

EXHIBIT A

EXHIBIT A

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Time</u>	<u>Category</u>
3/1/04	A Houghton	Download, organize and index docketed pleadings (1.6); revise and distribute case calendar (.4)	2.0	B110
3/1/04	K Biron	Review calendar and docket (.3); review, evaluate and summarize recently filed pleadings (including calls with Debtors' counsel) (4.4)	4.7	B110
3/2/04	A Houghton	Download, organize and index docketed pleadings (1.4); revise and distribute case calendar (.3)	1.7	B110
3/2/04	K Biron	Review recently filed pleadings; summarize recent fee application (.9)	0.9	B110
3/3/04	K Biron	Attention to docket and calendar (.3); review recently filed motions; attention to file; revise motion summary and contact Debtor with respect to settlement of certain claims (.7)	1.0	B110
3/3/04	RJ Stark	Review latest pleadings and correspondence	0.6	B110
3/4/04	K Biron	Revisions to motion summaries; review calendar	0.5	B110
3/5/04	K Biron	Summarize recent pleadings and fee applications (including calls with Debtors) (2.3); call with local counsel regarding filing (.2)	2.5	B110
3/8/04	K Biron	Review docket and calendar (.2); calls with creditors (.4); revise plan summary for distribution to creditors (1.2)	2.4	B110
3/9/04	A Houghton	Download and distribution of Plan Supplement	4.3	B110
3/10/04	A Houghton	Distribution of REMIC documents	1.6	B110
3/11/04	A Houghton	Distribution of documents	0.8	B110
3/16/04	A Houghton	Case research, document download and distribution	1.5	B110
3/24/04	K Biron	Review docket and summarize pleadings	0.8	B110
3/25/04	A Houghton	Case research, document download and distribution	0.6	B110
3/25/04	A Houghton	Location and distribution of plan samples for K. Biron	0.7	B110
3/30/04	A Houghton	Case research, document download and distribution	0.8	B110
3/30/04	A Houghton	Case research For R. Schneider	1.5	B110
3/30/04	A Houghton	Download, organize and index docketed pleadings (3.2); revise and distribute case calendar (1.0)	4.2	B110
3/30/04	K Biron	Review docket and current pleadings (.9); meetings and phone calls with M. Minerva regarding the same (.3)	1.4	B110

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Time</u>	<u>Category</u>
3/30/04	M Minerva	Prepare memorandum summarizing pleadings and fee applications; pull retention applications and monthly fee applications and review; conference with K. Biron regarding all of above	6.1	B110
3/31/04	A Houghton	Distribution of documents	1.1	B110
3/31/04	M Minerva	Prepare memorandum summarizing pleadings and fee applications; pull retention applications and monthly fee applications and review	4.6	B110
4/1/04	M Minerva	Revise memorandum to committee (1.0)	1.0	B110
4/1/04	RJ Stark	Memo to the Committee regarding status and strategy	0.7	B110
4/2/04	K Biron	Review docket and recent pleadings (.4); review and revise memorandum summarizing recent pleadings (.3)	0.7	B110
4/5/04	A Houghton	Download, duplication and distribution of Supplemental Plan and Confirmation Order	3.2	B110
4/6/04	A Houghton	Indexing and organization of pleadings	1.3	B110
4/7/04	A Houghton	Distribution of documents	0.6	B110
4/8/04	A Houghton	Indexing and organization of pleadings	1.1	B110
4/13/04	A Houghton	Indexing and organization of pleadings	1.3	B110
4/14/04	A Houghton	Download, index and organize case pleadings(1.8), revise and distribute case calendar (.7)	2.5	B110
3/1/04	K Biron	Phone conferences with creditors regarding the plan (.8)	0.8	B150
3/2/04	K Biron	Calls with creditors regarding plan and disclosure statement (.6)	0.6	B150
3/5/04	K Biron	Calls with creditors regarding plan (.6)	0.6	B150
3/8/04	RJ Stark	Telephone conferences with creditors regarding Plan (1.0); prepare lengthy status memo to Committee (0.8)	1.8	B150
3/11/04	RJ Stark	Telephone conference with D. Johnson regarding Plan issues (0.1); lunch with bondholder regarding same (1.3)	1.4	B150
3/18/04	RJ Stark	Telephone conference with creditor regarding status	0.5	B150
3/29/04	K Biron	Calls with creditors regarding Plan and status of case	0.2	B150
4/2/04	K Biron	Several calls with creditors regarding the status of the case and effect of confirmation (.4)	0.4	B150
4/14/04	RJ Stark	Telephone conference with Oakwood creditors regarding status	0.9	B150
3/1/04	K Biron	Prepare quarterly fee application	0.6	B160
3/2/04	A Houghton	Preparation of King and Spalding fee application	1.4	B160
3/2/04	K Biron	Prepare Second Quarterly Fee Application	1.5	B160

