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4 Financial and Restructuring Advisor to the Debtor
5 and Debtor in Possession

6 Debtor's Mailing Address
48431 Milmont Drive
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8 **UNITED STATES BANKRUPTCY COURT**
9 **NORTHERN DISTRICT OF CALIFORNIA**
10 **OAKLAND DIVISION**

12 In re
13 PREDIWAVE CORPORATION,
a California corporation,
14 Debtor.
15
16 Fed. Tax I.D. No. 77-0494328

Case No. 06-40547 (RJN)

Chapter 11

**FIFTH MONTHLY FEE STATEMENT FOR INTERIM
COMPENSATION AND REIMBURSEMENT OF
EXPENSES BY XROADS SOLUTIONS GROUP, LLC**

[DECEMBER 1, 2006 THROUGH DECEMBER 31, 2006]

No Hearing Required

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1 **TO THE HONORABLE RANDALL J. NEWSOME, UNITED STATES BANKRUPTCY JUDGE; THE**
2 **OFFICE OF THE UNITED STATES TRUSTEE; COUNSEL TO THE OFFICIAL COMMITTEE OF**
3 **CREDITORS HOLDING UNSECURED CLAIMS; AND OTHER PARTIES IN INTEREST:**

4 **PLEASE TAKE NOTICE THAT** XRoads Solutions Group, LLC ("XRoads"), in its capacity as Chief
5 Restructuring Officer ("CRO"), Chief Financial Officer ("CFO"), and financial and restructuring advisors for
6 PrediWave Corporation, a California corporation, the debtor and debtor-in-possession in the above-captioned
7 case ("PrediWave" and the "Debtor"), hereby requests payment of interim compensation and reimbursement of
8 expenses for unpaid amounts (the "Monthly Statement") incurred during the period from December 1, 2006
9 through December 31, 2006 (the "Statement Period"). Pursuant to the "Order Approving Motion for Authority
10 to Establish Procedures for Interim Payment of Fees and Reimbursement of Expenses" [Docket # 248] (the
11 "Interim Fee Procedures Order"), this Monthly Statement also includes a narrative discussion of the various
12 projects undertaken and tasks performed by XRoads, categorized by subject matter, for which compensation is
13 sought (the "Narrative"), as contemplated in Paragraph 3 of the "Guidelines for Compensation and Expense
14 Reimbursement of Professionals and Trustees" (the "Guidelines").

15 **PLEASE TAKE FURTHER NOTICE THAT,** XRoads Monthly Statement reflects an internal
16 review of both the time entries themselves and the total time required to complete a task, both of which are
17 completed by XRoads and a third party fee review company prior to submitting a request for payment. In
18 addition, as a measure of our internal quality control XRoads reviews the time expended to complete certain
19 tasks and assures the time is reasonable based upon the facts and circumstances of the situation. In those
20 instances where XRoads internal review indicates time incurred was more than appropriate, XRoads voluntarily
21 reduces the amount invoiced and requested. XRoads internal review also focuses on the timeliness and
22 necessity of tasks performed, and when appropriate defers request for payment until such time as the necessity
23 of the work is clearly of value.

24 **PLEASE TAKE FURTHER NOTICE THAT,** as set forth in XRoads First and Fourth Monthly Fee
25 Statements, and Interim Fee Application, XRoads took certain voluntary discounts on its fees in the amount of
26 \$151,792.50, and proposed to level out monthly payments to XRoads as an accommodation to the Debtor's
27 estate, in consideration for the significant time required to be expended on the front-end of this particular case.
28 To the extent that any monthly fees and expenses would be in excess of the Monthly Fee Payment Request for a
specific period, those amounts would be deferred and carried forward to future Monthly Statements. For the
Monthly Fee Statement for Period from
December 1, 2006 through December 31, 2006

1 period December 2006, the Monthly Fee Payment Request was proposed to be \$190,000, including both current
2 and deferred amounts up to \$190,000, with any additional deferrals carried forward.

3 **PLEASE TAKE FURTHER NOTICE THAT**, in accordance with the Interim Fee Procedures Order,
4 XRoads hereby requests approval and payment of \$190,000.00 against interim compensation for services
5 rendered and expenses incurred during the Statement Period of \$171,161.35, with \$157,012.50 attributable to
6 fees and \$14,148.85 attributable to expenses, and against a portion of previously deferred amounts as noted
7 above in the amount of \$18,838.65. The interim compensation and reimbursement of expenses sought herein is
8 on account and is not final. Upon conclusion of XRoads work on this case, XRoads will seek final allowance
9 and payment of fees and expenses incurred for the totality of its services rendered in this case. Any payment of
10 interim fees or reimbursement of expenses received by XRoads will be credited against the final fees and
11 expenses allowed by this Court.

12 **PLEASE TAKE FURTHER NOTICE THAT**, in accordance with the Interim Fee Procedures Order,
13 XRoads is serving a copy of this Monthly Statement (with Exhibit "1") on the Office of the United States
14 Trustee (the "U.S. Trustee") and on the Debtor, and XRoads is serving a copy of this Monthly Statement
15 (without Exhibit "1") on counsel for the Official Committee of Creditors Holding Unsecured Claims (the
16 "Committee"), and parties that have filed and served on the Debtor requests for special notice (collectively, the
17 "Core Parties"). A copy of this Monthly Statement (with Exhibit "1") is available upon written request of
18 XRoads Solutions Group, LLC, Attn: General Counsel, 1821 E. Dyer Road, Suite 225, Santa Ana, CA 92705,
19 or by email to TDoyle@XRoadsLLC.com, or by facsimile to (949) 567-1702.

20 **PLEASE TAKE FURTHER NOTICE THAT** a detailed list of all services rendered and expenses
21 incurred by XRoads during the period from December 1, 2006 to and through December 30, 2006 is attached as
22 Exhibit "1" to the copy of the Monthly Statement filed with the Court, and served on the U.S. Trustee and upon
23 the Debtor. This list describes: (a) the services rendered, by person, by category; (b) the amounts so requested;
24 (c) the total time expended; (d) the names of the specific individuals who performed the services for which
25 compensation is requested; (e) the hourly billing rate for each such individual; (f) a detailed listing of the time
26 entries relating to all individuals who performed services, categorized by subject matter in compliance with
27 Paragraph 11 of the Guidelines; and (g) a listing of all expenses incurred.

28 **PLEASE TAKE FURTHER NOTICE THAT**, unless a party in interest files an objection to the

1 requested payment within fifteen (15) days following the service of this Monthly Statement, requests a hearing
2 on its objection, and serves its objection on the parties listed below, PrediWave is authorized, in the ordinary
3 course of business and on an interim basis, to pay the amounts requested herein in accordance with the terms
4 and conditions of the Interim Fee Procedures Order: (1) counsel for Debtor, Klee, Tuchin, Bogdanoff & Stern,
5 LLP, Attn: Jonathan S. Shenson, Esq., 1999 Avenue of the Stars, 39th Floor, Los Angeles, CA 90067; (2) the
6 Office of the United States Trustee, Attn: Minnie Loo, Esq., 1301 Clay Street, Suite 690-N Oakland, CA
7 94612; (3) counsel to the Official Committee of Creditors Holding Unsecured Claims, John D. Fiero, Esq.,
8 Pachulski, Stang, Ziehl, Young & Weintraub, LLP, 150 California Street, 15th Floor, San Francisco, CA
9 94111; and (4) XRoads Solutions Group, LLC, Attn: General Counsel, 1821 E. Dyer Road, Suite 225, Santa
10 Ana, CA 92705. XRoads serves as PrediWave's Chief Financial Officer and will, on PrediWave's behalf when
11 and as authorized, issue payment to XRoads.

12 **PLEASE TAKE FURTHER NOTICE THAT**, XRoads hereby provides the following Introductory
13 Statement and Narrative containing an overview of situational matters and services performed:

14 **Introductory Statement**

15 XRoads serves as the Chief Restructuring Officer, Chief Financial Officer, financial and restructuring
16 advisor to PrediWave, and was retained nearly 2 months after the commencement of this case, in the midst of a
17 pending motion filed by New World TMT Limited ("New World") for the appointment of a chapter 11 Trustee
18 or Examiner, or alternatively, to convert the case to Chapter 7 (the "Trustee Motion"). At the time of the
19 bankruptcy filing, PrediWave and New World were engaged in several highly contested lawsuits involving tens
20 of millions of dollars in legal fees by each party (the "Litigation").

21 In its capacity as CRO and CFO, and pursuant to a joint stipulation, XRoads took possession of bank
22 accounts over which XRoads has signature authority, monitored, and continues to monitor, cash transactions to
23 assure expenses are properly incurred and approved on a going forward basis. On October 24th the Court
24 entered an Order expanding PrediWave's provision of shared services to affiliates of the Debtor, such that
25 XRoads would become the sole signature authority for cash transactions relating to the Affiliates. The Order
26 did not confer upon XRoads any management authority with respect to the Affiliates. XRoads continues to
27 actively participate in, and manage, the financial reporting process of the Debtor. On an as-needed basis,
28 XRoads also monitors and/or participates in operational and day-to-day matters of the Debtor.

1 During November, in the Santa Clara state court proceeding, a modified injunction was issued against
2 the non-debtor defendants (the “Affiliates”) such that they were enjoined from spending funds, other than to
3 make certain ordinary course payments necessary to the operations and maintenance of the Affiliates. The
4 Debtor, through XRoads, agreed to provide certain voluntary reporting to New World, including with respect to
5 anticipated disbursements and bank balances of each of the Affiliates. A number of disputes with New World
6 arose related to allowed payments, requiring XRoads to expend additional time and provide additional
7 information with respect to disputed disbursements. On December 29th XRoads was notified by the bank that a
8 levy and writ of attachment against the non-debtor bank accounts had been received, and Affiliate funds would
9 be frozen. Expansion of PrediWave’s and XRoads’ responsibilities via the shared services agreement, coupled
10 with limitations imposed by the injunction and levies, and the requirement to provide additional reporting to
11 New World, required XRoads to consult frequently with Debtor’s counsel and employees, and to investigate
12 matters at issue.

13 XRoads commenced planning of a reduction in force (“RIF”), the first phase of which took place on
14 January 4, 2007, reducing the work force by one-third. Planning for the RIF required assessment of unpaid and
15 accruing payroll and vacation liabilities, and evaluation of severance and other obligations under employment
16 agreements and pursuant to the Debtor’s past practices. XRoads consulted frequently with Debtor’s counsel,
17 labor counsel and New World’s counsel related to RIF and WARN matters and provisions of California law.

18 XRoads also performed other analyses at the request of counsel, including with respect to unsecured
19 and priority claims and preference period payments, and participated in the evaluation of certain scenarios for
20 potential resolution of this Chapter 11 case.

21 **Project Billing and Narrative Statement of Services Rendered**

22 XRoads has attempted to include in this Monthly Statement all time and expenses relating to the
23 Statement Period except for time deferred as discussed above. Delays in processing time and receiving
24 invoices for expenses, however, do occur. Accordingly, XRoads reserves the right to request additional
25 compensation for professional services rendered and reimbursement of expenses incurred during the Statement
26 Period in subsequent applications for allowance of compensation and reimbursement.

27 The following summary of services rendered during the Statement Period is not intended to be a
28 detailed description of the work performed, as those day-to-day services and the time expended in performing

1 such services are fully set forth in Exhibit "1". Rather, it is a summary of certain of those areas in which
2 services were rendered to the Debtors, as well as to identify some of the issues XRoads was required to address.

3 In accordance with the Interim Fee Procedures Order, the following schedule is a breakdown of the
4 time spent and fees incurred by XRoads for services rendered for each category to which professional time was
5 billed during the period of time encompassed by this Monthly Statement:

Category	Hours	Amount
Accounting	75.1	\$ 29,267.50
Business Operations	32.3	\$ 13,727.50
Case Administration	17.6	\$ 7,690.00
Claims	44.2	\$ 16,325.00
Fee Application	7.3	\$ 3,102.50
Litigation	57.3	\$ 23,992.50
Reporting	176.7	\$ 62,907.50
Travel	<u>36.0</u>	<u>\$ 0.00</u>
Total	<u>446.5</u>	<u>\$ 157,012.50</u>

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14 **1. Accounting (75.1 hours / \$29,267.50)**

15 XRoads time in this category can be generally grouped into three sub-categories: day-to-day oversight
16 of accounting operations, monitoring cash requirements and certain expenditures, and participating in
17 preparation of monthly financial statement closing and reporting processes.

18 XRoads provides one of its Managing Directors, Dawn Ragan, to serve as the Debtor's interim CFO.
19 These duties require XRoads and Ms. Ragan to be familiar with the staffing, operation and policies of the
20 Debtor's accounting office, to monitor and implement controls, understand the MAS 200 accounting system,
21 and to instruct the accounting staff as appropriate on a day-to-day basis.

