Law School, where he served as an articles editor of the *Yale Journal of Law and Feminism*. He earned his B.A. with Honors in Political

Science, *summa cum laude*, from Columbia College.

Mr. Gaglio is fluent in Spanish.

## Bar Admissions

- 2008, California

**IRELL & MANELLA LLP**

A REGISTERED LIMITED LIABILITY LAW PARTNERSHIP  
INCLUDING PROFESSIONAL CORPORATIONS

840 NEWPORT CENTER DRIVE, SUITE 400  
NEWPORT BEACH, CALIFORNIA 92660-6324  
TELEPHONE (949) 760-0991  
TAXPAYER ID 95-1946111

June 26, 2009

Client Number: 160808

Invoice Number: \*\*\*\*\*

JAMES C. GIANULIAS  
1105 QUAIL STREET  
NEWPORT BEACH, CA 92660

**INVOICE SUMMARY**  
through May 31, 2009

Fees:	798,347.50
Costs:	<u>15,843.07</u>
<b>Total Amount Due:</b>	<b><u>\$ 814,190.57</u></b>

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IRELL &amp; MANELLA LLP

A REGISTERED LIMITED LIABILITY LAW PARTNERSHIP  
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JAMES C. GIANULIAS

June 26, 2009

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Invoice No. \*\*\*\*\*

## CONSOLIDATED MATTER SUMMARY

Matter #	Matter Name	Fees	Costs	Total
0100	ASSET ANALYSIS & RECOVERY	7,133.00	0.00	7,133.00
0200	ASSET DISPOSITION	13,440.50	0.00	13,440.50
0300	BUSINESS OPERATIONS	81,448.00	0.00	81,448.00
0400	CASE ADMINISTRATION	32,641.50	0.00	32,641.50
0500	CLAIMS ADMINISTRATION & OBJECTION	18,171.50	0.00	18,171.50
0600	EMPLOYEE BENEFITS/PENSION	1,262.00	0.00	1,262.00
0700	FEE/EMPLOYMENT APPLICATIONS	31,196.00	0.00	31,196.00
0800	FEE/EMPLOYMENT OBJECTIONS	7,181.00	0.00	7,181.00
1000	LITIGATION	29,728.00	0.00	29,728.00
1100	MEETINGS OF CREDITORS	151.00	0.00	151.00
1200	PLAN & DISCLOSURE STATEMENT	442,295.50	0.00	442,295.50
1800	TAX ISSUES	96,468.50	0.00	96,468.50
1900	VALUATION	8,303.00	0.00	8,303.00
2000	RELIEF FROM STAY PROCEEDINGS	8,654.00	0.00	8,654.00
2100	SERVICES FOR OTHER PROFESSIONALS	20,274.00	0.00	20,274.00
7001	MISCELLANEOUS	0.00	15,843.07	15,843.07
<b>Total Fees &amp; Costs</b>		<b>\$ 798,347.50</b>	<b>\$ 15,843.07</b>	<b>\$ 814,190.57</b>

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## IRELL &amp; MANELLA LLP

A REGISTERED LIMITED LIABILITY LAW PARTNERSHIP  
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JAMES C. GIANULIAS

June 26, 2009

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Re: ASSET ANALYSIS &amp; RECOVERY

160808/0100

Invoice No. \*\*\*\*\*

## ASSET ANALYSIS &amp; RECOVERY

## PROFESSIONAL SERVICES

<u>Date</u>	<u>Name</u>	<u>Activity</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/29/08	Kerri A. Lyman	ANALYSIS OF ISSUE REGARDING EXEMPTIONS AND EMAIL J. MCFADDEN RE SAME.	0.40	535.00	214.00
01/21/09	Kerri A. Lyman	CALL WITH S. CONERTY REGARDING MOTION TO ASSUME LEASES.	0.20	590.00	118.00
01/21/09	Issa K. Moe	ANALYSIS REGARDING ASSUMPTION OF CERTAIN LEASES.	1.00	420.00	420.00
01/21/09	Issa K. Moe	DRAFT MOTION TO ASSUME CERTAIN LEASES.	2.30	420.00	966.00
01/22/09	Kerri A. Lyman	REVISE MOTION TO ASSUME AGREEMENTS.	0.30	590.00	177.00
01/22/09	Issa K. Moe	DRAFT MOTION TO ASSUME LEASES OF NON-RESIDENTIAL REAL PROPERTY. (NO CHARGE 2.0 HRS OF 2.40 HRS)	1.40	420.00	588.00
01/22/09	Issa K. Moe	SEVERAL E-MAILS TO CLIENT REGARDING MOTION TO ASSUME LEASES OF NON-RESIDENTIAL REAL PROPERTY.	0.60	420.00	252.00
01/23/09	Issa K. Moe	REVISE MOTION TO ASSUME CERTAIN LEASES.	0.40	420.00	168.00
01/28/09	Alan J. Friedman	REVIEW DOCUMENTS RELATED TO POTENTIAL ASSET RECOVERIES	0.40	820.00	328.00
01/28/09	Lori S. Gauthier	REVIEW DRAFT OF MOTION TO ASSUME LEASES.	0.20	230.00	46.00
01/28/09	Lori S. Gauthier	COMMUNICATE WITH I. MOE AND REVIEW/GATHER INFORMATION FOR INCLUSION IN MOTION TO ASSUME LEASES.	0.20	230.00	46.00
01/28/09	Lori S. Gauthier	REVIEW AND ASSIST REVISING/FINALIZING OF MOTION REGARDING ASSUMPTION OF UNEXPIRED LEASES; CONFER WITH I. MOE REGARDING INCORPORATED NEW LBR RULE PROVISIONS.	0.30	230.00	69.00
01/28/09	Lori S. Gauthier	REVIEW/PREPARE ASSUMPTION MOTION FOR SERVICE; COMPLETE POS, AND EXHIBIT FOR SAME.	0.20	230.00	46.00
01/28/09	Lori S. Gauthier	PREPARE NOTICE OF MOTION AND MOTION FOR SERVICE ON PARTIES AND FILING WITH COURT AND E-FILING OF SAME WITH COURT; CALENDARING OF NOTICE EXPIRATION UNDER SAME.	0.40	230.00	92.00
01/28/09	Kerri A. Lyman	ADDRESS ISSUES REGARDING MOTION TO ASSUME LEASES.	0.40	590.00	236.00
01/28/09	Issa K. Moe	CORRESPONDENCE WITH CLIENT REGARDING DECLARATION IN SUPPORT OF MOTION TO ASSUME CERTAIN LEASES.	0.70	420.00	294.00
01/28/09	Issa K. Moe	REVISE AND FINALIZE MOTION TO ASSUME CERTAIN LEASES. (NO CHARGE 1.0 HRS OF 2.70 HRS)	1.70	420.00	714.00
02/04/09	Kerri A. Lyman	EMAIL TO S. CONERTY REGARDING WAREHOUSE LEASE.	0.20	590.00	118.00
02/06/09	Alan J. Friedman	REVIEW DOCUMENTS RELATED TO	0.40	820.00	328.00

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## IRELL &amp; MANELLA LLP

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Re: ASSET ANALYSIS &amp; RECOVERY

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<u>Date</u>	<u>Name</u>	<u>Activity</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
02/12/09	Kerri A. Lyman	POTENTIAL AVOIDANCE ACTIONS FINALIZE NON-OPPOSITION RE MOTION TO ASSUME LEASES.	0.20	590.00	118.00
02/13/09	Alan J. Friedman	REVIEW ISSUES RELATED TO LEASE ASSUMPTION	0.10	820.00	82.00
02/13/09	Lori S. Gauthier	PREPARE DECLARATION REGARDING LACK OF OPPOSITION TO ASSUMPTION OF UNEXPIRED LEASES FOR SERVICE AND FILING WITH COURT; E-FILING OF SAME.	0.20	230.00	46.00
02/13/09	Lori S. Gauthier	PREPARE PROPOSED ORDER ASSUMING LEASES FOR SERVICE AND FILING WITH COURT; E-FILING OF SAME.	0.20	230.00	46.00
02/13/09	Lori S. Gauthier	CONDUCT PACER SEARCH/REVIEW COURT DOCKET TO VERIFY NO OBJECTIONS FILED RELATING TO MOTION TO ASSUME CERTAIN LEASES.	0.10	230.00	23.00
02/13/09	Lori S. Gauthier	PREPARE DECLARATION REGARDING LACK OF OPPOSITION TO MOTION TO ASSUME CERTAIN LEASES.	0.30	230.00	69.00
02/13/09	Lori S. Gauthier	PREPARE PROPOSED ORDER APPROVING ASSUMPTION OF UNEXPIRED LEASES, INCLUDING PROOF OF SERVICE AND NOE FOR SAME.	0.40	230.00	92.00
02/13/09	Issa K. Moe	CORRESPONDENCE WITH CLIENT REGARDING LEASE ASSUMPTION MOTION.	0.20	420.00	84.00
02/26/09	Lori S. Gauthier	RECEIPT/REVIEW OF ENTERED ORDER GRANTING ASSUMPTION OF CERTAIN LEASES; PREPARE FOR SERVICE OF ENTERED ORDER, ARRANGE FOR SERVICE AND E-FILING OF SAME.	0.30	230.00	69.00
02/26/09	Kerri A. Lyman	EMAIL TO S. CONERTY REGARDING ORDER APPROVING ASSUMPTION OF LEASES.	0.20	590.00	118.00
03/06/09	Alan J. Friedman	REVIEW AND ANALYZE MOTION FOR EXAMINATION OF ROBBINS	0.30	820.00	246.00
03/12/09	Issa K. Moe	WORK TO UNWIND SCHEDULED TRUSTEE'S SALE OF ESTATE PROPERTY.	1.80	420.00	756.00
03/18/09	Alan J. Friedman	REVIEW DOCUMENTS RELATED TO PENDING DISCOVERY REQUESTS	0.20	820.00	164.00
<b>Total Fees:</b>			<b>16.20</b>		<b>\$7,133.00</b>

## TIMEKEEPER SUMMARY

<u>Name</u>	<u>Code</u>	<u>Billing Rate</u>	<u>Hours</u>	<u>Fee Amount</u>
Alan J. Friedman	AFRI	820.00	1.40	1,148.00
Kerri A. Lyman	LYMA	535.00	0.40	214.00
Kerri A. Lyman	LYMA	590.00	1.50	885.00
Issa K. Moe	IMOE	420.00	10.10	4,242.00
Lori S. Gauthier	LGAU	230.00	2.80	644.00

Totals:

16.20

\$ 7,133.00

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IRELL & MANELLA LLP

A REGISTERED LIMITED LIABILITY LAW PARTNERSHIP  
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JAMES C. GIANULIAS

June 26, 2009

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Re: ASSET ANALYSIS & RECOVERY

160808/0100

Invoice No. \*\*\*\*\*

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**COSTS ADVANCED**

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**Description**

**Amount**  
**Total Costs: \$ 0.00**

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**MATTER TOTALS**

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**Fees: \$ 7,133.00**  
**Total Amount Due: \$ 7,133.00**

