

**EXHIBIT 2**

	Amount	Billable Hours
Casey PPA Chapter 7 Task Code Totals 09/13/2010 THROUGH 10/31/2011		
ASSET ANALYSIS AND RECOVERY	\$13,342.00	46.4
ASSET DISPOSITION	\$15,884.00	35.4
CASE ADMINISTRATION	\$4,345.00	11.8
CLAIMS ADMINISTRATION/OBJECTIONS	\$1,906.00	4
EMPLOYMENT APPLICATIONS	\$11,904.00	41.8
FEE/EMPLOYMENT OBJECTIONS	\$35,371.00	96.4
LITIGATION	\$40,608.00	109
MEETING OF CREDITORS	\$159.00	0.3
LEASE ISSUES	\$399.00	0.7
FEE APPLICATIONS	\$20,383.00	65.1
LIEN ISSUES AND ANALYSIS	\$2,679.00	4.7
APARTMENT COMPLEX OPERATIONAL ISSUES	\$972.00	2.6
CASH COLLATERAL ISSUES	\$86,631.00	235.8
CREDITOR INQUIRIES	\$5,061.00	21.1
THE PINE SALE	\$13,690.00	24.8
THE DAISY SALE	\$11,684.00	19.7
THE LINDEN SALE	\$34,639.00	58.1
3626 EAST PCH SALE	\$1,620.00	2.7
SANTORINI YACHT SALE	\$1,336.00	5.4
SUBSTANTIVE CONSOLIDATION	\$61,971.00	160.8
ABANDONMENT	\$110.00	0.3
CONVERSION	\$13,045.00	33.8
RIDGEMONT SALE	\$17,326.00	40.3
US TRUSTEE REQUIREMENTS	\$88.00	0.2
TOTAL	\$395,153.00	

**WEILAND, GOLDEN,  
 SMILEY, WANG EKVALL & STROK, LLP  
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 TAX ID. 33-0670296**

OCTOBER 31, 2011

THOMAS H. CASEY, TRUSTEE  
 22342 AVENIDA EMPRESA  
 SUITE 260  
 RANCHO SANTA MARGARITA, CA 92688

OUR FILE: CAS01.0049

STATEMENT OF ACCOUNT FOR SERVICES RENDERED THROUGH OCTOBER 31, 2011

RE: PPA CHAPTER 7  
 INVOICE # 16472  
 BILLING ATTORNEY: MICHAEL J. WEILAND

<u>DATE</u>	<u>ATTY</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
ASSET ANALYSIS AND RECOVERY					
09/13/10	RSM	TELEPHONE CONFERENCE WITH L. MILLER REGARDING DEPOSIT OF COLLECTION ACTION RECOVERIES AND RETURNED PROPERTY INSURANCE PREMIUMS	0.30	350	105.00
09/13/10	RSM	PREPARATION OF CORRESPONDENCE TO R. THORN REGARDING REQUEST OF KTS TO APPLY COLLECTION PROCEEDS TO FEES AND COSTS OWING	0.30	350	105.00
09/14/10	PES	REVIEW AND ANALYSIS OF CORRESPONDENCE RE POTENTIAL SETOFF OF CLAIMS OF ATTORNEYS HANDLING LANDLORD TENANT AND COLLECTION MATTERS FOR DEBTOR (KIMBALL, TIREY & ST. JOHN)	0.20	530	106.00
09/15/10	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM R. THORN REGARDING AMOUNTS OWED TO KIMBALL TIREY AND RELATED ISSUES	0.10	350	35.00
09/15/10	PES	STRATEGIZE RE DISPOSITION OF CHECKS RECEIVED FROM COLLECTION ACTIONS (KIMBALL, TIREY & ST. JOHN)	0.10	530	53.00
09/21/10	RSM	REVIEW AND ANALYSIS OF ISSUES RELATED TO INVESTORS COMMENCING LAWSUITS AGAINST THE DEBTORS' PRINCIPALS	0.10	350	35.00
09/21/10	RSM	LEGAL RESEARCH	0.10	350	35.00

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<u>DATE</u>	<u>ATTY</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
09/22/10	RSM	PREPARATION OF CORRESPONDENCE TO L. MILLER REGARDING COLLECTION ACTION PROCEEDS	0.30	350	105.00
09/22/10	RSM	PREPARATION OF CORRESPONDENCE TO R. THORN REGARDING AMOUNTS OWED TO KTS FOR PURSUING COLLECTION CASES ON THE DEBTORS' BEHALF AND RELATED ISSUES	0.10	350	35.00
09/23/10	CMY	REVIEW AND ANALYSIS OF FILE RE: PROPERTIES ASSOCIATED WITH EACH CASE	0.20	220	44.00
09/27/10	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM R. THORN AND F. CORREIA REGARDING CLAIM OF KTS, COLLECTION COUNSEL	0.10	350	35.00
09/27/10	RSM	PREPARATION OF CORRESPONDENCE TO R. THORN REGARDING ISSUES RELATED TO DEPOSIT OF COLLECTION ACTION PROCEEDS	0.30	350	105.00
09/27/10	RSM	REVIEW AND ANALYSIS OF ISSUES RELATED TO DEPOSIT OF COLLECTION ACTION PROCEEDS AND DOCUMENTATION RELATED THERETO	0.40	350	140.00
09/27/10	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM L. MILLER REGARDING DEPOSIT OF COLLECTION ACTION PROCEEDS AND PREPARATION OF RESPONSE THERETO	0.30	350	105.00
09/27/10	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM F. CORREIA REGARDING COLLECTION ACTION PROCEEDS	0.10	350	35.00
09/27/10	PES	STRATEGIZE RE ISSUES WITH COLLECTION ATTORNEYS AND DISPOSITION OF DELINQUENT RENTS	0.20	530	106.00
09/28/10	RSM	PREPARATION OF CORRESPONDENCE TO L. MILLER REGARDING DEPOSIT OF COLLECTION ACTION PROCEEDS	0.20	350	70.00
10/06/10	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM L. MILLER REGARDING THE DEPOSIT OF COLLECTION ACTION PROCEEDS AND PREPARATION OF RESPONSE THERETO	0.10	350	35.00

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<u>DATE</u>	<u>ATTY</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
10/06/10	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM L. MILLER	0.40	350	140.00
11/04/10	RSM	TELEPHONE CONFERENCE WITH L. MILLER REGARDING CASH	0.10	350	35.00
11/11/10	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM L. MILLER REGARDING COLLECTION ACTION CHECKS RECEIVED FROM KIMBALL TIREY AND THE ATTACHED CHECKS	0.10	350	35.00
11/11/10	RSM	PREPARATION OF CORRESPONDENCE TO F. CORREIA REQUESTING INFORMATION RELATED TO THE COLLECTION ACTION CHECKS	0.20	350	70.00
11/12/10	PES	REVIEW AND ANALYSIS OF CORRESPONDENCE AND COLLECTION CHECK FROM KIMBALL, TIREY & ST. JOHN	0.10	530	53.00
11/19/10	RSM	REVIEW AND ANALYSIS OF ISSUES REGARDING POTENTIAL WITHHOLDING OF COLLECTION PROCEEDS BY KIMBAL TIREY	0.30	350	105.00
01/12/11	RSM	REVIEW AND ANALYSIS OF KIMBAL TIREY RETENTION AGREEMENT AND ISSUES RELATED TO ITS EMPLOYMENT BY THE BANKRUPTCY ESTATE	0.40	390	156.00
01/12/11	MJW	REVIEW AND ANALYSIS OF UNPAID ADMINISTRATIVE CLAIMS AND EXPENSES, CASH ON HAND, AND PROJECTED RECEIPTS FROM SALE OF REMAINING ASSETS; TELEPHONE CONFERENCE WITH TRUSTEE REGARDING ADMINISTRATIVE SOLVENCY CONCERNS AND PROSPECTS FOR CREDITOR DISTRIBUTION	0.20	640	128.00
01/26/11	RSM	PREPARATION OF CORRESPONDENCE TO A. KELLEY REQUESTING ACCOUNTING OF ALL OPEN COLLECTION ACTIONS AND COLLECTIONS PROCEEDS BEING WITHHELD BY KTS	0.30	390	117.00
01/27/11	JH	RESEARCH	3.50	230	805.00

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<u>DATE</u>	<u>ATTY</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
01/28/11	RSM	PREPARATION OF CORRESPONDENCE TO A. KELLEY REQUESTING INFORMATION WITH RESPECT TO THE COLLECTION ACTIONS BEING PURSUED BY KTS	0.70	390	273.00
01/28/11	RSM	REVIEW AND ANALYSIS OF REPORTS PROVIDED BY KTS REGARDING ACTIVE COLLECTION ACTION CASES	0.10	390	39.00
01/28/11	PES	REVIEW AND ANALYSIS OF CORRESPONDENCE AND ISSUES RE POST-PETITION COLLECTION EFFORTS BY KIMBALL, TIREY & ST. JOHN	0.10	570	57.00
01/31/11	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM F. CORREIA REGARDING KTS'S APPLICATION OF WITHHELD FUNDS TO OUTSTANDING FEES	0.20	390	78.00
02/01/11	PES	REVIEW AND ANALYSIS OF ISSUES RE POST-PETITION SET-OFF FOR LEGAL FEES INCURRED IN COLLECTION EFFORTS (KIMBALL, TIREY & ST. JOHN LLP)	0.20	570	114.00
02/02/11	RSM	PREPARATION OF CORRESPONDENCE TO F. CORREIA REGARDING KTS'S APPLICATION OF POST-PETITION COLLECTION PROCEEDS TO A PRE-PETITION CLAIM	0.50	390	195.00
02/02/11	RSM	PREPARATION OF CORRESPONDENCE TO F. CORREIA REGARDING KTS'S APPLICATION OF POST-PETITION COLLECTION PROCEEDS TO PRE-PETITION CLAIM	0.10	390	39.00
02/02/11	PES	ATTENTION TO COLLECTION ACTIONS AND SET-OFF BY KIMBALL, TIREY & ST. JOHN	0.20	570	114.00
02/03/11	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM R. THORN REGARDING WHETHER KTS IS PERFORMING ONGOING SERVICES AND THE APPLICATION OF COLLECTION PROCEEDS TO ITS PRE-PETITION CLAIM, AND PREPARATION OF RESPONSE THERETO	0.40	390	156.00
02/03/11	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM R. THORN REGARDING WHETHER KTS IS PERFORMING ONGOING SERVICES AND THE APPLICATION OF COLLECTION PROCEEDS TO ITS PRE-PETITION CLAIM, AND PREPARATION OF RESPONSE THERETO	0.80	390	312.00

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02/03/11	RSM	TELEPHONE CONFERENCE WITH A. KELLEY REGARDING KTS'S REPORT OF ACTIVE CASES AND ISSUES RELATED THERETO	0.40	390	156.00
02/03/11	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM R. THORN REGADING STATUS OF EVICTION ACTION AND COLLECTION ACTION PROCEEDS	0.10	390	39.00
02/03/11	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM R. THORN REGARDING KTS'S APPLICATION OF POST-PETITION COLLECTION PROCEEDS TO ITS PRE-PETITION CLAIM	0.10	390	39.00
09/21/11	RSM	REVIEW AND ANALYSIS OF ISSUES RELATED TO ESTIMATING THE TOTAL ADMINISTRIVE CLAIMS AND THE NET CASH AVAILABLE FOR CREDITORS	0.20	390	78.00
10/06/11	RSM	TELEPHONE CONFERENCE WITH K. HENNESAY	0.20	390	78.00
10/06/11	RSM	REVIEW AND ANALYSIS OF ISSUES	0.30	390	117.00
10/06/11	RSM	TELEPHONE CONFERENCE WITH K. HENNESAY	0.10	390	39.00
10/17/11	RSM	REVIEW AND ANALYSIS OF ISSUES	0.80	390	312.00
10/17/11	JH	PREPARATION OF MOTION	0.60	230	138.00
10/19/11	RSM	REVIEW AND ANALYSIS OF ISSUES	0.20	390	78.00
10/19/11	RSM	REVIEW AND ANALYSIS OF ISSUES	0.10	390	39.00
10/19/11	DAL	LEGAL RESEARCH	1.70	280	476.00

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<u>DATE</u>	<u>ATTY</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
10/19/11	DAL	STRATEGIZE	0.10	280	28.00
10/21/11	JH	PREPARATION OF MOTION	1.50	230	345.00
10/24/11	JH	PREPARATION OF MOTION	3.10	230	713.00
10/24/11	RSM	REVIEW AND ANALYSIS OF ISSUES	0.20	390	78.00
10/24/11	RSM	LEGAL RESEARCH	0.10	390	39.00
10/24/11	JH	LEGAL RESEARCH	4.20	230	966.00
10/24/11	JH	LEGAL RESEARCH	0.40	230	92.00
10/24/11	RSM	LEGAL RESEARCH	0.20	390	78.00
10/25/11	JH	LEGAL RESEARCH	2.10	230	483.00
10/25/11	JH	PREPARATION OF MOTION	1.00	230	230.00
10/25/11	JH	PREPARATION OF MOTION	2.90	230	667.00
10/26/11	JH	REVIEW AND REVISE MOTION	2.50	230	575.00
10/26/11	DAL	REVIEW CORRESPONDENCE	0.10	280	28.00
10/27/11	RSM	PREPARATION OF MOTION	1.30	390	507.00
10/27/11	JH	REVIEW AND REVISE MOTION	0.70	230	161.00
10/27/11	RSM	PREPARATION OF MOTION	0.70	390	273.00
10/28/11	JH	REVIEW AND REVISE MOTION	2.60	230	598.00



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<u>DATE</u>	<u>ATTY</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
10/28/11	JH	REVIEW AND REVISE MOTION	0.80	230	184.00
10/28/11	RSM	TELEPHONE CONFERENCE WITH T. CASEY	0.10	390	39.00
10/28/11	DAL	LEGAL RESEARCH	2.20	280	616.00
10/30/11	DAL	LEGAL RESEARCH	0.80	280	224.00
10/31/11	DAL	LEGAL RESEARCH	0.60	280	168.00
TOTAL ASSET ANALYSIS AND RECOVERY			45.40		12,991.00
CASH COLLATERAL ISSUES					
09/13/10	PES	REVIEW AND ANALYSIS OF VARIOUS CORRESPONDENCE AND PROPOSALS TO LENDERS RE RESOLUTION OF DISPUTES OVER ENTITLEMENT TO ESTATE CASH	0.10	530	53.00
09/15/10	PES	REVIEW AND ANALYSIS OF BOYD CORRESPONDENCE AND PROPOSED CASH ACCOUNT RESOLUTION	0.10	530	53.00
09/16/10	RSM	TELEPHONE CONFERENCE WITH T. CASEY AND L. MILLER REGARDING ISSUES RELATED TO USE OF CASH ON HAND	0.40	350	140.00
09/16/10	RSM	PREPARATION OF CORRESPONDENCE TO L. MILLER REGARDING APPROVED SETTLEMENTS OF DISPUTES RELATED TO CASH ON HAND	0.20	350	70.00
09/16/10	RSM	REVIEW AND ANALYSIS OF SPREADSHEETS PREPARED BY IPS REGARDING STATUS OF PROPERTIES AND CASH ON HAND	0.10	350	35.00
09/16/10	RSM	REVIEW AND ANALYSIS OF CASH COLLATERAL BUDGET TO ACTUAL REPORTS	0.10	350	35.00
09/17/10	CBM	PREPARATION OF MARTICELLO DECLARATION RE NON-OPPOSITION TO MOTION TO COMPROMISE WITH JPMORGAN CHASE AND FOR PROCEDURES TO SETTLE SIMILAR DISPUTES	0.90	220	198.00

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<u>DATE</u>	<u>ATTY</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
09/17/10	CBM	PREPARATION OF ORDER ON MOTION TO COMPROMISE WITH JPMORGAN CHASE AND FOR PROCEDURES TO SETTLE SIMILAR DISPUTES	1.30	220	286.00
09/17/10	RSM	REVIEW AND ANALYSIS OF BUDGET TO ACTUAL REPORTS FOR AUGUST 2010	0.30	350	105.00
09/17/10	RSM	TELEPHONE CONFERENCE WITH T. CASEY, L. MILLER, AND R. WARREN REGARDING ISSUES RELATED TO DEPOSIT ACCOUNTS AND THE PAYMENT OF EXPENSES	0.60	350	210.00
09/17/10	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM R. OSIER REGARDING LENDER PAYMENTS	0.10	350	35.00
09/17/10	PES	STRATEGIZE RE SUPPLEMENT TO PENDING CASH COLLATERAL MOTION	0.20	530	106.00
09/17/10	PES	CONTINUED RESEARCH AND REVIEW OF LEGAL MEMORANDUM REGARDING CALIFORNIA AND ARIZONA CASE LAW RELATING TO A SECURED CREDITOR'S ENTITLEMENT TO CASH ACCOUNTS	1.20	530	636.00
09/18/10	RSM	PREPARATION OF SUPPLEMENT TO CASH COLLATERAL MOTION RELATED TO THE PINE, DAISY, AND LINDEN PROPERTIES	1.80	350	630.00
09/18/10	RSM	PREPARATION OF SUPPLEMENT TO CASH COLLATERAL MOTION RELATED TO THE PINE, DAISY, AND LINDEN PROPERTIES	0.70	350	245.00
09/18/10	RSM	PREPARATION OF FOURTEENTH SUPPLEMENTAL DECLARATION OF C. ADAMS	0.10	350	35.00
09/18/10	RSM	REVIEW AND REVISE LENDER PAYMENT SCHEDULE FOR AUGUST	0.10	350	35.00
09/18/10	RSM	PREPARATION OF CORRESPONDENCE TO C. ADAMS REGARDING AUGUST REPORTING AND LENDER PAYMENTS	0.10	350	35.00
09/20/10	MJW	ATTENTION TO SETTLEMENT NEGOTIATIONS WITH SECURED LENDERS REGARDING PROPOSED SHARING OF RENTS AND OTHER CASH ON HAND; ANALYSIS AND STRATEGY RE SAME;	0.30	600	180.00
09/20/10	RSM	PREPARATION OF SUPPLEMENT TO CASH COLLATERAL MOTION RELATED TO THE PINE, DAISY, AND LINDEN PROPERTIES	2.30	350	805.00

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09/20/10	RSM	PREPARATION OF SPREADSHEET REGARDING THE STATUS OF NEGOTIATIONS AND SETTLEMENTS WITH SECURED CREDITORS REGARDING THE CASH ON HAND, AND PREPARATION OF CORRESPONDENCE TO R. WARREN REGARDING THE SAME	1.00	350	350.00
09/20/10	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM C. ADAMS REGARDING LENDER ADEQUATE PROTECTION PAYMENTS, AND PREPARATION OF RESPONSE THERETO	0.10	350	35.00
09/21/10	RSM	TELEPHONE CONFERENCE WITH R. WARREN REGARDING ISSUES RELATED TO CASH SETTLEMENTS ON DOBSON SPRINGS, BELL COVE, AND PPA ARIZONA I AND II	0.40	350	140.00
09/21/10	RSM	PREPARATION OF SUPPLEMENT IN SUPPORT OF CASH COLLATERAL MOTION	0.30	350	105.00
09/21/10	PES	REVIEW AND ANALYSIS OF ADAMS' 14TH SUPPLEMENTAL DECLARATION IN SUPPORT OF CASH COLLATERAL MOTION	0.10	530	53.00
09/21/10	PES	REVIEW AND ANALYSIS OF SPREADSHEET OF VARIOUS CASH SETTLEMENTS WITH SECURED CREDITORS	0.10	530	53.00
09/22/10	RSM	PREPARATION OF SUPPLEMENT IN SUPPORT OF CASH COLLATERAL MOTION FOR THE PINE, DAISY, AND LINDEN PROPERTIES	0.50	350	175.00
09/22/10	RSM	REVIEW AND ANALYSIS OF PROVIDENT BANK ADEQUATE PROTECTION ORDER	0.10	350	35.00
09/22/10	RSM	REVIEW AND REVISE SPREADSHEET REGARDING STATUS OF SETTLEMENTS WITH SECURED CREDITORS	0.10	350	35.00
09/22/10	RSM	PREPARATION OF SUPPLEMENT IN SUPPORT OF CASH COLLATERAL MOTION RELATING TO THE PINE, DAISY, AND RIDGEMONT PROPERTIES	0.30	350	105.00
09/22/10	PES	REVIEW AND ANALYSIS OF CORRESPONDENCE RE USE OF CASH COLLATERAL FOR EARTHQUAKE INSURANCE ON DAISY PROPERTY	0.10	530	53.00
09/22/10	PES	REVIEW AND REVISE SUPPLEMENT TO CASH COLLATERAL MOTION	0.70	530	371.00
09/22/10	PES	STRATEGIZE RE VARIOUS CASH COLLATERAL ACCOUNT SETTLEMENTS PENDING WITH SECURED CREDITORS	0.20	530	106.00

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09/23/10	PES	REVIEW AND ANALYSIS OF STATUS OF VARIOUS SETTLEMENTS WITH SECURED LENDERS REGARDING CASH COLLATERAL ACCOUNTS AND OUTSTANDING CLAIMS TO ESTATE PROPERTY	0.50	530	265.00
09/29/10	RSM	PREPARATION OF DECLARATION RE NON-OPPOSITION AND ORDER ON SETTLEMENT PROCEDURES MOTION AND SETTLEMENT WITH JPMORGAN CHASE BANK RE BELL COVE	0.70	350	245.00
09/29/10	RSM	PREPARATION FOR HEARING ON CASH COLLATERAL TO ADDRESS SUPPLEMENT IN SUPPORT OF MOTION REQUESTING ADDITIONAL RELIEF	0.80	350	280.00
09/29/10	PES	STRATEGIZE RE COURT'S TENTATIVE RULING FOR CASH COLLATERAL HEARING	0.20	530	106.00
09/30/10	RSM	PREPARATION OF ORDER GRANTING THE MOTION TO APPROVE THE SETTLEMENT WITH JPMORGAN AND THE CASH SETTLEMENT PROCEDURES	0.70	350	245.00
10/01/10	PES	REVIEW AND REVISE ORDER APPROVING JP MORGAN CHASE CASH ACCOUNT SETTLEMENT AND SIMILAR CASH ACCOUNT SETTLEMENT PROCEDURES	0.30	530	159.00
10/06/10	RSM	PREPARATION OF ORDER GRANTING CASH COLLATERAL MOTION RELATING TO PINE, LINDEN, AND DAISY	0.50	350	175.00
10/06/10	PES	REVIEW AND REVISE CASH COLLATERAL ORDER	0.10	530	53.00
10/07/10	RSM	REVIEW AND REVISE SPREADSHEET REGARDING STATUS OF NEGOTIATIONS WITH LENDERS RELATED TO CASH COLLATERAL, PREPARATION OF CORRESPONDENCE TO L. MILLER REGARDING THE SAME	0.10	350	35.00
10/12/10	CBM	REVIEW STATUS OF MOTION TO COMPROMISE WITH JP MORGAN CHASE AND SETTLEMENT PROCEDURES	0.10	220	22.00
10/13/10	RSM	REVIEW AND ANALYSIS OF REVISED STIPULATION REGARDING TITLE TO REAL PROPERTY AND DISPOSITION OF CASH COLLATERAL	0.20	350	70.00

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10/14/10	RSM	PREPARATION OF MEMO TO L. MILLER REGARDING AUTHORIZATION TO PAY PRE-CONVERSION OPERATING EXPENSES UNDER COURT'S CASH COLLATERAL ORDER	0.40	350	140.00
10/15/10	RSM	TELEPHONE CONFERENCE WITH L. MILLER REGARDING ISSUES RELATED TO THE PAYMENT OF EXPENSES ON 709 E. 3RD (PACIFIC PROPERTY ASSETS), PPA AZ I AND II, AND DOBSON SPRINGS	0.30	350	105.00
10/15/10	RSM	REVIEW AND REVISE ORDER AND DECLARATION OF NON-OPPOSITION REGARDING MOTION TO APPROVE SETTLEMENT PROCEDURES	0.20	350	70.00
10/15/10	RSM	TELEPHONE CONFERENCE WITH L. MILLER REGARDING AMENDED CASH COLLATERAL ORDER	0.10	350	35.00
10/15/10	RSM	PREPARATION OF AMENDED ORDER GRANTING MOTION FOR USE OF CASH COLLATERAL THROUGH MARCH 31, 2011	1.00	350	350.00
10/16/10	RSM	REVIEW AND EXECUTE DECLARATION OF NON-OPPOSITION RELATED TO MOTION TO APPROVE SETTLEMENT PROCEDURES	0.10	350	35.00
10/18/10	PES	REVIEW AND ANALYSIS OF CASH COLLATERAL EXPIRATION DEADLINE AND CALENDARING OF SAME	0.10	530	53.00
10/19/10	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM P. PARMES REGARDING SETTLEMENT OF THE DISPUTES WITH CB&T REGARDING THE CASH ON HAND	0.30	350	105.00
10/19/10	RSM	PREPARATION OF CORRESPONDENCE TO L. MILLER REGARDING AMOUNT OF CASH ON HAND WITH RESPECT TO CB&T PROPERTIES	0.10	350	35.00
10/19/10	RSM	TELEPHONE CONFERENCE WITH A. CHAN REGARDING SETTLEMENT OF DISPUTES WITH RESPECT TO SETTLEMENT OF DISPUTES WITH RESPECT TO CASH ON HAND	0.10	350	35.00
10/19/10	PES	REVIEW AND ANALYSIS OF EMAIL FROM CBT'S COUNSEL RE CASH ACCOUNT BALANCES AND POSSIBLE OFFER TO SETTLE DISPUTE RE SAME	0.10	530	53.00

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<u>DATE</u>	<u>ATTY</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
10/20/10	RSM	TELEPHONE CONFERENCE WITH L. MILLER REGARDING THE CALCULATION OF THE CASH BALANCES FOR CB&T PROPERTIES	0.20	350	70.00
10/20/10	RSM	REVIEW AND ANALYSIS OF BUDGET TO ACTUAL REPORT AND LENDER PAYMENTS FOR SEPTEMBER 30, 2010 (PPA HOLDINGS, PACIFIC PROPERTY ASSETS II, PPA RIVERSIDE, RIDGEMONT)	0.40	350	140.00
10/20/10	RSM	PREPARATION OF FIFTEENTH SUPPLEMENTAL DECLARATION OF C. ADAMS RE CASH COLLATERAL	0.10	350	35.00
10/20/10	RSM	PREPARATION OF FIFTEENTH SUPPLEMENTAL DECLARATION OF C. ADAMS AND BUDGET ACTUAL REPORTS FOR SEPTEMBER 2010 (PPA HOLDINGS, PACIFIC PROPERTY ASSETS II, PPA RIVERSIDE, AND RIDGEMONT)	0.20	350	70.00
11/01/10	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM L. MILLER REGARDING ENTRY OF AMENDED ORDER AUTHORIZING USE OF CASH COLLATERAL, AND PREPARATION OF RESPONSE THERETO	0.10	350	35.00
11/01/10	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM D. TENNANT REGARDING PAYMENT OF REMAINING OPERATING EXPENSES FROM CASH COLLATERAL PURSUANT TO COMPROMISE, AND PREPARATION OF RESPONSE THERETO	0.60	350	210.00
11/02/10	RSM	REVIEW AND ANALYSIS OF ISSUES RELATED TO OBTAINING AN ASSIGNMENT OF A LENDER'S LIEN IN CASH COLLATERAL TO PRESERVE PRIORITY POSITION FOR THE BENEFIT OF UNSECURED CREDITORS	0.40	350	140.00
11/02/10	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM P. PARMES REGARDING CB&T CASH BALANCES AND PREPARATION OF RESPONSE THERETO	0.10	350	35.00
11/05/10	RSM	TELEPHONE CONFERENCE WITH L. MILLER REGARDING CASH BALANCES FOR CB&T PROPERTIES	0.50	350	175.00
11/05/10	RSM	TELEPHONE CONFERENCE WITH C. ADAMS REGARDING THE DEBTORS' CASH ACCOUNTING SYSTEM	0.20	350	70.00
11/05/10	RSM	REVIEW AND ANALYSIS OF L. MILLER'S CASH BALANCE CALCULATION	0.50	350	175.00

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11/05/10	RSM	TELEPHONE CONFERENCE WITH L. MILLER REGARDING DETERMINATION ON PROPERTY CASH BALANCES	0.20	350	70.00
11/05/10	RSM	TELEPHONE CONFERENCE WITH R. OSIER REGARDING DETERMINATION OF PROPERTY CASH BALANCES	0.50	350	175.00
11/08/10	CBM	REVIEW ENTERED ORDER APPROVING SETTLEMENT WITH JPMORGAN CHASE AND SETTLEMENT PROCEDURES	0.10	220	22.00
11/18/10	RSM	REVIEW AND ANALYSIS OF SPREADSHEETS PREPARED BY IPS REGARDING CASH BALANCE ALLOCATIONS BY PROPERTY	0.30	350	105.00
11/19/10	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM C. ADAMS REGARDING THE PREPARATION OF OCTOBER BUDGET TO ACTUAL REPORTS, AND PREPARATION OF RESPONSE THERETO	0.20	350	70.00
11/19/10	RSM	TELEPHONE CONFERENCE WITH R. WARREN AND R. OSIER REGARDING ALLOCATION OF CASH BALANCES BY PROPERTY	0.50	350	175.00
11/19/10	RSM	REVIEW AND ANALYSIS OF ISSUES RELATED TO ALLOCATION OF DEBTORS' CASH BY PROPERTY	0.20	350	70.00
11/19/10	PES	STRATEGIZE RE VARIOUS CASH COLLATERAL ACCOUNT DISPOSITION ISSUES OUTSTANDING, ETC.	0.30	530	159.00
11/23/10	RSM	TELEPHONE CONFERENCE WITH R. WARREN, R. OSIER, AND L. MILLER REGARDING ALLOCATION OF DEBTORS' CASH BY PROPERTY	0.80	350	280.00
11/23/10	RSM	TELEPHONE CONFERENCE WITH L. MILLER REGARDING ALLOCATION OF DEBTORS' CASH BASED ON PROPERTY	0.20	350	70.00
11/29/10	RSM	REVIEW AND ANALYSIS OF BUDGET TO ACTUAL REPORTS FOR OCTOBER AND PREPARATION OF C. ADAMS DECLARATION REGARDING THE SAME FOR FILING WITH COURT	0.50	350	175.00
12/01/10	PES	REVIEW AND ANALYSIS OF VARIOUS CASH COLLATERAL SETTLEMENT ISSUES OUTSTANDING	0.30	530	159.00
12/06/10	RSM	REVIEW AND ANALYSIS OF SPREADSHEET PREPARED BY IPS ACCOUNTING FOR DEBTORS' CASH FOLLOWING TRUSTEE'S APPOINTMENT	0.30	350	105.00

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12/06/10	RSM	TELEPHONE CONFERENCE WITH R. WARREN AND R. OSIER REGARDING ACCOUNTING OF DEBTORS' CASH FOLLOWING TRUSTEE'S APPOINTMENT	0.90	350	315.00
12/08/10	RSM	REVIEW AND ANALYSIS OF IPS'S REVISED SPREADSHEET REGARDING CASH COLLATERAL RECONCILIATION	0.30	350	105.00
12/08/10	RSM	TELEPHONE CONFERENCE WITH R. WARREN AND R. OSIER REGARDING CASH COLLATERAL RECONCILIATION	0.80	350	280.00
12/08/10	PES	STRATEGIZE RE VARIOUS CASH ACCOUNT SETTLEMENTS PENDING AND ISSUES THEREON	0.20	530	106.00
12/10/10	RSM	PREPARATION OF CORRESPONDENCE TO L. MILLER REGARDING IPS CASH ACCOUNTING	0.10	350	35.00
12/15/10	RSM	TELEPHONE CONFERENCE WITH L. MILLER REGARDING IPS' CASH ALLOCATION SPREADSHEET	0.50	350	175.00
12/17/10	RSM	TELEPHONE CONFERENCE WITH T. CASEY REGARDING IPS' ACCOUNTING OF CASH ON HAND, COMMITTEE COUNSEL FEE APPLICATION, AND OTHER ISSUES	0.60	350	210.00
12/21/10	RSM	REVIEW AND ANALYSIS OF THE BUDGET TO ACTUAL REPORTS FOR NOVEMBER 2010, AND PREPARATION OF CORRESPONDENCE TO C. ADAMS REGARDING THE SAME	0.30	350	105.00
12/21/10	RSM	PREPARATION OF SIXTEENTH DECLARATION OF C. ADAMS REGARDING CASH COLLATERAL	0.10	350	35.00
12/22/10	PES	REVIEW AND ANALYSIS OF PENDING AND OUTSTANDING CASH COLLATERAL ISSUES	0.10	530	53.00
12/22/10	PES	STRATEGIZE RE CASH ACCOUNT RECONCILIATION TO SUPPORT SETTLEMENTS WITH VARIOUS LENDERS	0.30	530	159.00
12/29/10	PES	REVIEW AND ANALYSIS OF VARIOUS OUTSTANDING CASH COLLATERAL ACCOUNT DISPUTES PENDING AND ACCOUNTING OF PPA HOLDINGS BEGINNING CASH BALANCES (NO CHARGE)	0.80		0.00
01/08/11	RSM	PREPARATION OF CORRESPONDENCE TO P. PARMES REGARDING AMOUNT OF CASH COLLATERAL GENERATED BY EACH CBT PROPERTY	0.50	390	195.00



