

# **EXHIBIT A**



January 31, 2011

Michael Abate  
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ATTORNEYS AT LAW

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Taxpayer ID Number  
94-1140085

Palo Alto, CA

New York, NY

San Diego, CA

Reston, VA

Broomfield, CO

Washington, DC

Boston, MA

Seattle, WA

CL 60072  
Invoice Number 1103486

314004-201  
Committee

*For services rendered through December 31, 2010*

Fees .....	\$	16,270.00
Chargeable costs and disbursements .....	\$	<u>1.77</u>
<b>Total Due on Current Invoice</b> .....	<b>\$</b>	<b>16,271.77</b>
<b>Outstanding Balance from prior Invoices</b> .....	<b>\$</b>	<b><u>84,700.85</u></b>
<b>Total Amount Due</b> .....	<b>\$</b>	<b><u>100,972.62</u></b>



314004-201  
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CL 60072  
Invoice Number 1103486

For services rendered through December 31, 2010 :

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
<b>ASSET ANALYSIS AND RECOVERY</b>				
12/22/10	Michael Aaron Klein	Review LM latest recovery analysis.	0.20	110.00
<b>Task Total:</b>			0.20	110.00
<b>ASSET DISPOSITION</b>				
12/01/10	Michael Aaron Klein	Call with Pioneer re: sale PP.	0.10	55.00
12/10/10	Michael Aaron Klein	Call with Ken re: sale price reconciliation.	0.10	55.00
12/15/10	Michael Aaron Klein	Call with LM re: purchase price adjustment issues.	0.40	220.00
12/15/10	Lawrence C. Gottlieb	Review definitions in APA in order to determine buyer's obligation.	0.50	455.00
12/15/10	Michael Aaron Klein	Correspondence with LM re: post-closing sale adjustment issues; review analysis of same.	0.40	220.00
12/15/10	Michael Aaron Klein	Review Asset Purchase Agreement for PP reconciliation issues.	0.50	275.00
12/15/10	Cathy Rae Hershcopf	Review Asset Purchase Agreement with respect to certain provisions relating to reconciling purchase price adjustments.	0.40	292.00
12/16/10	Lawrence C. Gottlieb	Emails with Simon re: Asset Purchase Agreement issues.	0.40	364.00
12/16/10	Cathy Rae Hershcopf	Review Asset Purchase Agreement (.4) and review and respond to emails re: reconciling with buyer (.7).	1.10	803.00
<b>Task Total:</b>			3.90	2,739.00
<b>CASE ADMINISTRATION</b>				
12/08/10	Michael Aaron Klein	Call with Good re: open issues	0.10	55.00
12/13/10	Lawrence C. Gottlieb	Emails re: outstanding issues.	0.30	273.00
12/14/10	Lawrence C. Gottlieb	Emails re: outstanding issues and process for resolving.	0.50	455.00

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<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
12/15/10	Lawrence C. Gottlieb	Conference call with Simon, et al. re: disputed issues; emails re: same.	0.60	546.00
12/20/10	Michael Aaron Klein	Emails with Friedburg re: sale.	0.10	55.00
12/20/10	Michael Aaron Klein	Call with Fair Harbor re: case status.	0.10	55.00
12/22/10	Michael Aaron Klein	Correspondence with Pioneer re: developments.	0.10	55.00
<b>Task Total:</b>			1.80	1,494.00

**CLAIMS**

12/01/10	Michael Aaron Klein	Call with TR Capital re: status of distributions.	0.10	55.00
12/02/10	Lawrence C. Gottlieb	Emails re: New Ashley and 503(b)(9).	0.60	546.00
12/02/10	Michael Aaron Klein	Review email from Barnes and chart re: 503(b)(9).	0.10	55.00
12/02/10	Cathy Rae Hershcopf	Confer with buyer re: 503(b)(9) claims (.7); compare schedules (.6) and follow up with Simon (.3) and PwC (.2) re: same.	1.80	1,314.00
12/03/10	Michael Aaron Klein	Emails re: 503(b)(9) claims reconciliation.	0.10	55.00
12/03/10	Cathy Rae Hershcopf	Confer with Buyer and Simon re: 503(b)(9) claims.	0.30	219.00
12/03/10	Lawrence C. Gottlieb	Emails re: 503(b)(9) claims.	0.20	182.00
12/04/10	Cathy Rae Hershcopf	Confer with Simon and Gottlieb re: 503(b)(9) claims and process.	0.40	292.00
12/06/10	Lawrence C. Gottlieb	Review bar date order and notice.	0.20	182.00
12/06/10	Michael Aaron Klein	Emails re: 503(b)(9).	0.10	55.00
12/06/10	Lawrence C. Gottlieb	Emails re: 503(b)(9) claims.	0.40	364.00
12/06/10	Cathy Rae Hershcopf	Calls and emails re: 503(b)(9) claims.	0.60	438.00
12/07/10	Cathy Rae Hershcopf	Confer with Simon re: protocol for claims review.	0.60	438.00
12/07/10	Michael Aaron Klein	Review claims transfers.	0.10	55.00
12/08/10	Michael Aaron Klein	Review form claims waiver and release agreement; review APA re: same.	0.40	220.00

