

EXHIBIT A



February 22, 2011

Michael Abate
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ATTORNEYS AT LAW

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Boston, MA

Seattle, WA

CL 60072
Invoice Number 1106968

**314004-201
Committee**

For services rendered through January 31, 2011

Fees	\$	23,975.50
Chargeable costs and disbursements	\$	<u>316.36</u>
Total Due on Current Invoice	\$	24,291.86
Outstanding Balance from prior Invoices	\$	<u>66,281.27</u>
Total Amount Due	\$	<u>90,573.13</u>



314004-201
Committee

CL 60072
Invoice Number 1106968

For services rendered through January 31, 2011 :

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
ASSET ANALYSIS AND RECOVERY				
01/11/11	Cathy Rae Hershcopf	Call with Klein and Simon re: recovery.	0.90	688.50
01/26/11	Lawrence C. Gottlieb	Review Simon recovery analysis, and confer with Klein re: same.	1.20	1,146.00
01/26/11	Michael Aaron Klein	Review updated recovery analysis; prepare for meeting with GB.	1.40	833.00
01/28/11	Lawrence C. Gottlieb	Review Loughlin recovery analysis and Klein analysis.	1.50	1,432.50
01/28/11	Michael Aaron Klein	Review LM updated recovery analysis.	0.20	119.00
Task Total:			5.20	4,219.00
ASSET DISPOSITION				
01/06/11	Michael Aaron Klein	Review Hartz Mountain cure objection.	0.10	59.50
01/07/11	Michael Aaron Klein	Review pleadings from NEC case re: sale price reconciliation issues.	0.30	178.50
01/07/11	Michael Aaron Klein	Emails re: purchase price adjustment issues.	0.20	119.00
01/13/11	Michael Aaron Klein	Call with Stein-Sapir re: claims reconciliation.	0.20	119.00
01/23/11	Cathy Rae Hershcopf	Confer with Reisman and LCG re: meeting on GB purchase price adjustment.	0.60	459.00
01/24/11	Michael Aaron Klein	Email with Camuth re: sale closing date.	0.10	59.50
01/27/11	Michael Aaron Klein	Email with Stein-Sapir re: purchase price.	0.10	59.50
01/27/11	Michael Aaron Klein	Prepare memo summarizing major open issues on purchase price adjustment.	2.60	1,547.00
01/28/11	Michael Aaron Klein	Call with Simon re: purchase price adjustment issues.	0.50	297.50
01/28/11	Michael Aaron Klein	Complete memo on purchase price adjustment issues.	0.60	357.00
01/28/11	Michael Aaron Klein	OCs with LG re: sale issues.	0.10	59.50
01/30/11	Cathy Rae Hershcopf	Scheduling meeting with GB.	0.30	229.50
Task Total:			5.70	3,544.50

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<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
BUSINESS OPERATIONS				
01/12/11	Michael Aaron Klein	Emails with Ken re: Monthly Operating Report.	0.10	59.50
01/28/11	Lawrence C. Gottlieb	Call with Simon re: administrative issues.	0.20	191.00
01/28/11	Michael Aaron Klein	Review monthly operating report.	0.20	119.00
Task Total:			0.50	369.50
CASE ADMINISTRATION				
01/05/11	Cathy Rae Hershcof	Call with Collins.	0.40	306.00
01/06/11	Michael Aaron Klein	Correspondence with creditor re: status of PPA.	0.10	59.50
01/07/11	Michael Aaron Klein	Correspondence from CIT re: reclamation issues.	0.10	59.50
01/08/11	Lawrence C. Gottlieb	Emails re: meeting to resolve open issues.	0.40	382.00
01/11/11	Michael Aaron Klein	Correspondence with CH and KS re: claims traders.	0.10	59.50
01/18/11	Michael Aaron Klein	Review Felner declaration of disinterestedness.	0.10	59.50
01/24/11	Michael Aaron Klein	Emails re: meeting with GB.	0.10	59.50
01/25/11	Lawrence C. Gottlieb	Emails re: issues with CIT.	0.20	191.00
01/25/11	Michael Aaron Klein	Correspondence with Pioneer re: sale closing.	0.10	59.50
01/27/11	Michael Aaron Klein	Emails re: CIT issues.	0.10	59.50
01/31/11	Lawrence C. Gottlieb	Confer with CH and MK.	0.40	382.00
Task Total:			2.10	1,677.50
CLAIMS				
01/05/11	Michael Aaron Klein	Emails with Simon and Good re: 212 503(b)(9) claim.	0.10	59.50
01/05/11	Michael Aaron Klein	Review Two-One-Two 503(b)(9) stipulation.	0.10	59.50