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01/10/11	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM C. ADAMS REGARDING THE PREPARATION OF BUDGET TO ACTUAL REPORTS FOR DECEMBER, AND PREPARATION OF RESPONSE THERETO	0.10	390	39.00
01/10/11	RSM	REVIEW AND ANALYSIS OF BUDGET-TO-ACTUAL REPORTS FOR NOVEMBER 2010, AND PREPARATION OF SEVENTEENTH DECLARATION OF C. ADAMS REGARDING THE SAME	0.30	390	117.00
01/11/11	RSM	PREPARATION OF CORRESPONDENCE TO P. PARMES REGARDING THE CASH COLLATERAL BALANCES	0.10	390	39.00
01/14/11	RSM	PREPARATION OF CORRESPONDENCE TO L. MILLER REGARDING ISSUES RELATED TO THE AMOUNT OF CASH ON HAND	0.20	390	78.00
01/21/11	RSM	REVIEW AND ANALYSIS OF BUDGET TO ACTUAL REPORTS FOR DECEMBER 2010	0.10	390	39.00
01/21/11	RSM	PREPARATION OF C. ADAMS EIGHTEENTH DECLARATION RE USE OF CASH COLLATERAL	0.10	390	39.00
01/24/11	RSM	REVIEW AND REVISE NOTES AND ASSUMPTIONS FOR DECEMBER 2010 CASH COLLATERAL REPORTS	0.30	390	117.00
01/24/11	RSM	PREPARATION OF EIGHTEENTH DECLARATION OF C. ADAMS RE USE OF CASH COLLATERAL	0.10	390	39.00
02/10/11	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM C. ADAMS REGARDING THE FINAL CASH COLLATERAL REPORTS FOR DAISY AND LINDEN	0.10	390	39.00
02/14/11	PES	REVIEW AND ANALYSIS OF CORRESPONDENCE RE CB&T'S POSITION ON CASH COLLATERAL ACCOUNT RESOLUTION	0.10	570	57.00
02/15/11	RSM	TELEPHONE CONFERENCE WITH P. PARMES REGARDING CB&T'S MOTION FOR TURNOVER OF CASH COLLATERAL	0.20	390	78.00
02/15/11	RSM	REVIEW AND ANALYSIS OF ISSUES REGARDING CB&T'S MOTION FOR TURNOVER OF CASH COLLATERAL	0.30	390	117.00
02/15/11	RSM	REVIEW AND ANALYSIS OF ISSUES RELATED TO CB&T'S MOTION FOR TURNOVER OF CASH COLLATERAL	0.10	390	39.00

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<u>DATE</u>	<u>ATTY</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
02/15/11	PES	ATTENTION TO ASSIGNMENT OF RENTS AND CASH COLLATERAL DISPUTE WITH CB&T AND REVIEW LEGAL RESEARCH THEREON	0.60	570	342.00
02/15/11	PES	LEGAL RESEARCH RE CASH COLLATERAL ACCOUNT DISPUTE WITH CB&T (NO CHARGE)	2.00		0.00
02/16/11	LLWE	RESEARCH AND ANALYSIS OF ESTATE'S CLAIMS TO RENTS	0.70	590	413.00
02/16/11	RSM	REVIEW AND ANALYSIS OF MOTION FOR TURNOVER OF RENTS	0.70	390	273.00
02/16/11	RSM	LEGAL RESEARCH REGARDING CB&T'S ENTITLEMENT TO POST-PETITION RENTS UNDER APPLICABLE CALIFORNIA LAW AND BANKRUPTCY LAW	0.50	390	195.00
02/16/11	PES	REVIEW AND ANALYSIS OF CB&T MOTION FOR TURNOVER OF POST-PETITION RENTS	0.50	570	285.00
02/16/11	PES	REVIEW AND ANALYSIS OF AUTHORITIES CITED BY CB&T TO SUPPORT MOTION FOR TURNOVER OF POST-PETITION RENTS	2.50	570	1,425.00
02/16/11	PES	CONTINUING LEGAL RESEARCH RE AUTHORITY FOR TURNOVER OF POST-PETITION RENTS	0.80	570	456.00
02/17/11	LLWE	RESEARCH AND ANALYZE ISSUE RELATING TO ESTATE'S RIGHTS TO RENTS	0.30	590	177.00
02/17/11	RSM	REVIEW AND ANALYSIS OF AND STRATEGIZE REGARDING OPPOSITION TO CB&T'S TURNOVER MOTION	0.40	390	156.00
02/17/11	RSM	REVIEW AND ANALYSIS OF CB&T'S TURNOVER MOTION AND LEGAL RESEARCH RELATED THERETO	1.90	390	741.00
02/17/11	PES	REVIEW AND ANALYSIS OF BANKRUPTCY CODE SECTION 552 AND IMPACT ON CB&T MOTION FOR TURNOVER OF RENTS (NO CHARGE)	2.80		0.00
02/17/11	JH	RESEARCH RE CB&T MOTION FOR TURNOVER OF RENTS	1.80	230	414.00
02/18/11	LLWE	REVIEW AND ANALYSIS OF LEGAL ISSUES RE POST-PETITION RENTS	0.20	590	118.00
02/18/11	LLWE	REVIEW AND ANALYSIS OF RENT ISSUE	0.10	590	59.00
02/18/11	RSM	LEGAL RESEARCH REGARDING A LENDER'S ENTITLEMENT TO PRE-ENFORCEMENT STEP RENTS UNDER CALIFORNIA LAW	2.20	390	858.00

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02/18/11	PES	REVIEW AND ANALYSIS OF DOCUMENTS (DEEDS OF TRUST, ETC.) UNDERLYING CB&T'S MOTION FOR TURNOVER OF RENTS	3.70	570	2,109.00
02/19/11	RSM	PREPARATION OF OPPOSITION TO CB&T TURNOVER MOTION AND RELATED LEGAL RESEARCH	1.10	390	429.00
02/19/11	RSM	PREPARATION OF OPPOSITION TO CB&T TURNOVER MOTION AND RELATED LEGAL RESEARCH	2.00	390	780.00
02/19/11	RSM	PREPARATION OF OPPOSITION TO CB&T TURNOVER MOTION AND RELATED LEGAL RESEARCH	3.90	390	1,521.00
02/21/11	RSM	PREPARATION OF OPPOSITION TO CB&T TURNOVER MOTION AND RELATED ELGAL RESEARCH	3.30	390	1,287.00
02/21/11	RSM	PREPARATION OF OPPOSITION TO CB&T'S TURNOVER MOTION	5.00	390	1,950.00
02/21/11	PES	REVIEW AND ANALYSIS OF DECISIONAL LAW FROM OUTSIDE OF CA RE RENT TURNOVER (CB&T MOTION)	0.70	570	399.00
02/21/11	PES	REVIEW AND REVISE OPPOSITION TO CB&T'S TURNOVER MOTION	0.50	570	285.00
02/22/11	LLWE	REVIEW AND REVISE OPPOSITION TO CBT'S MOTION FOR TURNOVER OF RENTS	0.80	590	472.00
02/22/11	RSM	PREPARATION OF OPPOSITION TO CB&T'S MOTION FOR TURNOVER OF RENTS	1.00	390	390.00
02/22/11	RSM	PREPARATION OF OPPOSITION TO CB&T TURNOVER MOTION	1.90	390	741.00
02/22/11	RSM	PREPARATION OF OPPOSITION TO CB&T TURNOVER MOTION	3.90	390	1,521.00
02/22/11	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM C. ADAMS REGARDING THE PREPARATION OF FINAL CASH COLLATERAL REPORTS FOR DAISY AND LINDEN	0.10	390	39.00
03/01/11	RSM	REVIEW AND ANALYSIS OF CB&T'S REPLY IN SUPPORT OF TURNOVER MOTION	0.40	390	156.00
03/02/11	RSM	REVIEW AND ANALYSIS OF CB&T'S RESPONSE IN SUPPORT OF TURNOVER MOTION	0.20	390	78.00
03/02/11	RSM	TELEPHONE CONFERENCE WITH R. WARREN REGARDING DISPOSITION OF RENTS IN IPS'S POSSESSION	0.10	390	39.00
03/02/11	PES	REVIEW AND ANALYSIS OF CB&T'S REPLY BRIEF ON CASH COLLATERAL ACCOUNT TURNOVER MOTION	0.30	570	171.00

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03/07/11	RSM	LEGAL RESEARCH REGARDING WHETHER A CREDITOR MAKE TAKE THE EQUIVALENT TO AN ENFORCEMENT STEP PRE-PETITION	3.50	390	1,365.00
03/07/11	RSM	PREPARATION FOR HEARING ON CB&T TURNOVER MOTION	1.60	390	624.00
03/08/11	RSM	REVIEW AND ANALYSIS OF DRAFT ORDER GRANTING CB&T'S TURNOVER MOTION IN PART	0.20	390	78.00
03/08/11	RSM	PREPARATION FOR HEARING ON CB&T'S TURNOVER MOTION	0.50	390	195.00
03/08/11	RSM	ATTENDANCE AT HEARING ON CB&T'S TURNOVER MOTION	2.60	390	1,014.00
03/08/11	RSM	TELEPHONE CONFERENCE WITH T. CASEY REGARDING HEARING ON CB&T'S TURNOVER MOTION	0.10	390	39.00
03/08/11	PES	REVIEW AND ANALYSIS OF COURT'S TENTATIVE RULING ON CB&T'S MOTION FOR TURNOVER OF RENTS	0.10	570	57.00
03/09/11	RSM	REVIEW AND REVISE ORDER GRANTING CB&T'S TURNOVER MOTION IN PART	0.70	390	273.00
03/09/11	RSM	PREPARATION OF CORRESPONDENCE TO R. WARREN REGARDING REMAING EXPENSES FOR CB&T PROPERTIES	0.30	390	117.00
03/09/11	RSM	REVIEW AND REVISE ORDER GRANTING CB&T TURNOVER MOTION IN PART	0.80	390	312.00
03/09/11	PES	REVIEW AND REVISE ORDER ON CB&T RENT TURNOVER MOTION	0.10	570	57.00
03/10/11	RSM	REVIEW AND ANALYSIS OF FURTHER REVISED ORDER GRANTING CB&T TURNOVER MOTION IN PART	0.10	390	39.00
03/10/11	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM C. DJANG REGARDING REVISIONS TO CB&T TURNOVER ORDER	0.10	390	39.00
03/10/11	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM R. WARREN REGARDING REMAINING EXPENSES FOR CB&T PROPERTIES AND PREPARATION OF RESPONSE THERETO	0.10	390	39.00
03/10/11	RSM	TELEPHONE CONFERENCE WITH L. MILLER REGARDING REMAINING EXPENSES FOR VARIOUS PROPERTIES	0.10	390	39.00
03/10/11	PES	REVIEW AND ANALYSIS OF CORRESPONDENCE RE EXPENSES RELATED TO CB&T CASH COLLATERAL ACCOUNTS	0.10	570	57.00

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03/10/11	PES	REVIEW AND ANALYSIS OF FURTHER REVISED ORDER ON CB&T CASH COLLATERAL ACCOUNT TURNOVER MOTION	0.10	570	57.00
03/14/11	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM L. MILLER REGARDING REMAINING EXPENSES FOR CB&T PROPERTIES AND ONEWEST PROPERTIES	0.10	390	39.00
03/15/11	PES	REVIEW AND ANALYSIS OF SUPPLEMENTAL PARMES' DECLARATION IN SUPPORT OF CASH ACCOUNT TURNOVER MOTION BY CB&T	0.10	570	57.00
03/17/11	RSM	REVIEW AND ANALYSIS OF REMAINING PROPERTY EXPENSES FOR CB&T AND ONEWEST PROPERTIES AND SPREADSHEET PREPARED BY IPS RELATED THERETO	1.20	390	468.00
03/22/11	RSM	REVIEW AND ANALYSIS OF REVISED SPREADSHEET OF REMAINING EXPENSES FOR CB&T AND ONEWEST PROPERTIES, AND PREPARATION OF CORRESPONDENCE TO R. OSIER REGARDING THE SAME	0.60	390	234.00
03/23/11	PES	REVIEW AND ANALYSIS OF EXPENSE ISSUES RELATED TO CASH COLLATERAL ACCOUNTS IN WHICH CB&T AND ONEWEST LENDERS HAVE AN INTEREST	0.10	570	57.00
03/24/11	RSM	REVIEW AND ANALYSIS OF REVISE SPREADSHEET REGARDING REMAINING PROPERTY EXPENSES BASED ON INFORMATION PROVIDED BY IPS	0.90	390	351.00
03/28/11	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM P. PARMES REGARDING STATUS OF FORECLOSURES FOR PURPOSES OF CB&T'S TURNOVER MOTION	0.10	390	39.00
03/29/11	PES	STRATEGIZE RE VARIOUS CASH COLLATERAL ACCOUNT DISPUTE RESOLUTIONS	0.20	570	114.00
03/31/11	RSM	PREPARATION OF SUPPLEMENTAL OPPOSITION TO CB&T TURNOVER MOTION	0.50	390	195.00
03/31/11	RSM	PREPARATION OF SUPPLEMENTAL OPPOSITION TO CB&T TURNOVER MOTION	1.80	390	702.00
03/31/11	RSM	PREPARATION OF SUPPLEMENTAL OPPOSITION TO CB&T TURNOVER MOTION	1.00	390	390.00

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03/31/11	PES	REVIEW AND ANALYSIS OF DECLARATION OF JIMMY PONG TO SUPPLEMENT EVIDENCE RE CB&T'S CASH COLLATERAL ACCOUNT TURNOVER MOTION	0.20	570	114.00
03/31/11	PES	STRATEGIZE RE TRUSTEE'S SUPPLEMENTAL RESPONSE TO CB&T'S CASH COLLATERAL ACCOUNT TURNOVER MOTION	0.10	570	57.00
04/02/11	RSM	PREPARATION OF SUPPLEMENTAL OPPOSITION TO CB&T TURNOVER MOTION	1.90	390	741.00
04/02/11	RSM	PREPARATION OF CORRESPONDENCE FROM P. PARMES REGARDING REMAINING OPERATING EXPENSES FOR THE LONG BEACH PROPERTY	0.80	390	312.00
04/02/11	RSM	PREPARATION OF SUPPLEMENTAL OPPOSITION TO CB&T'S TURNOVER MOTION	1.50	390	585.00
04/04/11	RSM	PREPARATION OF SUPPLEMENTAL OPPOSITION TO THE CB&T TURNOVER MOTION	1.20	390	468.00
04/04/11	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM C. DJANG REGARDING PAYMENT OF REMAINING EXPENSES FOR THE CB&T LONG BEACH PROPERTIES	0.10	390	39.00
04/04/11	RSM	REVIEW AND ANALYSIS OF SPREADSHEET OF REMAINING EXPENSES FOR THE CB&T LONG BEACH PROPERTIES AND THE INVOICES RELATED THERETO	0.20	390	78.00
04/04/11	RSM	PREPARATION OF MEMO TO L. MILLER REGARDING TURNOVER OF CASH TO CB&T PURSUANT TO THE COURT'S ORDER AND RELATED ISSUES	0.80	390	312.00
04/04/11	RSM	PREPARATION OF CORRESPONDENCE TO C. DJANG REGARDING PAYMENT OF THE REMAINING EXPENSES FOR THE CB&T LONG BEACH PROPERTIES	0.20	390	78.00
04/04/11	PES	REVIEW AND REVISE TRUSTEE'S SUPPLEMENTAL OPPOSITION TO CB&T'S RENT TURNOVER MOTION	0.30	570	171.00
04/05/11	RSM	PREPARATION OF SUPPLEMENTAL OPPOSITION TO CB&T TURNOVER MOTION	1.30	390	507.00
04/13/11	RSM	REVIEW AND ANALYSIS OF SUPPLEMENTAL REPLY BY CB&T IN SUPPORT OF CB&T TURNOVER MOTION	0.60	390	234.00

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04/13/11	PES	REVIEW AND ANALYSIS OF CB&T'S SUPPLEMENTAL REPLY RE TRUSTEE'S OPPOSITION TO MOTION TO TURNOVER RENTS AND STRATEGIZE RE ORAL ARGUMENT AND DISTINGUISHING CASES CITED THEREIN	0.30	570	171.00
04/16/11	RSM	REVIEW AND ANALYSIS OF CB&T'S SUPPLEMENTAL OPPOSITION AND RELATED LEGAL RESEARCH	1.00	390	390.00
04/16/11	RSM	PREPARATION OF CORRESPONDENCE TO D. HAHN REGARDING THE SECOND TRUST DEEDS ON THE CB&T PROPERTIES LOCATED IN RIVERSIDE	0.20	390	78.00
04/18/11	JH	RESEARCH RE LIENS ON RIVERSIDE PROPERTIES FOR PURPOSES OF CB&T TURNOVER MOTION	1.30	230	299.00
04/18/11	RSM	PREPARATION OF HEARING ON MOTION FOR TURNOVER OF RENTS	1.50	390	585.00
04/18/11	PES	INVESTIGATION RE TENTATIVE RULING ON CB&T'S CONTINUED MOTION FOR TURNOVER OF RENTS AND STRATEGIZE RE ORAL ARGUMENT AT HEARING	0.10	570	57.00
04/19/11	RSM	ATTENDANCE AT HEARING ON CALIFORNIA BANK AND TRUST'S MOTION FOR TURNOVER OF RENTS	3.30	390	1,287.00
04/20/11	RSM	PREPARATION OF CORRESPONDENCE TO L. MILLER REGARDING CASH BALANCES FOR CB&T RIVERSIDE PROPERTIES	0.20	390	78.00
04/20/11	JH	RESEARCH RE MECHANICS' LIEN CLAIM RECORDED IN RIVERSIDE COUNTY	0.30	230	69.00
04/25/11	RSM	PREPARATION OF ORDER DENYING CB&T'S TURNOVER MOTION AS TO THE RIVERSIDE RENTS	0.60	390	234.00
04/25/11	PES	REVIEW AND ANALYSIS OF ADDITIONAL WELLS FARGO REVISIONS TO CASH COLLATERAL ACCOUNT DISPOSITION STIPULATION	0.10	570	57.00
04/26/11	RSM	PREPARATION OF ORDER DENYING IN PART CB&T'S TURNOVER MOTION	0.50	390	195.00
04/26/11	PES	REVIEW AND REVISE ORDER DENYING IN PART CB&T'S MOTION FOR TURNOVER OF RENTS	0.10	570	57.00
04/27/11	RSM	PREPARATION OF ORDER DENYING IN PART CB&T'S TURNOVER MOTION	0.10	390	39.00

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<u>DATE</u>	<u>ATTY</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
06/08/11	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM L. IRVING REGARDING THE CALCULATION OF THE AMOUNT PAID TO ONEWEST UNDER COMPROMISE WITH ONEWEST AND ATTACHED SPREADSHEET	0.10	390	39.00
09/13/11	PES	ATTENTION TO REMAINING CASH COLLATERAL ACCOUNT RESOLUTION ISSUES	0.10	570	57.00
09/28/11	PES	REVIEW AND ANALYSIS OF STATUS OF CASH COLLATERAL NEGOTIATIONS WITH FANNIE MAE	0.10	570	57.00
09/30/11	RSM	TELEPHONE CONFERENCE WITH L. MILLER REGARDING ADDITIONAL CASH IN THE POSSESSION OF IPS	0.40	390	156.00
09/30/11	RSM	PREPARATION OF CORRESPONDENCE TO L. MILLER REGARDING ISSUES RELATED CHARACTERIZATION OF CASH	0.10	390	39.00
09/30/11	RSM	ATTRIBUTABLE FROM 1525 PINE REVIEW AND ANALYSIS OF SPREADSHEET PREPARED BY IPS OF CASH IN ITS POSSESSION, AND APPLICABLE COURT ORDERS TO DETERMINE THE CHARACTER AND DISPOSITION OF THE FUNDS	0.80	390	312.00
10/03/11	RSM	REVIEW, ANALYSIS, AND REVISE SPREADSHEET OF REMAINING CASH IN IPS'S POSSESSION TO DETERMINE CHARACTER AND DISPOSITION	0.10	390	39.00
10/04/11	RSM	REVIEW AND ANALYSIS OF THE COURT'S SALE ORDERS AND ORDERS APPROVING COMPROMISES WITH LENDERS TO DETERMINE AND REVISE SPREADSHEET OF DISPOSITION OF CASH IN IPS'S POSSESSION	0.70	390	273.00
10/06/11	RSM	PREPARATION OF SPREADSHEET REGARDING CHARACTER AND DISPOSITION OF CASH IN IPS'S POSSESSION, AND MEMO TO L. MILLER REGARDING THE SAME	0.80	390	312.00
10/20/11	RSM	TELEPHONE CONFERENCE WITH L. MILLER REGARDING ISSUES RELATED TO VILLAGE VISTA EXPENSES AND REMAINING PPA AZ I AND II CASH	0.30	390	117.00
10/20/11	RSM	REVIEW AND ANALYSIS OF INVOICES FOR REMAINING VILLAGE VISTA INVOICES TO DETERMINE IF EXPENSES OF THE ESTATE	0.30	390	117.00



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10/20/11	RSM	REVIEW AND ANALYSIS OF STIPULATED STAY RELIEF ORDERS IN PPA AZ I AND II TO DETERMINE PARTIES RIGHTS WITH RESPECT TO REMAINING FUNDS	0.30	390	117.00
10/20/11	RSM	REVIEW AND ANALYSIS OF VARIOUS COURT ORDERS AND STIPULATIONS TO DETERMINE DISPOSITION OF REMAINING ASSERTED CASH COLLATERAL IN THE TRUSTEE'S POSSESSION, AND PREPARATION OF SPREADSHEET RELATED THERETO	3.10	390	1,209.00
10/20/11	RSM	TELEPHONE CONFERENCE WITH C. DJANG REGARDING DISPOSITION OF REMAINING CASH COLLATERAL	0.20	390	78.00
10/20/11	RSM	PREPARATION OF CORRESPONDENCE TO C. DJANG REGARDING DISPOSITION OF REMAINING CASH FROM CB&T PROPERTIES	1.00	390	390.00
10/24/11	RSM	TELEPHONE CONFERENCE WITH R. WARREN AND L. MILLER	0.20	390	78.00
10/24/11	RSM	TELEPHONE CONFERENCE WITH L. MILLER	0.40	390	156.00
10/24/11	RSM	TELEPHONE CONFERENCE WITH R. WARREN	0.10	390	39.00
10/24/11	RSM	TELEPHONE CONFERENCE WITH W. ASHBROOK REGARDING ISSUES RELATED TO REMAINING VILLAGE VISTA EXPENSES AND REMAINING CASH IN PPA ARIZONA I AND II	0.10	390	39.00
10/24/11	RSM	REVIEW AND ANALYSIS OF INVOICES FOR REMAINING VISTA VILLAGE OPERATING EXPENSES AND PREPARATION OF CORRESPONDENCE TO L. MILLER REGARDING THE SAME	0.30	390	117.00
10/24/11	RSM	PREPARATION OF CORRESPONDENCE TO W. ASHBROOK REGARDING REMAINING VISTA VILLAGE EXPENSES	0.10	390	39.00
10/24/11	RSM	PREPARATION OF CORRESPONDENCE TO W. ASHBROOK REGARDING REMAINING CASH COLLATERAL WITH RESPECT TO PPA ARIZONA I AND II	0.30	390	117.00

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10/24/11	RSM	REVIEW AND REVISE	2.60	390	1,014.00
10/24/11	RSM	REVIEW AND ANALYSIS OF STIPULATION WITH ONEWEST BANK REGARDING DISPOSITION OF CASH COLLATERAL AND ENTERED ORDER APPROVING THE STIPULATION TO DETERMINE THE DISPOSITION OF REMAINING CASH FROM ONEWEST PROPERTIES	0.20	390	78.00
10/25/11	RSM	PREPARATION OF MEMO TO L. MILLER	1.00	390	390.00
10/25/11	RSM	TELEPHONE CONFERENCE WITH K. HENNESAY REGARDING DISPOSITION OF REMAINING CASH RELATED TO ONEWEST PROPERTIES	0.10	390	39.00
10/25/11	RSM	TELEPHONE CONFERENCE WITH L. MILLER	0.10	390	39.00
10/25/11	RSM	REVIEW AND ANALYSIS OF ISSUES	0.10	390	39.00
10/25/11	RSM	REVIEW AND ANALYSIS OF ISSUES	0.10	390	39.00
10/25/11	RSM	PREPARATION OF CORRESPONDENCE TO K. HENNESAY REGARDING REMAINING CASH FROM ONEWEST PROPERTIES AND THE PROPOSED DISPOSITION OF SUCH CASH IN ACCORDANCE WITH THE PARTIES' AGREEMENT	0.70	390	273.00
10/25/11	RSM	PREPARATION OF A MEMO TO L. MILLER	0.30	390	117.00

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10/25/11	RSM	PREPARATION OF MEMO TO L. MILLER	0.30	390	117.00
10/25/11	RSM	PREPARATION OF MEMO TO L. MILLER	0.30	390	117.00
10/25/11	PES	REVIEW AND ANALYSIS OF OUTSTANDING CASH COLLATERAL ACCOUNT ISSUES	0.30	570	171.00
10/29/11	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM C. DJANG REGARDING TERMS OF SETTLEMENT OF DISPUTE AS TO CASH REMAINING FROM CB&T ARIZONA PROPERTY (350 WEST 13TH)	0.10	390	39.00
TOTAL CASH COLLATERAL ISSUES			136.80		52,601.00
CONVERSION					
09/14/10	CBM	REVIEW ENTERED ORDER GRANTING MOTION AUTHORIZING CONVERSION OF CASES AND OPERATION OF PROPERTIES	0.10	220	22.00
09/14/10	PES	REVIEW AND ANALYSIS OF ENTERED ORDER GRANTING TRUSTEE'S CONVERSION MOTION	0.10	530	53.00
09/15/10	PES	REVIEW AND ANALYSIS OF ENTERED ORDER APPROVING WG'S CHAPTER 11 EMPLOYMENT AND STRATEGIZE RE IMPACT OF CONVERSION ORDER ON NEED FOR FURTHER WG CHAPTER 7 EMPLOYMENT APPLICATION	0.10	530	53.00
09/16/10	RSM	LEGAL RESEARCH REGARDING EFFECT OF CONVERSION ON CHAPTER 11 ORDERS AND RELATED ISSUES	0.70	350	245.00
09/16/10	PES	REVIEW AND ANALYSIS OF FRBP 1019 IN LIGHT OF CONVERSION OF CHAPTER 11 CASE TO ONE UNDER CHAPTER 7	0.20	530	106.00
09/16/10	PES	TELEPHONE CONFERENCE WITH TRUSTEE RE EFFECT OF CONVERSION ON VARIOUS CASH ACCOUNT SETTLEMENTS, ETC.	0.40	530	212.00
09/16/10	PES	STRATEGIZE RE EFFECT OF CONVERSION ON VARIOUS CASH ACCOUNT SETTLEMENTS, ETC.	0.90	530	477.00

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09/16/10	PES	REVIEW AND ANALYSIS OF CODE AND CASE LAW RE EFFECT OF CONVERSION ON VARIOUS CASH ACCOUNT SETTLEMENTS, ETC.	1.50	530	795.00
09/20/10	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM L. MILLER REGARDING SERVICE OF THE NOTICE OF CONVERSION AND PREPARATION OF RESPONSE THERETO	0.20	350	70.00
09/20/10	RSM	REVIEW AND ANALYSIS OF NOTICE OF CONVERSION	0.10	350	35.00
09/27/10	RSM	LEGAL RESEARCH REGARDING PREPARING OF RULE 1019 REPORTS	0.30	350	105.00
09/27/10	RSM	TELEPHONE CONFERENCE WITH D. HAHN REGARDING PREPARATION OF RULE 1019 REPORT AND RELATED ISSUES	0.80	350	280.00
09/28/10	RSM	REVIEW AND ANALYSIS OF VANDERSCHUIT'S MOTION TO RECONSIDER CONVERSION ORDER	0.70	350	245.00
09/28/10	RSM	TELEPHONE CONFERENCE WITH D. HAHN REGARDING PREPARATION OF 1019 REPORT AND SCHEDULE OF CHAPTER 11 ADMINISTRATIVE DEBT	0.30	350	105.00
09/28/10	PES	REVIEW AND ANALYSIS OF VANDERSHUIT MOTION FOR RECONSIDERATION OF ORDER CONVERTING THE CASES TO CHAPTER 7 AND STRATEGIZE RE TRUSTEE'S POSITION THEREON	1.00	530	530.00
09/28/10	PES	STRATEGIZE RE TRUSTEE'S FRBP 1019 REPORT AND SCOPE OF SAME	0.20	530	106.00
10/01/10	RSM	REVIEW AND REVISE THE 1019 REPORT	0.40	350	140.00
10/01/10	PES	ATTENTION TO ISSUES RE TRUSTEE'S FRBP 1019 FINAL REPORT AND ACCOUNT	0.10	530	53.00
10/02/10	RSM	PREPARATION OF MEMO TO T. CASEY REGARDING VANDERSCHUIT'S MOTION FOR RECONSIDERATION	0.30	350	105.00
10/13/10	RSM	REVIEW, ANALYSIS, AND CALCULATION OF TOTAL FEES AND EXPENSES THROUGH SEPTEMBER 13, 2010 FOR 1019 REPORT	0.20	350	70.00
10/13/10	RSM	PREPARATION OF TRUSTEE'S 1019 REPORT	0.50	350	175.00
10/14/10	RSM	PREPARATION OF TRUSTEE'S 1019 REPORT	1.30	350	455.00
10/28/10	RSM	PREPARATION OF TRUSTEE'S 1019 REPORT	0.30	350	105.00
10/30/10	RSM	REVIEW AND ANALYSIS OF SUPPLEMENTAL BRIEF IN SUPPORT OF MOTION TO RECONSIDER	0.20	350	70.00

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11/01/10	PES	REVIEW AND ANALYSIS OF SUPPLEMENTAL MEMORANDUM OF INDIVIDUAL INVESTOR CREDITORS FOR MOTION FOR RECONSIDERATION OF CONVERSION ORDER (AND ACCOMPANYING HEARING TRANSCRIPTS)	1.20	530	636.00
11/05/10	RSM	PREPARATION OF TRUSTEE'S 1019 REPORT	0.20	350	70.00
11/16/10	RSM	REVIEW AND ANALYSIS OF RECONSIDERATION MOTION AND SUPPLEMENTAL BRIEF IN SUPPORT, AND PREPARE OPPOSITION THERETO	1.80	350	630.00
11/16/10	RSM	LEGAL RESEARCH REGARDING STANDARD FOR RECONSIDERATION UNDER RULE 59(E) AND WHETHER A DEBTOR CAN BE COMPELLED TO CONTRIBUTE ABANDONED ASSETS TO A PLAN	1.90	350	665.00
11/16/10	RSM	PREPARATION OF OPPOSITION TO RECONSIDERATION MOTION	1.30	350	455.00
11/16/10	RSM	PREPARATION OF OPPOSITION TO RECONSIDERATION MOTION	1.10	350	385.00
11/17/10	RSM	PREPARATION OF OPPOSITION TO RECONSIDERATION MOTION	3.50	350	1,225.00
11/17/10	RSM	PREPARATION OF OPPOSITION TO MOTION FOR RECONSIDERATION	1.80	350	630.00
11/17/10	PES	STRATEGIZE RE OPPOSITION TO MOTION FOR RECONSIDERATION OF CONVERSION ORDER	0.30	530	159.00
11/18/10	RSM	PREPARATION OF OPPOSITION TO RECONSIDERATION MOTION	2.30	350	805.00
11/18/10	RSM	PREPARATION OF OPPOSITION TO RECONSIDERATION MOTION	0.20	350	70.00
11/18/10	RSM	PREPARATION OF OPPOSITION TO RECONSIDERATION MOTION	0.60	350	210.00
11/18/10	PES	REVIEW AND REVISE TRUSTEE'S OPPOSITION TO MOTION FOR RECONSIDERATION OF ORDER CONVERTING CASES TO CHAPTER 7	0.60	530	318.00
11/23/10	RSM	PREPARATION OF CORRESPONDENCE TO T. CASEY REGARDING NEW HEARING TIMEON RECONSIDERATION MOTION	0.10	350	35.00
11/26/10	RSM	REVIEW AND ANALYSIS OF REPLY IN SUPPORT OF RECONSIDERATION MOTION	0.40	350	140.00
11/26/10	PES	REVIEW AND ANALYSIS OF REPLY TO TRUSTEE'S OPPOSITION TO MOTION FOR RECONSIDERATION OF CONVERSION ORDER	0.20	530	106.00

