

EXHIBIT A



June 20, 2011

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ATTORNEYS AT LAW

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Broomfield, CO

Washington, DC

Boston, MA

Seattle, WA

CL 60072
Invoice Number 1132210

**314004-201
Committee**

For services rendered through May 31, 2011

Fees	\$	24,789.50
Chargeable costs and disbursements	\$	<u>22.52</u>
Total Due on Current Invoice	\$	24,812.02
Outstanding Balance from prior Invoices	\$	<u>38,219.43</u>
Total Amount Due	\$	<u>63,031.45</u>

314004-201
Committee

CL 60072
Invoice Number 1132210

For services rendered through May 31, 2011 :

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
ASSET ANALYSIS AND RECOVERY				
05/03/11	Michael Aaron Klein	Review and analyze updated recovery analysis	0.30	178.50
05/12/11	Lawrence C. Gottlieb	Review distribution analysis	0.80	764.00
Task Total:			1.10	942.50
ASSET DISPOSITION				
05/03/11	Michael Aaron Klein	Emails re: status of purchase price reconciliation	0.20	119.00
05/05/11	Michael Aaron Klein	Email from Simon re: status of property tax reconciliation	0.10	59.50
05/05/11	Michael Aaron Klein	Call with Kline re: reconciliation status	0.10	59.50
05/11/11	Cathy Rae Hershcopf	Confer with Simon re: waterfall and reconciliation with GB	0.60	459.00
05/12/11	Michael Aaron Klein	Emails from Simon re: settlement update	0.10	59.50
05/18/11	Michael Aaron Klein	Email from Abbate re: bidder update	0.10	59.50
05/19/11	Michael Aaron Klein	Prepare for and participate in calls re: purchase price reconciliation	1.00	595.00
05/21/11	Cathy Rae Hershcopf	Confer with Simon and Gottlieb re: reconciliation with buyer	0.40	306.00
05/22/11	Cathy Rae Hershcopf	Email re: reconciliation with purchaser	0.30	229.50
05/23/11	Michael Aaron Klein	Emails with Reisman and team re: Purchase Price reconciliation meeting	0.30	178.50
05/24/11	Michael Aaron Klein	Emails re: purchase price reconciliation issues	0.10	59.50
05/24/11	Michael Aaron Klein	Review updated reconciliation analysis	0.20	119.00
05/26/11	Lawrence C. Gottlieb	Calls with Simon and Mandarino re: settlement discussions with buyer	0.50	477.50
Task Total:			4.00	2,781.00
BUSINESS OPERATIONS				

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<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
05/06/11	Michael Aaron Klein	Correspondence with Feldman re: MORs	0.10	59.50
05/17/11	Michael Aaron Klein	Emails with L. Gottlieb re: wind-down budget	0.10	59.50
05/18/11	Michael Aaron Klein	Review updated recovery analysis; discuss plan issues with L. Gottlieb	1.10	654.50
05/19/11	Michael Aaron Klein	Further review of recovery analysis	0.30	178.50
Task Total:			1.60	952.00

CASE ADMINISTRATION

05/03/11	Lawrence C. Gottlieb	Call with Simon and Feldman re: open issues	0.40	382.00
05/05/11	Lawrence C. Gottlieb	Emails with creditors re: developments	0.30	286.50
05/09/11	Michael Aaron Klein	Correspondence with Feldman re: MORs and disbursements	0.20	119.00
05/11/11	Lawrence C. Gottlieb	Emails re: settlement process.	0.60	573.00
05/12/11	Lawrence C. Gottlieb	Emails re: settlement issues	0.40	382.00
05/13/11	Lawrence C. Gottlieb	Emails and calls with creditors re: developments	0.30	286.50
05/17/11	Michael Aaron Klein	Correspondence with Stein-Sapir re: status of PPA	0.20	119.00
05/19/11	Lawrence C. Gottlieb	Conference call with Simon and Feldman etc.	0.60	573.00
05/19/11	Cathy Rae Hershcopf	Call re: reconciliation with GB	0.60	459.00
05/20/11	Lawrence C. Gottlieb	Emails with case professionals re: developments	0.30	286.50
05/24/11	Michael Aaron Klein	Emails re: substantive consolidation and US Trustee fees	0.10	59.50
Task Total:			4.00	3,526.00

