

Attachment #A

re: invoices # 2030,

2031 : 2032

2/1/2

Jacobvitz, Thuma, & Walker, P.C.

500 Marquette N.W., Suite 650
Albuquerque, NM 87102
(505) 766-9272

Invoice submitted to:
Furr's Supermarkets, Inc.
c/o Yvette J. Gonzales
PO Box 1037
Placitas, NM 87043-1037

December 03, 2003

In Reference To: Chapter 7 Bankruptcy

Invoice # 2030

Professional Services

Hours Amount

Avoidance Action-ACI Worldwide

11/12/2003	SLS	Review extension of deadlines;	0.10	11.00
11/17/2003	DTT	Review and evaluate preference issues and defenses;	0.30	51.00
	TDW	Telephone conferences with attorney M. Washburn regarding discovery status and upcoming pretrial conference, draft correspondence to M. Washburn, review discovery responses, analyze new value argument;	2.90	493.00
11/18/2003	TDW	Attend by telephone final pretrial conference, prepare order;	0.20	34.00
	TDW	Review materials from vendor, draft summary of possible new value credits;	0.80	136.00

SUBTOTAL:

[4.30 725.00]

Avoidance Action-Albuquerque Publishing Company

11/8/2003	TDW	Review court order and status of matter;	0.20	34.00
11/11/2003	TDW	Review revised discovery responses from vendor;	0.40	68.00
11/12/2003	SLS	Update file with new deadlines;	0.20	22.00
11/19/2003	TDW	Review status of action and of discovery requests and demands for depositions;	0.70	119.00

		<u>Hours</u>	<u>Amount</u>
SUBTOTAL:		[1.50	243.00]
<u>Avoidance Action-Albuquerque Tortilla Co., Inc.</u>			
11/8/2003	TDW Review court order and status of matter;	0.30	51.00
11/12/2003	SLS Update file with new deadlines;	0.10	11.00
SUBTOTAL:		[0.40	62.00]
<u>Avoidance Action-Amigo Airsho, Inc.</u>			
11/17/2003	DTT Analyze the facts of the case, telephone conference with opposing counsel regarding settlement, telephone conference with the trustee regarding settlement, and draft correspondence to opposing counsel regarding counteroffer to the defendant's settlement offer;	1.50	255.00
11/18/2003	DTT Telephone conference with attorney Y. Gonzales regarding defendant's settlement response, and draft correspondence to attorney C. Lay regarding a counteroffer;	0.40	68.00
11/21/2003	DTT Review correspondence from attorney C. Lay regarding settlement, and begin work on settlement papers;	0.10	17.00
	SLS Draft motion approving settlement and notice, and draft settlement and release agreement;	1.10	121.00
SUBTOTAL:		[3.10	461.00]
<u>Avoidance Action-Applied Decisions USA, Inc.</u>			
11/12/2003	TDW Telephone conference with V. Carlin and K. Grant, and with V. Carlin and J. Peterson regarding rescheduling dates and settlement terms, prepare new order and draft correspondence to attorney V. Carlin;	0.50	85.00
	SLS Update file with new deadlines;	0.10	11.00
11/13/2003	TDW Review and respond to correspondence from attorney V. Carlin and revise order;	0.20	34.00
SUBTOTAL:		[0.80	130.00]
<u>Avoidance Action-Buypass</u>			
11/12/2003	SLS Revise order approving settlement;	0.30	33.00
	TDW Review status of matter and revise order approving settlement;	0.30	51.00

			<u>Hours</u>	<u>Amount</u>
11/12/2003	SLS	Update file with new deadlines;	0.20	22.00
SUBTOTAL:			[0.80	106.00]
<u>Avoidance Action-Con Agra</u>				
11/3/2003	RHJ	Summarize transcript of deposition of Ms. P. Russavage;	0.70	133.00
	RHJ	Summarize transcript of deposition of Mr. M. Oviatti;	0.70	133.00
	RHJ	Prepare direct examination questions for Colleen Johnson, Ken Fine and Sandra Dunlop;	1.80	342.00
	RHJ	Confer with attorney D. Thuma regarding strategy for proving the hypothetical chapter 7 element of the trustee's prima facie case;	0.50	95.00
	RHJ	Prepare for meeting with Trustee Y. Gonzales regarding the hypothetical chapter 7 element of the trustee's prima facie case;	0.30	57.00
	RHJ	Meet with Trustee Y. Gonzales regarding the ConAgra avoidance action;	0.50	95.00
	DTT	Prepare for trial, including finalizing the trial exhibits, reviewing and finalizing the defendant's trial exhibits, reviewing the new audio-visual technology, reviewing and revising the stipulation, telephone conferences with opposing counsel regarding same, coordinating with witnesses, and revising examination questions;	10.50	1,785.00
11/4/2003	RHJ	Further preparation for the trial;	1.90	361.00
	RHJ	Several conferences attorney D. Thuma regarding trial strategy;	0.50	95.00
	RHJ	Telephone conference with Ms. C. Johnson regarding her expected testimony, and then revise outline for her direct testimony;	0.90	171.00
	RHJ	Prepare cross examination of Ms. P. Russavage and Mr. M. Oviattt;	1.30	247.00
	SLS	Legal research regarding expert testimony using hypothetical questions;	1.50	165.00
	DTT	Prepare for trial;	6.50	1,105.00
11/5/2003	RHJ	Court appearance at the first day of the trial;	8.50	1,615.00
	RHJ	Complete trial preparation prior to the trial;	1.90	361.00
	DTT	Prepare for and attend trial;	13.20	2,244.00
11/6/2003	DTT	Prepare for and attend trial;	11.20	1,904.00
	RHJ	Court appearance for the second day of the trial;	8.90	1,691.00

			<u>Hours</u>	<u>Amount</u>
11/6/2003	RHJ	Further preparation for cross examination of Ms. P. Russavage and Mr. M. Oviatt prior to commencement of the second day of the trial;	1.60	304.00
11/7/2003	RHJ	Prepare for direct examination of witnesses prior to commencement of the third day of the trial;	0.90	171.00
	RHJ	Court appearance at the third day of the trial:	7.60	1,444.00
	DTT	Prepare for and attend final day of trial;	9.40	1,598.00
11/10/2003	DTT	Draft correspondence to attorney M. Eversden regarding Ken Fine spreadsheet;	0.20	34.00
	DTT	Work on post-trial brief;	0.50	85.00
	SLS	Review ConAgra Exhibits for any objections;	1.80	198.00
11/11/2003	SLS	Review objections to depositions for arguments;	1.30	143.00
11/12/2003	RHJ	Telephone conference with Trustee Y. Gonzales regarding my assessment of the trial;	0.30	57.00
	DTT	Draft correspondence to attorney M. Eversden regarding stipulation about payments and receipts;	0.10	17.00
11/17/2003	DTT	Review issue of objecting to deposition testimony questions;	0.20	34.00
11/20/2003	DTT	Review defendants' proposed stipulation of deliveries and payments, review trial exhibits in connection with same, telephone conference with opposing counsel regarding same, and analyze the reason for discrepancies between Furr's information and ConAgra's;	2.40	408.00
		SUBTOTAL:	97.60	17,092.00
		<u>Avoidance Action-Dantex Construction Company</u>		
11/10/2003	DTT	Telephone conference with attorney R. Feuille regarding depositions, draft correspondence to attorney R. Feuille regarding same, and review check request batch;	0.50	85.00
	DTT	Prepare for the depositions of Dantex's witnesses, review documents, and revise deposition questions;	2.30	391.00
11/11/2003	DTT	Prepare for and take four depositions of Dantex witnesses in El Paso, Texas;	12.20	2,074.00
11/12/2003	RHJ	Confer with attorney D. Thuma to analyze aspects of the Trustee's prima facie case, and Dantex's defenses, and regarding strategy for possibly retaining one or more experts and preparing the case for trial;	1.30	247.00

		<u>Hours</u>	<u>Amount</u>
11/12/2003	DTT Work on follow-up to the deposition, and draft correspondence to attorney R. Feuille regarding legal standards for ordinary course of business defense;	3.30	561.00
11/13/2003	DTT Telephone conference with title company regarding obtaining a title report on the Kerbey property, and draft correspondence to the title company enclosing the legal description of the property and outlining the information needed by the trustee;	0.40	68.00
11/17/2003	DTT Telephone conference with title company regarding title report, and review defendant's second request for production of documents;	0.30	51.00
	SLS Draft response to request for production;	0.80	88.00
11/19/2003	DTT Revise and finalize the trustee's responses to Dantex's second request for production of documents;	0.90	153.00
	SLS Draft certificate of Service for response to request for production;	0.10	11.00
11/24/2003	DTT Review correspondence from attorney R. Feuille regarding document production, respond to same, and telephone conference with the title company regarding title report on the Kerbey property;	0.20	34.00
	SUBTOTAL:	[22.30	3,763.00]
	<u>Avoidance Action-Desert States Employers & UFCW Pension</u>		
11/18/2003	DTT Telephone conference with attorney P. Barber regarding potential claim against the union pension funds, for "catch-up payments";	0.20	34.00
11/19/2003	DTT Telephone conference with attorney M. Metz regarding "true-up issues" relating to the payments to the defendant;	0.20	34.00
11/24/2003	DTT Review documentation sent by opposing counsel, telephone conference with attorney M. Metz regarding same, and telephone conference with the court's office regarding agreement to dismiss the adversary proceeding;	0.30	51.00
	SUBTOTAL:	[0.70	119.00]
	<u>Avoidance Action-Dicker-Warmington Properties</u>		
11/12/2003	SLS Update file for compliance with drafting of scheduling order;	0.20	22.00
	SLS Update file with new deadlines;	0.10	11.00
	TDW Review status of matter and revise scheduling order;	0.20	34.00
11/13/2003	TDW Telephone conference with office of D. Behles and revise order;	0.20	34.00

		<u>Hours</u>	<u>Amount</u>
SUBTOTAL:		[0.70	101.00]
<u>Avoidance Action-FUTA</u>			
11/5/2003	SLS	Revise and expand motion for summary judgment regarding antecedent debt;	3.20 352.00
11/6/2003	SLS	Legal research regarding time debt incurred for FUTA purposes; expand motion for summary judgment;	1.40 154.00
11/7/2003	SLS	Expand motion for partial summary judgment regarding antecedent debt;	2.40 264.00
11/11/2003	SLS	Revise and expand motion for summary judgment to include all requirements of a preferential transfer;	1.80 198.00
11/12/2003	TDW	Review status of matter, and analyze arguments for motion for summary judgment, telephone conference with Ms. L. Flores regarding meeting and information;	0.90 153.00
	SLS	Expand motion for summary judgment;	2.80 308.00
	SLS	Update file with new deadlines;	0.10 11.00
11/13/2003	SLS	Revise motion for partial summary judgment on when FUTA taxes are incurred for 547 purposes;	1.20 132.00
	TDW	Review and revise draft motion for summary judgment, review pleadings and correspondence, prepare for and meet with CPA L. Flores, review and analyze available documents and order additional documents ;	2.90 493.00
11/18/2003	TDW	Review debtor documents, meetings with Ms. L. Flores regarding FUTA payments in 1999 and 2000;	1.70 289.00
11/20/2003	TDW	Review and revise motion for summary judgment, review additional documents in support, draft affidavit in support;	2.40 408.00
	SLS	Review debtor documents;	0.20 22.00
11/21/2003	SLS	Revise motion for summary judgment;	1.10 121.00
	TDW	Revise motion for summary judgment and affidavit in support, telephone conference with Ms. L. Flores, revise affidavit, revise memorandum in support, meeting with Ms. Flores, revise motion, memorandum and affidavit;	5.60 952.00
SUBTOTAL:		[27.70	3,857.00]

