

**EXHIBIT A**

**SERVICES RENDERED BY  
BROWN RUDNICK BERLACK ISRAELS LLP  
COMMENCING MAY 1, 2002 THROUGH SEPTEMBER 30, 2002<sup>3</sup>**

<b>TIME AND COMPENSATION BREAKDOWN</b>					
<b>Partners and Of Counsel</b>	<b>Year of Graduation from Law School and Year(s) Admitted to Bar</b>	<b>Partnership Year</b>	<b>Rate</b>	<b>Hours</b>	<b>Amount</b>
Joseph F. Ryan <sup>†</sup>	Graduated in 1977; Admitted to Massachusetts Bar in 1977	1984	\$570.00	746.20	\$422,113.50
			\$590.00	112.00	\$66,080.00
M. Frederick Pritzker	Graduated in 1966; Admitted to Massachusetts Bar in 1966	1974	\$570.00	0.50	\$285.00
Charles Crosthwaite	Graduated in 1977; Admitted as a solicitor in England and Wales in September 1997	2001	\$540.00	9.30	\$5,022.00
Edward S. Weisfelner	Graduated in 1982; Admitted to New York Bar in 1983	1990	\$525.00	303.00	\$159,075.00
			\$575.00	48.40	\$27,830.00
Steven E. Greenbaum	Graduated in 1981; Admitted to New York Bar in 1983	1988	\$525.00	4.20	\$2,205.00
			\$560.00	57.30	\$32,088.00
Philip J. Flink <sup>†</sup>	Graduated in 1981; Admitted to Massachusetts Bar in 1981	1989	\$515.00	153.00	\$73,773.75
			\$525.00	70.50	\$35,700.00
James E. McGuire	Graduated in 1974; Admitted to Massachusetts	1985	\$515.00	2.00	\$1,030.00

<sup>3</sup> Effective September 1, 2002, BRBI increased the standard billing rate of certain of its professionals in connection with its annual review of the professionals billing rates and an adjustment to market rates.

<sup>†</sup> Travel time is discounted at 50%.

	Bar in 1974; Admitted to New Hampshire Bar in 1991				
Paul J. Hartnett Jr.	Graduated in 1980; Admitted to Massachusetts Bar in 1980	1994	\$515.00	.20	\$103.00
David H. Murphree	Graduated in 1973; Admitted to New York Bar in 1974; Admitted to Massachusetts Bar in 1977	1985	\$490.00	1.00	\$490.00
M. Robert Dushman	Graduated in 1973; Admitted to Massachusetts Bar in 1975	1982	\$490.00	92.10	\$45,129.00
Philip C. Schneider	Graduated in 1964; Admitted to Massachusetts Bar in 1964	1978	\$490.00	53.70	\$26,313.00
Abigail Hechtman <sup>†</sup>	Graduated in 1987; Admitted to Massachusetts Bar in 1987	1995	\$490.00	344.00	\$166,796.00
Steven R. London	Graduated in 1980; Admitted to Massachusetts Bar in 1980	1988	\$490.00	1.50	\$735.00
Harry J. Hutton	Graduated in 1984; Admitted to Texas Bar in 1984; Admitted to Massachusetts Bar in 1986	1994	\$470.00	.50	\$235.00
James W. Stoll	Graduated in 1984; Admitted to Massachusetts and New York Bars in 1984	1994	\$470.00	15.80	\$7,426.00
John G. Nossiff Jr.	Graduated in 1989; Admitted to Massachusetts Bar in 1989	1997	\$445.00	.20	\$89.00
			\$455.00	.40	\$182.00