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Time</u>	<u>Category</u>
3/3/04	A Houghton	Preparation of King and Spalding fee application	2.4	B160
3/3/04	K Biron	Review time entries for Seventh Monthly Fee Application (January) (.8); revise Second Quarterly Fee Application and distribute the same (.7)	1.5	B160
3/3/04	RJ Stark	Prepare King & Spalding Fee Application	0.1	B160
3/4/04	G South	Reviewed fee application	0.5	B160
3/4/04	K Biron	Attention to Committee members reimbursement requests (.2); review fees in connection with Seventh Monthly Fee Application and conferences with team members regarding the same (.6)	0.8	B160
3/9/04	A Houghton	Preparation of King and Spalding fee application	2.7	B160
3/9/04	K Biron	Review Committee members' expense submissions (.3)	0.3	B160
3/10/04	A Houghton	Preparation of King and Spalding fee application	1.4	B160
3/11/04	K Biron	Review and revise fee application; distribute the same; conference with K. Schmid regarding the same	1.0	B160
3/11/04	KM Schmid	Conference with K. Biron regarding fee application and monitoring docket	0.1	B160
3/11/04	RJ Stark	Work on Fee Application	0.2	B160
3/16/04	KM Schmid	Review fee application and conference	0.2	B160
4/2/04	A Houghton	Preparation of King and Spalding fee application	1.7	B160
4/5/04	K Biron	Review fee applications and phone conference with Debtors regarding the same (.2)	0.2	B160
4/6/04	A Houghton	Preparation of King and Spalding fee application	3.4	B160
4/7/04	A Houghton	Preparation of King and Spalding fee application	0.7	B160
4/8/04	A Houghton	Preparation of King and Spalding fee application	2.3	B160
4/15/04	A Houghton	Preparation of King and Spalding fee application	1.4	B160
3/10/04	K Biron	Review assumption/assignment memo and distribute the same	0.2	B185
3/12/04	RJ Stark	Unproductive travel time (billed at 1/2 rate)	1.0	B195
3/22/04	K Biron	Travel from New York to Delaware (billed at 1/2 rate)	2.0	B195
3/22/04	RJ Stark	Non-productive travel time (billed at 1/2 rate)	1.5	B195
3/26/04	K Biron	Travel from Delaware to New York (billed at 1/2 rate)	2.4	B195
3/26/04	RJ Stark	Non-productive travel time back to New York (billed at 1/2 rate)	1.0	B195
3/2/04	JK Sweet	Review OID schedules relating to B2 Remic interests; conference call to discuss schedules; call with S. Mills	1.8	B240

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Time</u>	<u>Category</u>
3/2/04	MA Davenport	Research regarding abandonment of trust interests for tax purposes	2.4	B240
3/2/04	S Mills	Telephone call with PWC; communication with J. Sweet; telephone call with DE Shaw; review of abandonment rules	2.7	B240
3/3/04	JK Sweet	Tax research relating to escrow agreement	0.6	B240
3/3/04	JK Sweet	Tax research relating to cancellation of indebtedness income of REMICs; call with S. Mills	1.0	B240
3/3/04	MA Davenport	Research regarding the abandonment of trust issues	0.3	B240
3/3/04	S Mills	Communication with J. Sweet regarding structure; review of REMIC and COD rules	2.1	B240
3/4/04	JK Sweet	Prepare draft of escrow agreement	7.0	B240
3/4/04	S Mills	Communication with J. Sweet regarding structure and agreements; review of documents	2.0	B240
3/5/04	JK Sweet	Prepare draft of escrow agreement; call with S. Mills	4.0	B240
3/5/04	S Mills	Review of escrow agreement; communication with J. Sweet and R. Stark; review of escrow regulations	3.1	B240
3/10/04	JK Sweet	Tax analysis relating to disputed ownership fund treatment of escrow arrangement; call with S. Mills	0.9	B240
3/10/04	S Mills	Communication with J. Sweet regarding structure; review of ownership rules	3.3	B240
3/11/04	JK Sweet	Revise escrow agreement; conference with S. Mills	0.8	B240
3/11/04	S Mills	Communication with J. Sweet regarding escrow agreement	0.5	B240
3/12/04	JK Sweet	Tax research regarding responsibilities of liquidating trustee; call with S. Mills	2.0	B240
3/12/04	S Mills	Communication with J. Sweet regarding Lotus trust	0.3	B240
3/15/04	JK Sweet	Tax research relating to establishment of escrow account; call with S. Mills	0.3	B240
3/15/04	MA Davenport	Research/summary of grantor trust rules/requirements for liquidating trusts	4.4	B240
3/15/04	S Mills	Communication with J. Sweet regarding plan	0.3	B240
3/16/04	S Mills	Communication with R. Stark regarding Lotus trust; review of language	0.7	B240
3/19/04	S Mills	Review of trust language; communication with Deloitte regarding Lotus transaction	0.2	B240
3/22/04	S Mills	Telephone call with Deloitte regarding plan; communication with R. Stark	0.6	B240
3/23/04	S Mills	Communication with R. Stark regarding structure	0.4	B240

