EXHIBIT A

FIRST INTERIM FEE APPLICATION OF PLATZER, SWERGOLD, KARLIN, LEVINE, GOLDBERG & JASLOW, LLP

Names of Professionals /Paraprofessionals	Corresponding Initials and/or Code	Title	Year Admitted to Practice in New York	Regular Rate/Hour[1]	Hours Billed Current Application	Total for Application
Sydney G. Platzer	SGP	Partner	1959	$595/625	33.30	$20,512.50
Henry G. Swergold	HGS	Partner	1977*	$475/510	1.10	$536.00
Scott K. Levine	SKL	Partner	1985	$440/465	.60	$270.00
Clifford A. Katz	CAK	Partner	1989*	$410/440	117.10	$50,559.50
Sherri D. Lydell	SDL	Partner	1989*	$410/440	115.10	$49,528.00
Andrew Muller	AM	Associate	1994	$340/375	33.10	$11,275.00
Teresa Sadutto-Carley	TS	Associate	2003	$210/260	99.00	$25,124.00
Dollie Kratzer	DK	Paraprofessional	N/A	$135/150	12.90	$1,839.00
TOTAL					412.20	$159,644.00

* Admitted to appear *pro hac vice* and participate in the Sofa Express, Inc. bankruptcy case and related adversary proceedings, pursuant to L.B.R 2090-1 pursuant to an Order dated December 19, 2007.

[1] As of January 1, 2008, PSK's hourly rates for attorneys and paralegals were increased. The rates listed here reflect the 2007 rates and the rates implemented as of January 1, 2008.