#### EXHIBIT B

RAYBURN COOPER & DURHAM, P.A. 227 West Trade Street, Suite 1200 Charlotte, NC 28202-1675 Telephone (704) 334-0891 Fax (704) 377-1897 FEDERAL I.D. #: 56-1597966

04/26/04

Oakwood Homes Corporation Attn: Myles E. Standish 7800 McCloud Road (27409-9634) P.O. Box 27081 Greensboro NC 27425-7081

Summary of All Cases 3179

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04/26/04

Oakwood Homes Corporation Attn: Myles E. Standish 7800 McCloud Road (27409-9634) P.O. Box 27081 Greensboro NC 27425-7081

Our file number 3179-025/CRR/CRR Invoice number 22619

Re: Post-Petition

Balance Forward \$356,320.38

	Atty	Services Rendered	Hours
04/01/04	CRR	PLAN/DISCLOSURE: Telephone conference with Walper regarding closing issues and organization	0.20
04/01/04	CRR	PLAN/DISCLOSURE: Telephone conference with Muir regarding transaction	0.20
04/01/04	CRR	PLAN/DISCLOSURE: Telephone conference with Standish, Muir and Buczkowski regarding insurance and closing of deal at 12:01am April 13th	0.30
04/01/04	CRR	ASSET TRANS: Telephone conference with Smith regarding closing and pre-closing issues	0.20
04/01/04	CRR	PLAN/DISCLOSURE: Telephone conference with Stark and Saunders regarding escrow documents and trust	0.10
04/01/04	EAV	ASSET TRANS: Prepare and review legal descriptions for deeds	4.70
04/01/04	HNJ	ASSET TRANS: Office conference with J. Miller regarding lease property with option to purchase, status of property and information as to legal description	0.20
04/01/04	HNJ	ASSET TRANS: Telephone call to PA and KS recorders of deeds and auditors as to exemptions from taxes on deeds	0.40
04/01/04	HNJ	ASSET TRANS: Review realty transfer tax	

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Oakwood Homes Corporation

Our file number 3179-025/CRR/CRR Invoice number 22619

	Atty	Services Rendered	Hours
		statement of value as required by PA recorders	0.40
04/01/04	HNJ	ASSET TRANS: Review TX files and legal descriptions	0.80
04/01/04	HNJ	ASSET TRANS: Review OR files and legal descriptions; revising deeds	0.60
04/01/04	HNJ	ASSET TRANS: Revise TX manufacturing deeds	0.50
04/01/04	HNJ	ASSET TRANS: Revise headquarter deeds and reviewing legal descriptions	1.20
04/01/04	HNJ	ASSET TRANS: Revising NC sales center deeds to include bankruptcy code, tax transfer exemption	1.00
04/01/04	HNJ	ASSET TRANS: Revise VA sales centers deeds and reviewing legal descriptions	0.80
04/01/04	HNJ	ASSET TRANS: Revise the OK deed and reviewing the legal description as inserted within	0.40
04/01/04	HNJ	ASSET TRANS: Telephone call from P. Edmondson regarding change in Grantee's names - assets to be divided among various Clayton properties	0.10
04/01/04	HNJ	ASSET TRANS: Revise SC deeds and review legal descriptions	0.60
04/01/04	HNJ	ASSET TRANS: Revise the WV deed and review legal description	0.40
04/01/04	HNJ	ASSET TRANS: Review Clayton spreadsheet on transferring property to additional entities	0.30
04/01/04	JRM	ASSET TRANS: Office conference with H.	

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Oakwood Homes Corporation

Our file number 3179-025/CRR/CRR Invoice number 22619

	Atty	Services Rendered	Hours
	-	Johnson regarding status of ownership of RW Properties tract	0.20
04/01/04	JRM	ASSET TRANS: Review files regarding RW tract; correspondence to Doug Muir and H. Johnson regarding same	0.50
04/01/04	JRM	CLAIMS ADMIN: Review files regarding administrative and pre-petition claims of MAAX; telephone call to Steve Milo regarding same	0.50
04/01/04	JRM	CLAIMS ADMIN: Analyze post-petition MAAX claim	0.20
04/01/04	JRM	PLAN/DISCLOSURE: Review confirmation order regarding distribution under plan	0.50
04/01/04	LK	ASSET TRANS: Preparation of legal description for sale to Clayton	3.00
04/01/04	PBE	PLAN/DISCLOSURE: Conference with R. Rayburn regarding disputed funds escrow	0.10
04/01/04	PBE	PLAN/DISCLOSURE: Complete revision of disputed funds escrow	0.50
04/01/04	PBE	ASSET TRANS: Complete draft of closing checklist	0.60
04/01/04	PBE	ASSET TRANS: Telephone conference with Garrett Van Osdell regarding coordination of closing and reorganization	0.20
04/01/04	PBE	ASSET TRANS: E-mail from B. Smith regarding real estate description	0.10
04/01/04	PBE	ASSET TRANS: Brief conference with J. Miller regarding Piedmont SC property	0.10
04/01/04	PBE	PLAN/DISCLOSURE: E-mail to MNAT and D.	

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## Oakwood Homes Corporation

Our file number 3179-025/CRR/CRR Invoice number 22619

	Atty	Services Rendered	Hours
		Hutson regarding disputed funds escrow agreement	0.20
04/01/04	PBE	ASSET TRANS: E-mail to MA Todd and D. Harris regarding conference call and closing check list	0.20
04/01/04	PBE	ASSET TRANS: Organization of closing items	0.70
04/01/04	PBE	PLAN/DISCLOSURE: Receipt of e-mail from R. Stark regarding liquidation trust	0.30
04/01/04	PBE	ASSET TRANS: Telephone conference with MA Todd, T. Walper, R. Rayburn and MNAT regarding closing items	0.50
04/01/04	PBE	ASSET TRANS: Telephone conference with F. Pinckney, KCLH, regarding transfer of trademarks	0.20
04/01/04	PBE	ASSET TRANS: Compare KCLH trademark list with ours	0.30
04/01/04	PBE	ASSET TRANS: E-mail to F. Pinckney regarding assignments	0.10
04/01/04	PBE	ASSET TRANS: E-mail to B. Smith regarding release of cash collateral	0.20
04/01/04	PBE	ASSET TRANS: E-mail from MA Todd regarding items for assignment to other Clayton entities	0.20
04/01/04	PBE	FEE PROCEEDINGS: Work on prebill for March	0.40
04/02/04	CRR	PLAN/DISCLOSURE: Telephone conference with Dehney regarding agreement	0.20
04/02/04	CRR	PLAN/DISCLOSURE: Telephone conference with Ryeran and new fee documents	0.30

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Oakwood Homes Corporation

Our file number 3179-025/CRR/CRR Invoice number 22619

	71 + + 3.7	Services Rendered	Hours
	ALLY		
04/02/04	CRR	PLAN/DISCLOSURE: Telephone conference with Muir and Smith regarding closing	0.20
04/02/04	HNJ	ASSET TRANS: Conference with P. Edmondson regarding deed delivery to Clayton	0.10
04/02/04	HNJ	ASSET TRANS: Review of all deeds for accuracy of information and proper conveyance, legal descriptions and additional affidavits as required by various jurisdictions	3.20
04/02/04	HNJ	ASSET TRANS: Revise deeds to change grantee's names in accordance with Clayton spreadsheet on transferring property to additional entities	2.60
04/02/04	HNJ	ASSET TRANS: Office conference with P. Edmondson regarding review of information as to deed, plants, lot and parcel numbers for NC; telephone call to Bob Smith	0.40
04/02/04	HNJ	ASSET TRANS: Office conference with P. Edmondson regarding review of officers certificates and seller disclosure sheets	0.20
04/02/04	НИЈ	ASSET TRANS: Preparation of deeds for Bob Smith and MA Todd regarding attachment of all deeds, and questions for completion - sent package	0.50
04/02/04	HNJ	ASSET TRANS: Revise Cardinal Downs property deed and Glendale AZ information on deed as retail center	0.50
04/02/04	JRM	CLAIMS ADMIN: Review plan regarding periodic claims distributions	0.40
04/02/04	JRM	CLAIMS ADMIN: Review confirmation order regarding future claims issues	1.30

