

EXHIBIT A

Oakwood Homes Corporation
 Summary of Professional Fees
 March 1, 2004 through March 31, 2004

Code	Date	Hours	Rate	Fees	Individual	Description	Mtg. (Y/N)
22	3/1/2004	1.0	\$ 685	\$685.00	Mitch Aeder	Review Lotus Trust tax spreadsheets	N
22	3/2/2004	3.0	\$ 685	\$2,055.00	Mitch Aeder	1/c R. Rayburn re disjunct ownership trust (1.1); review OLD Schedule (5); conf call w/ D. Goldman, S. Mills et al re Lotus Trust (2).	N
22	3/3/2004	1.1	\$ 685	\$753.50	Mitch Aeder	Discuss OLD issues w/ A. Papadakis	N
22	3/4/2004	1.1	\$ 685	\$753.50	Mitch Aeder	Review NOL calculation (6) & (7); Sweet	N
22	3/5/2004	1.6	\$ 685	\$1,096.00	Mitch Aeder	Review trust agreement (8) & (9) w/ T. Flubacher (5); draft note re Lotus Trust (5).	N
22	3/6/2004	0.2	\$ 685	\$137.00	Mitch Aeder	Discuss Lotus Trust bankruptcy w/ R. Smith.	N
22	3/9/2004	0.6	\$ 685	\$411.00	Mitch Aeder	1/c R. Rayburn re plan structure	N
22	3/10/2004	0.8	\$ 685	\$548.00	Mitch Aeder	1/c R. Rayburn re debtor capitalization & discuss w/ A. Papadakis (6); 1/c J. Sweet re escrow agreement (2).	N
22	3/11/2004	0.3	\$ 685	\$205.50	Mitch Aeder	Discuss trust tax issues with A. Papadakis	N
22	3/12/2004	0.8	\$ 685	\$548.00	Mitch Aeder	1/c D. Blutz re Lotus Trust (3) & draft language for motion (5)	N
22	3/15/2004	4.2	\$ 685	\$2,877.00	Mitch Aeder	Discuss trust compliance issues w/ A. Papadakis and D. Skolos (6); conf call w/ L. Poulin, R. Smith re trust tax compliance (1.1.1); review liquidating trust & escrow agreements (1.6); 1/c Parlee, Howell re Lotus Trust reorg. (4); review Lotus Trust	N
22	3/16/2004	2.3	\$ 685	\$1,575.50	Mitch Aeder	Review Lotus Trust motion (8); conf call w/ D. Muir, R. Rayburn re subsidiary mergers (7);	N
22	3/17/2004	0.2	\$ 685	\$137.00	Mitch Aeder	1/c P. Patee re IRS call re Residual interests (3); 1/c R. Smith re implementation mechanics (2); discuss w/ A. Papadakis (3).	N
22	3/18/2004	2.2	\$ 685	\$1,507.00	Mitch Aeder	Discuss state tax issues w/ A. Papadakis	N
22	3/19/2004	0.2	\$ 685	\$137.00	Mitch Aeder	Discuss state tax issues w/ H. Bissonndial (4); review Lotus Trust settlement agreement (7);	N
22	3/22/2004	1.4	\$ 685	\$959.00	Mitch Aeder	Discuss implementation tax issues w/ A. Papadakis	N
22	3/23/2004	2.0	\$ 685	\$1,370.00	Mitch Aeder	Review liquidating trust agreement (5); discuss transfer tax issues w/ A. Papadakis (2);	N
22	3/24/2004	2.5	\$ 685	\$1,712.50	Mitch Aeder	1/c R. Rayburn, R. Stark re tax returns, debtor capitalization (8); 1/c R. Smith re tax compliance (4);	N
22	3/26/2004	2.1	\$ 685	\$1,438.50	Mitch Aeder	1/c R. Rayburn, M. Standish, R. Stark, S. Mills re debtor capitalization (2.1); and discuss w/ J. Martin (4).	N
22	3/31/2004	1.4	\$ 685	\$959.00	Mitch Aeder	Review confirmation order.	N
22	3/22/2004	1.0	\$ 685	\$685.00	Hardeo Bissonndial	Assessment of state issues associated with liquidations and inter-company debt -w- S. Rock & A. Papadakis.	N
22	3/24/2004	1.0	\$ 685	\$685.00	Hardeo Bissonndial	Development of sale of tax efficient sale of asset plan in order to maximize state tax concerns.	N
22	3/1/2004	2.5	\$ 525	\$1,312.50	Andrew Papadakis	5 1/c -V- Rouse to go over b-2's. 1-1/c-V- Rouse to go over spreadsheets and OID consequences on run out.	N
22	3/2/2004	4.0	\$ 525	\$2,100.00	Andrew Papadakis	5-1/c with R. Rayburn & M. Aeder to discuss resolution of Lotus Trust and triggering COD. 1.5-1/c with Mungler, Toll, Rouse, M. Aeder re going over lotus trust figures. 2. preparation for call with V. Rouse.	N
22	3/3/2004	4.0	\$ 525	\$2,100.00	Andrew Papadakis	3.5-Research re: contingent bond method; abandonment trust, and fraudulent conveyance concerns; discussions -w- M. Aeder	N
22	3/4/2004	1.8	\$ 525	\$945.00	Andrew Papadakis	1.1-Review of abandonment trust document.	N