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Time</u>	<u>Category</u>
3/24/04	S Mills	Communication with R. Stark and PWC regarding structure; review of liquidating trust requirements; review of disputed ownership fund regulations	3.9	B240
3/25/04	MA Davenport	Research regarding liquidation trust requirements, disputed ownership fund court approval requirements; review of confirmation order; discussion with S. Mills regarding tax markup of order; markup of order	4.2	B240
3/25/04	S Mills	Communication with M. Davenport; review of liquidating trust revenue procedure; review of draft court order and mark-up; review of escrow authorities	3.8	B240
3/26/04	MA Davenport	Review of and comment on confirmation order; discussion with R. Stark	4.0	B240
3/26/04	S Mills	Review of mark-up and escrow agreement; communication with M. Davenport	1.6	B240
3/27/04	MA Davenport	Review of R. Stark's markup of confirmation order, email to Stark and Mills regarding liquidation trust provisions	1.3	B240
3/27/04	S Mills	Review of mark-up; communication with M. Davenport	1.1	B240
3/29/04	J Andolina	Reviewing order; calls with S. Mills and M. Davenport regarding same	1.6	B240
3/29/04	MA Davenport	Tax comments on confirmation order; calls with S. Mills and J. Andolina	4.0	B240
3/29/04	S Mills	Review of draft order and mark-ups; review of plan and agreements; communication with M. Davenport and J. Andolina	2.7	B240
3/30/04	MA Davenport	Draft of tax section for memo to trustee regarding responsibilities; call with S. Mills	6.7	B240
3/30/04	S Mills	Review of trustee memo; communication with M. Davenport	1.3	B240
3/31/04	S Mills	Communication with R. Stark regarding liquidating trust requirements; review of escrow agreement	1.6	B240
4/1/04	MA Davenport	Review of and revisions to liquidation trust agreement and memo to liquidation trustee regarding duties and obligations; call with S. Mills	3.6	B240
4/1/04	S Mills	Communication with R. Stark and M. Davenport regarding structure; review of trust agreement	2.7	B240
4/2/04	MA Davenport	Review of liquidation trust agreement; telephone call with M. Aeder to discuss disputed claims reserve addition; telephone call with B. Stark regarding various provisions of the document; revision to memo to trustee regarding obligation and duties under the agreement	2.3	B240

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Time</u>	<u>Category</u>
4/2/04	S Mills	Communication with PWC, R. Stark and M. Davenport regarding agreements	2.0	B240
4/5/04	MA Davenport	Review of liquidation trust agreement; call with S. Mills	1.0	B240
4/5/04	S Mills	Review of liquidating trust agreement; communication with M. Davenport	0.7	B240
4/6/04	JK Sweet	Review liquidating trust agreement and escrow agreement	1.1	B240
4/6/04	MA Davenport	Discussion with S. Mills regarding compensation of trustee for preparation of escrow account tax returns	0.5	B240
4/6/04	S Mills	Communication with M. Davenport regarding escrow account	0.4	B240
4/7/04	JK Sweet	Review and markup escrow agreement; calls with M. Davenport	1.7	B240
4/7/04	MA Davenport	Review of liquidation trust agreement; research/discussion with S. Mills and J. Sweet regarding distributions from escrow fund, information reporting requirements; discussion with K. Biron regarding funding of escrow account	1.3	B240
4/7/04	S Mills	Review of agreements; communication with M. Davenport	1.7	B240
4/8/04	JK Sweet	Review liquidating trust agreement and escrow agreement	0.7	B240
4/8/04	MA Davenport	Conference calls regarding the disputed ownership fund escrow agreement and liquidation trust agreement; revision to documents; discussions with client and corporate attorney regarding open tax issues; calls with S. Mills	3.1	B240
4/8/04	S Mills	Communication with M. Davenport regarding trust agreement	0.4	B240
4/9/04	JK Sweet	Tax analysis regarding transfers of real property	1.2	B240
4/9/04	MA Davenport	Discussion with S. Mills regarding solution to problem of transfer of title from sellers to purchasers, use of liquidation trust as intermediary	5.9	B240
4/9/04	S Mills	Communication with M. Davenport regarding real estate transfers	1.1	B240
4/12/04	JK Sweet	Tax analysis relating to transfers of real property; call with M. Davenport	0.8	B240
4/12/04	MA Davenport	Resolution of title issue on transfer of property from Sellers to Purchasers; conference call with debtors, purchasers and client regarding tax implications of liquidation trust obligations to finalize deeds; draft language for amendment to APA; discussions with J. Sweet and S. Mills	5.0	B240
4/12/04	S Mills	Communication with M. Davenport regarding real estate transfers and trust activities	1.6	B240