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	Atty	Services Rendered	Hours
04/02/04	LK	ASSET TRANS: Review and revise legal descriptions	1.00
04/02/04	PBE	PLAN/DISCLOSURE: Receipt of multiple e-mails from parties with comments on liquidation trust	0.50
04/02/04	PBE	PLAN/DISCLOSURE: E-mail from R. Hutson regarding disputed funds escrow agreement	0.10
04/02/04	PBE	PLAN/DISCLOSURE: Telephone conference and e-mail to D. Harris regarding disputed funds escrow	0.20
04/02/04	PBE	PLAN/DISCLOSURE: Conference with R. Rayburn regarding same	0.10
04/02/04	PBE	PLAN/DISCLOSURE: Revision to disputed funds escrow agreement	0.30
04/02/04	PBE	CASE ADM/BUS OP: E-mail exchange with G. Saydah regarding updated calendar and closing	0.20
04/02/04	PBE	FEE PROCEEDINGS: Fee application for March	0.50
04/02/04	PBE	ASSET TRANS: Conference with H. Johnson regarding status of deeds	0.10
04/02/04	PBE	CASE ADM/BUS OP: E-mail of disputed funds agreement to MNAT and D. Hutson	0.20
04/02/04	PBE	ASSET TRANS: E-mail from MA Todd (4) regarding addresses for deeds and reply regarding return of deeds	0.40
04/02/04	PBE	PLAN/DISCLOSURE: Telephone call from D. Harris regarding disputed funds escrow and changes to agreement per same	0.30
04/02/04	PBE	PLAN/DISCLOSURE: Telephone conference	

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	Atty	Services Rendered	Hours
		with R. Stark regarding disputed funds escrow	0.20
04/02/04	PBE	PLAN/DISCLOSURE: E-mail exchanges regarding agreements	0.10
04/02/04	PBE	PLAN/DISCLOSURE: Telephone conference with MNAT regarding conference call on liquidation trust	0.20
04/02/04	PBE	PLAN/DISCLOSURE: E-mail to B. Stark with revised disputed funds escrow	0.20
04/02/04	PBE	PLAN/DISCLOSURE: Telephone conference with Gib Saydah regarding trust agreement	0.10
04/02/04	PBE	PLAN/DISCLOSURE: E-mail exchange with L. Hering regarding revisions to disputed funds escrow	0.20
04/02/04	PBE	PLAN/DISCLOSURE: Receipt of D. Butz comments on disputed funds agreement and forward same to B. Stark	0.20
04/02/04	PBE	PLAN/DISCLOSURE: Review liquidation trust agreement and comments	0.60
04/02/04	PBE	PLAN/DISCLOSURE: Telephone conference with L. Hering and Todd Flubacher regarding agreements	0.50
04/02/04	PBE	PLAN/DISCLOSURE: Revisions to agreement for disputed funds	0.30
04/02/04	PBE	ASSET TRANS: Conference with H. Johnson regarding real estate deeds (3)	0.40
04/02/04	PBE	ASSET TRANS: Telephone conference with B. Smith regarding three property issues (2)	0.20
04/02/04	PBE	PLAN/DISCLOSURE: Telephone conference	

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	Atty	Services Rendered	Hours
		with B. Stark regarding comments on disputed funds agreement from BONY	0.50
04/02/04	PBE	PLAN/DISCLOSURE: E-mail exchange with L. Hering regarding disputed funds agreement	0.20
04/02/04	PBE	ASSET TRANS: Telephone conference with Randelle Smith regarding tax id numbers on NC properties	0.10
04/02/04	PBE	PLAN/DISCLOSURE: Telephone conference with G. Saydah regarding Stark comments on agreement	0.10
04/02/04	PBE	PLAN/DISCLOSURE: Telephone conference with Todd Flubacher and D. Butz	0.50
04/02/04	PBE	PLAN/DISCLOSURE: Telephone conference with R. Rayburn regarding tax provision in trust agreement	0.10
04/02/04	PBE	PLAN/DISCLOSURE: E-mail D. Hutson regarding BONY comments	0.20
04/02/04	PBE	PLAN/DISCLOSURE: Telephone conference with B. Stark regarding agreements	0.10
04/05/04	AFD	ASSET TRANS: Review order(s) regarding sale to Clayton and sale of certain REMIC securities	0.30
04/05/04	AFD	CASE ADM/BUS OP: Review 15th interim application by Hunton & Williams for February	0.10
04/05/04	AFD	CASE ADM/BUS OP: Review 3rd interim application by KCLH for fees	0.10
04/05/04	AFD	LITIGATION: Review amended motion by JP Morgan Chase to establish reserve	0.20
04/05/04	AFD	CASE ADM/BUS OP: Review 3rd application	

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	Atty	Services Rendered	Hours
		by Miller Buckfire for fees	0.10
04/05/04	AFD	CASE ADM/BUS OP: Review 13th interim application by MNAT for fees	0.10
04/05/04	CRR	PLAN/DISCLOSURE: Telephone conference with Smith regarding last week and effective date action, issues	0.10
04/05/04	CRR	PLAN/DISCLOSURE: Telephone conference with Standish regarding Miller Buckfire and other effective date questions	0.20
04/05/04	CRR	ASSET TRANS: Review proposed assignment and telephone conferences with Muir regarding same	0.30
04/05/04	CRR	PLAN/DISCLOSURE: Review and comment on escrow agreement and conference with P. Edmondson regarding agreement	0.40
04/05/04	CRR	CASE ADM/BUS OP: Telephone conference with Ponce and Rochey regarding assignment document for 1031 exchange and changes thereto	0.20
04/05/04	CRR	ASSET TRANS: E-mail client regarding closing questions	0.10
04/05/04	CRR	ASSET TRANS: E-mails from and to Standish and Muir regarding transition / closing issues	0.30
04/05/04	HNJ	ASSET TRANS: Office conference with P. Edmondson regarding review of executory contracts for AZ properties	0.20
04/05/04	HNJ	ASSET TRANS: Review of executory contract schedule	0.40
04/05/04	HNJ	ASSET TRANS: Office conference with P. Edmondson regarding leases in Glendale	

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	Atty	Services Rendered	Hours
		and Buckeye	0.20
04/05/04	HNJ	ASSET TRANS: Review forms of officer's certificates and secretary's certificates	0.50
04/05/04	HNJ	ASSET TRANS: Draft officer's certificates	1.50
04/05/04	HNJ	ASSET TRANS: Draft secretary's certificates	1.40
04/05/04	HNJ	ASSET TRANS: Telephone call to Tom Hodges regarding questions emerging from review of deeds	0.20
04/05/04	PBE	ASSET TRANS: Telephone conference with B. Smith regarding leases in Gendale and Buckeye (2)	0.40
04/05/04	PBE	ASSET TRANS: Conferences with H. Johnson regarding same (2)	0.20
04/05/04	PBE	PLAN/DISCLOSURE: Review e-mail exchange regarding liquidation trust	0.40
04/05/04	PBE	PLAN/DISCLOSURE: E-mail to T. Walper regarding liquidation trust agreement	0.10
04/05/04	PBE	PLAN/DISCLOSURE: E-mail from R. Hutson regarding disputed funds escrow	0.10
04/05/04	PBE	FEE PROCEEDINGS: Draft of sixteenth fee application	1.00
04/05/04	PBE	PLAN/DISCLOSURE: Telephone conference with D. Harris regarding revisions to disputed funds agreement	0.30
04/05/04	PBE	PLAN/DISCLOSURE: Receipt and review of BONY revisions to disputed funds escrow agreement	0.40
04/05/04	PBE	PLAN/DISCLOSURE: Conference with R.	

