

Exhibit A

PACHULSKI STANG ZIEHL YOUNG JONES & WEINTRAUB LLP

10100 Santa Monica Boulevard
11th Floor
Los Angeles, CA 90067

January 31, 2007

Invoice Number **72536** **70924 00001** **JDF**

Flash Electronics, Inc.
4050 Starboard Drive
Fremont, CA 94538
Attn: Jas Mundra

Balance forward as of last invoice, dated: January 31, 2007

\$11,715.58

Net balance forward

\$11,715.58

Re: Creditors' Committee Representation

Statement of Professional Services Rendered Through

01/31/2007

			Hours	Rate	Amount
Case Administration [B110]					
01/02/07	JDF	Review and analyze notice re state court judgment (.2); telephone conference with J. Shenson re dismissal stipulation (.5); telephone conference with J. Shenson re reductions in force (.3); send announcement of Committee call for Wednesday (.1).	1.10	495.00	\$544.50
01/03/07	JDF	Prepare for and participate in Committee conference call (.6); confer with J. Shenson re outcome of Committee meeting (.1); revise web site text to reflect current events (.6); telephone conference with J. Shenson re New World (.2).	1.50	495.00	\$742.50
01/04/07	LAF	Update website.	3.00	195.00	\$585.00
01/04/07	JDF	Telephone conference with K. Denniston (left message) (.1); telephone conference with D. Ragan re claims issues (left message) (.1); telephone conference with J. Shenson re stipulation and status (.3); send email report to committee re status (.1); exchange emails with J. Shenson re status of layoffs (.1).	0.70	495.00	\$346.50
01/05/07	JDF	Telephone conference with K. Denniston re case status and developments (.4); send email report to Committee re same (.1); telephone conference with K. Denniston re comments to stipulation (.2); confer with J. Shenson re New World comments to stipulation (.2); conference call re stipulation (.3).	1.20	495.00	\$594.00
01/08/07	JDF	Review involuntary petitions (.4); conference call re affiliate filings (.5); send email to Committee reporting on affiliate filings (.1).	1.00	495.00	\$495.00
01/09/07	JDF	Telephone conference with J. Shenson re involuntaries (.3); ; review Athena involuntary papers and send same to Committee (.3).	0.60	495.00	\$297.00

01/10/07	JDF	Prepare for and participate in Committee call re involuntaries (.6); telephone conference with J. Shenson re involuntaries (.2); review and comment upon stipulation (.2); confer with L. Bogdanoff re limiting administrative expense (.2); review lengthy email from K. Denniston re involuntaries (.2)	1.20	495.00	\$594.00
01/11/07	JDF	Telephone conference with J. Shenson re status.	0.20	495.00	\$99.00
01/12/07	JDF	Telephone conference with J. Shenson re status of Vincent Lin and other decision makers for company.	0.20	495.00	\$99.00
01/16/07	JDF	Confer with K. Denniston re admin claims bar date issues.	0.10	495.00	\$49.50
01/17/07	JDF	Email to K. Denniston re admin claims bar date motion opposition extension (.1); telephone conference with J. Shenson re status (.1).	0.20	495.00	\$99.00
01/22/07	JDF	Telephone conference with J. Shenson re status.	0.20	495.00	\$99.00
01/23/07	JDF	Review emails on extension.	0.20	495.00	\$99.00
01/25/07	JDF	Telephone conference with J. Shenson re case status.	0.30	495.00	\$148.50
01/29/07	PJJ	Draft Notice of hourly rate adjustment	0.30	200.00	\$60.00
01/31/07	JDF	Review affiliated debtor filings (.4); Telephone conference with J. Shenson re status (.2)	0.60	495.00	\$297.00
Task Code Total			12.60		\$5,248.50

Compensation Prof. [B160]

01/16/07	JDF	Comment upon and revise monthly fee statement.	0.30	495.00	\$148.50
01/16/07	PJJ	Prepare monthly cover sheet, notice and service lists	1.00	200.00	\$200.00
01/22/07	JDF	Coordinate notice of rate change filing.	0.10	495.00	\$49.50
01/22/07	JDF	Review and analyze fee statements from debtor and XRoads.	0.40	495.00	\$198.00
01/30/07	JDF	Revise and finalize fee application.	1.00	495.00	\$495.00
01/30/07	JDF	Work on quarterly fee application.	0.90	495.00	\$445.50
Task Code Total			3.70		\$1,536.50

Fee/Employment Application

01/25/07	PJJ	Draft 2nd quarterly fee application	3.00	200.00	\$600.00
Task Code Total			3.00		\$600.00

