EXHIBIT A

MATTER 1

Matter 1 – Business Analysis

Consultant	Date	Hours	Description
KJE	4/1/2002	0.20	Discuss coordination of TWM visit beginning April 2, 2002 to continue review of income tax return issues with M. Cardona.
ALG	4/1/2002	6.20	Develop the summary of the tax return record retention review memorandum to provide an update to M. Lichty and J. Farmer regarding our findings and appropriate next steps.
ALG	4/2/2002	0.70	Further develop a summary document outlining our findings and recommended next steps relating to the tax return record retention review project.
TWM	4/3/2002	0.50	Review draft of tax memo regarding record retention and discuss changes with ALG.
TWM	4/3/2002	0.80	Discussions with C. Lane, M. Cardona, S. Whittaker regarding weekly status report to be issued to M. Lichty and J. Farmer on a go forward basis.
ALG	4/3/2002	0.50	Discuss the status of the tax return record retention review project with TWM and discuss final edits required for the related summary document.
ALG	4/3/2002	0.40	Make final modifications to the tax return record retention review project summary document per input from TWM.
KJE	4/4/2002	0.60	Prepare format for weekly status reporting by TWA, Inc. staff to M. Lichty and J. Farmer. E mail format to same parties.
		9.90	

MATTER 2

Matter 2 – Case Administration

Consultant	Date	Hours	Description
KJE	4/1/2002	0.20	Discuss project status with TWM
KJE	4/1/2002	0.30	Coordinate project tasks for the current day
TWM	4/1/2002	0.20	Discuss project status with KJE
KJE	4/2/2002	0.20	Coordinate current day project tasks.
KJE	4/2/2002	0.20	Discuss project status with TWM.
TWM	4/2/2002	0.20	Discuss project status with KJE
KJE	4/3/2002	0.20	Coordinate current day project tasks.
KJE	4/3/2002	0.60	Discuss project status and next steps with TWM.
TWM	4/3/2002	0.60	Discuss project status and next steps with KJE.
ALG	4/3/2002	0.40	Backup various electronic files to the ReeseMcMahon network for safekeeping and prepare various TWA Estate related project files for storage.
KJE	4/4/2002	0.40	Coordinate project tasks for the current day and review e mail related to TWA, Inc.
KJE	4/4/2002	0.40	Transfer electronic files from laptop C drive to the network to centralize for all team members use and to prevent loss of data.
KJE	4/10/2002	0.50	Update TWM regarding case status and that no plan confirmation hearing will occur today. Discuss objections filed by U.S. Trustee to professional fee applications including RM's.
KJE	4/19/2002	0.40	Update TWM regarding project status from current day discussions with C. Lane and prior day discussions with M. Carmel. Send e mail requesting conference call on Monday with M. Lichty and J. Farmer.
TWM	4/19/2002	0.40	Discuss case status with KJE.
TWM	4/22/2002	0.70	Review various emails, tax department status reports, follow-up on items from prior conference call
KJE	4/26/2002	0.40	Review TWA, Inc. related e- mails and coordinate project tasks.
KJE	4/28/2002	0.10	Review e mail related to TWA, Inc. in order to maintain awareness of case status.
KJE	4/28/2002	0.50	Upload files to the RM network from c-drive in order to prevent the loss of data
		6.90	

