

**EXHIBIT A**  
**(Itemized Services)**

**Task Code 144 --1997 Tax Refund Claim—Client Matter No. 95206-00144**

04/14/09			
2.80	ARASH, DORA		PREPARE POWERPOINT PRESENTATION FOR UPCOMING APPEALS CONFERENCE.
04/17/09			
0.80	ARASH, DORA		REVIEW PENALTY ISSUE [.60]; CONFERENCE WITH L. CICCONE RE PENALTY ISSUE [.20].
4.40	CICCONE, LORA A		CONFERENCE WITH D. ARASH RE PENALTY ISSUE (.2); REVIEW PRIOR SUBMISSIONS (1.0); RESEARCH RE PENALTY ISSUE (3.2).
04/18/09			
3.40	CICCONE, LORA A		REVIEW AND SUMMARIZE PENALTY CASES.
04/20/09			
4.50	CICCONE, LORA A		RESEARCH AND SUMMARIZE PENALTY CASES.
0.20	CICCONE, LORA A		CONFERENCE WITH D. ARASH RE PENALTY ISSUE.
0.70	CICCONE, LORA A		RESEARCH SUBSEQUENT HISTORY OF VARIOUS PENALTY CASES.
04/21/09			
1.20	ARASH, DORA		REVIEW SUMMARY OF CASES REGARDING IMPOSITION OF PENALTY.
0.60	CICCONE, LORA A		SEARCH FOR APPELLATE HISTORY OF PENALTY CASES.
0.20	CICCONE, LORA A		EMAIL CORRESPONDENCE WITH LIBRARIAN RE SUBSEQUENT HISTORY OF PENALTY CASES.
0.10	CICCONE, LORA A		DISCUSSION WITH DORA ARASH RE: APPEALS STATUS OF PENALTY CASES.

0.20	CICCONI, LORA A	SEARCH FOR BRIEF FROM PRIOR CASES; EMAIL D. ARASH RE SAME.
0.40	CICCONI, LORA A	REVIEW BRIEFS FILED IN PENALTY CASES.
04/22/09		
0.30	CICCONI, LORA A	TELEPHONE CONFERENCE WITH L. WILSON RE VALUATION MISSTATEMENT PENALTY RESEARCH.
0.30	CICCONI, LORA A	DISCUSSION WITH D. ARASH RE VALUATION MISSTATEMENT PENALTY ARGUMENT.
1.20	CICCONI, LORA A	DRAFT VALUATION MISSTATEMENT PENALTY ARGUMENT.
04/23/09		
0.50	CICCONI, LORA A	REVIEW PRIOR SUBMISSION ON PENALTY ISSUES; REVIEW SUBMISSIONS IN OTHER CASES.
1.70	CICCONI, LORA A	DAFT VALUATION MISSTATEMENT PENALTY ARGUMENT.
04/24/09		
1.70	CICCONI, LORA A	DRAFT VALUATION MISSTATEMENT PENALTY ARGUMENT.
04/25/09		
1.20	CICCONI, LORA A	DRAFT VALUATION MISSTATEMENT PENALTY ARGUMENT.
04/27/09		
1.60	CICCONI, LORA A	DRAFT VALUATION MISSTATEMENT PENALTY ARGUMENT (1.1); RESEARCH LEGISLATIVE HISTORY [.5].
04/28/09		
2.00	ARASH, DORA	REVIEW AUTHORITIES RE IMPOSITION OF PENALTIES.
04/29/09		
4.00	ARASH, DORA	REVIEW AND REVISE PROTEST RE PENALTY [2.0]; REVIEW CASE LAW [2.0].

0.60 CICCONI, LORA A

REVIEW REVISED VERSION OF VALUATION  
MISSTATEMENT PENALTY ARGUMENT [.20]; EDIT  
SAME [.40].

**SUBTOTAL TASK CODE 00144**  
**1997 TAX REFUND CLAIM:**

**HOURS: 34.60      AMOUNT: \$16,864.00**

**Task Code 145--2001 through 2003 – IRS Appeals—Client Matter No. 95206-00145**

04/02/09

0.30 ARASH, DORA

REVIEW AGENDA ITEMS; EMAIL C. BROUWER RE THE  
SAME.

04/07/09

1.40 ARASH, DORA

PREPARATION FOR APPEALS CONFERENCE.

04/08/09

0.50 ARASH, DORA

TELEPHONE CONFERENCE WITH C. BROUWER AND J.  
BRIDGEMAN RE APPEALS CONFERENCE.

04/09/09

2.20 ARASH, DORA

TELEPHONE CONFERENCE WITH IRS APPEALS RE  
PARTNERSHIP ISSUE [1 HOUR]; TELEPHONE  
CONFERENCES WITH C. BROUWER; J. CARREON AND  
J. BRIDGMAN RE THE SAME [1 HOUR]; TELEPHONE  
CONFERENCE WITH C. BROUWER [.20]

04/14/09

0.50 ARASH, DORA

TELEPHONE CONFERENCE WITH C. BROUWER, J.  
BRIDGEMAN, J. CARREON RE STATUS OF APPEALS  
[.5].

04/16/09

0.20 ARASH, DORA

REVIEW EMAIL FROM C. BROUWER RE SETTLEMENT  
PROPOSAL.