22 XRoads continues to evaluate ongoing cash requirements, and reviews the monthly bank
23 reconciliations for each of the Debtor's bank accounts. XRoads continued to spend time working with the
24 Debtor's banks to coordinate banking and reporting processes, including with respect to the Affiliates. XRoads
25 personnel reviews all invoice support related to disbursement requests of the Affiliates, to ensure payments are
26 properly made.

27 XRoads personnel are involved in the monthly financial statement closing, review and reporting
28 processes. This includes reconciliation of certain account level detail, review of the payroll, general ledger,

1 accounts payable and cash disbursement ledgers, and recommending certain correcting or adjusting entries
2 where appropriate, including with respect to accruals.

3 **2. Business Operations (32.3 hours / \$13,727.50)**

4 XRoads assists PrediWave with day-to-day operational requirements, including related to payroll and
5 human resource matters, and office space needs. XRoads worked closely with the Debtor to evaluate and
6 manage issues related to moving office space, without disruption to the day-to-day operations.

7 Significant time was devoted this month to planning and analyzing the need to conduct a reduction in
8 force, identifying appropriate employees and related responsibilities, and discussing the impact on operating
9 activities with management. Company policies on vacation and severance were reviewed, and action steps
10 were taken to reinforce policy and mitigate liabilities.

11 Time in this category also relates to addressing the daily needs of the business, and evaluating issues
12 related to the Affiliate disbursements and creditor payment requests.

13 **3. Case Administration (17.6 hours / \$7,690.00)**

14 This category includes time spent reviewing the pleadings on the docket, regularly scheduled calls and
15 intermittent issue specific inquiries with bankruptcy and litigation counsel, the Debtor's Responsible Person,
16 Vincent Lin, the controller Laila Hameed, and others to discuss ongoing case matters and assure minimal
17 duplication of services or analysis occurred.

18 XRoads time recorded in this category related to managing the engagement and efforts organizing
19 XRoads work plans and issue driven approach. This included specific issues discussion, strategy and direction
20 calls with Dennis Simon the CRO and Dawn Ragan the CFO.

21 **4. Claims (44.2 hours / \$16,325.00)**

22 XRoads began to compile various claims schedules and evaluated certain creditor claims at the request
23 of counsel and the Committee. XRoads also began to compile data on certain potential priority claims and
24 employee liabilities. Preference period payments were also reviewed and scheduled at the request of New
25 World's counsel.

26 **5. Fee Application (7.3 hours / \$3,102.50)**

27 XRoads prepared for and attended the first interim fee application hearing in this case.
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2 **6. Litigation (57.3 hours / \$23,992.50)**

3 As stated previously, there is significant litigation between PrediWave and New World. The parties
4 circulated multiple draft stipulations and proposals, and various reports produced by XRoads at the request of
5 counsel, with respect to the businesses and assets of the Debtor and non-Debtor Affiliates, pursuant to the
6 shared services agreements and expanded responsibilities under the cash stipulation. XRoads also provided
7 updates and revisions to its analyses at the request of counsel, and participated in numerous conference calls
8 and meetings with the Debtor's Responsible Individual, Debtor's counsel Klee Tuchin, Latham & Watkins, and
9 Paul Hastings, related to matters and issues raised by the injunction, and with respect to potential RIF and
10 WARN liabilities.

11 Time in this category included discussing status and implications with counsel, analyzing information
12 provided or requested by bankruptcy and litigation counsel, and otherwise addressing business issues raised by
13 the Litigation and injunction, in particular with respect to amounts owed to various litigation professionals,
14 payments that could or could not be made, and addressing the related inquiries or objections made by Latham
15 & Watkins or Paul Hastings.

16 Subsequent to the injunction, New World levied the bank accounts of the non-debtor Affiliates causing
17 all funds to be frozen, which required XRoads to spend time working with counsel, the banks and management
18 to assess how to deal with the levys, funding of payroll and RIF obligations, and outstanding disbursements.

19 **7. Reporting (176.7 hours / \$62,907.50)**

20 XRoads time in this category was spent on preparing various weekly reporting requested by counsel for
21 New World, analyzing the underlying data in particular with respect to the Affiliates cash disbursements and
22 bank balances. XRoads also completed various intermittent reporting requested by counsel for New World,
23 including with respect to employee liabilities and cash "burn rates" of the Debtor and Affiliates. XRoads also
24 spent time to analyze and report on potential preference creditors and insiders.

25 XRoads assisted the Debtor with preparation and filing of Monthly Operating Reports and Verified Tax
26 Statements. XRoads time expended on MOR's related to converting financial statement data into the Monthly
27 Operating Report format, and ensuring the reporting of accrual and cash basis information was materially
28 correct.

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2 **8. Travel (36. hours / \$0.00)**

3 XRoads is not requesting payment for XRoads' travel time in this Monthly Statement. As set forth in
4 the Order authorizing the employment of XRoads, XRoads has reserved the right to request payment of specific
5 and billed travel time. Should XRoads determine it is appropriate to request payment for some of XRoads'
6 travel time, XRoads will provide detailed time entries, a discussion of the costs incurred, and a justification for
7 the request.

8 **Fee and Expense Summary**

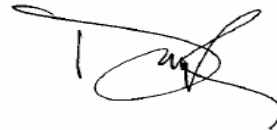
9 As set forth above and in XRoads First Interim Application, XRoads is requesting payment of
10 \$190,000 in accordance with the Proposed Monthly Payment Request schedule, covering time and fees incurred
11 during December, with additional time and fees deferred to future periods. Deferred amounts, if any, will be
12 noted in future monthly fee statements as requests for payment are submitted. On December 13, 2006 this
13 Court approved XRoads prior fees and expenses applied for in the First Interim Fee Application.

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XRoads Monthly Fee Statement Summary	
Category	Amount
Fees for Time Spent (excluding travel)	
Current Period – December	\$157,012.50
Total Fees Requested	\$157,012.50
Expenses	
Current Period - December	\$14,148.85
Total Expenses Requested	\$14,148.85
Total Current Fees and Expenses	\$171,161.35
Payment of Prior Deferral	\$18,838.65
Proposed Monthly Payment	\$190,000.00
Deferral for Future Payment (Sept – Dec)	\$21,565.72

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1 In accordance with the Interim Fee Procedures Order, XRoads hereby requests approval and payment
2 of \$190,000.00 against interim compensation for services rendered and expenses incurred during the Statement
3 Period of \$171,161.35, with \$157,012.50 attributable to fees and 14,148.85 attributable to expenses, and against
4 a portion of previously deferred amounts as noted above in the amount of \$18,838.65. The interim
5 compensation and reimbursement of expenses sought herein is on account and is not final. Upon conclusion of
6 XRoads work on this case, XRoads will seek final allowance and payment of fees and expenses incurred for the
7 totality of the services rendered in this case. Any payment of interim fees or reimbursement of expenses
8 received by XRoads will be credited against the final fees and expenses allowed by this Court.

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11 DATED: January 17, 2007

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13 DAWN RAGAN – MANAGING DIRECTOR
14 XRoads Solutions Group, LLC
15 Financial and Restructuring Advisor to the Debtor
16 and Debtor in Possession
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Exhibit “1”

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XRoads Solutions Group, LLC

PrediWave

Summary by Professional

December 1, 2006 through December 31, 2006

Financial Advisory:

Name	Position	Rate	Hours	Total
Chronister, Jaime	Senior Consultant	325.00	41.90	13,617.50
Perea, Jeff	Senior Consultant	325.00	112.30	36,497.50
Ragan, Dawn	Managing Director	425.00	105.40	44,795.00
Rubinson, Harvey	Managing Director	425.00	136.00	57,800.00
Simon, Dennis	Principal	525.00	2.10	1,102.50
Young, Bynne	Consultant	250.00	12.80	3,200.00
			410.50	157,012.50

XRoads Solutions Group, LLC
PrediWave
Summary of Activity
December 1, 2006 through December 31, 2006

<u>Bk-01 Accounting</u>	<u>Rate</u>	<u>Hours</u>	<u>Total Fees</u>
Chronister, J.	325.00	26.50	8,612.50
Ragan, D.	425.00	21.60	9,180.00
Rubinson, H.	425.00	27.00	11,475.00
		75.10	29,267.50

<u>Bk-03 Business Operations</u>	<u>Rate</u>	<u>Hours</u>	<u>Total Fees</u>
Rubinson, H.	425.00	8.80	3,740.00
Ragan, D.	425.00	23.50	9,987.50
		32.30	13,727.50

<u>Bk-04 Case Administration</u>	<u>Rate</u>	<u>Hours</u>	<u>Total Fees</u>
Rubinson, H.	425.00	4.90	2,082.50
Ragan, D.	425.00	10.60	4,505.00
Simon, D.	525.00	2.10	1,102.50
		17.60	7,690.00

<u>Bk-05 BK Claims</u>	<u>Rate</u>	<u>Hours</u>	<u>Total Fees</u>
Rubinson, H.	425.00	12.20	5,185.00
Perea, J.	325.00	24.60	7,995.00
Ragan, D.	425.00	7.40	3,145.00
		44.20	16,325.00

<u>Bk-09 Fee Application</u>	<u>Rate</u>	<u>Hours</u>	<u>Total Fees</u>
Rubinson, H.	425.00	3.10	1,317.50
Ragan, D.	425.00	4.20	1,785.00
		7.30	3,102.50

<u>Bk-11 Litigation</u>	<u>Rate</u>	<u>Hours</u>	<u>Total Fees</u>
Perea, J.	325.00	3.60	1,170.00
Rubinson, H.	425.00	34.10	14,492.50
Ragan, D.	425.00	19.60	8,330.00
		57.30	23,992.50

<u>Bk-21 Reporting</u>	<u>Rate</u>	<u>Hours</u>	<u>Total Fees</u>
Chronister, J.	325.00	15.40	5,005.00
Perea, J.	325.00	84.10	27,332.50
Rubinson, H.	425.00	45.90	19,507.50
Ragan, D.	425.00	18.50	7,862.50
Young, B.	250.00	12.80	3,200.00
		176.70	62,907.50

Total Billable Hours		<u>410.50</u>	
Total Billable Fees			<u>\$157,012.50</u>

<u>Date</u>	<u>Initial</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
		<u>BK-Accounting</u>			
12/1/2006	DZR	Follow up with HSBC and Canada counsel regarding cash stip and banking matters.	0.40	425	170.00
	DZR	Follow up with cash management clerk on banking matters and bank balances report.	0.30	425	127.50
12/4/2006	JLC	Respond to correspondence from L Blackburn (PW) regarding November Wells Fargo account statements.	0.20	325	65.00
	JLC	Review on-line bank account detail for Wells Fargo accounts to obtain November account statements.	1.20	325	390.00
	DZR	Meet with HSBC bankers regarding new signature cards and bank forms, and discuss matters related to Canada, including clearing payroll. Further follow with bank on request for personal information.	1.60	425	680.00
	DZR	Review Canadian disbursements.	0.40	425	170.00
	DZR	Review and process additional signature cards from BofA.	0.30	425	127.50
	DZR	Follow up with J Chronister (XRoads) and PW accountants regarding preparation of future monthly financial statements and MOR's on a remote basis.	0.30	425	127.50
	HCR	Review and make certain that all approval signatures and general ledger account numbers are on requested PrediWave payments for this week and have AP process checks	0.90	425	382.50
	HCR	Review and make certain that all approval signatures and general ledger account numbers are on requested STUB payments for this week, delete scheduled non normal course requested payments and have AP to obtain checks.	1.20	425	510.00
	HCR	Review and make certain that all approval signatures and general ledger account numbers are on requested Visionaire payments for this week, delete non-normal course scheduled payments and have AP process checks.	0.40	425	170.00
	HCR	Review and make certain that all approval signatures and general ledger account numbers are on requested Tech Stock and Pine Grove payments for this week, delete scheduled non normal course requested payments and have AP to obtain checks.	0.50	425	212.50
	HCR	Review and make certain that all approval signatures and general ledger account numbers are on requested Cyberlancet and Cybernova payments for this week, delete scheduled non normal course requested payments and have AP to obtain checks.	0.80	425	340.00
	HCR	Review and make certain that all approval signatures and general ledger account numbers are on requested Athena payments for this week, delete scheduled non normal course requested payments and have AP to obtain checks.	0.80	425	340.00