			<u>Hours</u>	<u>Amount</u>
<u>Avoidance Action-Frito Lay</u>				
11/10/2003	DTT	Telephone conference with attorney J. Hartwick regarding settlement issues and related matters;	0.20	34.00
11/20/2003	DTT	Telephone conference with attorney J. Hartwick regarding settlement;	0.10	17.00
11/21/2003	DTT	Finalize settlement motion and notice;	0.30	51.00
SUBTOTAL:			[0.60	102.00]
<u>Avoidance Action-General</u>				
11/8/2003	TDW	Review status of several matters, deadlines and strategy to proceed;	0.60	102.00
11/10/2003	RHJ	Confer with attorney D. Thuma regarding a discovery request relating to draft expert reports, and review draft affidavit of attorney D. Thuma regarding same;	0.50	95.00
	DTT	Telephone conference with attorney C. Pierce regarding pending preference actions;	0.20	34.00
11/12/2003	TDW	Review status of several avoidance actions, discovery deadlines and strategy to go forward;	1.60	272.00
11/13/2003	DTT	Telephone conference with attorney P. Barber regarding affidavit for the Ingram Entertainment case, finalize the affidavit, and review correspondence from Mr. B. Doyle, and attachments, in connection therewith;	0.60	102.00
11/17/2003	TDW	Telephone conference with Ms. J. Peterson regarding status of hearings on several cases;	0.20	34.00
	DTT	Work on Doyle fee payment and fee application;	0.20	34.00
	DTT	Review invoices from Mr. J. Troncoso and Mr. K. Fine regarding consulting fees, telephone conferences with them regarding same, and prepare checks paying them;	0.40	68.00
11/18/2003	DTT	Review PACA issues with attorney C. Pierce and draft correspondence to attorney C. Pierce regarding the PACA regulations at issue in the Bueno case;	0.50	85.00
	DTT	Draft correspondence to Mr. B. Doyle and attorney C. Pierce regarding communication between Mr. Doyle and the Davis & Pierce firm;	0.20	34.00
11/24/2003	DTT	Telephone conference with CPS R. Kefauver regarding status of pending cases;	0.20	34.00
SUBTOTAL:			[5.20	894.00]

			<u>Hours</u>	<u>Amount</u>
<u>Avoidance Action-General Mills, Inc.</u>				
11/10/2003	DTT	Review accounting data prepared by CPA R. Kefauver and draft correspondence to opposing counsel regarding same;	0.50	85.00
	DTT	Telephone conference with attorney S. Wisotsky regarding preference calculation, the cash discount, and the billback taken by Furr's. and telephone conference with Ms. C. Johnson regarding same;	0.50	85.00
SUBTOTAL:			[1.00	170.00]
<u>Avoidance Action-Gerald Austin</u>				
11/19/2003	DTT	Telephone conference with the court's office regarding setting the adversary proceeding for an initial scheduling conference, and draft the notice of the scheduling conference;	0.40	68.00
SUBTOTAL:			[0.40	68.00]
<u>Avoidance Action-Glenn Mealman</u>				
11/19/2003	DTT	Telephone conference with the court's office regarding setting the adversary proceeding for an initial scheduling conference, and draft the notice of the scheduling conference;	0.40	68.00
SUBTOTAL:			[0.40	68.00]
<u>Avoidance Action-Hilltop Landscape Architects</u>				
11/19/2003	DTT	Telephone conference with attorney P. Kienzle regarding case status and issues;	0.20	34.00
SUBTOTAL:			[0.20	34.00]
<u>Avoidance Action-IT Support, Inc.</u>				
11/19/2003	SLS	Update file; Draft default judgment documents;	0.60	66.00
SUBTOTAL:			[0.60	66.00]
<u>Avoidance Action-KOB-TV, LLC</u>				
11/3/2003	TDW	Review status of litigation and discovery and attend final pretrial conference by telephone;	0.40	68.00
11/12/2003	TDW	Review status of matter, status of discovery and telephone conference with attorney J. Johnson regarding same;	0.40	68.00

		<u>Hours</u>	<u>Amount</u>
11/12/2003	SLS Update file with new deadlines;	0.20	22.00
	SLS Update file for compliance with drafting of scheduling order;	0.20	22.00
	TDW Review status of matter, status of discovery and telephone conference with attorney J. Johnson regarding same;	0.40	68.00
	SUBTOTAL:	[1.60	248.00]
<u>Avoidance Action-Los Alamos County</u>			
11/8/2003	TDW Review and respond to correspondence from attorney A. Gutierrez;	0.30	51.00
11/11/2003	TDW Telephone conference with attorney A. Gutierrez regarding status of discovery and her request to extend discovery cutoff and continue final pretrial hearing, revise order;	0.60	102.00
11/12/2003	SLS Update file with new deadlines;	0.10	11.00
11/13/2003	TDW Review and respond to correspondence from attorney A. Gutierrez. revise order, review defendant's responses to discovery requests and witness list, identify witnesses for depositions;	0.80	136.00
	SUBTOTAL:	[1.80	300.00]
<u>Avoidance Action-Miracle Candle</u>			
11/19/2003	DTT Telephone conference with attorney P. Kienzle regarding case status, settlement, and other pending issues;	0.20	34.00
	DTT Review settlement issues, draft correspondence to attorney P. Kienzle responding to defendant's settlement proposal. and telephone conferences with the trustee regarding same;	1.20	204.00
	SUBTOTAL:	[1.40	238.00]
<u>Avoidance Action-Money Express</u>			
11/19/2003	SLS Update file; draft default judgment documents;	0.80	88.00
	SUBTOTAL:	[0.80	88.00]
<u>Avoidance Action-Mosley's</u>			
11/19/2003	DTT Finalize order approving the settlement, and draft correspondence to the court regarding same;	0.40	68.00
	SLS Draft settlement order;	0.20	22.00

		<u>Hours</u>	<u>Amount</u>
11/24/2003	DTT Telephone conference with attorney B. Eubanks regarding settlement status, draft correspondence to attorney B Eubanks regarding entered order, and telephone conference with the trustee regarding execution of the settlement agreement;	0.30	51.00
SUBTOTAL:		[0.90	141.00]
<u>Avoidance Action-Mundo Communications</u>			
11/3/2003	TDW Review status of matter, communications from opposing counsel, status of discovery and attend final pretrial conference by telephone;	0.60	102.00
11/12/2003	TDW Review status of matter, hearing notes and prepare final scheduling order;	0.40	68.00
	SLS Update file for compliance with drafting of scheduling order;	0.20	22.00
	SLS Update file with new deadlines;	0.10	11.00
11/17/2003	TDW Review correspondence from attorney S. Edens, review and revise order;	0.20	34.00
SUBTOTAL:		[1.50	237.00]
<u>Avoidance Action-Nabisco</u>			
11/19/2003	SLS Draft settlement order;	0.30	33.00
	DTT Review status of settlement;	0.10	17.00
11/20/2003	DTT Revise and finalize order approving the settlement. and draft correspondence to the court regarding same;	0.40	68.00
	DTT Telephone conference with attorney V. Bailey regarding case status;	0.10	17.00
SUBTOTAL:		[0.90	135.00]
<u>Avoidance Action-National Beverage Corp.</u>			
11/21/2003	SLS Draft motion approving settlement and notice;	0.50	55.00
SUBTOTAL:		[0.50	55.00]
<u>Avoidance Action-Orchard Plaza Realty, Ltd</u>			
11/3/2003	SLS Revise motion regarding settlement agreement and new value;	0.80	88.00
11/4/2003	SLS Revise and expand memorandum in support of motion for summary judgment regarding new value; revise motion for summary judgment;	2.60	286.00

			<u>Hours</u>	<u>Amount</u>
11/6/2003	SLS	Revise motion for summary judgment regarding settlement payments;	2.40	264.00
11/12/2003	SLS	Expand motion for summary judgment to include all elements of a preferential transfer;	1.70	187.00
	SLS	Update file with new deadlines;	0.20	22.00
	SLS	Update file for compliance with drafting of scheduling order;	0.40	44.00
11/18/2003	TDW	Telephone conference with office of Judge Starzynski regarding trial setting and revise final pretrial order;	0.20	34.00
		SUBTOTAL:	[8.30	925.00]
		<u>Avoidance Action-Pinnacle</u>		
11/10/2003	RHJ	Confer with attorney D. Thuma regarding selection of a mediator;	0.30	57.00
	DTT	Telephone conferences with attorney J. Askew regarding box inspection, telephone conference with Ms. C. Johnson regarding same, telephone conference with attorney F. Yates regarding mediation, and review and evaluate potential mediators;	1.50	255.00
11/12/2003	DTT	Attend document production at the Rodey firm;	1.70	289.00
	DTT	Telephone conference with attorney J. Askew regarding reviewing boxes;	0.10	17.00
11/13/2003	DTT	Review documents produced by defendants to determine proper witnesses for the trial, draft second amended witness list, and draft correspondence to opposing counsel regarding same and regarding deposition schedule;	1.30	221.00
	DTT	Review files and documents, review wire transfer records, prepare preference and new value spreadsheet, work on document production, draft correspondence to attorney R. Lanza regarding document production and settlement mediation, and work on other aspects of the case;	2.80	476.00
	DTT	Telephone conference with opposing counsel regarding mediation order, and draft the proposed order;	0.70	119.00
	DTT	Review documents produced by defendants, and defendants' discovery responses, to calculate new value provided by defendants, and draft correspondence to opposing counsel regarding same;	1.50	255.00
11/14/2003	DTT	Review correspondence from opposing counsel regarding draft mediation order, and revise the draft order;	0.30	51.00
		SUBTOTAL:	[10.20	1,740.00]

	<u>Hours</u>	<u>Amount</u>
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Avoidance Action-Preferred Services, Inc.

11/19/2003	SLS	Update status for purposes of default; draft default documents;	0.60	66.00
SUBTOTAL:			[0.60	66.00]

Avoidance Action-Protix, Inc.

11/8/2003	TDW	Review court order and status of discovery and litigation;	0.30	51.00
11/12/2003	SLS	Update file with new deadlines;	0.10	11.00
	TDW	Review status of matter, telephone conference with attorney P. Kienzle regarding discovery, documents and depositions;	0.60	102.00
SUBTOTAL:			[1.00	164.00]

Avoidance Action-RHI Consulting

11/12/2003	SLS	Update file with new deadlines;	0.20	22.00
11/18/2003	TDW	Telephone conference with attorney A. Damonte regarding status of matter, settlement offer and discovery;	0.20	34.00
11/21/2003	TDW	Draft correspondence to trustee regarding vendor's settlement offer, review various spreadsheets and prior correspondence and pleadings;	0.90	153.00
	TDW	Telephone conference with vendor's attorney A. Damonte regarding status of settlement discussions;	0.20	34.00
	TDW	Review correspondence from attorney J. Rasmussen's office, telephone conference with Donna of J. Rasmussen's office regarding status of matter and of settlement discussions;	0.20	34.00
11/24/2003	TDW	Telephone conference with attorney J. Rasmussen regarding upcoming hearing and status of settlement discussions;	0.10	17.00
11/25/2003	TDW	Attend final pretrial conference by telephone, prepare order resulting from conference, draft correspondence to attorney J. Rasmussen regarding same;	0.40	68.00
SUBTOTAL:			[2.20	362.00]

Avoidance Action-Retail Clerks Local 1564, et al.