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Oakwood Homes Corporation

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	Atty	Services Rendered	Hours
		Rayburn regarding terms of disputed funds escrow agreement	0.20
04/05/04	PBE	PLAN/DISCLOSURE: Telephone conference with Dick Hutson regarding same	0.20
04/05/04	PBE	CASE ADM/BUS OP: Telephone conference with law office regarding closing on land and home	0.20
04/05/04	PBE	CASE ADM/BUS OP: Conference with R. Rayburn regarding 1031 exchange document	0.20
04/05/04	PBE	PLAN/DISCLOSURE: Revise agreement per suggestions	1.80
04/05/04	PBE	PLAN/DISCLOSURE: E-mail disputed funds agreement to relevant people	0.20
04/05/04	PBE	PLAN/DISCLOSURE: Review revised liquidation trust agreement	0.20
04/05/04	PBE	PLAN/DISCLOSURE: E-mail regarding liquidation trust revisions	0.10
04/05/04	PBE	PLAN/DISCLOSURE: E-mail exchange with H. Johnson regarding deeds	0.20
04/06/04	CRR	ASSET TRANS: Review e-mail and APA regarding Clayton performance issues and Warranty messages and e-mails to client	0.70
04/06/04	CRR	CASE ADM/BUS OP: Revise release and conference with Muir regarding release provision	0.30
04/06/04	CRR	PLAN/DISCLOSURE: Conference with P. Edmondson and e-mail from and to Dehney regarding trust	0.10
04/06/04	CRR	ASSET TRANS: Review e-mail; telephone conference with Smith regarding land	

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# Oakwood Homes Corporation

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	Atty	Services Rendered	Hours
		hold for resale	0.10
04/06/04	CRR	PLAN/DISCLOSURE: Telephone conference with Muir regarding release issues	0.10
04/06/04	CRR	CASE ADM/BUS OP: Review 8-K regarding plan confirmation, e-mails, Van Osdell and Butz; telephone conference with Butz regarding same	0.30
04/06/04	CRR	PLAN/DISCLOSURE: Telephone conference with Van Osdell regarding transaction steps for plan closing and roll up	0.50
04/06/04	CRR	PLAN/DISCLOSURE: Telephone conference with Walper regarding roll up structure and Tunnell	0.20
04/06/04	CRR	PLAN/DISCLOSURE: Revise release	0.10
04/06/04	CRR	ASSET TRANS: Telephone conference with Smith et al regarding deeds for real estate	0.50
04/06/04	CRR	ASSET TRANS: Telephone conference with Hardymon regarding deeds and merger	0.20
04/06/04	CRR	PLAN/DISCLOSURE: Telephone conferences with P. Edmondson regarding issues in trust escrow documents	0.30
04/06/04	CRR	ASSET TRANS: Review e-mails regarding closing questions	0.20
04/06/04	CRR	PLAN/DISCLOSURE: Conference call with A & M, MNAT, K & S et al regarding liquidation trust agreement	1.50
04/06/04	CRR	PLAN/DISCLOSURE: Telephone conference with Dehney regarding resolution of trust issues	0.10

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Oakwood Homes Corporation

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	Atty	Services Rendered	Hours
04/06/04	HNJ	ASSET TRANS: Office conference with P. Edmondson regarding sale properties owned by Oakwood and potential deed drafting	0.30
04/06/04	HNJ	ASSET TRANS: Review of NC tax lot and parcel number chart forwarded by Randelle Smith	0.50
04/06/04	HNJ	ASSET TRANS: Draft officer's certificates	1.20
04/06/04	HNJ	ASSET TRANS: Review certificates - secretary and officer for all entities	1.00
04/06/04	HNJ	ASSET TRANS: Office conference with P. Edmondson regarding officer certificates, secretary certificates, and missing deed for property in Guilford	0.40
04/06/04	HNJ	ASSET TRANS: Telephone call to P. Edmondson regarding confirmation of signature and consent minutes from Doug Muir	0.10
04/06/04	HNJ	ASSET TRANS: Review and draft resolution to accompany secretary's certificates	0.50
04/06/04	HNJ	ASSET TRANS: Revise secretary's certificates and officer's certificates	1.40
04/06/04	НИЈ	ASSET TRANS: Review officer list for signature pages on certificates	0.50
04/06/04	HNJ	ASSET TRANS: Review list sent by Doug Muir as to changes in sellers - dissolved company and question as to addition of other entities	0.20
04/06/04	HNJ	ASSET TRANS: Office conference with P. Edmondson and S. Cooper regarding resolving issues with resolutions and corporate documents	0.40

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Oakwood Homes Corporation

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	Atty	Services Rendered	Hours
04/06/04	HNJ	ASSET TRANS: Review SPE officer and secretary certificates drafted by Doug Muir	0.70
04/06/04	HNJ	ASSET TRANS: E-mail to D. Muir regarding resolving issues as to SPE's certificates, entities as sellers and missing documents	0.20
04/06/04	HNJ	ASSET TRANS: Review corporate documents of all seller entities to attach to secretary's certificates	0.70
04/06/04	HNJ	ASSET TRANS: E-mail to Doug Muir regarding copies of all certificates - secretary and officers - comments requested	0.30
04/06/04	HNJ	ASSET TRANS: Draft resolution for parent company from board minutes for execution	0.70
04/06/04	JLR	FEE PROCEEDINGS: Work on 16th fee application for RC&D and exhibits; letter and e-mail G. Saydah regarding same	1.50
04/06/04	JRM	CLAIMS ADMIN: Telephone call to Steve Milo regarding MAAX reclamation issues	0.10
04/06/04	PBE	ASSET TRANS: E-mail exchange with MA Todd regarding real estate	0.20
04/06/04	PBE	ASSET TRANS: Telephone conference with Tom Hodges regarding land available for resale	0.20
04/06/04	PBE	ASSET TRANS: Telephone conference with B. Smith regarding same	0.20
04/06/04	PBE	ASSET TRANS: Telephone call to B. Norcom regarding conveyance to Clayton re land for resale	0.10