<u>Date</u>	<u>Initial</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
	HCR	Review and make certain that all approval signatures and general ledger account numbers are on requested Intellambda payments for this week, delete non-normal course scheduled payments and have AP to obtain checks.	0.30	425	127.50
12/5/2006	DZR	Follow up on bank reconciliation issues with g/l and cash management clerks. Discuss Intellambda and Japan cash issues with cash management clerk.	0.30	425	127.50
	DZR	Discuss invoices and PO's with purchasing clerk.	0.40	425	170.00
	DZR	Follow up with Canada on banking and disbursement matters.	0.30	425	127.50
	DZR	Review cash disbursements for PrediWave, Athena, STUB. Review employee termination wages and discuss calculations with payroll clerk. Follow up email to V Lin (PrediWave) regarding vacation policy for Athena. Draft email notice related to required Athena wage payment on Friday.	0.90	425	382.50
	DZR	Follow up with banks on November banking statements. Review and provide to g/l and cash clerks.	0.40	425	170.00
	HCR	Analyze, review and determine remaining pre and post petition premiums still due related to St.Paul Travelers general liability insurance policy for PrediWave.	1.70	425	722.50
	HCR	Work with Judy Tong and Christi Ho (PW) to finalize and approve this week's affiliate payments.	1.40	425	595.00
12/6/2006	DZR	Discuss banking matters and form corrections with BofA.	0.20	425	85.00
	DZR	Review information and documents from BofA, execute additional doc's, fax and fed ex to BofA.	0.80	425	340.00
	DZR	Discuss bank account reconciliations with general ledger clerks.	0.40	425	170.00
	DZR	Prepare banking documents in absence of cash management clerk.	0.60	425	255.00
	DZR	Review weekly cash disbursements and invoices, process checks for PrediWave and affiliates.	0.70	425	297.50
12/7/2006	DZR	Follow up with accounting personnel on utility deposits at vacated leased space.	0.20	425	85.00
	HCR	Work with C. Ho (PW) on wires for next week	0.20	425	85.00
	HCR	Perform audit of all Intellambda payments made during last ten weeks.	1.40	425	595.00
12/8/2006	DZR	Review cash disbursement requests with accounting.	0.70	425	297.50
	DZR	Follow up with BofA on wire and banking matters.	0.40	425	170.00
	DZR	Follow up with C Ho (PW) regarding banking and wire authorizations.	0.20	425	85.00
12/11/2006	HCR	Review and make certain that all approval signatures and general ledger account numbers are on requested Techstock payments for this week, delete non-normal business course scheduled payments and work with AP to obtain checks.	0.20	425	85.00

<u>Date</u>	<u>Initial</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
	HCR	Review and analyze all held Affiliate AP invoices considered not to be normal course business with L. Hameed (PW) and Judy Tong (PW) to determine if any should be paid this week.	2.20	425	935.00
	HCR	Review and make certain that all approval signatures and general ledger account numbers are on requested Athena payments for this week, delete non-normal business course scheduled payments and work with AP to obtain checks.	0.40	425	170.00
	HCR	Review and make certain that all approval signatures and general ledger account numbers are on requested CyberLancet and Cybernova payments for this week, delete non-normal business course scheduled payments and work with AP to obtain checks.	0.40	425	170.00
	HCR	Review and make certain no Intellambda non-critical checks are issued. No checks this week.	0.30	425	127.50
	HCR	Review and make certain that all approval signatures and general ledger account numbers are on requested PrediWave payments for this week and work with AP to obtain checks.	0.70	425	297.50
	HCR	Review and make certain that all approval signatures and general ledger account numbers are on requested STUB payments for this week, delete non-normal business course scheduled payments and work with AP to obtain checks.	0.60	425	255.00
	HCR	Review and make certain that all approval signatures and general ledger account numbers are on requested Visionaire payments for this week, delete non-normal business course scheduled payments and work with AP to obtain checks.	0.20	425	85.00
12/12/2006	JLC	Review revised financial data provided by L Blackburn (PW) in order to prepare November 2006 financial trend reports.	0.50	325	162.50
	JLC	Review financial data provided by L Blackburn (PW) in order to prepare November 2006 financial trend reports.	0.70	325	227.50
	JLC	Prepare correspondence to L Blackburn (PW) regarding additional electronic files necessary to prepare November 2006 financial trend reports.	0.20	325	65.00
	JLC	Analysis of Wells Fargo Bank account activity in order to prepare November Cash summary.	1.10	325	357.50
	JLC	Review November bank reconciliations prepared by L Blackburn (PW) to determine propriety of cash amounts reported in financial statements.	0.80	325	260.00
	JLC	Prepare November financial trend report.	1.60	325	520.00
	JLC	Review accounting system download provide by L Blackburn (PW) in order to prepare November financial trend analysis.	0.40	325	130.00
	HCR	Review, analyze and approve PrediWave and affiliate payroll wires for week and 401K ACH payments.	0.70	425	297.50

<u>Date</u>	<u>Initial</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
	HCR	Review, analyze, update and email to J. Shenson (KTBS) an updated litigation vendor payment analysis.	0.50	425	212.50
12/13/2006	JLC	Review November financial trend report in order to formulate a list of questions regarding amounts identified for further investigation.	2.40	325	780.00
	JLC	Review check register report provided by J Tong (PW) for use in preparation of November cash summary and statement of receipts and disbursements.	0.80	325	260.00
	JLC	Prepare correspondence to L Blackburn and L Hameed (PW) requesting further explanation and support for items noted per review of the November financial trend analysis.	0.60	325	195.00
	JLC	Review PW Japan financial statements provided by Y Nagai (PW) to verify amounts cash amounts reported in PW financial statements.	1.10	325	357.50
	JLC	Analysis of Bank of America account activity in order to prepare November Cash summary.	1.80	325	585.00
	JLC	Correspondence with L Hameed (PW) regarding PrediWave Merrill Lynch yen account and discrepancies in balances reported by Y Nagai (PW) and amounts recorded on PW books and records.	0.40	325	130.00
	JLC	Review general ledger detail for Legal and Professional" account to determine propriety of amounts reported."	0.70	325	227.50
	DZR	Follow up with D Simon (XRoads), BofA and accounting personnel regarding wire authorizations.	0.30	425	127.50
	DZR	Review drafts of November financial statements and proposed accruals. Follow up with g/l clerk and J Chronister (XRoads).	0.90	425	382.50
	DZR	Review and respond to wire authorization email from D Simon (XRoads).	0.20	425	85.00
	DZR	Review signature card documentation to add H Rubinson to BofA accounts. Discuss with S Taggart (BofA). Review with H Rubinson (XRoads).	0.70	425	297.50
	DZR	Discuss banking matters with B White (BofA).	0.50	425	212.50
	DZR	Respond to T Kahn's questions regarding STUB payments.	0.30	425	127.50
	HCR	Review, analyze and sign Bof A documents legally making Harvey Rubinson (XRoads) an authorized signer for checks and wires.	0.80	425	340.00
12/14/2006	JLC	Telephone call with L Blackburn (PW) regarding restructuring accrual and related adjustment for November financial statements.	0.30	325	97.50
	JLC	Review updated financial data provided by L Blackburn (PW) in order to prepare updated November 2006 financial trend reports.	0.60	325	195.00
	JLC	Prepare updated November financial trend report in order to reflect revised version of financial statements.	1.50	325	487.50
	JLC	Review restructuring accrual support provided by L Blackburn (PW) to determine propriety of amounts reported.	0.50	325	162.50

<u>Date</u>	<u>Initial</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
	JLC	Updates to November cash summary to reflect adjustments made to ML account #07080.	0.40	325	130.00
	JLC	Correspondence with L Hameed, L Blackburn, and C Ho (PW) regarding ML account #07080 and balance adjustment for same.	0.40	325	130.00
	JLC	Review cash journal for Merrill Lynch Japan account prepared by Y Nagai (PW) to determine adjustment necessary to properly state balance on November 2006 financial statements.	1.10	325	357.50
	JLC	Updates to November cash summary to reflect adjustments made to ML-Japan account.	0.70	325	227.50
	JLC	Prepare correspondence to L Blackburn and L Hameed (PW) regarding status of updated financial statements and additional entry related to ML - Japan account.	0.40	325	130.00
	JLC	Review GL detail for other accrued liabilities" to determine propriety of amounts reported."	0.50	325	162.50
	JLC	Telephone call with L Blackburn (PW) regarding adjusting entries to the ML - Japan account, other accrued amounts, and status of revised financial statements.	0.20	325	65.00
	DZR	Update bank account data.	0.30	425	127.50
	DZR	Review wire and disbursement support. Prepare authorization email to D Simon (XRoads), V Lin (PW) and H Rubinson (XRoads). Follow up email to bank.	0.40	425	170.00
	DZR	Review November financial statement information and monthly accruals.	0.40	425	170.00
	DZR	Further review of November accruals and adjustments. Discuss with L Blackburn (PW).	0.40	425	170.00
	DZR	Process additional paperwork to add H Rubinson (XRoads) as signer to PrediWave and Affiliate bank accounts. Letter and email to bank.	0.70	425	297.50
	DZR	Review outstanding disbursements and invoice support for all entities. Sign weekly check runs. Follow up with Canadian counsel on invoice.	0.90	425	382.50
	HCR	Meet with Amy Ma and Christy Ho (PW) to make certain that 401K ACH's took place for PrediWave and affiliate 401K November contributions.	0.30	425	127.50
	HCR	Study all litigation time entries and create restructuring accrual for November for litigation fees. (Latham and experts)	2.20	425	935.00
12/15/2006	JLC	Review updated (version 3) financial data provided by L Blackburn (PW) in order to prepare updated November 2006 financial trend reports.	0.70	325	227.50
	JLC	Prepare updated November financial trend report (version 3) in order to reflect revised version of financial statements.	1.40	325	455.00
	DZR	Discuss banking matters with B White (BofA).	0.20	425	85.00
	DZR	Review cash disbursements and wire authorizations for Canada. Review disbursement matters for weekly reporting.	0.40	425	170.00

<u>Date</u>	<u>Initial</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
	DZR	Explain accrual accounting parameters to STUB g/l accountant.	0.30	425	127.50
	HCR	Meet with Judy Tong and Christy Ho (PW) on procedures to stop and reissue checks and other future wire and check disbursement rules and procedures.	0.50	425	212.50
12/18/2006	DZR	Review email from general ledger clerk re accruals and reporting.	0.10	425	42.50
	DZR	Follow up on STUB commissions and review related emails.	0.20	425	85.00
	DZR	Review Nov financial statements and MOR.	0.50	425	212.50
	HCR	Review and analyze validity of costs and remaining value analysis regarding closing office in Japan.	0.40	425	170.00
	HCR	Review and analyze with Judy Tong and Christy Ho (PW) the affiliate invoices considered not normal course of business that were determined not to be paid this week.	1.40	425	595.00
12/19/2006	JLC	Prepare correspondence to L Blackburn (PW) regarding other accrual adjustment in order to properly state other accrued liabilities for the November financial statements.	0.30	325	97.50
	JLC	Review updated (version 4) accounting system download provided by L Blackburn (PW) in order to prepare updated financial trend reports and MOR financial statements.	0.60	325	195.00
	JLC	Prepare updated November financial trend report (version 4) in order to reflect additional adjustments made after previous versions.	1.50	325	487.50
	JLC	Review updated November financial trend report (version 4) to ensure completeness of additional adjustments.	0.60	325	195.00
	JLC	Review journal entry support related to legal fee accrual correction provided by L Blackburn (PW) to adjust November legal fee expense and other accrual amounts.	0.30	325	97.50
	DZR	Review emails and information from g/l accountant regarding burn rate analysis.	0.20	425	85.00
	DZR	Follow up call with H Rubinson (XRoads) regarding STUB disbursements.	0.20	425	85.00
	DZR	Further review of November financial statement accruals.	0.20	425	85.00
	HCR	Review PrediWave invoices to be paid this week for proper approvals and general ledger account designations and return to Judy Tong (PW) for payment.	1.50	425	637.50
	HCR	Review affiliate invoices to be paid this week for proper approvals and general ledger account designations and return to Judy Tong (PW) for payment.	1.80	425	765.00
	HCR	Follow up call with D. Ragan (XRoads) regarding STUB disbursements.	0.20	425	85.00
12/20/2006	DZR	Review cash disbursements with H Rubinson (XRoads).	0.40	425	170.00
	DZR	Discuss wires with C Ho (PW).	0.20	425	85.00
	DZR	Review accruals with L Blackburn (PW).	0.10	425	42.50
	HCR	Review cash disbursements with D Ragan (XRoads).	0.40	425	170.00

