

EXHIBIT A

Fees and Expenses

Ordinary Course Professionals	Function	May-July 2005	Aug.-Oct. 2005	Nov. 2005-Jan. 2006	Feb.-Apr. 2006
ADLER POLLOCK & SHEEHAN PC	Law Firm	\$2,700		\$870	
ASI ENVIRONMENTAL TECHNOLOGIES	Environmental Consultant	\$2,309	\$2,854	\$19,325	\$8,045
BRYAN GONZALEZ VARGAS	Law Firm		\$2,000		
BRINKS HOFER GILSON & LIONE	Law Firm				\$25,576
BUSINESS FINANCIAL CONSULTANTS	State and Local Tax Compliance/Consulting	\$20,000	\$25,000	\$45,589	\$31,104
CACHEAUX CAVAZOS & NEWTON LLP	Law Firm			\$6,398	
CAHILL GORDON & REINDEL	Law Firm	\$79,863			
CONSOR INTELLECTUAL ASSETS	Intellectual Property Consultants		\$182,365	\$221,090	\$39,485 ⁽¹⁾
DANNING GILL DIAMOND & KOLLITZ	Law Firm		\$12	\$628	
DUANE MORRIS LLP	Law Firm		\$12,316	\$29,026	\$10,359
EDWARDS GELDARD	Law Firm		\$15,908	\$15,908	
ENNES & ASSOCIATES INC	Property Tax Compliance/Consulting	\$8,495	\$28,587	\$67,538	\$3,970
ENSAFE	Environmental Consultant		\$31,510	\$4,639	
FRAGOMEN DEL REY BERNSEN & LOE	Law Firm	\$16,316	\$8,975	\$21,241	
FRIDAY ELDEREDGE & CLARK	Law Firm	\$3,559			
GLOBAL ENVIRONMENTAL SOLUTIONS	Environmental Consultant	\$13,800	\$12,700	\$45,455	
GROSSMAN TUCKER PERREAULT & PF	Law Firm	\$26,515	\$172,942	\$163,796	\$45,361 ⁽²⁾
HALEY & ALDRICH INC	Environmental Consultant	\$126,021	\$137,852	\$170,902	\$20,891 ⁽³⁾
HEYL ROYSTER VOELKER & ALLEN	Law Firm	\$1,921	\$149	\$114	
KELLER-FISHBACK	Law Firm			\$658	\$260
KPMG LLP	Tax Planning/Consulting			\$136,846	
LFR LEVINE FRICKE	Law Firm	\$29,525	\$21,175	\$3,750	
MCNEESE & HAHN PLLC	Law Firm	\$2,308	\$6,857	\$1,400	
MOORE & VAN ALLEN	Law Firm	\$2,442			
MYERS BIGEL SIBLEY & SAJOVEC	Law Firm		\$157,287	\$79,462	\$72,762 ⁽⁴⁾
NEAL & HARWELL	Law Firm		\$619	\$153	
OGLETREE DEAKINS NASH SMOAK	Law Firm	\$1,010	\$9,590	\$2,160	\$390
PARKER POE ADAMS	Law Firm	\$622	\$1,444	\$332	\$114
PEPPER HAMILTON LLP	Law Firm	\$18,089	\$26,911	\$28,001	\$812

Fees and Expenses

Ordinary Course Professionals	Function	May-July 2005	Aug.-Oct. 2005	Nov. 2005-Jan. 2006	Feb.-Apr. 2006
POTTER ANDERSON & CORROON LLP	Law Firm	\$4,788	\$5,407		
POWELL GOLDSTEIN FRAZER & MURPHY LLP	Law Firm		\$2,856	\$4,203	
PRICEWATERHOUSE COOPERS LLP	Tax Planning/Consulting	\$100,000	\$242,622	\$51,500	
RATH YOUNG & PIGNATELLI	Law Firm	\$18,273	\$12,581	\$5,299	\$3,590
RISK INTERNATIONAL SVCS INC	Risk Management Service	\$2,353	\$11,058	\$18,651	\$12,351
TRC ENVIROMENTAL	Environmental Consultant		\$525	\$3,047	
TOWERS PERRIN	Actuarial	\$44,493			
WAGNER LAW GROUP	Law Firm			\$280	\$33
WHITE CONSULTING SERVICES LLC	Tax Planning/Consulting		\$30,772	\$46,649	\$57,064
	TOTAL	\$525,402	\$1,135,839	\$1,187,224	\$332,167

- (1) For the three months ending October 31, 2005, professional fees and expenses for Consor Intellectual Assets ("Consor") were \$172,485 and \$9,990, respectively. For the three months ending January 31, 2006, professional fees and expense for Consor were \$200,588 and \$20,583, respectively. Consor obtained approval from the Court to exceed the cap of \$150,000 in fees for such quarter.
- (2) For the three months ending October 31, 2005, professional fees and expenses for Grossman Tucker Perreault & PF were \$62,121 and \$110,821, respectively, and for the three months ending January 31, 2006, professional fees and expenses for Grossman Tucker Perreault & PF were \$76,718 and \$87,078, respectively.
- (3) For the three months ending January 31, 2006, professionals fees and expenses for Haley & Aldrich, Inc. were \$145,916 and \$24,986, respectively.
- (4) For the three months ending October 31, 2005, professionals fees and expenses for Myers Bigel Sibley & Sajovec were \$137,562 and \$19,725, respectively.
- (5) For the three months ending October 31, 2005, professional fees for PricewaterhouseCoopers LLP were \$242,622. PricewaterhouseCoopers LLP obtained a Court order to exceed the \$150,000 cap for such quarter.