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	Atty	Services Rendered	Hours
04/06/04	PBE	ASSET TRANS: Conference with R. Rayburn regarding closing and land for resale (2)	0.40
04/06/04	PBE	ASSET TRANS: Conference with H. Johnson regarding officer's and secretary's certificates	0.20
04/06/04	PBE	FEE PROCEEDINGS: Completion of sixteenth fee application	0.30
04/06/04	PBE	ASSET TRANS: Conference with H. Johnson regarding officer's certificates (2)	0.20
04/06/04	PBE	ASSET TRANS: Telephone call from D. Muir regarding consent minutes and officer's certificates	0.20
04/06/04	PBE	ASSET TRANS: Receipt of 2 e-mails from D. Muir regarding officer's and secretary's certificates	0.20
04/06/04	PBE	PLAN/DISCLOSURE: E-mail exchange with R. Dehney regarding liquidation trust agreement	0.20
04/06/04	PBE	ASSET TRANS: Review of resolutions and conference with H. Johnson regarding November resolutions	0.40
04/06/04	PBE	ASSET TRANS: E-mail exchange with D. Muir regarding officers certificates and resolutions	0.20
04/06/04	PBE	ASSET TRANS: E-mail exchange with R. Dehney regarding disputed funds agreement	0.20
04/06/04	PBE	ASSET TRANS: Telephone call from B. Norcom regarding property held for resale	0.10
04/06/04	PBE	ASSET TRANS: E-mail from MA Todd regarding assignment and 1031 exchange document	0.10

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	Atty	Services Rendered	Hours
04/06/04	PBE	PLAN/DISCLOSURE: Telephone conference with liquidation trustee counsel, T. Walper, MNAT and R. Rayburn regarding liquidation trust agreement	1.50
04/06/04	PBE	ASSET TRANS: Conference with H. Johnson regarding open issues on certificates	0.40
04/06/04	PBE	ASSET TRANS: Telephone call to B. Norcom regarding land held for resale	0.10
04/06/04	PBE	ASSET TRANS: Telephone conference with Tom Hodges of Clayton regarding same	0.10
04/06/04	PBE	ASSET TRANS: Conference with S. Cooper regarding minutes for sellers	0.20
04/06/04	WSC	PLAN/DISCLOSURE: Office conference with P. Edmondson and H. Johnson regarding drafting of certificates for closing	0.30
04/06/04	WSC	PLAN/DISCLOSURE: Office conference with H. Johnson regarding further questions on certificates	0.20
04/07/04	CRR	ASSET TRANS: Review and respond to series of e-mails from Todd, Biron, et al regarding closing and closing and plan implementation documents	0.60
04/07/04	CRR	PLAN/DISCLOSURE: Telephone conference with Smith regarding tax issues	0.20
04/07/04	CRR	PLAN/DISCLOSURE: Conference with P. Edmondson regarding open issues	0.20
04/07/04	CRR	PLAN/DISCLOSURE: Telephone conference with L. Hering regarding plan implementation of transfer to trust	0.30
04/07/04	CRR	PLAN/DISCLOSURE: E-mails regarding closing documents to and tax preparation	0.50

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	Atty	Services Rendered	Hours
04/07/04	CRR	PLAN/DISCLOSURE: Telephone conference with Smith regarding tax preparation	0.10
04/07/04	CRR	PLAN/DISCLOSURE: Conference call with Biron, Harris, Hering et al to review plan supp and closing documents status	1.10
04/07/04	CRR	PLAN/DISCLOSURE: Memo regarding conference call	0.10
04/07/04	CRR	ASSET TRANS: Conference with Harris and Hering regarding closing issues and documents and voice mail Todd regarding same	0.50
04/07/04	CRR	PLAN/DISCLOSURE: Review e-mail Standish and voice mail Standish	0.10
04/07/04	CRR	PLAN/DISCLOSURE: Telephone conference with Smith regarding transaction closing, etc.	0.10
04/07/04	CRR	ASSET TRANS: Telephone conference with Harris regarding closing documents	0.10
04/07/04	CRR	ASSET TRANS: Conference with H. Johnson regarding deeds	0.10
04/07/04	CRR	PLAN/DISCLOSURE: Telephone conference with Dehney, Walper and Hering regarding trust documents	0.30
04/07/04	CRR	PLAN/DISCLOSURE: Telephone conference with Dehney and Hering regarding liquidation trust and plan	0.20
04/07/04	CRR	ASSET TRANS: E-mail Muir and telephone conference with Hamilton regarding closing issues	0.20
04/07/04	HNJ	ASSET TRANS: Draft form resolution for subsidiary seller for secretary	

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	Atty	Services Rendered	Hours
		certificates	0.80
04/07/04	HNJ	ASSET TRANS: E-mail to P. Edmondson and S. Cooper regarding review of parent resolution and incorporation of board's minutes into document	0.20
04/07/04	HNJ	ASSET TRANS: Draft form resolutions for subsidiary sellers approving the APA	0.80
04/07/04	HNJ	ASSET TRANS: E-mail to P. Edmondson and S. Cooper regarding approval of form resolution	0.20
04/07/04	HNJ	ASSET TRANS: Telephone conference with Tom Hodges - Clayton Homes regarding revisions to and issues with deeds	1.30
04/07/04	HNJ	ASSET TRANS: Office conference with P. Edmondson regarding review of issues from call with Tom Hodges; review of resolutions	0.30
04/07/04	HNJ	ASSET TRANS: Review notes as to revisions on deeds per P. Edmondson and Tom Hodges	0.40
04/07/04	HNJ	ASSET TRANS: Revision of deeds	2.20
04/07/04	HNJ	ASSET TRANS: E-mail to Bob Smith regarding issues raised by Clayton as to the deeds and additional information needed to complete deeds	0.40
04/07/04	HNJ	ASSET TRANS: Telephone conference with Tom Hodges regarding status update and issue with Piedmont SC property	0.50
04/07/04	HNJ	ASSET TRANS: E-mail from Bob Smith regarding explanations to issues regarding deeds and information to be included into the deeds	0.20

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	Atty	Services Rendered	Hours
04/07/04	HNJ	ASSET TRANS: Telephone call to Tom Hodges/Clayton as to explanations and answers to some issues regarding deeds	0.10
04/07/04	НNJ	ASSET TRANS: E-mail to Randelle Smith regarding information on additional property in Guilford County, Parcel ID number for Cardinal Downs property	0.10
04/07/04	HNJ	ASSET TRANS: Memo to Oakwood with instruction on additional property documents to be filed with KS, PA, WV, SC and CA deeds	0.30
04/07/04	HNJ	ASSET TRANS: Telephone call to Barbara Norcom regarding legal descriptions	0.20
04/07/04	HNJ	ASSET TRANS: E-mail to Tom Hodges with update as to headquarters property, IN property and CO property issues	0.20
04/07/04	HNJ	ASSET TRANS: Review property description of VA property - Ward Road	0.30
04/07/04	PBE	ASSET TRANS: Conference with R. Rayburn regarding outstanding items for closing	0.20
04/07/04	PBE	PLAN/DISCLOSURE: Telephone conference with D. Harris and L. Hering and R. Rayburn regarding escrow agreements	0.40
04/07/04	PBE	ASSET TRANS: Telephone conference with D. Muir regarding resolutions	0.10
04/07/04	PBE	ASSET TRANS: Conference with H. Johnson regarding resolutions and deeds	0.30
04/07/04	PBE	ASSET TRANS: E-mail exchange with D. Muir regarding resolutions	0.20
04/07/04	PBE	ASSET TRANS: E-mail exchange with MA Todd regarding escrow agent for COBRA	