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## IRELL &amp; MANELLA LLP

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Re: ASSET DISPOSITION

160808/0200

Invoice No. \*\*\*\*\*

## ASSET DISPOSITION

## PROFESSIONAL SERVICES

<u>Date</u>	<u>Name</u>	<u>Activity</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
11/04/08	Kerri A. Lyman	REVISE R. GREENSPAN DECLARATION RE BIG CANYON.	0.20	535.00	107.00
11/04/08	Issa K. Moe	REVIEW LEASES AND DRAFT MOTION TO REJECT CERTAIN LEASES.	2.50	325.00	812.50
12/01/08	Alan J. Friedman	ADDRESS ISSUES RELATED TO LEASE EXTENSIONS	0.20	775.00	155.00
12/01/08	Lori S. Gauthier	FINALIZE PROPOSED SECTION 365 ORDER AND PREPARE SAME FOR SUBMISSION AT 12/3/08 HEARING.	0.30	210.00	63.00
12/02/08	William N. Lobel	REVIEW UPDATED TENTATIVE; OFFICE CONFERENCE WITH A. FRIEDMAN REGARDING SAME.	0.10	850.00	85.00
12/03/08	William N. Lobel	ATTEND HEARING ON SALE OF MEMBERSHIP INTEREST.	0.30	850.00	255.00
12/08/08	William N. Lobel	TELEPHONE CONFERENCE WITH S. THIGPEN AND D. SANTOS RE SALE OF PROPERTIES	0.30	850.00	255.00
12/09/08	Lori S. Gauthier	REVIEW ENTERED ORDER APPROVING SALE OF MEMBERSHIP INTEREST AND FORWARD SAME TO CLIENTS.	0.10	210.00	21.00
12/09/08	Lori S. Gauthier	REVIEW ENTERED ORDER EXTENDING TIME TO ASSUME OR REJECT LEASES, CALENDARING OF EXTENSION AND FORWARD SAME TO CLIENTS.	0.20	210.00	42.00
12/24/08	Alan J. Friedman	REVIEW AND ANALYZE OFFER TO PURCHASE ASSETS	0.20	775.00	155.00
01/07/09	Alan J. Friedman	REVIEW AND RESPOND TO QUERIES RELATED TO POTENTIAL ASSET SALES	0.20	820.00	164.00
01/07/09	Alan J. Friedman	REVIEW DOCUMENTS RELATED TO FORECLOSURE OF ASSETS	0.20	820.00	164.00
01/10/09	Alan J. Friedman	ANALYSIS OF ISSUES AND DOCUMENTS RELATED TO DISPOSITION OF ASSETS IN VIOLATION OF STAY	0.50	820.00	410.00
01/13/09	Lori S. Gauthier	REVIEW FILES AND PREPARE E-MAIL REGARDING UPCOMING SECTION 365 DEADLINE.	0.10	230.00	23.00
01/13/09	Lori S. Gauthier	REVIEW E-MAILS RELATING TO SECTION 365 ISSUES.	0.10	230.00	23.00
01/14/09	Alan J. Friedman	REVIEW AND ANALYZE CORRESPONDENCE AND DOCUMENTS RELATED TO LEASE ASSUMPTIONS	0.20	820.00	164.00
01/14/09	Lori S. Gauthier	REVIEW E-MAIL REGARDING STATUS/STRATEGY RELATING TO SECTION 365 EXPIRATION.	0.10	230.00	23.00
01/15/09	Alan J. Friedman	REVIEW CORRESPONDENCE RELATED TO LEASE ASSUMPTIONS	0.10	820.00	82.00
01/26/09	Alan J. Friedman	REVIEW ISSUES AND CORRESPONDENCE RELATED TO LEASE ASSUMPTION REQUESTS	0.20	820.00	164.00
01/27/09	Alan J. Friedman	CONFERENCE WITH KEY BANK COUNSEL	0.20	820.00	164.00

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## IRELL &amp; MANELLA LLP

A REGISTERED LIMITED LIABILITY LAW PARTNERSHIP  
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JAMES C. GIANULIAS

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Re: ASSET DISPOSITION

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Invoice No. \*\*\*\*\*

<u>Date</u>	<u>Name</u>	<u>Activity</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
		REGARDING POTENTIAL COLLATERAL POSTING ISSUES			
01/27/09	Lori S. Gauthier	E-MAIL PARTIES REGARDING UPCOMING SECTION 365 EXPIRATION.	0.10	230.00	23.00
01/28/09	Alan J. Friedman	REVIEW DOCUMENTS RELATED TO LEASE ASSUMPTIONS	0.20	820.00	164.00
01/30/09	Alan J. Friedman	REVIEW AND ANALYZE ISSUES AND DOCUMENTS RELATED TO PURCHASE OFFER	0.40	820.00	328.00
01/30/09	Alan J. Friedman	ANALYSIS OF ISSUES RELATED TO POTENTIAL DISPOSITION OF ASSETS	0.70	820.00	574.00
02/05/09	Alan J. Friedman	REVIEW AND ANALYZE DOCUMENTATION RELATED TO POTENTIAL LOAN RESTRUCTURING	0.90	820.00	738.00
02/05/09	Alan J. Friedman	CONFERENCE WITH S. THIGPEN REGARDING ASSET SALES	0.10	820.00	82.00
02/09/09	Alan J. Friedman	ANALYSIS OF DOCUMENTS AND RELATED LAW REGARDING KEY BANK'S REQUEST	1.10	820.00	902.00
02/13/09	Alan J. Friedman	REVIEW CORRESPONDENCE RELATED TO POTENTIAL SALE OF ASSETS	0.10	820.00	82.00
02/14/09	Alan J. Friedman	ANALYSIS OF KEY BANK POSITION AND RESEARCH INTO ABILITY TO DEFEAT SAME	1.50	820.00	1,230.00
02/16/09	Alan J. Friedman	REVIEW AND ANALYZE ISSUES RELATED TO POTENTIAL SALES OF ASSETS	0.20	820.00	164.00
02/17/09	Alan J. Friedman	DRAFT DOCUMENTS RELATED TO FORECLOSURE SALES	0.30	820.00	246.00
02/21/09	Alan J. Friedman	REVIEW DOCUMENTS RELATED TO FORECLOSURES ON ASSETS	0.40	820.00	328.00
02/24/09	Alan J. Friedman	ADDRESS ISSUES AND REVIEW DOCUMENTS RELATED TO POTENTIAL ASSET DISPOSITIONS	0.40	820.00	328.00
03/11/09	Alan J. Friedman	REVIEW DOCUMENTS RELATED TO POTENTIAL FORECLOSURES	0.20	820.00	164.00
03/13/09	Alan J. Friedman	REVIEW CORRESPONDENCE AND RELATED DOCUMENTS REGARDING POTENTIAL FORECLOSURE SALE	0.20	820.00	164.00
03/17/09	Alan J. Friedman	REVIEW DOCUMENTS RELATED TO ASSET DISPOSITIONS	0.20	820.00	164.00
03/20/09	Alan J. Friedman	ANALYSIS OF SALE SCENARIOS	1.50	820.00	1,230.00
03/23/09	Alan J. Friedman	REVIEW AND ANALYZE DOCUMENTS RELATED TO POTENTIAL SALE OF ASSETS	1.00	820.00	820.00
04/13/09	Alan J. Friedman	ADDRESS ISSUES RELATED TO POTENTIAL SALE OF ASSETS	0.50	820.00	410.00
04/14/09	Alan J. Friedman	ADDRESS ISSUES RELATED TO POTENTIAL SALE OF ASSETS	0.40	820.00	328.00
04/14/09	Alan J. Friedman	MEETING WITH POTENTIAL PURCHASER OF ASSETS	1.20	820.00	984.00
04/15/09	Alan J. Friedman	CONFERENCE WITH FREIER REGARDING TAX REQUESTS FROM POTENTIAL BUYER.	0.30	820.00	246.00
04/15/09	Alan J. Friedman	REVIEW CORRESPONDENCE RELATED TO POTENTIAL BUYER REQUESTS.	0.10	820.00	82.00
05/18/09	Alan J. Friedman	CONFERENCE WITH R. FULLER REGARDING POTENTIAL SALE OF ASSETS	0.20	820.00	164.00

IRELL & MANELLA LLP  
A REGISTERED LIMITED LIABILITY LAW PARTNERSHIP  
INCLUDING PROFESSIONAL CORPORATIONS

JAMES C. GIANULIAS  
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Re: ASSET DISPOSITION  
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<u>Date</u>	<u>Name</u>	<u>Activity</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
05/26/09	Alan J. Friedman	REVIEW CORRESPONDENCE AND DOCUMENTS RELATED TO FORECLOSURE OF ASSETS	0.20	820.00	164.00
<b>Total Fees:</b>			<b>18.70</b>		<b>\$13,440.50</b>

**TIMEKEEPER SUMMARY**

<u>Name</u>	<u>Code</u>	<u>Billing Rate</u>	<u>Hours</u>	<u>Fee Amount</u>
Alan J. Friedman	AFRI	775.00	0.40	310.00
Alan J. Friedman	AFRI	820.00	13.90	11,398.00
William N. Lobel	WLOB	850.00	0.70	595.00
Kerri A. Lyman	LYMA	535.00	0.20	107.00
Issa K. Moe	IMOE	325.00	2.50	812.50
Lori S. Gauthier	LGAU	210.00	0.60	126.00
Lori S. Gauthier	LGAU	230.00	0.40	92.00
<b>Totals:</b>			<b>18.70</b>	<b>\$ 13,440.50</b>