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Time</u>	<u>Category</u>
4/13/04	JK Sweet	Review amendment to asset purchase agreement (.7); review and comment on Cobra escrow agreement (1.0); calls with M. Davenport and S. Mills (.5)	2.2	B240
4/13/04	MA Davenport	Review of amendment to asset purchase agreement; revisions to COBRA escrow agent agreement; discussions with S. Mills, J. Sweet, corporate team, opposing counsel regarding agreement	7.1	B240
4/13/04	S Mills	Meeting with R. Stark; review of agreements; communication with J. Sweet and M. Davenport; review of escrow regulations	2.7	B240
4/14/04	MA Davenport	Telephone call with M. Aeder at PWC to discuss open tax issues, COBRA escrow account; discussions with corporate team and call to debtor's counsel regarding escrow agreement; call with S. Mills	3.4	B240
4/14/04	S Mills	Communication with M. Davenport regarding transaction and agreements; review of SEC filings	1.2	B240
3/11/04	RJ Stark	Telephone conference with I. Levee regarding mediation issues	0.5	B310
3/12/04	RJ Stark	Prepare for and attend REMIC trial and post trial; office conference with debtors and Berkshire	8.5	B310
3/17/04	RJ Stark	Work on Berkshire claims settlement	3.4	B310
3/1/04	RJ Stark	Work on Plan supplemental documents (1.1); all hands telephone conference regarding open issues (1.5)	2.6	B320
3/2/04	RJ Stark	Work on Plan supplement and other closing matters	5.0	B320
3/3/04	A Lynch	Review Voting Trust Agreement and plan	1.5	B320
3/3/04	JM Levinson	Attention to plan supp. comments of T. Walper	0.1	B320
3/3/04	RJ Stark	Work on Plan Supplement documents and other closing matters	6.2	B320
3/4/04	A Lynch	Office conference with B. Stark regarding Voting Trust; review same; review and edit Escrow Agreement	0.7	B320
3/4/04	JM Levinson	Call R. Stark; review emails regarding closing	0.2	B320
3/4/04	K Biron	Review objection to Plan filed by certain Texas tax entities	0.4	B320
3/4/04	RJ Stark	Work on Plan Supplement documents and other closing matters; call with J. Levinson; conference with A. Lynch	11.0	B320
3/5/04	A Lynch	Review and revised escrow agreement	0.4	B320
3/5/04	A Lynch	Office conference with B. Stark regarding Voting Trust	0.3	B320

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Time</u>	<u>Category</u>
3/5/04	CS Detrizio	Review memo from B. Stark regarding memo to be prepared for S. Varnar setting forth post-bankruptcy action (0.1); review APA in connection therewith (0.1); exchange correspondence with J. Levinson and P. Prince regarding preparation of APA - related portion of such memo (0.1)	0.3	B320
3/5/04	JM Levinson	Call with T. Walper; revise plan supp. documents per T. Walper comments; discuss poison pill issue with R. Stark; revise plan supp. documents	1.8	B320
3/5/04	K Biron	Prepare diagram analysis of sale transaction contemplated in the Plan; begin reviewing relevant plan documents to ascertain trustee's duties under Plan	4.4	B320
3/5/04	RJ Stark	Work on Plan Supplement documents and other closing matters; call with S. Mills; call with J. Levinson; conference with A. Lynch	11.3	B320
3/7/04	K Biron	Review drafts of liquidating trust agreement, plan supplement and escrow agreement (1.4); review plan and disclosure statement and prepare summary to be sent to certain creditors (1.0)	2.4	B320
3/8/04	K Biron	Review recently filed objections to Plan (.6)	0.6	B320
3/8/04	RJ Stark	Work on closing matters	0.5	B320
3/9/04	K Biron	Review objection to the Plan and review Plan in connection with the same (.3)	0.3	B320
3/9/04	RJ Stark	Work on Plan Supplement documents	3.4	B320
3/10/04	CS Detrizio	Working session regarding transaction structure issues and with J. Levinson regarding APA portion of memo for S. Varner	0.5	B320
3/10/04	RJ Stark	Work on closing materials (6.0); office conference with Tuzman regarding same (2.0)	8.0	B320
3/11/04	RJ Stark	Work on closing documents and issues (4.0); telephone conference with T. Walper regarding same (0.3); office conference with K. Tuzman regarding same (2.0)	6.3	B320
3/15/04	RJ Stark	All day negotiations regarding closing matters and REMIC settlement	9.3	B320
3/16/04	RJ Stark	All day negotiations regarding closing matters and REMIC settlement (6.1); "All Hands" conference call regarding same (.8); call with S. Mills (.3)	7.2	B320
3/17/04	A Lynch	Office conference with Bob Stark regarding Berkshire settlement	0.2	B320
3/17/04	CS Detrizio	Attention to trustee memo	0.2	B320
3/17/04	RJ Stark	Work on numerous closing matters, trying to reach settlement (7.2); call with A. Lynch (.2)	7.4	B320