MATTER 4

Matter 4 – Fee/Employment Applications

Consultant	Date	Hours	Description
KJE	4/1/2002	0.10	Discuss preparation of March 2002 fee application with LMA
LMA	4/2/2002	0.50	Began work on March Fee Application
LMA	4/3/2002	3.00	Worked on March Fee Application
KJE	4/11/2002	0.20	Discuss presentation of expenses in March 2002 fee application with LMA.
KJE	4/12/2002	0.60	Review docket and discuss status with J. Farmer of RM professional fee applications and objections from the U. S. Trustee and MBNA. Prepare e mail update for TWM, SAR and ALG regarding status and outstanding issues.
KJE	4/18/2002	0.20	Discuss actions required by RM to amend January fee application to provide additional travel expense related information requested by the U.S. Trustee with M. Carmel of Kirkland and Ellis.
KJE	4/22/2002	1.30	Review amended January 2002 fee application for additional travel expense information requested by the U.S. Trustee
KJE	4/22/2002	1.80	Review/edit March time reporting in conjunction with preparation of the March 2002 fee application.
KJE	4/23/2002	1.40	Finalize March invoice and cover letter for bill to be sent to J. Farmer.
KJE	4/23/2002	2.00	Review of March 2002 fee application as initially drafted by LMA.
KJE	4/23/2002	0.20	Discuss objection to level of expense detail in January 2002 fee application with U.S. Trustee and reporting going forward.
KJE	4/24/2002	0.80	Ongoing preparation of the March 2002 fee application and coordination with LMA.
LMA	4/25/2002	3.00	Expand out on the March Fee Application for expenses for K. Epps and A. Gordon
LMA	4/26/2002	3.50	Finalize March Fee Application, Monthly Notice and Summary
KJE	4/28/2002	0.70	Ongoing preparation of the fee application for the period March 2002.
KJE	4/29/2002	0.40	Review PACER docket to determine status of U.S. Trustee and MBNA objections with respect to payments to professionals. Includes review of certificates of no objection filed on April 26 by K&E.
KJE	4/29/2002	1.80	Finalize draft of March 2002 fee application and circulate to J. Farmer and TWM for review.
		21.50	

MATTER 5

Matter 5 – General Ledger Conversion

Consultant	Date	Hours	Description
KJE	4/10/2002	0.50	Conference calls with C. Lane and S. Patton regarding accounting for accounts payable and petty cash.
ALG	4/23/2002	0.20	Research steps required to install the BusinessWorks GL on the Estate network per C. Lane's request.
ALG	4/25/2002	2.60	Review network installation instructions, contact software vendors and discuss the process of moving BusinessWorks, Crystal Reports and the Zipdrive to the network with C. Lane per her request.
ALG	4/25/2002	0.10	Discuss the process of moving BusinessWorks to the Estate network with RJB.
ALG	4/26/2002	0.40	Telephone conversations with C. Lane regarding moving the BusinessWorks GL package to the Estate network.
ALG	4/30/2002	0.50	Locate the correct software download on the Iomega website for the Estate's zip drive and send the information to C. Lane per her request to facilitate installing the zip drive on another PC.
		4.30	

MATTER 6

Matter 6 – Meetings with Debtors and Representatives

Consultant	Date	Hours	Description
KJE	4/3/2002	0.30	Meet with TWM and B. Romanoski regarding information necessary to complete 2001 income tax returns.
KJE	4/3/2002	0.50	Meet with M. Lichty, J. Farmer and TWM to discuss income taxes, financial conversion status and other project matters.
TWM	4/3/2002	0.30	Meet with KJE and B. Romanoski regarding information necessary to complete 2001 income tax returns.
TWM	4/3/2002	0.50	Meet with M. Lichty, J. Farmer and KJE to discuss income taxes, financial conversion status and other project matters.
KJE	4/15/2002	0.50	Conference call with M. Lichty, J. Farmer and TWM to discuss developments in the case, weekly status reports submitted by Estate employees and tax-related issues.
TWM	4/15/2002	0.60	Conference call with Mike Lichty, Jill Farmer and KJE to discuss tax memorandum, weekly status reports, plan confirmation timing and other matters
KJE	4/19/2002	0.40	Discuss project status with C. Lane including current status of the March 2002 MOR, general ledger training issues, communications with BMC, payment of professional fees and other matters
KJE	4/22/2002	0.40	Conference call with M. Lichty, J. Farmer and TWM to discuss case status and income tax compliance issues.
TWM	4/22/2002	0.40	Conference call with J. Farmer, Mike Lichty and KJE to discuss status of tax department, fee objections and other misc. items.
		3.90	

MATTER 10

Matter 10 – Travel

Consultant	Date	Hours	Description
KJE	4/1/2002	3.70	Travel from Chicago to Kansas City, less one hour normal commute
ALG	4/1/2002	3.40	Travel to Kansas City from Chicago less one hour standard commute.
TWM	4/2/2002	3.00	Travel to Kansas City - Plane ultimately cancelled, rescheduled to next day.
KJE	4/3/2002	0.50	Pick up TWM at airport in Kansas City.
KJE	4/3/2002	3.50	Travel from Kansas City to Chicago, less one hour normal commute
TWM	4/3/2002	2.50	Travel to Kansas City (less normal commute time)
TWM	4/3/2002	2.50	Travel from Kansas City to Chicago (less normal commute time)
ALG	4/3/2002	3.50	Travel from Kansas City to Chicago less one hour standard commute.
ALG	4/23/2002	3.00	Travel to Kansas City from Chicago less one hour standard commute.
ALG	4/25/2002	4.00	Travel from Kansas City to Chicago less one hour standard commute.
TWM	4/30/2002	3.00	To Kansas City less normal commute time
TWM	4/30/2002	3.00	To Chicago less normal commute time
		35.60	