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	Atty	Services Rendered	Hours
		agreement	0.20
04/07/04	PBE	PLAN/DISCLOSURE: E-mail from M. Askins-Sullivan regarding intellectual property and telephone conference regarding same	0.20
04/07/04	PBE	ASSET TRANS: Telephone call to D. Harris regarding disputed funds escrow	0.10
04/07/04	PBE	PLAN/DISCLOSURE: E-mail from C. Van Osdell regarding 8K	0.20
04/07/04	PBE	PLAN/DISCLOSURE: E-mails (5) to D. Harris regarding disputed funds escrow	0.40
04/07/04	WSC	PLAN/DISCLOSURE: Review and revise resolutions and certificates prepared by H. Johnson	0.30
04/07/04	WSC	PLAN/DISCLOSURE: Office conference with H. Johnson regarding closing certificates	0.10
04/07/04	WSC	PLAN/DISCLOSURE: Office conference with R. Rayburn and P. Edmondson regarding closing certificates	0.10
04/08/04	AFD	CLAIMS ADMIN: Telephone conference with P. Valalis, attorney for claimant regarding claim	0.10
04/08/04	AFD	CLAIMS ADMIN: Review e-mails and responses and comment on MAAX claim and missing invoices and debtors' objections	0.30
04/08/04	AFD	CASE ADM/BUS OP: Review FTI's 14th application for fees	0.10
04/08/04	CRR	PLAN/DISCLOSURE: Telephone conference with Dehney regarding documents and status of trust, etc.	0.20

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	Atty	Services Rendered	Hours
04/08/04	CRR	ASSET TRANS: Telephone conference with M. Askins-Sullivan regarding trademark assignment	0.20
04/08/04	CRR	PLAN/DISCLOSURE: E-mails from and to Aeder regarding tax questions in trust, etc.	0.30
04/08/04	CRR	CASE ADM/BUS OP: Telephone conference with Standish regarding status and board meeting agenda	0.20
04/08/04	CRR	CASE ADM/BUS OP: Telephone conference with Doug regarding plan and closing requirements for board meeting	0.30
04/08/04	CRR	PLAN/DISCLOSURE: Telephone conference with Standish regarding liquidation trust agreement	0.30
04/08/04	CRR	PLAN/DISCLOSURE: Telephone conference with Aeder regarding tax issues	0.20
04/08/04	CRR	PLAN/DISCLOSURE: Telephone conference with David Harris regarding DOF escrow agreement	0.10
04/08/04	CRR	PLAN/DISCLOSURE: E-mails to Butz and Van Osdell and review e-mails from Butz and Van Osdell and Aeder regarding roll up, dissolution, etc. pursuant to plan	0.40
04/08/04	CRR	ASSET TRANS: E-mails to client and compare e-mail regarding deeds to Walper and Todd	0.30
04/08/04	CRR	ASSET TRANS: E-mails and telephone conference regarding closing certificates; conference with H. Johnson regarding same	0.20
04/08/04	CRR	PLAN/DISCLOSURE: Telephone conference	

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	Atty	Services Rendered	Hours
		with Van Osdell regarding roll up and liquidation issues and e-mails regarding same and documents	0.40
04/08/04	CRR	PLAN/DISCLOSURE: Conference with K & S regarding liquidation trust issues and e-mails regarding same	0.40
04/08/04	CRR	PLAN/DISCLOSURE: Telephone conference with Hudson regarding accounts, etc.	0.20
04/08/04	CRR	PLAN/DISCLOSURE: Telephone conferences with Hering and Harris; conference call with Hering, K & S, Kvarda and Walper regarding liquidating trust agreement	0.80
04/08/04	CRR	PLAN/DISCLOSURE: Telephone conference with Smith regarding status of plan/closing	0.20
04/08/04	CRR	PLAN/DISCLOSURE: Telephone conference with Muir regarding status of plan/closing	0.10
04/08/04	HNJ	ASSET TRANS: Telephone call from Tom Hodges regarding remaining issues to be address with real estate	0.50
04/08/04	HNJ	ASSET TRANS: Telephone call from Bob Smith regarding legal description for plants, appraisal for Etna Green	0.20
04/08/04	HNJ	ASSET TRANS: E-mail to R. Rayburn regarding issues with retail regarding sale properties and 1031 exchange forms	0.20
04/08/04	HNJ	ASSET TRANS: Office conference with C. Riddle regarding Piedmont South Carolina land contract	0.30
04/08/04	HNJ	ASSET TRANS: Telephone call from Tom Hodges regarding change to Arizona deed	0.30

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	Atty	Services Rendered	Hours
04/08/04	HNJ	ASSET TRANS: Revision of Arizona deed	0.30
04/08/04	HNJ	ASSET TRANS: Review of land contract and court order governing Piedmont South Carolina property	0.70
04/08/04	HNJ	ASSET TRANS: Telephone call to Tom Hodges regarding executory contract schedule and issues	0.50
04/08/04	HNJ	ASSET TRANS: Office conference with R. Rayburn and David Harris regarding certificates	0.10
04/08/04	LNH	ASSET TRANS: Draft chart with deed information - addresses, document number and legal descriptions	0.40
04/08/04	HNJ	ASSET TRANS: Telephone call to Doug Muir regarding corporate documents	0.30
04/08/04	HNJ	ASSET TRANS: Review corporate documents for attachment to secretary's certificate	0.60
04/08/04	HNJ	ASSET TRANS: Telephone call from R. Rayburn regarding new deeds, 1031 exchange information and deeds to King Spaulding	0.20
04/08/04	HNJ	ASSET TRANS: Telephone call to Tom Hodges regarding 1031 exchange information - left message	0.20
04/08/04	HNJ	ASSET TRANS: E-mail to Dan Butz regarding court order for attachment to deeds	0.20
04/08/04	HNJ	ASSET TRANS: Telephone call from Tom Hodges regarding 1031 issues, deed comments, Oregon approved use	0.40
04/08/04	HNJ	ASSET TRANS: Revision of Rhea Street	

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	Atty	Services Rendered	Hours
		property and NW Grand Avenue	0.30
04/08/04	HNJ	ASSET TRANS: E-mail from Bob Smith confirming receipt of deeds	0.10
04/08/04	HNJ	ASSET TRANS: E-mail to Bob Smith regarding changes to AZ and NC deed; hold deeds until wiring	0.20
04/08/04	HNJ	ASSET TRANS: Telephone call to Dan Butz for confirmation order	0.30
04/08/04	HNJ	ASSET TRANS: E-mail to Bob Smith regarding status of confirmation order	0.10
04/08/04	JRM	CLAIMS ADMIN: Telephone conference with MAAX attorney regarding reclamation issues	0.30
04/08/04	JRM	CLAIMS ADMIN: Draft correspondence to Oakwood regarding MAAX claims	0.40
04/08/04	WSC	PLAN/DISCLOSURE: Office conference with R. Rayburn regarding closing details	0.20
04/09/04	CRR	ASSET TRANS: Review overnight e-mails regarding plan documents and closing of sale and respond to same	1.30
04/09/04	CRR	ASSET TRANS: Telephone conference with Hering, Harris and Flubacher regarding plan and closing documents status including conference call with Smith and Muir regarding closing plan issues (and e-mails during call)	1.10
04/09/04	CRR	ASSET TRANS: Review e-mails from Muir, Harris, Biron and Partee and responses regarding closing / merger details	0.30
04/09/04	CRR	ASSET TRANS: Review e-mails and e-mails to Biron, Partee and Harris regarding	