**COSTS ADVANCED**

<u>Description</u>	<u>Amount</u>
<b>Total Costs:</b>	<b>\$ 0.00</b>

**MATTER TOTALS**

Fees: \$ 13,440.50  
Total Amount Due: \$ 13,440.50

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## IRELL &amp; MANELLA LLP

A REGISTERED LIMITED LIABILITY LAW PARTNERSHIP  
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JAMES C. GIANULIAS

June 26, 2009

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Re: BUSINESS OPERATIONS

160808/0300

Invoice No. \*\*\*\*\*

**BUSINESS OPERATIONS****PROFESSIONAL SERVICES**

<u>Date</u>	<u>Name</u>	<u>Activity</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/01/08	Alan J. Friedman	CALL WITH DEBTOR RELATED TO PENDING BUSINESS ISSUES	0.50	775.00	387.50
12/01/08	Lori S. Gauthier	CONFER WITH I. MOE REGARDING UTILITY ISSUES, REVIEW UTILITY DOCUMENTS AND E-MAIL I. MOE SAME.	0.20	210.00	42.00
12/03/08	Alan J. Friedman	CONFERENCE WITH S. THIGPEN REGARDING HEARINGS	0.20	775.00	155.00
12/03/08	Alan J. Friedman	CORRESPONDENCE RELATED TO PENDING HEARINGS	0.10	775.00	77.50
12/03/08	Alan J. Friedman	CONFERENCE WITH DEBTOR REGARDING HEARING PREPARATION	0.60	775.00	465.00
12/03/08	Alan J. Friedman	REVIEW AND ANALYZE DOCUMENTS RELATED TO HEARING PREPARATION	1.30	775.00	1,007.50
12/03/08	Alan J. Friedman	CONFERENCE WITH DEBTOR REGARDING RESULTS OF HEARING	0.60	775.00	465.00
12/05/08	Alan J. Friedman	CONFERENCE WITH THIGPEN RELATED TO PENDING OPERATIONAL ISSUES	0.20	775.00	155.00
12/10/08	Alan J. Friedman	ADDRESS DOCUMENT PRODUCTIONS	0.80	775.00	620.00
12/11/08	Alan J. Friedman	REVIEW AND ANALYZE DOCUMENTS RELATED TO BUDGET CONCERNS	0.50	775.00	387.50
12/11/08	Kerri A. Lyman	ANALYSIS OF MONTHLY OPERATING REPORTS	0.20	535.00	107.00
12/13/08	Alan J. Friedman	REVIEW DOCUMENTS TO BE PRODUCED AND FURTHER REQUESTS	1.20	775.00	930.00
12/15/08	Alan J. Friedman	ANALYSIS OF GOING FORWARD BUSINESS PLAN	0.80	775.00	620.00
12/15/08	Alan J. Friedman	CONFERENCE WITH J. MCFADDEN REGARDING GOING FORWARD BUSINESS PLAN	0.20	775.00	155.00
12/15/08	Alan J. Friedman	REVIEW AND ANALYZE DOCUMENT REQUESTS RELATED TO PRIOR REQUESTS	1.10	775.00	852.50
12/15/08	Lori S. Gauthier	REVIEW NOVEMBER MONTHLY OPERATING REPORTS FOR G COMPANIES AND MESA MANAGEMENT AND PREPARE LETTER TRANSMITTING SAME.	0.20	210.00	42.00
12/15/08	Lori S. Gauthier	RECEIPT/REVIEW ENTERED STIPULATED ORDER REGARDING COMMITTEE'S MOTION TO PROHIBIT LAVISH LIFESTYLE AND CALENDARING OF CONTINUED HEARING AND RELATED DEADLINES.	0.20	210.00	42.00
12/15/08	William N. Lobel	REVIEW/ANALYSIS OF CORRESPONDENCE RE STAFFING ISSUES	0.10	850.00	85.00
12/16/08	Kerri A. Lyman	EMAILS REGARDING G COMPANIES WITH WEILAND.	0.10	535.00	53.50
12/18/08	Alan J. Friedman	CONFERENCE WITH THIGPEN AND MCFADDEN REGARDING DISCOVERY REQUESTS AND OPERATIONAL ISSUES	0.50	775.00	387.50
12/19/08	Alan J. Friedman	CONFERENCE WITH S. THIGPEN REGARDING OPERATIONAL ISSUES	0.10	775.00	77.50

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## IRELL &amp; MANELLA LLP

A REGISTERED LIMITED LIABILITY LAW PARTNERSHIP  
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Re: BUSINESS OPERATIONS

160808/0300

Invoice No. \*\*\*\*\*

<u>Date</u>	<u>Name</u>	<u>Activity</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/19/08	Alan J. Friedman	CORRESPONDENCE RELATED TO	0.10	775.00	77.50
		COMMITTEE MEETING			
12/22/08	Alan J. Friedman	CONFERENCE WITH S. THIGPEN REGARDING	0.10	775.00	77.50
		OPERATIONAL CUTS			
12/22/08	Alan J. Friedman	MEETING WITH COMMITTEE	2.60	775.00	2,015.00
		REPRESENTATIVES AND FOLLOWUP WITH			
		COMPANY			
01/05/09	Alan J. Friedman	REVIEW AND ANALYZE VALUATION ISSUES	1.00	820.00	820.00
01/06/09	Alan J. Friedman	REVIEW DOCUMENTS RELATED TO	0.20	820.00	164.00
		PENDING TAX FILINGS			
01/06/09	Alan J. Friedman	REVIEW AND ANALYZE VALUATION	1.30	820.00	1,066.00
		DOCUMENTS AND METRICS			
01/07/09	Alan J. Friedman	REVISE STIPULATION RELATED 1115	0.20	820.00	164.00
		MOTION			
01/07/09	Lori S. Gauthier	REVIEW PLEADINGS AND COURT DOCKET	0.20	230.00	46.00
		REGARDING DEADLINES RELATING TO			
		CONTINUED HEARING ON COMMITTEE'S			
		MOTION TO PROHIBIT LAVISH LIFESTYLE.			
01/07/09	Lori S. Gauthier	REVIEW COURT DOCKET AND E-MAIL K.	0.10	230.00	23.00
		LYMAN AND A. FRIEDMAN REGARDING			
		STATUS OF REGARDING FILING OF			
		SUPPLEMENTAL PLEADINGS RELATING TO			
		LAVISH LIFESTYLE MOTION.			
01/08/09	Lori S. Gauthier	REVIEW STIPULATION EXTENDING	0.20	230.00	46.00
		DEADLINES RELATING TO COMMITTEE'S			
		LAVISH LIFESTYLE MOTION AND			
		CALENDARING OF SAME.			
01/09/09	Alan J. Friedman	ANALYSIS OF BUDGET INFORMATION AND	1.00	820.00	820.00
		RELATED DOCUMENTS			
01/09/09	Alan J. Friedman	CONFERENCE WITH S. THIGPEN REGARDING	0.20	820.00	164.00
		OPERATIONS			
01/12/09	Alan J. Friedman	CONFERENCE WITH D. SANTOS REGARDING	0.20	820.00	164.00
		VALUATION ISSUES			
01/12/09	Alan J. Friedman	REVIEW AND ANALYZE DOCUMENTS	0.80	820.00	656.00
		RELATED TO VALUATION CONCLUSIONS			
01/16/09	Kerri A. Lyman	REVIEW MONTHLY OPERATING REPORTS.	0.30	590.00	177.00
01/20/09	Alan J. Friedman	CORRESPONDENCE RELATED TO	0.10	820.00	82.00
		VALUATION ISSUES			
01/21/09	Alan J. Friedman	REVIEW LEASE ASSUMPTION ISSUES	0.10	820.00	82.00
01/22/09	Kerri A. Lyman	CALL WITH B. LEE REGARDING LAVISH	0.10	590.00	59.00
		LIFESTYLE MOTION.			
01/23/09	Alan J. Friedman	REVIEW AND ANALYZE DOCUMENTS	0.70	820.00	574.00
		RELATED TO VALUATION OF ASSETS			
01/26/09	Alan J. Friedman	RESEARCH ISSUES RELATED TO	1.80	820.00	1,476.00
		VALUATION METHODOLOGIES			
01/26/09	Alan J. Friedman	REVIEW AND ANALYZE DOCUMENTS	1.80	820.00	1,476.00
		RELATED TO VALUATION ISSUES			
01/26/09	Alan J. Friedman	REVIEW CORRESPONDENCE RELATED TO	0.10	820.00	82.00
		REQUEST FOR INCREASED LOAN PAYMENTS			
01/27/09	Alan J. Friedman	REVIEW AND ANALYZE ISSUES AND	0.60	820.00	492.00
		RELATED DOCUMENTS REGARDING			
		PENDING 1115 MOTION			
01/28/09	Alan J. Friedman	CONFERENCE WITH S. THIGPEN REGARDING	0.10	820.00	82.00

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<u>Date</u>	<u>Name</u>	<u>Activity</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
		VALUATION ISSUES			
01/28/09	Alan J. Friedman	ANALYSIS OF VALUATION CONCLUSIONS	1.20	820.00	984.00
01/28/09	Alan J. Friedman	ADDRESS ISSUES RELATED TO ONGOING VALUATION CONCERNS	0.50	820.00	410.00
01/28/09	Lori S. Gauthier	REVIEW COURT DOCKET; OBTAIN COPIES OF COMMITTEE'S PLEADINGS IN FURTHER SUPPORT OF MOTION TO PROHIBIT LAVISH LIFESTYLE AND E-MAIL PARTIES REGARDING RECENT ACTIVITY.	0.20	230.00	46.00
01/28/09	Lori S. Gauthier	REVIEW AND COMMUNICATE WITH A. FRIEDMAN AND THE LOBEL FIRM REGARDING PREPARATION FOR 2/4/09 HEARING.	0.10	230.00	23.00
01/29/09	Alan J. Friedman	REVIEW DOCUMENTS RELATED TO 1115 MOTION	0.60	820.00	492.00
01/29/09	Alan J. Friedman	REVIEW DOCUMENTS FOR LENDER REVIEW	0.60	820.00	492.00
01/29/09	Lori S. Gauthier	REVIEW/PREPARE RESUBMISSION OF DECLARATION REGARDING LAVISH LIFESTYLE MOTION FOR SERVICE AND FILING WITH COURT; E-FILING OF SAME.	0.20	230.00	46.00
02/01/09	Alan J. Friedman	ADDRESS ISSUES RELATED TO 1115 MOTION	0.50	820.00	410.00
02/02/09	Alan J. Friedman	ANALYSIS OF PENDING 1115 ISSUES	1.00	820.00	820.00
02/02/09	Alan J. Friedman	MEETING WITH DEBTOR REGARDING OPERATIONAL, 1115 AND PLAN ISSUES	1.70	820.00	1,394.00
02/02/09	Kerri A. Lyman	ADDRESS ISSUES REGARDING LAVISH LIFESTYLE MOTION.	0.30	590.00	177.00
02/03/09	Alan J. Friedman	CONFERENCE WITH V. SAHN REGARDING VALUATION ISSUES	0.20	820.00	164.00
02/03/09	Alan J. Friedman	ADDRESS 1115 MOTION ISSUES	0.80	820.00	656.00
02/03/09	Kerri A. Lyman	ADDRESS ISSUES REGARDING LAVISH LIFESTYLE MOTION IN PREPARATION FOR HEARING.	0.40	590.00	236.00
02/04/09	Alan J. Friedman	ANALYSIS OF 1115 ISSUES IN PREPARATION FOR HEARING	0.80	820.00	656.00
02/04/09	Alan J. Friedman	REVIEW DOCUMENTS AND CORRESPONDENCE RELATED TO ASSET VALUATION	0.90	820.00	738.00
02/04/09	Alan J. Friedman	CORRESPONDENCE REGARDING VALUATION ISSUES	0.10	820.00	82.00
02/06/09	Alan J. Friedman	REVIEW ISSUES RELATED TO VALUATION	0.60	820.00	492.00
02/09/09	Alan J. Friedman	CONF CALL WITH KEY BANK REGARDING LOAN RESTRUCTURING.	0.60	820.00	492.00
02/09/09	Alan J. Friedman	LEGAL RESEARCH INTO VALUATION ISSUES RELATIVE TO KEY BANK AND DEMAND FOR ADDITIONAL COLLATERAL	1.80	820.00	1,476.00
02/10/09	Alan J. Friedman	REVIEW AND ANALYZE LATEST DOCUMENT REQUESTS AND RESPONSES THERETO	1.30	820.00	1,066.00
02/11/09	Alan J. Friedman	REVIEW AND REVISE CORRESPONDENCE AND DOCUMENTS IN RESPONSE TO REQUEST FOR SAME	1.10	820.00	902.00
02/11/09	Alan J. Friedman	CORRESPONDENCE RELATED TO LAVISH LIFESTYLE MOTION	0.10	820.00	82.00
02/11/09	Alan J. Friedman	ASSESSMENT OF KEY BANK PROPOSAL	0.50	820.00	410.00