MATTER 12

Matter 12 – Month End Accounting

Consultant	Date	Hours	Description
KJE	4/1/2002	0.30	Discuss current week project planning with C. Lane and ALG.
KJE	4/1/2002	5.90	Perform financial analysis, develop journal entries and other matters related to month end close of the February and March 2002 general ledgers.
KJE	4/1/2002	0.40	Coordinate current week project plan to close of February and March general ledger with ALG
ALG	4/1/2002	6.50	Assist the TWA Estate with the financial close process for February and March 2002 including: preparing and entering journal entries, analysis of asset accounts and reconcilement of two Citibank checking accounts.
ALG	4/1/2002	0.40	Discuss plans with KJE relating to assisting the TWA Estate with the financial close process for February and March 2002.
ALG	4/1/2002	0.30	Discuss the financial close process for February and March 2002 with C. Lane and KJE.
KJE	4/2/2002	10.40	Conduct financial accounting for February and March 2002, including account analyses, preparation and posting of journal entries and balancing of the BMC database to the general ledger.
ALG	4/2/2002	8.30	Assist the TWA Estate with the financial close process for February and March 2002. Processes included preparing and entering journal entries and analyzing month end balances in various asset accounts.
KJE	4/3/2002	8.10	Perform financial accounting for February and March 2002 including account analyses, preparation and posting of journal entries and reconciliation of the BMC database to the general ledger.
ALG	4/3/2002	0.50	Inactivate various GL accounts in BusinessWorks for bank accounts that have been closed to indicate that no further activity is expected.
ALG	4/3/2002	4.60	Assist the TWA Estate with the financial close process for February and March 2002. Processes included preparing and entering journal entries, analyzing month end balances in various asset accounts and preparing various month end reports.
KJE	4/4/2002	2.00	Various actions related to TWA, Inc. financial close for the months of February and March 2002 including: completion of JE and account analysis checklists, e mail to BMC requesting data for March and a summary of February write offs.
KJE	4/9/2002	0.20	E mail correspondence with C. Lane to set up a conference call tomorrow and provide background regarding accounting for cure payments.
ALG	4/16/2002	0.50	Assist C. Lane via telephone with preparing the Bank Balance Report for March 2002 per her request.
ALG	4/23/2002	0.60	Assist S. Whiteaker with cash management related entries for March 2002 per her request.
KJE	4/24/2002	6.80	Perform ongoing reconciliation of activity in the BMC database to TWA, Inc.'s general ledger.
ALG	4/24/2002	0.20	Retrieve a copy of the latest chart of accounts from the RM network and forward via email to C. Lane per her request.
ALG	4/24/2002	0.80	Begin reconciling March 2002 bank account activity for two Citibank controlled disbursement accounts per S. Whiteaker's request.
ALG	4/24/2002	0.80	Finish reconciling two Citibank controlled disbursement accounts in the cash management module of BusinessWorks with C. Lane and S. Whiteaker in order to provide background information and assistance with cross training per their request.

Consultant	Date	Hours	Description
ALG	4/24/2002	1.30	Begin organizing the reconciliation process for the Citibank operating account for January, February and March 2002 in the CM module of BusinessWorks before showing J. Emmerson how to complete the process per S. Whiteaker's request.
KJE	4/25/2002	0.20	Conference call with C. Lane and G. Shomin to discuss fuel vendor activity in the BMC database in coordination with the balancing process.
KJE	4/25/2002	0.30	Ongoing balancing between BMC database and general ledger accounts payable.
KJE	4/25/2002	1.20	Discuss various matters with C. Lane including BMC balancing, production of the March operating report, analysis of activity in miscellaneous accounts receivable and other matters.
ALG	4/25/2002	0.30	Assist C. Lane with various monthly close processes for the month of March 2002 per her request.
ALG	4/25/2002	0.50	Assist J. Emmerson with the reconciliation process in the CM module for the Citibank operating account for January, February and March 2002 per S. Whiteaker's request.
KJE	4/26/2002	0.20	Discuss BMC activity balancing with Sheryl of the cure team and make appointment for further discussions on Monday, April 29th.
KJE	4/29/2002	2.40	Ongoing balancing of BMC database to general ledger accounts payable.
KJE	4/29/2002	0.80	Discuss B-Linx activity with S. Patton in ongoing reconciliation between BMC and general ledger accounts payable.
KJE	4/30/2002	0.20	Discuss accounts payable accounting with C. Lane and S. Patton.
KJE	4/30/2002	5.90	Ongoing balance of BMC database and general ledger accounts payable.
TWM	4/30/2002	0.40	Meeting with C. Lane to discuss status of monthly closes, BMC reconciliation
		71.30	