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	Atty	Services Rendered	Hours
		closing documents and issues	0.40
04/09/04	CRR	ASSET TRANS: Conference call regarding amendment #1 with Smith, Hering and Harris joined by Biron	1.10
04/09/04	CRR	ASSET TRANS: Telephone conference with Walper regarding closing issues	0.20
04/09/04	CRR	ASSET TRANS: Review e-mails and e-mails MNAT and PWC regarding closing	0.30
04/10/04	CRR	ASSET TRANS: Review e-mails and respond regarding COBRA escrow and motion to dismiss	0.30
04/11/04	CRR	ASSET TRANS: Review e-mails; e-mails regarding documents; conference calls and voice mail Askins-Sullivan regarding IP assignment; telephone conference with P. Edmondson	0.50
04/12/04	CRR	ASSET TRANS: Telephone conference with Smith regarding closing documents and schedule	0.10
04/12/04	CRR	ASSET TRANS: E-mails to Biron, Harris, et al regarding closing agenda and conference call	0.90
04/12/04	CRR	ASSET TRANS: Telephone conference with Walper regarding closing issues	0.20
04/12/04	CRR	ASSET TRANS: Closing agenda call with David Harris, L. Hering and R. Dehney regarding open items	0.30
04/12/04	CRR	CASE ADM/BUS OP: Conference call with board of directors	0.40
04/12/04	CRR	ASSET TRANS: Telephone conference with Biron regarding COBRA escrow and e-mail	

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	Atty	Services Rendered	Hours
		regarding same	0.40
04/12/04	CRR	ASSET TRANS: Telephone conference regarding bonds and cash collateral	0.20
04/12/04	CRR	ASSET TRANS: Telephone conference with Walper, Todd, Kalec and Hunter regarding real estate conveyancing	0.90
04/12/04	CRR	ASSET TRANS: Telephone conference with Hering, Dehney and Harris	0.30
04/12/04	CRR	ASSET TRANS: Telephone conference with Smith regarding deeds issue	0.20
04/12/04	CRR	ASSET TRANS: Telephone conference with Smith, Muir, Walper, Todd, Biron, Hering and Harris regarding APA closing issues	1.00
04/12/04	CRR	ASSET TRANS: Telephone conference with Hering regarding remaining issue	0.10
04/12/04	CRR	ASSET TRANS: Telephone conference with K. Roland regarding COBRA escrow	0.10
04/12/04	CRR	ASSET TRANS: Telephone conference with Standish and Smith regarding LC collateral release	0.40
04/12/04	CRR	ASSET TRANS: Telephone conference with Walper and Todd regarding LC collateral release	0.40
04/12/04	CRR	ASSET TRANS: Review deed issue, e-mails and telephone conferences with Smith regarding same; review e-mail documents and conference with H. Johnson and L. Kelly; e-mail MNAT	0.90
04/12/04	CRR	ASSET TRANS: Conference calls with MNAT, Hering, Harris, Walper, Todd, Smith, Clayton people and Buczkowski; telephone	

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	Atty	Services Rendered	Hours
		conference with Muir	1.30
04/12/04	CRR	ASSET TRANS: Conference call with Walper, Todd and Partee and Biron	1.40
04/12/04	CRR	ASSET TRANS: Review document drafts and e-mails regarding same	0.60
04/12/04	CRR	ASSET TRANS: Conference call all hands, clients - Smith regarding closing - Walper, Todd, Clayton, K & S - Brien and Detrizio, Kvarda for truste, Arlene Alves, MNAT - Hering, Harris and Dehney to identify open items and resolve	1.40
04/12/04	HNJ	ASSET TRANS: Telephone call from Tom Hodges regarding 1031 exchange forms	0.30
04/12/04	HNJ	ASSET TRANS: Review of e-mail and forms from Tom Hodges regarding 1031 forms; e-mail to R. Rayburn with forms for closing	0.20
04/12/04	HNJ	ASSET TRANS: E-mail to Bob Smith regarding confirmation court order - attachment to deeds	0.10
04/12/04	HNJ	ASSET TRANS: E-mail exchange with R. Rayburn regarding status of deeds	0.20
04/12/04	HNJ	ASSET TRANS: Telephone call from Tom Hodges regarding revisions to 1031 documents	0.20
04/12/04	HNJ	ASSET TRANS: Review of 1031 document revisions; e-mail to Kevin Biron	0.60
04/12/04	HNJ	PLAN/DISCLOSURE: Telephone call to counsel at SEC for applications for 12(h) exemptive requests - left message	0.20
04/12/04	HNJ	PLAN/DISCLOSURE: Research of exchange	

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	Atty	Services Rendered	Hours
		act section 12(j) cases	1.80
04/12/04	HNJ	ASSET TRANS: Office conference with R. Rayburn regarding deeds for 300 miscellaneous tracts of land	0.20
04/12/04	HNJ	ASSET TRANS: Review of spreadsheet regarding tracts of land	0.80
04/12/04	HNJ	ASSET TRANS: Office conference with R. Rayburn regarding review of spreadsheet and proposal of drafting of deeds	0.20
04/12/04	HNJ	ASSET TRANS: Telephone conference with Tom Hodges regarding grantee for deeds, questions as to 1031 documents	0.30
04/12/04	HNJ	ASSET TRANS: Draft form of special warranty deeds for miscellaneous tracts of land - NC, VA, WV, SC, OK and OR	0.60
04/12/04	HNJ	ASSET TRANS: Telephone call to Jeanie Christenbury, left message regarding status of recording of PA, OK and VA Foothill deeds	0.20
04/12/04	WSC	PLAN/DISCLOSURE: Office conference with R. Rayburn regarding closing details and deed preparation	0.10
04/12/04	WSC	PLAN/DISCLOSURE: Review SEC issues and strategy	0.40
04/12/04	WSC	PLAN/DISCLOSURE: Office conference with H. Johnson regarding document retrieval	0.10
04/13/04	CRR	ASSET TRANS: Telephone conference with Smith; telephone conference with Standish regarding status of closing documents	0.10
04/13/04	CRR	ASSET TRANS: Review last drafts of trust	

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	Atty	Services Rendered	Hours
		language and of amendment No. 1 and comments thereon	0.70
04/13/04	CRR	ASSET TRANS: Telephone conference with Hering, Harris and Muir regarding amendment	0.80
04/13/04	CRR	ASSET TRANS: Closing items; conference calls with Walper, Todd, Stark, Biron, Hering, Dehney, Smith, and Muir et al	1.40
04/13/04	CRR	ASSET TRANS: Telephone conference with Hodges regarding deeds and letter; telephone conference with Muir and Kvarda regarding flow of funds, etc.	0.20
04/13/04	CRR	ASSET TRANS: Review e-mails from Muir, Smith and Hodges and respond	0.20
04/13/04	CRR	ASSET TRANS: Telephone conference with Greene regarding closing status and fee application	0.10
04/13/04	CRR	ASSET TRANS: Telephone conference with Stark regarding APA amendment	1.10
04/13/04	CRR	ASSET TRANS: Oakwood conference call with Walper, Todd, Stark, Hering, Harris, Franck and Partee regarding closing	0.80
04/13/04	CRR	ASSET TRANS: Telephone conference with Hering regarding APA amendment language for MTD	0.10
04/13/04	CRR	ASSET TRANS: Telephone conference with PWC - Papadakis regarding taxes	0.20
04/13/04	CRR	ASSET TRANS: Closing conference call regarding closing with all participants and review documents and e-mails for closing	1.80