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Time</u>	<u>Category</u>
3/18/04	RJ Stark	Telephone conferences with T. Walper regarding confirmation strategy (1.0); work on closing documents (2.4); telephone conferences with Debtors' professionals regarding same (0.6); review confirmation objections (1.4)	5.4	B320
3/19/04	RJ Stark	Telephone conference with S. Varner regarding confirmation issues (0.8); work on same (2.7); telephone conference with T. Walper regarding same (0.8)	4.3	B320
3/22/04	J Kibler	Meeting with R. Stark regarding SEC no-action letters (0.3); review of email correspondence regarding same (0.4); conference call regarding same (0.3); review of no-action letters and research regarding same (3.2);	4.2	B320
3/22/04	JM Levinson	Review closing checklist and post-closing issues for comprehensive memorandum	1.2	B320
3/22/04	K Biron	Review Liquidation Trust Agreement and provide comments thereon (2.0); review disputed funds escrow agreement filed as part of Plan Supplement (1.5); review Plan in connection with all of the above (.5); prepare for and have conferences with B. Stark regarding all of the above (.5); meeting with Debtors' counsel and Berkshire counsel (1.5)	6.0	B320
3/22/04	RJ Stark	Work on assorted closing matters (3.1); dinner meeting with R. Rayburn, R. Dehney and T. Walper regarding strategy (3.3), call with S. Mills (.3); meeting with J. Kibler (.3)	7.0	B320
3/23/04	J Kibler	Preparation and research of memorandum regarding SEC disclosure requirements for liquidating trust;	6.5	B320
3/23/04	K Biron	Review and mark-up Liquidation Trust Agreement; revise portions of confirmation order; draft e-mails to Committee regarding the same; various conferences regarding confirmation issues; breakfast meeting with M. Kvarda	10.5	B320
3/23/04	RJ Stark	Breakfast meeting with M. Kvarda regarding strategy (0.8); negotiations and preparation for confirmation (at Morris Nichols offices) (9.0); call with S. Mills	9.8	B320
3/24/04	J Kibler	Preparation and research of memorandum regarding SEC disclosure requirements for liquidating trust;	8.5	B320
3/24/04	JM Levinson	Draft M&A rider of comprehensive memorandum	3.2	B320
3/24/04	K Biron	Attention to confirmation issues; review draft of Confirmation Order (3.0); conferences; review pleadings; travel to and attend hearing regarding, inter alia, plan confirmation, REMIC objection to certain settlement (5.0)	8.0	B320
3/24/04	RJ Stark	Negotiations and preparation for confirmation hearing and attendance at same; call with S. Mills	13.7	B320