Harold J. Marcus	Graduated in 1982; Admitted to New York Bar in 1983; Admitted to Georgia Bar in 1986; Admitted to Massachusetts Bar in 1988	2002	\$445.00	0.30	\$127.50
Kenneth R. Goldberg	Graduated in 1988; Admitted to New York Bar in 1990; Admitted to Massachusetts Bar in 1999	2000	\$425.00	147.50	\$62,687.50
			\$455.00	88.60	\$40,313.00
Steven D. Pohl <sup>†</sup>	Graduated in 1989; Admitted to Massachusetts Bar in 1989	1997	\$425.00	568.50	\$239,275.00
			\$450.00	135.50	\$60,525.00
Jeffrey L. Jonas	Graduated in 1988; Admitted to Massachusetts Bar in 1988; Admitted to Florida Bar in 1989	1996	\$425.00	14.50	\$6,162.50
			\$450.00	.50	\$225.00
Jayne M. Donegan	Graduated in 1989; Admitted to Rhode Island Bar in 1989	1997	\$425.00	1.50	\$637.50
Brian Michaelis	Graduated in 1989; Admitted to Massachusetts Bar in 1989	2001	\$425.00	4.90	\$2,082.50
Mark A. Dorff	Graduated in 1994; Admitted to Massachusetts Bar in 1994	2001	\$410.00	.30	\$123.00
Brenda M. Cotter	Graduated in 1986; Admitted to Massachusetts Bar in 1986	1994	\$405.00	206.20	\$83,511.00
Todd A. Feinsmith	Graduated in 1991; Admitted to Massachusetts Bar in 1991	1998	\$385.00	454.40	\$174,944.00
			\$425.00	17.10	\$7,267.50

Anthony L. Gray	Graduated in 1993; Admitted to Massachusetts Bar in 1993	2000	\$385.00	328.40	\$126,434.00
			\$425.00	23.00	\$9,775.00
Harvey M. Katz <sup>†</sup>	Graduated in 1977; Admitted to New York Bar in 1982	1987	\$350.00	267.80	\$99,956.25
			\$430.00	5.50	\$2,365.00
John P. Biedermann	Graduated in 1987; Admitted to New York Bar in 1988	N/A	\$365.00	585.30	\$213,634.50
			\$450.00	168.80	\$75,960.00
Elise Busny	Graduated in 1994; Admitted to Massachusetts Bar in 1994; Admitted to Connecticut Bar in 1995	2002	\$350.00	185.90	\$65,065.00
			\$390.00	69.90	\$27,261.00
Andrew B. Strehle	Graduated in 1994; Admitted to Massachusetts Bar in 1994	2002	\$350.00	103.70	\$36,295.00
<b>SUB-TOTAL</b>				<b>5,393.90</b>	<b>\$2,407,327.00</b>

Associates	Year of Graduation from Law School and Year(s) Admitted to Bar	Partnership Year	Rate	Hours	Amount
Alexander N. Paterson	Graduated in 1994; United Kingdom solicitor	N/A	\$425.00	.90	\$382.50
Courtney A. Wilson	Graduated in 1993; Admitted to Illinois Bar in 1993; Admitted to Massachusetts Bar in 1995	N/A	\$350.00	7.70	\$2,695.00
			\$390.00	8.10	\$3,159.00
James L. Hauser	Graduated in 1994; Admitted to Massachusetts Bar in 1994	N/A	\$340.00	153.10	\$52,054.00
			\$380.00	9.50	\$3,610.00
Brett Little	Graduated in 1995; Admitted to Connecticut Bar in 1995, New York Bar in 1996 and Massachusetts Bar in 2002	N/A	\$340.00	1.00	\$340.00
Leslie H. Scharf	Graduated in 1994; Admitted to New York Bar in 1994	N/A	\$330.00	1.20	\$396.00
Matthew S. Gilman	Graduated in 1996; Admitted to Maryland Bar in 1996; Admitted to Massachusetts Bar in 1998	N/A	\$320.00	80.40	\$25,728.00
			\$355.00	1.30	\$461.50
Dana S. Montone <sup>†</sup>	Graduated in 1997; Admitted to New Jersey Bar in 1997; Admitted to New York Bar in 1999	N/A	\$335.00	35.90	\$11,155.50
Gregg B. Cosimi	Graduated in 1997; Admitted to Massachusetts Bar in 1997	N/A	\$295.00	6.70	\$1,976.50
Jeffrey P. Hermes	Graduated in 1997;	N/A	\$295.00	22.20	\$6,549.00