22	3/10/2004	2.5	\$ 525	\$1,312.50	Andrew Papadakis	1.1 Discussions with S. Sood to research (abandonment and contingent bond method). 4-verification of research.	N
22	3/11/2004	1.5	\$ 525	\$787.50	Andrew Papadakis	5-1/c with R. Rayburn to discuss plan; 1.5- Research issues with respect to modification of series A to blow trust up. .	N
22	3/12/2004	1.5	\$ 525	\$787.50	Andrew Papadakis	5- discussions with M. Aeder re status of emergence.	N
22	3/13/2004	1.8	\$ 525	\$945.00	Andrew Papadakis	OHC open items list Review.	N
22	3/14/2004	1.5	\$ 525	\$787.50	Andrew Papadakis	1.2- Review of OHC disputed claims trust; 5- billing update.	N
22	3/15/2004	1.5	\$ 525	\$787.50	Andrew Papadakis	5- SALT briefing on Transfer Taxes and Liquidation consequences; 5-1/c -w- R. Smith re Transfer Taxes and liquidation consequences.	N
22	3/20/2004	1.0	\$ 525	\$525.00	Andrew Papadakis	Organization of appointment information and revised balance sheet information.	N
22	3/22/2004	1.5	\$ 525	\$787.50	Andrew Papadakis	Transfer tax logistics.	N
22	3/23/2004	1.5	\$ 525	\$787.50	Scott Rock	Meeting with HB and AP to talk about state tax issues surrounding sale. Reviewed materials	N
22	3/24/2004	1.0	\$ 525	\$525.00	Scott Rock	Research for state matrix performed to predict filing and tax consequences of bankruptcy sale.	N
22	3/25/2004	0.5	\$ 525	\$262.50	Scott Rock	Discussed transmittal and explanation of matrix.	N
22	3/11/2004	1.7	\$ 235	\$399.50	Dain Siders	Prepared transmittal and explanation of matrix.	N
22	3/15/2004	1.4	\$ 235	\$329.00	Dain Siders	Drafted open items list; reviewed and discussed with Andrew, changed accordingly.	N
22	3/16/2004	1.5	\$ 235	\$352.50	Dain Siders	Meeting with Mitch to discuss list; conference call with Andrew (1hour, 10 minutes).	N
22	3/22/2004	0.5	\$ 235	\$117.50	Dain Siders	Adding to the pre/post bankruptcy list.	N
22	3/22/2004	4.5	\$ 235	\$1,057.50	Sunjay Sood	Intercompany item consolidation.	N
22	3/23/2004	2.0	\$ 235	\$470.00	Sunjay Sood	Creation of appointment schedules associated with state matrix.	N
33	3/31/2004	0.5	\$ 539	\$269.50	Brad Leffler	Revision to appointment schedule associated with state matrix.	N
33	3/5/2004	1	\$ 268	\$268.00	Charles Bolliger	Clearance on technical bankruptcy accounting questions	N
33	3/7/2004	2	\$ 268	\$536.00	Charles Bolliger	Review and research on bankruptcy technical issues	N
33	3/12/2004	3	\$ 268	\$804.00	Charles Bolliger	Reconciliation of W/ps for engagement	N
33	3/13/2004	4	\$ 268	\$1,072.00	Charles Bolliger	Review of engagement status summaries	N
33	3/13/2004	2	\$ 268	\$536.00	Charles Bolliger	Organization of billing information	N
33	3/19/2004	3.5	\$ 268	\$938.00	Charles Bolliger	Preparation of billing forms	N
33	3/18/2004	2.5	\$ 268	\$670.00	Charles Bolliger	Review of technical accounting issues	N
33	3/23/2004	2.5	\$ 268	\$670.00	Charles Bolliger	Review or work completed by associate	N
33	3/25/2004	3	\$ 268	\$804.00	Charles Bolliger	Preparation of billing forms	N
33	3/26/2004	3.5	\$ 268	\$938.00	Charles Bolliger	Planning of current year ERISA audit planning	N
33	3/8/2004	8	\$ 169	\$1,352.00	Joseph Tumbaro	Documentation of accounting matters in work papers	N
33	3/9/2004	8	\$ 169	\$1,352.00	Joseph Tumbaro	Call with Audit Committee to discuss accounting issues and review strategy (Melman, Bolliger, Audit Committee)	Y
33	3/10/2004	8	\$ 169	\$1,352.00	Joseph Tumbaro	Documentation of audit committee call discussion and audit workpapers	N
33	3/11/2004	4	\$ 169	\$676.00	Joseph Tumbaro	Preparation of billing forms	N
33	3/12/2004	4	\$ 169	\$676.00	Joseph Tumbaro	Preparation of billing forms	N
33	3/25/2004	1	\$ 409	\$409.00	Charles Melman	Call with Audit Committee with Bolliger	N
Total Time				144.0			
Expenses				\$	\$54,730.00		
Total Bill				\$	\$54,933.93		