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	Atty	Services Rendered	Hours
04/13/04	CRR	ASSET TRANS: Telephone conference with Hering regarding amendment	0.10
04/13/04	CRR	ASSET TRANS: Telephone conference with Dehney regarding post-closing issues and closing	0.40
04/13/04	CRR	ASSET TRANS: Review amendment and draft comments	0.60
04/13/04	CRR	ASSET TRANS: Telephone conference with Stark, Dehney and Hering regarding changes to amendment and other documents	0.40
04/13/04	CRR	ASSET TRANS: E-mails regarding possible document fixes and telephone conference with Smith and Muir	0.40
04/13/04	CRR	ASSET TRANS: Telephone conferences and e-mails regarding patents, etc.	0.30
04/13/04	CRR	ASSET TRANS: All counsel call over amendment and etc.	0.70
04/13/04	CRR	ASSET TRANS: E-mails regarding assignment and review amendment	0.20
04/13/04	CRR	ASSET TRANS: Telephone conference with D. Isken, P. Edmondsonm, B. Norcom and Bob Smith regarding master deeds	0.40
04/13/04	HNJ	ASSET TRANS: Draft form of special warranty deeds for miscellaneous tracts of land - CA, CO, KS, TX, AZ and GA	0.60
04/13/04	HNJ	ASSET TRANS: Review notes from office conference with R. Rayburn and notes to file concerning process of drafting deeds	0.30
04/13/04	HNJ	ASSET TRANS: Office conference with P. Edmondson regarding call to Don Isken - left message; forward of lists of form	

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	Atty	Services Rendered	Hours
		deeds, spreadsheet of properties and grantee names	0.20
04/13/04	HNJ	PLAN/DISCLOSURE: Read caselaw on 12(j) orders for failure to comply with provisions of exchange act	1.30
04/13/04	HNJ	PLAN/DISCLOSURE: Telephone call to Public Reference Room/SEC	0.50
04/13/04	HNJ	ASSET TRANS: Telephone call from Jeanie Christenbury regarding working on approval of SC release, to confirm today	0.20
04/13/04	HNJ	ASSET TRANS: Voice mail from Jeanie Christenbury regarding SC deed of release form approved ready for execution	0.10
04/13/04	HNJ	ASSET TRANS: Research of SEC documents for applications for exemptive relief	1.30
04/13/04	HNJ	ASSET TRANS: Telephone call from Tom Hodges regarding certification of address for PA deeds - wrong	0.30
04/13/04	HNJ	ASSET TRANS: Revisions of certification of address page for 2 PA deeds; sent to Tom Hodges	0.50
04/13/04	PBE	ASSET TRANS: Conference with R. Rayburn and telephone conference with R. Rayburn, B. Smith, B. Norcom and D. Isken regarding conveyance of real estate	0.40
04/13/04	PBE	ASSET TRANS: Telephone conference with H. Johnson and D. Isken	0.20
04/13/04	PBE	ASSET TRANS: Review chart for land transfer	0.40
04/13/04	PBE	ASSET TRANS: Telephone conference with D. Isken regarding master deed and real	

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	Atty	Services Rendered	Hours
		estate issues	0.60
04/13/04	PBE	ASSET TRANS: Telephone conference with Barbara Norcom regarding schedule of land for resale (2)	0.80
04/13/04	PBE	ASSET TRANS: Telephone conference with B. Smith regarding same	0.10
04/13/04	PBE	ASSET TRANS: Telephone conference with Steve Nelson regarding deeds (2)	0.40
04/13/04	PBE	ASSET TRANS: E-mail to D. Isken regarding grantors and grantees	0.20
04/13/04	PBE	ASSET TRANS: E-mail to S. Nelson regarding deeds	0.20
04/13/04	PBE	ASSET TRANS: Review plan and order	0.30
04/13/04	PBE	ASSET TRANS: Conference with R. Rayburn regarding master deed	0.10
04/13/04	PBE	ASSET TRANS: Conference with R. Rayburn regarding stop-loss coverage for COBRA escrow	0.20
04/13/04	PBE	ASSET TRANS: Review file and e-mail to B. Stark regarding first version of COBRA escrow	0.30
04/13/04	PBE	ASSET TRANS: Numerous telephone calls and e-mails regarding OAC land held for resale	1.20
04/13/04	PBE	ASSET TRANS: Receipt and review of OAC schedule	0.80
04/13/04	PBE	ASSET TRANS: E-mail of land schedule to MA Todd	0.20
04/14/04	CRR	ASSET TRANS: Review closing documents	

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	Atty	Services Rendered	Hours
		and e-mails	0.40
04/14/04	CRR	ASSET TRANS: Telephone conference with Hering regarding transaction status	0.10
04/14/04	CRR	ASSET TRANS: Conference call regarding APA amendment and e-mail regarding provision; telephone conferences with Harris and Biron and Todd regarding stock interest and amendment	1.90
04/14/04	CRR	ASSET TRANS: Telephone conference with Stark regarding Concept Enterprises and e-mails regarding resolution	0.40
04/14/04	CRR	ASSET TRANS: Review amendment and escrow documents and e-mails to counsel regarding same; telephone conferences with counsel and Muir regarding closing	4.10
04/14/04	HNJ	PLAN/DISCLOSURE: E-mail to S. Cooper regarding telephone call with SEC, requesting files, and research on 12(j)	0.30
04/14/04	PBE	ASSET TRANS: Exchange of e-mails with client regarding land for resale	0.30
04/14/04	PBE	ASSET TRANS: Conference call (part of it) on APA amendment and closing issues	0.60
04/14/04	PBE	ASSET TRANS: Telephone conference with B. Smith and B. Norcom regarding schedule of land for sale	0.30
04/14/04	PBE	ASSET TRANS: Preparation of revised land schedule for master deed	1.20
04/14/04	PBE	ASSET TRANS: E-mail to MA Todd regarding property schedule for master deeds	0.30
04/14/04	PBE	ASSET TRANS: E-mail revised land schedule to B. Norcom for review	0.20

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	Atty	Services Rendered	Hours
04/14/04	PBE	ASSET TRANS: Telephone call from B. Norcom regarding further schedule revision	0.20
04/14/04	PBE	ASSET TRANS: E-mails from KCLH regarding roll up	0.20
04/14/04	PBE	ASSET TRANS: Review of e-mails from KCLH regarding transfer of Intellectual Property	0.30
04/14/04	WSC	PLAN/DISCLOSURE: Review e-mail from Garrett Van Osdell and NCGS	0.10
04/14/04	WSC	PLAN/DISCLOSURE: Office conference with R. Rayburn regarding e-mail on liquidation	0.10
04/14/04	WSC	PLAN/DISCLOSURE: Office conference with R. Rayburn regarding memorandum to board of directors on completion of case	0.20
04/14/04	WSC	PLAN/DISCLOSURE: Review and respond to e-mail on potential 12(h) order	0.10
04/15/04	CRR	PLAN/DISCLOSURE: Review e-mails regarding post closing corporate matters	0.10
04/15/04	CRR	PLAN/DISCLOSURE: Telephone conference with Smith regarding transition issues	0.20
04/15/04	CRR	PLAN/DISCLOSURE: Telephone conference with Stark regarding transition issues	0.10
04/15/04	CRR	PLAN/DISCLOSURE: Conference with P. Edmondson regarding plan provisions regarding effective date	0.20
04/15/04	CRR	PLAN/DISCLOSURE: Telephone conference with Harris regarding trust investment	0.30
04/15/04	CRR	PLAN/DISCLOSURE: Telephone conference	