11/14/2003	DTT	Telephone conference with attorney P. Vaile regarding stipulation of dismissal;	0.10	17.00
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		<u>Hours</u>	<u>Amount</u>
SUBTOTAL:		[0.10	17.00]
<u>Avoidance Action-Rogers Transp.</u>			
11/12/2003	DTT Telephone conference with attorney D. Webb regarding trial and settlement issues;	0.10	17.00
11/14/2003	DTT Review the Mosier case sent by attorney D. Webb, analyze the issue of proper calculation of net preference claim, and draft correspondence to attorney D. Webb regarding same;	0.90	153.00
11/18/2003	DTT Work on trial preparation, draft witness list, draft exhibit list, prepare exhibits, review deposition testimony of defendant's expert, telephone conference with attorney D. Webb regarding settlement, and draft correspondence to witnesses regarding trial schedule;	5.60	952.00
11/19/2003	DTT Review financial information provided by Rogers Transportation, draft correspondence to opposing counsel regarding same, telephone conference with attorney D. Webb regarding same and regarding settlement, telephone conference with the trustee regarding same, and draft correspondence to attorney D. Webb regarding settlement counteroffer;	1.10	187.00
	DTT Telephone conference with attorney D. Webb regarding settlement;	0.20	34.00
11/20/2003	DTT Draft settlement and release agreement;	0.50	85.00
	DTT Telephone conferences with attorney D. Webb regarding settlement, telephone conference with the trustee regarding same, and telephone conference with the court regarding settlement agreement reached;	0.40	68.00
	DTT Work on settlement documents;	0.20	34.00
	SLS Draft motion and notice to approve settlement;	0.60	66.00
	DTT Draft correspondence to witnesses regarding settlement;	0.20	34.00
11/21/2003	DTT Further revise settlement and release agreement, settlement motion, and settlement order, and draft correspondence to attorney D. Webb regarding same;	0.90	153.00
SUBTOTAL:		[10.70	1,783.00]
<u>Avoidance Action-Safeway Store, Inc. Trust et al.</u>			
11/19/2003	DTT Revise stipulation of dismissal and draft correspondence to opposing counsel regarding same;	0.30	51.00
SUBTOTAL:		[0.30	51.00]

			<u>Hours</u>	<u>Amount</u>
<u>Avoidance Action-Scruggs Consulting</u>				
11/12/2003	SLS	Update file with new deadlines:	0.20	22.00
	SLS	Update file for compliance with drafting of scheduling order;	0.10	11.00
11/18/2003	TDW	Attend by telephone final pretrial conference, prepare order;	0.10	17.00
	TDW	Review status of matter and documents from attorney M. Daniels. prepare for final pretrial hearing;	1.20	204.00
SUBTOTAL:			[1.60	254.00]
<u>Avoidance Action-Shasta Northwest</u>				
11/20/2003	DTT	Telephone conference with attorney V. Bailey regarding settlement;	0.20	34.00
11/21/2003	DTT	Telephone conference with attorney V. Bailey regarding settlement of the adversary proceeding, and begin work on the settlement documents;	0.20	34.00
SUBTOTAL:			[0.40	68.00]
<u>Avoidance Action-Southern Union Gas</u>				
11/11/2003	TDW	Telephone conference with attorney J. Street regarding discovery issues and underlying facts;	0.60	102.00
11/12/2003	SLS	Update file with new deadlines;	0.20	22.00
11/21/2003	TDW	Review and respond to correspondence from attorney J. Street regarding discovery;	0.20	34.00
SUBTOTAL:			[1.00	158.00]
<u>Avoidance Action-Southwind Foods, Inc.</u>				
11/12/2003	SLS	Update file with new deadlines;	0.20	22.00
11/17/2003	DTT	Telephone conference with attorney S. Cordova regarding stipulation of dismissal and delivery of the check, draft the stipulation of dismissal, and draft correspondence to attorney S. Cordova regarding same;	0.20	34.00
11/19/2003	DTT	Review correspondence from defendant enclosing the settlement check, finalize the stipulation of dismissal, and draft correspondence to the court regarding same;	0.30	51.00
SUBTOTAL:			[0.70	107.00]

			<u>Hours</u>	<u>Amount</u>
<u>Avoidance Action-Stamps on Consignment</u>				
11/17/2003	DTT	Review correspondence from attorney L. Puccini regarding form of order, respond to same, and respond to request for the subject checks;	0.30	51.00
SUBTOTAL:			[0.30	51.00]
<u>Avoidance Action-Starline Printing</u>				
11/12/2003	SLS	Update file with new deadlines;	0.10	11.00
SUBTOTAL:			[0.10	11.00]
<u>Avoidance Action-Statewide Products Company, Inc.</u>				
11/14/2003	DTT	Review correspondence from opposing counsel regarding status of the settlement, finalize the order approving the settlement, and draft correspondence to the court regarding same;	0.20	34.00
SUBTOTAL:			[0.20	34.00]
<u>Avoidance Action-Suggs</u>				
11/19/2003	DTT	Review status of settlement;	0.10	17.00
	DTT	Finalize settlement order and draft correspondence to the Court regarding same;	0.30	51.00
	SLS	Draft order approving settlement;	0.30	33.00
11/24/2003	DTT	Review order approving settlement and draft correspondence to attorney A. Olsen regarding same;	0.20	34.00
SUBTOTAL:			[0.90	135.00]
<u>Avoidance Action-Sun Life Insurance Company</u>				
11/12/2003	TDW	Telephone conference with V. Carlin and with V. Carlin and J. Peterson regarding rescheduling dates and status of case, prepare new order and draft correspondence to attorney V. Carlin;	0.40	68.00
	SLS	Update file with new deadlines;	0.10	11.00
11/13/2003	TDW	Review and respond to correspondence from attorney V. Carlin and revise order;	0.20	34.00
SUBTOTAL:			[0.70	113.00]

			<u>Hours</u>	<u>Amount</u>
<u>Avoidance Action-Texas New Mexico Power Co.</u>				
11/12/2003	SLS	Update file for compliance with drafting of scheduling order;	0.20	22.00
	SLS	Update file with new deadlines;	0.20	22.00
	TDW	Telephone conference with attorney R. Cole regarding status of case and discovery and request to extend deadlines, draft order regarding deadlines and final pretrial conference;	0.50	85.00
11/13/2003	TDW	Revise order, draft correspondence to attorney R. Cole, review correspondence and pleadings from defendant's counsel;	0.40	68.00
11/17/2003	TDW	Review correspondence from attorney R. Cole, revise order, telephone conference with Ms. L. Holmes of R. Cole's office;	0.20	34.00
SUBTOTAL:			[1.50	231.00]
<u>Avoidance Action-UFCW Local #540</u>				
11/14/2003	DTT	Telephone conference with attorney P. Vaile regarding stipulation of dismissal;	0.10	17.00
SUBTOTAL:			[0.10	17.00]
<u>Avoidance Action-US West</u>				
11/11/2003	TDW	Telephone conference with attorney S. Strong regarding telephone conference with accountants, draft correspondence to R. Kefauver, telephone conference with Ms. C. Johnson regarding teleconference, draft correspondence to attorney S. Strong;	0.40	68.00
11/12/2003	TDW	Telephone conference with V. Carlin and with V. Carlin and J. Peterson regarding rescheduling dates and status of case, prepare new order and draft correspondence to attorney V. Carlin;	0.40	68.00
	SLS	Update file with new deadlines;	0.10	11.00
11/13/2003	TDW	Review and respond to correspondence from attorney V. Carlin and revise order;	0.20	34.00
11/20/2003	TDW	Review status of matter, review and respond to correspondence from opposing counsel and R. Kefauver;	0.20	34.00
11/24/2003	TDW	Review and respond to correspondence from R. Kefauver, review information from vendor, draft correspondence to attorney S. Strong;	0.90	153.00
SUBTOTAL:			[2.20	368.00]

			<u>Hours</u>	<u>Amount</u>
<u>Avoidance Action-Unifirst Corp.</u>				
11/12/2003	DTT	Telephone conference with attorney R. Crawford regarding settlement status, revise the settlement order and stipulation of dismissal, and draft correspondence to attorney R. Crawford regarding same;	0.30	51.00
11/19/2003	SLS	Update status of order approving settlement;	0.10	11.00
	DTT	Review status of settlement;	0.10	17.00
SUBTOTAL:			[0.50	79.00]
<u>Case Administration</u>				
11/3/2003	RHJ	Telephone conference with attorney A. Freeman regarding prior disbursements by the Trustee to the secured lenders;	0.40	76.00
11/12/2003	RHJ	Telephone conference with Trustee Y. Gonzales regarding the drafting of a portion of a letter to be sent to the PBGC;	0.20	38.00
	RHJ	Draft suggested revisions to letter from the Trustee to the PBGC;	0.40	76.00
11/13/2003	RHJ	Review information requested by attorney A. Freeman, and draft e-mail correspondence to attorney A. Freeman regarding same;	0.20	38.00
	RHJ	Telephone conference with Trustee Y. Gonzales regarding information for an updated Trustee accounting, and attorneys fees in the preference litigation;	0.80	152.00
	RHJ	Review the trustee accounting completed to date, follow up telephone conference with Trustee Y. Gonzales regarding preference recoveries, and draft e-mail correspondence to counsel for the secured lenders regarding the accounting status;	0.40	76.00
11/14/2003	RHJ	Review supplemental accounting information received from the Trustee;	0.20	38.00
11/18/2003	RHJ	Draft e-mail correspondence to Trustee Y. Gonzales and attorneys W. Davis and C. Pierce regarding settled avoidance actions on notice or for which orders have been entered but payment has not been received, and a suggested collection costs reserve under the division of funds accounting to be issued;	0.30	57.00
	RHJ	Review docket and pleadings regarding settled avoidance actions on notice or for which orders have been entered but payment has not been received;	0.40	76.00
	RHJ	Telephone conference with Trustee Y. Gonzales regarding issues relating to the division of funds accounting;	0.30	57.00
	RHJ	Begin drafting a division of funds accounting under the settlement agreement between the Trustee and secured lenders;	2.80	532.00

			<u>Hours</u>	<u>Amount</u>
11/19/2003	RHJ	Telephone conference with Trustee Y. Gonzales regarding the Trustee accounting;	0.10	19.00
11/20/2003	RHJ	Telephone conference with Trustee Y. Gonazales relating to the accounting;	0.30	57.00
	RHJ	Further work on the Trustee's division of funds accounting;	1.70	323.00
	RHJ	Telephone conference with attorney A. Freeman regarding status of the accounting;	0.20	38.00
	RHJ	Revise the accounting further, and prepare a summary of the payables to the secured lenders by category from prior accountings;	2.60	494.00
11/21/2003	RHJ	Telephone conference with attorney A. Freeman regarding status of the Trustee's accounting;	0.10	19.00
	RHJ	Telephone conference with attorney Y. Gonzales regarding status of the Trustee's accounting;	0.10	19.00
	RHJ	Second telephone conference with attorney A Freeman regarding status of the Trustee's accounting, and the payables to Met from the prior accountings;	0.20	38.00
	RHJ	Review e-mail message from Trustee's Y. Gonzales, revise and finalize the Trustee accounting, and draft e-mail message to counsel for Lenders regarding the updated Trustee accounting;	0.30	57.00
11/24/2003	RHJ	Review e-mail message from attorney P. Fish regarding Heller's approval of disbursements to Met;	0.10	19.00
	RHJ	Telephone conference with Trustee Y. Gonzales regarding disbursements to Met and to the Estate, and then revise e-mail correspondence to counsel for the Lenders regarding same;	0.20	38.00
	RHJ	Telephone conference with attorney A. Freeman regarding disbursements to Met and to the Estate;	0.10	19.00
	DTT	Telephone conferences with attorney M. Messina regarding corporate documents, review document files, and draft correspondence to attorney M. Messina regarding same;	0.40	68.00
	RHJ	Draft e-mail correspondence to counsel for the Lenders regarding disbursements to Met and to the Estate;	0.30	57.00
	RHJ	Draft a response to attorney P. Fish regarding Heller's approval of disbursements to Met, and review attorney Fish's reply;	0.20	38.00
	RHJ	Telephone conference with trustee Y. Gonzales regarding the status of various collection efforts, the proceeds from the sale of liquor licenses 231 and 4023, and providing information to the PBGC;	0.30	57.00