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Time</u>	<u>Category</u>
3/25/04	J Kibler	Preparation and research of memorandum regarding SEC disclosure requirements for liquidating trust;	9.5	B320
3/25/04	JM Levinson	Review purchase price adjustments for M&A rider of comprehensive memorandum	1.4	B320
3/25/04	K Biron	Review and revise Confirmation Order and Liquidation Trust Agreement; various conferences with Debtor and parties-in-interest regarding the same; conferences with team regarding the same	7.0	B320
3/25/04	RJ Stark	Negotiations and preparation for confirmation (around-the-clock meetings at Morris Nichols offices)	14.3	B320
3/26/04	J Kibler	Final review and revision of memorandum regarding reporting requirements;	3.5	B320
3/26/04	JM Levinson	Draft and revise M&A rider of comprehensive memorandum	2.3	B320
3/26/04	K Biron	Review and revise confirmation order; attend confirmation hearing; various conferences with Debtors' counsel and other parties-in-interest regarding resolution of confirmation issues	6.0	B320
3/26/04	RJ Stark	Negotiations and preparation for confirmation hearing and attendance at same; call with M. Davenport	9.0	B320
3/27/04	RJ Stark	Work on confirmation order and related settlements	5.2	B320
3/28/04	RJ Stark	Work on confirmation order and related settlements	9.4	B320
3/29/04	BN Seidel	Conference with R. Stark regarding D&O insurance and confirmation order	0.3	B320
3/29/04	JM Levinson	Call with K. Biron regarding comprehensive memorandum	0.2	B320
3/29/04	K Biron	Begin drafting liquidation trust memorandum and reviewing various documents in connection therewith (7.7); call with J. Mullin regarding liquidation trust advisory board (.2); call with J. Levinson (.2)	8.1	B320
3/29/04	RJ Stark	Work on confirmation order and related settlement (12.1); conference with B. Seidel (.3)	12.4	B320
3/30/04	DC Hamilton	Conference with M. Patterson; review employment agreement	1.5	B320
3/30/04	JM Levinson	Meet with K. Biron; revise rider to add section on closing conditions and covenants	3.7	B320
3/30/04	K Biron	Draft comprehensive liquidation trust memorandum; review Plan, APA, Disclosure Statement, Confirmation Order, and Liquidation Trust Agreement in connection therewith; several meetings with B. Stark regarding the same; conferences with team regarding the same (11.9)	12.1	B320

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Time</u>	<u>Category</u>
3/30/04	M Patterson	Draft employment agreement	3.7	B320
3/30/04	R Schneider	Research and draft memo re: possible confirmation issues	6.0	B320
3/30/04	RJ Stark	Work on confirmation order and related settlements; conference with team	10.8	B320
3/31/04	A Lynch	Review final plan documents	0.8	B320
3/31/04	CS Detrizio	Working session regarding closing and liquidating trust agreement issues	0.3	B320
3/31/04	JM Levinson	Follow-up with K. Biron	0.2	B320
3/31/04	K Biron	Review REMIC Reserve Motion; office conferences with B. Stark regarding the same (.6); continue drafting and revising Liquidation Trust memorandum, including conference with J. Levinson (11.0)	11.6	B320
3/31/04	M Patterson	Review and revise employment agreement	0.5	B320
3/31/04	RJ Stark	Continue working on closing documents; call with S. Mills; call with K. Biron	8.2	B320
4/1/04	K Biron	Review JP Morgan request to establish reserve and research certain issues related thereto; conferences with M. Minerva regarding the same (.5); review and provide comments on liquidation trust agreement and disputed funds escrow; participate in conference calls regarding the same; participate in conferences with tax department regarding the same; revise liquidation trust memorandum (4.3)	4.8	B320
4/1/04	M Minerva	Research regarding stay pending appeal in bankruptcy proceedings; call with K. Biron (1.7)	1.7	B320
4/1/04	M Patterson	Draft agreement letter	2.9	B320
4/1/04	RJ Stark	Work on Liquidation Trust Agreement; call with S. Mills	10.3	B320
4/2/04	CS Detrizio	Working sessions with B. Stark and J. Levinson regarding trustee/seller obligations under Clayton APA (0.3); review Clayton APA in connection therewith (0.2); telephone conference with Trustee representative and B. Stark regarding same (0.3)	0.8	B320
4/2/04	JM Levinson	Discussions with B. Stark, K. Biron and C. Detrizio	0.4	B320
4/2/04	K Biron	Review motion to establish reserve for REMIC claims and research the same (.5); review and revise liquidation trust memorandum (2.4); prepare for and have conferences with team regarding open issues with reference to liquidation trust, disputed escrow fund and other open issues (.5); review recent drafts of and revisions to the liquidation trust agreement and the disputed funds escrow agreement (1.2)	4.6	B320
4/2/04	RJ Stark	Work on Liquidation Trust Agreement; calls with M. Davenport and S. Mills	10.8	B320