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11/29/10	RSM	PREPARATION OF CORRESPONDENCE G. ALLEN REGARDING ENTITIES IN TRUSTEE'S 1019 REPORT TO BE INCLUDED IN ADMINISTRATIVE CLAIMS BAR DATE NOTICE	0.40	350	140.00
12/01/10	RSM	PREPARATION FOR HEARING ON MOTION FOR RECONSIDERATION OF THE CONVERSION ORDER	0.40	350	140.00
12/01/10	RSM	PREPARATION FOR HEARING ON MOTION TO RECONSIDER CONVERSION ORDER	1.80	350	630.00
12/01/10	RSM	PREPARATION FOR HEARING ON MOTION TO RECONSIDER CONVERSION MOTION	0.30	350	105.00
12/02/10	RSM	ATTENDANCE AT HEARING ON RECONSIDERATION MOTION	2.30	350	805.00
12/02/10	RSM	PREPARATION OF CORRESPONDENCE TO T. CASEY REGARDING RESULTS OF RECONSIDERATION MOTION HEARING	0.10	350	35.00
03/12/11	RSM	REVIEW AND ANALYSIS OF ORDER DENYING RECONSIDERATION MOTION	0.10	390	39.00
TOTAL CONVERSION			33.80		13,045.00
SUBSTANTIVE CONSOLIDATION					
09/14/10	RSM	PREPARATION OF SUBSTANTIVE CONSOLIDATION MOTION	2.00	350	700.00
09/15/10	RSM	REVIEW AND ANALYSIS OF THE SUBSTANTIVE CONSOLIDATION OF THE DEBTORS' CASES	0.70	350	245.00
09/15/10	PES	REVIEW AND ANALYSIS OF DEBTOR'S MOTION FOR SUBSTANTIVE CONSOLIDATION, NUMEROUS OPPOSITIONS THERETO, AND STATUS REPORTS THEREON TO EVALUATE TRUSTEE'S CASE DISPOSITION ALTERNATIVES	2.40	530	1,272.00
09/15/10	PES	REVIEW AND ANALYSIS OF ENTERED ORDER DENYING DEBTOR'S MOTION FOR ORDER AUTHORIZING SUBSTANTIVE CONSOLIDATION OF THE PPA ENTITIES	0.10	530	53.00
09/15/10	PES	STRATEGIZE RE MOTION FOR SUBSTANTIVE CONSOLIDATION	1.00	530	530.00
09/16/10	RSM	REVIEW AND ANALYSIS OF ISSUES RELATED TO SUBSTANTIVE CONSOLIDATION AND THE INTERIM ALLOWANCE AND/OR PAYMENT OF FEES	0.30	350	105.00

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09/17/10	CBM	REVIEW ENTERED ORDER DENYING DEBTOR'S MOTION TO SUBSTANTIVELY CONSOLIDATE THE PPA ENTITIES	0.10	220	22.00
09/24/10	PES	REVIEW AND ANALYSIS OF PARAMETERS OF SUBSTANTIVE CONSOLIDATION MOTION AND SUPPORTING LEGAL AUTHORITIES	1.30	530	689.00
09/27/10	RSM	REVIEW AND ANALYSIS OF ISSUES REGARDING THE PREPARATION OF A MOTION TO SUBSTANTIVELY CONSOLIDATE THE DEBTORS' ESTATES	0.10	350	35.00
10/07/10	MJW	ANALYSIS AND STRATEGY REGARDING POTENTIAL SUBSTANTIVE CONSOLIDATION OF PPA CASES	0.10	600	60.00
10/07/10	RSM	REVIEW AND ANALYSIS OF AND STRATEGIZE RE SUBSTANTIVE CONSOLIDATION OF THE DEBTORS' CASES	0.30	350	105.00
10/07/10	PES	STRATEGIZE RE SUBSTANTIVE CONSOLIDATION MOTION	0.30	530	159.00
10/11/10	MJW	ANALYSIS AND STRATEGY RE SUBSTANTIVE CONSOLIDATION	0.10	600	60.00
10/14/10	RSM	LEGAL RESEARCH REGARDING SUBSTANTIVE CONSOLIDATION	0.20	350	70.00
10/14/10	RSM	MEETING WITH T. CASEY REGARDING SUBSTANTIVE CONSOLIDATION AND OTHER ISSUES RELATED TO CASE STRATEGY	1.50	350	525.00
10/14/10	RSM	REVIEW AND ANALYSIS OF AND STRATEGIZE REGARDING ISSUES RELATED TO SUBSTANTIVE CONSOLIDATION	0.20	350	70.00
10/20/10	RSM	PREPARATION OF MEMO TO D. HAHN REGARDING INFORMATION NEEDED FOR SUBSTANTIVE CONSOLIDATION ANALYSIS	0.50	350	175.00
10/21/10	PES	REVIEW AND ANALYSIS OF CORRESPONDENCE TO HAHN RE SUPPORTING ANALYSIS FOR SUBSTANTIVE CONSOLIDATION	0.10	530	53.00
01/06/11	JIG	CONFERENCE WITH THOMAS H. CASEY RE MORGAN FEES AND SUBSTANTIVE CONSOLIDATION	0.20	640	128.00
01/07/11	MJW	REVIEW AND ANALYSIS OF SUBSTANTIVE CONSOLIDATION ISSUES AND STRATEGIES	0.20	640	128.00

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01/08/11	RSM	REVIEW AND ANALYSIS OF D.HAHN'S PRELIMINARY ANALYSIS OF WHETHER CREDITORS DEALT WITH THE DEBTORS AS A SINGLE ECONOMIC UNIT AND OTHER ISSUES RELATED TO SUBSTANTIVE CONSOLIDATION OF THE ESTATES	0.60	390	234.00
01/08/11	RSM	REVIEW AND ANALYSIS OF D. HAHN'S LIQUIDATION ANALYSIS FOR PURPOSES OF ANALYZING SUBSTANTIVE CONSOLIDATION	0.50	390	195.00
01/10/11	JIG	CONFERENCE WITH DAVE HAHN RE CONSOLIDATION	0.20	640	128.00
01/10/11	PES	REVIEW AND ANALYSIS OF HAHN PRELIMINARY SUBSTANTIVE CONSOLIDATION ANALYSIS	1.00	570	570.00
01/11/11	JIG	CONFERENCE WITH DAVE HAHN RE CONSOLIDATION	0.40	640	256.00
01/11/11	RSM	TELEPHONE CONFERENCE WITH D. HAHN REGARDING SUBSTANTIVE CONSOLIDATION ANALYSIS	0.90	390	351.00
01/11/11	MJW	ANALYSIS AND STRATEGY REGARDING SUBSTANTIVE CONSOLIDATION ISSUES	0.10	640	64.00
01/12/11	MJW	ANALYSIS AND STRATEGY RE SUBSTANTIVE CONSOLIDATION	0.20	640	128.00
01/13/11	PES	REVIEW AND ANALYSIS OF GROUNDS FOR SUBSTANTIVE CONSOLIDATION AND REVIEW 9TH CIRCUIT AUTHORITIES THEREON	2.20	570	1,254.00
01/14/11	JIG	ANALYSIS AND STRATEGY REGARDING FEE OBJECTIONS AND SUBSTANTIVE CONSOLIDATION ISSUES	0.20	640	128.00
01/19/11	JIG	STRATEGY AND ANALYSIS RE FEE HEARINGS AND CONSOLIDATION ISSUE	0.20	640	128.00
01/31/11	JIG	ANALYSIS OF SUBSTANTIVE CONSOLIDATION ISSUES	0.20	640	128.00
02/01/11	PES	REVIEW AND ANALYSIS OF INFORMATION NECESSARY TO COMPLETE SUBSTANTIVE CONSOLIDATION ANALYSIS	0.50	570	285.00
02/02/11	RSM	MEETING WITH T. CASEY AND D. HAHN REGARDING SUBSTANTIVE CONSOLIDATION	1.40	390	546.00



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02/22/11	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM T. CASEY REGARDING HIS FEES AND EXPENSES FOR SUBSTANTIVE CONSOLIDATION ANALYSIS	0.10	390	39.00
03/11/11	PES	STRATEGIZE RE SUBSTANTIVE CONSOLIDATION MOTION	0.10	570	57.00
03/29/11	RSM	REVIEW AND ANALYSIS OF ISSUES RELATED TO THE MOTION FOR SUBSTANTIVE CONSOLIDATION	0.10	390	39.00
03/29/11	PES	STRATEGIZE RE TIMING OF SUBSTANTIVE CONSOLIDATION SUPPORTING INFORMATION	0.30	570	171.00
04/14/11	RSM	REVIEW AND ANALYSIS OF STATEMENT OF ACCOUNTS FOR SUBSTANTIVE CONSOLIDATION ANALYSIS	0.30	390	117.00
04/15/11	RSM	TELEPHONE CONFERENCE WITH T. RINGSTAD REGARDING ESTIMATE OF FEES AND COSTS OWED TO THE DEBTORS' PROFESSIONALS BY CASE	0.10	390	39.00
04/15/11	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM T. RINGSTAD REGARDING THE FILING OF PROFESSIONAL FEE CLAIMS	0.10	390	39.00
04/18/11	RSM	REVIEW, ANALYZE AND REVISE STATEMENTS OF ACCOUNT FOR SUBSTANTIVE CONSOLIDATION ANALYSIS	0.40	390	156.00
04/24/11	RSM	REVIEW, ANALYZE AND REVISE OF FIRM STATEMENTS OF ACCOUNT FOR SUBSTANTIVE CONSOLIDATION ANALYSIS	1.70	390	663.00
04/25/11	RSM	REVIEW, ANALYZE AND REVISE FIRM STATEMENTS OF ACCOUNT FOR SUBSTANTIVE CONSOLIDATION ANALYSIS	1.20	390	468.00
04/25/11	RSM	REVIEW, ANALYZE AND REVISE THE FIRM'S STATEMENTS OF ACCOUNTS FOR SUBSTANTIVE CONSOLIDATION ANALYSIS	2.50	390	975.00
04/25/11	RSM	REVIEW, ANALYZE AND REVISE FIRM'S STATEMENTS OF ACCOUNT (ALLOCATION OF FEES TO VARIOUS CASES) FOR SUBSTANTIVE CONSOLIDATION ANALYSIS	0.80	390	312.00
04/25/11	PES	STRATEGIZE RE PREPARATION OF PROFESSIONAL FEE ESTIMATION TO ANALYZE SUBSTANTIVE CONSOLIDATION MOTION	0.20	570	114.00
04/26/11	RSM	REVIEW, ANALYZE AND REVISE FIRM'S STATEMENT OF ACCOUNTS (ALLOCATION BY CASE)	0.80	390	312.00

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<u>DATE</u>	<u>ATTY</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
04/26/11	PES	STRATEGIZE RE PREPARATION OF PROFESSIONAL FEE ESTIMATION TO ANALYZE SUBSTANTIVE CONSOLIDATION MOTION	0.20	570	114.00
04/27/11	RSM	REVIEW AND REVISE FIRM'S STATEMENTS OF ACCOUNTS (ALLOCATION TO OTHER PPA CASES)	0.30	390	117.00
04/27/11	RSM	REVIEW AND REVISE FIRM'S STATEMENTS OF ACCOUNT (ALLOCATION OF FEES)	0.10	390	39.00
05/05/11	RSM	TELEPHONE CONFERENCE WITH C. ADAMS REGARDING THE AMOUNT OF DSI'S FEES	0.10	390	39.00
05/05/11	RSM	PREPARATION OF CORRESPONDENCE TO T. RINGSTAD REGARDING DETBORS' PROFESSIONALS FEES AND COSTS FOR SUBSTANTIVE CONSOLIDATION ANALYSIS	0.10	390	39.00
05/12/11	PES	STRATEGIZE RE SUPPORTING DOCUMENTATION AND STATUS OF SAME FOR SUBSTANTIVE CONSOLIDATION ANALYSIS/MOTION	0.50	570	285.00
05/13/11	RSM	PREPARATION OF CORRESPONDENCE TO T. RINGSTAD AND C. ADAMS REGARDING THEIR RESPECTIVE FIRM'S ESTIMATED TOTAL FEES AND COSTS FOR SUBSTANTIVE CONSOLIDATION ANALYSIS	0.10	390	39.00
05/13/11	RSM	REVIEW AND ANALYSIS OF TOTAL ESTIMATED FEES AND COSTS AND ESTIMATED CASH TO CALCULATE CASH AVAILABLE TO PAY ADMINISTRATIVE CLAIMS AND UNSECURED CLAIMS FOR SUBSTANTIVE CONSOLIDATION ANALYSIS	0.40	390	156.00
05/13/11	RSM	REVIEW AND ANALYSIS OF PRELIMINARY ANALYSIS OF TOTAL CASH AND TOTAL ADMINISTRATIVE CLAIMS FOR SUBSTANTIVE CONSOLIDATION ANALYSIS	0.30	390	117.00
05/13/11	RSM	REVIEW AND ANALYSIS OF ISSUES RELATED SUBSTANTIVE CONSOLIDATION OF THE CASES	0.10	390	39.00
05/13/11	PES	ATTENTION TO SUBSTANTIVE CONSOLIDATION ANALYSIS AND SUPPORTING ADMINISTRATIVE CLAIM ANALYSIS (NO CHARGE)	0.50		0.00
05/16/11	MJW	RESEARCH, ANALYSIS AND STRATEGY RE SUBSTANTIVE CONSOLIDATION	0.20	640	128.00

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<u>DATE</u>	<u>ATTY</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
05/16/11	RSM	REVIEW AND ANALYSIS OF SPREADSHEET OF CASH COLLATERAL BALANCES PREPARED BY TRUSTEE'S OFFICE TO DETERMINE TOTAL CASH AVAILABLE FOR DISTRIBUTION	0.40	390	156.00
05/16/11	RSM	REVIEW AND ANALYSIS OF AND STRATEGIZE REGARDING ISSUES RELATED TO THE SUBSTANTIVE CONSOLIDATION OF THE ESTATES	0.30	390	117.00
05/16/11	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM C. ADAMS REGARDING THE ALLOCATION OF DSI'S FEES AND EXPENSES BY CASE	0.10	390	39.00
05/16/11	PES	REVIEW AND ANALYSIS OF CONSOLIDATED CASH ANALYSIS FOR ESTATE	1.40	570	798.00
05/16/11	PES	SUBSTANTIVE CONSOLIDATION ANALYSIS REVIEW AND ANALYSIS OF DEBTORS' PRIOR SUBSTANTIVE CONSOLIDATION MOTION AND OPPOSITION THERETO FOR APPLICATION TO RENEWED MOTION	1.50	570	855.00
05/16/11	PES	REVIEW AND ANALYSIS AND STRATEGIZE RE RENEWED MOTION FOR SUBSTANTIVE CONSOLIDATION GIVEN CURRENT CASE STATUS AND POSTURE	0.80	570	456.00
05/16/11	PES	LEGAL RESEARCH RE SUBSTANTIVE CONSOLIDATION	1.20	570	684.00
05/17/11	RSM	TELEPHONE CONFERENCE WITH L. MILLER REGARDING CALCULATING TOTAL CHAPTER 11 ADMINISTRATIVE CLAIMS BASED ON OPERATING EXPENSES	0.20	390	78.00
05/25/11	RSM	PREPARATION OF MOTION FOR SUBSTANTIVE CONSOLIDATION	0.30	390	117.00
05/25/11	RSM	REVIEW AND ANALYSIS OF ISSUES RELATED TO FINALIZING CALCULATION OF TOTAL ADMINISTRATIVE EXPENSES AND TOTAL AVAILABLE CASH FOR DISTRIBUTION	0.20	390	78.00
05/25/11	PES	REVIEW AND ANALYSIS OF ESTATE SUBSTANTIVE CONSOLIDATION ISSUES AND SUPPORTING EVIDENCE	1.50	570	855.00
05/26/11	RSM	PREPARATION OF SUBSTANTIVE CONSOLIDATION MOTION	0.30	390	117.00

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05/26/11	RSM	PREPARATION OF SUBSTANTIVE CONSOLIDATION MOTION AND RELATED LEGAL RESEARCH	1.60	390	624.00
05/31/11	RSM	PREPARATION OF SUBSTANTIVE CONSOLIDATION MOTION	2.30	390	897.00
06/01/11	RSM	PREPARATION OF SUBSTANTIVE CONSOLIDATION MOTION	0.30	390	117.00
06/01/11	RSM	PREPARATION OF SUBSTANTIVE CONSOLIDATION MOTION	1.80	390	702.00
06/04/11	RSM	PREPARATION OF MOTION FOR SUBSTANTIVE CONSOLIDATION	0.20	390	78.00
06/09/11	PES	REVIEW AND REVISE CONSOLIDATED CASH ANALYSIS TO SUPPORT SUBSTANTIVE CONSOLIDATION MOTION	1.50	570	855.00
06/09/11	PES	PREPARATION OF EMAIL TO TRUSTEE'S ADMINISTRATOR RE CONSOLIDATED CASH ANALYSIS TO SUPPORT SUBSTANTIVE CONSOLIDATION MOTION	0.10	570	57.00
06/09/11	PES	CONTINUED REVIEW AND ANALYSIS OF CONSOLIDATED CASH ANALYSIS TO SUPPORT SUBSTANTIVE CONSOLIDATION MOTION (NO CHARGE)	1.00		0.00
06/20/11	PES	REVIEW AND ANALYSIS OF RINGSTAD AND SANDERS FEES AND COSTS OUTSTANDING TO ASSIST WITH SUBSTANTIVE CONSOLIDATION ANALYSIS	0.10	570	57.00
06/22/11	RSM	REVIEW AND ANALYSIS OF AND STRATEGIZE REGARDING ISSUES RELATED TO THE SUBSTANTIVE CONSOLIDATION OF THE ESTATES	1.00	390	390.00
06/22/11	PES	STRATEGIZE RE ANALYSIS AND SUPPORT OF SUBSTANTIVE CONSOLIDATION MOTION	1.00	570	570.00
06/22/11	PES	CURSORY CLAIMS REVIEW TO SUPPORT SUBSTANTIVE CONSOLIDATION MOTION (NO CHARGE)	1.20		0.00
06/23/11	PES	REVIEW AND ANALYSIS OF CLAIMS DOCKETS TO ASSIST WITH SUBSTANTIVE CONSOLIDATION ANALYSIS (NO CHARGE)	2.50		0.00
07/14/11	PES	ATTENTION TO ISSUES RE SUBSTANTIVE CONSOLIDATION MOTION AND POSSIBLE FEE OBJECTION SETTLEMENT WITH COMMITTEE COUNSEL	0.80	570	456.00

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07/25/11	RSM	REVIEW AND ANALYSIS OF DECLARATION OF M. STEWART IN SUPPORT OF SUBSTANTIVE CONSOLIDATION MOTION AND PREPARATION OF MEMO TO D. HAHN REGARDING THE SAME	0.70	390	273.00
07/25/11	RSM	PREPARATION OF MEMO TO D. HAHN REGARDING INFORMATION NEEDED FOR SUBSTANTIVE CONSOLIDATION MOTION	0.50	390	195.00
07/25/11	PES	STRATEGIZE RE CORROBORATING EVIDENCE TO SUPPORT SUBSTANTIVE CONSOLIDATION MOTION	0.20	570	114.00
07/25/11	PES	REVIEW AND ANALYSIS OF STEWART DECLARATION IN SUPPORT OF DEBTOR'S PRIOR SUBSTANTIVE CONSOLIDATION MOTION	0.50	570	285.00
07/26/11	PES	REVIEW AND ANALYSIS OF MOTION AND VARIOUS OBJECTIONS RE DEBTORS PRIOR ATTEMPT TO SUBSTANTIVELY CONSOLIDATE CASES (PROS, CONS AND LEGAL ANALYSIS)	2.10	570	1,197.00
07/26/11	PES	REVIEW AND ANALYSIS OF SUBSTANTIVE CONSOLIDATION CASE LAW FOR APPLICATION OF DOCTRINE UNDER SIMILAR FACTS AND CIRCUMSTANCES	1.50	570	855.00
07/27/11	PES	CURSORY CLAIMS REVIEW FOR SCOPE OF SUBSTANTIVE CONSOLIDATION ANALYSIS (NO CHARGE)	3.00		0.00
07/28/11	RSM	TELEPHONE CONFERENCE WITH D. HAHN AND T. CASEY REGARDING ANALYSIS NEEDED FOR THE SUBSTANTIVE CONSOLIDATION MOTION	0.50	390	195.00
07/28/11	PES	ATTENTION TO ISSUES RE SUBSTANTIVE CONSOLIDATION ANALYSIS AND SUPPORTING EVIDENCE	0.20	570	114.00
07/29/11	PES	REVIEW AND ANALYSIS OF RECENT FLORIDA DECISION (IN RE S&G FINANCIAL SERVICES) ON USE OF SUBSTANTIVE CONSOLIDATION BY TRUSTEE	0.20	570	114.00
08/01/11	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM T. RINGSTAD AND C. ADAMS REGARDING THEIR RESPECTIVE FIRM'S ALLOCATION OF FEES AND COSTS BY ESTATE, AND PREPARATION OF MEMO TO D. HAHN REGARDING THE SAME	0.80	390	312.00

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<u>DATE</u>	<u>ATTY</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
08/01/11	PES	REVIEW AND ANALYSIS OF FACTS, PLEADINGS, EVIDENCE AND LEGAL AUTHORITIES SUPPORTING SUBSTANTIVE CONSOLIDATION MOTION (NO CHARGE)	3.00		0.00
08/01/11	PES	STRATEGIZE RE SCOPE OF SUBSTANTIVE CONSOLIDATION ANALYSIS NECESSARY TO SUPPORT SUBSTANTIVE CONSOLIDATION MOTION	0.80	570	456.00
08/03/11	MJW	RESEARCH, ANALYSIS AND STRATEGY RE SUBSTANTIVE CONSOLIDATION; REVIEW AND REVISE PORTIONS OF SUBSTANTIVE CONSOLIDATION MOTION; FURTHER ANALYSIS AND STRATEGY RE SAME;	1.00	640	640.00
08/03/11	RSM	PREPARATION OF SUBSTANTIVE CONSOLIDATION MOTION	2.30	390	897.00
08/03/11	RSM	PREPARATION OF SUBSTANTIVE CONSOLIDATION MOTION AND RELATED LEGAL RESEARCH	5.00	390	1,950.00
08/03/11	PES	REVIEW AND ANALYSIS OF RIDGEMONT PRIVATE PLACEMENT MEMORANDUM RE SUPPORT FOR SUBSTANTIVE CONSOLIDATION MOTION AND ATTENTION TO OTHER SUBSTANTIVE CONSOLIDATION ISSUES	0.50	570	285.00
08/09/11	RSM	PREPARATION OF SUBSTANTIVE CONSOLIDATION MOTION AND RELATED LEGAL RESEARCH	0.70	390	273.00
08/09/11	RSM	PREPARATION OF SUBSTANTIVE CONSOLIDATION MOTION AND RELATED LEGAL RESEARCH	2.30	390	897.00
08/10/11	RSM	PREPARATION OF SUBSTANTIVE CONSOLIDATION MOTION	3.50	390	1,365.00
08/10/11	RSM	PREPARATION OF SUBSTANTIVE CONSOLIDATION MOTION AND RELATED LEGAL RESEARCH	2.50	390	975.00
08/10/11	PES	REVIEW AND ANALYSIS OF EVIDENTIARY SUPPORT FOR SUBSTANTIVE CONSOLIDATION MOTION	0.30	570	171.00
08/10/11	PES	CONTINUED REVIEW AND ANALYSIS OF EVIDENTIARY SUPPORT FOR SUBSTANTIVE CONSOLIDATION MOTION (NO CHARGE)	1.00		0.00
08/11/11	RSM	PREPARATION OF SUBSTANTIVE CONSOLIDATION MOTION	2.50	390	975.00
08/11/11	RSM	PREPARATION OF SUBSTANTIVE CONSOLIDATION MOTION	1.60	390	624.00

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<u>DATE</u>	<u>ATTY</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
08/11/11	RSM	PREPARATION OF SUBSTANTIVE CONSOLIDATION MOTION AND RELATED LEGAL RESEARCH	3.40	390	1,326.00
08/12/11	RSM	PREPARATION OF SUBSTANTIVE CONSOLIDATION MOTION	0.20	390	78.00
08/12/11	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM T. CASEY REGARDING THE TRUSTEE'S CHAPTER 11 ADMINISTRATIVE CLAIM ANALYSIS	0.20	390	78.00
08/12/11	PES	CONTINUED REVIEW AND ANALYSIS OF EVIDENTIARY SUPPORT FOR SUBSTANTIVE CONSOLIDATION MOTION (NO CHARGE)	1.80		0.00
08/15/11	RSM	PREPARATION OF SUBSTANTIVE CONSOLIDATION MOTION	1.00	390	390.00
08/15/11	RSM	PREPARATION OF SUBSTANTIVE CONSOLIDATION MOTION	0.90	390	351.00
08/15/11	RSM	TELEPHONE CONFERENCE WITH T. CASEY REGARDING THE SUBSTANTIVE CONSOLIDATION MOTION	0.20	390	78.00
08/15/11	RSM	PREPARATION OF SUBSTANTIVE CONSOLIDATION MOTION	1.80	390	702.00
08/16/11	RSM	PREPARATION OF SUBSTANTIVE CONSOLIDATION MOTION	2.80	390	1,092.00
08/16/11	RSM	PREPARATION OF SUBSTANTIVE CONSOLIDATION MOTION	0.90	390	351.00
08/16/11	RSM	PREPARATION OF SUBSTANTIVE CONSOLIDATION MOTION	0.90	390	351.00
08/16/11	RSM	PREPARATION OF SUBSTANTIVE CONSOLIDATION MOTION	0.90	390	351.00
08/16/11	PES	REVIEW AND REVISE SUBSTANTIVE CONSOLIDATION MOTION	1.50	570	855.00
08/16/11	PES	REVIEW AND REVISE SUBSTANTIVE CONSOLIDATION MOTION AND STRATEGIZE RE REQUEST FOR JUDICIAL NOTICE	0.60	570	342.00
08/16/11	PES	REVIEW AND ANALYSIS OF EVIDENTIARY SUPPORT FOR SUBSTANTIVE CONSOLIDATION MOTION (NO CHARGE)	2.70		0.00
08/17/11	RSM	PREPARATION OF SUBSTANTIVE CONSOLIDATION MOTION	2.80	390	1,092.00
08/17/11	RSM	PREPARATION OF SUBSTANTIVE CONSOLIDATION MOTION	1.10	390	429.00
08/17/11	PES	REVIEW AND ANALYSIS OF RESULTS OF TRUSTEE'S CLAIMS ANALYSIS AND IMPACT ON SUBSTANTIVE CONSOLIDATION MOTION	1.60	570	912.00

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<u>DATE</u>	<u>ATTY</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
08/17/11	PES	REVIEW AND ANALYSIS OF EVIDENTIARY SUPPORT FOR SUBSTANTIVE CONSOLIDATION MOTION (NO CHARGE)	2.20		0.00
08/18/11	RSM	PREPARATION OF SUBSTANTIVE CONSOLIDATION MOTION AND DECLARATION OF T. CASEY IN SUPPORT	1.40	390	546.00
08/19/11	RSM	PREPARATION OF SUBSTANTIVE CONSOLIDATION MOTION AND T. CASEY DECLARATION IN SUPPORT	1.50	390	585.00
08/27/11	RSM	PREPARATION OF PREPARATION OF DECLARATIONS IN SUPPORT OF MOTION FOR SUBSTANTIVE CONSOLIDATION AND RELATED REVIEW DEBTOR'S BOOKS AND RECORDS IN FURTHERANCE THEREOF	4.00	390	1,560.00
08/27/11	RSM	PREPARATION OF DECLARATIONS IN SUPPORT OF MOTION FOR SUBSTANTIVE CONSOLIDATION AND RELATED REVIEW DEBTOR'S BOOKS AND RECORDS IN FURTHERANCE THEREO	2.80	390	1,092.00
08/29/11	RSM	TELEPHONE CONFERENCE WITH D. HAHN REGARDING THE TRUSTEE'S SUBSTANTIVE CONSOLIDATION MOTION	0.10	390	39.00
08/29/11	RSM	PREPARATION OF SUBSTANTIVE CONSOLIDATION MOTION AND EXHIBITS THERETO	2.10	390	819.00
08/29/11	RSM	TELEPHONE CONFERENCE WITH D. HAHN REGARDING ISSUES RELATED TO THE SUBSTANTIVE CONSOLIDATION MOTION AND HIS DECLARATION IN SUPPORT	0.70	390	273.00
08/29/11	RSM	REVIEW AND REVISE THE SUBSTANTIVE CONSOLIDATION MOTION	1.80	390	702.00
08/29/11	PES	REVIEW AND REVISE SUBSTANTIVE CONSOLIDATION MOTION AND ACCOMPANYING EXHIBITS AND REVIEW RELATED CORRESPONDENCE	0.80	570	456.00
08/30/11	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM T. CASEY REGARDING THE SUBSTANTIVE CONSOLIDATION MOTION AND PREPARATION OF RESPONSE THERETO	0.20	390	78.00
08/30/11	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM D. HAHN REGARDING THE AMOUNT ADMINISTRATIVE EXPENSE CLAIMS AND PREPARATION OF RESPONSE THERETO	0.20	390	78.00



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08/30/11	RSM	REVIEW AND ANALYSIS OF ISSUES RELATED TO THE SERVICE OF THE SUBSTANTIVE CONSOLIDATION MOTION	0.50	390	195.00
08/30/11	RSM	TELEPHONE CONFERENCE WITH L. MILLER REGARDING CASH BALANCES IN TRUSTEE'S POSSESSION AND PREPARATION OF EXHIBIT TO SUBSTANTIVE CONSOLIDATION MOTION REGARDING THE SAME	0.40	390	156.00
08/30/11	RSM	PREPARATION OF SUBSTANTIVE CONSOLIDATION MOTION, DECLARATIONS OF T. CASEY, D. HAHN, AND R. MARTICELLO IN SUPPORT, AND NOTICE OF HEARING ON MOTION	2.60	390	1,014.00
08/30/11	RSM	TELEPHONE CONFERENCE WITH D. HAHN REGARDING HIS DECLARATION IN SUPPORT OF THE MOTION FOR SUBSTANTIVE CONSOLIDATION	0.70	390	273.00
08/30/11	RSM	TELEPHONE CONFERENCE WITH D. HAHN REGARDING HIS ANALYSIS AND DECLARATION IN SUPPORT OF THE SUBSTANTIVE CONSOLIDATION MOTION	1.10	390	429.00
08/30/11	RSM	TELEPHONE CONFERENCE WITH D. HAHN REGARDING HIS ANALYSIS AND DECLARATION IN SUPPORT OF THE SUBSTANTIVE CONSOLIDATION MOTION	0.30	390	117.00
08/30/11	RSM	TELEPHONE CONFERENCE WITH T. CASEY REGARDING THE ESTIMATED AMOUNT OF HIS FEES	0.10	390	39.00
08/30/11	RSM	TELEPHONE CONFERENCE WITH T. CASEY REGARDING THE ESTIMATED AMOUNT OF HIS FEES	0.10	390	39.00
08/30/11	RSM	PREPARATION OF MOTION FOR SUBSTANTIVE CONSOLIDATION, NOTICE OF MOTION, AND DECLARATIONS IN SUPPORT BASED ON D. HAHN'S ANALYSIS	4.80	390	1,872.00
08/30/11	PES	REVIEW AND REVISE FURTHER REVISED SUBSTANTIVE CONSOLIDATION MOTION, DECLARATIONS AND EXHIBITS IN SUPPORT OF SAME	1.50	570	855.00
08/30/11	PES	ATTENTION TO ISSUES RE COMPLETING, FILING, NOTICE AND SERVICE OF SUBSTANTIVE CONSOLIDATION MOTION	0.50	570	285.00
08/30/11	PES	REVIEW AND REVISE NOTICE OF HEARING ON SUBSTANTIVE CONSOLIDATION MOTION	0.20	570	114.00

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08/30/11	PES	ATTENTION TO SUPPORTING EVIDENCE, EXHIBITS AND CHARTS FOR SUBSTANTIVE CONSOLIDATION MOTION	1.20	570	684.00
09/07/11	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM C. ADAMS REGARDING FEES AND COSTS OWED TO DSI	0.10	390	39.00
09/07/11	PES	INVESTIGATION RE OPPOSITION TO SUBSTANTIVE CONSOLIDATION MOTION	0.10	570	57.00
09/13/11	CBM	PREPARATION OF ORDER GRANTING MOTION FOR SUBSTANTIVE CONSOLIDATION	0.40	230	92.00
09/13/11	PES	STRATEGIZE RE RETROACTIVE APPROVAL OF SUBSTANTIVE CONSOLIDATION MOTION	0.20	570	114.00
09/14/11	CBM	PREPARATION OF ORDER GRANTING MOTION FOR SUBSTANTIVE CONSOLIDATION	1.50	230	345.00
09/14/11	CBM	PREPARATION OF ORDER GRANTING MOTION FOR SUBSTANTIVE CONSOLIDATION	0.80	230	184.00
09/14/11	RSM	PREPARATION OF ORDER GRANTING THE SUBSTANTIVE CONSOLIDATION MOTION	1.10	390	429.00
09/14/11	RSM	PREPARATION OF ORDER GRANTING SUBSTANTIVE CONSOLIDATION MOTION	0.30	390	117.00
09/14/11	RSM	PREPARATION OF ORDER GRANTING SUBSTANTIVE CONSOLIDATION MOTION	0.40	390	156.00
09/14/11	RSM	PREPARATION OF ORDER GRANTING SUBSTANTIVE CONSOLIDATION MOTION	0.30	390	117.00
09/14/11	PES	REVIEW AND REVISE ORDER GRANTING SUBSTANTIVE CONSOLIDATION MOTION	0.40	570	228.00
09/15/11	RSM	PREPARATION OF ORDER GRANTING THE SUBSTANTIVE CONSOLIDATION MOTION	0.20	390	78.00
09/15/11	PES	REVIEW AND REVISE REVISED ORDER APPROVING SUBSTANTIVE CONSOLIDATION MOTION	0.10	570	57.00
09/15/11	CMY	TELEPHONE CALLS FROM CREDITORS RE: CONSOLIDATION MOTION	0.30	230	69.00
09/16/11	RSM	PREPARATION OF ORDER GRANTING THE SUBSTANTIVE CONSOLIDATION MOTION	0.10	390	39.00
09/18/11	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM T. CASEY REGARDING THE FORM OF ORDER GRANTING THE SUBSTANTIVE CONSOLIDATION MOTION AND PREPARATION OF RESPONSE THERETO	0.20	390	78.00