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<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
12/08/10	Lawrence C. Gottlieb	Review release and waiver forms for 503(b)(9).	0.20	182.00
12/08/10	Cathy Rae Hershcopf	Review and respond to emails re: claims issues and 503(b)(9).	0.70	511.00
12/09/10	Michael Aaron Klein	Call with Farnam re: 503(b)(9).	0.10	55.00
12/09/10	Robert B. Winning	Email creditor re: proof of claim form.	0.30	91.50
12/16/10	Cathy Rae Hershcopf	Review and respond to emails re: 503(B)(9) claims.	0.40	292.00
12/16/10	Lawrence C. Gottlieb	Emails re: 503(b)(9) issues.	0.30	273.00
12/16/10	Michael Aaron Klein	Correspondence with Simon re: 503(b)(9) claims.	0.10	55.00
12/20/10	Michael Aaron Klein	Review certificate re: Hartz Mountain claim.	0.10	55.00
12/20/10	Michael Aaron Klein	Review claims transfers.	0.10	55.00
12/22/10	Cathy Rae Hershcopf	Review and respond to email on claims.	0.30	219.00
12/27/10	Lawrence C. Gottlieb	Review recent agenda, notices of claim transfer and claim issues.	0.90	819.00
12/28/10	Lawrence C. Gottlieb	Review claims transfers and lease assumption motions.	0.50	455.00
12/28/10	Michael Aaron Klein	Attention to Bar Date.	0.10	55.00
12/30/10	Lawrence C. Gottlieb	Review claims transfers and lease assumption motions.	0.50	455.00
<b>Task Total:</b>			10.60	8,042.50

**FEE/EMPLOYMENT APPLICATIONS**

12/03/10	Michael Aaron Klein	Review and revise prebill.	0.30	165.00
12/06/10	Jay R. Indyke	Attention to November time and expense records.	0.40	324.00
12/13/10	Michael Aaron Klein	Review revised prebill.	0.20	110.00
12/20/10	Michael Aaron Klein	Review LM November fee statement.	0.10	55.00
12/20/10	Michael Aaron Klein	Review notice of substitution of counsel for MI.	0.10	55.00
12/23/10	Michael Aaron Klein	Prepare fee statement.	1.00	550.00

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<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
12/23/10	Robert B. Winning	Meeting with M. Klein re: Committee expenses.	0.10	30.50
12/28/10	Michael Aaron Klein	Attention to October fees.	0.10	55.00
12/28/10	Michael Aaron Klein	Review Ballard Fee Application.	0.20	110.00
12/29/10	Michael Aaron Klein	Complete fee application; coordinate filing.	0.30	165.00
12/29/10	Michael Aaron Klein	Review PWC fee application.	0.50	275.00
12/30/10	Michael Aaron Klein	Review BMC November 2010 invoice.	0.40	220.00
<b>Task Total:</b>			3.70	2,114.50
<b>LITIGATION</b>				
12/27/10	Lawrence C. Gottlieb	Review consent order with Hartz Mountain.	0.20	182.00
<b>Task Total:</b>			0.20	182.00
<b>RELIEF FROM STAY PROCEEDINGS</b>				
12/01/10	Michael Aaron Klein	OC with CH re: Adams lift stay; calls with RLF.	0.20	110.00
12/06/10	Michael Aaron Klein	TC with Good re: Adams re: lift stay motion.	0.10	55.00
<b>Task Total:</b>			0.30	165.00
<b>LEASES AND EXECUTORY CONTRACTS</b>				
12/03/10	Cathy Rae Hershcopf	Confer with Laber re: lease negotiations (.4); review lease data (.7).	1.10	803.00
12/13/10	Lawrence C. Gottlieb	Review notices of intent re: leases; review assignments of claim.	0.50	455.00
12/20/10	Michael Aaron Klein	Review rejection orders.	0.20	110.00
12/23/10	Michael Aaron Klein	Review Assumption Notice for Fulton Street location.	0.10	55.00
<b>Task Total:</b>			1.90	1,423.00
<b>Total Fees</b>				<b>\$16,270.00</b>

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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	910	6.80	6,188.00
Jay R. Indyke	Partner	810	0.40	324.00
Cathy Rae Hershcopf	Partner	730	7.70	5,621.00
Robert B. Winning	Associate	305	0.40	122.00
Michael Aaron Klein	Associate	550	7.30	4,015.00

**For costs and disbursements recorded through December 31, 2010 :**

Reproduction of Documents	0.60
Telephone	1.17
<b>Total Costs</b>	<b>\$1.77</b>
<b>Total Costs</b>	<b>\$1.77</b>

**Total:** **\$16,271.77**



January 31, 2011

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REMITTANCE ADVICE

Please include this Remittance Advice with your payment

Outstanding Balance from prior Invoices as of 1/31/2011

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>Balance</u>	<u>Total Charges</u>	<u>Total Balance</u>
20101107176	11/18/2010	42,495.70	0.00	42,495.70
20101207116	12/13/2010	42,205.15	0.00	42,205.15
<b>Total Outstanding Balance from prior Invoices . . . . .</b>			<b>\$</b>	<b>84,700.85</b>

For current services rendered through 12/31/2010-Invoice No. 1103486:

Fees	\$	16,270.00
Chargeable costs and disbursements	\$	<u>1.77</u>
<b>Total Due on Current Invoice . . . . .</b>	<b>\$</b>	<b>16,271.77</b>
<b>Total Amount Due on Current and Prior Invoices . . . . .</b>	<b>\$</b>	<b><u>100,972.62</u></b>







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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.