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<u>Date</u>	<u>Name</u>	<u>Activity</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
02/11/09	Alan J. Friedman	ADDRESS ISSUES RELATED TO VALUATION CONCERNS AND PROCESS	0.40	820.00	328.00
02/12/09	Alan J. Friedman	CONFERENCE WITH S. THIGPEN AND S. CONNERTY REGARDING KEY BANK ISSUES	0.20	820.00	164.00
02/12/09	Alan J. Friedman	CORRESPONDENCE RELATED TO KEY BANK ISSUES	0.20	820.00	164.00
02/12/09	Alan J. Friedman	LEGAL ANALYSIS OF KEY BANK ISSUES	0.60	820.00	492.00
02/12/09	Alan J. Friedman	CONFERENCE WITH V. SAHN REGARDING KEY BANK ISSUES	0.20	820.00	164.00
02/13/09	Alan J. Friedman	ADDRESS ISSUES RELATED TO KEY PROPOSAL	0.20	820.00	164.00
02/13/09	Alan J. Friedman	REVIEW AND ANALYZE VALUATION DATA	1.30	820.00	1,066.00
02/13/09	Alan J. Friedman	CORRESPONDENCE FROM V. SAHN REGARDING VALUATION AND RELATED ISSUES	0.20	820.00	164.00
02/14/09	Alan J. Friedman	REVIEW AND ANALYZE VALUATION DOCUMENTS RELATIVE TO COMMITTEE QUESTIONS	1.70	820.00	1,394.00
02/16/09	Alan J. Friedman	CONFERENCE WITH S. THIGPEN AND J. MCFADDEN REGARDING VALUATION ISSUES	0.20	820.00	164.00
02/16/09	Kerri A. Lyman	ANALYZE MONTHLY OPERATING REPORTS.	0.40	590.00	236.00
02/17/09	Alan J. Friedman	CONFERENCE WITH S. THIGPEN REGARDING KEY BANK ISSUES	0.10	820.00	82.00
02/17/09	Alan J. Friedman	ANALYSIS OF ADDITIONAL KEY BANK ISSUES	0.60	820.00	492.00
02/17/09	Alan J. Friedman	ANALYSIS OF CASH FLOW MODELS	0.30	820.00	246.00
02/17/09	Alan J. Friedman	CONFERENCE WITH S. THIGPEN AND J. MCFADDEN REGARDING CASH FLOW MODELS	0.20	820.00	164.00
02/17/09	Alan J. Friedman	REVIEW AND ANALYZE LATEST DOCUMENT REQUEST	0.60	820.00	492.00
02/17/09	Lori S. Gauthier	RECEIPT/REVIEW JANUARY MOR'S OF G COMPANIES AND MESA MANAGEMENT.	0.20	230.00	46.00
02/18/09	Alan J. Friedman	REVIEW AND ANALYZE CORRESPONDENCE AND DOCUMENTS RELATED TO VALUATION MEETINGS	1.10	820.00	902.00
02/18/09	Alan J. Friedman	CONFERENCE WITH S. THIGPEN REGARDING POTENTIAL SETTLEMENT	0.20	820.00	164.00
02/18/09	Alan J. Friedman	ANALYSIS OF POTENTIAL SETTLEMENT PARAMETERS	0.70	820.00	574.00
02/18/09	Alan J. Friedman	REVIEW AND ANALYZE CASH FLOW NUMBERS	0.60	820.00	492.00
02/18/09	Lori S. Gauthier	REVIEW E-MAIL BETWEEN R. GOE AND A. FRIEDMAN REGARDING R. GOE'S REQUEST FOR MESA'S MORS; FORWARD JANUARY 2009 MOR TO R. GOE.	0.20	230.00	46.00
02/19/09	Alan J. Friedman	CORRESPONDENCE RELATED TO PENDING BUSINESS ISSUES	0.10	820.00	82.00
02/19/09	Alan J. Friedman	ANALYSIS OF FINANCIAL DATA IN PREPARATION FOR MEETING WITH DEBTOR	1.20	820.00	984.00
02/19/09	Alan J. Friedman	MEETING WITH DEBTOR REGARDING CASH FLOW PROJECTIONS AND DOCUMENT	3.00	820.00	2,460.00

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<u>Date</u>	<u>Name</u>	<u>Activity</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
		PRODUCTION			
02/20/09	Alan J. Friedman	ANALYSIS OF FINANCIAL PROJECTIONS	0.60	820.00	492.00
02/20/09	Alan J. Friedman	CONFERENCE WITH DEBTOR REGARDING FINANCIAL PROJECTIONS	0.70	820.00	574.00
02/21/09	Alan J. Friedman	REVIEW AND ANALYZE ISSUES AND DOCUMENTS RELATED TO PROJECTIONS	0.80	820.00	656.00
02/21/09	Alan J. Friedman	REVIEW AND ANALYZE ADDITIONAL KEY BANK ISSUES	0.30	820.00	246.00
02/21/09	Alan J. Friedman	REVIEW AND ANALYZE DOCUMENT PRODUCTION REQUESTS AND RELATED ISSUES	0.80	820.00	656.00
02/21/09	Alan J. Friedman	REVIEW VALUATION DOCUMENTS	0.70	820.00	574.00
02/22/09	Alan J. Friedman	ANALYSIS OF CASH FLOW DOCUMENTS	1.30	820.00	1,066.00
02/23/09	Alan J. Friedman	PREPARE FOR AND PARTICIPATE IN MEETING WITH V. SAHN AND G. WATTS REGARDING CASE NEGOTIATIONS	7.00	820.00	5,740.00
02/23/09	Kerri A. Lyman	EMAIL J. MCFADDEN REGARDING QUERY RE US TRUSTEE.	0.20	590.00	118.00
02/24/09	Alan J. Friedman	CONFERENCE WITH S. THIGPEN REGARDING PENDING OPERATIONAL ISSUES	0.20	820.00	164.00
02/24/09	Alan J. Friedman	ANALYSIS OF VALUATION OF ASSETS	0.40	820.00	328.00
02/25/09	Alan J. Friedman	CONFERENCE WITH D. SANTOS REGARDING VALUATION ISSUES	0.20	820.00	164.00
02/25/09	Alan J. Friedman	ANALYSIS OF PROJECTIONS AND VALUATION CONCLUSIONS AND COMMITTEE CONCLUSIONS ON SAME	1.00	820.00	820.00
02/25/09	Alan J. Friedman	CONFERENCE WITH S. THIGPEN REGARDING VALUATION ISSUES	0.20	820.00	164.00
02/26/09	Alan J. Friedman	ADDRESS ISSUES RELATED TO PAYMENT OF OPERATION EXPENSES	0.30	820.00	246.00
02/26/09	Alan J. Friedman	ANALYSIS OF CASH FLOW MODEL	1.20	820.00	984.00
02/26/09	Alan J. Friedman	CONFERENCE WITH V. SAHN REGARDING STATUS OF VALUATION ISSUES	0.10	820.00	82.00
02/27/09	Alan J. Friedman	ANALYSIS OF CASH FLOW DOCUMENTS AND RELATED ISSUES	1.00	820.00	820.00
02/27/09	Alan J. Friedman	CONFERENCE WITH V. SAHN REGARDING VALUATION ISSUES	0.20	820.00	164.00
03/01/09	Alan J. Friedman	ANALYSIS OF FINANCING DOCUMENTS RELATED TO PENALTIES AND SOLUTIONS	2.80	820.00	2,296.00
03/02/09	Alan J. Friedman	REVIEW AND ANALYSIS OF REVISED CASH FLOW PROJECTIONS	1.50	820.00	1,230.00
03/05/09	Alan J. Friedman	REVIEW VALUATION ISSUES AND CONCLUSIONS	0.50	820.00	410.00
03/06/09	Alan J. Friedman	REVIEW DOCUMENTS REGARDING VALUATION IMPACTS	0.70	820.00	574.00
03/10/09	Alan J. Friedman	CONFERENCE WITH THIGPEN REGARDING OPERATION ISSUES	0.30	820.00	246.00
03/16/09	Alan J. Friedman	ANALYSIS OF POTENTIAL SOLUTIONS TO LOAN MODIFICATION ISSUES	0.50	820.00	410.00
03/18/09	Lori S. Gauthier	RECEIPT/REVIEW MESA AND G COMPANIES FEBRUARY MOR'S.	0.20	230.00	46.00
03/18/09	Lori S. Gauthier	PREPARE LETTER TO M. SORESENSEN TRANSMITTING COMPANY MOR'S AND	0.20	230.00	46.00

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<u>Date</u>	<u>Name</u>	<u>Activity</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
03/18/09	Kerri A. Lyman	PREPARE SAME FOR TRANSMISSION.	0.10	590.00	59.00
		EMAILS REGARDING MONTHLY OPERATING REPORTS.			
03/24/09	Alan J. Friedman	REVIEW PRODUCED DOCUMENTS	0.50	820.00	410.00
03/26/09	Kerri A. Lyman	RESPOND TO REQUEST FOR TAX RETURNS.	0.10	590.00	59.00
03/27/09	Alan J. Friedman	REVIEW ISSUES RELATED TO PENDING CASH FLOWS.	0.70	820.00	574.00
03/27/09	Kerri A. Lyman	FACTUAL RESEARCH ON CAMEO TAX RETURNS.	0.20	590.00	118.00
03/27/09	Kerri A. Lyman	EMAIL REGARDING CAMEO TAX RETURNS.	0.10	590.00	59.00
03/31/09	Alan J. Friedman	ANALYSIS OF REVISED PROJECTIONS FOR SETTLEMENT DISCUSSIONS	0.20	820.00	164.00
03/31/09	Alan J. Friedman	CONFERENCE WITH THIGPEN ET AL REGARDING REVISED PROJECTIONS	0.20	820.00	164.00
03/31/09	Alan J. Friedman	CONFERENCE WITH THIGPEN ET AL REGARDING REVISED PROJECTIONS	0.40	820.00	328.00
03/31/09	Alan J. Friedman	REVIEW MULTIPLE CORRESPONDENCE RELATED TO PENDING DOCUMENT REQUESTS.	0.20	820.00	164.00
04/01/09	Alan J. Friedman	ANALYSIS OF PROJECTIONS AND RELATED ISSUES	0.60	820.00	492.00
04/01/09	Alan J. Friedman	REVIEW CORRESPONDENCE RELATED TO POTENTIAL SETTLEMENT	0.10	820.00	82.00
04/01/09	Alan J. Friedman	ADDITIONAL ANALYSIS OF PROJECTIONS	1.10	820.00	902.00
04/03/09	Alan J. Friedman	REVIEW AND ANALYZE DOCUMENTS RELATED TO PROJECTIONS	0.70	820.00	574.00
04/09/09	Alan J. Friedman	REVIEW AND ANALYZE POTENTIAL REVISIONS TO CASH FLOW PROJECTIONS	0.50	820.00	410.00
04/09/09	Alan J. Friedman	REVIEW CORRESPONDENCE AND DOCUMENTS RELATED TO DISCOVERY REQUESTS.	0.40	820.00	328.00
04/13/09	Alan J. Friedman	ANALYSIS OF DOCUMENT REQUESTS	1.20	820.00	984.00
04/13/09	Alan J. Friedman	REVIEW RESPONSE TO DISCOVERY REQUEST	0.20	820.00	164.00
04/17/09	Kerri A. Lyman	REVIEW MORS.	0.30	590.00	177.00
04/20/09	Lori S. Gauthier	RECEIPT/REVIEW COMPANY MARCH MONTHLY OPERATING REPORTS.	0.20	230.00	46.00
04/20/09	Lori S. Gauthier	PREPARE COMPANY MOR'S FOR SUBMISSION TO UST AND PREPARE TRANSMITTAL LETTER REGARDING SAME.	0.20	230.00	46.00
04/21/09	Alan J. Friedman	CONFERENCE WITH R. GOE REGARDING SUNWEST BANK REFINANCE	0.20	820.00	164.00
04/22/09	Alan J. Friedman	CONFERENCE WITH L. JURICH REGARDING STATUS OF SETTLEMENT NEGOTIATIONS	0.70	820.00	574.00
04/23/09	Alan J. Friedman	REVIEW CORRESPONDENCE AND DOCUMENTS RELATED TO REFINANCING	0.20	820.00	164.00
04/24/09	Alan J. Friedman	ADDRESS VALUATION ISSUES	1.00	820.00	820.00
04/27/09	Alan J. Friedman	REVIEW AND ANALYZE PROJECTIONS RE POTENTIAL SETTLEMENT	1.50	820.00	1,230.00
04/29/09	Alan J. Friedman	ANALYSIS OF DOCUMENT REQUESTS AND RELATED RESPONSES	0.60	820.00	492.00
04/30/09	Alan J. Friedman	ANALYSIS OF PENDING TERM SHEETS	1.20	820.00	984.00
05/01/09	Alan J. Friedman	REVIEW AND ANALYZE ISSUES RELATE	1.30	820.00	1,066.00