Total professional services: 19.30 \$7,385.00

Costs Advanced:

10/20/2006	PO	Postage [E108]			\$27.72
10/20/2006	PO	Postage [E108]			\$7.56

10/20/2006	PO	Postage [E108]	\$0.36
10/20/2006	PO	Postage [E108]	\$8.82
10/20/2006	PO	Postage [E108]	\$1.89
10/20/2006	PO	Postage [E108]	\$4.20
10/20/2006	PO	Postage [E108]	\$99.84
10/20/2006	PO	Postage [E108]	\$1.59
10/20/2006	PO	Postage [E108]	\$1.59
11/01/2006	PO	Postage [E108]	\$1.26
11/20/2006	PO	Postage [E108]	\$12.18
11/20/2006	PO	Postage [E108]	\$27.69
11/20/2006	PO	Postage [E108]	\$97.50
11/20/2006	PO	Postage [E108]	\$36.96
11/20/2006	PO	Postage [E108]	\$0.63
12/05/2006	CC	Conference Call---At&t Teleconference Service.(JDF) [E105]	\$3.28
12/05/2006	CC	Conference Call---At&t Teleconference Service.(JDF) [E105]	\$10.30
12/06/2006	PAC	70924 - 001 PACER charges for 12/06/2006	\$2.48
12/06/2006	PO	Postage [E108]	\$0.63
12/06/2006	PO	Postage [E108]	\$0.63
12/13/2006	CC	Conference Call---At&t Teleconference Service.(JDF) [E105]	\$3.86
12/13/2006	CC	Conference Call---At&t Teleconference Service.(JDF) [E105]	\$3.14
12/14/2006	PAC	70924 - 001 PACER charges for 12/14/2006	\$5.60
12/14/2006	PO	Postage [E108]	\$0.63
12/19/2006	PAC	70924 - 001 PACER charges for 12/19/2006	\$2.96
12/20/2006	PAC	70924 - 001 PACER charges for 12/20/2006	\$2.48
12/20/2006	PO	Postage [E108]	\$0.87
12/20/2006	PO	Postage [E108]	\$8.19
12/20/2006	PO	Postage [E108]	\$39.90
12/20/2006	PO	Postage [E108]	\$99.45
12/20/2006	PO	Postage [E108]	\$1.59
12/21/2006	PAC	70924 - 001 PACER charges for 12/21/2006	\$0.96
01/19/2007	PO	Postage [E108]	\$99.84
01/19/2007	PO	Postage [E108]	\$0.87
01/19/2007	PO	Postage [E108]	\$1.11
01/19/2007	PO	Postage [E108]	\$6.93
01/19/2007	PO	Postage [E108]	\$1.59
01/19/2007	RE	(D5 DOC 83 @0.20 PER PG)	\$16.60
01/19/2007	RE	(D6 CORR 168 @0.20 PER PG)	\$33.60
01/19/2007	RE	(D5 CORR 539 @0.20 PER PG)	\$107.80
01/22/2007	PO	Postage [E108]	\$0.63
01/30/2007	PO	Postage [E108]	\$38.25
01/30/2007	PO	Postage [E108]	\$2.55
01/30/2007	PO	Postage [E108]	\$2.55
01/30/2007	RE	(D5 CORR 869 @0.20 PER PG)	\$173.80

01/30/2007	RE	(D5 CORR 147 @0.20 PER PG)	\$29.40
01/31/2007	PO	Postage [E108]	\$0.39

Total Expenses: **\$1,032.65**

Summary:

Total professional services	\$7,385.00
Total expenses	\$1,032.65
Net current charges	\$8,417.65
Net balance forward	\$11,715.58
Total balance now due	\$20,133.23

JDF	Fiero, John D.	12.00	495.00	\$5,940.00
LAF	Forrester, Leslie A.	3.00	195.00	\$585.00
PJJ	Jeffries, Patricia J.	4.30	200.00	\$860.00
		<u>19.30</u>		<u>\$7,385.00</u>

Task Code Summary

		Hours	Amount
CA	Case Administration [B110]	12.60	\$5,248.50
CP	Compensation Prof. [B160]	3.70	\$1,536.50
FE	Fee/Employment Application	3.00	\$600.00
		<u>19.30</u>	<u>\$7,385.00</u>

Expense Code Summary

Conference Call [E105]	\$20.58
Pacer - Court Research	\$14.48
Postage [E108]	\$636.39
Reproduction Expense [E101]	\$361.20
	<u>\$1,032.65</u>