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<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
01/05/11	Cathy Rae Hershcopf	Call with creditors re: claims issues.	0.90	688.50
01/06/11	Cathy Rae Hershcopf	Calls with and for creditors re: 503(b)(9) claims.	0.90	688.50
01/06/11	Michael Aaron Klein	Correspondence with Milberg Factors re: offset issues.	0.10	59.50
01/07/11	Cathy Rae Hershcopf	Calls with and for creditors re: 503(b)(9) claims.	1.90	1,453.50
01/07/11	Michael Aaron Klein	Call with Ron Friedman re: CIT claim; correspondence with CH and Friedman re: same.	0.20	119.00
01/07/11	Lawrence C. Gottlieb	Confer with CH and MK re: CIT issues and adjustment claims.	0.70	668.50
01/07/11	Lawrence C. Gottlieb	Review assignments of claim.	0.20	191.00
01/10/11	Cathy Rae Hershcopf	Confer with creditors or on their behalf re: 503(b)(9) claims.	0.90	688.50
01/10/11	Michael Aaron Klein	Call with RLF re: Adams lift stay.	0.20	119.00
01/10/11	Michael Aaron Klein	Review form of 503(b)(9) assignment; correspondence with Rohan re: same.	0.20	119.00
01/17/11	Michael Aaron Klein	E-mails re: bar date.	0.10	59.50
01/20/11	Lawrence C. Gottlieb	Review reclamation claim.	0.30	286.50
01/21/11	Michael Aaron Klein	Review Ultimate Factoring reclamation claim.	0.10	59.50
01/25/11	Lawrence C. Gottlieb	Review assignments of claims.	0.20	191.00
01/25/11	Michael Aaron Klein	Emails re: CIT/Jeffrey Craig issue.	0.10	59.50
01/25/11	Michael Aaron Klein	Call with Ken Simon re: CIT/Jeffrey Craig issue.	0.10	59.50
01/25/11	Michael Aaron Klein	OCs with LG and CH re: recent claims trading.	0.10	59.50
01/26/11	Lawrence C. Gottlieb	Review lease assumptions and assignments of claim.	0.30	286.50
01/27/11	Lawrence C. Gottlieb	Emails re: CIT and 503(b)(9).	0.20	191.00
01/28/11	Cathy Rae Hershcopf	Confer with S. Klein re: 503(b)(9).	0.30	229.50
01/28/11	Michael Aaron Klein	Review recent claims transfers.	0.10	59.50
01/31/11	Lawrence C. Gottlieb	Review assignments of claim.	0.20	191.00

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<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
Task Total:			8.50	6,646.50

FEE/EMPLOYMENT APPLICATIONS

12/23/10	Cathy Rae Hershcopf	Emails with PWC re: Cooley invoice.	0.20	146.00
01/04/11	Michael Aaron Klein	Prepare initial fee application.	0.60	357.00
01/04/11	Michael Aaron Klein	Review Debtor's interim professional applications.	0.20	119.00
01/04/11	Michael Aaron Klein	Review RLF second fee statement.	0.20	119.00
01/05/11	Michael Aaron Klein	Complete fee application.	0.30	178.50
01/05/11	Michael Aaron Klein	Review LM interim fee application.	0.10	59.50
01/05/11	Michael Aaron Klein	Call with Leslie re: interim fee applications.	0.10	59.50
01/06/11	Michael Aaron Klein	Review and revise pre-bill.	0.20	119.00
01/12/11	Jay R. Indyke	Attention to firm time and expense records for December.	0.10	85.00
01/20/11	Michael Aaron Klein	Review LM fee application.	0.20	119.00
01/28/11	Michael Aaron Klein	Review OCP report and Declaration of Disinterestedness.	0.20	119.00
Task Total:			2.40	1,480.50