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<u>Date</u>	<u>Name</u>	<u>Activity</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
05/07/09	Alan J. Friedman	POTENTIAL SETTLEMENT STRUCTURES			
05/07/09	Alan J. Friedman	ADDRESS ASSET VALUATION ISSUES	0.40	820.00	328.00
05/07/09	Alan J. Friedman	REVIEW ADDITIONAL SETTLEMENT STRUCTURES	0.80	820.00	656.00
05/08/09	Alan J. Friedman	CORRESPONDENCE RELATED TO PENDING LOAN MODIFICATIONS	0.10	820.00	82.00
05/12/09	Alan J. Friedman	REVIEW AND ANALYZE CORRESPONDENCE AND PRODUCED DOCUMENTS	1.60	820.00	1,312.00
05/13/09	Kyle Kawakami	REVIEW DEEDS OF TRUST RE: TRANSFER RESTRICTIONS	1.00	780.00	780.00
05/15/09	Alan J. Friedman	REVIEW CORRESPONDENCE AND ANALYSIS RELATED TO CORPORATE ACTIVITIES	0.20	820.00	164.00
05/18/09	Alan J. Friedman	CONFERENCE WITH R. GOE REGARDING APPROVAL OF LOAN TRANSACTION	0.10	820.00	82.00
05/18/09	Alan J. Friedman	REVIEW CORRESPONDENCE AND DOCUMENTS RELATED TO NEW LOAN ON PROJECTS	0.40	820.00	328.00
05/18/09	Kerri A. Lyman	FACTUAL ANALYSIS OF SUNWEST LOAN.	0.30	590.00	177.00
05/19/09	Alan J. Friedman	REVIEW DOCUMENTS RELATED TO CONFIDENTIALITY	0.30	820.00	246.00
05/19/09	Lori S. Gauthier	RECEIPT/REVIEW APRIL MOR'S FOR G COMPANIES AND MESA MANAGEMENT, PREPARE SAME FOR SUBMISSION TO U.S. TRUSTEE AND PREPARE TRANSMITTAL LETTER FOR SAME.	0.30	230.00	69.00
05/21/09	Alan J. Friedman	REVIEW AND ANALYZE DOCUMENTS AND CORRESPONDENCE RELATED TO PROPOSED NEW FINANCING	0.30	820.00	246.00
05/22/09	Alan J. Friedman	CONFERENCE WITH S. THIGPEN REGARDING VARIOUS BUSINESS ISSUES	0.50	820.00	410.00
05/26/09	Alan J. Friedman	REVIEW CORRESPONDENCE AND DOCUMENTS RELATED TO FINANCING REQUEST	0.20	820.00	164.00
05/26/09	Alan J. Friedman	REVIEW CORRESPONDENCE AND RELATED SCHEDULES RELATED TO CONTRACT OBLIGATIONS	0.20	820.00	164.00
05/26/09	Kerri A. Lyman	DRAFT MOTION TO APPROVE LOAN WITH GIANULIAS-LUCAS.	1.40	590.00	826.00
05/27/09	Kerri A. Lyman	DRAFT MOTION TO ENTER INTO LOAN AGREEMENT ON BEHALF OF PARTNERSHIP.	2.40	590.00	1,416.00
05/28/09	Kerri A. Lyman	DRAFT DECLARATION IN SUPPORT OF MOTION RE PARTNERSHIP LOAN.	0.70	590.00	413.00
<b>Total Fees:</b>			<b>104.40</b>		<b>\$81,448.00</b>

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**TIMEKEEPER SUMMARY**

<u>Name</u>	<u>Code</u>	<u>Billing Rate</u>	<u>Hours</u>	<u>Fee Amount</u>
Alan J. Friedman	AFRI	775.00	11.50	8,912.50
Alan J. Friedman	AFRI	820.00	81.10	66,502.00
Kyle Kawakami	KAWA	780.00	1.00	780.00
William N. Lobel	WLOB	850.00	0.10	85.00
Kerri A. Lyman	LYMA	535.00	0.30	160.50
Kerri A. Lyman	LYMA	590.00	7.30	4,307.00
Lori S. Gauthier	LGAU	210.00	0.60	126.00
Lori S. Gauthier	LGAU	230.00	2.50	575.00
	<b>Totals:</b>		<b>104.40</b>	<b>\$ 81,448.00</b>

**COSTS ADVANCED**

<u>Description</u>	<u>Amount</u>
<b>Total Costs:</b>	<b>\$ 0.00</b>

**MATTER TOTALS**

Fees: \$ 81,448.00  
**Total Amount Due:** \$ 81,448.00

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## CASE ADMINISTRATION

## PROFESSIONAL SERVICES

<u>Date</u>	<u>Name</u>	<u>Activity</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/01/08	Lori S. Gauthier	REVIEW E-MAILS REGARDING QUESTIONS RELATING TO 12/3/08 MATTERS, REVIEW COURT'S 12/2/08 AND 12/3/08 CALENDARS AND E-MAIL K. LYMAN AND A. FRIEDMAN REGARDING SAME.	0.20	210.00	42.00
12/01/08	Lori S. Gauthier	REVIEW/PREPARE PROPOSED STIPULATED ORDER REGARDING SUBSTANTIVE CONSOLIDATION FOR SUBMISSION AT 12/3/08 HEARING.	0.30	210.00	63.00
12/01/08	Lori S. Gauthier	PACER SEARCH/REVIEW COURT DOCKET AND PLEADINGS REGARDING PREPARATION FOR 12/3/08 HEARINGS.	0.30	210.00	63.00
12/01/08	Lori S. Gauthier	PREPARE FOR 12/3/08 HEARINGS; UPDATE HEARING NOTEBOOK.	0.50	210.00	105.00
12/02/08	Lori S. Gauthier	PREPARE E-MAIL REGARDING PREPARATION FOR 12/3/08 HEARINGS.	0.20	210.00	42.00
12/02/08	Lori S. Gauthier	REVIEW COURT DOCKET TO VERIFY NO ADDITIONAL PLEADINGS FILED RELATING TO 12/3/08 MATTERS.	0.10	210.00	21.00
12/02/08	Lori S. Gauthier	UPDATE/FINALIZE 12/3/08 HEARING NOTEBOOK.	0.20	210.00	42.00
12/02/08	Lori S. Gauthier	REVIEW POSTED TENTATIVES AND E-MAIL SAME.	0.10	210.00	21.00
12/02/08	Lori S. Gauthier	REVIEW UPDATED TENTATIVE RELATING TO 12/3/08 MATTERS AND FORWARD SAME TO W. LOBEL, ETC.	0.20	210.00	42.00
12/02/08	William N. Lobel	REVIEW TENTATIVE RULING; OFFICE CONFERENCE WITH A. FRIEDMAN AND OFFICE CONFERENCE WITH S. O'KEEFE REGARDING SAME.	0.10	850.00	85.00
12/03/08	Alan J. Friedman	REVIEW AND REVISE STIPULATION REGARDING 1115 ISSUES	0.40	775.00	310.00
12/03/08	Lori S. Gauthier	CONFER WITH A. FRIEDMAN REGARDING OUTCOME OF 12/3/08 HEARINGS AND REQUEST TO ORDER TAPE AND/OR TRANSCRIPT.	0.20	210.00	42.00
12/03/08	William N. Lobel	REVIEW FORM OF ORDER ON SUBSTANTIVE CONSOLIDATION MOTION.	0.10	850.00	85.00
12/03/08	William N. Lobel	ATTEND HEARING ON SUBSTANTIVE CONSOLIDATION MOTION.	0.30	850.00	255.00
12/04/08	Alan J. Friedman	REVISE STIPULATION REGARDING G COM	0.20	775.00	155.00
12/04/08	Lori S. Gauthier	TELEPHONE CALL TO R. REID (COURT) REGARDING ORDERING OF AUDIO RECORDING OF 12/3/08 HEARING.	0.10	210.00	21.00
12/04/08	Lori S. Gauthier	E-MAIL W. LOBEL REGARDING FOLLOW-UP RELATING TO 12/3/08 HEARINGS AND STATUS OF SUBMISSION OF ORDERS.	0.10	210.00	21.00
12/04/08	Lori S. Gauthier	SUPERVISE ORDERING OF 12/3/08 HEARING TRANSCRIPT.	0.10	210.00	21.00