<u>Date</u>	<u>Initial</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
	HCR	Review additional PrediWave and affiliate invoices to be paid this week for proper approvals and general ledger account designations and return to Judy Tong (PW) for payment.	0.80	425	340.00
12/21/2006	DZR	Review wire transactions with C Ho (PW). Related discussion with V Lin (PW). Call with BofA.	0.50	425	212.50
12/22/2006	DZR	Review weekly cash disbursements and wire transfer requests for this week and next week. Sign checks and wire authorizations. Review related matters with accounting staff. Draft related email to XRoads and V Lin (PW).	0.90	425	382.50
	HCR	Review emails from L.Bogdanoff (KTBS) and stop STUB commission payments until determination made next week on payment.	0.20	425	85.00
12/26/2006	HCR	Review and approve with Shannon Taggart of Bof A as second approval ,wires to PrediWave Japan office and to Klee Tuchin Bogdanoff. .	0.20	425	85.00
12/27/2006	DZR	Compile bank account and contact info for all entities for Paul Hastings, draft status email and responsive email to KTBS related to Paul Hastings information request; call with BofA to inform of status.	1.40	425	595.00
	HCR	Review and approve with Shannon Taggart of Bof A as second approval ,wires for PrediWave and the affiliates for this week's (12/29) payrolls.	0.20	425	85.00
	HCR	Review and analyze PrediWave and affiliate bank balances as reported as of 12/27/06.	0.30	425	127.50
		BK-Accounting Total	75.10		\$29,267.50
		<u>BK-Business Operations</u>			
12/4/2006	DZR	Discuss move out of leased space with IT and accounting personnel. Draft letters to landlords regarding confirmation of move.	0.70	425	297.50
12/5/2006	DZR	Review emails related to Japan.	0.20	425	85.00
	DZR	Discuss case and operating matters with V Lin (PrediWave).	0.70	425	297.50
	DZR	Follow up on vacate notices to landlords for office space leases. Draft letters and transmit. Discuss with V Lin (PrediWave).	0.90	425	382.50
	DZR	Discuss ongoing case matters and limited status discussion with A Ma (PrediWave).	0.30	425	127.50
	DZR	Discuss logistical issues relative to move and IT with D Luong (PrediWave).	0.30	425	127.50
	DZR	Follow up on matters related to Japan. Draft email to counsel.	0.30	425	127.50
	DZR	Follow up on operating matters and potential future disbursements. Draft email to counsel and D Simon (XRoads).	0.30	425	127.50

<u>Date</u>	<u>Initial</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/6/2006	DZR	Discuss payroll and vacation matters with A Ma (PrediWave).	0.70	425	297.50
	DZR	Discussions with V Lin (PW) regarding real estate offer, employee matters, STUB expenses and various operating matters.	0.70	425	297.50
	DZR	Review and complete various operating information and prepare for admin staff to distribute, including regarding information for counsel.	0.40	425	170.00
12/7/2006	DZR	Follow up with counsel on matters related to offer on real property.	0.20	425	85.00
	HCR	Meet with Amy Ma (PW) to review updated employee 14 month census to be used for WARN analysis.	0.40	425	170.00
	HCR	Work with L. Hameed (PW) on having servers removed from vacated PrediWave offices in order to make certain no additional rent payments will be accrued.	0.30	425	127.50
12/8/2006	DZR	Follow up with counsel on matters related to real estate offer.	0.30	425	127.50
	DZR	Review and respond to email from D Luong (PW) regarding vacating prior leased space.	0.10	425	42.50
12/12/2006	DZR	Conf call with KTBS, Paul Hastings, H Rubinson (XRoads) regarding employee and WARN matters.	0.80	425	340.00
	HCR	Review and analyze bankruptcy utility deposits and call PG&E concerning their applying deposits to pre bankruptcy amounts owed.	1.30	425	552.50
12/13/2006	DZR	Review employee positions and responsibilities and develop proposed RIF list. Discuss with J Shenson (KTBS) and forward to V Lin (PW). Discuss positions with payroll clerk.	0.70	425	297.50
	DZR	Review emails from counsel regarding Japan.	0.20	425	85.00
	DZR	Evaluate RIF issues with V Lin (PW).	0.40	425	170.00
	DZR	Conference call with V Lin (PW) and J Shenson (KTBS) regarding employee matters.	0.80	425	340.00
	DZR	Meeting with V Lin (PW) and H Rubinson (XRoads) to discuss employee and case matters.	1.30	425	552.50
	HCR	Meet with L. Hameed (PW) on PrediWave work schedules and plans for remainder of 2006.	0.30	425	127.50
	HCR	Follow-up meeting with V. Lin (PW) concerning future staffing levels for PrediWave and affiliates and other employee related matters including reviewing employees by company.	0.60	425	255.00
	HCR	Meeting with D. Ragan (XRoads) and V. Lin (PW) concerning future staffing levels for PrediWave and affiliates and other employee related matters.	0.80	425	340.00

<u>Date</u>	<u>Initial</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/14/2006	DZR	Two phone calls with Allen Matkins (.5); call with T Doyle (XRoads) (.2) regarding labor matters; two meetings and discussions with V Lin (.5) and A Ma (.2) (PrediWave) regarding labor matters; prepare summary of labor issues (.8), draft email to D Simon and T Doyle (XRoads) (.2) on labor matters.	2.40	425	1,020.00
	DZR	Follow up with Canadian counsel on labor matters.	0.10	425	42.50
	DZR	Follow up with V Lin (PW) on labor matters.	0.10	425	42.50
12/15/2006	DZR	Discuss drafting attendance policy memo with A Ma (PW). Review and revise draft memo. Forward to V Lin (PW) for review. Follow up regarding distribution with A Ma.	0.70	425	297.50
	DZR	Review email from V Lin (PW) regarding Japanese bids.	0.10	425	42.50
	DZR	Follow up with Canadian and US labor counsel firms regarding ongoing labor matters and RIF planning.	0.90	425	382.50
	HCR	Determine work load plan for wind down using accounting employees who will be asked to stay until final shutdown.	0.40	425	170.00
12/18/2006	DZR	Coordinate conference call follow up with Canadian counsel on labor matters.	0.20	425	85.00
12/19/2006	DZR	Review emails and documents from V Lin (PW) and counsel regarding Canadian annual forms and delinquency notice.	0.30	425	127.50
	DZR	Review RIF list and draft related emails.	0.50	425	212.50
	DZR	Discuss Canadian RIF issues with Canadian counsel, and completion of annual corporation forms.	0.40	425	170.00
	HCR	Write report on results of conference call with V. Lin (PW) and W. Lin (STUB) regarding commission structure and payments to STUB employees and independent contractors and accounting controls regarding commission calculations.	1.20	425	510.00
	HCR	Participate in conference call with V. Lin (PW) and W. Lin (STUB) regarding commission structure and payments to STUB employees and independent contractors and accounting controls regarding commission calculations	0.80	425	340.00
12/20/2006	DZR	Review employee liability calculations with A Ma (PW).	0.40	425	170.00
	DZR	Email to A Ma (PW) regarding severance policy and liability calculations.	0.20	425	85.00
	DZR	Meeting with V Lin (PW) to discuss employee matters.	0.80	425	340.00
	HCR	Meet with Amy Ma, HR director (PW) to complete salary, accrued vacation and severance details for RIF reports for PrediWave and the affiliates.	0.80	425	340.00
	HCR	Meet with V. Lin (PW) regarding PrediWave and affiliate RIF's.	0.30	425	127.50

<u>Date</u>	<u>Initial</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
	HCR	Meet with Amy Ma, HR director (PW) to review STUB employee commissions for last quarter and to layout details for RIF reports for PrediWave and the affiliates.	0.90	425	382.50
12/21/2006	DZR	Review employee liability information.	0.30	425	127.50
	DZR	Review payroll liability schedule with A Ma (PW).	0.40	425	170.00
12/22/2006	DZR	Discuss employee matters, policies and financial calculations with A Ma (PW).	0.50	425	212.50
	DZR	Follow up with IT department on server issues in U.S. and Canada, affecting reporting.	0.10	425	42.50
12/27/2006	DZR	Evaluate payroll liabilities. Draft related emails to payroll clerk and counsel.	0.70	425	297.50
12/27/2006	HCR	Review and analyze latest employee severance and accrued vacation amounts including proposed employee groupings by dismissal date on new updated report from Amy Ma (PW)	0.70	425	297.50
12/28/2006	DZR	Revise final draft and footnotes of payroll liability schedule. Draft transmittal email to counsel.	0.40	425	170.00
	DZR	Discuss payroll calculations and related matters with J Shenson (KTBS).	0.40	425	170.00
	DZR	Discuss payroll matters with V Lin (PW). Review and respond to related emails from payroll clerk.	0.60	425	255.00
	DZR	Further revisions to payroll liability schedule. Draft email to J Shenson (KTBS). Discussion with A Ma (PW) regarding affiliates.	0.70	425	297.50
	DZR	Further updates and revisions to payroll schedules. Create footnotes. Draft email to J Shenson (KTBS).	0.80	425	340.00
12/29/2006	DZR	Review and respond to various emails from counsel regarding RIF and preference schedule.	0.40	425	170.00
	DZR	Follow up on banking matters related to STUB and Pine Global US vs. Cayman Island entities. Follow up with cash management clerk. Review related account balances.	0.50	425	212.50
	DZR	Review and respond to emails from payroll clerk regarding RIF calculations and process.	0.30	425	127.50
		BK-Business Operations Total	32.30		\$13,727.50
		<u>BK-Case Administration</u>			
12/1/2006	DZR	Call with J Shenson (KTBS) to discuss case matters (.5). Follow up call regarding litigation matters (.2).	0.70	425	297.50
	DZR	Discussion with V Lin (PW) regarding operating and case matters.	0.30	425	127.50
	DIS	Conference call regarding PrediWave/New World with D. Ragan (XRoads) S.Harris, L. Bogdanoff; (KTBS) and K. Denniston (PH)	0.50	525	262.50
12/5/2006	DZR	Call with J Shenson (KTBS) to discuss case and litigation matters.	0.40	425	170.00

<u>Date</u>	<u>Initial</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
	DIS	Review email attachment regarding PTO liability as of 11/30/06	0.10	525	52.50
	DIS	Confer with KTBS regarding email from New World attorney regarding payment instructions	0.30	525	157.50
	DIS	Conference call with H. Rubinson; D. Ragan; and J. Perea (XRoads) to discuss employee vacation claims.	0.30	525	157.50
12/6/2006	DZR	Meeting with V Lin (PW), H Rubinson (XRoads), and conference call with J Shenson (KTBS) regarding case, operating and litigation matters.	1.30	425	552.50
	DZR	Review various emails from counsel.	0.30	425	127.50
	HCR	Meeting with Dawn Ragan (XRoads), V. Lin (PW) and conference call with J. Shenson (KTBS) regarding case, operating and litigation matters.	1.30	425	552.50
12/8/2006	DZR	Review and respond to various emails and voicemails.	0.40	425	170.00
12/13/2006	DZR	Review and respond to various emails and voice mails on case matters.	0.30	425	127.50
	DZR	Draft status report to D Simon and T Doyle (XRoads) on case matters. Review and revise with H Rubinson (XRoads).	0.80	425	340.00
12/14/2006	DZR	Call with J Shenson (KTBS) regarding fee app's, labor matters, NW reporting, and general case issues.	0.50	425	212.50
12/15/2006	DZR	Status update to D Simon (XRoads).	0.10	425	42.50
	HCR	Prepare work plan for accomplishing lay offs and orderly wind down of PrediWave.	1.30	425	552.50
12/18/2006	DZR	Call with J Shenson (KTBS) regarding Paul Hastings emails, issues raised and follow up.	0.40	425	170.00
	DZR	Review emails from J Shenson (KTBS) regarding Paul Hastings matters and requests, and re: STUB.	0.30	425	127.50
	HCR	Develop work plan for completing preference analysis, RIF evaluations, Japanese and Canadian office closings analysis and affiliate disbursement analysis.	0.60	425	255.00
12/19/2006	DZR	Review and respond to various emails regarding case matters.	0.50	425	212.50
12/20/2006	DZR	Meeting with H Rubinson (XRoads) regarding work in process including regarding employee, Latham and preference calculations.	0.90	425	382.50
	DZR	Prepare for and call to D Simon with H Rubinson (both XRoads) to update on case matters.	0.30	425	127.50
	DZR	Review signed orders provided by KTBS on fee applications and exclusivity.	0.20	425	85.00
	DZR	Forward information to D Simon (XRoads) and draft related email regarding correspondence from Paul Hastings.	0.10	425	42.50
	DZR	Discuss various case matters with J Shenson (KTBS).	0.40	425	170.00

<u>Date</u>	<u>Initial</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
	HCR	Meeting with D. Ragan (XRoads) regarding work in process including regarding employee, Latham and preference calculations.	0.90	425	382.50
12/21/2006	DIS	Conference call with D. Ragan and H. Rubinson (XRoads)	0.20	525	105.00
12/22/2006	DZR	Call with J Shenson (KTBS) regarding case matters.	0.30	425	127.50
	HCR	Create new work plan based on stipulation draft to dismiss bankruptcy and requested dates for various assignments.	0.60	425	255.00
12/26/2006	DZR	Review and respond to various emails including from Latham, KTBS, Paul Hastings. Review documents from Latham related to tomorrow's hearing and injunction relief. Review cash balances report and wire transfers. Draft email to D Simon and H Rubinson (XRoads) regarding status and forward related documents.	1.10	425	467.50
12/27/2006	DZR	Discuss case status with H Rubinson (XRoads)	0.30	425	127.50
12/28/2006	DZR	Conference call with D Simon, A Harvey, H Rubinson (XRoads) regarding New World judgment, Latham fees, impact on PrediWave case, potential actions and next steps.	0.70	425	297.50
	DIS	Conference call with D. Ragan, A. Harvey and H. Rubinson regarding PrediWave case including bank communications, continued discussions with New World regarding how New World wants to move forward, notification to New World of impacts on RIF, wind down plan.	0.70	525	367.50
12/30/2006	HCR	Case strategy call with D. Simon (XRoads) regarding bank account levies freezes and planned RIFs.	0.20	425	85.00
		BK-Case Administration Total	17.60		\$7,690.00
		<u>BK-Claims</u>			
12/1/2006	JCP	Revised PrediWave claims analysis after discussions with KTBS	1.40	325	455.00
	DZR	Review emails from counsel and J Perea (XRoads) related to claims analysis. Review revisions. Check Pacer and download additional proof of claim filed. Related review and emails of employment agreement issues. Send comments to J Perea (XRoads).	0.80	425	340.00
12/2/2006	DZR	Review emails and revisions related to claims analysis. Review exclusivity stip.	0.60	425	255.00
12/3/2006	DZR	Review and revise updates to claims analysis. Emails with J Perea (XRoads) and J Shenson (KTBS).	1.50	425	637.50
12/4/2006	JCP	Updated Claims Analysis based on comments	2.20	325	715.00
12/4/2006	DZR	Review and respond to emails from committee counsel regarding claims analysis. Review necessary revisions with J Perea (XRoads). Review revised claims analysis. Transmit to counsel.	0.90	425	382.50