<b>Associates</b>	<b>Year of Graduation from Law School and Year(s) Admitted to Bar</b>	<b>Partnership Year</b>	<b>Rate</b>	<b>Hours</b>	<b>Amount</b>
	Admitted to Massachusetts Bar in 1997				
Adam B. Cantor	Graduated in 1997; Admitted to New Jersey Bar in 1997, New York in 1998	N/A	\$295.00	22.90	\$6,755.50
			\$310.00	5.80	\$1,798.00
Steven B. Smith	Graduated in 1999; Admitted to New Jersey Bar in 2000; Admitted to New York Bar in 2001	N/A	\$275.00	612.70	\$168,492.50
			\$285.00	128.30	\$36,565.50
Daniel C. Gusenoff	Graduated in 1998; Admitted to Massachusetts Bar in 1999; Admitted to Washington, D.C. Bar in 2000	N/A	\$275.00	125.80	\$34,595.00
			\$310.00	76.60	\$23,746.00
Benjamin S. Albert	Graduated in 1998; Admitted to Massachusetts Bar in 1998	N/A	\$275.00	67.30	\$18,507.50
Carlotta M. Patten	Graduated in 1998; Admitted to Massachusetts Bar in 1998	N/A	\$275.00	191.30	\$52,607.50
Mary D. Bucci	Graduated in 1999; Admitted to Massachusetts Bar in 1999	N/A	\$245.00	1.40	\$343.00
Regina C. Cheung	Graduated in 1999; Admitted to Massachusetts Bar in 1999	N/A	\$245.00	113.50	\$27,807.50
Lisa M. Kelsey	Graduated in 1999; Admitted to Massachusetts Bar in 1999	N/A	\$245.00	385.40	\$94,423.00
			\$285.00	64.60	\$18,411.00
Travis Corder	Graduated in 1999; Admitted to	N/A	\$245.00	5.50	\$1,347.50

Associates	Year of Graduation from Law School and Year(s) Admitted to Bar	Partnership Year	Rate	Hours	Amount
	Massachusetts Bar in 1999		\$285.00	37.40	\$10,659.00
Stephanie Taverna Siden	Graduated in 1999; Admitted to Massachusetts Bar in 1999, Maine Bar in 1999	N/A	\$245.00	222.40	\$54,488.00
			\$285.00	74.60	\$21,261.00
Susan A. Simone	Graduated in 1999; Admitted to Massachusetts Bar in 1999, Connecticut Bar in 2000, New York Bar in 2001	N/A	\$245.00	39.80	\$9,751.00
			\$285.00	1.10	\$313.50
Robert L. Harris	Graduated in 1999; Admitted to Massachusetts Bar in 1999	N/A	\$245.00	257.20	\$63,014.00
			\$285.00	4.00	\$1,140.00
Pamela L. Kearse	Graduated in 2000; Admitted to Massachusetts Bar in 2001	N/A	\$215.00	56.60	\$12,169.00
			\$260.00	3.00	\$780.00
Bethany A. Grazio	Graduated in 2000; Admitted to Massachusetts Bar in 2001	N/A	\$215.00	76.10	\$16,361.50
			\$260.00	14.30	\$3,718.00
Danika M. Haueisen	Graduated in 2000; Admitted to Massachusetts Bar in 2001	N/A	\$215.00	70.00	\$15,050.00
			\$260.00	.70	\$182.00
Erin E. McCloughlin	Graduated in 2000; Admitted to Massachusetts Bar in 2001	N/A	\$215.00	375.70	\$80,775.50
			\$260.00	132.10	\$34,346.00
Zvi Fisher	Graduated in 1996; Admitted in Israel in 1997	N/A	\$200.00	18.70	\$3,740.00
James M. Dickerson, Jr.	Graduated in 2001; Awaiting Massachusetts Admission	N/A	\$190.00	10.10	\$1,919.00