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<u>Date</u>	<u>Name</u>	<u>Activity</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/04/08	William N. Lobel	OFFICE CONFERENCE WITH A. FRIEDMAN RE SUBSTANTIVE CONSOLIDATION ISSUES	0.30	850.00	255.00
12/04/08	William N. Lobel	REVIEW/ANALYSIS OF AND RESPOND TO CORRESPONDENCE RE SUBMISSION OF VARIOUS ORDERS	0.10	850.00	85.00
12/05/08	Alan J. Friedman	REVIEW AND ANALYZE ORDER AND FOLLOWUP CORRESPONDENCE RELATED TO CONSOLIDATION	0.20	775.00	155.00
12/05/08	Alan J. Friedman	REVIEW AND ANALYZE MULTIPLE CORRESPONDENCE AND RELATED DOCUMENTS REGARDING CONSOLIDATION OSC	1.10	775.00	852.50
12/05/08	William N. Lobel	REVIEW/ANALYSIS OF CORRESPONDENCE RED INTER-COMPANY RECEIVABLES	0.10	850.00	85.00
12/05/08	William N. Lobel	REVIEW/ANALYSIS OF OSC RE STRIKING PROVISION IN ORDER PRESERVING INTERCOMPANY CLAIMS	0.10	850.00	85.00
12/05/08	William N. Lobel	REVIEW/ANALYSIS OF CORRESPONDENCE RE INTERCOMPANY DEBT	0.10	850.00	85.00
12/08/08	Alan J. Friedman	REVIEW CORRESPONDENCE RELATED TO CONSOLIDATION ISSUES	0.10	775.00	77.50
12/08/08	Lori S. Gauthier	REVIEW OSC REGARDING PROPOSED STIPULATION FOR SUBSTANTIVE CONSOLIDATION, CONFER WITH K. LYMAN REGARDING SAME AND CALENDARING OF HEARING AND RELATED DEADLINES.	0.20	210.00	42.00
12/08/08	Lori S. Gauthier	PACER SEARCH/REVIEW COURT DOCKET REGARDING STATUS OF SUBMISSION OF ORDERS RELATING TO 12/3/08 HEARINGS.	0.20	210.00	42.00
12/08/08	Lori S. Gauthier	PREPARE E-MAIL TO W. LOBEL REGARDING FOLLOW-UP RELATING TO 12/3/08 HEARINGS/SUBMISSION OF ORDERS.	0.10	210.00	21.00
12/08/08	Lori S. Gauthier	REVIEW COURT DOCKET REGARDING UPDATE ON STATUS OF ENTRY OF ORDERS.	0.10	210.00	21.00
12/08/08	Lori S. Gauthier	REVIEW DOCUMENTS REGARDING UST COMPLIANCE ISSUES.	0.20	210.00	42.00
12/08/08	William N. Lobel	REVIEW/ANALYSIS OF CORRESPONDENCE RE RESPONSE TO OSC	0.10	850.00	85.00
12/08/08	William N. Lobel	REVIEW/ANALYSIS OF RESPONSE TO OSC ISSUES BY THE COURT	0.10	850.00	85.00
12/08/08	William N. Lobel	OFFICE CONFERENCE WITH A. FRIEDMAN RE HEARING ON COURT'S OSC	0.10	850.00	85.00
12/08/08	Kerri A. Lyman	DRAFT RESPONSE TO ORDER TO SHOW CAUSE RE SUBSTANTIVE CONSOLIDATION.	3.10	535.00	1,658.50
12/08/08	Issa K. Moe	RESEARCH REGARDING ORDER TO SHOW CAUSE WHY DEBTS SHOULD NOT BE CONSOLIDATED IN CONNECTION WITH SUBSTANTIVE CONSOLIDATION.	0.80	325.00	260.00
12/09/08	Alan J. Friedman	REVISE DOCUMENTS RELATED TO CONSOLIDATION	0.60	775.00	465.00
12/09/08	Alan J. Friedman	REVIEW STATUS OF PENDING ORDERS	0.20	775.00	155.00
12/09/08	Alan J. Friedman	REVIEW CORRESPONDENCE RELATED TO PENDING MONTHLY OPERATING REPORTS	0.10	775.00	77.50

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<u>Date</u>	<u>Name</u>	<u>Activity</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/09/08	Alan J. Friedman	REVIEW AND ANALYZE FINANCIAL DATA PROVIDED TO COMMITTEE	0.80	775.00	620.00
12/09/08	Lori S. Gauthier	PREPARE E-MAIL TO CLIENTS REGARDING NOVEMBER MONTHLY OPERATING REPORTS AND STATUS OF EXTENDING INSURANCE POLICIES.	0.20	210.00	42.00
12/09/08	Lori S. Gauthier	REVIEW RESPONSE TO OSC, PREPARE SAME FOR SERVICE AND FILING WITH COURT AND E-FILING OF SAME.	0.30	210.00	63.00
12/09/08	Lori S. Gauthier	PACER SEARCH/REVIEW COURT DOCKET.	0.20	210.00	42.00
12/09/08	William N. Lobel	REVIEW/ANALYSIS OF CORRESPONDENCE RE RESPONSE TO OSC	0.10	850.00	85.00
12/10/08	Elliot Freier	TELEPHONE CONFERENCE WITH JUDGE KWAN, A. FRIEDMAN, V. SAHN AND M. WALLACE RE OSC ON SUBSTANTIVE CONSOLIDATION MOTION	0.30	785.00	235.50
12/10/08	Alan J. Friedman	PREPARE FOR AND PARTICIPATE IN TELEPHONIC HEARING REGARDING CONSOLIDATION	0.40	775.00	310.00
12/10/08	Alan J. Friedman	CONFERENCE WITH S. THIGPEN REGARDING CONSOLIDATION	0.10	775.00	77.50
12/10/08	Alan J. Friedman	ANALYSIS OF CONSOLIDATION ISSUES ON SPECIFIC BUSINESS ASPECTS	0.70	775.00	542.50
12/10/08	Alan J. Friedman	REVIEW AND REVISE 1115 STIPULATION AND RELATED CORRESPONDENCE	0.20	775.00	155.00
12/10/08	Lori S. Gauthier	PREPARE E-MAIL TO A. FRIEDMAN REGARDING PREPARATION FOR 12/10/08 OSC HEARING.	0.10	210.00	21.00
12/10/08	Lori S. Gauthier	REVIEW E-MAIL FROM J. MCFADDEN, OBTAIN COPIES OF REQUESTED DOCUMENTS AND FORWARD SAME TO J. MCFADDEN.	0.20	210.00	42.00
12/10/08	William N. Lobel	OFFICE CONFERENCE WITH J. TILL, J. SPERBER AND A. FRIEDMAN RE LEGAL ISSUES AND ALTERNATIVES	0.80	850.00	680.00
12/10/08	William N. Lobel	TELEPHONE CONFERENCE WITH S. O'KEEFE AND J. TILL RE STRATEGY TO MOVE FORWARD	0.10	850.00	85.00
12/11/08	Alan J. Friedman	REVIEW OPERATING REPORTS	0.50	775.00	387.50
12/11/08	Lori S. Gauthier	CONFER WITH A. MCMILLEN REGARDING FOLLOW-UP ON STATUS OF HEARING TRANSCRIPT.	0.10	210.00	21.00
12/11/08	Lori S. Gauthier	CONFER WITH K. LYMAN REGARDING STATUS/STRATEGY CONCERNING REPRESENTATION IN CONSOLIDATED CASES.	0.10	210.00	21.00
12/11/08	Lori S. Gauthier	REVIEW CORRESPONDENCE FROM COMMITTEE COUNSEL REQUESTING FURTHER DOCUMENT PRODUCTION.	0.10	210.00	21.00
12/11/08	Lori S. Gauthier	RECEIPT/REVIEW MOR'S OF MR. GIANULIAS, CAMEO HOMES, G COMPANIES AND MESA.	0.30	210.00	63.00
12/12/08	Alan J. Friedman	ADDRESS ISSUES RELATED TO CONSOLIDATED ESTATES AND GOING	0.60	775.00	465.00

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<u>Date</u>	<u>Name</u>	<u>Activity</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/12/08	Lori S. Gauthier	FORWARD OPERATIONS			
12/12/08	Lori S. Gauthier	REVIEW ENTERED SUBSTANTIVE CONSOLIDATION ORDER.	0.10	210.00	21.00
12/12/08	Lori S. Gauthier	REVIEW/CROSS-REFERENCE MAILING MATRICES REGARDING COMBINED GIANULIAS/CAMEO COMPLETE MML'S.	0.80	210.00	168.00
12/12/08	Lori S. Gauthier	CONTINUE REVIEW/CROSS-REFERENCE MAILING MATRICES REGARDING COMBINED GIANULIAS/CAMEO COMPLETE MML'S (CONSOLIDATED CASES).	0.90	210.00	189.00
12/12/08	William N. Lobel	REVIEW/ANALYSIS OF ENTERED ORDER RE SUBSTANTIVE CONSOLIDATION	0.10	850.00	85.00
12/15/08	Alan J. Friedman	ADDRESS ISSUES RELATED TO UST COMPLIANCE	0.30	775.00	232.50
12/15/08	Lori S. Gauthier	REVIEW NOVEMBER MOR'S FOR MR. GIANULIAS AND CAMEO HOMES AND PREPARE LETTER TRANSMITTING SAME.	0.30	210.00	63.00
12/15/08	Lori S. Gauthier	RESEARCH REGARDING STATUS OF RECEIPT OF ORDERED HEARING TRANSCRIPT; CONFER WITH A. MCMILLAN REGARDING SAME.	0.20	210.00	42.00
12/15/08	Lori S. Gauthier	PACER SEARCH/REVIEW COURT DOCKET REGARDING ACTIVITY AND OBTAIN COPIES OF VARIOUS PLEADINGS/ORDERS.	0.20	210.00	42.00
12/15/08	Lori S. Gauthier	UPDATE/DELETE DAVID MANDALA/CHIAPPERO FAMILY TRUST FROM MAILING MATRIX, PURSUANT TO PHONE REQUEST.	0.20	210.00	42.00
12/17/08	Lori S. Gauthier	UPDATE SPECIAL NOTICE LIST TO REFLECT CHANGE OF FIRM NAME (CROUDACE & DIETRICH).	0.10	210.00	21.00
12/17/08	Lori S. Gauthier	REVIEW E-MAIL REGARDING DOCUMENTS REQUESTED BY W. LOBEL, REVIEW PLEADINGS AND FORWARD SAME.	0.20	210.00	42.00
12/18/08	Lori S. Gauthier	REVIEW PLEADINGS REGARDING 1/6/08 STATUS CONFERENCES AND RELATED DEADLINES.	0.10	210.00	21.00
12/18/08	Lori S. Gauthier	REVIEW COURT DOCKET AND DOCUMENTS REGARDING UST COMPLIANCE AND CASE ADMINISTRATIVE MATTERS.	0.20	210.00	42.00
12/19/08	Lori S. Gauthier	REVIEW COURT DOCKET REGARDING RECENT ACTIVITY.	0.20	210.00	42.00
12/22/08	Lori S. Gauthier	REVIEW REGARDING UST COMPLIANCE ISSUES AND RELATED CASE ADMINISTRATIVE MATTERS.	0.20	210.00	42.00
12/22/08	Lori S. Gauthier	CONDUCT PACER SEARCH/REVIEW COURT DOCKET REGARDING RECENT ACTIVITY.	0.10	210.00	21.00
12/22/08	Lori S. Gauthier	REVIEW E-FILING NOTIFICATION AND RELATED DOCUMENTS.	0.10	210.00	21.00
12/23/08	Lori S. Gauthier	CONFER WITH A. MCMILLEN REGARDING FOLLOW-UP ON 12/3/08 TRANSCRIPT.	0.10	210.00	21.00
12/29/08	Lori S. Gauthier	CONDUCT PACER SEARCH/REVIEW COURT DOCKET AND RECENT PLEADINGS FILED	0.20	210.00	42.00