<u>Date</u>	<u>Initial</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/5/2006	JCP	Continue to revise Claims Analysis and compared claims to original scheduled claim with H Rubinson (XRoads)	2.20	325	715.00
	JCP	Researched various claims that were not included in schedules	2.10	325	682.50
	JCP	Revised Claims Analysis and compared claims to original scheduled claim with H Rubinson (XRoads)	2.90	325	942.50
	JCP	Continue to revise Claims Analysis and compared claims to original scheduled claim with H Rubinson (XRoads)	2.40	325	780.00
	JCP	Discuss analysis status with D Ragan (XRoads).	0.60	325	195.00
	DZR	Meetings with H Rubinson and J Perea (both XRoads) to discuss and review claims analysis. Follow up meeting and discussions regarding employee claims and vacation accruals.	0.90	425	382.50
	DZR	Conference call with D Simon, H Rubinson, J Perea (all XRoads) to discuss employee vacation claims.	0.30	425	127.50
	DZR	Discuss vacation accruals with A Ma (PrediWave). Review schedule. Draft related email to KTBS, V Lin (PW) and D Simon (XRoads). Review prior scheduled amounts for priority and non-priority employee claims. Draft email to J Fiero (Pachulski).	0.80	425	340.00
	DZR	Review notes and draft email regarding preference analysis.	0.20	425	85.00
	DZR	Discuss claims review with H Rubinson (.3) and analysis status with J Perea (.3) (both XRoads).	0.60	425	255.00
	HCR	Meeting with Dawn Ragan and Jeff Perea (XRoads) to discuss and review claims analysis including employee claims and vacation accruals.	0.90	425	382.50
	HCR	Discuss detail claims review with Dawn Ragan (XRoads).	0.30	425	127.50
	HCR	Conference call with Dennis Simon and Dawn Ragan (XRoads) to review latest developments on terminating sanctions and employee vacation claims.	0.30	425	127.50
12/6/2006	JCP	Revised updated Claims Analysis based on discussions with H. Rubinson (XRoads)	1.40	325	455.00
	JCP	Discuss preference analysis support with D Ragan and H Rubinson (XRoads).	0.10	325	32.50
	JCP	Revised Litigation Fee Analysis	1.10	325	357.50
	JCP	Preparation Employee PTO analysis	1.80	325	585.00
	DZR	Discuss preference analysis support with H Rubinson and J Perea (XRoads).	0.10	425	42.50
	HCR	Discuss preference analysis support with D Ragan and J Perea (XRoads).	0.10	425	42.50
	HCR	Continue analysis of unsecured (priority and general) claims to update schedules for attorneys.	3.50	425	1,487.50
12/7/2006	JCP	Updated Claims Analysis based on discussions with Jonathan Shenson (KTBS) and J. Fiero (PT)	2.80	325	910.00
	JCP	Revised updated Claims Analysis based on discussions with Jonathan Shenson (KTBS) and J. Fiero (PT)	1.90	325	617.50

<u>Date</u>	<u>Initial</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
	JCP	Participate in conference call with J. Shenson (KTBS) , J.Fiero (PT) and H Rubinson (XRoads) to discuss claims report presentations and content.	0.50	325	162.50
	DZR	Review final version of claims analysis.	0.30	425	127.50
	HCR	Update reports of unsecured (priority and general) claims after conference call with J. Shenson (KTBS) and J. Fiero (PT).	1.90	425	807.50
12/8/2006	JCP	Revised Litigation Fee Analysis	1.20	325	390.00
	HCR	Review unsecured priority and non-priority claims and identify ones to be reconciled.	1.90	425	807.50
12/14/2006	DZR	Discuss claims and preference analysis with H Rubinson (XRoads).	0.40	425	170.00
	HCR	Discuss claims and preference analysis with D. Ragan (XRoads).	0.40	425	170.00
	HCR	Evaluate and analyze large unsecured claims for sufficient data to be able to reconcile.	2.90	425	1,232.50
		BK-Claims Total	44.20		\$16,325.00
		<u>BK-Fee Application</u>			
12/12/2006	DZR	Prepare for fee application hearing. Review motion, supporting schedules, prepare work and presentation outline.	1.50	425	637.50
12/13/2006	DZR	Travel to Oakland and back for fee app hearing, attend hearing, follow up discussion with counsel.	2.70	425	1,147.50
	HCR	Prepare for and participate in first XRoads interim fee application hearing representing CRO Dennis Simon (XRoads) in Bankruptcy Court in Oakland, CA before Judge Newsome.	3.10	425	1,317.50
		BK-Fee Application Total	7.30		\$3,102.50
		<u>BK-Litigation</u>			
12/1/2006	DZR	Follow up on matters related to Paul Hastings request for employee data and social security numbers.	0.30	425	127.50
	DZR	Review emails from Canadian counsel.	0.20	425	85.00
	DZR	Review and respond to emails and attachments regarding Latham and expert fees. Retrieve and provide prior data to H Rubinson (XRoads) for review.	0.50	425	212.50
	DZR	Review KTBS comments on Simon letter to Denniston. Emails with D Simon (XRoads) regarding revisions. Revise and distribute to counsel and XRoads. Review KTBS response to Denniston letter.	0.70	425	297.50
	DZR	Follow up on payroll data requests for Paul Hastings with A Ma (PrediWave).	0.40	425	170.00
	DZR	Conference call with KTBS, Paul Hastings and XRoads regarding WARN Act issues.	0.50	425	212.50
	DZR	Review emails and attachments related to stipulated judgment and exclusivity.	0.30	425	127.50

<u>Date</u>	<u>Initial</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
	HCR	Participate in conference call with Karol Denniston and Stephen Harris (Paul Hastings) Lee Bogdanoff (KTBS) regarding WARN notices and related topics.	0.50	425	212.50
	HCR	Review and analyze material on wind downs/settlement in order to effectively prepare for and create detailed checklist of all necessary actions that need to be taken to perform in fast and efficient manner.	2.60	425	1,105.00
12/4/2006	JCP	Discussion with D. Friedman (Latham and Watkins) regarding Litigation analysis	1.30	325	422.50
	DZR	Discussions with employees and counsel regarding granting of terminating sanctions. Review motion and order on docket. Advise XRoads.	0.60	425	255.00
	HCR	Complete analysis of and reconciliation of Latham and Watkins use of and remaining retainer amounts from both PrediWave and Athena retainers sent to them since January 2005 to determine remaining amounts that can be applied against post position AP balances and available for pre-petition payments once approved by court.	2.20	425	935.00
12/5/2006	DZR	Review emails from counsel regarding potential stipulated judgment and related ongoing matters.	0.30	425	127.50
	DZR	Review email from K Denniston (PH) regarding litigation expert payments, and related emails with counsel.	0.20	425	85.00
	DZR	Discussion with D Friedman (Latham) regarding potential stipulation.	0.10	425	42.50
	DZR	Review Canadian counsel invoice and related email.	0.20	425	85.00
	DZR	Follow up on emails and schedules related to expert bills outstanding. Draft emails and provide information to D Friedman (Latham).	0.40	425	170.00
	DZR	Emails with KTBS regarding litigation and case matters.	0.40	425	170.00
	DZR	Review updated email from KTBS and Latham regarding litigation status.	0.10	425	42.50
	HCR	Analyze data from bankruptcy claims filing and PrediWave HR department to prepare two updated schedules of employee unsecured and priority unsecured accrued PTO claims.	3.20	425	1,360.00
	HCR	Begin analysis of unsecured (priority and general) claims to update schedules for Paul Hastings.	3.30	425	1,402.50
12/6/2006	DZR	Discuss WARN Act matters with labor counsel and T Doyle (XRoads).	0.50	425	212.50
	DZR	Discussion with H Rubinson (XRoads) regarding claims, employee data, expert fees, cash disbursements and various on-going work.	1.30	425	552.50
	HCR	Work with Jeff Perea (XRoads) on updating litigation expert and vendor payment analysis.	1.70	425	722.50
	HCR	Begin to collect data on and perform initial review of possible preference payments for both insiders and vendors.	3.20	425	1,360.00

<u>Date</u>	<u>Initial</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
	HCR	Meeting with Dawn Ragan (XRoads) regarding claims, employee data, expert fees, cash disbursements, and various on-going work.	1.30	425	552.50
12/7/2006	DZR	Review and revise draft amended cash stipulation and forward to counsel and XRoads.	0.40	425	170.00
	HCR	Review and analyze emails related to proposed sale of CyberLancet real estate.	0.20	425	85.00
	HCR	Participate in conference call with J. Shenson (KTBS) , J.Fiero (PT) and Jeff Perea (XRoads) to discuss claims report presentations and content.	0.50	425	212.50
	HCR	Work with L. Hameed and L. Blackburn (PW) regarding the return of utility deposits to PrediWave.	0.30	425	127.50
	HCR	Review and analyze the amendments to the stipulation regarding control over the non-debtors cash.	0.30	425	127.50
	HCR	Meet with L. Hammed, C. Ho and J.Tong (PW) to review status of Intellambda bank account balance and to review scheduled payments planned to be made.	0.50	425	212.50
12/8/2006	DZR	Review T Doyle's (XRoads) changes to draft amendment.	0.20	425	85.00
	HCR	Review potential insider preference actions to prepare for PrediWave preference analysis.	1.80	425	765.00
12/11/2006	HCR	Review and analyze newly created 14 month PrediWave and Affiliate census including quits and dismissals regarding WARN act qualifications.	1.20	425	510.00
	HCR	Prepare analysis for Jonathan Shenson (KTBS) on the \$10,000 payment made to Kabir Rahman, contractor purchasing agent for pre-petition work and expenses.	1.30	425	552.50
12/12/2006	HCR	Participate in conference call with J. Shenson and I. Bogdanoff (KTBS), D. Ragan (XRoads) and K. Denniston and S. Harris (PH) on WARN act notices and Intellambda matters.	0.70	425	297.50
	HCR	Prepare a report for J. Shenson (KTBS) on Intellambda employee deferred salary payments	1.70	425	722.50
	HCR	Conference call with J. Shenson (KTBS) on planned affiliate disbursements and Intellambda matters.	0.30	425	127.50
12/13/2006	DZR	Review emails from counsel regarding draft stipulation, and redline copies.	0.30	425	127.50
12/14/2006	DZR	Call with D Friedman and follow up call with D Fortey at Latham regarding experts reconciliation (.3); discussion with J Perea (XRoads) regarding reconciliation and review related support (.4).	0.70	425	297.50
	HCR	Review and analyze plans for closing Japan office.	0.30	425	127.50
12/15/2006	DZR	Review and respond to email from J Shenson (KTBS) regarding payroll matters, draft stipulation and end of year planning.	0.20	425	85.00
	HCR	Review and analyze J. Shenson's (KTBS) email regarding a draft of a stipulated order to dismiss the case and work on plan to accomplish the requirements he has set forth for XRoads.	0.50	425	212.50