Associates	Year of Graduation from Law School and Year(s) Admitted to Bar	Partnership Year	Rate	Hours	Amount
Sunni W. Pearson	Graduated in 2001; Admitted to Massachusetts Bar in 2002	N/A	\$190.00	319.90	\$60,781.00
			\$225.00	11.80	\$2,655.00
Catherine W. Ng†	Graduated in 2001; Admitted to Massachusetts Bar in 2002	N/A	\$190.00	333.50	\$62,994.50
			\$225.00	103.60	\$23,310.00
Jessica M. Dubin	Graduated in 2001; Admitted to Massachusetts Bar in 2002	N/A	\$190.00	86.80	\$16,492.00
			\$225.00	39.10	\$8,797.50
Katherine A. Haffner	Graduated in 2001; Admitted to Massachusetts Bar in 2002	N/A	\$190.00	38.40	\$7,296.00
			\$225.00	3.00	\$675.00
Dennis Dougherty	Graduated in 2001; Admitted to Massachusetts Bar in 2002	N/A	\$190.00	399.90	\$75,981.00
			\$225.00	117.40	\$26,415.00
Samantha L. Gerlovin	Graduated in 2001; Admitted to Massachusetts Bar in 2002	N/A	\$190.00	18.10	\$3,439.00
Michael J. Hickey Jr.	Graduated in 2002	N/A	\$150.00	7.40	\$1,110.00
Brooke Sugaski	Graduated in 2002	N/A	\$150.00	16.20	\$2,430.00
Averi Miles	Graduated in 2001; Admitted to Massachusetts Bar in 2002	N/A	\$135.00	100.80	\$13,608.00
Natividad Valdez	Summer Associate	N/A	\$120.00	.60	\$72.00
Meghan E. Dilley	Summer Associate	N/A	\$120.00	39.90	\$4,788.00
Erika Holmes	Summer Associate	N/A	\$120.00	5.00	\$600.00
Jason A. Mahler	Summer Associate	N/A	\$120.00	6.80	\$816.00
Haaryah T. Morgan	Summer Associate	N/A	\$120.00	91.60	\$10,992.00
Carla A. Salvucci	Summer Associate	N/A	\$120.00	4.50	\$540.00



<b>Associate</b>	<b>Year of Graduation from Law School and Year(s) Admitted to Bar</b>	<b>Partnership Year</b>	<b>Rate</b>	<b>Hours</b>	<b>Amount</b>
Julie L. Strom	Summer Associate	N/A	\$120.00	32.00	\$3,840.00
<b>SUB-TOTAL</b>				<b>5,299.20</b>	<b>\$1,251,206.00</b>

<b>Paralegals</b>	<b>Year of Graduation from Law School and Year(s) Admitted to Bar</b>	<b>Partnership Year</b>	<b>Rate</b>	<b>Hours</b>	<b>Amount</b>
Carol S. Ennis	N/A	N/A	\$200.00	272.50	\$54,500.00
			\$210.00	41.10	\$8,631.00
Ann C. Meltzer	N/A	N/A	\$200.00	26.90	\$5,380.00
			\$210.00	3.60	\$756.00
Rita L. Gelman	N/A	N/A	\$175.00	75.40	\$13,195.00
			\$185.00	.30	\$55.50
Daphne E. Schmitt	N/A	N/A	\$175.00	13.40	\$2,345.00
Janet S. Wamsley	N/A	N/A	\$175.00	415.80	\$72,765.00
			\$185.00	119.70	\$22,144.50
Susan G. Oldham	N/A	N/A	\$175.00	5.40	\$945.00
Maura M. Toler	N/A	N/A	\$175.00	27.70	\$4,847.50
			\$185.00	.20	\$37.00
Nancy J. Mellady	N/A	N/A	\$175.00	6.30	\$1,102.50
Diahnn R. Smith	N/A	N/A	\$175.00	3.10	\$542.50
Sarina Lo Cascio	N/A	N/A	\$140.00	149.60	\$20,944.00
			\$145.00	26.40	\$3,828.00
Gail Johnson	N/A	N/A	\$135.00	7.70	\$1,039.50

Christopher M. Laukamg	N/A	N/A	\$95.00	193.70	\$18,401.50
			\$110.00	60.30	\$6,633.00
<b>SUB-TOTAL</b>				<b>1,449.10</b>	<b>\$238,092.50</b>
<b>GRAND TOTAL</b>				<b>12,142.20</b>	<b>\$3,896,625.50</b>

**TOTAL** **\$3,896,625.50**

**AMOUNT RECEIVED BASED ON 20% HOLDBACK<sup>4</sup>** **\$2,569,214.00**

**BALANCE DUE<sup>5</sup>** **\$1,327,411.50**

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<sup>4</sup> BRBI has received payment (less the 20% holdback) for the period May 1, 2002 through August 31, 2002, only.

<sup>5</sup> Balance due for payment of fees in addition to \$41,116.94 in expenses for September 2002.