MATTER 13

Matter 13 – Operating Report Preparation

Consultant	Date	Hours	Description
ALG	4/2/2002	0.60	Assisted C. Lane with preparing the monthly operating report for February 2002. Set up the new excel file and imported preliminary month end totals from the general ledger.
ALG	4/2/2002	0.70	Continue preparing the first draft of the monthly operating report for February 2002.
ALG	4/3/2002	1.80	Assist the TWA Estate in preparing the monthly operating report for February 2002. Review cash receipts and disbursements with S. Whiteaker and submit a draft for C. Lane to review.
ALG	4/23/2002	0.80	Discuss the status of the March 2002 operating report with C. Lane and answer various related questions per her request.
		3.90	

MATTER 14

Matter 14 – Cash Management Conversion

Consultant	Date	Hours	Description
ALG	4/3/2002	0.30	Discuss plans relating to developing cash management procedures per J. Farmer's request with C. Lane.
ALG	4/23/2002	0.80	Provide assistance and training to S. Whiteaker and C. Lane regarding the use of the Cash Management module in BusinessWorks Gold per their request.
ALG	4/23/2002	1.00	Prepare a detailed outline and discussion plan for various procedures to be prepared per J. Farmer's request prior to starting discussions with S. Whiteaker, C. Lane and K. Wilson.
ALG	4/23/2002	2.00	Discuss and document international cash management related procedures with K. Wilson to facilitate cross training and flexibility going forward and begin preparing a related summary.
ALG	4/24/2002	2.00	Discuss various domestic cash management procedures with S. Whiteaker to collect information required to document written procedures per J. Farmer's request.
ALG	4/24/2002	1.30	Review notes and summarize discussions with K. Wilson relating to international cash management procedures.
ALG	4/25/2002	1.00	Discuss various domestic cash management related procedures with S. Whiteaker to organize background information before preparing written procedure documents per J. Farmer's request.
ALG	4/25/2002	0.80	Develop a procedure for the abandonment of checks in the cash management module of BusinessWorks and input related bank transactions for January, February and March 2002. Discuss the results with S. Whiteaker.
ALG	4/25/2002	0.80	Develop written cash management related procedures to facilitate cross training and continuity per J. Farmer's request.
ALG	4/27/2002	4.50	Develop cash management related procedure documents to facilitate cross training and continuity.
ALG	4/28/2002	2.60	Develop cash management related procedure documents to facilitate cross training and continuity.
KJE	4/29/2002	0.30	Discuss status and next steps of cash-related procedures under development and documentation with ALG.
ALG	4/29/2002	0.20	Discuss various cash management related procedures with KJE.
		17.60	

MATTER 15

Matter 15– Income Taxes

Consultant	Date	Hours	Description
TWM	4/3/2002	1.10	Review 2001 preliminary tax timing differences in preparation for meeting with TWA tax department
TWM	4/3/2002	2.60	Meeting with Ken Keyes and TWA tax department to review the status of the preparation of the 2001 federal return, approach to be taken to complete, open information to be received from American
TWM	4/3/2002	0.70	Meeting with Ken Keyes, M. Cardona, J. Farmer, M. Lichty to discuss timing of return preparation and issues to be resolved in order to file the returns.
TWM	4/29/2002	0.20	Conference call with J. Farmer and K. Keyes to discuss continuation status of the tax department personnel
TWM	4/30/2002	1.30	Meeting with Marian Cardona, Bernie Romanoski, Mark Yakle to discuss current tax department retention
TWM	4/30/2002	1.90	Meeting with M. Yakle and B. Romanoski to discuss current status and expect timeframe for the preparation of the federal and state returns
TWM	4/30/2002	1.00	Meeting with K. Keyes to debrief on meeting with tax department and retention concerns
TWM	4/30/2002	1.80	Meeting with K. Keyes, M. Cardona, B. Romanoski and M. Yakle to discuss expected plan for next month, concerns regarding employment continuation
		10.60	