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Time</u>	<u>Category</u>
4/4/04	RJ Stark	Work on closing matters	4.0	B320
4/5/04	GA Saunders	Oakwood closing issues; conference calls with all parties; review documents	5.1	B320
4/5/04	K Biron	Tax revisions to Liquidation Trust memo (.1); review recent drafts of Liquidation Trust Agreement and Disputed Funds Escrow Agreement (.8); revise Disputed Funds Escrow Agreement and distribute the same (.4); prepare documents requested by Liquidation Trustee and distribute the same (.2); phone conference with Liquidation Trustee regarding open issues pertaining to the Liquidation Trust Agreement and the Disputed Funds Escrow Agreement; follow-up regarding the same (.3)	1.8	B320
4/6/04	CS Detrizio	Working sessions with K. Biron (0.4); review COBRA Escrow Agreement and summarize trustee's rights and obligations thereunder for inclusion in trustee memo (1.5); review current draft of memo and Clayton APA in connection with foregoing (0.4)	2.3	B320
4/6/04	GA Saunders	Closing issues; calls with all parties; review revisions to agreements; telephone conversation with M. Kvarda; meeting with K. Biron	4.6	B320
4/6/04	K Biron	Phone conference with Liquidation Trustee regarding Escrow Agreement; revisions thereto; extended phone conference with R. Stark; attention to issue of abandonment of Trust property and prepare draft of letter with respect to the same; revise Liquidation Trust Agreement; review plan in connection therewith; emails with BONY regarding Escrow Agreement; revisions to Liquidation Trust memo; review COBRA Escrow Agreement (conference with C. Detrizio regarding the same); calls R. Denhey regarding Escrow Agreement; calls with Liquidation Trustee regarding all of the above; calls with team regarding all of the above; calls with Debtor and Clayton regarding all of the above	10.5	B320
4/7/04	CS Detrizio	Review and respond to various correspondence relating to pre-closing (0.3); working sessions with K. Biron and G. Saunders regarding same and trustee asset rejection letter (0.4); prepare for and participate in post-closing conference call with Company counsel and trustee (1.2); draft, review, revise and finalize trustee asset rejection letter and review Clayton APA and Plan in connection therewith (1.0)	2.9	B320
4/7/04	GA Saunders	Oakwood closing; review document; call with all parties; meeting with K. Biron and C. Detrizio	7.5	B320
4/7/04	JM Levinson	Review memorandum for K. Biron	1.5	B320

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Time</u>	<u>Category</u>
4/7/04	K Biron	Attend to numerous issues in connection with Closing, including: reviewing and commenting on multiple documents, multiple phone conferences with Debtor and Clayton; multiple phone conferences and e-mail with team; multiple phone conferences and e-mails with Liquidation Trustee; review various documents in connection with the above including Miller Buckfire retention application, Plan, Disclosure Statement, Confirmation Order, and certain other pleadings filed in these chapter 11 cases	10.1	B320
4/8/04	CS Detrizio	Working sessions with K. Biron regarding asset rejection letter (0.2); review real property deeds (0.9)	1.1	B320
4/8/04	GA Saunders	Telephone conversation with K. Biron re closing document issues; conference calls with all parties; telephone conversation with M. Kvarda re liquidation trust issues	6.7	B320
4/8/04	K Biron	Attend to numerous issues in connection with Closing, including: reviewing and commenting on multiple documents, multiple phone conferences with Debtor and Clayton; multiple phone conferences and e-mail with team; multiple phone conferences and e-mails with Liquidation Trustee; review various documents in connection with the above including Plan, Disclosure Statement, Confirmation Order, and certain other pleadings filed in these chapter 11 cases; phone conference with R. Stark regarding status of Closing	11.6	B320
4/9/04	CS Detrizio	Working sessions with K. Biron regarding COBRA Escrow Agreement (0.3); review and prepare comments to such agreement and review Clayton APA in connection therewith (1.9)	2.2	B320
4/9/04	GA Saunders	Closing issues; email all parties; meetings with K. Biron	7.5	B320
4/9/04	K Biron	Attend to numerous issues in connection with Closing, including: reviewing and commenting on multiple documents, multiple phone conferences with Debtor and Clayton; multiple phone conferences and e-mail with team; multiple phone conferences and e-mails with Liquidation Trustee; review various documents in connection with the above, Plan, Disclosure Statement, Confirmation Order, and certain other pleadings filed in these chapter 11 cases	9.5	B320
4/12/04	CS Detrizio	Review and respond to various correspondence relating to closing documents (0.6); prepare for and participate in various pre-closing conference calls with parties and counsel (2.0); review and prepare comments to Bills of Sale, Assumption Agreements, 1031 documents and various other closing documents (3.0); working sessions with K. Biron regarding various closing issues (0.4)	6.0	B320