CLAIMS

05/03/11	Michael Aaron Klein	Review certificate re: first omnibus objection	0.10	59.50
05/03/11	Michael Aaron Klein	Emails re: CIT stipulation	0.10	59.50

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<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
05/04/11	Lawrence C. Gottlieb	Emails re: settlement issues and claims reconciliation	0.60	573.00
05/05/11	Michael Aaron Klein	Emails re: claims reconciliation	0.10	59.50
05/10/11	Lawrence C. Gottlieb	Review omnibus objection to claims	0.20	191.00
05/19/11	Michael Aaron Klein	Research re: interest on tax claims	0.50	297.50
05/20/11	Michael Aaron Klein	Telephone conference with Good re: priority claims issues	0.20	119.00
05/20/11	Lawrence C. Gottlieb	Confer with Klein re: tax claims	0.20	191.00
05/25/11	Michael Aaron Klein	Emails re: tax reconciliation issues	0.30	178.50
05/26/11	Lawrence C. Gottlieb	Email to Collins re: settlement	0.20	191.00
05/27/11	Michael Aaron Klein	Emails re: confirmation of 503(b)(a) objection deadline	0.10	59.50
05/31/11	Lawrence C. Gottlieb	Review Simon mark-up of Strasser settlement letter and subsequent emails re: same	0.80	764.00
Task Total:			3.40	2,743.00

FEE/EMPLOYMENT APPLICATIONS

05/03/11	Michael Aaron Klein	Review BMC invoice	0.20	119.00
05/06/11	Michael Aaron Klein	Review and revise pre-bill	0.20	119.00
05/09/11	Michael Aaron Klein	Review Ballard March fee statement	0.10	59.50
05/12/11	Michael Aaron Klein	Review PwC fee application	0.20	119.00
05/13/11	Jay R. Indyke	Attention to firm time and expense records for April	0.10	85.00
05/13/11	Michael Aaron Klein	Review BDO retention application	0.30	178.50
05/18/11	Michael Aaron Klein	Emails with Simon re: professional fee issue	0.10	59.50
05/18/11	Michael Aaron Klein	Review BMC retention order	0.20	119.00
05/18/11	Michael Aaron Klein	Revise pre-bill	0.20	119.00
05/20/11	Michael Aaron Klein	Correspondence with Feldman re: BMC fees	0.10	59.50
05/24/11	Michael Aaron Klein	Review BDO retention application	0.10	59.50
05/26/11	Robert B. Winning	Attention to billing issues	0.20	64.00

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<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
05/26/11	Michael Aaron Klein	Review PwC fee statement	0.40	238.00
05/26/11	Michael Aaron Klein	Review BMC invoice	0.20	119.00
05/31/11	Robert B. Winning	Begin seventh monthly fee statement	0.40	128.00
Task Total:			3.00	1,645.50

LITIGATION

05/03/11	Lawrence C. Gottlieb	Emails re: status of negotiations	0.20	191.00
05/03/11	Lawrence C. Gottlieb	Emails with Reisman re: developments and settlement agreement	0.40	382.00
05/03/11	Lawrence C. Gottlieb	Review CIT release agreement and emails with Collins and Simon re: same	0.60	573.00
05/05/11	Lawrence C. Gottlieb	Emails re: outstanding issues for settlement	0.40	382.00
05/06/11	Lawrence C. Gottlieb	Confer with Horgan and Reisman re: settlement meeting and outstanding issues	0.30	286.50
05/18/11	Lawrence C. Gottlieb	Emails with Simon, et al re: settlement issues	0.50	477.50
05/18/11	Lawrence C. Gottlieb	Review Simon analysis of effects of settlement ; conference and emails re: same	0.50	477.50
05/19/11	Lawrence C. Gottlieb	Call with Reisman re: dispute on settlement and email to Reisman	0.30	286.50
05/23/11	Lawrence C. Gottlieb	Call with K. Simon re: process to settle	0.20	191.00
05/24/11	Lawrence C. Gottlieb	Call with Reisman re: open items reconciliation	0.20	191.00
05/24/11	Lawrence C. Gottlieb	Calls with Ken Simon re: reconciliation items	0.30	286.50
05/24/11	Lawrence C. Gottlieb	Review reconciliation items from Simon and send to Reisman	0.50	477.50
05/24/11	Lawrence C. Gottlieb	Emails with Simon re: settlement issues	0.20	191.00
05/26/11	Michael Aaron Klein	Call with Simon re: settlement	0.20	119.00
Task Total:			4.80	4,512.00