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09/19/11	RSM	REVIEW AND ANALYSIS OF MOTION TO APPROVE MLB COMPROMISE AND MOTION TO APPROVE SUBSTANTIVE CONSOLIDATION TO PREPARE FOR THE HEARING ON THOSE MOTIONS	1.50	390	585.00
09/19/11	RSM	TELEPHONE CONFERENCE WITH T. CASEY REGARDING THE COURT'S TENTATIVE RULING ON THE MLB COMPROMISE MOTION AND THE SUBSTANTIVE CONSOLIDATION MOTION AND THE HEARINGS ON THE MOTION	0.10	390	39.00
09/19/11	RSM	REVIEW AND ANALYSIS OF COURT'S TENTATIVE RULINGS ON THE MLB COMPROMISE MOTION AND THE SUBSTANTIVE CONSOLIDATION MOTION	0.10	390	39.00
09/19/11	PES	REVIEW AND ANALYSIS OF COURT'S TENTATIVE RULING ON SUBSTANTIVE CONSOLIDATION MOTION	0.10	570	57.00
09/20/11	RSM	PREPARATION OF AMENDED ORDER GRANTING THE SUBSTANTIVE CONSOLIDATION MOTION	0.10	390	39.00
09/20/11	RSM	TELEPHONE CONFERENCE WITH T. CASEY REGARDING THE HEARING ON THE SUBSTANTIVE CONSOLIDATION MOTION AND MLB COMPROMISE MOTION	0.30	390	117.00
09/20/11	PES	STRATEGIZE RE COMMITTEE COUNSEL'S ISSUE WITH PROPOSED SUBSTANTIVE CONSOLIDATION ORDER	0.20	570	114.00
09/22/11	PES	REVIEW AND ANALYSIS OF ENTERED ORDER GRANTING SUBSTANTIVE CONSOLIDATION MOTION	0.10	570	57.00
TOTAL SUBSTANTIVE CONSOLIDATION			158.80		60,831.00

FEE APPLICATIONS

09/15/10	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM K. RAJKANAN REGARDING REIMBURSEMENT OF EXPENSES	0.10	350	35.00
09/29/10	RSM	REVIEW AND REVISE STATEMENT OF ACCOUNT FOR JULY 2010 (NO CHARGE)	0.70		0.00
09/29/10	RSM	REVIEW AND REVISE STATEMENT OF ACCOUNT FOR AUGUST 2010 (NO CHARGE)	0.50		0.00

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10/20/10	RSM	REVIEW AND ANALYSIS OF ISSUES REGARDING THE ALLOWANCE AND PAYMENT OF CHAPTER 11 PROFESSIONAL FEES	0.30	350	105.00
11/29/10	RSM	LEGAL RESEARCH REGARDING WHETHER CHAPTER 11 PROFESSIONAL MUST FILE A REQUEST FOR PAYMENT BEFORE ADMINISTRATIVE CLAIMS BAR DATE UPON CONVERSION	0.40	350	140.00
02/01/11	JIG	ANALYSIS OF TRUSTEE FEE ISSUES	0.30	640	192.00
03/01/11	RSM	TELEPHONE CONFERENCE WITH T. CASEY REGARDING STATUS OF DISCUSSIONS WITH COMMITTEE COUNSEL REGARDING PAYMENT OF FEES AND RELATED ISSUES	0.30	390	117.00
04/01/11	MJW	REVIEW, ANALYSIS AND STRATEGY REGARDING PRE-TRUSTEE APPOINTMENT CHAPTER 7 PROFESSIONAL FEES AND COSTS	0.10	640	64.00
04/15/11	PES	STRATEGIZE RE FINAL FEE APPLICATION AND CATEGORIZATION OF BILLS FOR SAME	0.30	570	171.00
04/15/11	PES	ATTENTION TO FINAL FEE APPLICATION INVOICE CATEGORIZATION ISSUES (NO CHARGE)	2.00		0.00
05/31/11	RSM	REVIEW AND ANALYSIS OF MORGAN LEWIS' FEE APPLICATION AND REPLY IN SUPPORT TO CALCULATE POTENTIAL REDUCED FEE AWARD IN FURTHERANCE OF DISCUSSIONS WITH MORGAN LEWIS TO RESOLVE THE TRUSTEE'S OBJECTION	0.20	390	78.00
05/31/11	RSM	TELEPHONE CONFERENCE WITH R. ESTERKIN REGARDING CALCULATION OF TOTAL AMOUNT OWED TO MORGAN LEWIS FOR FEES AND COSTS	0.20	390	78.00
05/31/11	RSM	TELEPHONE CONFERENCE WITH T. CASEY REGARDING ISSUES RELATED TO POTENTIAL SETTLEMENT WITH MORGAN LEWIS WITH RESPECT TO MORGAN LEWIS'S FEES	0.10	390	39.00
05/31/11	RSM	REVIEW AND ANALYSIS OF AND STRATEGIZE REGARDING ASSERTED AMOUNT OWED TO MORGAN LEWIS AND CALCULATION OF POTENTIAL REDUCED FEE AWARD IN FURTHERANCE OF DISCUSSIONS WITH MORGAN LEWIS TO RESOLVE THE TRUSTEE'S OBJECTION	0.50	390	195.00
06/17/11	JIG	REVIEW MONTHLY FEE ANALYSIS	0.20	640	128.00

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08/01/11	CBM	PREPARATION FOR SETTING INTERIM FEE HEARING IN DECEMBER	0.20	230	46.00
08/01/11	CBM	TELEPHONE CONFERENCE WITH TINA DUARTE RE SETTING INTERIM FEE HEARING	0.10	230	23.00
08/01/11	CBM	REVIEW TERMS OF AGREEMENT WITH MORGAN LEWIS TO RESOLVE TRUSTEE'S FEE OBJECTION	0.20	230	46.00
08/01/11	CBM	PREPARATION OF STIPULATION RESOLVING TRUSTEE'S OBJECTION TO MORGAN LEWIS' FEES	0.40	230	92.00
08/01/11	RSM	REVIEW AND ANALYSIS OF ISSUES RELATED TO THE TERMS OF THE STIPLATION WITH MORGAN LEWIS RESOLVING THE TRUSTEE'S OBJECTION TO MORGA LEWIS'S FEE APPLICATION AND THE MOTION TO APPROVE THE STIPULATION	0.60	390	234.00
08/02/11	CBM	PREPARATION OF STIPULATION WITH MORGAN LEWIS TO RESOLVE TRUSTEE'S FEE OBJECTION	1.40	230	322.00
08/02/11	CBM	PREPARATION OF STIPULATION TO RESOLVE TRUSTEE'S OBJECTION TO MORGAN LEWIS' FEES	1.30	230	299.00
08/03/11	RSM	REVIEW AND ANALYSIS OF ISSUES REGARDING THE TERMS OF THE COMPROMISE WITH MORGAN LEWIS REGARDIDNG ITS FEES AND COSTS	0.40	390	156.00
08/08/11	CBM	SCHEDULE DECEMBER 01 FEE HEARING FOR TRUSTEE, WG AND HAHN	0.20	230	46.00
08/08/11	CBM	SCHEDULE DECEMBER 6 FEE HEARING FOR RINGSTAD, DSI, CROWE AND PGP	0.20	230	46.00
08/08/11	CBM	PREPARATION OF MOTION TO APPROVE STIPULATION WITH MORGAN LEWIS RE FINAL FEE APPLICATION	1.10	230	253.00
08/10/11	RSM	REVIEW AND ANALYSIS OF ISSUES RELATED TO TERMS OF THE AGREEMENT WITH MORGAN LEWIS REGARDING MORGAN LEWIS' FEES AND THE MOTION TO APPROVE THE AGREEMENT	0.20	390	78.00
08/16/11	RSM	PREPARATION OF STIPULATION TO RESOLVE TRUSTEE'S OBJECTION TO MORGAN LEWIS FINAL FEE APPLICATION	0.30	390	117.00
08/16/11	RSM	PREPARATION OF STIPULATION TO RESOLVE THE TRUSTEE'S OBJECTION TO MORGAN LEWIS'S FEE APPLICATION	2.40	390	936.00

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08/17/11	CBM	PREPARATION OF STIPULATION RESOLVING OBJECTION TO MORGAN LEWIS' FINAL FEE APPLICATION	1.00	230	230.00
08/17/11	CBM	PREPARATION OF MOTION FOR APPROVAL OF STIPULATION RE MORGAN LEWIS' FINAL FEE APPLICATION	1.30	230	299.00
08/17/11	PES	REVIEW AND REVISE STIPULATION TO RESOLVE TRUSTEE'S OBJECTION TO COMMITTEE COUNSEL'S FEE APPLICATION	0.10	570	57.00
08/18/11	CBM	PREPARATION OF STIPULATION TO RESOLVE TRUSTEE'S OBJECTION TO MORGAN LEWIS'S FINAL FEES	0.20	230	46.00
08/18/11	RSM	PREPARATION OF STIPULATION TO RESOLVE THE TRUSTEE'S OBJECTION TO MORGAN LEWIS'S FINAL FEE APPLICATION	0.10	390	39.00
08/18/11	RSM	REVIEW AND ANALYSIS OF ISSUES REGARDING THE TERMS OF THE STIPULATION TO RESOLVE THE TRUSTEE'S OBJECTION TO MORGAN LEWIS'S FINAL FEE APPLICATION	0.40	390	156.00
08/18/11	RSM	PREPARATION OF STIPULATION RESOLVING TRUSTEE'S OBJECTION TO MORGAN LEWIS' FINAL FEE APPLICATION	0.20	390	78.00
08/18/11	PES	STRATEGIZE RE IMPACT OF COMMITTEE PROFESSIONAL FEE COMPROMISE ON SUBSTANTIVE CONSOLIDATION MOTION	0.20	570	114.00
08/19/11	CBM	PREPARATION OF 9019 MOTION TO APPROVE SETTLEMENT WITH MORGAN LEWIS	1.80	230	414.00
08/19/11	CBM	PREPARATION OF MOTION TO APPROVE SETTLEMENT WITH MORGAN LEWIS	2.40	230	552.00
08/19/11	PES	REVIEW AND REVISE STIPULATION TO RESOLVE TRUSTEE'S OBJECTION TO COMMITTEE COUNSEL'S FEE APPLICATION	0.10	570	57.00
08/19/11	PES	STRATEGIZE RE 9019 MOTION TO APPROVE STIPULATION RESOLVING TRUSTEE'S OBJECTION TO COMMITTEE COUNSEL'S FEE APPLICATION	0.20	570	114.00
08/23/11	RSM	REVIEW AND ANALYSIS OF ISSUES RELATED TO THE TERMS OF THE COMPROMISE WITH MORGAN LEWIS AND ISSUES RELATED TO REDUCING OTHER PROFESSIONAL FEE CLAIMS	0.20	390	78.00
08/29/11	RSM	PREPARATION OF MOTION TO APPROVE COMPROMISE WITH MORGAN LEWIS	1.70	390	663.00

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08/29/11	RSM	REVIEW AND ANALYSIS OF MORGAN LEWIS' CHANGES TO THE STIPULATION RESOLVING THE TRUSTEE'S OBJECTION TO MORGAN LEWIS' FINAL FEE APPLICATION AND THE MOTION TO APPROVE THE STIPULATION AND R. ESTERKIN'S DECLARATION IN SUPPORT, AND FURTHER REVISE THE MOTION AND THE STIPULATION	1.20	390	468.00
08/29/11	PES	REVIEW AND REVISE MOTION TO APPROVE FEE DISPUTE COMPROMISE WITH COMMITTEE'S COUNSEL	0.20	570	114.00
08/30/11	CBM	PREPARATION OF NOTICE OF HEARING ON MOTION TO COMPROMISE WITH MORGAN LEWIS	1.30	230	299.00
08/30/11	CBM	PREPARATION OF EXHIBITS FOR MOTION TO COMPROMISE WITH MORGAN LEWIS	0.20	230	46.00
08/30/11	CBM	PREPARATION OF MOTION TO COMPROMISE WITH MORGAN LEWIS	0.30	230	69.00
08/30/11	CBM	PREPARATION OF NOTICE OF HEARING ON 9019 MOTION	0.30	230	69.00
08/30/11	RSM	PREPARATION OF NOTICE OF HEARING ON MOTION TO APPROVE COMPROMISE WITH MLB	0.60	390	234.00
08/30/11	RSM	TELEPHONE CONFERENCE WITH R. ESTERKIN REGARDING MLB'S TOTAL FEES AND COSTS FOR PURPOSES OF THE MOTION TO APPROVE THE COMPROMISE WITH MLB	0.20	390	78.00
08/30/11	RSM	FINALIZE STIPULATION RESOLVING TRUSTEE'S OBJECTION TO MLB'S FINAL FEE APPLICATION, THE MOTION TO APPROVE THE STIPULATION, AND THE NOTICE OF THE MOTION	0.30	390	117.00
08/30/11	PES	REVIEW AND ANALYSIS OF ESTERKIN COMMENTS TO STIPULATION AND MOTION TO APPROVE STIPULATION TO RESOLVE FEE DISPUTE WITH COMMITTEE COUNSEL	0.20	570	114.00
08/30/11	PES	REVIEW AND ANALYSIS OF DRAFT ESTERKIN DECLARATION IN SUPPORT OF ADDITIONAL COMMITTEE COUNSEL FEES AND COSTS	0.10	570	57.00
09/07/11	CBM	PREPARATION OF NOTICE TO RETAINED PROFESSIONALS OF DECEMBER 1 FEE HEARING FOR TRUSTEE, WG, HAHN FIFE, RINGSTAD AND DSI	0.60	230	138.00

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09/07/11	CBM	PREPARATION OF NOTICE TO RETAINED PROFESSIONALS OF FEE HEARING SET FOR DECEMBER 6 FOR CROWE HORWATH AND PGP APPRAISAL	0.50	230	115.00
09/08/11	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM T. CASEY REGARDING UST CONCERNS RELATED TO THE ALLOWANCE AND PAYMENT OF PROFESSIONAL FEES	0.20	390	78.00
09/09/11	CBM	PREPARATION OF STIPULATION BETWEEN TRUSTEE AND RINGSTAD & SANDERS RE FINAL COMPENSATION	1.40	230	322.00
09/12/11	CBM	PREPARATION OF STIPULATION BETWEEN TRUSTEE AND RINGSTAD & SANDERS RE FINAL COMPENSATION	0.80	230	184.00
09/13/11	CBM	PREPARATION OF ORDER GRANTING MOTION TO APPROVE SETTLEMENT WITH MORGAN LEWIS	1.10	230	253.00
09/13/11	RSM	PREPARATION OF ORDER GRANTING MOTION TO APPROVE COMPROMISE WITH MORGAN LEWIS, AND RELATED LEGAL RESEARCH REGARDING DISGORGEMENT	1.60	390	624.00
09/14/11	RSM	PREPARATION OF ORDER GRANTING MORGAN LEWIS COMPROMISE MOTION	0.60	390	234.00
09/14/11	RSM	PREPARATION OF ORDER GRANTING MLB COMPROMISE MOTION	0.90	390	351.00
09/14/11	PES	STRATEGIZE RE PROFESSIONAL FEE DISGORGEMENT ISSUES BASED UPON POSSIBLE LATE-FILED GOVERNMENT CLAIMS AND UST CONCERNS	0.40	570	228.00
09/14/11	PES	REVIEW AND REVISE ORDER GRANTING COMPROMISE MOTION ON FEE DISPUTE SETTLEMENT WITH COMMITTEE COUNSEL	0.30	570	171.00
09/15/11	RSM	PREPARATION OF CORRESPONDENCE TO T. CASEY REGARDING THE MLB COMPROMISE ORDER	0.10	390	39.00
09/16/11	RSM	PREPARATION OF CORRESPONDENCE TO M. HAUSER REGARDING INCLUDING A PROVISION FOR AUTOMATIC DISGORGEMENT IN ORDERS ALLOWING PROFESSIONAL FEES AND COSTS	0.70	390	273.00
09/16/11	RSM	PREPARATION OF CORRESPONDENCE TO R. ESTERKIN REGARDING THE PROPOSED ORDER GRANTING THE MLB COMPROMISE MOTION	0.20	390	78.00



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09/19/11	RSM	REVIEW AND ANALYSIS OF ISSUES RELATED TO THE PROVISIONS OF THE ORDER APPROVING THE MLB COMPROMISE	0.30	390	117.00
09/19/11	RSM	REVIEW AND ANALYSIS OF ISSUES RELATED TO MLB'S REQUESTED CHANGES TO THE ORDER TO APPROVE THE MLB COMPROMISE	0.30	390	117.00
09/19/11	RSM	TELEPHONE CONFERENCE WITH M. HAUSER REGARDING THE FORM OF ORDER APPROVING THE MLB COMPROMISE AND RELATED ISSUES	0.20	390	78.00
09/19/11	RSM	REVIEW AND REVISE ORDER APPROVING THE MLB COMPROMISE	0.10	390	39.00
09/19/11	RSM	PREPARATION OF CORRESPONDENCE TO R. ESTERKIN REGARDING THE REVISED ORDER APPROVING THE MLB COMPROMISE	0.30	390	117.00
09/19/11	PES	STRATEGIZE	0.40	570	228.00
09/20/11	RSM	ATTENDANCE AT HEARING ON SUBSTANTIVE CONSOLIDATION MOTION AND MLB COMPROMISE MOTION	3.00	390	1,170.00
09/20/11	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM R. ESTERKIN REGARDING PAYMENT OF MLB'S FEES AND PREPARATION OF RESPONSE THERETO	0.10	390	39.00
09/21/11	CBM	REVIEW E-MAIL FROM TODD RINGSTAD REQUESTING FEE HEARING BE SET BEFORE DECEMBER	0.10	230	23.00
09/21/11	CBM	TELEPHONE CONFERENCE WITH TINA DUARTE RE NO EARLIER DATES ARE AVAILABLE FOR RINGSTAD & SANDERS' FEE HEARING	0.10	230	23.00
09/21/11	PES	REVIEW AND ANALYSIS OF ENTERED ORDER APPROVING FEE DISPUTE COMPROMISE WITH FORMER COMMITTEE COUNSEL	0.10	570	57.00
09/27/11	CBM	PREPARATION OF MOTION TO APPROVE SETTLEMENT WITH RINGSTAD & SANDERS	1.30	230	299.00
09/27/11	CBM	PREPARATION OF MOTION TO APPROVE SETTLEMENT WITH RINGSTAD & SANDERS	1.10	230	253.00
09/28/11	CBM	PREPARATION OF MOTION TO COMPROMISE WITH RINGSTAD & SANDERS	0.50	230	115.00
10/04/11	RSM	PREPARATION OF STIPULATION REGARDING RINGSTAD'S FEES AND MOTION TO APPROVE THE STIPULATION	2.50	390	975.00

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10/04/11	RSM	PREPARATION OF STIPULATION REGARDING RINGSTAD'S FEES AND MOTION TO APPROVE THE STIPULATION	1.40	390	546.00
10/04/11	PES	REVIEW AND REVISE STIPULATION AND MOTION TO APPROVE COMPROMISE RE RINGSTAD & SANDERS' FINAL FEE APPLICATION	0.30	570	171.00
10/05/11	CBM	PREPARATION OF STIPULATION WITH RINGSTAD & SANDERS RE FINAL FEE ALLOWANCE	0.20	230	46.00
10/05/11	CBM	PREPARATION OF MOTION TO APPROVE STIPULATION WITH RINGSTAD & SANDERS	0.20	230	46.00
10/05/11	PES	REVIEW AND REVISE REVISED STIPULATION AND MOTION TO APPROVE COMPROMISE RE RINGSTAD & SANDERS' FINAL FEE APPLICATION	0.10	570	57.00
10/10/11	PES	REVIEW AND ANALYSIS OF OUTSTANDING ISSUES RE FEE DISPUTE RESOLUTION WITH RINGSTAD & SANDERS	0.10	570	57.00
10/11/11	CBM	REVIEW E-MAIL FROM TODD RINGSTAD RE R&S IS FILING ITS FEE APPLICATION TODAY	0.10	230	23.00
10/13/11	RSM	TELEPHONE CONFERENCE WITH K. RAJAKANAN REGARDING PAYMENT OF HIS ADMINISTRATIVE EXPENSE CLAIM AND STATUS OF CASE	0.20	390	78.00
10/13/11	RSM	PREPARATION OF CORRESPONDENCE TO T. CASEY REGARDING DISCUSSION WITH K. RAJAKANAN REGARDING PAYMENT OF HIS ADMINISTRATIVE EXPENSE CLAIM	0.10	390	39.00
10/13/11	PES	REVIEW AND ANALYSIS OF RINGSTAD PROPOSED LANGUAGE RE DISGORGEMENT TO RESOLVE OUTSTANDING FEE DISPUTE	0.10	570	57.00
10/14/11	CBM	REVIEW E-MAIL FROM TRUSTEE RE NEED TO PREPARE APPLICATION TO APPROVE KAMAL'S INTERIM AWARD ON A FINAL BASIS AND AUTHORIZE PAYMENT	0.10	230	23.00
10/17/11	CBM	REVIEW DOCKET TO IDENTIFY ALL EMPLOYED PROFESSIONALS	0.20	230	46.00
10/17/11	CBM	PREPARATION OF COMBINED NOTICE TO PROFESSIONALS OF DECEMBER 1 AND DECEMBER 6 FEE HEARINGS	0.80	230	184.00
10/17/11	CBM	PREPARATION OF FINAL CHAPTER 11 FEE APPLICATION/FIRST INTERIM CHAPTER 7 FEE APPLICATION	0.90	230	207.00

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10/17/11	RSM	PREPARATION OF 45-DAY NOTICES TO RETAINED PROFESSIONALS REGARDING FEE APPLICATION HEARINGS	0.20	390	78.00
10/18/11	CBM	PREPARATION OF TODD RINGSTAD'S SUGGESTED INTEREST TO STIPULATION RE FINAL FEES	0.40	230	92.00
10/18/11	CBM	PREPARATION OF FINAL CHAPTER 11 FEE APPLICATION/FIRST INTERIM CHAPTER 7 FEE APPLICATION	0.50	230	115.00
10/18/11	PES	STRATEGIZE RE 45-DAY NOTICE TO PROFESSIONALS AND REVIEW FILED VERSION OF SAME	0.10	570	57.00
10/20/11	RSM	REVIEW AND ANALYSIS OF ISSUES RELATED TO PREARATION OF THE FIRM'S FIRST INTERIM FEE APPLICATION	0.60	390	234.00
10/20/11	PES	COMMENCE PREPARATION OF WG FEE APPLICATION, CODING OF PREBILLS, ETC.	0.50	570	285.00
10/21/11	CBM	PREPARATION OF STIPULATION WITH RINGSTAD & SANDERS RE FINAL COMPENSATION	0.60	230	138.00
10/21/11	CBM	PREPARATION OF MOTION TO APPROVE SETTLEMENT WITH RINGSTAD & SANDERS	1.20	230	276.00
10/21/11	CBM	PREPARATION OF NOTICE OF MOTION TO APPROVE SETTLEMENT WITH RINGSTAD & SANDERS	1.00	230	230.00
10/21/11	CBM	REVIEW AND COMPARE R&S FINAL FEE APPLICATION TO STIPULATION RE FINAL COMPENSATION	0.60	230	138.00
10/21/11	RSM	PREPARATION OF STIPULATION WITH RINGSTAD & SANDERS REGARDIDNG FINAL FEES, MOTION TO APPROVE THE STIPULATION, AND THE NOTICE OF MOTION	1.30	390	507.00
10/21/11	RSM	REVIEW AND ANALYSIS OF ISSUES RELATED TO THE DISCREPENCIES BETWEEN RINGSTAD'S FINAL FEE APPLICATION AND THE STIPULATION REGARDING THE AMOUNT AND PAYMENT OF RINGSTAD'S FEES	0.60	390	234.00
10/21/11	RSM	REVIEW AND ANALYSIS OF ISSUE RELATED TO PREPARATION OF THE MOTION AND NOTICE OF MOTION TO APPROVE THE STIPULATION REGARDING RINGSTAND'S FEES	0.10	390	39.00
10/24/11	CBM	PREPARATION OF MOTION TO APPROVE SETTLEMENT WITH RINGSTAD & SANDERS	0.20	230	46.00

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10/24/11	CBM	PREPARATION OF NOTICE OF MOTION TO APPROVE SETTLEMENT WITH RINGSTAD & SANDERS	0.10	230	23.00
10/24/11	RSM	REVIEW AND REVISE STIPULATION REGARDING PAYMENT OF RINGSTAD'S FINAL FEES, MOTION TO APPROVE THE STIPULATION, AND THE NOTICE OF MOTION	0.40	390	156.00
10/24/11	RSM	REVIEW AND REVISE STIPULATION REGARDING PAYMENT OF RINSTAD & SANDERS' FINAL FEES, MOTION TO APPROVE THE STIPULATION AND NOTICE OF MOTION	0.30	390	117.00
10/25/11	RSM	PREPARATION OF MOTION TO APPROVE STIPULATION WITH RINGSTAD & SANDERS AND THE NOTICE OF MOTION	0.30	390	117.00
10/25/11	RSM	PREPARATION OF MOTION TO APPROVE STIPULATION WITH RINGSTAD & SANDERS REGARDING ALLOWANCE AND PAYMENT OF FEES	0.20	390	78.00
10/25/11	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM T. CASEY REGARDING STATUS OF NEGOTIATIONS WITH PROFESSIONALS FOR REDUCTION IN COMPENSATION	0.10	390	39.00
10/25/11	RSM	PREPARATION OF CORRESPONDENCE TO T. CASEY	0.20	390	78.00
10/25/11	RSM	LEGAL RESEARCH REGARDING SERVICE OF MOTION TO APPROVE COMPROMISE REGARDING THE ALLOWANCE AND PAYMENT OF FINAL COMPENSATION	0.20	390	78.00
10/28/11	RSM	REVIEW AND ANALYSIS OF TERMS OF COMPROMISE WITH DSI REGARDING ALLOWANCE AND PAYMENT OF FINAL FEES	0.40	390	156.00
TOTAL FEE APPLICATIONS			64.70		20,227.00
CREDITOR INQUIRIES					
09/17/10	CMY	TELEPHONE CALL FROM FORMER INVESTOR RE: STATUS	0.10	220	22.00

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09/17/10	CMY	TELEPHONE CALL TO FORMER INVESTOR RE: STATUS OF PROOF OF CLAIM FILED	0.10	220	22.00
09/20/10	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM R. FELDHAKE REQUESTING ACCESS TO THE DEBTORS' DOCUMENTS IN CONNECTION WITH LAWSUIT AGAINST STEWART AND PACKARD	0.10	350	35.00
09/21/10	CMY	TELEPHONE CALLS FROM TENANTS RE: STATUS OF SECURITY DEPOSITS	0.30	220	66.00
09/22/10	CMY	TELEPHONE CALLS FROM FORMER TENANTS RE: STATUS OF CASE	0.20	220	44.00
09/23/10	CMY	TELEPHONE CALLS FROM CREDITORS RE: NOTICE OF CONVERSION OF CASE, 341(A) EXAMINATION AND PROOFS OF CLAIM	0.70	220	154.00
09/23/10	CMY	TELEPHONE CALL FROM CREDITOR RE: PROPERTIES ASSOCIATED WITH EACH CASE FOIR PREPARATION OF PROOF OF CLAIM	0.10	220	22.00
09/24/10	CMY	TELEPHONE CALLS FROM CREDITORS RE: NOTIFICATION OF 341(A) AND PROOFS OF CLAIM	0.80	220	176.00
09/27/10	CMY	TELEPHONE CALLS FROM CREDITORS RE: CONVERSION OF CASE TO CHAPTER 7 AND PROOF OF CLAIM	0.30	220	66.00
09/27/10	CMY	TELEPHONE CALL FROM CREDITORS RE: CONVERSION OF CASE TO CHAPTER 7	0.30	220	66.00
09/28/10	CMY	TELEPHONE CALLS FROM CREDITORS AND INVESTORS RE: NOTICE OF CONVERSION OF CASE TO CHAPTER 7	0.60	220	132.00
09/28/10	CMY	REVIEW AND ANALYSIS OF CLAIMS DOCKET RE: STATUS OF CLAIM FOR SANDRA BAINS, INVESTOR	0.20	220	44.00
09/30/10	CMY	TELEPHONE CALLS FROM FORMER INVESTORS OR VENDORS RE: NOTICE OF CHAPTER 7 AND PROOFS OF CLAIM	0.40	220	88.00
10/01/10	CMY	TELEPHONE CALL FROM FORMER INVESTORS RE: PROOFS OF CLAIM FOR CHAPTER 7	0.20	220	44.00
10/04/10	CMY	TELEPHONE CALL FROM LOUIS WISEBERG RE: PROOF OF CLAIM, CHECK DOCKET FOR CREDITOR TO MAKE SURE CLAIM FILED IN CHAPTER 11	0.20	220	44.00
10/04/10	CMY	TELEPHONE CALLS FROM FORMER INVESTORS RE: AFFIDAVIT RE: REAL PROPERTY IN RIVERSIDE	0.20	220	44.00

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10/04/10	CMY	TELEPHONE CALLS FROM INVESTORS RE: PROOFS OF CLAIM AND STATUS OF CASE	0.30	220	66.00
10/05/10	CMY	TELEPHONE CALLS FROM FORMER INVESTORS RE: PROOFS OF CLAIM AND STATUS OF CASE	0.30	220	66.00
10/07/10	CMY	TELEPHONE CALLS FROM TENANTS RE: PROOFS OF CLAIM	0.30	220	66.00
10/11/10	MJW	TELEPHONE CONFERENCES WITH VARIOUS INVESTORS REGARDING CASE CONVERSION QUESTIONS;	0.20	600	120.00
10/12/10	CMY	TELEPHONE CALL FROM FORMER INVESTORS RE: STATUS OF CASE	0.30	220	66.00
10/14/10	RSM	TELEPHONE CONFERENCE WITH INVESTOR N. BRIGGS REGARDING THE REFILEING OF PROOFS OF CLAIM	0.30	350	105.00
10/14/10	CMY	TELEPHONE CALL TO FORMER INVESTOR'S DAUGHTER RE: INVESTMENTS LISTED	0.20	220	44.00
10/18/10	CMY	TELEPHONE CALL FROM EDWIN R. ROTH RE: STATUS OF CASE, PROOFS OF CLAIM AND TRUSTEE'S FINAL REPORT	0.30	220	66.00
10/19/10	CMY	TELEPHONE CALL FROM INVESTOR RE: STATUS OF CASE AND FILING PROOF OF CLAIM	0.10	220	22.00
10/28/10	CMY	TELEPHONE CALL FROM FORMER TENANT RE: STATUS OF RETURN OF SECURITY DEPOSIT	0.10	220	22.00
11/04/10	CMY	TELEPHONE CALL FROM CREDITOR RE: STATUS OF CASE	0.10	220	22.00
11/11/10	CMY	TELEPHONE CALL FROM FORMER INVESTOR RE: ADDRESS CHANGE	0.10	220	22.00
11/15/10	CMY	TELEPHONE CALL FROM JOSHUA GOINGS RE: STATUS OF CASE	0.10	220	22.00
11/15/10	CMY	TELEPHONE CALL TO CREDITOR RE: STATUS OF CASE AND FILING PROOF OF CLAIM	0.10	220	22.00
11/16/10	CMY	TELEPHONE CALL FROM FORMER INVESTOR RE: STATUS OF CASE	0.10	220	22.00
11/17/10	CMY	TELEPHONE CALL FROM CREDITORS RE: NOTICE OF HEARING ON SALE MOTION	0.20	220	44.00
11/18/10	CMY	TELEPHONE CALL FROM FORMER INVESTOR RE: CHANGE OF ADDRESS	0.10	220	22.00
12/06/10	CMY	TELEPHONE CALL FROM FORMER VENDOR RE: STATUS OF CASE	0.10	220	22.00
12/23/10	CMY	TELEPHONE CALL FROM FORMER INVESTOR RE: PROOF OF CLAIM	0.10	220	22.00

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<u>DATE</u>	<u>ATTY</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
01/04/11	CMY	TELEPHONE CALL FROM FORMER TENANT RE: PROOF OF CLAIM	0.10	230	23.00
01/19/11	RSM	TELEPHONE CONFERENCE WITH J. MILLER REGARDING THE FILING OF A PROOF OF CLAIM	0.20	390	78.00
01/24/11	CMY	TELEPHONE CALL FROM FORMER INVESTOR RE: STATUS OF COMPROMISE	0.10	230	23.00
01/28/11	CMY	TELEPHONE CALLS FROM FORMER TENANTS RE: PROOF OF CLAIM	0.20	230	46.00
01/28/11	CMY	PREPARATION OF TRANSMITTAL OF PROOF OF CLAIM TO FORMER TENANTS	0.10	230	23.00
01/28/11	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM M. LEKANDER REQUESTING INFORMATION ON BEHALF OF CALIFORNIA DEPARTMENT OF CORPORATIONS	0.10	390	39.00
02/01/11	CMY	TELEPHONE CALL TO FORMER INVESTOR RE: STATUS	0.10	230	23.00
02/03/11	CMY	TELEPHONE CALLS FROM FORMER TENANTS RE: STATUS OF SECURITY DEPOSIT	0.50	230	115.00
02/25/11	CMY	TELEPHONE CALL FROM TENANTS RE: STATUS OF SECURITY DEPOSITS	0.20	230	46.00
03/08/11	CMY	TELEPHONE CALL FROM FORMER INVESTOR RE: STATUS OF CASE	0.10	230	23.00
03/08/11	CMY	REVIEW AND ANALYSIS OF DOCKET RE: STATUS OF CASE	0.20	230	46.00
03/08/11	CMY	TELEPHONE CALL TO VIRGINIA SANCHEZ RE: STATUS OF CASE	0.10	230	23.00
03/11/11	CMY	TELEPHONE CALL FROM CREDITOR RE: PROOF OF CLAIM	0.10	230	23.00
03/23/11	CMY	TELEPHONE CALLS TO AND TELEPHONE CALLS FROM 27 CREDITORS RE: ADMINISTRATIVE CLAIMS BAR DATE NOTICE AND ADDITIONAL PROOFS OF CLAIM	2.70	230	621.00
03/24/11	CMY	TELEPHONE CALL TO TOM DAWSLAC RE: FILING OF ADMINISTRATIVE PROOF OF CLAIM	0.10	230	23.00
03/24/11	CMY	TELEPHONE CALL TO RUBEN THOMAS RE: ADMINISTRATIVE CLAIMS BAR DATE	0.10	230	23.00
03/24/11	CMY	TELEPHONE CALLS FROM CREDITORS RE: ADMINISTRATIVE BAR DATE NOTICE	0.30	230	69.00
03/25/11	CMY	TELEPHONE CALL FROM INVESTOR RE: STATUS OF CASE	0.10	230	23.00