<u>Date</u>	<u>Initial</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/18/2006	DZR	Draft email to KTBS regarding Paul Hastings requests and potential case resolution and operations matters.	0.80	425	340.00
12/19/2006	DZR	Review and respond to emails from counsel related to Canada, potential RIF's, Paul Hastings letter regarding STUB commissions, preference analysis.	0.90	425	382.50
	DZR	Follow up call with J Shenson (KTBS) regarding discussion and emails with Paul Hastings, and future actions.	0.70	425	297.50
	DZR	Follow up call with J Shenson (KTBS), V Lin (PW), H Rubinson (XRoads) regarding STUB and Paul Hastings matters.	0.70	425	297.50
	DZR	Review email from K Denniston regarding burn rate analysis. Update analysis with highlights to note areas of focus. Draft email response and transmit to counsel.	0.50	425	212.50
	DZR	Conference call with J Shenson (KTBS) and H Rubinson (XRoads) regarding Paul Hastings letter and action steps.	0.40	425	170.00
	HCR	Participate in conference call with J. Shenson (KTBS), V. Lin (PW) and D. Ragan (XRoads) regarding various STUB and PrediWave issues raised by New World and Paul Hastings particularly STUB commissions to employees and independent contractors.	0.90	425	382.50
	HCR	Review and analyze various emails received from J. Shenson and L. Bogdanoff (KTBS) regarding RIF's, STUB commissions and various affiliate matters.	0.40	425	170.00
	HCR	Participate in conference call with J. Shenson (KTBS) and D. Ragan (XRoads) regarding various issues raised by New World and Paul Hastings.	0.40	425	170.00
12/20/2006	DZR	Review and respond to emails from KTBS regarding Paul Hastings and STUB commissions.	0.20	425	85.00
	DZR	Meeting with V Lin (PW) to discuss fee declaration. Follow up discussion with D Friedman (Latham).	0.40	425	170.00
	DZR	Review information from KTBS on hearing related to STUB commissions. Discuss with H Rubinson (XRoads).	0.20	425	85.00
	DZR	Review Bogdanoff (KTBS) letter to Paul Hastings and discuss with H Rubinson (XRoads).	0.40	425	170.00
	HCR	Review information from KTBS on hearing related to STUB commissions. Discuss with D Ragan (XRoads).	0.20	425	85.00
	HCR	Review Bogdanoff (KTBS) letter to Paul Hastings and discuss with D Ragan (XRoads).	0.40	425	170.00
	HCR	Review and analyze various emails from L. Bogdanoff and J. Shenson (KTBS) and V. Lin (PW) on corporate governance and legal representation for affiliates.	0.30	425	127.50
12/21/2006	DZR	Review expert invoice for D Friedman (Latham) and today's hearing.	0.20	425	85.00
12/22/2006	JCP	Continue preparation of preference analysis	2.30	325	747.50
	DZR	Review further Paul Hastings letter and email from KTBS re STUB commissions.	0.20	425	85.00

<u>Date</u>	<u>Initial</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
	HCR	Review and analyze draft of stipulation order to dismiss bankruptcy case and proposed dates for various events leading up to dismissal emailed by J. Shenson (KTBS)	0.70	425	297.50
12/26/2006	HCR	Review and analyze various emails from today from L. Bogdanoff and J. Shenson(KTBS) regarding affiliates corporate governance and possible RIF's.	0.30	425	127.50
	HCR	Review and analyze email trail of past two weeks from L. Bogdanoff and J. Shenson(KTBS) and Karol Denniston of Paul Hastings regarding affiliate matters and cash.	0.40	425	170.00
12/27/2006	DZR	Review emails and attachments from Latham, KTBS and Paul Hastings regarding today's hearing regarding relief from injunction and judgment entered. Draft email and forward doc's to D Simon (XRoads).	0.30	425	127.50
	HCR	Review and analyze various emails and strategy comments from L. Bogdanoff and J. Shenson (KTBS) and D. Ragan (XRoads) regarding RIF related severance and vacation pay.	0.40	425	170.00
	HCR	Review and analyze various emails and strategy comments from L. Bogdanoff and J. Shenson (KTBS) and D. Ragan (XRoads) regarding the judgment entered today allowing New World to levy all affiliate bank accounts.	0.90	425	382.50
12/28/2006	DZR	Review and respond to emails from Latham regarding yesterday's hearing, judgment, legal fees. Notify bank of judgment.	0.40	425	170.00
	HCR	Review and analyze various emails and strategy comments from L. Bogdanoff and J. Shenson (KTBS) and D. Ragan (XRoads) regarding the judgment allowing New World to levy all affiliate bank accounts.	0.30	425	127.50
12/29/2006	DZR	Discuss draft of stipulated dismissal, RIF and case matters with V Lin (PW).	0.50	425	212.50
	DZR	Calls with BofA regarding receipt of levy, review of companies and accounts affected, clarification with respect to US vs Cayman Island entities, discussion of impact on outstanding items.	0.50	425	212.50
	DZR	Call to KTBS to advise regarding bank receipt of levy and related issues. Draft detailed emails to counsel, XRoads and V Lin (PW) regarding banking and operational impact.	0.70	425	297.50
	HCR	Review and analyze details of levy applied by New World at Bof A on all bank accounts except PrediWave and Intellambda.	0.20	425	85.00
12/30/2006	DZR	Review and respond to emails with debtor's counsel regarding bank levy, RIF and operational impact. Draft detailed responses. Draft detailed email to labor counsel and V Lin (PW) outlining issues and ramifications. Follow up emails.	1.60	425	680.00
	DZR	Emails with labor counsel and XRoads regarding levy and ability to fund RIF payroll.	0.30	425	127.50

<u>Date</u>	<u>Initial</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
	HCR	Review and analyze details of email from J.Shenson (KTBS) to Karol Denniston (PH) regarding planned RIFs in view of the levies placed by New World on Bof A bank accounts.	0.20	425	85.00
	HCR	Review and analyze details of emails from D. Ragan (XRoads) regarding payrolls in view of the levies placed by New World on Bof A bank accounts.	0.20	425	85.00
	HCR	Review and analyze details of email from Steve Kepler of Allen Matkins, labor counsel regarding recommended strategy for RIFs	0.30	425	127.50
12/31/2006	DZR	Review and respond to emails from KTBS and Paul Hastings regarding levy and RIF. Create summary schedule and email to counsel. Discuss emails and RIF logistics with V Lin (PW).	0.90	425	382.50
BK-Litigation Total			57.30		\$23,992.50
<u>BK-Reporting</u>					
12/4/2006	JCP	Preparation of Weekly Disbursement Analysis for PrediWave affiliates	2.40	325	780.00
	JCP	Revised Weekly Disbursement Analysis for PrediWave affiliates	1.20	325	390.00
	JCP	Revised employee data information worksheet	0.90	325	292.50
	JCP	Revised Expert Analysis after discussion with D. Friedman (Latham and Watkins)	1.60	325	520.00
	JCP	Prepared Expert Analysis	1.30	325	422.50
	DZR	Review and discuss payroll reporting schedules with A Ma (PW). Review revised schedules. Create report format for payroll data to transmit to counsel. Review employment history related to particular employees identified by Paul Hastings. Transmit to counsel for review. Complete final revisions. Draft transmittal email to counsel.	0.90	425	382.50
	DZR	Review weekly cash disbursements, cash balances and reporting for counsel. Discuss with XRoads and PW accounting personnel. Draft transmittal email, and forward and discuss with KTBS.	0.80	425	340.00
12/6/2006	JCP	Discussion with T. Wuertz (XRoads) regarding SOFA's	0.50	325	162.50
	JCP	Work with H Rubinson (XRoads) on updating litigation expert and vendor payment analysis.	1.70	325	552.50
12/7/2006	JCP	Reviewed previous weeks disbursement analysis	2.20	325	715.00
	DZR	Review cash disbursement requests. Follow up with bank and accounts payable clerk on Intellambda banking. Review book transfer requests. Review and respond to related emails from counsel.	0.40	425	170.00
	HCR	Review and research A/P invoices and HSBC checks received from PrediWave Canada to determine which are ordinary course to be listed on next week's disbursement report and which ones need to be voided.	1.40	425	595.00
12/8/2006	JCP	Discussion with C. Ho (PrediWave) regarding weekly wires	1.50	325	487.50

<u>Date</u>	<u>Initial</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
	DZR	Follow up with counsel on request for preference analysis versus preference period payment listing.	0.30	425	127.50
12/11/2006	JLC	Prepare correspondence to L Blackburn and L Hameed (PW) regarding documents needed in order to begin initial preparation of November MOR.	0.50	325	162.50
	JCP	Examined invoices for PrediWave affiliate disbursement analysis	1.80	325	585.00
	JCP	Preparation of PrediWave Affiliate Weekly Disbursement Analysis	2.50	325	812.50
	HCR	Meet with L. Blackburn and L. Hameed (PW) to obtain data needed by Jamie Chronister (XRoads) to prepare November MOR and SOFA reports.	0.90	425	382.50
12/12/2006	JLC	Analyze November cash account reports provided by L Blackburn (PW) in order to prepare the November cash summary report and November statement of receipts and disbursements	1.20	325	390.00
	JLC	Prepare November Cash summary in order to determine cash receipts and disbursements by bank account for use in preparation of the November statement of receipts and disbursements.	1.80	325	585.00
	JCP	Discussion with H. Rubinson (XRoads) and L. Hameed (PrediWave) regarding estimated monthly disbursements	0.90	325	292.50
	JCP	Preparation of preference analysis	2.50	325	812.50
	JCP	Reviewed support for disbursement analysis	2.40	325	780.00
	JCP	Preparation of PrediWave Affiliate Disbursement Analysis for final two weeks of December	2.90	325	942.50
	JCP	Preparation of Litigation Vendor Payments since bankruptcy for Latham and Watkins	0.90	325	292.50
	HCR	As requested by Karol Denniston of Paul Hastings and New World, review and evaluate planned weekly affiliate disbursements for the remainder of December 2006. determine which ones are normal course to be paid after evaluating each affiliates bank balance.	2.90	425	1,232.50
	HCR	As requested by Karol Denniston of Paul Hastings and New World, prepare a detailed report on proposed corporate and non-corporate defendant disbursements for weeks ending 12/22 and 12/29	0.90	425	382.50
	HCR	Review, analyze and update insider preference transactions using bank statements and other internal financial documents.	2.20	425	935.00
	HCR	Discussion with J. Perea (XRoads) and L. Hameed (PrediWave) regarding estimated monthly disbursements	0.90	425	382.50
12/13/2006	JLC	Updates to November Cash summary in order to determine cash receipts and disbursements by bank account for use in preparation of the November statement of receipts and disbursements.	2.10	325	682.50
	JCP	Continued Preparation of preference analysis after discussion with H. Rubinson (XRoads)	2.80	325	910.00
	JCP	Preparation of insider payment analysis	1.90	325	617.50

<u>Date</u>	<u>Initial</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
	JCP	Preparation of preference analysis	2.90	325	942.50
	DZR	Review schedule of payments for balance of December requested by Paul Hastings.	0.60	425	255.00
	DZR	Follow up on Paul Hastings questions regarding Intellambda, payroll service, 401-k plans and tax filing. Review and respond to related emails. Discuss with payroll clerk. Provide schedule.	0.80	425	340.00
	HCR	Continue to review, analyze and update insider preference transactions using bank statements and other internal financial documents.	2.60	425	1,105.00
	HCR	Finalize review and analysis of planned affiliate disbursements for remainder of 2006 and email detailed listing by affiliate to J. Shenson (KTBS).	1.90	425	807.50
	BBY	Updated MOR checklist.	0.20	250	50.00
	BBY	Began preparation of November MOR and Monthly Tax Statement to be filed with the court.	0.60	250	150.00
12/14/2006	JLC	Correspondence with B Young (XRoads) regarding questions related to cash transactions in order to prepare statement of receipts and disbursements.	0.40	325	130.00
	JLC	Prepare MOR financial statement model to reflect reclassifications and adjustments made to November financial statements for MOR reporting purposes.	0.90	325	292.50
	JCP	Continued preparation of preference analysis after discussion with H. Rubinson (XRoads)	2.50	325	812.50
	JCP	Preparation of preference analysis	2.90	325	942.50
	HCR	Meet and work with Judy Tong and Christy Ho (PW) on wires and cash disbursements for PrediWave and affiliates for remainder of year.	1.20	425	510.00
	HCR	Discuss preference analysis details with J. Perea (XRoads).	0.50	425	212.50
	HCR	Continue to review, analyze and update insider preference transactions using bank statements and other internal financial documents.	1.70	425	722.50
	HCR	Review, analyze and email comments concerning financial trend, MOR and SOFA data submitted by Jamie Chronister (XRoads) for November reports.	1.70	425	722.50
	BBY	Continued to draft the November MOR to be filed with the court.	1.90	250	475.00
	BBY	Phone call form A. Ma (PW) regarding November payroll reports.	0.20	250	50.00
	BBY	Reviewed e-mails from D. Ragan and J. Chronister (both XRoads) regarding bank statements and bank reconciliations for the month of November. Compiled the reports to be filed with the court.	1.10	250	275.00
	BBY	Drafted the November Monthly Tax Statement to be filed with the court.	0.80	250	200.00
	BBY	Drafted the November MOR to be filed with the court.	2.10	250	525.00
	BBY	Further drafted the November MOR to be filed with the court.	1.70	250	425.00