			<u>Hours</u>	<u>Amount</u>
11/24/2003	RHJ	Telephone conference with attorney A. Freeman regarding the status of various asset collection efforts, and the projected recovery on certain assets;	0.50	95.00
	RHJ	Review the chapter 11 schedules, and draft e-mail correspondence to Trustee Y. Gonzales regarding same;	0.20	38.00
	RHJ	Review e-mail correspondence from attorney A. Freeman regarding Met's wire transfer instructions;	0.10	19.00
11/26/2003	RHJ	Review e-mail message from Trustee Y. Gonzales regarding a wire transfer to Met, and telephone conference with Trustee Y. Gonzales regarding whether the estate may incur any tax liability;	0.20	38.00
	RHJ	Review e-mail message from attorney A. Freeman in which Met approves the disbursement of funds;	0.10	19.00
SUBTOTAL:			[14.70	2,785.00]
<u>Claims Administration & Objections</u>				
11/11/2003	RHJ	Review letter from Ms. M. Guerrero, and draft letter to Ms. M. Guerrero in response regarding a claim asserted by Ingenix Subrogation Services on behalf of United Healthcare Services;	0.40	76.00
SUBTOTAL:			[0.40	76.00]
<u>El Paso Warehouse</u>				
11/18/2003	DTT	Telephone conference with attorney J. Gore regarding assignment of the warehouse to Safeway;	0.20	34.00
11/20/2003	DTT	Telephone conference with attorney H. Davis regarding the form of lease assignment, review the proposed form of assignment, draft correspondence to attorney H. Davis enclosing the proposed form, and draft correspondence to the trustee regarding same;;	0.50	85.00
11/24/2003	DTT	Telephone conference with attorney H. Davis form of assignment document for the warehouse;	0.20	34.00
SUBTOTAL:			[0.90	153.00]
<u>Fee/Employment Application</u>				
11/4/2003	SLS	Draft fee application regarding third period;	0.50	55.00
11/7/2003	SLS	Draft fee appliction regarding third period;	4.20	462.00

			<u>Hours</u>	<u>Amount</u>
11/14/2003	SLS	Expand fee application for JTW; revise notice for third fee application of JTW to include totals;	1.20	132.00
	SLS	Draft second fee application for expert witness B. Doyle;	0.20	22.00
11/17/2003	SLS	Revise JTW fee application; Expand narrative to include categories;	0.60	66.00
	DTT	Work on third fee application;	0.40	68.00
11/18/2003	SLS	Revise third fee application for JTW;	0.50	55.00
	RHJ	Confer with attorney S. Schaeffer regarding preparation of JTW's third interim fee application as counsel for the Trustee;	0.70	133.00
11/19/2003	DTT	Work on analysis of funds collected in the various avoidance actions;	0.50	85.00
11/20/2003	SLS	Expand narrative to include specific categories;	0.30	33.00
		SUBTOTAL:	[9.10	1,111.00]
		<u>Land and Equipment Sales</u>		
11/14/2003	RHJ	Review title documents, and draft summary relating to same;	1.20	228.00
	DTT	Work on El Paso lot sale;	0.20	34.00
11/17/2003	RHJ	Second conference with attorney D. Thuma regarding the effect on value from the expiration of the restrictions in about 20 years, and strategy;	0.30	57.00
	TDW	Review appraisal information and plat for El Paso property and fairness of offer given use of property and reversion of easement;	0.30	51.00
	RHJ	Conference with attorney D. Thuma regarding the restrictions against the El Paso property, and strategy;	0.40	76.00
	DTT	Review and evaluate issues regarding value of the parcel of real property on Fairbanks avenue in El Paso, Texas;	2.00	340.00
11/19/2003	DTT	Review correspondence from attorney J. Gore regarding lease assignment document for the El Paso warehouse lease, and telephone conference with attorney H. Davis regarding same;	0.10	17.00
	DTT	Telephone conference with attorney J. Alter regarding sale of real estate in El Paso, review closing statement for the sale of the adjoining real estate, and telephone conference with attorney T. Bagley regarding same;	0.40	68.00
		SUBTOTAL:	[4.90	871.00]

			<u>Hours</u>	<u>Amount</u>
<u>Liquor Licenses</u>				
11/24/2003	RHJ	Draft separate e-mail correspondence to attorneys G. Gottlieb and M. Cadigan regarding their respective clients' attorney fee claims against the sale proceeds for license 4023;	0.30	57.00
	RHJ	Review escrow account balances for licenses 231 and 4023, and prior e-mail correspondence from various liquor wholesalers relating to the proceeds;	0.30	57.00
11/25/2003	RHJ	Review e-mail correspondence from attorney M. Cadigan regarding his clients' attorneys fee claims;	0.10	19.00
SUBTOTAL:			[0.70	133.00]
<u>Newsom Life Insurance Claim</u>				
11/14/2003	SLS	Legal research on "property of the estate" and insurance claims;	1.40	154.00
	RHJ	Review documents, and draft letter to attorney J. Reetz in response to his two letters;	1.30	247.00
	RHJ	Review correspondence to from attorney R. Reetz regarding the Newsom life insurance proceeds issue;	0.10	19.00
	RHJ	Draft e-mail correspondence to attorney P. Leslie regarding status of his review of the Newsom life insurance proceeds issue;	0.20	38.00
	RHJ	Review treatise regarding whether the stay applies to the Newsom claim;	0.30	57.00
	RHJ	Confer with attorney S. Schaeffer regarding her researching whether the stay applies to the Newsom claim;	0.30	57.00
SUBTOTAL:			[3.60	572.00]
<u>Prepaid Collection - Agrilink Foods</u>				
11/24/2003	TDW	Review status of matter, communications with vendor's counsel regarding upcoming hearing;	0.20	34.00
11/25/2003	TDW	Attend final pretrial conference by telephone, prepare order resulting from conference, draft correspondence to attorney B. Maas regarding same;	0.40	68.00
SUBTOTAL:			[0.60	102.00]

		<u>Hours</u>	<u>Amount</u>
<u>Prepaid Collection - Conagra Food, Inc.</u>			
11/24/2003	TDW Telephone conference with attorney M. Eversden and with Ms. M. Anderson of J. Starzynski's chambers regarding continuation of hearing, prepare order;	0.50	85.00
SUBTOTAL:		[0.50	85.00]
<u>Prepaid Collection - General</u>			
11/20/2003	TDW Review status of all prepaid claims, review summary from Trustee Y. Gonzales, and confer with attorney R. Jacobvitz regarding status and strategy of several pending actions;	1.10	187.00
11/24/2003	TDW Review status of all pending matters and upcoming hearings;	0.30	51.00
SUBTOTAL:		[1.40	238.00]
<u>Prepaid Collection - Gourmet Award Foods</u>			
11/11/2003	TDW Telephone conference with with Ms. C. Johnson and draft correspondence to attorney R. Cox regarding telephone conference with accountants, draft correspondence to R. Cox regarding teleconference;	0.30	51.00
11/12/2003	TDW Review status of case and telephone conference with Ms. C. Johnson regarding conference call and review of documents and data;	0.40	68.00
11/13/2003	TDW Review and respond to correspondence from attorney R. Cox, draft correspondence to Ms. C. Johnson to attempt to arrange informal discovery conference;	0.20	34.00
	TDW Telephone conference with attorney R. Cox regarding status of discovery and discussions with accountants, review several spreadsheets, draft correspondence to R.Cox and to C. Johnson;	0.40	68.00
11/18/2003	TDW Telephone conference with C. Johnson's office, telephone conference with attorney R. Cox, regarding materials for telephone conference, meetings with C. Johnson at her office regarding status of information from vendor in response to debtor's data, telephone conference with R. Cox, C. Johnson, and Mr. T. Larson of vendor;	3.20	544.00
SUBTOTAL:		[4.50	765.00]
<u>Prepaid Collection - Mars Inc. (Kal Kan/Uncle Ben's)</u>			
11/17/2003	TDW Review status of settlement, review correspondence from vendor's counsel, revise order approving settlement;	1.20	204.00

	<u>Hours</u>	<u>Amount</u>
SUBTOTAL:	[1.20	204.00]
<u>Stay Relief</u>		
11/24/2003 RHJ Telephone conference with attorney D. Behles regarding requested stay relief by a creditor to pursue recovery from an insurance company;	0.10	19.00
SUBTOTAL:	[0.10	19.00]
For professional services rendered	263.90	\$43,351.00
Additional Charges :		
<u>Avoidance Action-Albuquerque Publishing Company</u>		
11/13/2003 Other costs - Conference room for deposition		383.39
SUBTOTAL:		[383.39]
<u>Avoidance Action-Con Agra</u>		
11/18/2003 Copies - ConAgra trial exhibits		229.24
11/24/2003 Transcript Cost		594.57
SUBTOTAL:		[823.81]
<u>Avoidance Action-Dantex Construction Company</u>		
11/21/2003 Transcript Cost		730.35
SUBTOTAL:		[730.35]
<u>Avoidance Action-Frito Lay</u>		
11/17/2003 Extended asset research		419.41
Deposition Costs for Frito-Lay		131.25
11/25/2003 Mail out by Albuquerque Legal		140.11
SUBTOTAL:		[690.77]

	<u>Amount</u>
<u>Avoidance Action-General</u>	
11/17/2003 Consulting fee - Ken Fine	337.50
Consulting fee - Jose Troncoso	247.50
FedEx charges	138.53
Legal Research	10.01
11/19/2003 Consulting fee - Sandra Dunlap	225.00
11/25/2003 Witness fee - Angee Walls	75.00
11/28/2003 Faxes for the month of November	31.35
Postage expenses for the month of November	6.38
Internal photocopies for the month of November	31.70
Long distance charges for November	113.88
SUBTOTAL:	[1,216.85]
<u>Avoidance Action-Starline Printing</u>	
11/13/2003 Other costs - Travel for deposition	384.50
11/18/2003 Deposition Costs for Angelee Walls	474.79
SUBTOTAL:	[859.29]
<u>Expenses</u>	
11/28/2003 Postage expenses for the month of November	0.74
Faxes for the month of November	2.25
SUBTOTAL:	[2.99]
<u>Land and Equipment Sales</u>	
11/28/2003 Long distance charges for November	3.54
Faxes for the month of November	1.20
SUBTOTAL:	[4.74]

	<u>Amount</u>
<u>Liquor Licenses</u>	
11/28/2003 Internal photocopies for the month of November	0.60
Long distance charges for November	16.77
	<hr/>
SUBTOTAL:	[17.37]
<u>Prepaid Collection - General</u>	
11/28/2003 Long distance charges for November	7.93
	<hr/>
SUBTOTAL:	[7.93]
Total costs	<hr/> \$4,737.49
Service Tax	\$2,519.78
Sales Tax	\$21.21
	<hr/>
Total amount of this bill	\$50,629.48
Previous balance	\$122,270.46
12/1/2003 Payment: Check #233 - Thank you.	(\$170.52)
12/1/2003 Payment: Check #235 - Thank you.	(\$75.39)
12/1/2003 Payment: Check #237 - Thank you.	(\$903.90)
12/1/2003 Payment: Check #238 - Thank you.	(\$2.25)
12/1/2003 Payment: Check #236 - Thank you.	(\$30.12)
12/1/2003 Payment: Check #228 - Thank you.	(\$4,008.38)
12/1/2003 Payment: Check #227 - Thank you.	(\$32,501.63)
12/1/2003 Payment: Check #232 - Thank you.	(\$580.12)
	<hr/>
Total payments and adjustments	(\$38,272.31)
	<hr/>
Balance due	<u><u>\$134,627.63</u></u>

Attorney Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>
David T. Thuma	112.70	170.00
Robert H. Jacobvitz	61.20	190.00
Stephanie L. Schaeffer	45.60	110.00
Thomas D. Walker	44.40	170.00

This invoice is due and payable upon receipt. A self-addressed envelope is enclosed for your convenience. This statement may not include charges for long distance telephone calls or other expenses incurred during the billing period and not yet received by this office. If there are any questions regarding this bill or any other billing information, please contact Jacobvitz, Thuma & Walker, P.C. Thank you.