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03/29/11	CMY	TELEPHONE CALL FROM FORMER INVESTOR RE: STATUS OF CASE, REVIEW CLAIMS DOCKET FOR CLAIM	0.10	230	23.00
04/04/11	CMY	TELEPHONE CALLS FROM 2ND TRUST DEED HOLDER RE: DATES FOR DISBURSEMENTS	0.20	230	46.00
04/04/11	CMY	TELEPHONE CALL TO FORMER INVESTORS RE: PROOFS OF CLAIM	0.10	230	23.00
04/08/11	CMY	TELEPHONE CALL FROM FORMER INVESTOR, CHECK DOCKET RE: STATUS OF PROOFS OF CLAIM	0.20	230	46.00
04/27/11	CMY	TELEPHONE CALL FROM FORMER INVESTOR RE: STATUS OF PAYMENT OWED TO 2ND TIER LENDERS	0.10	230	23.00
04/27/11	CMY	REVIEW AND ANALYSIS OF MOTION RE DISTRIBUTION OF SALE PROCEEDS TO 2ND TIER LIEN HOLDERS ON PINE, DAISY AND LINDEN PROPERTIES	0.10	230	23.00
05/05/11	CMY	TELEPHONE CALL FROM JUNIOR LIEN HOLDER RE: STATUS OF DISTRIBUTIONS	0.10	230	23.00
05/05/11	CMY	TELEPHONE CALL TO JUNIOR LIEN HOLDER RE: STATUS OF DISTRIBUTIONS	0.10	230	23.00
05/05/11	CMY	TELEPHONE CALL FROM FORMER INVESTOR RE: STATUS	0.10	230	23.00
05/12/11	RSM	TELEPHONE CONFERENCE WITH K. RAJKANAN REGARDING STATUS OF DISTRIBUTION MOTIONS AND CASE GENERALLY	0.30	390	117.00
05/20/11	CMY	TELEPHONE CALLS FROM CREDITORS RE: STATUS OF MOTION TO DISBURSE MONIES TO JUNIOR LIEN HOLDERS	0.20	230	46.00
05/23/11	CMY	TELEPHONE CALL FROM CREDITORN RE: STATUS OF MOTION FOR APPROVAL TO DISBURSE TO JUNIOR LIEN HOLDERS	0.10	230	23.00
05/26/11	PES	REVIEW AND ANALYSIS OF VARIOUS CREDITOR/INVESTOR CALLS	0.10	570	57.00
06/09/11	CMY	TELEPHONE CALL FROM ACCOUNTANT FOR INVESTOR RE: STATUS OF CASE	0.10	230	23.00
06/10/11	RSM	TELEPHONE CONFERENCE WITH J. RIPPY, COUNSEL FOR INVESTOR, REGARDING CASE STATUS AND POTENTIAL FOR DISTRIBUTION	0.20	390	78.00
06/10/11	CMY	TELEPHONE CALL FROM TENANT RE: STATUS OF DEPOSIT	0.10	230	23.00
06/22/11	CMY	TELEPHONE CALL FROM DYLAN RIGDON, JUNIOR LIEN HOLDER ON DAISY RE: STATUS OF DISTRIBUTIONS	0.20	230	46.00



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06/23/11	CMY	TELEPHONE CALL FROM BARBARA ROSS RE: EXPLANATION OF MOTIONS AND DISTRIBUTION SCHEDULE	0.20	230	46.00
06/23/11	CMY	TELEPHONE CALL FROM MRS. DREFUS RE: DISTRIBUTION	0.10	230	23.00
06/23/11	CMY	TELEPHONE CALL TO JUNIOR LIENHOLDER RE: STATUS OF DISTRIBUTIONS	0.10	230	23.00
06/24/11	CMY	TELEPHONE CALL FROM JUNIOR LIENHOLDER RE: WRONG INFORMATION SET FORTH IN MOTION	0.10	230	23.00
06/24/11	CMY	REVIEW AND ANALYSIS OF MOTIONS RE: CALL FROM CREDITOR THAT NAME IS INCORRECT	0.30	230	69.00
06/24/11	CMY	TELEPHONE CALL TO MS. DREFUS RE: CORRECTION OF TRUST INFORMATION	0.10	230	23.00
06/30/11	CMY	TELEPHONE CALL FROM TENANT OF COUNTRY CLUB PROPERTY RE: STATUS OF RETURN OF DEPOSIT	0.10	230	23.00
06/30/11	CMY	CONFERENCE WITH ATTORNEY MARTICELLO RE: STATUS OF RETURN OF SECURITY DEPOSITS TO TENANTS	0.10	230	23.00
06/30/11	CMY	TELEPHONE CALL TO TENANT RE: STATUS OF PAYMENT OF SECURITY DEPOSITS FOR COUNTRY CLUB PROPERTY	0.10	230	23.00
07/13/11	CMY	TELEPHONE CALL FROM CREDITOR RE: STATUS OF CASE	0.10	230	23.00
07/20/11	CMY	TELEPHONE CALL FROM FORMER INVESTOR RE: STATUS OF DISTRIBUTIONS	0.10	230	23.00
07/25/11	CMY	TELEPHONE CALL FROM SECOND TRUST DEED HOLDER RE: STATUS OF DISTRIBUTION	0.10	230	23.00
07/29/11	CMY	TELEPHONE CALL FROM CREDITOR RE: STATUS OF RETURN OF DEPOSIT	0.10	230	23.00
08/17/11	CMY	TELEPHONE CALL FROM FORMER INVESTOR ON PINE RE: STATUS OF DISTRIBUTION CHECK	0.10	230	23.00
08/17/11	CMY	TELEPHONE CALL TO FORMER INVESTOR ON PINE RE: STATUS OF DISTRIBUTION CHECKS	0.10	230	23.00
08/17/11	CMY	TELEPHONE CALL FROM GEORGE LEONG RE: CLARIFICATION ON AMOUNT OF RETURN	0.10	230	23.00
08/17/11	CMY	REVIEW AND ANALYSIS OF DISTRIBUTION SCHEDULE AND TELEPHONE GEORGE LEONG RE: RESPONSE TO INQUIRY	0.20	230	46.00

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08/30/11	CMY	TELEPHONE CALL FROM CREDITOR RE: STATUS OF CASE	0.10	230	23.00
09/02/11	CMY	TELEPHONE CALL FROM CREDITOR RE: MOTHER NOT RECEIVING MAIL FROM US	0.10	230	23.00
09/02/11	CMY	REVIEW AND ANALYSIS OF SERVICE LISTS, TELEPHONE CALL TO L. EISENBERG RE: NEW ADDRESS FOR SERVICE LISTS	0.20	230	46.00
09/02/11	CMY	TELEPHONE CALLS FROM SEVERAL CREDITORS RE: EXPLANATION OF NOTICE OF MOTION TO CONSOLIDATE CASE	0.50	230	115.00
09/06/11	CMY	TELEPHONE CALLS FROM SEVERAL CREDITOR RE: NOTICE OF MOTION FOR SUBSTANTIVE CONSOLIDATION	0.70	230	161.00
09/27/11	CMY	REVIEW AND ANALYSIS OF DOCKET OF CLAIMS RE: SATUS OF JOHN LOKER CLAIM	0.20	230	46.00
09/27/11	CMY	TELEPHONE CALL TO JOHN LOKER RE: CLAIM TIMELY FILED	0.10	230	23.00
10/04/11	CMY	TELEPHONE CALL FROM FORMER TENANT RE: STATUS OF CASE	0.10	230	23.00
10/06/11	CMY	TELEPHONE CALL FROM CREDITOR RE: OUTCOME OF HEARING ON COMPROMISE MOTION WITH RINGSTED AND SANDERS	0.10	230	23.00
10/14/11	CMY	TELEPHONE CALL FROM INVESTOR RE: STATUS OF CASE	0.10	230	23.00
10/26/11	CMY	TELEPHONE CALLS FROM CREDITORS RE: STATUS OF CASE AND COMPROMISE MOTION	0.20	230	46.00
10/28/11	CMY	TELEPHONE CALLS FROM CREDITORS RE: STAUUS OF COMPROMISE	0.30	230	69.00
10/31/11	CMY	TELEPHONE CALLS FROM CREDITORS RE: COMPROMISE MOTION	0.30	230	69.00
TOTAL CREDITOR INQUIRIES			21.10		5,061.00

CLAIMS ADMINISTRATION/OBJECTIONS

09/17/10	CMY	REVIEW AND ANALYSIS OF CLAIMS DOCKET RE: CLAIM OF FORMER INVESTOR	0.20	220	44.00
09/20/10	PES	REVIEW AND ANALYSIS OF CHAPTER 7 CLAIMS BAR DATE	0.10	530	53.00
10/13/10	PES	STRATEGIZE RE ADMINISTRATIVE CLAIMS BAR DATE NOTICE IN 1019 REPORT AND PREPARE EMAIL TO TRUSTEE RE SAME	0.20	530	106.00
11/29/10	PES	REVIEW AND ANALYSIS OF CORRESPONDENCE RE ADMINISTRATIVE CLAIM BAR DATE	0.10	530	53.00

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<u>DATE</u>	<u>ATTY</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
01/06/11	PES	REVIEW AND ANALYSIS OF CORRESPONDENCE RE CHAPTER 11 CLAIMS BAR DATE AND NOTICE THEREOF	0.10	570	57.00
01/07/11	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM G. ALLEN REGARDING NOTICING OF ADMINISTRATIVE CLAIM BAR DATE	0.10	390	39.00
01/10/11	PES	REVIEW AND ANALYSIS OF EMAIL FROM COURT CLERK RE CHAPTER 11 ADMINISTRATIVE CLAIM BAR DATE	0.10	570	57.00
01/26/11	PES	REVIEW AND ANALYSIS	1.00	570	570.00
03/12/11	PES	REVIEW AND ANALYSIS OF NOTICE OF CHAPTER 11 ADMINISTRATIVE CLAIMS BAR DATE AND CALENDAR SAME	0.10	570	57.00
06/27/11	RSM	TELEPHONE CONFERENCE WITH T. CASEY REGARDING ISSUES RELATED TO ANALYSIS OF FILED PROOFS OF CLAIM	0.20	390	78.00
09/08/11	RSM	REVIEW AND ANALYSIS OF SPREADSHEETS PREPARED BY THE TRUSTEE OF ALL CLAIMS FILED IN THE CASES	0.40	390	156.00
10/19/11	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM D. HAHN	0.20	390	78.00
10/19/11	RSM	REVIEW AND ANALYSIS OF ISSUES	0.10	390	39.00
10/29/11	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM T. CASEY	0.10	390	39.00
TOTAL CLAIMS ADMINISTRATION/OBJECTIONS			3.00		1,426.00
EMPLOYMENT APPLICATIONS					
09/17/10	RSM	PREPARATION OF CORRESPONDENCE TO T. CASEY REGARDING CONTINUED EMPLOYMENT OF DSI	0.10	350	35.00

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09/17/10	RSM	REVIEW AND ANALYSIS OF EMPLOYMENT ORDER FOR THE TRUSTEE'S PROFESSIONALS TO DETERMINE WHETHER THE PROFESSIONALS NEED TO BE RE-EMPLOYED DUE TO CONVERSION	0.30	350	105.00
09/17/10	RSM	REVIEW AND ANALYSIS OF ISSUES RELATED TO THE EMPLOYMENT OF TRUSTEE'S PROFESSIONALS UPON CONVERSION	0.20	350	70.00
09/17/10	PES	STRATEGIZE RE TRUSTEE'S CONTINUED EMPLOYMENT OF CHAPTER 11 PROFESSIONALS	0.10	530	53.00
09/23/10	PES	ATTENTION TO ISSUES RE DEBTOR'S PRIOR COLLECTION ATTORNEYS AND BASES FOR RETENTION	0.10	530	53.00
09/30/10	CBM	TELEPHONE CONFERENCE WITH MARISSA AT TRUSTEE'S OFFICE RE SERVICE OF APPLICATION TO EMPLOY CLARENCE YOSHIKANE	0.10	220	22.00
09/30/10	CBM	PREPARATION OF CHAPTER 7 TRUSTEE'S APPLICATION TO EMPLOY IPS	0.50	220	110.00
10/05/10	CBM	PREPARATION OF APPLICATION OF CHAPTER 7 TRUSTEE TO EMPLOY IPS	0.90	220	198.00
10/06/10	CBM	PREPARATION OF CHAPTER 7 TRUSTEE'S APPLICATION TO EMPLOY IPS	1.30	220	286.00
10/06/10	RSM	PREPARATION OF APPLICATION TO EMPLOY IPS AS PROPERTY MANAGER IN CHAPTER 7	0.10	350	35.00
10/07/10	CBM	PREPARATION OF APPLICATION TO EMPLOY IPS	0.10	220	22.00
10/07/10	RSM	PREPARATION OF APPLICATION TO EMPLOY IPS IN CHAPTER 7	1.10	350	385.00
10/18/10	RSM	PREPARATION OF APPLICATION TO EMPLOY IPS IN THE CHAPTER 7 CASES (PINE, RIDGEMONT, LINDEN, AND DAISY)	0.30	350	105.00
10/19/10	RSM	PREPARATION OF APPLICATION TO EMPLOY IPS AS PROPERTY MANAGER IN THE CHAPTER 7 CASES	1.00	350	350.00
10/20/10	CBM	PREPARATION OF APPLICATION TO EMPLOY IPS	0.40	220	88.00
10/20/10	CBM	PREPARATION OF E-MAIL TO ROB WARREN RE DRAFT EMPLOYMENT APPLICATION	0.10	220	22.00
10/20/10	RSM	TELEPHONE CONFERENCE WITH C. ADAMS REGARDING THE CONTINUED EMPLOYMENT OF DSI IN THE CHAPTER 7 CASES	0.20	350	70.00

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10/21/10	CBM	REVIEW E-MAIL FROM ROB WARREN RE REVISED EMPLOYMENT APPLICATION	0.10	220	22.00
10/21/10	CBM	PREPARATION OF NOTICE OF APPLICATION TO EMPLOY IPS	0.70	220	154.00
10/21/10	CBM	PREPARATION OF STATEMENT OF DISINTERESTEDNESS OF ROBERT WARREN	0.60	220	132.00
10/28/10	RSM	REVIEW R. WARREN'S REVISIONS TO IPS EMPLOYMENT APPLICATION	0.10	350	35.00
11/01/10	CBM	PREPARATION OF STATEMENT OF DISINTERESTEDNESS OF ROB WARREN	0.50	220	110.00
11/01/10	RSM	REVIEW, REVISE AND EXECUTE APPLICATION AND NOTICE OF APPLICATION TO EMPLOY IPS BY CHAPTER 7 TRUSTEE	0.50	350	175.00
11/19/10	RSM	REVIEW AND ANALYSIS OF ISSUES REGARDING EMPLOYMENT OF DSI BY CHAPTER 7 TRUSTEE	0.20	350	70.00
12/03/10	RSM	PREPARATION OF CORRESPONDENCE TO T. CASEY REGARDING EMPLOYMENT OF DSI AS FINANCIAL ADVISOR	0.30	350	105.00
12/04/10	RSM	REVIEW AND REVISE DECLARATION OF NON-OPPOSITION REGARDING AND ORDER GRANTING APPLICATION TO EMPLOY IPS IN CHAPTER 7 CASES	0.50	350	175.00
12/14/10	CBM	PREPARATION OF APPLICATION TO EMPLOY DSI AS FINANCIAL ADVISOR	1.00	220	220.00
12/14/10	CBM	PREPARATION OF APPLICATION TO EMPLOY DSI AS CHAPTER 7 FINANCIAL ADVISOR	0.40	220	88.00
12/17/10	CBM	PREPARATION OF APPLICATION TO EMPLOY DSI AS CHAPTER 7 FINANCIAL ADVISOR	0.80	220	176.00
12/20/10	CBM	PREPARATION OF APPLICATION TO EMPLOY DSI AS CHAPTER 7 FINANCIAL ADVISOR	0.40	220	88.00
12/22/10	CBM	REVIEW ENTERED ORDER AUTHORIZING CHAPTER 7 EMPLOYMENT OF IPS	0.10	220	22.00
01/08/11	RSM	REVIEW AND ANALYSIS OF ORDER AUTHORIZING EMPLOYMENT OF INVESTOR PROPERTY SERVICES	0.10	390	39.00
01/10/11	RSM	PREPARATION OF APPLICATION TO EMPLOY DSI IN THE CHAPTER 7 CASE	0.30	390	117.00
01/11/11	RSM	PREPARATION OF APPLICATION TO EMPLOY DSI IN THE CHAPTER 7 CASES	0.90	390	351.00

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01/12/11	LLWE	REVIEW AND ANALYSIS OF COLLECTION ATTYS EMPLOYMENT STATUS AND RELATED ISSUES CONCERNING FEES, CASH COLLATERAL, ETC.	0.20	590	118.00
01/12/11	CBM	PREPARATION OF APPLICATION OF CHAPTER 7 TRUSTEE TO EMPLOY DSI	1.20	230	276.00
01/12/11	CBM	PREPARATION OF STATEMENT OF DISINTERESTEDNESS OF GEOFFREY BERMAN	0.70	230	161.00
01/12/11	CBM	PREPARATION OF E-MAIL TO CHRIS ADAMS RE DRAFT OF DSI'S EMPLOYMENT APPLICATION	0.10	230	23.00
01/12/11	PES	STRATEGIZE RE SCOPE AND EXTENT OF DSI AND BROKER EMPLOYMENT APPLICATIONS	0.10	570	57.00
01/21/11	CBM	REVIEW REDLINE OF DSI'S CHAPTER 7 EMPLOYMENT APPLICATION PREPARED BY CHRIS ADAMS	0.20	230	46.00
01/21/11	CBM	PREPARATION OF DSI'S CHAPTER 7 EMPLOYMENT APPLICATION BASED ON NEW INFORMATION	0.60	230	138.00
01/21/11	CBM	PREPARATION OF STATEMENT OF DISINTERESTEDNESS OF GOEFFREY BERMAN	0.60	230	138.00
01/21/11	RSM	REVIEW AND ANALYSIS OF DSI'S REVISIONS TO THE APPLICATION TO EMPLOY DSI IN THE CHAPTER 7 CASE	0.20	390	78.00
01/21/11	RSM	TELEPHONE CONFERENCE WITH C. ADAMS REGARDING SERVICES PERFORMED BY DSI FOLLOWING THE TRUSTEE'S APPOINTMENT	0.10	390	39.00
01/21/11	RSM	PREPARATION OF APPLICATION TO EMPLOY DSI AS CHAPTER 7 TRUSTEE'S FINANCIAL ADVISOR	0.30	390	117.00
01/27/11	CBM	REVIEW AND RESPOND TO E-MAIL FROM CHRIS ADAMS RE EMPLOYMENT	0.10	230	23.00
01/27/11	CBM	PREPARATION OF REDLINE OF MOST RECENT VERSION OF DSI'S EMPLOYMENT APPLICATION	0.20	230	46.00
02/01/11	CBM	PREPARATION OF REVISIONS TO GEOFF BERMAN'S STATEMENT OF DISINTERESTEDNESS	0.20	230	46.00
02/01/11	CBM	EXCHANGE OF E-MAILS WITH CHRIS ADAMS RE GEOFF BERMAN'S STATEMENT OF DISINTERESTEDNESS	0.10	230	23.00
02/01/11	CBM	TELEPHONE CALL FROM G. BERMAN RE REVISIONS	0.10	230	23.00

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02/01/11	CBM	PREPARATION OF NOTICE OF DSI'S EMPLOYMENT APPLICATION	0.30	230	69.00
02/02/11	RSM	PREPARATION OF APPLICATION TO EMPLOY DSI POST-CONVERSION TO CHAPTER 7	0.20	390	78.00
02/03/11	RSM	REVIEW AND ANALYSIS OF AND STRATEGIZE REGARDING RETROACTIVE EMPLOYMENT OF KTS	0.30	390	117.00
02/15/11	CBM	PREPARATION OF R. MARTICELLO DECLARATIONS RE NON-OPPOSITION TO APPLICATION TO EMPLOY DSI AS CHAPTER 7 FINANCIAL ADVISOR	0.60	230	138.00
02/15/11	CBM	PREPARATION OF ORDER APPROVING APPLICATION TO EMPLOY DSI AS CHAPTER 7 FINANCIAL ADVISOR	0.70	230	161.00
02/22/11	CBM	PREPARATION OF R. MARTICELLO DECLARATION RE NON-OPPOSITION TO APPLICATION TO EMPLOY DSI	0.20	230	46.00
02/22/11	CBM	PREPARATION OF ORDER AUTHORIZING EMPLOYMENT OF DSI	0.10	230	23.00
02/25/11	RSM	REVIEW AND REVISE DECLARATION OF NON-OPPOSITION AND ORDER REGARDING DSI EMPLOYMENT APPLICATION	0.10	390	39.00
03/29/11	CBM	REVIEW ENTERED ORDER APPROVING EMPLOYMENT OF DEVELOPMENT SPECIALISTS	0.10	230	23.00
04/02/11	RSM	REVIEW AND ANALYSIS OF ORDER APPROVING APPLICATION TO EMPLOY DSI IN THE CHAPTER 7 CASES	0.10	390	39.00
TOTAL EMPLOYMENT APPLICATIONS			22.10		6,173.00

CASE ADMINISTRATION

09/18/10	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM M. WICKENS AND ENCLOSED DOCUMENTS REGARDING CHANGE IN OWNERSHIP OF CERTAIN INVESTOR NOTES RELATED TO SYCAMORE SHADOWS, RIDGEMONT, AND VISTA VILLAGE	0.20	350	70.00
09/24/10	JH	RESEARCH RE STATE COURT LITIGATION	0.50	220	110.00
10/11/10	JH	RESEARCH	0.50	220	110.00
10/14/10	PES	MEETING WITH TRUSTEE RE CASE DISPOSITION ALTERNATIVES AND STRATEGIES	1.10	530	583.00

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<u>DATE</u>	<u>ATTY</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
10/28/10	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM L. MILLER REGARDING THE NUMBER OF PROPERTIES OPERATED BY THE TRUSTEE UPON APPOINTMENT, AND PREPARATION OF RESPONSE THERETO	0.20	350	70.00
11/17/10	CMY	PREPARATION OF CHANGE OF ADDRESS	0.20	220	44.00
11/23/10	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM P. O'LAUGHLIN REGARDING CASADA COLLECTION CASE	0.10	350	35.00
11/29/10	RSM	REVIEW AND ANALYSIS OF PLEADINGS AND OTHER DOCUMENTATION RELATED TO B. CASADA COLLECTION CASE AND ALLEGED IDENTITY THEFT	0.60	350	210.00
01/11/11	JIG	CONFERENCE WITH THOMAS H. CASEY RE STATUS AND STRATEGY	0.10	640	64.00
01/17/11	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM M. HENSLEY REGARDING REVIEWING INVESTOR FILES, TAX RETURNS, AND A POTENTIAL CONTINUED 341(A)	0.10	390	39.00
02/01/11	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM T. CASEY REGARDING T. BOYCHENKO'S REQUEST FOR DOCUMENTS	0.10	390	39.00
02/07/11	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM T. CASEY AND D.HAHN REGARDING PACKARD'S REQUEST FOR DOCUMENTS RELATING TO TRANSACTIONS BETWEEN THE INSIDERS AND THE DEBTORS	0.10		0.00
02/22/11	JIG	CONFERENCE CALL WITH TOM CASEY AND DAVE HAHN	0.20	640	128.00
02/28/11	JIG	REVIEW OF STATUS AND STRATEGY	0.10	640	64.00
03/17/11	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM T. CASEY REGARDING CASE STATUS AND PREPARATION OF RESPONSE THERETO	0.10	390	39.00
03/18/11	JIG	CONFERENCE CALL RE STATUS AND STRATEGY	0.20	640	128.00
03/18/11	JIG	REVIEW AND ANALYSIS RE STRATEGY	0.10	640	64.00
03/24/11	CMY	TELEPHONE CALL FROM LINDA MILLER RE: 1099 REPORTS WILL NOT BE ISSUED BY TRUSTEE	0.10	230	23.00



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<u>DATE</u>	<u>ATTY</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
03/30/11	RSM	TELEPHONE CONFERENCE WITH T. CASEY REGARDING CASE STATUS AND TIMING FOR FILING OUTSTANDING MOTIONS	0.40	390	156.00
05/05/11	RSM	REVIEW AND ANALYSIS AND STRATEGIZE REGARDING ISSUES RELATED TO CASE STATUS, COMPLETION OF SUBSTANTIVE CONSOLIDATION ANALYSIS, AND TIMING OF FILING MOTIONS TO DISTRIBUTE SALE PROCEEDS TO SECOND TRUST DEED HOLDERS	0.30	390	117.00
05/09/11	RSM	PREPARATION OF CORRESPONDENCE TO T. CASEY REGARDING THE 341(A) MEETING OF CREDITORS	0.10	390	39.00
05/13/11	MJW	REVIEW AND ANALYSIS OF OUTSTANDING ADMINISTRATIVE CLAIMS, OPERATING EXPENSES, AND CONTESTED CASH COLLATERAL AND SALE PROCEEDS, AND PREPARATION OF MEMORANDUM TO TRUSTEE RE SAME;	0.50	640	320.00
05/16/11	MJW	PREPARATION OF CONSOLIDATED CASH ANALYSIS AND FORWARD SAME TO TRUSTEE, TRUSTEE'S ACCOUNTANT, AND TRUSTEE'S CASE ADMINISTRATOR, FOR REVIEW AND COMMENT;	0.80	640	512.00
09/13/11	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM VARIOUS CREDITORS AND ENCLOSED DOCUMENTS REGARDING CHANGE OF ADDRESS FOR SERVICE OF NOTICES IN THE PPA CASES	0.20	390	78.00
09/21/11	JH	PREPARATION OF CORRESPONDENCE RE VARIOUS CHANGES OF ADDRESS	0.70	230	161.00
10/18/11	RSM	TELEPHONE CONFERENCE WITH T. CASEY	1.00	390	390.00
10/27/11	JH	REVIEW AND REVISE	3.10	230	713.00
TOTAL CASE ADMINISTRATION			11.70		4,306.00
MEETINGS OF CREDITORS					
09/20/10	PES	REVIEW AND ANALYSIS OF NOTICE OF 341(A) MEETING AND AMENDED NOTICE THEREOF	0.10	530	53.00

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09/21/10	PES	ATTENTION TO SERVICE ISSUES RE NOTICE OF 341(A) MEETING	0.20	530	106.00
		TOTAL MEETINGS OF CREDITORS	0.30		159.00
LITIGATION					
09/21/10	HBM	LEGAL RESEARCH	1.20	410	492.00
09/21/10	PES	REVIEW AND ANALYSIS OF CORRESPONDENCE AND COMPLAINT FROM PINKSTAFF AGAINST STEWART AND PACKARD AND REQUEST FOR INFORMAL DISCOVERY	0.40	530	212.00
09/21/10	PES	LEGAL RESEARCH	2.50	530	1,325.00
09/21/10	PES	REVIEW AND ANALYSIS	0.90	530	477.00
09/22/10	KEA	LEGAL RESEARCH	0.20	450	90.00
09/22/10	PES	REVIEW AND ANALYSIS OF BANKRUPTCY AND CALIFORNIA CASE LAW	2.00	530	1,060.00
09/24/10	PES	INVESTIGATION	0.50	530	265.00
09/27/10	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM T. CASEY REGARDING ANALYZING POTENTIAL CAUSES OF ACTION	0.10	350	35.00
10/04/10	KEA	STRATEGIZE	0.10	450	45.00
10/22/10	PES	REVIEW AND ANALYSIS	0.30	530	159.00

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<u>DATE</u>	<u>ATTY</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
01/13/11	RSM	REVIEW AND ANALYSIS OF CALIFORNIA DEPARTMENT OF CORPORATIONS SUBPOENAS FOR PPA DOCUMENTS FROM CB&T AND UNION BANK	0.30	390	117.00
01/13/11	RSM	TELEPHONE CONFERENCE WITH T. CASEY AND D. HAHN REGARDING CALIFORNIA DEPARTMENT OF CORPORATIONS SUBPOENA TO UNION BANK AND CALIFORNIA BANK & TRUST	0.10	390	39.00
01/14/11	PES	REVIEW AND ANALYSIS	0.30	570	171.00
01/14/11	PES	REVIEW AND ANALYSIS OF NOTICE TO CONSUMER THAT PERSONAL RECORDS ARE BEING SOUGHT (CALIFORNIA DOC)	0.10	570	57.00
01/24/11	JIG	CONFERENCE	0.10	640	64.00
01/24/11	MJW	RESEARCH, ANALYSIS AND STRATEGY	0.10	640	64.00
01/24/11	RSM	REVIEW AND ANALYSIS OF DOCUMENTS	1.10	390	429.00
01/24/11	RSM	PREPARATION OF MEMO	1.80	390	702.00
01/24/11	PES	STRATEGIZE RE	1.40	570	798.00
01/25/11	RSM	REVIEW AND ANALYSIS	0.70	390	273.00
01/25/11	RSM	PREPARATION OF MEMO	1.20	390	468.00
01/25/11	RSM	PREPARATION OF MEMO	1.40	390	546.00
01/25/11	JH	RESEARCH	1.50	230	345.00

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<u>DATE</u>	<u>ATTY</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
01/25/11	RSM	PREPARATION OF MEMO	2.50	390	975.00
01/25/11	PES	STRATEGIZE	0.60	570	342.00
01/26/11	RSM	REVIEW AND ANALYSIS	0.30	390	117.00
01/26/11	JH	RESEARCH	4.90	230	1,127.00
01/26/11	RSM	MEETING WITH D. HAHN	2.70	390	1,053.00
01/26/11	PES	REVIEW AND ANALYSIS	1.00	570	570.00
01/26/11	PES	REVIEW AND ANALYSIS	0.10	570	57.00
01/26/11	PES	MEETING WITH HAHN	0.40	570	228.00
01/26/11	PES	LEGAL RESEARCH	3.00		0.00
01/27/11	RSM	(NO CHARGE) REVIEW AND ANALYSIS	0.30	390	117.00
01/27/11	JH	RESEARCH	2.60	230	598.00
01/27/11	RSM	REVIEW AND ANALYSIS	0.10	390	39.00
01/27/11	RSM	PREPARATION OF CORRESPONDENCE TO D. HAHN	0.10	390	39.00
01/27/11	RSM	PREPARATION OF CORRESPONDENCE TO L. MILJER	0.10	390	39.00
01/27/11	JH	RESEARCH	0.50	230	115.00

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<u>DATE</u>	<u>ATTY</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
01/27/11	PES	STRATEGIZE	0.20	570	114.00
01/27/11	PES	CONTINUED REVIEW AND ANALYSIS	1.60	570	912.00
01/27/11	PES	CONTINUED REVIEW AND ANALYSIS	4.00	570	2,280.00
01/28/11	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM P. PARMES REQUESTING INFORMATION IN CONNECTION WITH GUARANTY LITIGATION AGAINST STEWART AND PACKARD	0.10	390	39.00
01/28/11	RSM	REVIEW AND ANALYSIS OF ISSUES RELATED TO VINEYARD BANK'S REQUSET FOR DOCUMENTS IN CONNECTION WITH GUARANTY LITIGATION AGAINST STEWART AND PACKARD	0.20	390	78.00
01/28/11	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM T. CASEY REGARDING VINEYARD'S REQUEST FOR DISCOVERY IN CONNECTION WITH GUARANTY LITIGATION AGAINST STEWART AND PACKARD	0.10	390	39.00
01/28/11	PES	STRATEGIZE RE ACCESS TO TRUSTEE'S FILES FOR PENDING LITIGATION PARTIES	0.20	570	114.00
01/28/11	PES	REVIEW AND ANALYSIS	1.80	570	1,026.00
01/28/11	PES	REVIEW AND ANALYSIS	0.80	570	456.00
01/28/11	PES	REVIEW AND ANALYSIS	0.80		0.00
01/31/11	LLWE	(NO CHARGE) REVIEW AND ANALYSIS	0.20	590	118.00