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<u>Date</u>	<u>Name</u>	<u>Activity</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/29/08	Lori S. Gauthier	FOLLOW-UP REGARDING STATUS OF HEARING TRANSCRIPT.	0.10	210.00	21.00
12/30/08	Alan J. Friedman	CONFERENCE WITH J. MCFADDEN REGARDING CREDITOR INFORMATION REQUESTED.	0.10	775.00	77.50
12/30/08	Lori S. Gauthier	REVIEW COURT DOCKET.	0.10	210.00	21.00
12/31/08	Alan J. Friedman	CONFERENCE WITH E. MILLER REGARDING PENDING REQUESTS.	0.20	775.00	155.00
01/01/09	Alan J. Friedman	ADDRESS ISSUES RELATED TO UST REQUIREMENTS	0.40	820.00	328.00
01/02/09	Alan J. Friedman	REVIEW AND ANALYZE DOCUMENT PRODUCTION RESULTS AND RELATED ISSUES	1.80	820.00	1,476.00
01/05/09	Alan J. Friedman	REVIEW CORRESPONDENCE AND DOCUMENTS RELATED TO POTENTIAL SCHEDULE MODIFICATIONS	0.20	820.00	164.00
01/05/09	Lori S. Gauthier	CONFER WITH K. LYMAN REGARDING ISSUES RELATING TO AMENDING OF SCHEDULES AND E-MAIL CLIENTS REGARDING STATUS RELATING TO SAME.	0.20	230.00	46.00
01/08/09	Lori S. Gauthier	REVIEW E-MAIL REGARDING OUTCOME OF 1/7/09 HEARING AND CALENDARING OF DEADLINES RESULTING FROM SAME.	0.10	230.00	23.00
01/14/09	Lori S. Gauthier	REVIEW CLAIMS FILED IN CAMEO AND GIANULIAS CASES AND PREPARATION OF MASTER MAILING MATRIXES FOR SAME (IN PREPARATION FOR SERVICE ON ALL PARTIES OF HEARING ON APPROVAL OF DISCLOSURE STATEMENT AND RELATED DOCUMENTS).	2.00	230.00	460.00
01/14/09	Lori S. Gauthier	REVIEW/COMPARE NUMEROUS SERVICE LISTS (MAINTAINED BY DEBTORS' COUNSEL AND COURT); COMMENCE MARKING SAME TO DELETE DUPLICATES.	0.50	230.00	115.00
01/15/09	Lori S. Gauthier	REVIEW/REVISE COMBINED MAILING MATRIXES.	0.50	230.00	115.00
01/15/09	Lori S. Gauthier	REVIEW E-MAIL FROM CLIENT REGARDING MONTHLY MOR'S.	0.10	230.00	23.00
01/16/09	Lori S. Gauthier	REVIEW DECEMBER MONTHLY OPERATING REPORTS OF (1) GIANULIAS AND (2) CAMEO.	0.20	230.00	46.00
01/16/09	Lori S. Gauthier	REVIEW DECEMBER MONTHLY OPERATING REPORTS OF (1) MESA AND (3) G COMPANIES.	0.20	230.00	46.00
01/16/09	Lori S. Gauthier	PREPARE MOR FOR J. GIANULIAS AND CAMEO HOMES FOR SUBMISSION TO UST AND OTHER PARTIES; PREPARE LETTER TO M. SORESENSEN REGARDING SAME.	0.20	230.00	46.00
01/20/09	Lori S. Gauthier	REVIEW REGARDING COMBINING OF ONGOING MOR'S; REVIEW GUIDES AND TELEPHONE CALL M. SORESENSEN (LEFT MESSAGE) REGARDING SAME.	0.20	230.00	46.00
01/20/09	Lori S. Gauthier	REVIEW COURT DOCKET REGARDING STATUS OF FILING SUPPLEMENTAL	0.20	230.00	46.00

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<u>Date</u>	<u>Name</u>	<u>Activity</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
		DOCUMENTS BY COMMITTEE TO LAVISH LIFESTYLE MOTION.			
01/21/09	Alan J. Friedman	REVIEW AND ANALYSIS OF ISSUES RELATED TO UST REPORTING REQUIREMENTS	0.40	820.00	328.00
01/21/09	Lori S. Gauthier	PREPARE E-MAIL REGARDING DEADLINES RELATING TO COMMITTEE'S LAVISH LIFESTYLE MOTION.	0.10	230.00	23.00
01/21/09	Lori S. Gauthier	REVIEW COMMITTEE'S RESERVATION TO SUPPLEMENT LAVISH LIFESTYLE MOTION.	0.10	230.00	23.00
01/22/09	Alan J. Friedman	REVIEW CORRESPONDENCE RELATED TO OPERATING REPORTS	0.10	820.00	82.00
01/22/09	Lori S. Gauthier	TELEPHONE CALL TO M. SORESEN (LEFT MESSAGE) REGARDING PREPARATION OF CONSOLIDATED MOR'S.	0.10	230.00	23.00
01/22/09	Lori S. Gauthier	REVIEW E-MAIL RECEIVED FROM M. SORESEN REGARDING APPROVAL TO FILE CONSOLIDATED MOR'S; E-MAIL RESPONSE TO SAME AND E-MAIL CLIENTS REGARDING SAME.	0.20	230.00	46.00
01/26/09	Lori S. Gauthier	REVIEW REGARDING UPCOMING DEADLINES RELATING TO LAVISH LIFESTYLE MOTION, FEE MATTERS, ETC.	0.10	230.00	23.00
01/26/09	Lori S. Gauthier	RECEIPT/REVIEW SUBSTITUTION OF ATTORNEY AND UPDATE SPECIAL NOTICE MATRIX (RE: COUNSEL FOR PENSION BENEFIT CORP.)	0.10	230.00	23.00
01/28/09	Lori S. Gauthier	CONFER WITH K. LYMAN REGARDING VARIOUS CASE ADMINISTRATIVE MATTERS.	0.10	230.00	23.00
01/29/09	Lori S. Gauthier	PACER SEARCH/REVIEW COURT DOCKET REGARDING CASE ADMINISTRATIVE MATTERS.	0.10	230.00	23.00
01/29/09	Lori S. Gauthier	REVIEW REGARDING ISSUES RELATING TO AMENDING SCHEDULES AND E-MAIL K. LYMAN REGARDING STATUS OF SAME.	0.10	230.00	23.00
01/29/09	Issa K. Moe	PREPARE DECLARATION IN SUPPORT OF LAVISH LIFESTYLE MOTION FOR RESUBMISSION AND NOTICE OF SAME.	0.50	420.00	210.00
02/02/09	Lori S. Gauthier	REVIEW REGARDING CASE ADMINISTRATIVE AND UST COMPLIANCE MATTERS.	0.20	230.00	46.00
02/03/09	Lori S. Gauthier	REVIEW DOCUMENTS AND E-MAIL REGARDING UPCOMING DEADLINES RELATING TO 2/10/08 HEARING; E-MAIL W. LOBEL, A. FRIEDMAN AND K. LYMAN REGARDING SAME.	0.20	230.00	46.00
02/03/09	Lori S. Gauthier	REVIEW E-MAIL FROM B. LEE REGARDING AMENDING SCHEDULES.	0.10	230.00	23.00
02/03/09	Kerri A. Lyman	DRAFT STATUS REPORT.	0.90	590.00	531.00
02/04/09	Alan J. Friedman	REVIEW AND REVISE SCHEDULES AND SOFAS	0.30	820.00	246.00
02/04/09	Alan J. Friedman	REVISE STATUS REPORT	0.30	820.00	246.00
02/04/09	Lori S. Gauthier	PREPARE COVER PAGE FOR AMENDED	0.20	230.00	46.00

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<u>Date</u>	<u>Name</u>	<u>Activity</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
02/04/09	Lori S. Gauthier	SCHEDULES AND E-MAIL SAME TO CLIENT. REVIEW DOCUMENTS/INFORMATION RECEIVED FROM CLIENT REGARDING AMENDMENTS TO SCHEDULE "B".	0.20	230.00	46.00
02/04/09	Lori S. Gauthier	REVIEW AND PREPARE AMENDED SCHEDULE "B" FOR SERVICE AND FILING WITH COURT; E-FILING OF SAME AND E- MAIL CLIENT CONFIRMING FILING.	0.30	230.00	69.00
02/05/09	Lori S. Gauthier	REVIEW/GATHER DOCUMENTS NEEDED FOR STATUS REPORT.	0.40	230.00	92.00
02/05/09	Lori S. Gauthier	PACER SEARCH/REVIEW COURT DOCKET REGARDING CASE ADMINISTRATIVE MATTERS.	0.20	230.00	46.00
02/05/09	Kerri A. Lyman	DRAFT STATUS REPORT PER REQUEST OF COURT.	0.60	590.00	354.00
02/05/09	Issa K. Moe	RESPOND TO COMMITTEE'S QUESTIONS REGARDING STATUS REPORT AND MAKE REVISIONS TO SAME.	0.50	420.00	210.00
02/06/09	Alan J. Friedman	REVISE STATUS REPORT	0.20	820.00	164.00
02/06/09	Lori S. Gauthier	REVIEW FILES/DOCUMENTS REGARDING RESEARCH/ASCERTAIN INFORMATION REQUESTED BY W. LOBEL.	0.30	230.00	69.00
02/06/09	Lori S. Gauthier	REVIEW DOCUMENTS REGARDING PROVIDE SERVICE/FAX NUMBERS TO CO-COUNSEL.	0.20	230.00	46.00
02/06/09	Lori S. Gauthier	REVIEW DOCUMENTS AND COORDINATE PREPARATION FOR 2/10/09 HEARINGS.	0.20	230.00	46.00
02/06/09	Lori S. Gauthier	REVIEW COURT DOCKET/PLEADINGS REGARDING PREPARATION FOR 2/10/09 HEARINGS.	0.20	230.00	46.00
02/06/09	Kerri A. Lyman	REVISIONS TO STATUS REPORT.	0.60	590.00	354.00
02/09/09	Lori S. Gauthier	REVIEW COURT'S CALENDAR REGARDING STATUS OF TENTATIVES RELATING TO 2/10/09 HEARINGS; FORWARD SAME.	0.20	230.00	46.00
02/09/09	Lori S. Gauthier	REVIEW E-MAIL FROM K. BECKER AND E- MAIL RESPONSE TO SAME REGARDING ORDERING OF TRANSCRIPT.	0.10	230.00	23.00
02/09/09	Lori S. Gauthier	REVIEW E-MAIL AND COURT DOCKET REGARDING CLARIFICATION AS TO TIME OF 2/10/09 HEARING(S).	0.20	230.00	46.00
02/09/09	Lori S. Gauthier	REVIEW/ASSIST REGARDING PREPARATION FOR 2/10/09 HEARINGS.	0.20	230.00	46.00
02/09/09	Lori S. Gauthier	REVIEW E-MAIL REGARDING CHANGE OF HEARING TIME AND E-MAIL ALL PARTIES (INCLUDING EMPLOYED PROFESSIONALS) OF SAME.	0.20	230.00	46.00
02/09/09	Lori S. Gauthier	ARRANGE FOR TELEPHONIC APPEARANCE ON BEHALF OF J. MCFADDEN REGARDING 2/10/09 HEARING.	0.20	230.00	46.00
02/09/09	Lori S. Gauthier	RECEIPT/REVIEW CONFIRMATION FROM COURT-CALL AND E-MAIL CLIENT REGARDING SAME.	0.20	230.00	46.00
02/09/09	Lori S. Gauthier	CHECK COURT CALENDAR FOR TENTATIVES RELATING TO 2/10/09 MATTERS.	0.10	230.00	23.00