<u>Date</u>	<u>Initial</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
	BBY	Corresponded with J. Chronister (XRoads) regarding cash balances, bank statements, bank reconciliations, voided checks, deposits and financial statements.	0.40	250	100.00
12/15/2006	JLC	Review November financial trend report (version 3) to ensure completeness of changes and comments.	0.80	325	260.00
	JLC	Prepare MOR financial statement model (version 2) to reflect reclassifications and adjustments made to November financial statements for MOR reporting purposes.	1.10	325	357.50
	JLC	Review November financial trend report to ensure completeness of changes and comments.	1.20	325	390.00
	JCP	Review of wire disbursements produced by C. Ho (PrediWave)	0.40	325	130.00
	JCP	Continuation of preparation of preference analysis	2.50	325	812.50
	JCP	Preparation of Insider payment analysis	1.90	325	617.50
	DZR	Review preliminary burn rate information received from accounting. Go over reporting issues with various accounting staff. Explain information request again.	0.70	425	297.50
	DZR	Status update discussions with accounting staff regarding burn rate analysis	0.20	425	85.00
	DZR	Respond to K Denniston (Paul Hastings) email regarding insiders and payroll.	0.10	425	42.50
	DZR	Review additional information received from accounting and follow up on further reporting issues regarding burn rate analysis.	0.40	425	170.00
	DZR	Review and respond to counsel emails regarding payroll and employee matters, and RIF planning. Develop RIF list and discuss with V Lin (PW). Collect related information from payroll clerk. Provide counsel with RIF information.	0.90	425	382.50
	DZR	Review Japan disbursement data in connection with preference analysis.	0.40	425	170.00
	DZR	Work on historically and projected burn rate analysis. Review financial data for Athena, STUB, PrediWave.	1.50	425	637.50
	DZR	Review and respond to emails from counsel regarding estimated burn rates. Discuss reporting needs with accounting staff. Create spreadsheet for accounting to complete required information.	0.70	425	297.50
	HCR	Analyze and work with L. Hameed, L. Blackburn and S.Suderrem (PW) concerning the cash burn rate for PrediWave and affiliates for last six months and compare to last months including professional fees paid as requested by Karol Denniston (PH) for client New World.	1.80	425	765.00
	HCR	Work with L. Hameed (PW) to discover additional insider preference data needed to compare current analysis to original Latham preference analysis.	1.90	425	807.50
	BBY	Drafted the November MOR to be filed with the court.	1.40	250	350.00
	BBY	Reviewed the November MOR to be filed with the court.	0.40	250	100.00
12/18/2006	JLC	Review November Tax Statement in order to finalize MOR.	0.50	325	162.50

<u>Date</u>	<u>Initial</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
	JLC	Review November MOR provided by B Young (XRoads) in order to finalize MOR for filing.	2.30	325	747.50
	JCP	Preparation of Japan preference analysis	2.40	325	780.00
	JCP	Continue with preparation of preference analysis	1.90	325	617.50
	JCP	Preparation of preference analysis	2.80	325	910.00
	DZR	Review weekly cash balances.	0.20	425	85.00
	DZR	Provide final burn rate analysis to accounting personnel for review follow up.	0.10	425	42.50
	DZR	Review supporting documentation and revise burn rate analysis provided by accounting personnel. Related discussions with accounting. Draft email to KTBS and Paul Hastings and transmit analysis.	2.90	425	1,232.50
	HCR	Continue to investigate individual entries using bank statements and internal financial documents and classify general preference transactions into major categories for updated preference listing for Paul Hastings.	1.30	425	552.50
	HCR	Investigate individual entries using bank statements and internal financial documents and classify insider preference transactions into major categories for updated preference listing for Paul Hastings.	1.20	425	510.00
	HCR	Investigate individual entries using bank statements and internal financial documents and classify general preference transactions into major categories for updated preference listing for Paul Hastings.	2.80	425	1,190.00
	HCR	Review, analyze and suggest changes to burn rate analysis prepared by Dawn Ragan (XRoads) requested by Paul Hastings.	0.60	425	255.00
12/19/2006	JLC	Prepare MOR financial statement model (version 3) to reflect additional adjustments made to the financial statements since previous version.	1.20	325	390.00
	JLC	Review comments provided by D Ragan (XRoads) regarding November MOR.	0.60	325	195.00
	JLC	Review November MOR (version 2) provided by B Young (XRoads) to ensure completion of adjustments and changes in order to finalize MOR for filing.	0.80	325	260.00
	JCP	Discussion with H. Rubinson (XRoads) regarding preference analysis	0.90	325	292.50
	JCP	Continued preparation of preference analysis and different categories	2.90	325	942.50
	JCP	Preparation of preference analysis and different categories of expenses	2.80	325	910.00
	DZR	Final review of November financial statements, MOR, tax statement, footnotes and revisions. Draft email regarding approval for filing. Review final version submitted to counsel.	0.80	425	340.00
	DZR	Review Nov MOR. Draft update to footnotes and email to counsel.	0.50	425	212.50
	DZR	Further review of MOR and accruals.	0.20	425	85.00
	DZR	Analyze November financial statements and accruals.	0.60	425	255.00

<u>Date</u>	<u>Initial</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
	HCR	Review preferences listing report, make edits and corrections.	2.30	425	977.50
	HCR	Discussion with J. Perea (XRoads) regarding preference analysis	0.90	425	382.50
	HCR	Analyze and report Latham and Watkins and expert witness invoices paid by wire and check that may be considered preference payments for updated preference report.	1.70	425	722.50
	BBY	Reviewed, revised and finalized November MOR and Monthly Tax Statement to be filed with the court.	1.70	250	425.00
12/20/2006	JCP	Continued preparation of preference schedule	2.90	325	942.50
	JCP	Continued preparation of preference analysis and different categories	2.90	325	942.50
	JCP	Continued preparation of preference analysis after discussion with D. Ragan and H. Rubinson (XRoads)	2.70	325	877.50
	DZR	Draft footnote and disclaimer language for preference schedule.	0.40	425	170.00
	DZR	Further review of preference period payments with J Perea and H Rubinson (XRoads).	0.40	425	170.00
	DZR	Review preference period payment schedules with H Rubinson and J Perea (XRoads).	0.50	425	212.50
	DZR	Review Latham payment schedules with H Rubinson (XRoads).	0.20	425	85.00
	HCR	Continue analysis of Latham and Watkins and expert witness invoices paid by wire and check to ensure that all possible preference payments are listed on updated preference report.	2.60	425	1,105.00
	HCR	Continue final review and analysis of preferences listing report ensuring all edits and corrections were made with the exception of Latham and Watkins listing still in process.	1.30	425	552.50
	HCR	Analyze and review unsecured claims listing and begin to gather data on questionable claims.	1.90	425	807.50
	HCR	Further review of preference period payments with J Perea and D Ragan (XRoads).	0.40	425	170.00
	HCR	Review Latham payment schedules with D Ragan (XRoads).	0.20	425	85.00
	HCR	Review preference period payment schedules with D Ragan and J Perea (XRoads)	0.50	425	212.50
	BBY	Revised and finalized November MOR and Monthly Tax Statement to be filed with the court.	0.30	250	75.00
12/21/2006	JCP	Review preference analysis with H Rubinson and D Ragan (XRoads).	0.70	325	227.50
	DZR	Review preference analysis with H Rubinson and J Perea (XRoads).	0.70	425	297.50
	HCR	Complete final review of preference listing excluding Latham and Watkins and expert witness analysis.	0.90	425	382.50

<u>Date</u>	<u>Initial</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
	HCR	Perform additional analysis of Latham and Watkins and expert witness invoices paid by wire and check including tracking payments vs retainers, miscellaneous vendor payments and advance payments to ensure all are listed on updated preference report.	1.90	425	807.50
	HCR	Review final preference analysis listing report with D. Ragan and J. Perea (XRoads).	0.80	425	340.00
	HCR	Complete additional analysis of Latham and Watkins and expert witness invoices paid by wire and check including tracking payments vs retainers, miscellaneous vendor payments and advance payments to ensure all are listed on updated preference report.	1.60	425	680.00
12/22/2006	JCP	Updated preparation of preference schedule after discussion with J. Shenson (KTBS)	1.70	325	552.50
	JCP	Revised Preference List based on discussions with J. Shenson (KTBS)	1.80	325	585.00
	JCP	Preparation of preference analysis after comments from J. Shenson (KTBS)	1.90	325	617.50
	JCP	Continued preparation of preference schedule	2.90	325	942.50
	JCP	Updated preparation of preference schedule after discussion with H. Rubinson (XRoads)	2.30	325	747.50
	DZR	Follow up with J Perea (XRoads) on preference schedule revisions.	0.30	425	127.50
	HCR	Review final preference analysis listing report after J. Perea (XRoads) made final changes requested by J. Shenson (KTBS).	0.50	425	212.50
12/27/2006	JCP	Assisted with employee analysis	2.80	325	910.00
	DZR	Review, revise, format the employee payroll liability calculations and schedule. Draft related emails to XRoads, A Ma (PW) and KTBS. Discuss employee matters with H Rubinson (XRoads).	1.50	425	637.50
	DZR	Review and revise the employee payroll liability calculation and schedule.	0.50	425	212.50
12/28/2006	JCP	Assisted with employee analysis	2.80	325	910.00
		BK-Reporting Total	176.70		\$62,907.50
		Grand Total	410.50		\$157,012.50

Legend:

<u>Initial</u>	<u>Name</u>
BBY	Bynne Young
DIS	Dennis Simon
DZR	Dawn Ragan
HCR	Harvey Rubinson
JCP	Jeff Perea
JLC	Jaime Chronister

XRoads Solutions Group, LLC
PrediWave
Summary of Expenses
December 1, 2006 through December 31, 2006

	Gross Amount
Airfare	\$ 5,166.90
Ground	\$ 1,992.65
Lodging	\$ 4,735.84
Meals	\$ 1,512.25
Miscellaneous	\$ 179.92
Overnight	\$ 188.16
Telephone/Cell	\$ 373.13
<hr/>	
Total Monthly Expenses	<u>\$ 14,148.85</u>

XRoads Solutions Group
 PrediWave Daily Detail - Expense
 December 1, 2006 through December 31, 2006

Date	Professional	Activity	Description	Quantity	Amount
<u>Activity: Air</u>					
12/1/2006	Ragan, D.	Air	Airfare change fee due to rescheduling of fee hearing.	1	404.50
12/1/2006	Rubinson, H.	Air	Round trip coach airfare to/from client 12/11/06 to 12/15/06	1	460.70
12/5/2006	Rubinson, H.	Air	Round trip coach airfare to/from client 12/18/06 to 12/21/06.	1	690.70
12/6/2006	Perea, J.	Air	One way coach airfare to client on 12/4/06	1	127.30
12/6/2006	Perea, J.	Air	One way coach airfare from client on 12/7/06	1	127.30
12/11/2006	Perea, J.	Air	One way coach airfare to client on 12/11/06	1	127.30
12/15/2006	Perea, J.	Air	One way coach airfare from client on 12/15/06	1	127.30
12/16/2006	Ragan, D.	Air	Round trip coach airfare to/from client 1/29/07 to 2/1/07	1	248.60
12/16/2006	Ragan, D.	Air	Round trip coach airfare to/from client 1/22/07 to 1/25/07	1	248.60
12/16/2006	Ragan, D.	Air	Round trip coach airfare to/from client 1/15/07 to 1/18/07	1	248.60
12/16/2006	Ragan, D.	Air	Round trip coach airfare to/from client 1/8/07 to 1/11/07	1	248.60
12/16/2006	Ragan, D.	Air	Round trip coach airfare to/from client 1/2/07 to 1/5/07	1	473.60
12/18/2006	Perea, J.	Air	One-way coach airfare to client on 12/18/06	1	127.30
12/18/2006	Rubinson, H.	Air	Round trip coach airfare to/from client on 1/2/07 to 1/5/07	1	688.50
12/21/2006	Perea, J.	Air	One way coach airfare from client on 12/21/06	1	127.30
12/30/2006	Rubinson, H.	Air	Round trip coach airfare to/from client 1/8/07 to 1/12/07	1	690.70

XRoads Solutions Group
 PrediWave Daily Detail - Expense
 December 1, 2006 through December 31, 2006