Oakwood Homes Corporation
 Summary of Professional Fees
 April 1, 2004 through April 30, 2004

Code	Date	Hours	Rate	Fees	Individual	Description	Mtg. (Y/N)
22	4/1/2004	1.3	\$ 685	\$890.50	Mitch Aeder	Review Liquidating Trust agreement (.9) and discuss w/ S. Mills (.4).	N
22	4/2/2004	1.3	\$ 685	\$890.50	Mitch Aeder	Review Liquidating Trust agreement and discuss w/ T. Flubacher	N
22	4/5/2004	2.9	\$ 685	\$1,986.50	Mitch Aeder	Misc. calls and discussions re implementation ideas.	N
22	4/9/2004	2.7	\$ 685	\$1,849.50	Mitch Aeder	Review changes to liquidating trust and disputed fund agreements (1.2); t/c T. Flubacher re liquidating trust issues (.3); emails re dismissal of receivable subs, state tax issues (1.2).	N
22	4/14/2004	0.9	\$ 685	\$616.50	Mitch Aeder	Discuss implementation issues w/ A. Papadakis (.4); t/c R. Smith re disputed ownership fund compliance (.5).	N
22	4/15/2004	0.7	\$ 685	\$479.50	Mitch Aeder	review charter amendments and press release.	N
22	4/21/2004	0.5	\$ 685	\$342.50	Mitch Aeder	Misc.	N
22	4/22/2004	0.2	\$ 685	\$137.00	Mitch Aeder	Misc.	N
22	4/23/2004	0.3	\$ 685	\$205.50	Mitch Aeder	Misc.	N
22	4/8/2004	2.0	\$ 685	\$1,370.00	Hardeo Bissonndial	S&U tax, NW tax with Rock	N
22	4/6/2004	4.0	\$ 525	\$2,100.00	Andrew Papadakis	2- Review of matrix for transfer taxes. 1- t/c with R. Smith & clayton re transfer taxes. 1- Research re transfer taxes.	N
22	4/14/2004	2.0	\$ 525	\$1,050.00	Andrew Papadakis	2- Analysis of balance sheet re revised plan of liquidation.	N
22	4/15/2004	1.5	\$ 525	\$787.50	Andrew Papadakis	1 - Misc issues re. changes to Art. of Inc., Press release; .5 t/c- with Garrett @Kennedy & Covington.	N
22	4/29/2004	2.5	\$ 525	\$1,312.50	Andrew Papadakis	Revisiting open items and catching up on engagement.	N
22	4/7/2004	3.5	\$ 525	\$1,837.50	Scott Rock	Matrices and e-mail	N
22	4/8/2004	2.0	\$ 525	\$1,050.00	Scott Rock	revise e-mail and research for matrices.	N
33	4/15/2004	2.5	\$ 268	\$670.00	Charles Bolliger	Review of engagement status report and wips	N
33	4/19/2004	7	\$ 268	\$1,876.00	Charles Bolliger	Finalization of billing summaries	N
33	4/20/2004	8	\$ 268	\$2,144.00	Charles Bolliger	Finalization of billing summaries	N

Total Time 45.8
 Expenses \$ 21,595.50
Total Bill \$21,595.50