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	Atty	Services Rendered	Hours
		with Dehney regarding transition	0.20
04/15/04	CRR	PLAN/DISCLOSURE: Conference call with Stark, Varner, Kvarda and Dehney regarding status for hearing (left in progress)	1.20
04/15/04	PBE	PLAN/DISCLOSURE: Conference with R. Rayburn regarding effective date (2)	0.20
04/15/04	PBE	PLAN/DISCLOSURE: E-mail from R. Stark regarding effective date	0.10
04/15/04	PBE	FEE PROCEEDINGS: Conference with R. Rayburn regarding telephonic fee hearing	0.10
04/15/04	PBE	PLAN/DISCLOSURE: Review plan regarding effective date provisions	0.40
04/15/04	PBE	ASSET TRANS: Review e-mails received while out of office	0.80
04/15/04	PBE	PLAN/DISCLOSURE: Conference with R. Rayburn regarding hearing and transition	0.40
04/15/04	PBE	PLAN/DISCLOSURE: Telephone conference with local counsel regarding litigation matters post-closing	0.20
04/15/04	PBE	PLAN/DISCLOSURE: Receipt and review of e-mails regarding press release and corporate reorganization	0.40
04/15/04	PBE	PLAN/DISCLOSURE: Review disputed funds escrow regarding payment of invoices per Dick Hutson	0.10
04/15/04	PBE	PLAN/DISCLOSURE: Conference call with S. Varner regarding items for Friday Court hearing	1.60
04/15/04	PBE	PLAN/DISCLOSURE: Review revised	

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	Atty	Services Rendered	Hours
		amendment to articles of organization	0.20
04/16/04	CRR	PLAN/DISCLOSURE: Telephone conference with Smith regarding status and P. Edmondson regarding hearing	0.10
04/16/04	CRR	PLAN/DISCLOSURE: Meeting with Hutson regarding transaction issues	1.40
04/16/04	PBE	FEE PROCEEDINGS: Review outstanding fee applications for hearing	0.80
04/16/04	PBE	FEE PROCEEDINGS: Telephone conference call for hearing on quarterly fee applications	0.90
04/16/04	PBE	ASSET TRANS: Telephone conference with R. Dwares regarding status of land transfer	0.20
04/16/04	PBE	ASSET TRANS: E-mails to R. Dwares regarding land transfer (2)	0.20
04/16/04	PBE	FEE PROCEEDINGS: Telephone conference with D. Muir regarding payment procedure and reply; e-mail to MNAT	0.10
04/16/04	PBE	PLAN/DISCLOSURE: E-mails (2) from KCLH regarding effectiveness	0.20
04/16/04	PBE	PLAN/DISCLOSURE: Telephone conference with R. Rayburn regarding same	0.10
04/16/04	PBE	PLAN/DISCLOSURE: Telephone conference with Sean Jones and Garrett Van Osdell regarding roll up	0.30
			174.40
		Total fees \$4	3,371.50

04/26/04

Oakwood Homes Corporation

Our file number 3179-025/CRR/CRR Invoice number 22619

	Costs Ad	lvanced	Amount
04/01/04	Total "in this billi	258.45	
04/05/04	Total post period:	0.97	
04/06/04	Total teleperiod:	8.00	
04/08/04	LEXIS - Co this billi	1,267.12	
04/13/04	PACER - Co Charges:	224.91	
04/15/04	Conference	136.41	
04/15/04	Conference	859.19	
		Total costs advanced	\$2,755.05
	Тс	tal current fees/costs advanced	\$46,126.55
Invoice no Credits/Adjustments		Amount	
03/11/04	22325	Received from RC&D Retainer/Trust Account	90,957.76CR
03/30/04	22423	Received from RC&D Retainer/Trust Account	51,295.26CR
		Payments received	\$142,253.02CR
		Please pay this amount	\$260,193.91

04/26/04

Oakwood Homes Corporation

Our file number 3179-025/CRR/CRR Invoice number 22619

Re: Post-Petition

Summary	Hours	Rate	Amount	
CRR AFD WSC PBE JRM HNJ JLR	56.70 1.40 2.30 44.30 4.40 55.10 1.50	425.00 350.00 285.00 220.00 150.00 125.00 95.00	24,097.50 490.00 655.50 9,746.00 660.00 6,887.50 142.50	
LK	4.00	85.00	340.00	
EAV	4.70	75.00	352.50	

	Trust Activity	Amount
03/10/04 03/11/04	Received from client (via wire transfer) Withdrawal for Application to RC&D	97,519.36
, ,	Fees/Expenses through January 31, 2004	97,519.36-
03/29/04	Received from client (via wire)	53,148.86
03/29/04	Received from client (via wire)	189,420.20
03/30/04	Oakwood Corporation: Sent to RC&D in error	
, ,	(via wire)	189,420.20-
03/30/04	Withdrawal for Application to RC&D	,
, ,	Fees/Expenses through February 29, 2004	53,148.86-
	Trust Activity	\$0.00
	•	
	Current Trust Balance	\$0.00
		=========

30 Days \$12,315.80 60 Days \$21,552.60 90 Days \$9,468.00 120 Days \$21,089.50 150 Days \$14,763.10 180 Days \$19,919.50

Payment is due upon receipt of invoice

# RAYBURN COOPER & DURHAM, P.A. 227 West Trade Street, Suite 1200 Charlotte, NC 28202-1675 Telephone (704) 334-0891 Fax (704) 377-1897 FEDERAL I.D. #: 56-1597966

04/26/04

Oakwood Homes Corporation Attn: Myles E. Standish 7800 McCloud Road (27409-9634)

P.O. Box 27081

Greensboro NC 27425-7081

Our file number 3179-027/PBE/CRR Invoice number 22620

Re: Post-Petition Financing

Balance Forward \$18,657.80

	Atty	Services Rendered	Hours
04/01/04	HNJ	FINANCING/RELIEF: Telephone call from Tina Kotecha/FUNB regarding releases to be prepared next week, no issues so far with execution	0.20
04/05/04	HNJ	FINANCING/RELIEF: Review of Foothill revised Mifflin County, PA and Oklahoma, OK deed of releases	0.40
04/05/04	HNJ	FINANCING/RELIEF: Telephone call to First American to file PA and OK releases	0.20
04/12/04	HNJ	FINANCING/RELIEF: Telephone call to Tina Kotecha at FUNB regarding status of releases	0.20
04/15/04	HNJ	FINANCING/RELIEF: Telephone call from Brendan Byrne regarding issues with the Campbell County, VA release - returned without recording	0.30
04/16/04	HNJ	FINANCING/RELIEF: Review of Campbell County, VA Foothill release - returned, revision for recordable form	0.40
			1.70
		Total fees	\$212.50
		Total current fees/costs advanced	\$212.50

04/26/04

Oakwood Homes Corporation

Our file number 3179-027/PBE/CRR Invoice number 22620

Re: Post-Petition Financing

Invoice no Cre		Credits/Adjustments	Amount	
03/11/04	22326	Received from RC&D Retainer/Trust Account	6,561.60CR	
03/30/04	/30/04 22424 Received from RC&D Retainer/Trust Account		1,853.60CR	
		Payments received	\$8,415.20CR	
		Please pay this amount	\$10,455.10 ========	

	Summary	Hours	Rate	Amount
	HNJ	1.70	125.00	212.50
30 Days 60 Days 90 Days	\$463.40 \$1,640.40 \$6,421.30			

Payment is due upon receipt of invoice