Date	Professional	Activity	Description	Quantity	Amount
Total: Air					5,166.90
<u>Activity: Ground</u>					
12/1/2006	Perea, J.	Ground	Parking at airport from 11/27/06 to 11/30/06	1	65.80
12/1/2006	Ragan, D.	Ground	Rental car for client purposes 11/27/06 to 11/30/06	1	282.71
12/1/2006	Rubinson, H.	Ground	Parking at airport 11/27/06 to 12/1/06	1	80.00
12/6/2006	Perea, J.	Ground	Transportation from airport to client	1	35.00
12/7/2006	Perea, J.	Ground	Parking at airport from 12/4/06 to 12/7/06	1	65.80
12/7/2006	Ragan, D.	Ground	Gasoline for rental car.	1	9.67
12/7/2006	Ragan, D.	Ground	Parking at the airport 12/4/06 to 12/7/06	1	68.00
12/7/2006	Rubinson, H.	Ground	Rental car for client purposes 12/4/06 to 12/7/06	1	262.49
12/7/2006	Rubinson, H.	Ground	Gas for rental car	1	10.30
12/8/2006	Rubinson, H.	Ground	Parking at airport 12/4/06 to 12/8/06	1	80.00
12/13/2006	Rubinson, H.	Ground	Parking fee in Oakland, CA while attending fee application hearing at Bankruptcy Court.	1	4.50
12/15/2006	Rubinson, H.	Ground	Rental car for client purposes 12/11/06 to 12/15/06	1	272.91
12/15/2006	Rubinson, H.	Ground	Gas for rental car for week of 12/11/06 to 12/15/06	1	23.17
12/16/2006	Ragan, D.	Ground	Parking at airport from 12/12/06 to 12/15/06	1	56.00
12/16/2006	Rubinson, H.	Ground	Parking at airport from 12/11/06 to 12/16/06	1	100.00
12/18/2006	Perea, J.	Ground	Gas for PrediWave owned vehicle	1	10.00
12/20/2006	Perea, J.	Ground	Gas for PrediWave owned vehicle	1	20.07

XRoads Solutions Group
 PrediWave Daily Detail - Expense
 December 1, 2006 through December 31, 2006

Date	Professional	Activity	Description	Quantity	Amount
12/21/2006	Perea, J.	Ground	Parking at airport from 12/18/06 to 12/21/06	1	65.80
12/21/2006	Rubinson, H.	Ground	Gas for rental car week of 12/18/06 to 12/21/06	1	10.19
12/21/2006	Rubinson, H.	Ground	Rental car for client purposes 12/18/06 to 12/21/06	1	256.32
12/22/2006	Ragan, D.	Ground	Parking at airport 12/18/06 to 12/22/06	1	85.00
12/22/2006	Ragan, D.	Ground	Gas for rental car.	1	13.92
12/22/2006	Rubinson, H.	Ground	Parking at airport from 12/18/06 to 12/22/06	1	80.00
12/29/2006	MSC	Ground	Transportation for Michael Schwarzmann (XRoads) from residence to airport on 11/6/06	1	35.00
Total: Ground					1,992.65

Activity: Lodging

12/4/2006	Perea, J.	Lodging	Lodging at best available corporate rate on 12/4/06.	1	258.14
12/4/2006	Rubinson, H.	Lodging	Lodging at best available corporate rate on 12/4/06	1	247.34
12/5/2006	Rubinson, H.	Lodging	Lodging at best available corporate rate on 12/5/06	1	247.34
12/6/2006	Perea, J.	Lodging	Lodging at best available corporate rate 12/5/06 to 12/6/06	1	226.80
12/6/2006	Rubinson, H.	Lodging	Lodging at best available corporate rate on 12/6/06.	1	247.34
12/7/2006	Ragan, D.	Lodging	Lodging at corporate rate from 12/4/06 to 12/6/06	1	491.70
12/11/2006	Rubinson, H.	Lodging	Lodging at best available corporate rate on 12/11/06	1	258.14

XRoads Solutions Group
 PrediWave Daily Detail - Expense
 December 1, 2006 through December 31, 2006

Date	Professional	Activity	Description	Quantity	Amount
12/12/2006	Rubinson, H.	Lodging	Lodging at best available corporate rate on 12/12/06	1	258.14
12/13/2006	Rubinson, H.	Lodging	Lodging at best available corporate rate on 12/13/06	1	258.14
12/14/2006	Rubinson, H.	Lodging	Lodging at best available corporate rate on 12/14/06	1	258.14
12/15/2006	Perea, J.	Lodging	Lodging at corporate rate from 12/11/06 to 12/14/06	1	359.64
12/15/2006	Ragan, D.	Lodging	Lodging at corporate rate from 12/13/06 to 12/14/06	1	327.80
12/18/2006	Rubinson, H.	Lodging	Lodging at corporate rate on 12/18/06	1	106.93
12/19/2006	Rubinson, H.	Lodging	Lodging at corporate rate on 12/19/06	1	106.93
12/20/2006	Rubinson, H.	Lodging	Lodging at corporate rate on 12/20/06	1	106.93
12/21/2006	Perea, J.	Lodging	Lodging at corporate rate from 12/18/06 to 12/20/06	1	320.79
12/22/2006	Ragan, D.	Lodging	Lodging at corporate rate from 12/18/06 to 12/21/06	1	655.60

Total: Lodging 4,735.84

Activity: Meals

12/1/2006	Perea, J.	Meals	Working dinner	1	50.00
12/4/2006	Ragan, D.	Meals	Working breakfast.	1	4.48
12/4/2006	Rubinson, H.	Meals	Working dinner with Jeff Perea (XRoads)	1	72.14
12/4/2006	Rubinson, H.	Meals	Working breakfast	1	10.55
12/5/2006	Perea, J.	Meals	Working dinner	1	47.59
12/5/2006	Ragan, D.	Meals	Working breakfast.	1	3.35

XRoads Solutions Group
 PrediWave Daily Detail - Expense
 December 1, 2006 through December 31, 2006

Date	Professional	Activity	Description	Quantity	Amount
12/5/2006	Rubinson, H.	Meals	Working dinner	1	40.42
12/6/2006	Perea, J.	Meals	Working breakfast	1	9.49
12/6/2006	Ragan, D.	Meals	Working breakfast.	1	7.55
12/6/2006	Rubinson, H.	Meals	Working breakfast	1	13.60
12/6/2006	Rubinson, H.	Meals	Working dinner with Jeff Perea (XRoads)	1	74.13
12/7/2006	Perea, J.	Meals	Working dinner	1	39.75
12/7/2006	Ragan, D.	Meals	Working breakfast.	1	4.74
12/7/2006	Rubinson, H.	Meals	Working dinner	1	21.26
12/11/2006	Perea, J.	Meals	Working breakfast	1	3.54
12/11/2006	Rubinson, H.	Meals	Working breakfast	1	8.67
12/11/2006	Rubinson, H.	Meals	Working dinner with Jeff Perea (XRoads)	1	70.95
12/12/2006	Perea, J.	Meals	Working breakfast	1	5.50
12/12/2006	Ragan, D.	Meals	Working dinner	1	8.91
12/12/2006	Rubinson, H.	Meals	Working dinner with Jeff Perea (XRoads)	1	74.67
12/13/2006	Rubinson, H.	Meals	Working breakfast with Jeff Perea (XRoads)	1	10.05
12/13/2006	Rubinson, H.	Meals	Working dinner with Jeff Perea (XRoads)	1	65.79
12/14/2006	Perea, J.	Meals	Working breakfast with D.Ragan and H. Rubinson (XRoads)	1	15.05
12/14/2006	Ragan, D.	Meals	Working dinner with H Rubinson, J Perea (XRoads)	1	150.00
12/15/2006	Perea, J.	Meals	Working dinner	1	50.00
12/15/2006	Ragan, D.	Meals	Working dinner	1	9.30
12/15/2006	Ragan, D.	Meals	Working breakfast	1	3.05
12/15/2006	Rubinson, H.	Meals	Working dinner	1	32.62

XRoads Solutions Group
 PrediWave Daily Detail - Expense
 December 1, 2006 through December 31, 2006

Date	Professional	Activity	Description	Quantity	Amount
12/18/2006	Perea, J.	Meals	Working breakfast	1	6.31
12/18/2006	Perea, J.	Meals	Working dinner	1	34.22
12/18/2006	Ragan, D.	Meals	Working breakfast	1	7.23
12/18/2006	Ragan, D.	Meals	Working dinner	1	32.46
12/18/2006	Rubinson, H.	Meals	Working dinner	1	30.18
12/18/2006	Rubinson, H.	Meals	Working breakfast	1	9.50
12/19/2006	Perea, J.	Meals	Working breakfast	1	17.17
12/19/2006	Perea, J.	Meals	Working dinner	1	30.34
12/19/2006	Ragan, D.	Meals	Working dinner	1	42.44
12/19/2006	Ragan, D.	Meals	Working breakfast	1	15.99
12/19/2006	Rubinson, H.	Meals	Working dinner.	1	10.27
12/19/2006	Rubinson, H.	Meals	Working breakfast	1	5.50
12/20/2006	Perea, J.	Meals	Working breakfast	1	1.80
12/20/2006	Ragan, D.	Meals	Working breakfast	1	19.78
12/20/2006	Ragan, D.	Meals	Working dinner for H Rubinson, J Perea (XRoads)	1	150.00
12/20/2006	Rubinson, H.	Meals	Working breakfast.	1	5.30
12/21/2006	Perea, J.	Meals	Working breakfast	1	1.80
12/21/2006	Perea, J.	Meals	Working dinner	1	50.00
12/21/2006	Ragan, D.	Meals	Working breakfast	1	6.20
12/21/2006	Ragan, D.	Meals	Working dinner	1	50.00
12/21/2006	Rubinson, H.	Meals	Working dinner	1	25.26
12/22/2006	Perea, J.	Meals	Working dinner	1	50.00

XRoads Solutions Group
 PrediWave Daily Detail - Expense
 December 1, 2006 through December 31, 2006

Date	Professional	Activity	Description	Quantity	Amount
12/22/2006	Ragan, D.	Meals	Working breakfast	1	3.35
Total: Meals					1,512.25
<u>Activity: Miscellaneous</u>					
12/29/2006	MSC	Miscellaneous	Temporary clerical help hired for PrediWave office needs.	1	179.92
Total: Miscellaneous					179.92
<u>Activity: Overnight</u>					
12/29/2006	MSC	Overnight	Fed Ex Standard Overnight from Dawn Ragan, XRoads to Jonathan S. Shenson of KTBS Service date: 11/29/06	1	24.89
12/29/2006	MSC	Overnight	Fed Ex Standard Overnight from Mandy Bice, XRoads to Laila Hameed of PrediWave Service date: 12/12/06	1	13.09
12/29/2006	MSC	Overnight	Fed Ex Standard Overnight from Dawn Ragan, XRoads to Loretta Pollack of LBA Realty Service date: 12/5/06	1	13.09
12/29/2006	MSC	Overnight	Fed Ex Standard Overnight from Dawn Ragan, XRoads to Managing Agent of ProLogis Limited Partnership Service date: 12/5/06	1	9.48
12/29/2006	MSC	Overnight	Fed Ex Standard Overnight from Dawn Ragan, XRoads to Managing Agent of ProLogis Limited Partnership Service date: 12/5/06	1	13.49
12/29/2006	MSC	Overnight	Fed Ex Standard Overnight from Dawn Ragan, XRoads to Dennis Simon, XRoads Service date: 11/28/06	1	16.41

XRoads Solutions Group
 PrediWave Daily Detail - Expense
 December 1, 2006 through December 31, 2006

Date	Professional	Activity	Description	Quantity	Amount
12/29/2006	MSC	Overnight	Fed Ex Standard Overnight from Dawn Ragan, XRoads to Karol Denniston of Paul Hastings Service date: 12/7/06	1	19.32
12/29/2006	MSC	Overnight	Fed Ex Standard Overnight from Dawn Ragan, XRoads to Shannon Taggart of BofA Service date: 12/7/06	1	9.48
12/29/2006	MSC	Overnight	Fed Ex Standard Overnight from Dawn Ragan, XRoads to Jonathan S. Shenson of KTBS Service date: 12/7/06	1	21.91
12/29/2006	MSC	Overnight	Fed Ex Standard Overnight from Dawn Ragan, XRoads to Karol Denniston of Paul Hastings Service date: 11/28/06	1	24.89
12/29/2006	MSC	Overnight	Fed Ex Standard Overnight from Dawn Ragan, XRoads to Jonathan S. Shenson of KTBS Service date: 11/28/06	1	22.11

Total: Overnight					188.16
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Activity: Telephone/Cell

12/7/2006	Ragan, D.	Telephone/Cell	Cell phone charges applicable to client	1	148.38
12/16/2006	Rubinson, H.	Telephone/Cell	Cell phone charges applicable to client	1	57.36
12/22/2006	Perea, J.	Telephone/Cell	Cell phone charges applicable to client	1	110.00
12/29/2006	Chronister, J.	Telephone/Cell	Cell phone charges applicable to client	1	32.19
12/29/2006	MSC	Telephone/Cell	Conference call charges on 11/16/06. Host John Vander Hooven (3 participants)	1	3.01
12/29/2006	MSC	Telephone/Cell	Conference call charges on 11/24/06. Host Dawn Ragan (4 participants)	1	7.35
12/29/2006	MSC	Telephone/Cell	Conference call charges on 11/22/06. Host Dawn Ragan (4 participants)	1	5.53
12/29/2006	MSC	Telephone/Cell	Conference call charges on 11/8/06. Host Dawn Ragan (4 participants)	1	9.31

XRoads Solutions Group
 PrediWave Daily Detail – Expense
 December 1, 2006 through December 31, 2006

Date	Professional	Activity	Description	Quantity	Amount
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
Total: Telephone/Cell					373.13
Grand Total					14,148.85
=====	=====	=====	=====	=====	=====