**SUBTOTAL TASK CODE 00145**  
**2001-2003 IRS APPEALS:**

**HOURS: 5.10      AMOUNT: \$3,442.50**

**Task Code 146--Deferred Loan Fees—Client Matter No. 95206-00146**

04/02/09			
1.70	WILSON, LORNA S		DRAFTING SUMMARY JUDGMENT MOTION.
04/10/09			
3.60	WILSON, LORNA S		DRAFT/REVISE SUMMARY JUDGMENT MOTION.
04/11/09			
8.70	WILSON, LORNA S		DRAFTING SUMMARY JUDGMENT MOTION.
04/12/09			
9.50	WILSON, LORNA S		DRAFTING SUMMARY JUDGMENT MOTION.
04/13/09			
13.10	WILSON, LORNA S		DRAFTING SUMMARY JUDGMENT MOTION.
04/14/09			
12.50	WILSON, LORNA S		DRAFTING SUMMARY JUDGMENT MOTION.
04/15/09			
1.20	ARASH, DORA		TELEPHONE CONFERENCE WITH L. WILSON RE SUMMARY JUDGMENT MOTION [.20]; REVIEW MOTION [1 HOUR].
7.80	WILSON, LORNA S		DRAFTING SUMMARY JUDGMENT MOTION.
04/16/09			
0.10	GALLER, KIRSTEN R		REVIEW DRAFT STIPULATION REGARDING ALTERNATIVE DISPUTE RESOLUTION.
11.50	WILSON, LORNA S		DRAFTING SUMMARY JUDGMENT MOTION.
04/17/09			
2.00	FEUER, JOEL A		READ DRAFT SUMMARY JUDGMENT MOTION.
3.60	WILSON, LORNA S		DRAFTING SUMMARY JUDGMENT MOTION.
04/19/09			
4.00	ARASH, DORA		REVIEW AND REVISE MOTION FOR SUMMARY JUDGMENT.

04/20/09			
1.00	FEUER, JOEL A		READ DRAFT MOTION FOR SUMMARY JUDGMENT.
0.50	GALLER, KIRSTEN R		REVIEW AND ANALYZE DRAFT OF THE SUMMARY JUDGMENT MOTION.
04/21/09			
0.70	GALLER, KIRSTEN R		REVIEW AND ANALYZE DRAFT OF THE SUMMARY JUDGMENT MOTION.
04/22/09			
2.70	FEUER, JOEL A		REVIEW DRAFT MOTION FOR SUMMARY JUDGMENT AND MAKE NOTES RE HOW TO CHANGE [1.20]; MEETING WITH D. ARASH, K. GELLER AND L. WILSON TO DISCUSS DRAFT OF MOTION FOR SUMMARY JUDGMENT [1.50].
3.50	ARASH, DORA		REVIEW AND REVISE SUMMARY JUDGMENT MOTION [2 HOURS]; CONFERENCE WITH J. FEUER, K. GELLER, L. WILSON RE THE SAME [1.5].
2.30	GALLER, KIRSTEN R		REVIEW AND ANALYZE DRAFT OF SUMMARY JUDGMENT BRIEF (.80); ATTEND CONFERENCE CALL WITH J. FEUER, D. ARASH, AND L. WILSON TO DISCUSS REVISIONS AND RESTRUCTURING OF DRAFT BRIEF (1.50).
1.50	WILSON, LORNA S		MEETING WITH J. FEUER, D. ARASH AND K. GALLER REGARDING SUMMARY JUDGMENT MOTION.
04/24/09			
5.30	WILSON, LORNA S		REVISING SUMMARY JUDGMENT MOTION.
04/25/09			
3.60	WILSON, LORNA S		REVISING SUMMARY JUDGMENT MOTION.
04/27/09			
4.20	WILSON, LORNA S		REVISING SUMMARY JUDGMENT MOTION.

**SUBTOTAL TASK CODE 00146  
DEFERRED LOAN FEES  
LITIGATION:**

**HOURS: 104.60**

**AMOUNT: \$47,352.50**

**Task Code 147--General Tax Advice—Client Matter No. 95206-00147**

04/03/09			
0.20	GLOWACKI, KENNETH A	EMAILS WITH D. ARASH REGARDING GIBSON, DUNN & CRUTCHER'S FEE APPLICATION.	
04/15/09			
0.30	GLOWACKI, KENNETH A	EMAILS WITH C. GREER AND D. ARASH REGARDING TELEPHONIC APPEARANCE FOR APRIL 23, 2009 HEARING.	
04/17/09			
1.80	ARASH, DORA	REVIEW AND REVISE MONTHLY FEE APPLICATIONS.	
0.20	GLOWACKI, KENNETH A	EMAILS WITH C. GREER AND D. ARASH REGARDING INTERIM FEE APPLICATION HEARING AND TELEPHONIC APPEARANCE.	
04/20/09			
0.50	ARASH, DORA	REVISE MONTHLY APPLICATION FEE.	
0.30	GLOWACKI, KENNETH A	EMAILS WITH C. GREER AND D. ARASH REGARDING MONTHLY FEE APPLICATION TRAVEL TIME QUESTION AND INTERIM FEE APPLICATION HEARING AND TELEPHONIC APPEARANCE.	
04/22/09			
0.10	GLOWACKI, KENNETH A	EMAIL WITH D. ARASH REGARDING INTERIM FEE APPLICATION HEARING AND TELEPHONIC APPEARANCE.	
04/23/09			
0.50	ARASH, DORA	PARTICIPATE BY TELEPHONE IN COURT HEARING RE APPLICATION FEE.	
0.70	GLOWACKI, KENNETH A	EMAILS AND TELEPHONE CONFERENCES WITH D. ARASH REGARDING INTERIM FEE APPLICATION HEARING AND FEBRUARY AND MARCH MONTHLY FEE APPLICATIONS (.3); PREPARE FOR AND ATTEND FIRST INTERIM FEE APPLICATION HEARING VIA TELEPHONE (.4).	

**SUBTOTAL TASK CODE 00147**

**GENERAL TAX ADVICE:                    HOURS: 4.60                    AMOUNT: \$2,988.00**

**GRAND TOTAL:                    HOURS: 148.90                    AMOUNT: \$70,593.00**