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<u>DATE</u>	<u>ATTY</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
01/31/11	RSM	REVIEW AND ANALYSIS OF AND STRATEGIZE REGARDING ISSUES RELATED TO VINEYARD BANK'S REQUEST FOR DISCOVERY IN CONNECTION WITH PERSONAL GUARANTY LITIGATION	0.20	390	78.00
01/31/11	RSM	REVIEW AND ANALYSIS OF AND STRATEGIZE REGARDING ISSUES	0.20	390	78.00
01/31/11	RSM	REVIEW AND ANALYSIS	0.10	390	39.00
01/31/11	RSM	PREPARATION OF MEMO	0.70	390	273.00
01/31/11	JH	RESEARCH	3.80	230	874.00
01/31/11	JH	RESEARCH	0.60	230	138.00
01/31/11	PES	REVIEW AND ANALYSIS	1.50	570	855.00
01/31/11	PES	CONTINUED REVIEW AND ANALYSIS	2.00		0.00
02/01/11	RSM	(NO CHARGE) PREPARATION OF CORRESPONDENCE TO P. PARMES REGARDING CBT'S REQUEST FOR DISCOVERY IN CONNECTION WITH GUARANTY LITIGATION	0.30	390	117.00
02/01/11	RSM	PREPARATION OF MEMO	0.10	390	39.00
02/01/11	PES	REVIEW AND ANALYSIS	3.00	570	1,710.00
02/02/11	PES	REVIEW AND ANALYSIS	0.80	570	456.00
02/03/11	PES	CONTINUED REVIEW AND ANALYSIS	3.00		0.00
		(NO CHARGE)			

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02/07/11	RSM	PREPARATION OF CORRESPONDENCE TO T. CASEY REGARDING CB&T'S REQUEST FOR PRODUCTION OF DOCUMENTS	0.10	390	39.00
02/22/11	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM P. PARMES REGARDING SERVICE OF SUBPOENA ON THE TRUSTEE	0.10	390	39.00
02/26/11	RSM	REVIEW AND ANALYSIS OF CB&T SUBPOENA	0.10	390	39.00
03/04/11	RSM	PREPARATION OF CORRESPONDENCE TO T. CASEY REGARDING CB&T SUBPOENA	0.10	390	39.00
03/08/11	PES	REVIEW AND ANALYSIS OF CB&T DEPOSITION SUBPOENA FOR PRODUCTION OF RECORDS IN CONNECTION WITH PENDING RIVERSIDE SUPERIOR COURT ACTION	0.10	570	57.00
03/12/11	RSM	REVIEW AND ANALYSIS OF CB&T'S DEPOSITION SUBPOENA	0.80	390	312.00
03/14/11	RSM	REVIEW AND ANALYSIS OF ISSUES RELATED TO RESPONDING TO CB&T'S SUBPOENA	0.20	390	78.00
03/14/11	RSM	PREPARATION OF CORRESPONDENCE TO P. PARMES REGARDING RESPONDING TO CB&T'S SUBPOENA	0.40	390	156.00
03/14/11	PES	STRATEGIZE RE OUTSTANDING ISSUES RE RESPONSE TO CB&T DOCUMENT PRODUCTION REQUEST FOR RELATED STATE COURT ACTION	0.10	570	57.00
03/14/11	PES	STRATEGIZE RE APPEARANCES IN STATE COURT ON VARIOUS LENDER CASE MANAGEMENT CONFERENCES	0.10	570	57.00
03/15/11	PES	REVIEW AND ANALYSIS OF CORRESPONDENCE TO CB&T COUNSEL RE STIPULATED PROTECTIVE ORDER ON CURRENT DOCUMENT PRODUCTION REQUEST IN STATE COURT ACTION	0.10	570	57.00
03/18/11	RSM	TELEPHONE CONFERENCE WITH T. SPIVEY REGARDING TERMS OF PROTECTIVE ORDER RELATED TO CB&T SUBPOENA	0.10	390	39.00
04/23/11	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM D. HAHN	0.10	390	39.00

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<u>DATE</u>	<u>ATTY</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
04/25/11	JH	PREPARATION	1.30	230	299.00
04/25/11	PES	REVIEW AND ANALYSIS OF	0.10	570	57.00
04/29/11	JH	PREPARATION OF MOTION	1.20	230	276.00
04/29/11	RSM	PREPARATION OF MOTION	1.30	390	507.00
04/29/11	RSM	PREPARATION OF CORRESPONDENCE TO T. CASEY	0.20	390	78.00
04/29/11	JH	PREPARATION	2.30	230	529.00
05/03/11	RSM	PREPARATION	0.50	390	195.00
05/03/11	RSM	PREPARATION	2.20	390	858.00
05/04/11	RSM	PREPARATION	0.70	390	273.00
05/04/11	RSM	PREPARATION	0.80	390	312.00
05/05/11	RSM	PREPARATION	0.50	390	195.00
05/05/11	PES		0.20	570	114.00
05/09/11	RSM	PREPARATION	0.10	390	39.00
05/11/11	RSM	TELEPHONE CALL TO M. HENSLEY	0.10	390	39.00



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05/11/11	RSM	TELEPHONE CONFERENCE WITH M. HENSELY	0.50		0.00
05/12/11	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM R.FELDHAKE REGARDING DEPOSITION SUBPOENA TO HAKSELL & WHITE IN THE PINKSTAFF LAWSUIT AND ENCLOSED FORMS TO AUTHORIZE RELEASE OF DOCUMENTS	0.50	390	195.00
05/12/11	RSM	PREPARATION OF CORRESPONDENCE TO R. FELDHAKE REGARDING DEPOSITION SUBPOENA TO HASKELL & WHITE IN THE PINKSTAFF LAWSUIT	0.10	390	39.00
05/12/11	RSM	REVIEW AND ANALYSIS OF DOCUMENT PRODUCTION LIST ATTACHED TO DEPOSITION SUBPOENA TO HASKELL AND WHITE IN THE PINKSTAFF ACTION, AND REVISE WRITTEN AUTHORIZATION TO RELEASE DOCUMENTS PURSUANT TO THE SUBPOENA	0.70	390	273.00
05/13/11	RSM	TELEPHONE CONFERENCE WITH J. GREENE REGARDING THE NEED FOR THE TRUSTEE'S CONSENT FOR HASKELL AND WHITE TO RELEASE DOCUMENTS RESPONSIVE TO THE DEPOSITION SUBPOENA	0.20	390	78.00
05/13/11	RSM	PREPARATION OF CORRESPONDENCE TO J. GREENE REGARDING THE PPA ENTITIES FOR WHICH T. CASEY SERVES AS THE TRUSTEE	0.10	390	39.00
05/13/11	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM M. HENSELY	0.10	390	39.00
05/13/11	RSM	TELEPHONE CONFERENCE WITH D. HAHN	0.10	390	39.00
05/13/11	RSM	REVIEW, ANALYSIS AND REVISE WRITTEN AUTHORIZATION PREPARED BY COUNSEL FOR HASKELL AND WHITE TO AUTHORIZE HASKELL AND WHITE TO PRODUCE RECORDS IN RESPONSE TO DEPOSITION SUBPOENA	0.80	390	312.00

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05/16/11	RSM	REVIEW AND REVISE WRITTEN CONSENT TO DISCLOSURE BY HASKELL AND WHITE OF RECORDS IN RESPONSE TO SUBPOENA	0.50	390	195.00
05/16/11	RSM	PREPARATION OF MEMO TO T. CASEY REGARDING DEPOSITION SUBPOENA ISSUED TO HASKELL AND WHITE IN THE PINKSTAFF ACTION AND WRITTEN CONSENT TO DISCLOSURE BY HASKELL AND WHITE OF RECORDS IN RESPONSE TO SUBPOENA	0.40	390	156.00
05/16/11	RSM	PREPARATION OF CORRESPONDENCE TO D. HAHN	0.10	390	39.00
05/16/11	RSM	PREPARATION OF CORRESPONDENCE TO J. GREENE REGARDING THE REVISED WRITTEN CONSENT TO HASKELL AND WHITE'S DISCLOSURE OF INFORMATION IN RESPONSE TO THE DEPOSITION SUBPOENA	0.20	390	78.00
05/16/11	RSM	PREPARATION OF CORRESPONDENCE TO M. HENSLEY	0.70	390	273.00
05/16/11	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM M. HENSLEY	0.20	390	78.00
05/16/11	RSM	TELEPHONE CONFERENCE WITH D. HAHN	0.10	390	39.00
05/17/11	PES	REVIEW AND ANALYSIS	0.10	570	57.00

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05/26/11	RSM	PREPARATION OF CORRESPONDENCE TO M. HENSLEY	0.10	390	39.00
05/27/11	RSM	TELEPHONE CONFERENCE WITH C. DJANG REGARDING PREPARATION OF PROTECTIVE ORDER IN CONNECTION WITH CBT SUBPOENA SERVED IN GUARANTY LITIGATION	0.10	390	39.00
05/27/11	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM M. HENSLEY	0.10	390	39.00
06/01/11	RSM	REVIEW AND ANALYSIS OF STIPULATED PROTECTIVE ORDER PROPOSED BY CB&T IN CONNECTION WITH SUBPOENA ISSUED IN GUARANTY LITIGATION	0.60	390	234.00
06/02/11	RSM	PREPARATION OF STIPULATED PROTECTIVE ORDER IN CONNECTION WITH CB&T STATE COURT LITIGATION	4.80	390	1,872.00
06/02/11	RSM	PREPARATION OF STIPULATED PROTECTIVE ORDER IN CONNECTION WITH CB&T STATE COURT LITIGATION	0.80	390	312.00
06/02/11	PES	STRATEGIZE RE RESPONSE TO RUTAN & TUCKER (CB&T) SUBPOENA AND PROTECTIVE ORDER THEREON	0.20	570	114.00
06/03/11	RSM	PREPARATION OF STIPULATED PROTECTIVE ORDER IN CONNECTION WITH CB&T STATE COURT LITIGATION	1.30	390	507.00
06/03/11	RSM	PREPARATION OF CORRESPONDENCE TO T. CASEY	0.10	390	39.00
06/03/11	RSM	PREPARATION OF CORRESPONDENCE TO C. DJANG REGARDING THE REVISED STIPULATED PROTECTIVE ORDER	0.10	390	39.00
06/03/11	PES	REVIEW AND REVISE STIPULATED PROTECTIVE ORDER RE STATE-COURT ACTION BY CB&T AGAINST PPA HOLDINGS AND PPA RIVERSIDE APARTMENTS	0.50	570	285.00

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06/04/11	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM D. HAHN	0.20	390	78.00
06/07/11	RSM	REVIEW AND ANALYSIS OF CB&T'S REVISIONS TO THE STIPULATED PROTECTIVE ORDER AND MAKE FURTHER REVISIONS AND RELATED LEGAL RESEARCH	1.70	390	663.00
06/07/11	PES	REVIEW AND ANALYSIS OF CB&T'S PROPOSED REVISIONS TO STIPULATED PROTECTIVE ORDER REGARDING STATE COURT ACTION	0.10	570	57.00
06/08/11	RSM	FURTHER REVISE PROTECTIVE ORDER RELATED TO CB&T STATE COURT LITIGATION	2.00	390	780.00
06/08/11	PES	STRATEGIZE RE REVISIONS TO STIPULATED PROTECTIVE ORDER WITH CB&T FOR PENDING GUARANTY LITIGATION	0.20	570	114.00
06/08/11	PES	REVIEW AND ANALYSIS OF FURTHER REVISED STIPULATED PROTECTIVE ORDER WITH CB&T FOR PENDING GUARANTY LITIGATION	0.10	570	57.00
06/10/11	RSM	PREPARATION OF STIPULATED PROTECTIVE ORDER AND CORRESPONDENCE TO C. DJANG REGARDING THE SAME	0.20	390	78.00
06/13/11	RSM	PREPARATION OF MEMO TO T. CASEY REGARDING PROPOSED STIPULATED PROTECTIVE ORDER RELATED TO THE CB&T STATE COURT LITIGATION	0.40	390	156.00
06/17/11	RSM	TELEPHONE CONFERENCE WITH T. CASEY AND D. HAHN REGARDING THE STIPULATED PROTECTIVE ORDER WITH CB&T	0.20	390	78.00
06/21/11	PES	STRATEGIZE RE PROTECTIVE ORDER TERMS FOR PRIVILEGED AND CONFIDENTIAL INFORMATION RE SUBPOENA OF CB&T RELATED TO PENDING STATE COURT ACTION	0.20	570	114.00

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<u>DATE</u>	<u>ATTY</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
06/21/11	RSM	REVIEW AND REVISE STIPULATED PROTECTIVE ORDER WITH CB&T RELATED TO STATE COURT LITIGATION	0.50	390	195.00
06/21/11	RSM	REVIEW AND REVISE STIPULATED PROTECTIVE ORDER WITH CB&T RELATED TO STATE COURT LITIGATION	0.20	390	78.00
06/22/11	RSM	REVIEW AND ANALYSIS OF STIPULATED PROTECTIVE ORDER WITH CB&T RELATED TO GUARANTY LITIGATION	0.60	390	234.00
06/22/11	PES	REVIEW AND REVISE STIPULATED PROTECTIVE ORDER WITH CB&T RE PENDING STATE COURT ACTION	0.10	570	57.00
06/24/11	RSM	REVIEW AND REVISE STIPULATED PROTECTIVE ORDER WITH CB&T AND PREPARATION OF CORRESPONDENCE TO C. DJANG REGARDING THE SAME	0.50	390	195.00
06/27/11	RSM	PREPARATION OF CORRESPONDENCE TO J. PAPADOPOLOUS OF IMS REGARDING ISSUES RELATED TO CB&T'S COPYING OF THE FILES	0.70	390	273.00
06/27/11	RSM	PREPARATION OF CORRESPONDENCE TO C. DJANG REGARDING NUMBER OF BOXES TO BE COPIED UNDER STIPULATED PROTECTIVE ORDER WITH CB&T	0.10	390	39.00
06/28/11	RSM	TELEPHONE CONFERENCE WITH T. SALINGER REGARDING THE TERMS OF THE STIPULATED PROTECTIVE ORDER WITH CB&T	0.20	390	78.00
06/28/11	RSM	TELEPHONE CONFERENCE WITH J. PAPADOPOULUS REGARDING ISSUES RELATED TO PROVIDING CB&T ACCESS TO REVIEW PPA'S FILES	0.20	390	78.00
06/30/11	RSM	TELEPHONE CONFERENCE WITH T. SALINGER REGARDING THE TERMS OF THE STIPULATED PROTECTIVE ORDER WITH CB&T	0.20	390	78.00
06/30/11	RSM	REVIEW AND ANALYSIS OF ISSUES WITH RESPECT TO THE TERMS OF THE STIPULATED PROTECTIVE ORDER WITH CB&T	0.30	390	117.00
06/30/11	RSM	REVIEW AND ANALYSIS OF CB&T'S CHANGES TO THE STIPULATED PROTECTIVE ORDER, AND MAKE FURTHER CHANGES	1.10	390	429.00
07/01/11	RSM	REVIEW AND REVISE STIPULATED PROTECTIVE ORDER WITH CB&T	0.50	390	195.00

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07/01/11	RSM	REVIEW AND REVISE STIPULATED PROTECTIVE ORDER WITH CB&T	0.10	390	39.00
07/01/11	RSM	PREPARATION OF CORRESPONDENCE TO C. DJANG REGARDING REVISIONS TO THE STIPULATED PROTECTIVE ORDER	0.20	390	78.00
07/01/11	PES	REVIEW AND REVISE DRAFT STIPULATED PROTECTIVE ORDER WITH CB&T PENDING STATE COURT LITIGATION	0.20	570	114.00
07/05/11	PES	REVIEW AND ANALYSIS OF FURTHER REVISED STIPULATED PROTECTIVE ORDER WITH CB&T RE PENDING LITIGATION IN STATE COURT	0.10	570	57.00
07/20/11	JIG	REVIEW	0.10	640	64.00
07/25/11	RSM	PREPARATION OF CORRESPONDENCE TO T. CASEY REGARDING REVISED STIPULATED PROTECTIVE ORDER WITH CB&T	0.30	390	117.00
07/26/11	RSM	REVIEW AND EXECUTE STIPULATED PROTECTIVE ORDER WITH CB&T AND PREPARATION OF CORRESPONDENCE TO C. DJANG REGARDING THE SAME	0.10	390	39.00
10/19/11	RSM	REVIEW AND ANALYSIS OF NOTICE OF STATUS CONFERENCE IN ONEWEST STATE COURT ACTION	0.10	390	39.00
TOTAL LITIGATION			103.50		38,477.00
US TRUSTEE REQUIREMENTS					
09/23/10	PES	REVIEW AND ANALYSIS OF MONTHLY OPERATING REPORT FOR AUGUST 2010	0.10	530	53.00
11/01/10	RSM	TELEPHONE CONFERENCE WITH R. WARREN REGARDING REVISIONS TO THE SEPTEMBER MOR	0.10	350	35.00
TOTAL US TRUSTEE REQUIREMENTS			0.20		88.00
APARTMENT COMPLEX OPERATIONAL ISSUES					
09/30/10	RSM	TELEPHONE CONFERENCE WITH R. OSIER REGARDING POTENTIAL SHUT OFF OF UTILITY SERVICE TO ARIZONA PROPERTIES	0.20	350	70.00
04/29/11	PES	STRATEGIZE RE PAYMENT OF 2 INVOICES ON 1491 MASSACHUSETTS	0.10	570	57.00

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05/26/11	RSM	TELEPHONE CONFERENCE WITH L. MILLER REGARDING THE TRUSTEE'S AUTHORIZATION TO REIMBURSE IPS FOR CERTAIN PAYROLL EXPENSES	0.50	390	195.00
06/02/11	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM T. CASEY AND G. ELSADDI REGARDING TURNOVER OF SECURITY DEPOSITS COLLECTED BY IPS TO THE STATE COURT RECEIVERS	0.10	390	39.00
TOTAL APARTMENT COMPLEX OPERATIONAL ISSUES			0.90		361.00
FEE/EMPLOYMENT OBJECTIONS					
10/20/10	RSM	TELEPHONE CONFERENCE WITH R. ESTERKIN REGARDING THE FILING OF APPLICATION FOR ALLOWANCE AND PAYMENT CHAPTER 11 PROFESSIONAL FEES	0.40	350	140.00
10/20/10	RSM	REVIEW AND ANALYSIS OF AND STRATEGIZE REGARDING ISSUES RELATED TO RESPONSE TO APPLICATIONS FOR ALLOWANCE AND PAYMENT OF PROFESSIONAL FEES	0.80	350	280.00
12/14/10	PES	INITIAL REVIEW AND ANALYSIS OF COMMITTEE'S PROFESSIONALS' FEE APPLICATIONS	0.80	530	424.00
12/15/10	RSM	REVIEW AND ANALYSIS OF ISSUES RELATED TO THE MORGAN LEWIS' FEE APPLICATION	0.30	350	105.00
12/19/10	RSM	REVIEW AND ANALYSIS OF MORGAN LEWIS' FINAL FEE APPLICATION, AND BEGIN PREPARING OBJECTION THERETO	1.90	350	665.00
12/20/10	CBM	REVIEW MORGAN LEWIS'S FINAL FEE APPLICATION FOR PREPARATION OF OPPOSITION	1.50	220	330.00
12/20/10	CBM	REVIEW MORGAN LEWIS'S INVOICES RE ROUTINE LUMPING OF TIME ENTRIES, EXCESSIVE IN-HOUSE CONFERENCES AND E-MAILS, AND TIME SPENT PREPARING DISCLOSURE STATEMENT	2.30	220	506.00
12/20/10	MJW	DOCUMENT REVIEW, AND ANALYSIS AND STRATEGY, REGARDING TRUSTEE'S OBJECTION TO MORGAN LEWIS FIRM'S FEE APPLICATION, AND STRATEGY REGARDING SEEKING CONSENSUAL CONTINUANCE BY MORGAN LEWIS FIRM	0.20	600	120.00

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12/20/10	RSM	REVIEW AND ANALYSIS OF ISSUES RELATED TO THE OBJECTIONS TO MORGAN LEWIS' FEE APPLICATION	0.50	350	175.00
12/20/10	PES	REVIEW AND ANALYSIS OF BASES FOR OBJECTING TO OCC COUNSEL FEE APPLICATION	0.10	530	53.00
12/20/10	PES	TELEPHONE CALL TO MEEKER RE ANALYSIS OF TECHNICAL DEFICIENCIES IN OCC COUNSEL FEE APPLICATION	0.20	530	106.00
12/21/10	CBM	REVIEW MORGAN LEWIS'S INVOICES AND CALCULATE HOURS SPENT ON EXCESSIVE IN-HOUSE CONFERENCES, LUMPING OF TIME ENTRIES, AND TIME SPENT PREPARING DISCLOSURE STATEMENTS	2.60	220	572.00
12/21/10	CBM	PREPARATION OF OPPOSITION TO MORGAN LEWIS'S FEE APPLICATION	1.10	220	242.00
12/21/10	CBM	PREPARATION OF OPPOSITION TO MORGAN LEWIS'S FEE APPLICATION	1.80	220	396.00
12/22/10	PES	STRATEGIZE RE OBJECTIONS TO COMMITTEE COUNSEL'S FEE APPLICATION	0.50	530	265.00
12/23/10	PES	DETAILED REVIEW OF INVOICES SUPPORTING OCC COUNSEL'S FEE APPLICATION	2.20	530	1,166.00
12/27/10	PES	REVIEW AND ANALYSIS OF NOTICE OF HEARING ON COMMITTEE PROFESSIONALS' FEE APPLICATIONS	0.10	530	53.00
12/28/10	CBM	PREPARATION OF TRUSTEE'S OPPOSITION TO MORGAN LEWIS FINAL FEE APPLICATION	1.40	220	308.00
12/28/10	PES	REVIEW AND ANALYSIS OF FINAL APPLICATION FOR ALLOWANCE OF FEES AND EXPENSES OF PGP VALUATION AND PRIOR RETENTION PLEADINGS AND FEE ORDER	0.40	530	212.00
12/28/10	PES	REVIEW AND ANALYSIS OF FINAL APPLICATION FOR ALLOWANCE OF FEES AND EXPENSES OF CROWE HORWATH AND PRIOR RETENTION PLEADINGS	0.40	530	212.00
12/30/10	CBM	PREPARATION OF TRUSTEE'S OPPOSITION TO MORGAN LEWIS FINAL FEE APPLICATION	0.70	220	154.00
12/30/10	PES	STRATEGIZE RE LUMPING, DUPLICATION, INTEROFFICE CONFERENCE AND OTHER ISSUES WITH OCC COUNSEL'S FEE APPLICATION	0.20	530	106.00



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01/03/11	CBM	REVIEW MEMO RE ISSUES RELATED TO MORGAN LEWIS FINAL FEE APPLICATION	0.20	230	46.00
01/03/11	CBM	REVIEW AND CALCULATE MORGAN LEWIS TIME SPENT POST-CONVERSION	0.30	230	69.00
01/03/11	CBM	REVIEW MORGAN LEWIS TIME SPENT IN EMPLOYMENT AND FEE APPLICATION CATEGORIES	0.40	230	92.00
01/03/11	CBM	REVIEW PLEADINGS RE \$80K IN VOLUNTARY REDUCTIONS TAKEN BY MORGAN LEWIS VERUS \$30K AS STATED IN FINAL FEE APPLICATION	0.50	230	115.00
01/03/11	CBM	PREPARATION OF OPPOSITION TO MORGAN LEWIS FINAL FEE APPLICATION	2.30	230	529.00
01/03/11	CBM	REVIEW AND CALCULATE TIME INCORRECTLY BILLED BY MORGAN LEWIS DUE TO LUMPING OF TIME, VAGUENESS, SECRETARIAL DUTIES PERFORMED BY ATTORNEYS AND PARALEGALS, INTEROFFICE COMMUNICATIONS, AND DUPLICATION OF EFFORT	2.50	230	575.00
01/03/11	RSM	TELEPHONE CONFERENCE WITH K. RAJKANAN REGARDING MORGAN LEWIS'S FEE APPLICATION	0.40	390	156.00
01/03/11	RSM	PREPARATION OF OBJECTION TO MORGAN LEWIS'S FEE APPLICATION	2.30	390	897.00
01/03/11	RSM	PREPARATION OF OBJECTION TO MORGAN LEWIS'S FINAL FEE APPLICATION AND LEGAL RESEARCH RELATED THERETO	1.60	390	624.00
01/03/11	RSM	TELEPHONE CONFERENCE WITH T. CASEY REGARDING OBJECTION TO MORGAN LEWIS'S FINAL FEE APPLICATION	0.40	390	156.00
01/03/11	RSM	PREPARATION OF OBJECTION TO MORGAN LEWIS'S FINAL FEE APPLICATION	0.20	390	78.00
01/03/11	RSM	PREPARATION OF OBJECTION TO MORGAN LEWIS'S FINAL FEE APPLICATION	0.30	390	117.00
01/03/11	PES	STRATEGIZE RE OBJECTIONS TO PGP VALUATION FIRST AND FINAL FEE APPLICATION	0.10	570	57.00
01/03/11	PES	REVIEW AND ANALYSIS OF FORMER COMMITTEE CHAIR'S CONCERNS WITH COMMITTEE COUNSEL FEE APPLICATION AND STRATEGIZE RE MERITS OF CONCERNS RAISED	0.50	570	285.00
01/03/11	PES	LEGAL RESEARCH RE PREMATURE PAYMENT OBJECTION TO COMMITTEE PROFESSIONALS' FEE APPLICATIONS	0.50	570	285.00

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01/04/11	JIG	REVIEW AND ANALYSIS OF AND STRATEGIZE RE MORGAN FEE APPLICATION	0.10	640	64.00
01/04/11	CBM	REVIEW EVIDENTIARY OBJECTIONS AND JOINDER FILED BY MORGAN LEWIS RE TIME SPENT IN RELIEF FROM STAY CATEGORY OF FEE APPLICATION	0.40	230	92.00
01/04/11	CBM	MARK 200 PAGES OF INVOICES AS EXHIBITS TO TRUSTEE'S OPPOSITION TO ML FINAL FEE APPLICATION	2.70	230	621.00
01/04/11	CBM	PREPARATION OF OPPOSITION TO ML FINAL FEE APPLICATION	1.90	230	437.00
01/04/11	CBM	PREPARATION OF OPPOSITION TO ML FINAL FEE APPLICATION	2.50	230	575.00
01/04/11	RSM	PREPARATION OF OBJECTION TO MORGAN LEWIS'S FINAL FEE APPLICATION	3.00	390	1,170.00
01/04/11	RSM	PREPARATION OF OBJECTION TO MORGAN LEWIS'S FEE APPLICATION	2.50	390	975.00
01/04/11	PES	STRATEGIZE RE OBJECTIONS TO MORGAN LEWIS FEE APPLICATION	0.20	570	114.00
01/05/11	JIG	REVIEW AND ANALYSIS OF AND STRATEGIZE RE FEE APPLICATION OBJECTION TO MORGAN LEWIS	0.30	640	192.00
01/05/11	CBM	PREPARATION OF OPPOSITION TO MORGAN LEWIS'S FINAL FEE APPLICATION	1.20	230	276.00
01/05/11	CBM	REVIEW CROWE HORWATH'S FINAL FEE APPLICATION	0.50	230	115.00
01/05/11	MJW	ANALYSIS AND STRATEGY RE OBJECTION TO MORGAN LEWIS FEE APPLICATION, INCLUDING ISSUES ASSOCIATED WITH MORGAN LEWIS'S DEMAND FOR IMMEDIATE PAYMENT	0.30	640	192.00
01/05/11	RSM	PREPARATION OF OBJECTION TO MORGAN LEWIS'S FEE APPLICATION	3.90	390	1,521.00
01/05/11	RSM	TELEPHONE CONFERENCE WITH T. CASEY REGARDING THE OBJECTION TO MORGAN LEWIS'S FEE APPLICATION	0.30	390	117.00
01/05/11	RSM	TELEPHONE CONFERENCE WITH R. ESTERKIN REGARDING THE OBJECTION TO MORGAN LEWIS'S FEE APPLICATION	0.30	390	117.00
01/05/11	RSM	PREPARATION OF OBJECTION TO MORGAN LEWIS'S FEE APPLICATION	4.50	390	1,755.00
01/05/11	RSM	PREPARATION OF OBJECTION TO MORGAN LEWIS'S FEE APPLICATION	5.30	390	2,067.00
01/05/11	PES	STRATEGIZE RE OBJECTIONS TO MORGAN LEWIS FEE APPLICATION	0.20	570	114.00

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01/05/11	PES	REVIEW AND ANALYSIS OF JOINT AND SEVERAL ESTATE LIABILITY ISSUES IN CONNECTION WITH FEE APPLICATION OF MORGAN LEWIS	0.70	570	399.00
01/05/11	PES	STRATEGIZE RE QUANTIFICATION OF OBJECTIONS TO MORGAN LEWIS FEE APPLICATION	0.60	570	342.00
01/06/11	JIG	REVIEW AND ANALYSIS OF ISSUES RE OBJECTION TO MORGAN FEES	0.10	640	64.00
01/06/11	JIG	REVIEW OF OBJECTION TO MORGAN FEES	0.50	640	320.00
01/06/11	CBM	PREPARATION OF OPPOSITION TO MORGAN LEWIS'S FINAL FEE APPLICATION	1.40	230	322.00
01/06/11	RSM	PREPARATION OF OBJECTION TO MORGAN LEWIS'S FEE APPLICATION	3.70	390	1,443.00
01/06/11	RSM	PREPARATION OF OBJECTION TO FINAL FEE APPLICATION OF CROWE HORWATH	1.30	390	507.00
01/06/11	RSM	PREPARATION OF OBJECTION TO PGP'S FINAL FEE APPLICATION	0.60	390	234.00
01/06/11	RSM	PREPARATION OF OBJECTION TO MORGAN LEWIS'S FINAL FEE APPLICATION	1.50	390	585.00
01/06/11	RSM	PREPARATION OF OBJECTION TO CROWE HORWATH'S FINAL FEE APPLICATION	0.90	390	351.00
01/06/11	RSM	PREPARATION OF OBJECTION TO PGP'S FINAL FEE APPLICATION	1.10	390	429.00
01/06/11	PES	REVIEW AND REVISE OBJECTION TO MORGAN LEWIS FINAL FEE APPLICATION	1.30	570	741.00
01/06/11	PES	REVIEW AND REVISE TRUSTEE'S OBJECTION TO CROWE HORWATH FEE APPLICATION	0.30	570	171.00
01/06/11	PES	REVIEW AND REVISE TRUSTEE'S OBJECTION TO PGP VALUATION FEE APPLICATION	0.20	570	114.00
01/07/11	JIG	ANALYSIS OF FEE ISSUES	0.20	640	128.00
01/14/11	RSM	LEGAL RESEARCH REGARDING ALLOWANCE OF PROFESSIONAL FEES	0.40	390	156.00
01/14/11	RSM	REVIEW AND ANALYSIS OF MORGAN LEWIS'S REPLY TO OBJECTION TO FEE APPLICATION	2.30	390	897.00
01/14/11	RSM	LEGAL RESEARCH REGARDING STANDARD FOR ALLOWANCE OF PROFESSIONAL FEES	0.20	390	78.00
01/14/11	RSM	REVIEW AND ANALYSIS OF MORGAN LEWIS'S REPLY TO OBJECTION TO FEE APPLICATION	0.30	390	117.00

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01/14/11	RSM	PREPARATION OF CORRESPONDENCE TO TRUSTEE REGARDING MORGAN LEWIS'S REPLY TO OBJECTION TO ITS FEE APPLICATION	0.10	390	39.00
01/14/11	RSM	TELEPHONE CONFERENCE WITH K. RAJKANAN REGARDING MORGAN LEWIS'S REPLY TO THE OBJECTION TO ITS FEE APPLICATION	0.60	390	234.00
01/14/11	PES	REVIEW AND ANALYSIS OF MORGAN LEWIS REPLY TO TRUSTEE'S FEE OBJECTIONS	1.00	570	570.00
01/14/11	PES	STRATEGIZE RE TRUSTEE'S RESPONSE AND SUPPORTING DOCUMENTS RE PENDING OBJECTIONS TO MORGAN LEWIS FEE APPLICATION	0.70	570	399.00
01/17/11	RSM	REVIEW AND ANALYSIS OF ISSUES RELATED TO K. RAJKANAN'S OBJECTIONS TO MORGAN LEWIS'S FEE APPLICATION	0.10	390	39.00
01/17/11	RSM	TELEPHONE CONFERENCE WITH K. RAJKANAN REGARDING MORGAN LEWIS'S FINAL FEE APPLICATION	0.40	390	156.00
01/17/11	RSM	REVIEW AND ANALYSIS OF MOTION, OPPOSITION, AND SUPPLEMENTAL PLEADINGS RELATED TO THE DEBTORS' REQUEST FOR AN EXTENSION OF EXCLUSIVITY IN CONNECTION WITH OBJECTION TO MORGAN LEWIS FEE APPLICATION	0.50	390	195.00
01/17/11	RSM	PREPARATION FOR HEARING ON MORGAN LEWIS'S FEE APPLICATION	0.40	390	156.00
01/17/11	PES	STRATEGIZE RE FORMER OCC CHAIR'S OBJECTIONS TO MORGAN LEWIS FEE APPLICATION	0.10	570	57.00
01/19/11	RSM	CALCULATION OF POTENTIAL UNENCUMBERED CASH ON HAND AND TOTAL ADMINISTRATIVE CLAIMS TO ESTIMATE POTENTIAL CASH FOR DISTRIBUTION	1.20	390	468.00
01/19/11	RSM	TELEPHONE CONFERENCE WITH D. HAHN REGARDING THE AMOUNT OF HAHN FIFE'S UNPAID FEES	0.10	390	39.00
01/19/11	RSM	TELEPHONE CONFERENCE WITH L. MILLER REGARDING BREAKDOWN OF AMOUNT CASH HELD BY EACH ESTATE	0.30	390	117.00