MEETINGS

05/20/11	Lawrence C. Gottlieb	Email to Reisman re: need for meeting	0.20	191.00
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<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
05/23/11	Lawrence C. Gottlieb	Emails re: outstanding issues and meeting to resolve	0.70	668.50

Task Total: 0.90 859.50

PLAN AND DISCLOSURE STATEMENT

05/09/11	Michael Aaron Klein	Review Liquidating Trust Agreement	1.70	1,011.50
05/13/11	Michael Aaron Klein	Review exclusivity order	0.10	59.50
05/13/11	Lawrence C. Gottlieb	Emails re settlement issues and confirmation	0.50	477.50
05/16/11	Michael Aaron Klein	Further analysis of proposed plan	2.10	1,249.50
05/17/11	Michael Aaron Klein	Attention to potential plan issues	0.50	297.50
05/18/11	Michael Aaron Klein	Revise DS and plan	0.50	297.50
05/18/11	Lawrence C. Gottlieb	Review POR and confer with Klein re: same	1.90	1,814.50
05/19/11	Michael Aaron Klein	Revise liquidation trust agreement	0.50	297.50
05/20/11	Michael Aaron Klein	Revise plan	0.70	416.50

Task Total: 8.50 5,921.50

PREPARATION FOR AND ATTENDANCE AT COURT HEARINGS

05/02/11	Michael Aaron Klein	Prepare for tomorrow's hearing	0.10	59.50
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Task Total: 0.10 59.50

TAX ISSUES

05/19/11	Michael Aaron Klein	Review analysis of pending tax claims	0.30	178.50
05/25/11	Lawrence C. Gottlieb	Emails re: NJ taxes	0.50	477.50
05/27/11	Lawrence C. Gottlieb	Emails re: tax analysis by PwC and BDO	0.20	191.00

Task Total: 1.00 847.00

Total Fees **\$24,789.50**

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Fee Summary:

<u>Timekeeper</u>	<u>Type</u>	<u>Rate</u>	<u>Hours</u>	<u>Total</u>
Lawrence C. Gottlieb	Partner	955	14.80	14,134.00
Jay R. Indyke	Partner	850	.10	85.00
Cathy Rae Hershcopf	Partner	765	1.90	1,453.50
Robert B. Winning	Associate	320	.60	192.00
Michael Aaron Klein	Associate	595	15.00	8,925.00

For costs and disbursements recorded through May 31, 2011 :

Meals	15.54
Postage	0.88
Reproduction of Documents	2.20
Telephone	3.90
Total Costs	\$22.52
Total:	\$24,812.02



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REMITTANCE ADVICE

Please include this Remittance Advice with your payment

Outstanding Balance from prior Invoices as of 6/20/2011

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>Balance</u>	<u>Charges</u>	<u>Total Balance</u>
1103486	1/31/2011	3,254.00	0.00	3,254.00
1106968	2/22/2011	4,795.10	0.00	4,795.10
1112397	3/17/2011	5,473.20	0.00	5,473.20
1119559	4/21/2011	3,288.30	0.00	3,288.30
1128327	5/31/2011	21,408.83	0.00	21,408.83
Total Outstanding Balance from prior Invoices			\$	38,219.43

For current services rendered through 5/31/2011-Invoice No. 1132210:

Fees	\$	24,789.50
Chargeable costs and disbursements	\$	<u>22.52</u>
Total Due on Current Invoice	\$	24,812.02
Total Amount Due on Current and Prior Invoices.	\$	<u>63,031.45</u>



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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.