Jacobvitz, Thuma, & Walker, P.C.

500 Marquette N.W., Suite 650
Albuquerque, NM 87102

(505) 766-9272

Invoice submitted to:
Furr's Supermarkets, Inc.
c/o Yvette J. Gonzales
PO Box 1037
Placitas, NM 87043-1037

January 07, 2004

In Reference To: Chapter 7 Bankruptcy

Invoice # 2031

Professional Services

		<u>Hours</u>	<u>Amount</u>
<u>Avoidance Action-Afco Insurance</u>			
12/23/2003	DTT	Finalize stipulation of dismissal, telephone conference with attorney D. Schurecht regarding same, and draft correspondence to the court's office regarding same;	0.30 51.00
SUBTOTAL:		[0.30	51.00]
<u>Avoidance Action-Albuquerque Publishing Company</u>			
12/1/2003	TDW	Review correspondence from attorney D. Grammer regarding discovery and respond;	0.10 17.00
12/3/2003	TDW	Draft letter to attorney D. Grammer;	0.20 34.00
12/5/2003	TDW	Review correspondence from attorney D. Grammer regarding depositions and draft response;	0.30 51.00
12/9/2003	TDW	Telephone conferences with attorney D. Grammer regarding deposition schedules;	0.20 34.00
12/11/2003	DTT	Review and evaluate issues regarding the trustee's claim and the defenses asserted by Albuquerque Publishing, and telephone conference with CPA R. Kefauver regarding same;	0.60 102.00
	TDW	Prepare for depositions of vendor's witnesses Mr. L. Harger and Ms.L. Roberts, review vendor documents, review debtor documents, telephone conference with CPA R. Kefauver regarding invoice payment	5.50 935.00

			<u>Hours</u>	<u>Amount</u>
		information, review A. Wall's deposition transcript, review witness interview notes;		
12/12/2003	TDW	Depositions of vendor's witnesses, L. Roberts and L. Harger, meetings with attorney D. Grammer, prepare for depositions;	4.50	765.00
12/15/2003	TDW	Telephone conference with K. Schollenbarger court reporter regarding questions about deposition;	0.10	17.00
12/16/2003	TDW	Review letter from attorney D. Grammer regarding witness S. Elebario;	0.10	17.00
12/19/2003	TDW	Review status of discovery, review deposition transcript of A. Walls;	0.50	85.00
	TDW	Review new discovery requests from vendor's attorneys;	0.10	17.00
12/23/2003	TDW	Review defendants supplemental requests for production and how to respond appropriately to request for deposition transcripts;	0.30	51.00
12/24/2003	TDW	Review deposition transcripts of Harger and Roberts;	0.20	34.00
		SUBTOTAL:	[12.70	2,159.00]
		<u>Avoidance Action-Albuquerque Tortilla Co., Inc.</u>		
12/2/2003	TDW	Draft correspondence to CPA R. Kefauver regarding discovery issues;	0.20	34.00
12/8/2003	TDW	Review pretrial order and status of deposition schedule;	0.10	17.00
12/28/2003	TDW	Prepare for depositions of vendor witnesses;	1.20	204.00
12/31/2003	SLS	Legal research regarding jury request in a preference action;	0.70	77.00
		SUBTOTAL:	[2.20	332.00]
		<u>Avoidance Action-Amigo Airsho, Inc.</u>		
12/24/2003	DTT	Revise settlement documents and draft correspondence to opposing counsel regarding same;	0.50	85.00
		SUBTOTAL:	[0.50	85.00]
		<u>Avoidance Action-Banc of America Vendor Finance</u>		
12/16/2003	DTT	Review facts of the case and telephone conference with attorney D. Fenstermacher regarding possible settlement of the default judgment and the threatened motion to set aside the judgment;	0.70	119.00
		SUBTOTAL:	[0.70	119.00]

			<u>Hours</u>	<u>Amount</u>
<u>Avoidance Action-Buypass</u>				
12/4/2003	TDW	Draft correspondence to attorney F. Childress regarding status of settlement payment;	0.10	17.00
12/15/2003	TDW	Review correspondence from attorney F. Childress regarding settlement;	0.10	17.00
SUBTOTAL:			[0.20	34.00]
<u>Avoidance Action-Con Agra</u>				
12/1/2003	DTT	Telephone conference with attorney J. Burke regarding deadline to submit post-trial brief, and telephone conference with attorney M. Eversden regarding same;	0.20	34.00
	DTT	Telephone conferences with attorney M. Eversden regarding stipulation about shipments and deliveries, review issues regarding same, review correspondence from attorney M. Eversden regarding same, and telephone conference with attorney M. Eversden regarding due date for post-trial brief;	0.70	119.00
12/11/2003	DTT	Work on the stipulation of payments and shipments;	3.30	561.00
12/12/2003	DTT	Further revise stipulation regarding shipments and payments, and underlying exhibits, and draft correspondence to attorney M. Eversden regarding same;	1.50	255.00
SUBTOTAL:			[5.70	969.00]
<u>Avoidance Action-Dantex Construction Company</u>				
12/1/2003	DTT	Review correspondence from attorney R. Feuille regarding document production, and respond to same;	0.10	17.00
12/5/2003	DTT	Telephone conference with Stewart Title regarding title report, and draft correspondence to Stewart Title regarding same;	0.20	34.00
12/8/2003	DTT	Review correspondence from attorney R. Feuille regarding defendant's motion to amend its answer, review the motion, and respond to attorney R. Feuille;	0.20	34.00
12/10/2003	DTT	Review correspondence from attorney R. Feuille regarding form of order allowing the defendant to file its second amended answer, review the proposed form of order, and respond to same;	0.20	34.00
12/12/2003	DTT	Review title report, review leasehold mortgage, legal research regarding 547(c)(6) issues, and draft correspondence to attorney R. Feuille regarding same;	1.70	289.00

		<u>Hours</u>	<u>Amount</u>
12/16/2003	DTT Attend pre-trial conference;	0.90	153.00
12/23/2003	DTT Draft pre-trial order, and draft correspondence to attorney R. Feuille regarding same;	0.50	85.00
12/24/2003	DTT Review supplemental discovery responses, review amended witness list, review correspondence from attorney R. Feuille regarding testimony of Met Life representative, legal research regarding 547(c)(6), and draft correspondence to attorney R. Feuille regarding same;	1.30	221.00
	DTT Finalize pre-trial order and draft correspondence to the court regarding same;	0.20	34.00
SUBTOTAL:		[5.30	901.00]
<u>Avoidance Action-Desert States Employers & UFCW Pension</u>			
12/1/2003	DTT Draft stipulation of dismissal, draft correspondence to attorney M. Metz regarding same, review correspondence from attorney M. Metz approving the stipulation of dismissal, file the dismissal, and draft correspondence to the Court's office regarding same;	0.50	85.00
SUBTOTAL:		[0.50	85.00]
<u>Avoidance Action-FUTA</u>			
12/2/2003	SLS Review discovery request and responses;	1.60	176.00
	TDW Analyze status of litigation and of discovery, need for motion to compel or demand for responses;	0.20	34.00
12/3/2003	SLS Revise motion to compel; confer with attorney T. Walker on status of discovery request;	0.40	44.00
	TDW Review status of litigation and discovery, revise pretrial order, draft correspondence to attorney M. Lucero regarding discovery outstanding, and pretrial order, review and respond to correspondence from M. Lucero;	1.40	238.00
12/5/2003	TDW Review correspondence from attorney M. Lucero, telephone conference with M. Lucero, revise pretrial order to submit;	0.60	102.00
12/15/2003	TDW Review IRS's response to trustee's motion for summary judgment;	0.20	34.00
12/16/2003	TDW Prepare for final pretrial conference, review pleadings and authorities, review pretrial order, telephone conference with Judge McFeeley's chambers, attend final pretrial conference, meeting with attorney M. Lucero regarding discovery and substance of case;	1.70	289.00

			<u>Hours</u>	<u>Amount</u>
12/17/2003	SLS	Review defendant's response to summary judgement and motion to dismiss; draft reply/response to same;	2.90	319.00
12/18/2003	SLS	Draft reply to defendant's response to motion for partial summary judgment;	0.90	99.00
12/19/2003	SLS	Review defendant's response to determine necessity of supplemental Affidavit of L. Flores; expand reply to defendant's response to partial summary judgment;	2.90	319.00
	TDW	Review status of reply to IRS's response to motion for summary judgment and response to IRS' s Motion to dismiss, and need for additional affidavit;	0.50	85.00
12/22/2003	TDW	Review and revise reply arguments to IRS's position against summary judgment;	0.40	68.00
	SLS	Revise and expand reply to Defendant's response to partial motion for summary judgment;	3.50	385.00
12/23/2003	SLS	Revise and expand reply/response regarding motion for partial summary judgment;	2.60	286.00
	TDW	Review and revise reply to IRS response to motion for summary judgment and trustee's response to IRS motion to dismiss;	2.20	374.00
12/24/2003	SLS	Revise and expand reply and response to Defendant's reply to plaintiff's motion for summary judgment and Defendant's motion to dismiss;	4.20	462.00
	TDW	Review and revise reply and response to IRS arguments;	1.90	323.00
12/26/2003	SLS	Revise and expand reply to the Defendant's response to the motion for summary judgement;	1.70	187.00
	TDW	Conference with attorney S. Schaeffer regarding memo and revise and expand memo in reply and response to IRS arguments;	2.40	408.00
		SUBTOTAL:	[32.20	4,232.00]
		<u>Avoidance Action-Frito Lay</u>		
12/24/2003	DTT	Draft order approving settlement, and draft correspondence to the court regarding same;	0.40	68.00
		SUBTOTAL:	[0.40	68.00]

		<u>Hours</u>	<u>Amount</u>
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Avoidance Action-General