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01/19/11	RSM	TELEPHONE CONFERENCE WITH T. CASEY REGARDING TIMING FOR COMPLETION OF ADMINISTRATION OF THE CASES	0.40	390	156.00
01/19/11	RSM	REVIEW AND ANALYSIS OF LETTER FROM M. KEEN AND K. RAJKANAN AND SUPPLEMENT THERETO REGARDING MORGAN LEWIS'S FEE APPLICATION	0.30	390	117.00
01/19/11	RSM	REVIEW AND ANALYSIS OF COURT'S TENTATIVE RULING ON THE COMMITTEE PROFESSIONALS' FEE APPLICATIONS	0.10	390	39.00
01/19/11	RSM	PREPARATION OF HEARING ON THE COMMITTEE PROFESSIONALS' FEE APPLICATIONS	0.20	390	78.00
01/19/11	RSM	REVIEW AND ANALYSIS OF THE COURT'S REVISED TENTATIVE RULING ON THE COMMITTEE PROFESSIONALS' FEE APPLICATIONS	0.10	390	39.00
01/19/11	RSM	TELEPHONE CONFERENCE WITH K. RAJKANAN REGARDING OBJECTIONS TO MORGAN LEWIS'S FEE APPLICATION, AND ISSUES RELATED TO SUBSTANTIVE CONSOLIDATION AND POTENTIAL LITIGATION	0.50	390	195.00
01/19/11	RSM	PREPARATION FOR HEARING ON COMMITTEE PROFESSIONALS' FEE APPLICATIONS AND REVIEW AND ANALYSIS OF PLEADINGS RELATED THERETO	2.70	390	1,053.00
01/19/11	PES	REVIEW AND ANALYSIS OF ESTATE CASH NEEDS AND AVAILABILITY TO FORMULATE RESPONSE TO MORGAN LEWIS FEE APPLICATION AND REQUEST FOR IMMEDIATE PAYMENT	0.80	570	456.00
01/19/11	PES	REVIEW AND ANALYSIS OF MICHAEL KEEN AND KAMAL RAJKANAN LETTER TO JUDGE SMITH RE TRUSTEE'S OBJECTIONS TO MORGAN LEWIS FEE APPLICATION	0.10	570	57.00
01/19/11	PES	REVIEW AND ANALYSIS OF COURT'S TENTATIVE ON MORGAN LEWIS FEE APPLICATION AND TRUSTEE'S OBJECTION THERETO	0.10	570	57.00
01/20/11	RSM	CALCULATION OF POTENTIAL UNENCUMBERED CASH ON HAND AND TOTAL ADMINISTRATIVE FEES	0.10	390	39.00

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01/20/11	RSM	PREPARATION FOR HEARING ON THE COMMITTEE PROFESSIONALS' FEE APPLICATIONS	0.10	390	39.00
01/20/11	RSM	ATTENDANCE AT HEARING ON COMMITTEE PROFESSIONALS' FEE APPLICATIONS	2.60	390	1,014.00
01/20/11	RSM	PREPARATION OF CORRESPONDENCE TO T. CASEY REGARDING OUTCOME OF HEARING ON COMMITTEE PROFESSIONALS' FEE APPLICATIONS	0.20	390	78.00
01/20/11	RSM	TELEPHONE CONFERENCE WITH K. RAJKANAN REGARDING OUTCOME ON COMMITTEE PROFESSIONALS' FEE APPLICATIONS	0.10	390	39.00
01/21/11	RSM	REVIEW AND REVISE THE PROPOSED ORDER ON THE COMMITTEE PROFESSIONALS' FEE APPLICATIONS	0.40	390	156.00
01/22/11	RSM	REVIEW AND REVISE PROPOSED ORDER SUSPENDING THE HEARINGS ON THE COMMITTEE PROFESSIONALS' FEE APPLICATIONS	0.60	390	234.00
01/24/11	RSM	REVIEW AND REVISE PROPOSED ORDER ON COMMITTEE PROFESSIONALS' FINAL FEE APPLICATIONS	0.10	390	39.00
01/24/11	RSM	PREPARATION OF CORRESPONDENCE TO R. ESTERKIN REGARDING THE PROPOSED CHANGES TO THE PRELIMINARY ORDER ON THE COMMITTEE PROFESSIONALS' APPLICATIONS	0.10	390	39.00
01/24/11	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM R. ESTERKIN REGARDING FURTHER CHANGES TO THE PRELIMINARY ORDER ON THE COMMITTEE PROFESSIONALS' FEE APPLICATIONS	0.10	390	39.00
01/24/11	PES	REVIEW AND REVISE ORDER RE COMMITTEE PROFESSIONALS FINAL FEE APPLICATIONS	0.10	570	57.00
01/24/11	PES	REVIEW AND ANALYSIS OF ESTERKIN'S COMMENTS TO ORDER RE COMMITTEE PROFESSIONALS FINAL FEE APPLICATION	0.10	570	57.00
02/10/11	PES	REVIEW AND ANALYSIS OF ESTERKIN CORRESPONDENCE RE PAYMENT OF COMMITTEE PROFESSIONALS' FEES	0.10	570	57.00
02/17/11	PES	REVIEW AND ANALYSIS OF ENTERED ORDER ON COMMITTEE PROFESSIONALS' FEE APPLICATIONS	0.10	570	57.00

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08/17/11	JIG	REVIEW REDLINED STIUPLATION RE FEE OBJECTIONS	0.20	640	128.00
		TOTAL FEE/EMPLOYMENT OBJECTIONS	96.40		35,371.00

ASSET DISPOSITION

11/10/10	RSM	REVIEW AND REVISE STIPULATION WITH CB&T CONFIRMING STAY RELIEF	0.70	350	245.00
11/10/10	RSM	TELEPHONE CONFERENCE WITH P. PARMES REGARDING STAY RELIEF AS TO CERTAIN CB&T PROPERTIES	0.10	350	35.00
11/10/10	RSM	REVIEW AND ANALYSIS OF DRAFT STAY RELIEF STIPULATION BY CB&T	0.20	350	70.00
11/10/10	PES	REVIEW AND ANALYSIS OF CORRESPONDENCE AND ADDITIONAL RFS STIPULATION WITH CB&T	0.10	530	53.00
11/11/10	RSM	REVIEW AND ANALYSIS OF ISSUES RELATED TO CB&T'S PROPOSED STAY RELIEF STIPULATION	0.20	350	70.00
11/12/10	PES	REVIEW AND ANALYSIS OF REVISED CB&T RFS STIPULATION AND STRATEGIZE RE SAME	0.20	530	106.00
11/22/10	PES	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM CB&T COUNSEL RE RFS STIPULATION AND POTENTIAL CASH COLLATERAL ACCOUNT RESOLUTION	0.10	530	53.00
11/24/10	PES	REVIEW AND ANALYSIS OF DRAFT MOTION FOR APPROVAL OF RFS STIPULATION WITH CB&T	0.10	530	53.00
02/10/11	MJW	ATTENTION TO PAYMENT OF VANDERSHUIT LAW GROUP'S FEES AND COSTS PAYABLE FROM PROCEEDS OF SALE OF DAISY, PINE AND LINDEN PROPERTIES	0.40	640	256.00
02/15/11	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM T. CASEY AND V. CHAUDHRY REGARDING THE VANDERSHUIT LAW GROUP'S FEES	0.10	390	39.00
05/25/11	RSM	REVIEW AND ANALYSIS OF ISSUES RELATED TO THE PREPARATION OF THE MOTIONS TO DISBURSE SALES PROCEEDS TO THE SECOND TRUST DEED HOLDERS	0.20	390	78.00

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<u>DATE</u>	<u>ATTY</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
05/26/11	RSM	TELEPHONE CONFERENCE WITH CLERK'S OFFICE REGARDING HEARING DATES FOR MOTIONS TO DISTRIBUTE SALE PROCEEDS AND SUBSTANTIVE CONSOLIDATION MOTION	0.20	390	78.00
06/02/11	PES	REVIEW AND REVISE MOTION FOR ORDER APPROVING DISTRIBUTION SCHEME RELATED TO SALE PROCEEDS FROM 1525 PINE AVENUE, LONG BEACH, CALIFORNIA	1.00	570	570.00
06/02/11	PES	STRATEGIZE RE VARIOUS PROCEDURAL MECHANICS AND REVISIONS TO MOTION FOR ORDER APPROVING DISTRIBUTION SCHEME RELATED TO SALE PROCEEDS FROM 1525 PINE AVENUE, LONG BEACH, CALIFORNIA	0.50	570	285.00
06/03/11	PES	REVIEW AND REVISE MOTION FOR ORDER APPROVING DISTRIBUTION SCHEME RELATED TO SALE PROCEEDS FROM 1525 PINE AVENUE, LONG BEACH, CALIFORNIA	1.20	570	684.00
06/07/11	RSM	PREPARATION OF MEMO TO FILE REGARDING COURT'S CHANGE OF HEARING DATES FOR DISTRIBUTION MOTIONS AND SUBSTANTIVE CONSOLIDATION MOTION	0.20	390	78.00
06/10/11	PES	STRATEGIZE RE NOTICE PREPARATION ON DISTRIBUTIONS MOTION AND SERVICE ON ALL JUNIOR LIENHOLDERS	0.10	570	57.00
06/21/11	PES	REVIEW AND REVISE SALE PROCEEDS DISTRIBUTION MOTION (1525 PINE AVENUE)	1.80	570	1,026.00
06/21/11	PES	ATTENTION TO DISTRIBUTION SCHEDULE ISSUES FOR DISTRIBUTION MOTION	0.10	570	57.00
06/21/11	PES	REVIEW AND REVISE NOTICE OF SALE PROCEEDS DISTRIBUTION MOTION AND SERVICE ISSUES RE SAME	0.20	570	114.00
06/21/11	JH	PREPARATION OF NOTICES RE SALE MOTIONS	0.90	230	207.00
06/30/11	PES	INVESTIGATION RE FORMAL RESPONSES OR OPPOSITION TO DISTRIBUTION MOTIONS RELATED TO SALE PROCEEDS FROM DAISY, LINDEN AND PINE	0.10	570	57.00
08/31/11	RSM	PREPARATION OF CORRESPONDENCE TO C. ORR REGARDING MOTIONS AND ORDERS AUTHORIZING DISTRIBUTIONS TO SECOND TRUST DEED HOLDERS	0.10	390	39.00



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10/04/11	PES	REVIEW AND REVISE RECENTLY TURNED-OVER CASH DISPOSITION SPREADSHEET AND ANALYZE UNENCUMBERED/ENCUMBERED FUND ISSUES	0.30	570	171.00
10/17/11	PES	REVIEW AND ANALYSIS	0.50	570	285.00
10/19/11	PES	REVIEW AND ANALYSIS OF LEGAL RESEARCH ISSUES [RE SECTION 544(C) (3) AND TRUSTEE'S BFP STATUS	0.20	570	114.00
10/24/11	PES	REVIEW AND ANALYSIS [OF GROUNDS FOR MOTION TO VACATE ABANDONMENT ORDER	0.50	570	285.00
10/25/11	PES	ATTENTION [TO FACTUAL SUPPORT FOR MOTION TO VACATE ABANDONMENT	0.20	570	114.00
TOTAL ASSET DISPOSITION			10.50		5,279.00
SANTORINI YACHT SALE					
10/03/11	PES	ATTENTION TO REMAINING ASSET DISPOSITION ISSUES (YACHT, ETC.)	0.10	570	57.00
TOTAL SANTORINI YACHT SALE			0.10		57.00

SUMMARY OF SERVICES

CMY	CLAUDIA M. YOSHONIS	8.20 hr @ 220.00	\$	1804.00
CMY	CLAUDIA M. YOSHONIS	12.40 hr @ 230.00	\$	2852.00
DAL	DAVID A. LEE	5.50 hr @ 280.00	\$	1540.00
HBM	HUTCH B. MELTZER	1.20 hr @ 410.00	\$	492.00
JH	JANET HOGAN	1.00 hr @ 220.00	\$	220.00
JH	JANET HOGAN	52.70 hr @ 230.00	\$	12121.00
KEA	ANDRASSY, KYRA E.	0.30 hr @ 450.00	\$	135.00
PES	STROK, PHIL E.	32.00 hr @ 530.00	\$	16960.00
PES	STROK, PHIL E.	35.30 hr @ 0.00		N/C
PES	STROK, PHIL E.	83.30 hr @ 570.00	\$	47481.00
RSM	MARTICELLO, ROBERT S.	75.10 hr @ 350.00	\$	26285.00
RSM	MARTICELLO, ROBERT S.	1.80 hr @ 0.00		N/C
RSM	MARTICELLO, ROBERT S.	12.70 hr @ 390.00	\$	121953.00

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MJW	WEILAND, MICHAEL J.	0.90 hr	@ 600.00	\$	540.00
MJW	WEILAND, MICHAEL J.	4.10 hr	@ 640.00	\$	2624.00
JIG	JEFFREY I. GOLDEN	4.20 hr	@ 640.00	\$	2688.00
LLWE	WANG EKVALL, LEI LEI	2.50 hr	@ 590.00	\$	1475.00
CBM	CYNTHIA B. MEEKER	22.00 hr	@ 220.00	\$	4840.00
CBM	CYNTHIA B. MEEKER	54.10 hr	@ 230.00	\$	12443.00

TOTAL PROFESSIONAL FEES	709.30	\$256,453.00
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COSTS AND DISBURSEMENTS

<u>DATE</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
09/14/10	POSTAGE FOR SERVICE OF ENTERED ORDER GRANTING MOTION FOR ORDER 1. CONVERTING THE DEBTORS' CASES FROM CH. 11 TO CH. 7; 2. AUTHORIZING THE CONTINUED OPERATION OF THE DEBTORS' PROPERTIES	4.84
09/14/10	PHOTOCOPIES OF CONVERSION OF CHAPTER 11 TO CHAPTER 7	22.50
09/14/10	PHOTOCOPIES OF CONVERSION OF CHAPTER 11 TO CHAPTER 7	2.25
09/14/10	PACER DOCKET SEARCH	4.88
09/14/10	PACER DOCKET SEARCH	0.08
09/14/10	PACER DOCKET SEARCH	1.84
09/15/10	PACER DOCKET SEARCH	53.36
09/15/10	PACER DOCKET SEARCH	3.12
09/16/10	JANNEY & JANNEY MESSENGER CHARGES FOR DELIVERY OF USBK OF PROOF OF SERVICE OF ENTERED ORDER DENYING MOTION FOR ORDER AUTHORIZING SUBSTANTIVE CONSOLIDATION OF THE PPA ENTITIES	3.90
09/16/10	PACER DOCKET SEARCH	2.48
09/16/10	PACER DOCKET SEARCH	4.96
09/17/10	PACER DOCKET SEARCH	0.24
09/17/10	PACER DOCKET SEARCH	4.32
09/20/10	POSTAGE 14TH SUPPLEMENTAL DECLARATION OF CHRISTOPHER ADAMS IN SUPPORT OF CASH COLLATERAL MOTION	10.14
09/20/10	JANNEY & JANNEY MESSENGER CHARGES FOR RUSH DELIVERY OF 14TH SUPPLEMENTAL DECLARATION OF M. CHRISTOPHER AFAMS	3.90
09/20/10	PHOTOCOPIES OF 14TH SUPPLEMENTAL DECLARATION	48.50
09/20/10	PACER DOCKET SEARCH	7.20
09/20/10	PACER DOCKET SEARCH	1.04
09/21/10	PACER DOCKET SEARCH	0.24
09/21/10	WESTLAW ONLINE LEGAL RESEARCH CHARGES	69.52
09/22/10	PHOTOCOPIES OF NOTICE OF SALE	2.50
09/22/10	SCANNED DOCUMENTS OF NOTICE OF SALE	0.75
09/22/10	SCANNED DOCUMENTS OF NOTICE OF SALE	0.75
09/23/10	JANNEY & JANNEY MESSENGER CHARGES FOR RUSH-SUPPLEMENT TO CASH COLLATERAL MOTION	3.90

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<u>DATE</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
09/23/10	JANNEY & JANNEY MESSENGER CHARGES FOR DELIVERY OF USBK OF NOTICE OF SALE (PINE PROPERTY) AND NOTICE OF SALE (RIDGEMONT PROPERTY)	3.90
09/23/10	PHOTOCOPIES OF EXHIBITS	12.75
09/23/10	PHOTOCOPIES OF SUPPLEMENT TO MOTION	16.75
09/24/10	PACER DOCKET SEARCH	2.56
09/27/10	JANNEY & JANNEY MESSENGER CHARGES FOR DELIVERY OF USBK OF PROOF OF SERVICE OF ENTERED ORDER GRANTING CHAPTER 11 TRUSTEE'S MOTION FOR ORDER AUTHORIZATION ABANDONMENT OF REAL ESTATE PROPERTY LOCATED AT 1491 MASSACHUSETTS, RIVERSIDE, CA	3.90
09/27/10	PACER DOCKET SEARCH	4.16
09/27/10	PACER DOCKET SEARCH	1.04
09/28/10	PHOTOCOPIES OF MOTION FOR RECONSIDERATION	11.25
09/28/10	SCANNED DOCUMENTS OF MOTION FOR RECONSIDERATION	11.25
09/28/10	PACER DOCKET SEARCH	3.04
09/28/10	PACER DOCKET SEARCH	1.36
09/29/10	PHOTOCOPIES OF SIGANATURE PAGES	8.75
09/29/10	PHOTOCOPIES OF SUPPLEMENTAL DECLARATION OF MJW	12.50
09/29/10	PACER DOCKET SEARCH	1.04
09/29/10	PACER DOCKET SEARCH	1.36
09/29/10	PACER DOCKET SEARCH	0.08
09/29/10	PACER DOCKET SEARCH	16.32
09/29/10	JANNEY & JANNEY MESSENGER CHARGES FOR RUSH- OBTAIN CD FROM THE HEARING	3.90
09/29/10	FEE FOR CD OF 5/20/2010 HEARING	26.00
09/30/10	ATTORNEY/MESSENGER SERVICE CHARGES FOR DELIVERY OF SUPPLEMENTAL DECLARATION OF MICHAEL J. WEILAND ETC.	30.00
10/01/10	PACER DOCKET SEARCH	6.80
10/04/10	PACER DOCKET SEARCH	3.52
10/04/10	PACER DOCKET SEARCH	2.72
10/05/10	JANNEY & JANNEY MESSENGER CHARGES FOR DELIVERY OF ORDER AUTHORIZING SALE OF 1525 PINE AVENUE PROPERTY AND ORDER AUTHORIZING SALE OF RIDGEMONT PROPERTY	4.45
10/05/10	PACER DOCKET SEARCH	2.48
10/05/10	PACER DOCKET SEARCH	5.92
10/06/10	PHOTOCOPIES OF ORDER RE CASH COLLATERAL	6.75
10/06/10	PACER DOCKET SEARCH	12.56
10/06/10	PACER DOCKET SEARCH	3.36
10/06/10	PACER DOCKET SEARCH	6.72
10/07/10	JANNEY & JANNEY MESSENGER CHARGES FOR RUSH-DELIVERY OF UPLOADED ORDER RE USE OF CASH COLLATERAL THRU MARCH 31, 2011	4.45
10/07/10	PACER DOCKET SEARCH	4.56
10/07/10	PACER DOCKET SEARCH	7.84
10/07/10	PACER DOCKET SEARCH	7.44

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10/07/10	PACER DOCKET SEARCH	1.36
10/08/10	PACER DOCKET SEARCH	9.12
10/11/10	PHOTOCOPIES OF ENTERED ORDER	6.00
10/11/10	JANNEY & JANNEY MESSENGER CHARGES FOR CERTIFY ENTERED ORDER GRANTING CHAPTER 11 TRUSTEE'S MOTION FOR ORDER OF AUTHORIZING SALE OF REAL PROPERTY (RIDGEMONT)	103.00
10/11/10	JANNEY & JANNEY MESSENGER CHARGES FOR DELIVERY OF PROOF OF SERVICE OF ENTERED ORDER GRANTING CHAPTER 11 TRUSTEE'S MOTION FOR ORDER AUTHORIZING SALE OF REAL PROPERTY (RIDGEMONT)	4.45
10/11/10	WESTLAW ONLINE LEGAL RESEARCH CHARGES	23.66
10/11/10	WESTLAW ONLINE LEGAL RESEARCH CHARGES	35.49
10/11/10	PACER DOCKET SEARCH	11.04
10/12/10	PACER DOCKET SEARCH	3.84
10/12/10	PACER DOCKET SEARCH	7.84
10/12/10	PACER DOCKET SEARCH	10.72
10/13/10	FEDERAL EXPRESS CHARGES FOR DELIVERY OF ORIGINAL SUBSTITUTION OF TRUSTEE AND DEED OF FULL RECONVEYANCE (RIDGEMONT) TO ANN SMITH	16.52
10/13/10	PHOTOCOPIES OF ORDER	0.50
10/13/10	JANNEY & JANNEY MESSENGER CHARGES FOR DELIVERY TO USBK OF PROOF OF SERVICE OF ENTERED ORDER GRANTING MOTION FOR ORDER AUTHORIZING USE OF CASH COLLATERAL THROUGH MARCH 31, 2011	4.45
10/13/10	PACER DOCKET SEARCH	48.96
10/13/10	PACER DOCKET SEARCH	43.20
10/13/10	PACER DOCKET SEARCH	3.04
10/14/10	POSTAGE FOR MAILING "ENTERED" ORDER GRANTING TRUSTEE'S MOTION AUTHORIZING SALE ETC. (PINE) TO MEMBERS ON THE SERVICE LIST	23.18
10/14/10	ATTORNEY/MESSENGER SERVICE CHARGES FOR OBTAIN CERTIFIED COPY OF ENTERED ORDER GRANTING CHAPTER 11 TRUSTEE'S MOTION FOR ORDER (1) AUTHORIZING SALE OF REAL PROPERTY (1525 PINE AVE., LONG BEACH, CA) ETC.	268.70
10/14/10	PHOTOCOPIES OF ORDER	0.25
10/14/10	PHOTOCOPIES OF PINE ORDER	152.00
10/14/10	PHOTOCOPIES OF CERTIFIES ORDER	0.25
10/14/10	JANNEY & JANNEY MESSENGER CHARGES FOR DELIVERY OF PROOF SERVICE OF ENTERED ORDER GRANTING CHAPTER 11 TRUSTEE'S MOTION FOR ORDER AUTHORIZING SALE OF PROPERTY (1525 PINE AVE., LONG BEACH) ETC.	4.45
10/14/10	PACER DOCKET SEARCH	7.36
10/14/10	PACER DOCKET SEARCH	0.80
10/14/10	PACER DOCKET SEARCH	0.24
10/14/10	PACER DOCKET SEARCH	1.04
10/15/10	PACER DOCKET SEARCH	0.72

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10/15/10	PACER DOCKET SEARCH	4.48
10/18/10	JANNEY & JANNEY MESSENGER CHARGES FOR RUSH DELIVERY OF UPLOADED AMENDED ORDER	4.45
10/19/10	PHOTOCOPIES OF DECLARATION RE NON-OPPOSITION TO MOTION	189.00
10/19/10	SCANNED DOCUMENTS OF DECLARATION RE NON OPPOSITION TO MOTION	31.50
10/19/10	JANNEY & JANNEY MESSENGER CHARGES FOR FILING DECLARATION AND ORDER RE MOTION APPROVING SETTLEMENT	4.45
10/19/10	PACER DOCKET SEARCH	2.80
10/19/10	PACER DOCKET SEARCH	2.88
10/21/10	JANNEY & JANNEY MESSENGER CHARGES FOR RUSH-DELIVERY OF FIFTEENTH SUPPLEMENTAL DECLARATION	4.45
10/21/10	PACER DOCKET SEARCH	7.92
10/21/10	PACER DOCKET SEARCH	1.12
10/29/10	JANNEY & JANNEY MESSENGER CHARGES FOR DELIVERY OF PROOF OF SERVICE OF ENTERED AMENDED ORDER GRANTING MOTION FOR ORDER AUTHORIZING USE OF CASH COLLATERAL THROUGH MARCH 31, 2011	4.45
10/29/10	PACER DOCKET SEARCH	3.20
11/01/10	PHOTOCOPIES OF SUPPLEMENTAL MEMO	24.25
11/01/10	SCANNED DOCUMENTS OF SUPPLEMENTAL MEMO	24.25
11/01/10	JANNEY & JANNEY MESSENGER CHARGES FOR FILING PROOF OF SERVICE OF ENTERED ORDER	5.85
11/01/10	PACER DOCKET SEARCH	1.84
11/01/10	PACER DOCKET SEARCH	4.48
11/04/10	PACER DOCKET SEARCH	0.72
11/05/10	POSTAGE NOTICE/MOTION TO APPROVE STIPULATION WITH STERLING	134.05
11/05/10	PHOTOCOPIES OF FINAL REPORT	103.75
11/05/10	SCANNED DOCUMENTS OF FINAL REPORT	4.75
11/05/10	SCANNED DOCUMENTS OF FINAL REPORT	1.25
11/05/10	SCANNED DOCUMENTS OF FINAL REPORT	2.75
11/05/10	SCANNED DOCUMENTS OF FINAL REPORT	2.00
11/05/10	SCANNED DOCUMENTS OF FINAL REPORT	0.25
11/05/10	SCANNED DOCUMENTS OF FINAL REPORT	0.25
11/05/10	PHOTOCOPIES OF ORDER APPROVING STIPULATION	121.50
11/05/10	SCANNED DOCUMENTS OF ORDER APPROVING STIPULATION	1.50
11/05/10	SCANNED DOCUMENTS OF ORDER APPROVIN STIPULATION	18.00
11/05/10	PHOTOCOPIES OF NOTICE OF CHAPTER 7 TRUSTEE MOTION	166.25
11/05/10	PHOTOCOPIES OF APPLICATION TO EMPLOY RK	233.00
11/05/10	SCANNED DOCUMENTS OF APPLICATION TO EMPLOY RK	5.25
11/05/10	SCANNED DOCUMENTS OF APPLICATION TO EMPLOY RK	2.75
11/05/10	SCANNED DOCUMENTS OF NOTICE OF CHAPTER 7 TRUSTEE MOTION	15.00
11/05/10	SCANNED DOCUMENTS OF NOTICE OF CHAPTER 7 TRUSTEE MOTION	15.00
11/05/10	SCANNED DOCUMENTS OF NOTICE OF CHAPTER 7 TRUSTEE MOTION	13.00
11/05/10	PHOTOCOPIES OF NOTICE OF HEARING	12.00

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11/05/10	PACER DOCKET SEARCH	4.16
11/05/10	PACER DOCKET SEARCH	2.40
11/05/10	PACER DOCKET SEARCH	0.72
11/08/10	JANNEY & JANNEY MESSENGER CHARGES FOR RUSH-DELIVERY OF NOTICE OF MOTION AND MOTION APPROVING STIPULATION AND FINAL REPORT	5.85
11/08/10	JANNEY & JANNEY MESSENGER CHARGES FOR FILING NOTICE AND APPLICATION TO EMPLOY R&K INTERESTS	5.85
11/08/10	PACER DOCKET SEARCH	1.84
11/09/10	PHOTOCOPIES OF LINDEN MOTION	1.25
11/09/10	PACER DOCKET SEARCH	5.60
11/09/10	PACER DOCKET SEARCH	1.20
11/09/10	PACER DOCKET SEARCH	1.52
11/09/10	COSTS INCURRED FOR COPIES MADE OUTSIDE OF THE FIRM FOR POSTAGE, PRINTING AND ASSEMBLY OF DOCUMENTS TO SERVICE LIST RECIPIENTS	5,178.03
11/10/10	PHOTOCOPIES OF NOTICE AND MOTION RE SALE	91.00
11/10/10	JANNEY & JANNEY MESSENGER CHARGES FOR DELIVERY OF (1) SUPPLEMENTAL PROOF OF MOTION AUTHORIZING SALE OF REAL PROPERTY (DAISY) (2) SUPPLEMENTAL PROOF OF SERVICE FOR NOTICE OF HEARING ON MOTION (DAISY) (3) SUPPLEMENTAL PROOF OF SERVICE FOR MOTION AUTHORIZING SALE OF REAL PROPERTY (LINDEN) AND (4) SUPPLEMENTAL PROOF OF SERVICE FOR NOTICE OF HEARING ON MOTION (LINDEN)	5.85
11/10/10	JANNEY & JANNEY MESSENGER CHARGES FOR DELIVERY OF MOTION FOR ORDER AUTHORIZING SALE (DAISY), NOTICE OF HEARING ON MOTION FOR ORDER AUTHORIZING SALE (DAISY), MOTION FOR ORDER AUTHORIZING SALE (LINDEN) AND NOTICE OF HEARING ON MOTION FOR ORDER AUTHORIZING SALE (LINDEN)	5.85
11/10/10	PACER DOCKET SEARCH	11.28
11/11/10	PHOTOCOPIES OF LIDEN SUPPLEMENTAL PROOF OF SERVICE	16.00
11/11/10	PACER DOCKET SEARCH	1.12
11/17/10	PHOTOCOPIES OF NOTICE	4.50
11/17/10	SCANNED DOCUMENTS OF NOTICE	1.25
11/17/10	PHOTOCOPIES OF CORRESPONDENCE	1.00
11/17/10	PACER DOCKET SEARCH	0.72
11/19/10	PHOTOCOPIES OF TRIAL DOCUMENTS BINDER	18.50
11/19/10	PACER DOCKET SEARCH	1.12
11/19/10	PACER DOCKET SEARCH	0.16
11/19/10	PACER DOCKET SEARCH	17.28
11/22/10	JANNEY & JANNEY MESSENGER CHARGES FOR RUSH DELIVERY OF OPPOSITION TO MOTION FOR RECONSIDERATION	5.85
11/23/10	PACER DOCKET SEARCH	1.04
11/29/10	POSTAGE FOR MAILING SUPPLEMENTAL DECLARATION OF MICHAEL J. WEILAND RE: LINDEN SALE MOTION TO MEMBERS ON THE SERVICE LIST	83.04

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11/29/10	PHOTOCOPIES OF DOCUMENTS	0.25
11/29/10	PHOTOCOPIES OF DOCUMENTS	0.25
11/29/10	PHOTOCOPIES OF SUPPLEMENTAL DECLARATION OF MICHAEL J. WEILAND	15.00
11/29/10	PHOTOCOPIES OF SUPPLEMENTAL DECLARATION OF MICHAEL J. WEILAND	16.00
11/29/10	PHOTOCOPIES OF SUPPLEMENTAL DECLARATION OF MICHAEL J. WEILAND	360.00
11/29/10	ATTORNEY/MESSENGER SERVICE CHARGES FOR DELIVERY OF SUPPLEMENTAL DECLARATION OF MICHAEL J. WEILAND TO LINDEN SALE MOTION	30.00
11/29/10	JANNEY & JANNEY MESSENGER CHARGES FOR RUSH DELIVERY OF 16TH SUPPLEMENTAL DECLARATION OF ADAMS	5.85
11/29/10	PACER DOCKET SEARCH	8.08
11/29/10	COSTS INCURRED FOR COPIES MADE OUTSIDE OF THE FIRM - MERRILL PHOTOCOPY CHARGES	3,972.91
11/29/10	COSTS INCURRED FOR COPIES MADE OUTSIDE OF THE FIRM	3,437.08
11/30/10	PACER DOCKET SEARCH	6.80
11/30/10	PACER DOCKET SEARCH	3.36
12/01/10	PACER DOCKET SEARCH	24.24
12/02/10	PHOTOCOPIES OF DAISY AND LINDEN ORDERS	8.50
12/02/10	SCANNED DOCUMENTS OF DAISY AND LINDEN ORDERS	4.00
12/02/10	SCANNED DOCUMENTS OF DAISY AND LINDEN ORDERS	4.50
12/02/10	JANNEY & JANNEY MESSENGER CHARGES FOR DELIVERY OF LODGED ORDER GRANTING DAISY SALE MOTION AND LODGED ORDER GRANTING LINDEN SALE MOTION	5.40
12/03/10	PHOTOCOPIES OF DECLARATION RE NON OPPOSITION TO STERLING	59.50
12/03/10	SCANNED DOCUMENTS OF DECLARATION RE NON OPPOSITION TO STERLING	27.50
12/03/10	JANNEY & JANNEY MESSENGER CHARGES FOR FILING DECLARATION; ORDER RE NON OPPOSITION RE TITLE OF REAL PROPERTY	5.40
12/03/10	PACER DOCKET SEARCH	6.24
12/03/10	PACER DOCKET SEARCH	0.80
12/03/10	PACER DOCKET SEARCH	0.96
12/03/10	PACER DOCKET SEARCH	4.24
12/06/10	PHOTOCOPIES OF DECLARATION RE NON OPPOSITION TO EMPLOYMENT	105.00
12/06/10	JANNEY & JANNEY MESSENGER CHARGES FOR FILING DECLARATION; ORDER RE NON OPPOSITION TO EMPLOYMENT OF R&K INTERESTS	5.40
12/06/10	PACER DOCKET SEARCH	1.04
12/06/10	PACER DOCKET SEARCH	5.28
12/07/10	PACER DOCKET SEARCH	2.72
12/07/10	PACER DOCKET SEARCH	1.36
12/07/10	PACER DOCKET SEARCH	1.76