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Time</u>	<u>Category</u>
4/12/04	GA Saunders	Conference calls with all parties; review documents; meetings with K. Biron; telephone conversation with C. Detricio; closing issues	11.8	B320
4/12/04	K Biron	Attend to numerous issues in connection with Closing, including: reviewing and commenting on multiple documents, multiple phone conferences with Debtor and Clayton; multiple phone conferences and e-mail with team; multiple phone conferences and e-mails with Liquidation Trustee; review various documents in connection with the above including Plan, Disclosure Statement, Confirmation Order, and certain other pleadings filed in these chapter 11 cases	13.7	B320
4/12/04	KD Martinez	Discuss COBRA issue with NY attorneys	0.3	B320
4/12/04	RJ Stark	Work on closing documents	8.5	B320
4/13/04	A Lynch	Conference call with B. Stark; review DIP agreement regarding payoff; email regarding same	0.4	B320
4/13/04	A Williams	Trademark search regarding all marks owned by Golden West Leasing and Oakwood Homes and HBOS Manufacturing	2.8	B320
4/13/04	A Williams	Owner search using dialog to determine the current owner of all marks for Oakwood Homes Corporation and Golden West Leasing and HBOS Manufacturing	2.6	B320
4/13/04	CB Price	Meeting with R. Stark regarding real estate issues (Task Code B-320); review agreement drafts regarding same	0.5	B320
4/13/04	CS Detrizio	Prepare for and participate in various closing conference calls with parties and counsel (2.5); review and prepare comments to APA amendment, trademark assignments, patent assignments and various other closing documents (2.5); review and respond to various correspondence (0.5); telephone conferences with K. Biron, R. Stark and G. Saunders regarding closing documents and related questions (0.5)	6.0	B320
4/13/04	E Longobardi	Reviewing trademark database records regarding ownership in connection with assignments;	0.7	B320
4/13/04	EJ Lubin	IP review assignments; analyze assets transferred	3.5	B320
4/13/04	GA Saunders	Closing related issues; meeting with E. Lubin; meetings with R. Stark, E. Lubin and K. Biron; telephone conversation with C. Detrizio	4.5	B320

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Time</u>	<u>Category</u>
4/13/04	K Biron	Attend to numerous issues in connection with Closing, including: reviewing and commenting on multiple documents, multiple phone conferences with Debtor and Clayton; multiple phone conferences and e-mail with team; multiple phone conferences and e-mails with Liquidation Trustee; review various documents in connection with the above including Plan, Disclosure Statement, Confirmation Order, and certain other pleadings filed in these chapter 11 cases	8.4	B320
4/13/04	KD Martinez	Telephone conferences regarding COBRA obligations and escrow agreement	0.5	B320
4/13/04	RJ Stark	Work on closing documents; conferences with S. Mills and other team members	12.6	B320
4/13/04	SK Sexton	Patent searches; due diligence	0.6	B320
4/13/04	WS Petty	Prepare revised Assignment Agreements for transfer of domestic and foreign patents; review patent diligence study results for patents identified by Assignment Agreements; conference with counsel regarding proposed revisions to Assignment Agreements	2.3	B320
4/14/04	A Williams	Continue owner search regarding active and inactive trademarks	2.1	B320
4/14/04	CS Detrizio	Prepare for and participate in telephone conference with parties and counsel regarding closing (1.0); review revised APA Amendment and APA in connection therewith (0.2); telephone conference with B. Stark regarding closing issues (0.2); review and respond to various correspondence (0.6)	2.0	B320
4/14/04	EJ Lubin	Prepare schedules of trademarks; analysis of patent/trademark assignments; related conference call	1.2	B320
4/14/04	K Biron	Attend to numerous issues in connection with Closing, including: reviewing and commenting on multiple documents, multiple phone conferences with Debtor and Clayton; multiple phone conferences and e-mail with team; multiple phone conferences and e-mails with Liquidation Trustee; review various documents in connection with the above including Plan, Disclosure Statement, Confirmation Order, and certain other pleadings filed in these chapter 11 cases	8.7	B320
4/14/04	R Schneider	Draft K&S retention letter; meeting with R. Stark re: same	1.2	B320
4/14/04	RJ Stark	Work on closing documents; multiple conferences with team	7.0	B320

<u>Date</u>	<u>Timekeeper</u>	<u>Description</u>	<u>Time</u>	<u>Category</u>
4/14/04	WS Petty	Complete review of final versions of Assignment Agreements (3) for transfer of domestic and foreign patents; conference with R. Stark regarding scope of proposed revisions to Assignment Agreements and results of limited diligence evaluation of patents identified by said Assignment Agreements	1.2	B320
4/15/04	AM Freiman	Telephone call regarding memorandum to liquidating trustee regarding securities laws obligations; discussions with J. Pepin regarding drafting of memorandum	0.4	B320
4/15/04	JN Pepin	Conference with A. Freiman regarding memorandum; email to A. Simpson regarding securities obligations of liquidating trust; retrieve and review SEC no action letters	2.5	B320
4/15/04	R Bennett	Review severance agreements	1.0	B320