12/2/2003	DTT	Telephone conference with attorney C. Pierce regarding upcoming trials, settlement issues, strategy for trying a claim with a small dollar amount, and related issues	0.20	34.00
	DTT	Telephone conference with Judge McFeeley's office regarding adversary proceedings that need to be dismissed;	0.10	17.00
12/4/2003	DTT	Telephone conference with attorney P. Barber regarding pending preference claim;	0.20	34.00
12/5/2003	DTT	Extended telephone conference with CPA R. Kefauver regarding analysis of Topco preference claim, and the validity of an alternative calculation netting out payments made for new value shipments;	0.70	119.00
	DTT	Telephone conference with attorney W. Davis' office regarding their need for information regarding post-petition PACA claims;	0.10	17.00
	DTT	Review documents and files to determine payments made to Topco on its PACA claim, and draft correspondence to attorney W. Davis regarding same;	0.50	85.00
12/8/2003	DTT	Telephone conference with attorney C. Pierce regarding upcoming trial, and draft correspondence to attorney C. Pierce regarding direct examination questions for the trustee's witnesses, and regarding proof of the "greater results" test;	0.60	102.00
12/9/2003	DTT	Telephone conference with attorney C. Pierce regarding strategy for upcoming trial against Santa Fe tortilla;	0.30	51.00
12/15/2003	TDW	Telephone conference with CPA R. Kefauver and C. Johnson regarding status of several matters;	0.50	85.00
12/16/2003	DTT	Draft correspondence to the trustee enclosing copies of settlement checks;	0.10	17.00
	DTT	Review PACA requirements and telephone conference with Ms. C. Johnson regarding same;	0.20	34.00
12/19/2003	DTT	Telephone conference with attorney C. Pierce regarding settlement issues;	0.10	17.00
12/22/2003	DTT	Revise correspondence to the trustee regarding settlement funds from various defendants;	0.10	17.00
12/24/2003	DTT	Telephone conference with attorney C. Pierce regarding pre-paid actions against two preference defendants, and draft correspondence to attorney C. Pierce regarding settlement agreement with pepsi bottling group,	0.20	34.00

		<u>Hours</u>	<u>Amount</u>
12/29/2003	TDW Telephone conference with Ms. L. McFarland, creditor/vendor regarding various notices of settlement and impact on creditors' claims;	0.10	17.00
SUBTOTAL:		[4.00	680.00]
<u>Avoidance Action-General Mills, Inc.</u>			
12/16/2003	DTT Telephone conference with Ms. C. Johnson regarding status of determining the reason for the variance between Furr's calculations and General Mills' calculations;	0.20	34.00
SUBTOTAL:		[0.20	34.00]
<u>Avoidance Action-Hilltop Landscape Architects</u>			
12/5/2003	DTT Review case status, draft notice of deposition, evaluate issue of the lien claim, and draft correspondence to attorney D. Scott regarding case status and deposition notice;	0.90	153.00
SUBTOTAL:		[0.90	153.00]
<u>Avoidance Action-Los Alamos County</u>			
12/4/2003	TDW Telephone conference with attorney A. Gutierrez regarding depositions of defendant and arrange for same, revise notice and exhibit to deposition notice;	0.50	85.00
12/17/2003	TDW Prepare for depositions of Los Alamos County representatives;	1.70	289.00
12/18/2003	TDW Travel to and from Los Alamos with court reporter J. Jameson for depositions of Los Alamos county employees, depose John Arrowsmith, Lisa Romero, Daniella Gallegos, and Jeri Bishop, meetings with attorneys Dan Gallegos and Alicia Gutierrez;	10.80	1,836.00
SUBTOTAL:		[13.00	2,210.00]
<u>Avoidance Action-Miracle Candle</u>			
12/2/2003	DTT Review settlement counteroffer from attorney P. Kienzle, evaluate case issues, and telephone conference with attorney P. Kienzle regarding same;	0.50	85.00
12/16/2003	DTT Telephone conference with the trustee regarding settlement;	0.20	34.00
12/23/2003	DTT Telephone conference with attorney P. Kienzle regarding settlement, and telephone conference with the court's office regarding same;	0.40	68.00
	SLS Draft settlement agreement, motion and notice approving settlement;	1.00	110.00

		<u>Hours</u>	<u>Amount</u>
12/24/2003	DTT Revise settlement documents;	0.50	85.00
SUBTOTAL:		[2.60	382.00]
<u>Avoidance Action-Mosley's</u>			
12/10/2003	DTT Telephone conference with attorney B. Eubanks regarding payment of settlement amount;	0.10	17.00
12/19/2003	DTT Telephone conference with attorney B. Eubanks regarding settlement and dismissal;	0.10	17.00
SUBTOTAL:		[0.20	34.00]
<u>Avoidance Action-Mundo Communications</u>			
12/8/2003	TDW Review pretrial order, status of discovery and settlement discussions;	0.10	17.00
SUBTOTAL:		[0.10	17.00]
<u>Avoidance Action-Orchard Plaza Realty, Ltd</u>			
12/8/2003	TDW Review pretrial order, upcoming deadlines, status of motion for summary judgment, and settlement discussions;	0.20	34.00
SUBTOTAL:		[0.20	34.00]
<u>Avoidance Action-Pinnacle</u>			
12/16/2003	DTT Attend pre-trial conference;	0.90	153.00
12/23/2003	DTT Draft pre-trial order, and draft correspondence to opposing counsel regarding same and regarding settlement mediation;	0.50	85.00
SUBTOTAL:		[1.40	238.00]
<u>Avoidance Action-Protix, Inc.</u>			
12/3/2003	TDW Review discovery requests from vendor, review status of discovery, draft letter to attorney P. Kienzle;	0.70	119.00
12/4/2003	TDW Review letter from and draft correspondence to attorney P. Kienzle regarding discovery deadlines, telephone conference with Judge's chambers regarding new hearing date, draft new scheduling order;	0.80	136.00
	SLS Review defendant's first set of interrogatories, request for production, and admissions;	0.90	99.00

			<u>Hours</u>	<u>Amount</u>
12/8/2003	SLS	Draft responses to Defendant's request for admissions, interrogatories and request for production;	1.70	187.00
	TDW	Draft correspondence to attorney P. Kienzle regarding discovery requests, review discovery requests;	0.20	34.00
12/9/2003	TDW	Review new order regarding discovery and consider best way to resolve outstanding issues;	0.10	17.00
	TDW	Review draft responses to discovery requests and needed additional information;	0.30	51.00
	SLS	Draft responses to interrogatories; search inventory of boxes stored at Iron Mountain for information related to Protix or Tickets.com	2.50	275.00
12/10/2003	SLS	Revise response to Interrogatories and request for production;	0.60	66.00
12/11/2003	SLS	Review interrogatories for information that Trustee may have in her possession;	0.40	NO CHARGE
	TDW	Analyze issues raised by vendor's discovery requests and how best to respond;	0.40	68.00
	SLS	Draft responses to interrogatories and request for production;	3.40	374.00
12/12/2003	SLS	Draft second request for production;	0.70	77.00
	SLS	Revise response to interrogatories;	0.40	44.00
12/16/2003	TDW	Telephone conference with attorney P. Kienzle regarding deposition schedule and discovery issues;	0.60	102.00
12/17/2003	SLS	Review defendant's response to discovery request;	0.80	88.00
12/19/2003	SLS	Respond to Defendant's first set of interrogatories;	0.40	44.00
12/29/2003	SLS	Compile and gather information for Trustee's response to Defendant's request for production and interrogatories;	0.70	77.00
	SUBTOTAL:		[15.60	1,858.00]
	<u>Avoidance Action-RHI Consulting</u>			
12/1/2003	TDW	Telephone conference with attorney J. Rasmussen regarding status of order from final pretrial conference;	0.10	17.00
12/2/2003	TDW	Telephone conference with attorney J. Rasmussen regarding proposed order;	0.10	17.00

		<u>Hours</u>	<u>Amount</u>
12/10/2003	TDW Review debtor documents and materials produced by vendor and analyze settlement offer, revise correspondence to trustee regarding same;	1.20	204.00
12/15/2003	TDW Telephone conference with attorney J. Rasmussen regarding order approving schedule, revise and submit order;	0.20	34.00
12/19/2003	TDW Draft correspondence to vendor's counsel regarding settlement authority, telephone conference with attorney A. Damonte;	0.80	136.00
12/22/2003	TDW Telephone conference with attorney A. Damonte regarding settlement situation and discovery needs, draft correspondence to trustee Y. Gonzales;	0.70	119.00
SUBTOTAL:		[3.10	527.00]
<u>Avoidance Action-Refrigeration Technologies, Inc.</u>			
12/19/2003	DTT Review documents produced by defendant, analyze ordinary course of business defense, prepare spreadsheet of late payments during and prior to the preference period, analyze void and held check issue, prepare list of exhibits, prepare list of witnesses, work on chart of late payments from another customer of the defendant, draft correspondence to opposing counsel regarding trial issues and settlement, draft correspondence to witnesses regarding trial, and otherwise prepare for trial;	5.50	935.00
	SLS Prepare exhibit regarding average days late of Associate Wholesale Grocers;	0.50	55.00
12/22/2003	DTT Telephone conference with CPA R. Kefauver regarding trial preparation, and draft correspondence to her enclosing data summaries;	0.60	102.00
	SLS Revise spreadsheet regarding days late for payment;	0.50	55.00
12/24/2003	DTT Review correspondence from attorney D. Behles and respond to same, and work on trial preparation;	0.50	85.00
SUBTOTAL:		[7.60	1,232.00]
<u>Avoidance Action-Rogers Transp.</u>			
12/24/2003	DTT Work on settlement documents;	0.10	17.00
SUBTOTAL:		[0.10	17.00]

	<u>Hours</u>	<u>Amount</u>
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Avoidance Action-Roswell H2O. LLC

12/4/2003	TDW	Review status of settlement, draft correspondence to attorney G. Moore;	0.20	34.00
12/5/2003	TDW	Review and respond to correspondence, revise order;	0.50	85.00
12/10/2003	TDW	Review approved settlement and draft correspondence to vendor's counsel;	0.20	34.00
SUBTOTAL:			[0.90	153.00]

Avoidance Action-Safeway Store, Inc. Trust et al.