EXHIBIT B

MATTER 2

Matter 2 – Case Administration – Expenses

Description		Amount
Telephone		$44.53
Long Distance Telephone For the week ending 04/05/02	$4.58	
Long Distance Telephone For the week ending 04/12/02	$13.16	
Long Distance Telephone For the week ending 04/019/02	$21.69	
Long Distance Telephone For the week ending 04/26/02	$5.10	
371.09 minutes at 0.12 per minute		
Total		**$44.53**

MATTER 10

Matter 10 - Travel – Expenses

Description	Amount
Travel Expense	$1,277.95
Airfare	1,139.00
Transportation to/from airport	262.00
Travel Meals	291.66
Total	**$2,970.61**

Matter 10 - Travel – Itemized Expenses

Date	Amount	Description
04/01/02	$202.00	Karen Epps - Airfare expense, Kansas City, MO/Chicago, IL
04/01/02	89.00	Karen Epps - Transportation to/from Airport,
04/01/02	4.15	Karen Epps – Meal Expense, Midway Airport
04/01/02	3.96	Karen Epps – Meal Expense, Kansas City, MO
04/01/02	35.53	Karen Epps and Andrew Gordon – Meal Expense, Kansas City, MO
04/02/02	57.49	Karen Epps and Andrew Gordon – Meal Expense, Kansas City, MO
04/02/02	42.42	Karen Epps and Andrew Gordon – Meal Expense, Kansas City, MO
04/03/02	20.60	Karen Epps, Teresa McMahon and Andrew Gordon – Meal Expense, Kansas City, MO
04/03/02	5.30	Karen Epps – Meal Expense, Kansas City, MO
04/03/02	192.98	Karen Epps – Rental Car Expense
04/03/02	276.21	Karen Epps – Embassy Suites Hotel (2 nights), Kansas City, MO
04/01/02	$202.00	Andrew Gordon - Airfare expense, Kansas City, MO/Chicago, IL
04/01/02	66.00	Andrew Gordon - Transportation to/from Airport,
04/01/02	4.32	Andrew Gordon – Meal Expense, Midway Airport
04/01/02	6.34	Andrew Gordon – Meal Expense, Kansas City, MO
04/02/02	6.00	Andrew Gordon – Meal Expense, Kansas City, MO
04/03/02	3.54	Andrew Gordon – Meal Expense, Kansas City, MO
04/03/02	299.41	Andrew Gordon – Embassy Suites Hotel (2 nights), Kansas City, MO
04/03/02	1.15	Andrew Gordon – Rental Car Fueling

Matter 10 - Travel – Itemized Expenses

Date	Amount	Description
04/02/02	$249.00	Teresa McMahon - Airfare expense, Kansas City, MO/Chicago, IL
04/02/02	39.00	Teresa McMahon – Transportation expenses to/from Airport
04/23/02	$265.00	Andrew Gordon - Airfare expense, Kansas City, MO/Chicago, IL
04/23/02	39.00	Andrew Gordon - Transportation to/from Airport
04/23/02	6.41	Andrew Gordon – Meal Expense, Midway Airport
04/23/02	10.51	Andrew Gordon – Meal Expense, Kansas City, MO
04/23/02	23.69	Andrew Gordon – Meal Expense, Kansas City, MO
04/24/02	4.77	Andrew Gordon – Meal Expense, Kansas City, MO
04/24/02	19.59	Andrew Gordon – Meal Expense, Kansas City, MO
04/25/02	2.00	Andrew Gordon – Meal Expense, Kansas City, MO
04/25/02	6.51	Andrew Gordon – Meal Expense, Kansas City, MO
04/25/02	200.15	Andrew Gordon – Rental Car Expense
04/25/02	3.85	Andrew Gordon – Rental Car Fueling
04/25/02	304.20	Andrew Gordon – Embassy Suites Hotel (2 nights), Kansas City, MO
04/30/02	$221.00	Teresa McMahon - Airfare expense, Kansas City, MO/Chicago, IL
04/30/02	29.00	Teresa McMahon - Transportation to/from Airport
04/30/02	28.53	Teresa McMahon – Meal Expense, Kansas City, MO