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## IRELL &amp; MANELLA LLP

A REGISTERED LIMITED LIABILITY LAW PARTNERSHIP  
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<u>Date</u>	<u>Name</u>	<u>Activity</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
02/10/09	Lori S. Gauthier	REVIEW COURT CALENDAR REGARDING STATUS OF POSTING TENTATIVES RELATING TO 2/10/09 HEARING; E-MAIL PARTIES REGARDING SAME.	0.10	230.00	23.00
02/11/09	Lori S. Gauthier	PREPARE E-MAIL TO W. LOBEL REGARDING OUTCOME OF 2/10/09 HEARINGS AND RELATED ISSUES, REGARDING COORDINATE PREPARATION OF ORDERS.	0.20	230.00	46.00
02/12/09	Lori S. Gauthier	REVIEW COURT DOCKET REGARDING ACTIVITY; HEARING RESULTS.	0.10	230.00	23.00
02/13/09	Lori S. Gauthier	PREPARE FOLLOW-UP E-MAIL REGARDING 2/10/09 HEARING OUTCOME/SUBMISSION OF ORDER(S).	0.10	230.00	23.00
02/17/09	Lori S. Gauthier	CONDUCT PACER SEARCH/REVIEW COURT DOCKET REGARDING ACTIVITY, CASE ADMINISTRATION.	0.10	230.00	23.00
02/17/09	Lori S. Gauthier	RECEIPT/REVIEW JANUARY MOR'S OF MR. GIANULIAS AND CAMEO HOMES.	0.20	230.00	46.00
02/17/09	Lori S. Gauthier	PREPARE LETTER TO M. SORENSEN TRANSMITTING CAMEO HOMES AND GIANULIAS JANUARY MOR'S AND EMAIL SAME TO PARTIES.	0.20	230.00	46.00
02/17/09	Lori S. Gauthier	PREPARE LETTER TO M. SORENSEN TRANSMITTING COMPANY JANUARY MOR'S AND EMAIL SAME TO PARTIES.	0.20	230.00	46.00
02/17/09	Lori S. Gauthier	REVIEW COURT DOCKET AND COURT CALENDAR REGARDING 2/18/09 CONTINUED HEARINGS.	0.20	230.00	46.00
02/17/09	Lori S. Gauthier	REVIEW COURT CALENDAR REGARDING STATUS OF ANY TENTATIVES POSTED RE: 2/18/09 MATTERS.	0.10	230.00	23.00
02/18/09	Alan J. Friedman	REVIEW AND ANALYZE MORS	0.40	820.00	328.00
02/18/09	Lori S. Gauthier	REVIEW COURT DOCKET AND COURT CALENDAR REGARDING ACTIVITY/CASE ADMINISTRATIVE MATTERS.	0.20	230.00	46.00
02/18/09	Lori S. Gauthier	TELEPHONE CALL FROM BELINDA INQUIRING AS TO 2/18/09 TELEPHONIC APPEARANCE.	0.10	230.00	23.00
02/18/09	Lori S. Gauthier	REVIEW/GATHER MOR'S AS REQUESTED BY R. GOE, ESQ. AND FORWARD SAME (RELATING TO MESA MANAGEMENT).	0.30	230.00	69.00
02/19/09	Lori S. Gauthier	REVIEW COURT DOCKET REGARDING STATUS/OUTCOME OF 2/18/09 HEARINGS AND CALENDARING OF CONTINUED HEARINGS.	0.20	230.00	46.00
02/19/09	Lori S. Gauthier	ASSIST J. TILL REGARDING E-FILE PARTIES AND PROCEDURES RELATIVE TO E-SERVICE AND FILING OF PLEADINGS.	0.20	230.00	46.00
02/20/09	Lori S. Gauthier	PACER REVIEW/SEARCH COURT DOCKET REGARDING STATUS OF OUTSTANDING ORDERS.	0.20	230.00	46.00
02/23/09	Alan J. Friedman	CORRESPONDENCE RELATED TO TAX PREPARATIONS	0.10	820.00	82.00

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<u>Date</u>	<u>Name</u>	<u>Activity</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
02/23/09	Lori S. Gauthier	REVIEW E-MAIL FROM A. KENNEDY REGARDING TRUSTEE INFORMATION; E-MAIL RESPONSE TO SAME.	0.20	230.00	46.00
02/23/09	Lori S. Gauthier	REVIEW COURT DOCKET.	0.10	230.00	23.00
02/23/09	Lori S. Gauthier	REVIEW DOCUMENTS REGARDING UPCOMING DEADLINES.	0.10	230.00	23.00
02/24/09	Lori S. Gauthier	REVIEW NOTICE OF STATUS CONFERENCE; CALENDARING OF SAME AND COMMUNICATE WITH J. TILL AND K. BECKER REGARDING SAME.	0.10	230.00	23.00
02/24/09	Lori S. Gauthier	TELEPHONE CALL FROM B. LEE REGARDING REQUEST TO ARRANGE FOR TELEPHONIC APPEARANCE OF S. THIGPEN AT 3/3/09 HEARINGS.	0.10	230.00	23.00
02/24/09	Lori S. Gauthier	TELEPHONE CALL TO COURT-CALL REGARDING ARRANGING FOR TELEPHONIC APPEARANCE ON BEHALF OF S. THIGPEN (RE: 3/3/09 HEARINGS) AND E-MAIL B. LEE AND S. THIGPEN REGARDING SAME.	0.20	230.00	46.00
02/25/09	Lori S. Gauthier	REVIEW COURT DOCKET REGARDING STATUS OF OUTSTANDING ORDERS (RE: CROUDACE EMPLOYMENT AND LEASE ASSUMPTION).	0.10	230.00	23.00
02/25/09	Lori S. Gauthier	REVIEW E-MAILS AND RELATED DOCUMENTS REGARDING E-FILED PLEADINGS.	0.10	230.00	23.00
02/26/09	Alan J. Friedman	REVIEW CORRESPONDENCE RELATED TO CREDITOR DISPUTE	0.10	820.00	82.00
02/26/09	Lori S. Gauthier	COMMUNICATE WITH B. LEE REGARDING ISSUES REGARDING TELEPHONIC APPEARANCES AND REQUEST TO ARRANGE FOR TELEPHONIC ON BEHALF OF S. CONERTY.	0.20	230.00	46.00
02/26/09	Lori S. Gauthier	CONFER WITH B. LEE REGARDING ISSUES CONCERNING ARRANGING ADDITIONAL TELEPHONIC APPEARANCE FOR 3/3/09 HEARING.	0.20	230.00	46.00
02/26/09	Lori S. Gauthier	TELEPHONE CALL WITH COURT-CALL REGARDING SCHEDULING TELEPHONIC APPEARANCE ON BEHALF OF S. CONERTY RELATING TO 3/3/09 HEARING AND FORWARD CONFIRMATION TO CLIENT REGARDING SAME.	0.20	230.00	46.00
02/27/09	Lori S. Gauthier	REVIEW COURT CALENDAR REGARDING 3/3/09 MATTERS.	0.10	230.00	23.00
03/02/09	Lori S. Gauthier	REVIEW COMMITTEE'S 2004 MOTION (MARILYN GIANULIAS ROBBINS) AND CALENDARING OF 2004 EXAM, DOCUMENT PRODUCTION AND RELATED DEADLINES.	0.20	230.00	46.00
03/02/09	Lori S. Gauthier	REVIEW COURT DOCKET AND COURT CALENDAR REGARDING PREPARATION FOR 3/3/09 HEARINGS.	0.20	230.00	46.00
03/02/09	Lori S. Gauthier	REVIEW COURT'S CALENDAR REGARDING	0.10	230.00	23.00

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<u>Date</u>	<u>Name</u>	<u>Activity</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
		STATUS OF TENTATIVES RELATING TO 3/3/09 MATTERS.			
03/03/09	Lori S. Gauthier	REVIEW COURT'S CALENDAR REGARDING STATUS OF ANY POSTED TENTATIVE RELATING TO 3/3/09 HEARINGS.	0.10	230.00	23.00
03/04/09	Lori S. Gauthier	REVIEW E-FILING NOTIFICATIONS AND RELATED PLEADINGS.	0.10	230.00	23.00
03/05/09	Lori S. Gauthier	REVIEW COURT DOCKET REGARDING OUTCOME OF 3/10/09 HEARING RELATING TO LAVISH LIFESTYLE MOTION; CALENDARING OF CONTINUED HEARING REGARDING SAME.	0.10	230.00	23.00
03/05/09	Lori S. Gauthier	RECEIPT/REVIEW REQUEST FOR SPECIAL NOTICE BY UNIVERSAL BANK; UPDATE SPECIAL NOTICE LIST.	0.10	230.00	23.00
03/05/09	Lori S. Gauthier	REVIEW COURT DOCKET/PLEADINGS REGARDING RECENT ACTIVITY AND UPCOMING DEADLINES.	0.20	230.00	46.00
03/09/09	Lori S. Gauthier	CONDUCT PACER SEARCH/REVIEW COURT DOCKET REGARDING CASE ADMINISTRATIVE MATTERS AND ASCERTAIN STATUS OF PENDING ORDERS.	0.20	230.00	46.00
03/10/09	Lori S. Gauthier	TELEPHONE CALL FROM D. DENNY, COUNSEL FOR DEUTSCHE BANK, AND E-MAIL A. FRIEDMAN REGARDING ISSUES RELATING TO SAME.	0.20	230.00	46.00
03/10/09	Lori S. Gauthier	PREPARE E-MAIL TO D. DENNY, COUNSEL FOR DEUTSCHE BANK.	0.20	230.00	46.00
03/10/09	Lori S. Gauthier	REVIEW REVIEW REGARDING CASE ADMINISTRATIVE MATTERS; CONFER WITH K. LYMAN REGARDING SAME, INCLUDING ISSUES RELATING TO REQUESTS BY OUTSIDE PARTIES FOR DOCUMENTS/MAILING LISTS.	0.30	230.00	69.00
03/10/09	Lori S. Gauthier	REVIEW ADDITIONAL E-MAIL(S) RECEIVED FROM D. DENNY, COUNSEL FOR DEUTSCHE BANK AND E-MAIL SAME FORWARDING LIST OF REQUEST FOR SPECIAL NOTICE PARTIES.	0.20	230.00	46.00
03/11/09	Lori S. Gauthier	PACER SEARCH/REVIEW COURT DOCKET TO ASCERTAIN STATUS OF ANY CURRENT ACTIVITY.	0.10	230.00	23.00
03/11/09	Lori S. Gauthier	REVIEW E-MAILS AND VARIOUS ATTACHED PLEADINGS.	0.10	230.00	23.00
03/16/09	Alan J. Friedman	REVIEW CORRESPONDENCE RELATED TO DOCUMENT PRODUCTION	0.10	820.00	82.00
03/17/09	Alan J. Friedman	ADDRESS UST GUIDELINES ISSUES	0.20	820.00	164.00
03/17/09	Lori S. Gauthier	REVIEW E-MAIL RELATING TO MOR'S AND REVIEW UST FINANCIAL REPORTING REQUIREMENTS REGARDING SAME AND PREPARE E-MAIL RESPONSE REGARDING AUTHORITY TO SIGN MOR'S.	0.20	230.00	46.00
03/17/09	Lori S. Gauthier	REVIEW J. GIANULIAS FEBRUARY MOR'S.	0.20	230.00	46.00

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