12/10/2003	DTT	Draft correspondence to opposing counsel regarding dismissal of the adversary proceeding;	0.20	34.00
12/11/2003	DTT	Review correspondence from attorney R. Cinque regarding stipulation of dismissal, finalize the stipulation, and draft correspondence to attorney R. Cinque regarding same;	0.20	34.00
12/22/2003	DTT	Finalize stipulation of dismissal, draft correspondence to attorney J. Gore regarding same, draft correspondence to attorney R. Cinque regarding same, and draft correspondence to the court's office regarding same;	0.50	85.00
SUBTOTAL:			[0.90	153.00]

Avoidance Action-Shasta Northwest

12/24/2003	DTT	Revise settlement documents and draft correspondence to attorney V. Bailey regarding same;	0.30	51.00
SUBTOTAL:			[0.30	51.00]

Avoidance Action-Southern Union Gas

12/16/2003	TDW	Prepare pretrial order, review pleadings and docket, draft correspondence to attorney D. Giddens;	0.90	153.00
12/17/2003	TDW	Review and respond to correspondence from attorney D. Giddens, telephone conference with Mr. Giddens regarding pretrial order;	0.10	17.00
12/19/2003	TDW	Prepare for meeting with vendor's counsel J. Street, review debtor documents and documents produced by vendor, meeting with attorney J. Street, telephone conference with attorney D. Giddens regarding documents produced and production of additional information;	3.20	544.00

		<u>Hours</u>	<u>Amount</u>
12/23/2003	TDW Telephone conference with CPA R. Kefauver and with Ms. T. Maynes regarding action against Southern Union Gas and possible claim for amounts owed for post-petition balances, review documents from R. Kefauver, draft letter to D. Giddens regarding status of claims;	1.60	272.00
SUBTOTAL:		[5.80	986.00]
<u>Avoidance Action-Sun Life Insurance Company</u>			
12/1/2003	TDW Telephone conference with attorney V. Carlin regarding status of discovery and settlement;	0.10	17.00
12/29/2003	SLS Legal research regarding new value credit for continued insurance coverage;	2.70	297.00
	SLS Review documents provided by defendant;	3.70	407.00
	TDW Review documents produced by vendor and issues raised in action;	0.70	119.00
12/30/2003	SLS Legal research regarding new value for continued insurance coverage;	1.40	154.00
SUBTOTAL:		[8.60	994.00]
<u>Avoidance Action-Texas New Mexico Power Co.</u>			
12/8/2003	TDW Review pretrial order and status of discovery and answers to old questions about vendor's billing;	0.10	17.00
SUBTOTAL:		[0.10	17.00]
<u>Avoidance Action-US West</u>			
12/2/2003	TDW Draft correspondence to CPA R. Kefauver regarding discovery issues;	0.10	17.00
	TDW Review and respond to correspondence from CPA. R. Kefauver regarding upcoming telephone conference, review spreadsheets from S. Strong, draft correspondence to S. Strong;	0.60	102.00
	TDW Telephone conferences with Ms. Tanya Maynes regarding possible consulting work for trustee and about meeting at R. Kefauver's office. draft correspondence to Ms. T. Manes;	0.80	136.00
12/3/2003	TDW Prepare for telephone conference with atty. S. Strong, meetings with R. Kefauver and T. Manes regarding post-petition credits and accounting questions, telephone conference with attys. S. Strong and V. Carlin, Qwest representatives Karen Robinson and Judy Burns, and CPA R. Kefauver and Ms. T. Manes;	2.40	408.00

			<u>Hours</u>	<u>Amount</u>
12/4/2003	TDW	Review and respond to correspondence from R. Kefauver regarding detail billing, draft correspondence to Ms. T. Manes;	0.20	34.00
12/23/2003	TDW	Telephone conference with CPA R. Kefauver and with Ms. T. Maynes regarding reconstruction of US West Qwest accounts on post-petition balances, draft correspondence to trustee Y. Gonzales regarding same;	0.80	136.00
SUBTOTAL:			[4.90	833.00]
<u>Avoidance Action-Unifirst Corp.</u>				
12/23/2003	DTT	Finalize and file the stipulation of dismissal, and draft correspondence to the court's office regarding same;	0.20	34.00
SUBTOTAL:			[0.20	34.00]
<u>Case Administration</u>				
12/1/2003	DTT	Telephone conference with CPA R. Kefauver regarding Sage Accounting's second fee application;	0.10	17.00
12/2/2003	RHJ	Review e-mail correspondence from attorney P. Fish regarding settlement negotiations between the lenders;	0.10	19.00
12/5/2003	DTT	Telephone conference with CPA R. Kefauver regarding Sage fee application;	0.20	34.00
	DTT	Review the Sage Accounting fee application and notice, and draft correspondence to CPA R. Kefauver regarding same;	0.60	102.00
12/8/2003	DTT	Revise the fee application of Wilkinson, Pendergras and Beard, revise the notice of deadline to object, and draft correspondence to the trustee regarding same;	0.70	119.00
	DTT	Finalize order approving the employment of Wilkinson, Pendergras and Beard, and draft correspondence to the court regarding same;	0.40	68.00
	DTT	Finalize and file the Sage Accounting fee application notice;	0.60	102.00
12/10/2003	RHJ	Review spreadsheet prepared by counsel for Met Life relating to post-petition loans, and exchange e-mail correspondence with attorney A. Freeman regarding same;	0.10	19.00
	RHJ	Telephone conference with attorneys J. Alter and A. Freeman regarding the two chapter 11 DIP loans;	0.50	95.00
12/12/2003	RHJ	Review e-mail correspondence from attorney P. Fish regarding disbursement of settlement funds;	0.10	19.00

			<u>Hours</u>	<u>Amount</u>
12/17/2003	RHJ	Two telephone conferences with attorney P. Fish regarding funds in the liquor license escrow account;	0.20	38.00
SUBTOTAL:			[3.60	632.00]
<u>El Paso Warehouse</u>				
12/1/2003	DTT	Telephone conference with attorney H. Davis regarding requested changes to the assignment form, and draft correspondence to attorney J. Gore regarding same;	0.20	34.00
12/11/2003	DTT	Review the assignment and assumption agreements for the warehouse, draft correspondence to the trustee regarding same, and draft correspondence to attorney H. Davis regarding same;	0.20	34.00
12/16/2003	DTT	Review final, executed assignment and assumption agreement and draft correspondence to attorney J. Gore regarding same;	0.20	34.00
12/22/2003	DTT	Draft correspondence to attorney H. Davis regarding recording the assignment and assumption agreement;	0.20	34.00
	DTT	Telephone conference with attorney J. Gore regarding recording the assumption and assignment agreement;	0.10	17.00
SUBTOTAL:			[0.90	153.00]
<u>Fee/Employment Application</u>				
12/1/2003	SLS	Draft fee application for Wilkinson, Pendergrass & Beard, L.P.;	0.50	55.00
	SLS	Revise Fee application for Sage Accounting to include secured creditor settlement as well as detailed description of activities;	2.40	264.00
	RHJ	Confer with attorney S. Schaeffer regarding the fee application for Sage Accounting;	0.20	38.00
12/2/2003	RHJ	Begin revising JTW's third interim fee application;	1.20	228.00
	SLS	Revise R. Kefauver fee application; revise notice where needed;	0.20	22.00
	SLS	Revise fee application and notice of Wilkinson, Pendergras and Beard, L.P.; review docket for order; draft order approving employment;	1.00	110.00
SUBTOTAL:			[5.50	717.00]
<u>Land and Equipment Sales</u>				
12/4/2003	SLS	Draft motion and notice to sell parcel of land in El Paso, TX;	1.40	154.00

	<u>Hours</u>	<u>Amount</u>
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12/5/2003	DTT	Telephone conference with Mr. W. Parker regarding TGAAR hearing, and draft correspondence to Mr. W. Parker regarding same;	0.20	34.00
12/8/2003	DTT	Revise motion to sell 5111 Fairbanks property, revise notice of deadline to object, and draft correspondence to the broker regarding payment of the brokerage commission;	1.00	170.00
12/9/2003	DTT	Review correspondence from attorney R. Whitt regarding settlement, analyze facts and issues regarding same, draft correspondence to attorney R. Whitt regarding amount of damages claimed, and draft lengthy correspondence to the trustee regarding settlement;	2.70	459.00

SUBTOTAL:	[5.30	817.00]
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Liquor Licenses

12/1/2003	RHJ	Draft follow up e-mail correspondence to attorney G. Gottlieb regarding the attorney fee hold back on license 4023;	0.10	19.00
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SUBTOTAL:	[0.10	19.00]
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Prepaid Collection - Agrilink Foods

12/8/2003	TDW	Review status of discovery, draft correspondence to trustee regarding settlement;	0.10	17.00
12/11/2003	TDW	Analyze settlement offer and draft correspondence to trustee regarding same;	1.10	187.00
12/15/2003	TDW	Review and respond to correspondence from attorney B. Maas;	0.20	34.00
12/24/2003	TDW	Review and respond to correspondence from attorney B. Maas regarding settlement of action;	0.20	34.00

SUBTOTAL:	[1.60	272.00]
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Prepaid Collection - Albuquerque Tortilla Company

12/2/2003	TDW	Telephone conference with Linda of R. Padilla's office regarding depositions of Albuquerque Tortilla representatives, review discovery status;	0.30	51.00
12/3/2003	TDW	Prepare for meeting with R. Kefauver, telephone conference with R. Kefauver, meeting with C. Johnson and R. Kefauver, review post-petition accounting and accounting for vendor's invoices;	2.30	391.00
12/4/2003	TDW	Arrange for depositions of defendant and arrange for document copies, telephone conference with Kinkos and with attorney R. Padilla's office regarding documents;	0.50	85.00

		<u>Hours</u>	<u>Amount</u>
12/10/2003	TDW Telephone conference with El Paso attorney B. Given regarding documents from tortilla distributor;	0.10	17.00
12/29/2003	TDW Telephone conferences with CPA R. Kefauver and C. Johnson regarding vendor documents and information;	0.30	51.00
	TDW Prepare for and take deposition of Mr. L. Martinez;	5.90	1,003.00
12/30/2003	SLS Legal research on set off of administrative claim against a prepaid collection;	2.80	308.00
	SLS Legal research regarding jury requests and preference actions;	0.70	77.00
	TDW Telephone conferences and meetings with attorney S. Schaeffer regarding review of jury demand and counterclaim, possible motion to dismiss, status of document review and deliver of documents from accountant's office;	0.80	136.00
12/31/2003	SLS Review docket and administrative claims to check status of Defendant's claim;	0.60	66.00
SUBTOTAL:		[14.30	2,185.00]
<u>Prepaid Collection - Conagra Food, Inc.</u>			
12/9/2003	TDW Review new order regarding discovery deadlines;	0.10	17.00
SUBTOTAL:		[0.10	17.00]
<u>Prepaid Collection - Mars Inc. (Kal Kan/Uncle Ben's)</u>			
12/4/2003	TDW Review pleadings and settlement status, draft correspondence to attorney S. Morrassé regarding status of settlement payment;	0.20	34.00
12/5/2003	TDW Telephone conference with Mr. A. Krywenko of attorney S. Morrassé's office regarding completion of settlement;	0.10	17.00
12/8/2003	TDW Review status of settlement, payment from vendor and order closing case;	0.10	17.00
SUBTOTAL:		[0.40	68.00]
For professional services rendered		163.20	\$24,552.00

Additional Charges :

	<u>Amount</u>
<u>Avoidance Action-Con Agra</u>	
12/11/2003 Lunch with Buz Doyle and CPA R. Kefauver during ConAgra trial	48.75
SUBTOTAL:	[48.75]
<u>Avoidance Action-Dantex Construction Company</u>	
12/10/2003 Travel to El Paso for employee depositions	100.92
12/19/2003 Other costs - Commercial O & E Report	162.38
SUBTOTAL:	[263.30]
<u>Avoidance Action-General</u>	
12/10/2003 Mail out by Albuquerque Legal	140.11
12/31/2003 Internal photocopies for the month of December	83.10
Faxes for the month of December	13.80
Long distance charges for December	135.52
Postage expenses for the month of December	21.38
SUBTOTAL:	[393.91]
<u>Avoidance Action-Los Alamos County</u>	
12/22/2003 Travel to Los Alamos County for depositions	62.70
SUBTOTAL:	[62.70]
<u>El Paso Warehouse</u>	
12/31/2003 Long distance charges for December	10.82
SUBTOTAL:	[10.82]
<u>Expenses</u>	
12/23/2003 Westlaw research	11.60
12/31/2003 Long distance charges for December	0.94

	<u>Amount</u>
SUBTOTAL:	[12.54]
<u>Land and Equipment Sales</u>	
12/31/2003 Long distance charges for December	4.70
Faxes for the month of December	3.45
SUBTOTAL:	[8.15]
<u>Liquor Licenses</u>	
12/31/2003 Long distance charges for December	21.63
SUBTOTAL:	[21.63]
<u>Prepaid Collection - General</u>	
12/31/2003 Long distance charges for December	6.11
Internal photocopies for the month of December	65.20
SUBTOTAL:	[71.31]
Total costs	\$893.11
Service Tax	\$1,427.09
Sales Tax	\$31.50
Total amount of this bill	\$26,903.70
Previous balance	\$134,627.63
Balance due	<u>\$161,531.33</u>

Attorney Summary

Name	Hours	Rate
David T. Thuma	37.20	170.00
Robert H. Jacobvitz	2.50	190.00
Stephanie L. Schaeffer	52.90	110.00
Stephanie L. Schaeffer	0.40	0.00
Thomas D. Walker	70.20	170.00

This invoice is due and payable upon receipt. A self-addressed envelope is enclosed for your convenience. This statement may not include charges for long distance telephone calls or other expenses incurred during the billing period and not yet received by this office. If there are any questions regarding this bill or any other billing information, please contact Jacobvitz, Thuma & Walker, P.C. Thank you.

