

**EXHIBIT A**

Jacobvitz, Thuma & Walker Law Firm  
Attention: Mr. David Thuma

Invoice #4

April 3, 2003

Services: Telephone calls to various industry leaders to conduct survey to validate my "expert report" on ordinary business practices in the industry, in connection with my scheduled testimony in the pending preference case filed by the Chapter 7 Trustee against American Promotional Events. Telephone calls to David Thuma in connection with the same. Testimony in bankruptcy court in connection with the case filed against American Promotional Events.

Time: 10.0 hours.  
\$175.00 per hour

Total due: \$1,750.00

Thank you,

Walter Doyle

# Billing For Services Rendered

9-Aug-03

Invoice #5

## Services:

Draft, revise, and finalize my "expert report" on ordinary business terms in the industry, in connection with my scheduled deposition in the pending preference case filed by the Chapter 7 Trustee against ConAgra and its associated companies, preparing a second letter, reviewing the case with D. Thuma, deposition for the case and telephoneconferences with attorney D. Thuma regarding same.

Hours: 15 Hours  
Rate: \$ 175.00

Total: \$ 2,625.00

## Expenses

Parking \$ 5.00

Total \$ 5.00

Gross Receipts Tax \$ 152.25 This invoice

Gross Receipts Tax \$ 40.60 Invoice #1 not charged for

Gross Receipts Tax \$ 30.45 Invoice #3 not charged for

Gross Receipts Tax \$ 10.15 Invoice #4 not charged for, revised billing 1-31-03

Gross Receipts Tax \$ 101.50 Invoice #4 not charged for, revised billing 4-3-03

Gross Receipts Tax \$ 334.95 Total

**Invoice Total \$ 2,964.95**

Thank you,

Walter Doyle  
10529 Royal Birkdale  
Albuquerque, New Mexico 87111  
SSN 519-54-9290  
EIN#68-0535719

# Billing For Services Rendered

Invoice #6

October 1, 2003

## Services:

Prepare for deposition for the TNT case filed by the Chapter 7 Trustee, deposition given in same case pending, review documents provided for me in relationship to case, appear in court regarding same case.

Hours: 11 Hours  
Rate: \$ 175.00

Total: \$ 1,925.00

## Expenses

Parking \$ 5.00

Total \$ 5.00

Gross Receipts Tax \$ 111.65 This invoice

**Invoice Total \$ 2,041.65**

Thank you,

Walter Doyle  
10529 Royal Birkdale  
Albuquerque, New Mexico 87111  
SSN 519-54-9290  
EIN#68-0535719

# Billing For Services Rendered

Invoice #7

October 7, 2003

## Services:

Prepare for deposition for the ConAgra case filed by the Chapter 7 Trustee, deposition given for a second time in same case pending , review documents provided for me in relationship to case. Review documents provided in preparation of trial. Trial testimony in person.

Hours: 16 hours

Rate: \$ 175.00

Total: \$ 2,800.00

## Expenses

Parking \$ -

Total \$ 2,800.00

Gross Receipts Tax \$ 162.40 This invoice

**Invoice Total \$ 2,962.40**

Thank you,

Walter R. Doyle  
10529 Royal Birkdale  
Albuquerque, New Mexico 87111  
SSN 519-54-9290  
EIN#65-1207589

Billing For Services Rendered  
To: Jacobitz, Thuma and Walker

January 24, 2004

Invoice #8

Services:

Preparation for trial for the ConAgra case filed by the Chapter 7 Trustee,  
in the bankruptcy case pending , review documents provided for  
me in relationship to case. Trial testimony in person on November 5, 2003.

Hours: 10 hours  
Rate: \$ 175.00

Total: \$ 1,750.00

Expenses

Parking \$ -

Total \$ 1,750.00

Gross Receipts Tax \$ 101.50 This invoice

**Invoice Total** \$ 1,851.50

Thank you,



Walter R. Doyle

C.E.O.

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