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<u>DATE</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
12/07/10	PACER DOCKET SEARCH	0.96
12/08/10	POSTAGE FOR SERVICE OF ENTERED ORDER GRANTING MOTION AUTHORIZING SALE OF REAL PROPERTY, ETC. (LINDEN)	26.23
12/08/10	PHOTOCOPIES OF ORDER GRANTING TRUSTEE	195.75
12/08/10	JANNEY & JANNEY MESSENGER CHARGES FOR DELIVERY OF PROOF OF SERVICE OF ENTERED ORDER GRANTING MOTION FOR ORDER AUTHORIZING SALE OF REAL PROPERTY (DAISY) AND PROOF OF SERVICE OF ENTERED ORDER GRANTING MOTION FOR ORDER AUTHORIZING SALE OF REAL PROPERTY (LINDEN)	5.40
12/08/10	PACER DOCKET SEARCH	3.36
12/08/10	PACER DOCKET SEARCH	1.04
12/08/10	PACER DOCKET SEARCH	4.48
12/09/10	PHOTOCOPIES OF PLEADINGS	11.75
12/09/10	PHOTOCOPIES OF CERTIFIED ORDERS LINDEN	8.75
12/09/10	JANNEY & JANNEY MESSENGER CHARGES FOR RUSH-OBTAIN CERTIFIED COPY OF ENTERED ORDER GRANTING SALE OF LINDEN AND CERTIFIED COPY OF ENTERED ORDER GRANTING SALE OF DAISY (ONE SET OF COPIES FOR ANN SMITH; ONE SET OF COPIES FOR OUR RECORDS)	139.80
12/09/10	JANNEY & JANNEY MESSENGER CHARGES FOR RUSH DELIVERY OF CERTIFIED COPIES OF ENTERED ORDERS GRANTING SALE OF REAL PROPERTIES, DAISY AND LINDEN TO ANN SMITH IN LOS ANGELES (WITH ADDITIONAL CERTIFIED COPIES DELIVERED TO W&G)	75.00
12/09/10	PACER DOCKET SEARCH	1.76
12/09/10	PACER DOCKET SEARCH	2.40
12/09/10	PACER DOCKET SEARCH	1.28
12/13/10	PACER DOCKET SEARCH	3.04
12/14/10	PACER DOCKET SEARCH	8.64
12/17/10	PACER DOCKET SEARCH	2.48
12/19/10	WESTLAW ONLINE LEGAL RESEARCH CHARGES	21.16
12/19/10	PACER DOCKET SEARCH	2.40
12/20/10	PACER DOCKET SEARCH	30.16
12/20/10	PACER DOCKET SEARCH	18.16
12/21/10	PACER DOCKET SEARCH	4.48
12/22/10	PACER DOCKET SEARCH	2.08
12/22/10	PACER DOCKET SEARCH	8.56
12/28/10	PACER DOCKET SEARCH	5.68
12/30/10	PACER DOCKET SEARCH	4.16
01/03/11	PACER DOCKET SEARCH	0.16
01/04/11	WESTLAW ONLINE LEGAL RESEARCH CHARGES	34.60
01/04/11	PACER DOCKET SEARCH	15.68
01/05/11	PHOTOCOPIES OF INVOICE	48.00
01/05/11	PACER DOCKET SEARCH	4.56
01/06/11	PHOTOCOPIES OF OBJECTIONS TO FEE APPLICATIONS	76.50
01/06/11	SCANNED DOCUMENTS OF OBJECTIONS TO FEE APPLICATIONS	4.75
01/06/11	SCANNED DOCUMENTS OF OBJECTIONS TO FEE APPLICATIONS	57.50



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<u>DATE</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
01/06/11	WESTLAW ONLINE LEGAL RESEARCH CHARGES	17.30
01/06/11	PACER DOCKET SEARCH	7.76
01/07/11	JANNEY & JANNEY MESSENGER CHARGES FOR DELIVERY OF CHAPTER 7 TRUSTEE'S OBJECTION TO CROWE HORWATH FEE APPLICATION, CHAPTER 7 TRUSTEE'S OBJECTION TO PGP FEE APPLICATION AND CHAPTER 7 TRUSTEE'S OBJECTION TO MORGAN, LEWIS FEE APPLICATION	4.95
01/11/11	JANNEY & JANNEY MESSENGER CHARGES FOR RUSH DELIVERY OF 17TH SUPPLEMENTAL DECLARATION	4.95
01/12/11	POSTAGE FOR MAILING NOTICE OF CHAPTER 7 TRUSTEE'S MOTION FOR ORDER AUTHORIZING AND APPROVING SETTLEMENT WITH ONEWEST BANK	75.68
01/12/11	PHOTOCOPIES OF MOTION TO APPROVE STIPULATION	116.75
01/12/11	SCANNED DOCUMENTS OF MOTION TO APPROVE STIPULATION	6.50
01/12/11	SCANNED DOCUMENTS OF MOTION TO APPROVE STIPULATION	3.00
01/12/11	PACER DOCKET SEARCH	1.76
01/13/11	JANNEY & JANNEY MESSENGER CHARGES FOR RUSH DELIVERY OF NOTICE OF MOTION AND MOTION APPROVING SETTLEMENT	4.95
01/13/11	PACER DOCKET SEARCH	12.00
01/14/11	PHOTOCOPIES OF REPLY	35.00
01/14/11	WESTLAW ONLINE LEGAL RESEARCH CHARGES	173.00
01/14/11	PACER DOCKET SEARCH	3.12
01/19/11	WESTLAW ONLINE LEGAL RESEARCH CHARGES	8.65
01/19/11	PACER DOCKET SEARCH	11.44
01/21/11	PHOTOCOPIES OF APPLICATION TO EMPLOY BROKERS	46.75
01/21/11	SCANNED DOCUMENTS OF APPLICATION TO EMPLOY BROKERS	2.00
01/24/11	PHOTOCOPIES OF NUNC PRO TUNC APPLICATION	12.25
01/24/11	WESTLAW ONLINE LEGAL RESEARCH CHARGES	25.95
01/24/11	PACER DOCKET SEARCH	17.60
01/25/11	JANNEY & JANNEY MESSENGER CHARGES FOR RUSH DELIVERY OF 18TH SUPPLEMENTAL DECLARATION OF ADAMS	4.95
01/25/11	WESTLAW ONLINE LEGAL RESEARCH CHARGES	95.15
01/25/11	WESTLAW ONLINE LEGAL RESEARCH CHARGES	86.50
01/26/11	PHOTOCOPIES OF ATTORNEY CLIENT PRIVILEGE	2.75
01/26/11	WESTLAW ONLINE LEGAL RESEARCH CHARGES	302.75
01/26/11	PACER DOCKET SEARCH	18.48
01/27/11	WESTLAW ONLINE LEGAL RESEARCH CHARGES	1,029.35
01/27/11	PACER DOCKET SEARCH	2.96
01/28/11	PHOTOCOPIES OF DECLARATION RE AUTHORIZING SETTLEMENT	17.25
01/28/11	SCANNED DOCUMENTS OF DECLARATION RE AUTHORIZING SETTLEMENT	1.75
01/28/11	JANNEY & JANNEY MESSENGER CHARGES FOR FILING DECLARATION AND ORDER RE NON OPPOSITION TO SETTLEMENT WITH ONE BANK	4.95
01/31/11	PHOTOCOPIES OF NOTICE	0.75

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<u>DATE</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
01/31/11	JANNEY & JANNEY MESSENGER CHARGES FOR FILE PROOF OF CLAIM-JOHN LOKER, PROOF OF CLAIM-FRANCISCO SEBASTIAN	4.95
01/31/11	WESTLAW ONLINE LEGAL RESEARCH CHARGES	328.70
02/02/11	PHOTOCOPIES OF NOTICE OF EMPLOYMENT	6.50
02/02/11	PHOTOCOPIES OF APPLICATION TO EMPLOY DSI	34.50
02/02/11	SCANNED DOCUMENTS OF APPLICATION TO EMPLOY DSI	5.25
02/02/11	SCANNED DOCUMENTS OF APPLICATION TO EMPLOY DSI	3.00
02/02/11	PHOTOCOPIES OF BALLOTS	10.25
02/02/11	JANNEY & JANNEY MESSENGER CHARGES FOR FILING APPLICATION AND NOTICE TO EMPLOY DSI	4.00
02/04/11	PHOTOCOPIES OF CORRESPONDENCE TO S. KASRELIOVICH	1.50
02/10/11	PHOTOCOPIES OF LETTER FOR ESTERKIN	1.00
02/10/11	SCANNED DOCUMENTS OF LETTER FOR ESTERKIN	0.50
02/16/11	PHOTOCOPIES OF WORKING COPY	22.00
02/16/11	SCANNED DOCUMENTS OF WORKING COPY	11.00
02/17/11	PHOTOCOPIES OF DECLARATION AND ORDER RE NON OPPOSITION	62.50
02/17/11	WESTLAW ONLINE LEGAL RESEARCH CHARGES	144.76
02/17/11	PACER DOCKET SEARCH	4.88
02/18/11	JANNEY & JANNEY MESSENGER CHARGES FOR FILING DECLARATION AND ORDER RE NON OPPOSITION RE EMPLOYMENT OF MARCUS & MILLICHAP	4.00
02/18/11	COURT COSTS FOR CIVIL PARTY NAME SEARCH IN LA SUPERIOR COURT	4.75
02/18/11	WESTLAW ONLINE LEGAL RESEARCH CHARGES	65.80
02/18/11	WESTLAW ONLINE LEGAL RESEARCH CHARGES	52.64
02/18/11	PACER DOCKET SEARCH	2.32
02/19/11	WESTLAW ONLINE LEGAL RESEARCH CHARGES	46.06
02/21/11	WESTLAW ONLINE LEGAL RESEARCH CHARGES	125.02
02/22/11	PHOTOCOPIES OF OPPOSITION TO CBT MOTION	4.25
02/22/11	JANNEY & JANNEY MESSENGER CHARGES FOR CHAPTER 7 TRUSTEE'S OPPOSITION TO MOTION OF CB&T, AS ASSIGNEE OF FDIC, RECEIVER OF VINEYARD BANK, FOR ORDER DETERMINING CB&T'S ENTITLEMENT TO, AND PAYMENT OF, 100% OF POST-PETITION RENTS	4.00
02/22/11	WESTLAW ONLINE LEGAL RESEARCH CHARGES	26.32
02/24/11	PACER DOCKET SEARCH	4.96
02/25/11	PHOTOCOPIES OF DECLARATION RE NON OPPOSITION TO EMPLOY	46.25
02/25/11	PACER DOCKET SEARCH	0.96
02/28/11	PHOTOCOPIES OF SUBPOENA	2.75
03/01/11	JANNEY & JANNEY MESSENGER CHARGES FOR FILING PROOF OF SERVICE OF ENTERED ORDER APPROVING SETTLEMENT WITH ONE WEST BANK	3.10
03/01/11	PACER DOCKET SEARCH	4.24
03/02/11	JANNEY & JANNEY MESSENGER CHARGES FOR DELIVERY OF NOTICE OF CHAPTER 7 TRUSTEE'S CONDITIONAL NON-OPPOSITION TO MOTION FOR RELIEF FROM STAY ETC.	3.10

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<u>DATE</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
03/11/11	ATTORNEY/MESSENGER SERVICE CHARGES FOR DELIVERY OF REQUEST TO OBTAIN CD FROM THE HEARING ON MARCH 8, 2011	30.00
03/11/11	PHOTOCOPIES OF CHECK	0.50
03/11/11	FEE FOR CD FROM HEARING 3/8/11	26.00
03/14/11	PHOTOCOPIES OF CORRESPONDENCE	2.75
03/14/11	PACER DOCKET SEARCH	0.08
03/14/11	PHOTOCOPIES OF WORKING COPIES	2.00
03/14/11	SCANNED DOCUMENTS OF WORKING COPY	0.75
03/14/11	SCANNED DOCUMENTS OF WORKING COPY	1.25
03/15/11	ATTORNEY/MESSENGER SERVICE CHARGES FOR PICKING UP CD AND BRING TO OUR OFFICE	60.00
03/18/11	PACER DOCKET SEARCH	12.72
03/23/11	PACER DOCKET SEARCH	5.92
03/25/11	JANNEY & JANNEY MESSENGER CHARGES FOR FILING PROOF OF SERVICE OF ENTERED ORDER ON APPLICATION TO EMPLOY MARCUS & MILICHAP	3.10
03/28/11	JANNEY & JANNEY MESSENGER CHARGES FOR DELIVERY OF PROOF OF SERVICE OF ENTERED ORDER RE DEVELOPMENT SPECIALISTS, INC.	3.10
03/30/11	POSTAGE FOR MAILING NOTICE AND MOTION RE COMPROMISE OF CONTROVERSY TO MEMBERS ON THE SERVICE LIST	28.17
03/31/11	JANNEY & JANNEY MESSENGER CHARGES FOR DELIVERY OF NOTICE OF MOTION FOR COMPROMISE AND CHAPTER 7 TRUSTEE'S MOTION FOR ORDER AUTHORIZING COMPROMISE	3.10
04/02/11	WESTLAW ONLINE LEGAL RESEARCH CHARGES	108.99
04/05/11	PHOTOCOPIES OF SUPPLEMENTAL OPPOSITION	2.50
04/06/11	JANNEY & JANNEY MESSENGER CHARGES FOR DELIVERY OF CHAPTER 7 TRUSTEE'S SUPPLEMENTAL OPPOSITION TO MOTION OF CALIFORNIA BANK & TRUST	5.80
04/15/11	PHOTOCOPIES OF CORRESPONDENCE	1.00
04/18/11	WESTLAW ONLINE LEGAL RESEARCH CHARGES	46.71
04/19/11	PARKING AT USBC IN SANTA ANA FOR HEARING ON CB&T MOTION	3.00
04/24/11	ATTORNEY/MESSENGER SERVICE CHARGES FOR DELIVERY OF DECLARATION AND (PROPOSED) ORDER	30.00
04/27/11	PHOTOCOPIES OF STIPULATION ORDER	30.00
04/28/11	JANNEY & JANNEY MESSENGER CHARGES FOR RUSH- UPLOADED ORDER DENYING IN PART CBT MOTION	5.80
04/28/11	JANNEY & JANNEY MESSENGER CHARGES FOR RUSH- DELIVERY OF STIPULATED ORDER (CIMARRON) AND STIPULATED ORDER (COUNTRY CLUB)	5.80
04/28/11	JANNEY & JANNEY MESSENGER CHARGES FOR RUSH- DELIVERY OF UPLOADED ORDER DENYING IN PART CBT MOTION	5.80
04/29/11	JANNEY & JANNEY MESSENGER CHARGES FOR DELIVERY OF PROOF OF SERVICE OF ENTERED ORDER	5.80
05/13/11	WESTLAW ONLINE LEGAL RESEARCH CHARGES	96.57
05/26/11	WESTLAW ONLINE LEGAL RESEARCH CHARGES	160.95

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06/03/11	PHOTOCOPIES OF MAJORITY ACTION AFFIDAVIT	38.75
06/06/11	WESTLAW ONLINE LEGAL RESEARCH CHARGES	320.32
06/08/11	WESTLAW ONLINE LEGAL RESEARCH CHARGES	280.28
06/09/11	WESTLAW ONLINE LEGAL RESEARCH CHARGES	30.03
06/21/11	PHOTOCOPIES OF EXHIBITS	14.75
06/22/11	PHOTOCOPIES OF MOTIONS RE PAYMENTS	115.00
06/22/11	JANNEY & JANNEY MESSENGER CHARGES FOR DELIVERY OF COURTESY COPIES OF MOTION FOR ORDER APPROVING FUNDS AND NOTICES OF HEARING RE SAME	3.80
06/22/11	COPIRITE CHARGES FOR OUTSIDE PHOTOCOPY SERVICES AND FOR MAILING MOTION AND NOTICE OF DISTRIBUTION	2,552.50
06/27/11	PHOTOCOPIES OF CORRESPONDENCE RE: DAISY	0.25
07/06/11	PHOTOCOPIES OF PROOF OF CLAIM	23.50
07/08/11	PHOTOCOPIES OF SUPPLEMENT DOCUMENTS	32.00
07/08/11	PHOTOCOPIES OF SUPPLEMENT DOCUMENTS	7.50
07/08/11	JANNEY & JANNEY MESSENGER CHARGES FOR DELIVERY OF SUPPLEMENT TO DISTRIBUTION MOTION-PINE, SUPPLEMENT TO DISTRIBUTION MOTION-LINDEN, AND SUPPLEMENT TO DISTRIBUTION MOTION-DAISY	5.10
07/11/11	PHOTOCOPIES OF ORDERS RE DISBURSEMENT	24.00
07/11/11	SCANNED DOCUMENTS OF ORDERS RE DISBURSEMENT	2.75
07/11/11	SCANNED DOCUMENTS OF ORDERS RE DISBURSEMENT	3.25
07/11/11	SCANNED DOCUMENTS OF ORDERS RE DISBURSEMENT	3.50
07/11/11	SCANNED DOCUMENTS OF ORDERS RE DISBURSEMENT	0.75
07/11/11	SCANNED DOCUMENTS OF ORDERS RE DISBURSEMENT	0.75
07/11/11	SCANNED DOCUMENTS OF ORDERS RE DISBURSEMENT	0.75
07/11/11	SCANNED DOCUMENTS OF ORDERS RE DISBURSEMENT	0.75
07/12/11	JANNEY & JANNEY MESSENGER CHARGES FOR RUSH- DELIVERY OF PROPOSED ORDER RE DISTRIBUTION MOTION-PINE, PROPOSED ORDER RE DISTRIBUTION MOTION-LINDEN AND PROPOSED ORDER RE DISTRIBUTION MOTION-DAISY	34.00
08/03/11	WESTLAW ONLINE LEGAL RESEARCH CHARGES	100.90
08/04/11	POSTAGE FOR SERVING ENTERED DISTRIBUTION ORDER FOR PINE, DAISY AND LINDEN TO MEMBERS ON THE SERVICE LIST	108.58
08/04/11	PHOTOCOPIES OF ORDER GRANTING MOTION	127.75
08/04/11	PHOTOCOPIES OF ORDER GRANTING MOTION	48.75
08/04/11	PHOTOCOPIES OF ORDE GRANTING MOTION	98.50
08/04/11	PHOTOCOPIES OF PROOF OF SERVICE OF ENTERED ORDERS	4.25
08/04/11	JANNEY & JANNEY MESSENGER CHARGES FOR DELIVERY OF PROOF OF SERVICE OF ENTERED DISTRIBUTION ORDER (PINE). PROOF OF SERVICE OF ENTERED DISTRIBUTION ORDER (LINDEN)	3.90
08/05/11	PHOTOCOPIES OF AMENDED ORDER PINE	5.50

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08/05/11	JANNEY & JANNEY MESSENGER CHARGES FOR DELIVERY OF DECLARATION OF MJW ISO AMENDED ORDER GRANTING MOTION (1525 PINE AVENUE, LONG BEACH, CA ; AMENDED [PROPOSED] ORDER GRANTING MOTION AND EXHIBIT 1 TO ORDER	3.90
08/08/11	PHOTOCOPIES OF CORRESPONDENCE	1.00
08/09/11	WESTLAW ONLINE LEGAL RESEARCH CHARGES	60.54
08/11/11	PHOTOCOPIES OF CORRESPONDENCE	1.25
08/11/11	PHOTOCOPIES OF CORRESPONDENCE	1.50
08/11/11	PHOTOCOPIES OF CORRESPONDENCE	1.50
08/12/11	POSTAGE FOR MAILING ENTERED AMENDED ORDER GRANTING PINE DISTRIBUTION MOTION TO MEMBERS ON THE SERVICE LIST	17.16
08/12/11	PHOTOCOPIES OF AMENDED PINE ORDER	97.50
08/12/11	PHOTOCOPIES OF PROOF OF SERVICE OF ENTERED ORDER	1.00
08/12/11	PHOTOCOPIES OF ENTERED ORDER	5.00
08/12/11	JANNEY & JANNEY MESSENGER CHARGES FOR DELIVERY OF PROOF OF SERVICE OF ENTERED AMENDED ORDER GRANTING PINE DISTRIBUTION MOTION	3.90
08/15/11	PHOTOCOPIES OF CHECKS TO LINDA MILLER	2.75
08/15/11	WESTLAW ONLINE LEGAL RESEARCH CHARGES	60.54
08/17/11	PHOTOCOPIES OF CORRESPONDENCE TO ANN SMITH	3.75
08/17/11	PHOTOCOPIES OF DAISY QUITCLAIM DEED	2.00
08/17/11	PHOTOCOPIES OF CORRESPONDENCE	0.25
08/30/11	POSTAGE NOTICE OF MOTION TO CONSOLIDATE CASES AND NOTICE OF 9019 MOTION	1,685.20
08/30/11	PHOTOCOPIES OF NOTICE	1,235.75
08/30/11	PHOTOCOPIES OF NOTICE OF HEARING MOTION	720.00
08/30/11	SCANNED DOCUMENTS OF NOTICE	0.50
08/30/11	SCANNED DOCUMENTS OF NOTICE	24.75
08/30/11	SCANNED DOCUMENTS OF NOTICE OF HEARING MOTION	69.25
08/30/11	SCANNED DOCUMENTS OF NOTICE	2.50
08/30/11	SCANNED DOCUMENTS OF NOTICE OF HEARING MOTION	63.75
08/30/11	SCANNED DOCUMENTS OF NOTICE	3.00
08/30/11	SCANNED DOCUMENTS OF NOTICE OF HEARING MOTION	59.75
08/30/11	SCANNED DOCUMENTS OF NOTICE OF HEARING MOTION	0.25
08/30/11	SCANNED DOCUMENTS OF NOTICE OF HEARING MOTION	5.25
08/30/11	SCANNED DOCUMENTS OF NOTICE OF HEARING MOTION	5.25
08/30/11	SCANNED DOCUMENTS OF NOTICE	1.25
08/30/11	SCANNED DOCUMENTS OF NOTICE	1.25
08/30/11	SCANNED DOCUMENTS OF NOTICE	0.50
08/30/11	PHOTOCOPIES OF SUBSTANTIVE NOTICE	14.00
08/30/11	PHOTOCOPIES OF SUBSTANTIVE NOTICE	0.75
08/30/11	SCANNED DOCUMENTS OF SUBSTANTIVE NOTICE	25.00
08/31/11	PHOTOCOPIES OF SUBSTANTIVE CONSOLIDATION MOTION	183.00
08/31/11	COSTS INCURRED FOR COPIES MADE OUTSIDE OF THE FIRM FOR MAILING TO 3,830 RECIPIENTS	4,126.83
09/14/11	PHOTOCOPIES OF CORRESPONDENCE	2.00

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<u>DATE</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
09/21/11	JANNEY & JANNEY MESSENGER CHARGES FOR RUSH- DELIVERY OF ORDER RE SUBSTANTIVE CONSOLIDATION (NEW ORDER)	2.60
09/26/11	JANNEY & JANNEY MESSENGER CHARGES FOR DELIVERY OF PROOF OF SERVICE OF ENTERED ORDER GRANTING SETTLEMENT MOTION AND PROOF OF SERVICE OF ENTERED ORDER GRANTING SUBSTANTIVE CONSOLIDATION MOTION	2.60
10/17/11	PHOTOCOPIES OF NOTICE HEARING FEE APPLICATION	18.00
10/17/11	PHOTOCOPIES OF NOTICE HEARING FEE APPLICATION	3.00
10/17/11	ATTORNEY/MESSENGER SERVICE CHARGES FOR DELIVERY OF NOTICE OF RETAINED PROFESSIONALS OF HEARING ON FEE APPLICATIONS	5.60
10/26/11	ATTORNEY/MESSENGER SERVICE CHARGES FOR DELIVERY OF MOTION AND NOTICE TO APPROVE SETTLEMENT	5.60
10/31/11	CHARGES FOR OUTSIDE PHOTOCOPY SERVICES FOR MERRILLY CORPORATION - MAILING OUR NOTICE OF COMPROMISE TO PARTIES ON SERVICE LIST	3,155.14
	TOTAL COSTS AND DISBURSEMENTS	<hr/> \$ 36,480.56
	TOTAL NEW CHARGES	\$292,933.56
	TOTAL BALANCE DUE	\$292,933.56
	SUMMARY OF ACCOUNT	
	UNPAID BALANCE FORWARD	\$ 0.00
	TOTAL NEW CHARGES	292,933.56
	TOTAL PAYMENTS AND CREDITS	<hr/> 0.00
	<b>TOTAL BALANCE DUE</b>	<b><u><u>\$292,933.56</u></u></b>

**WEILAND, GOLDEN,  
SMILEY, WANG EKVALL & STROK, LLP**  
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OCTOBER 31, 2011

THOMAS H. CASEY, TRUSTEE  
22342 AVENIDA EMPRESA  
SUITE 260  
RANCHO SANTA MARGARITA, CA 92688

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STATEMENT OF ACCOUNT FOR SERVICES RENDERED THROUGH OCTOBER 31, 2011

RE: PPA HOLDINGS ONLY  
INVOICE # 16993  
BILLING ATTORNEY: MICHAEL J. WEILAND

<u>DATE</u>	<u>ATTY</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
3626 EAST PCH SALE					
09/13/10	MJW	ATTENTION TO SALE OF 3626 EAST PCH OFFICE BUILDING INCLUDING REVIEW AND ANALYSIS OF EMAIL CORRESPONDENCE AND PRELIMINARY CHANGE OF OWNERSHIP STATEMENT, AND TELEPHONE CONFERENCES WITH BUYER AND ESCROW OFFICER REGARDING SAME	0.20	600	120.00
09/30/10	MJW	PREPARATION FOR, TRAVEL TO AND FROM, AND ATTENDANCE AT HEARING ON MOTION TO SELL 3626 EAST PCH OFFICE BUILDING TO GELLER ACCOUNTING FIRM; MEETING WITH BUYER AND BUYER'S ATTORNEY REGARDING SALE AND ESCROW ISSUES; MEETING WITH TRUSTEE REGARDING SALE AND ESCROW ISSUES;	2.50	600	1,500.00
TOTAL 3626 EAST PCH SALE			2.70		1,620.00
CASH COLLATERAL ISSUES					
09/13/10	RSM	TELEPHONE CONFERENCE WITH K. HENNESSEY REGARDING SETTLEMENT OF DISPUTES AS TO CASH ON HAND RELATED TO ONEWEST BANK COLLATERAL	0.20	350	70.00

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<u>DATE</u>	<u>ATTY</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
09/20/10	RSM	TELEPHONE CONFERENCE WITH K. HENNESSY REGARDING SETTLEMENT OF DISPUTES WITH RESPECT TO CASH COLLATERAL FROM ONEWEST BANK PROPERTIES	0.10	350	35.00
09/21/10	RSM	PREPARATION OF STIPULATION WITH ONEWEST BANK FOR STAY RELIEF AND DISPOSITION OF CASH COLLATERAL	1.00	350	350.00
09/22/10	RSM	REVIEW AND ANALYSIS OF ISSUES RELATED TO TERMS OF COMPORMISE WITH ONEWEST BANK REGARDING CASH ON HAND	0.10	350	35.00
09/22/10	RSM	PREPARATION OF STIPULATION TO RESOLVE DISPUTES WITH ONEWEST BANK AS TO THE CASH COLLATERAL ON HAND	0.80	350	280.00
10/06/10	RSM	REVIEW AND REVISE STIPULATION PROPOSED BY ONEWEST BANK FOR STAY RELIEF AND SETTLE CASH COLLATERAL DISPUTE	0.70	350	245.00
10/07/10	RSM	PREPARATION OF STIPULATION WITH ONEWEST BANK FOR STAY RELIEF AND DISPOSITION OF CASH	0.40	350	140.00
10/07/10	RSM	PREPARATION OF STIPULATION WITH ONEWEST BANK REGARDING STAY RELIEF AND DISPOSITION OF CASH COLLATERAL	0.90	350	315.00
10/07/10	PES	REVIEW AND REVISE CASH ACCOUNT DISPOSITION STIPULATION WITH ONEWEST	0.20	530	106.00
11/02/10	PES	REVIEW AND REVISE STIPULATION WITH PROVIDENT SAVINGS BANK FOR CASH COLLATERAL ACCOUNT DISPOSITION (709 EAST 3RD STREET, LONG BEACH)	0.20	530	106.00
11/03/10	RSM	PREPARATION OF CORRESPONDENCE TO K. HENNESAY REGARDING ONEWEST BANK STIPULATION REGARDING DISPOSITION OF CASH COLLATERAL	0.20	350	70.00
11/03/10	PES	REVIEW AND ANALYSIS OF REVISED CASH ACCOUNT SETTLEMENT STIPULATION WITH PROVIDENT SAVINGS BANK (709 EAST 3RD STREET, LONG BEACH)	0.10	530	53.00
11/22/10	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM P. PARMES REGARDING STAY RELIEF AND RESOLUTION OF THE CASH COLLATERAL DISPUTE	0.10	350	35.00



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<u>DATE</u>	<u>ATTY</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
12/01/10	RSM	TELEPHONE CONFERENCE WITH K. HENNESAY REGARDING ONEWEST CASH COLLATERAL SETTLEMENT	0.10	350	35.00
12/04/10	RSM	REVIEW AND REVISE STIPULATION WITH ONEWEST REGARDING STAY RELIEF AND DISPOSITION OF CASH COLLATERAL	0.30	350	105.00
12/06/10	PES	REVIEW AND ANALYSIS OF ONEWESTBANK'S CONCERNS RE RFS AND DISPOSITION OF CASH COLLATERAL STIPULATION	0.20	530	106.00
12/06/10	PES	REVIEW AND ANALYSIS OF PROPOSED LANGUAGE TO RESOLVE ONEWESTBANK'S CONCERNS RE RFS AND DISPOSITION OF CASH COLLATERAL STIPULATION	0.10	530	53.00
12/07/10	RSM	REVIEW AND REVISE STIPULATION WITH ONEWEST BANK TO RESOLVE DISPUTES REGARDING CASH COLLATERAL	0.10	350	35.00
12/07/10	RSM	PREPARATION OF CORRESPONDENCE TO K. HENNESAY REGARDING STIPULATION WITH ONEWEST BANK TO RESOLVE DISPUTES REGARDING CASH COLLATERAL	0.10	350	35.00
12/08/10	RSM	REVIEW AND ANALYSIS OF REVISED STIPULATION RE STAY RELIEF AND CASH COLLATERAL WITH RESPECT TO ONEWEST PROPERTIES	0.10	350	35.00
12/08/10	PES	REVIEW AND ANALYSIS OF ONEWEST BANK'S REVISIONS TO AMENDED STIPULATION FOR RFS AND DISPOSITION OF CASH COLLATERAL	0.10	530	53.00
12/15/10	RSM	TELEPHONE CONFERENCE WITH K. HENNESAY REGARDING STIPULATION WITH ONEWEST BANK FOR RELIEF FROM STAY AND TO RESOLVE CASH COLLATERAL DISPUTE	0.30	350	105.00
12/17/10	RSM	REVIEW AND ANALYSIS OF ONEWEST BANK SCHEDULE OF REAL PROPERTY COLLATERAL TO DETERMINE WHICH PROPERTIES WERE ABANDONED BY THE TRUSTEE AND WHEN ABANDONED	0.60	350	210.00
12/19/10	RSM	REVIEW AND ANALYSIS OF REVISIONS TO STAY RELIEF STIPULATION BY ONEWEST BANK'S COUNSEL	0.10	350	35.00
12/20/10	PES	REVIEW AND REVISE ONEWEST BANK STIPULATION FOR RFS AND DISPOSITION OF CASH COLLATERAL	0.10	530	53.00

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<u>DATE</u>	<u>ATTY</u>	<u>DESCRIPTION</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
12/21/10	RSM	PREPARATION OF CORRESPONDENCE TO R. WARREN REGARDING ACCOUNTING OF SECURITY DEPOSITS PAID WITH RESPECT TO ONEWEST PROPERTIES AT REQUEST OF ONEWEST	0.30	350	105.00
12/21/10	RSM	REVIEW AND ANALYSIS OF CORRESPONDENCE FROM R. OSIER REGARDING AMOUNT OF SECURITY DEPOSITS PAID TO IPS WITH RESPECT TO THE ONEWEST PROPERTIES	0.10	350	35.00
12/22/10	RSM	REVIEW AND ANALYSIS OF CASH ACCOUNTING PREPARED BY IPS	0.10	350	35.00
12/22/10	RSM	REVIEW AND ANALYSIS OF ACCOUNTING OF SECURITY DEPOSITS COLLECTED RELATED TO THE ONEWEST BANK PROPERTIES	0.20	350	70.00
12/22/10	RSM	TELEPHONE CONFERENCE WITH K. HENNESAY REGARDING THE TERMS OF THE STAY RELIEF STIPULATION WITH ONEWEST BANK	0.10	350	35.00
12/22/10	RSM	REVIEW AND REVISE STAY RELIEF STIPULATION WITH ONEWEST BANK AND PREPARATION OF CORRESPONDENCE TO T. CASEY REGARDING THE SAME	0.50	350	175.00
12/22/10	PES	REVIEW AND ANALYSIS OF OUTSTANDING ISSUES AND CORRESPONDENCE RE CASH COLLATERAL ACCOUNT SETTLEMENT WITH ONEWEST BANK	0.10	530	53.00
12/22/10	PES	REVIEW AND ANALYSIS OF FINAL CASH ACCOUNT DISPOSITION STIPULATION DEAL TERMS WITH ONEWEST BANK	0.10	530	53.00
12/27/10	PES	REVIEW AND ANALYSIS OF COUNSEL EMAIL AND EXECUTED CASH COLLATERAL ACCOUNT DISPOSITION STIPULATION WITH ONEWEST BANK	0.10	530	53.00
01/06/11	RSM	TELEPHONE CONFERENCE WITH K. HENNESAY REGARDING STAY RELIEF STIPULATION WITH ONEWEST BANK	0.10	390	39.00
01/07/11	RSM	REVIEW, REVISE AND EXECUTE STAY RELIEF STIPULATION WITH ONEWEST BANK	0.50	390	195.00
01/07/11	RSM	TELEPHONE CONFERENCE WITH K. HENNESAY REGARDING MOTION TO APPROVE ONEWEST BANK STAY RELIEF STIPULATION	0.10	390	39.00