MEETINGS

01/07/11	Cathy Rae Hershcopf	Meeting with LCG and MK re: Asset Purchase Agreement disputes and reconciliations (.6) and follow up review of applicable provisions of Asset Purchase Agreement (.9).	1.50	1,147.50
01/07/11	Michael Aaron Klein	Prepare for and participate in meeting re: sale price reconciliation.	0.40	238.00
01/10/11	Cathy Rae Hershcopf	Schedule meeting with GB re: reconciling purchase price adjustment.	0.70	535.50
01/13/11	Cathy Rae Hershcopf	Meeting with debtors, PwC and creditors billed at 25% because 75% was social.	0.90	688.50
01/21/11	Lawrence C. Gottlieb	Emails re: exclusivity and meeting to resolve issues.	0.20	191.00

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<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
01/22/11	Lawrence C. Gottlieb	Emails re: meeting date with Reisman.	0.30	286.50
01/26/11	Cathy Rae Hershcopf	Confer with Reisman re: meeting on GB purchase price reconciliation (.7) and review open issues (.9).	1.60	1,224.00
Task Total:			5.60	4,311.00

PLAN AND DISCLOSURE STATEMENT

01/18/11	Michael Aaron Klein	Review exclusivity motion.	0.20	119.00
Task Total:			0.20	119.00

LEASES AND EXECUTORY CONTRACTS

01/04/11	Michael Aaron Klein	Review assumption orders.	0.20	119.00
01/04/11	Michael Aaron Klein	Review assumption notices.	0.40	238.00
01/17/11	Michael Aaron Klein	Review notices of intent to assume.	0.30	178.50
01/18/11	Michael Aaron Klein	Correspondence with RLF re: lease assumptions.	0.10	59.50
01/20/11	Michael Aaron Klein	Review assumption orders.	0.20	119.00
01/21/11	Lawrence C. Gottlieb	Review notices of intent to assume general leases.	0.30	286.50
01/21/11	Michael Aaron Klein	Review assumption notices.	0.40	238.00
01/26/11	Michael Aaron Klein	Correspondence with Minnick re: payment of administrative rent.	0.10	59.50
01/31/11	Lawrence C. Gottlieb	Review assignment of lease.	0.20	191.00
Task Total:			2.20	1,489.00

PREPARATION FOR AND ATTENDANCE AT COURT HEARINGS

01/11/11	Michael Aaron Klein	Review agenda for 1/13 hearing.	0.10	59.50
01/13/11	Michael Aaron Klein	Review Notice of Hearing re: omnibus fee hearing.	0.10	59.50
Task Total:			0.20	119.00

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Total Fees **\$23,975.50**

Fee Summary:

<u>Timekeeper</u>	<u>Type</u>	<u>Rate</u>	<u>Hours</u>	<u>Total</u>
Lawrence C. Gottlieb	Partner	955	7.00	6,685.00
Jay R. Indyke	Partner	850	.10	85.00
Cathy Rae Hershcopf	Partner	765	11.80	9,027.00
Cathy Rae Hershcopf	Partner	730	.20	146.00
Michael Aaron Klein	Associate	595	13.50	8,032.50

For costs and disbursements recorded through January 31, 2011 :

Audio/Video Conferencing Services	1.76
Federal Express	61.92
Reproduction of Documents	1.10
Research Database / Document Retrieval	250.80
Telephone	0.78
Total Costs	\$316.36
Total:	\$24,291.86



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REMITTANCE ADVICE

Please include this Remittance Advice with your payment

Outstanding Balance from prior Invoices as of 2/22/2011

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>Balance</u>	<u>Charges</u>	<u>Total Balance</u>
20101107176	11/18/2010	42,495.70	0.00	42,495.70
20101207116	12/13/2010	7,513.80	0.00	7,513.80
1103486	1/31/2011	16,271.77	0.00	16,271.77

Total Outstanding Balance from prior Invoices \$ 66,281.27

For current services rendered through 1/31/2011-Invoice No. 1106968:

Fees	\$ 23,975.50
Chargeable costs and disbursements	\$ 316.36
Total Due on Current Invoice	\$ 24,291.86

Total Amount Due on Current and Prior Invoices. \$ 90,573.13





314004-201
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Cooley LLP
101 California Street, 5th floor
San Francisco, CA 94111-5800

Tax ID# 94-1140085

Payment may be made by wire transfer:

Bank of America - Main Branch - San Francisco, CA 94104
Account # 14997-50919 ABA Routing # 026009593 Swift # BOFAUS3N

Reference: Provide Name of Payor and Bill Number(s)

Invoices are due and payable upon receipt, but no later than 30 days from the bill date. Any unpaid balance after 30 days may accrue late charges.