Jacobvitz, Thuma, & Walker, P.C.

500 Marquette N.W., Suite 650
Albuquerque, NM 87102

(505) 766-9272

Invoice submitted to:
Furr's Supermarkets, Inc.
c/o Yvette J. Gonzales
PO Box 1037
Placitas, NM 87043-1037

February 04, 2004

In Reference To: Chapter 7 Bankruptcy

Invoice # 2032

Professional Services

			<u>Hours</u>	<u>Amount</u>
		<u>Avoidance Action-ACI Worldwide</u>		
1/22/2004	TDW	Review information from attorney M. Washburn regarding action.	0.30	51.00
1/23/2004	TDW	Review documents from attorney M. Washburn, calculate new value credit, review applicable case law, draft letter to M. Washburn;	2.80	476.00
	DTT	Review and evaluate new value and antecedent debt issues;	0.30	51.00
1/26/2004	DTT	Work on issue of antecedent debt;	0.20	34.00
	TDW	Continue review of vendor documents;	2.60	442.00
		SUBTOTAL:	[6.20	1,054.00]
		<u>Avoidance Action-Albuquerque Publishing Company</u>		
1/20/2004	TDW	Prepare responses to additional discovery requests, review materials for responsive documents, prepare certificate of service	3.30	561.00
1/22/2004	TDW	Telephone conference with attorney D. Grammer regarding responses to his discovery requests, settlement possibilities and his opposition to extending discovery deadlines, draft correspondence to attorney C. Pierce, draft motion to extend discovery deadlines;	1.50	255.00
1/26/2004	TDW	Review status of pending motions, prepare for final pretrial conference, draft correspondence to attorney D. Grammer, telephone conference with attorney C. Pierce;	0.60	102.00

		<u>Hours</u>	<u>Amount</u>
1/27/2004	TDW Prepare for final pretrial conference, review pleadings and court docket, attend pretrial conference, prepare order resulting from conference;	1.20	204.00
SUBTOTAL:		[6.60	1,122.00]
<u>Avoidance Action-Applied Decisions USA, Inc.</u>			
1/12/2004	TDW Review correspondence from vendor's counsel and telephone conference with attorney V. Carlin regarding document review and status of case, draft settlement documents;	1.40	238.00
1/13/2004	TDW Revise settlement documents to incorporate payment plan and judgment;	0.60	102.00
	TDW Revise settlement documents to incorporate payment plan and judgment;	1.30	221.00
1/15/2004	TDW Review and respond to correspondence from attorney K. Grant, revise settlement documents;	1.60	272.00
1/22/2004	TDW Revise settlement documents;	1.80	306.00
1/23/2004	TDW Draft correspondence to vendor's counsel, revise settlement documents;	1.90	323.00
1/27/2004	TDW Prepare for final pretrial conference, review pleadings and court docket, attend pretrial conference, telephone conference with attorney V. Carlin regarding status;	0.50	85.00
1/28/2004	TDW Review status of case, review correspondence from attorney K. Grant; draft notice of continued final pretrial conference;	0.30	51.00
SUBTOTAL:		[9.40	1,598.00]
<u>Avoidance Action-Banc of America Vendor Finance</u>			
1/16/2004	TDW Analyze vendor's arguments in favor of setting aside default;	0.30	51.00
	DTT Review correspondence from attorney d. Fenstermacher regarding offer to settle the default judgment, review the facts of the case, and review the law on setting aside default judgments;	0.90	153.00
	SLS Legal research regarding standard to overturn a default judgment;	1.10	121.00
	DTT Telephone conference with attorney D. Fenstermacher regarding the default judgment issues;	0.20	34.00
1/19/2004	DTT Review case law on excusable neglect and draft correspondence to attorney D. Fenstermacher regarding same;	0.30	51.00

			<u>Hours</u>	<u>Amount</u>
1/19/2004	SLS	Legal research on excusable neglect as applied to setting aside a default judgment;	1.30	143.00
1/23/2004	TDW	Analyze service of process issues and arguments asserted by vendor;	0.20	34.00
	DTT	Review letter from attorney D. Fenstermacher regarding arguments in favor of setting aside the default judgment, and making a settlement offer, draft a letter to attorney D. Fenstermacher in response, and legal research regarding issues involved;	2.70	459.00
1/26/2004	DTT	Telephone conference with attorney D. Fenstermacher regarding validity of service;	0.20	34.00
1/27/2004	DTT	Draft correspondence to attorney D. Fenstermacher regarding validity of service on Banc of America Vendor Finance, and legal research regarding same;	0.70	119.00
	SLS	Legal research regarding service of process for corporations; research Delaware statutes on appointing agent;	1.40	154.00
1/30/2004	DTT	Telephone conference with the trustee regarding settlement issues, and draft correspondence to attorney D. Fenstermacher regarding same;	0.30	51.00
SUBTOTAL:			[9.60	1,404.00]
<u>Avoidance Action-Dantex Construction Company</u>				
1/21/2004	DTT	Draft correspondence to opposing counsel regarding pending matters;	0.30	51.00
	RHJ	Confer with attorney D. Thuma regarding analysis of the preference claim;	0.30	57.00
	DTT	Evaluate how best to rebut the defendant's argument under section 547 (b) (5), and legal research regarding same;	1.20	204.00
	DTT	Amend witness list, to add attorney M. Caplan as an expert witness, and telephone call with the trustee regarding same;	0.50	85.00
1/22/2004	DTT	Telephone conference with attorney M. Caplan regarding acting as the estate's expert witness;	0.20	34.00
SUBTOTAL:			[2.50	431.00]
<u>Avoidance Action-Desert States Employers & UFCW Pension</u>				
1/19/2004	DTT	Review correspondence from attorney M. Metz regarding status of the proceeding, and respond to same;	0.20	34.00

		<u>Hours</u>	<u>Amount</u>
SUBTOTAL:		[0.20	34.00]
<u>Avoidance Action-Dicker-Warmington Properties</u>			
1/5/2004	TDW	Review status of case in preparation for final pretrial conference;	0.30 51.00
1/6/2004	DTT	Review and evaluate the ordinary course of business defense;	0.20 34.00
	SLS	Draft letter to attorney D. Behles on allowance of recoupment for post-petition claim in a preference action;	0.40 44.00
	TDW	Review pleadings and available documents in preparation for final pretrial conference, review legal research regarding arguments raised by vendor, new research regarding same; attend pretrial conference by telephone, draft order arising out of hearing, telephone conference with attorney D. Behles regarding possible settlement, begin drafting points and authorities in support of claim;	3.60 612.00
	DTT	Review and evaluate issues regarding settlement and the defense of subsequent new value;	0.20 34.00
	SLS	Review cases and develop strategy for Defendant's claim that post-petition administrative claim could set off preference;	0.80 88.00
	SLS	Legal research regarding new value credit for unoccupied leased premises;	1.10 121.00
1/7/2004	SLS	Draft letter to attorney D. Behles of points and authorities in support of position;	1.50 165.00
	SLS	Draft summary judgment motion regarding reduction of preference by recoupment of post-petition debt;	2.10 231.00
	TDW	Review status of recoupment research and memorandum;	0.80 136.00
1/9/2004	TDW	Review research and status of memorandum to vendor, issues regarding payment of administrative claims and draft order resulting from hearing;	0.90 153.00
	SLS	Legal research on new value credit for leased property that was never occupied; draft motion for summary judgement;	2.80 308.00
1/12/2004	SLS	Revise and expand motion for summary judgement;	1.00 110.00
	TDW	Telephone conference with attorney D. Behles, revise order;	0.10 17.00
1/16/2004	TDW	Review final scheduling order and status of settlement discussions;	0.10 17.00
1/28/2004	TDW	Review and revise letter to attorney D. Behles regarding avoidance action elements;	0.10 17.00

		<u>Hours</u>	<u>Amount</u>
1/28/2004	SLS Draft letter to attorney D. Behles on defenses raised by defendant;	1.90	209.00
	SLS Designate points and authorities to send to attorney D. Behles;	1.00	110.00
	SUBTOTAL:	[18.90	2,457.00]
	<u>Avoidance Action-FUTA</u>		
1/15/2004	TDW Review status of matter and status of motion for summary judgment;	0.10	17.00
	SUBTOTAL:	[0.10	17.00]
	<u>Avoidance Action-Frito Lay</u>		
1/19/2004	DTT Review settlement status, draft correspondence to attorney J. Hartwick regarding entry of settlement order, and draft correspondence to the trustee regarding the settlement agreement;	0.40	68.00
	SUBTOTAL:	[0.40	68.00]
	<u>Avoidance Action-General</u>		
1/6/2004	DTT Telephone conferences with attorney C. Pierce regarding facts related to the claim against Custom Craft, and review the batch files in connection with same;	0.60	102.00
	SUBTOTAL:	[0.60	102.00]
	<u>Avoidance Action-General Mills, Inc.</u>		
1/8/2004	DTT Review accounting information and data and work on comparison of General Mill's preference calculation with the trustee's preference calculation, telephone conference with Ms. C. Johnson regarding same, and draft correspondence to Ms. C. Johnson regarding same;	0.80	136.00
1/13/2004	DTT Telephone conference with attorney S. Wisotsky regarding accounting discrepancies between General Mills' numbers and the estate's, and how to resolve them, telephone conferences with CPA R. Kefauver regarding same, and draft correspondence to attorney S. Wisotsky regarding same	0.50	85.00
	DTT Telephone conference with CPA R. Kefauver and Ms. C. Johnson regarding reason for the variance between the General Mills invoice amounts and the Furr's accounting records;	0.20	34.00
1/20/2004	DTT Review facsimile from Ms. C. Johnson regarding reason for the difference in the amounts in new value shipments, telephone conference with CPA R. Kefauver regarding same, review pertinent	0.80	136.00

		<u>Hours</u>	<u>Amount</u>
	documents in connection with same, and draft correspondence to attorney S. Wisotsky regarding same;		
1/29/2004	DTT Telephone conference with attorney S. Wisotsky regarding settlement and new value issues, and telephone conference with CPA R. Kefauver regarding same;	0.30	51.00
1/30/2004	DTT Review counteroffer from defendant and telephone conference with the trustee regarding same;	0.20	34.00
	DTT Work on calculation of net preference claim, and draft correspondence to attorney S. Wisotskey regarding settlement;	0.60	102.00
SUBTOTAL:		[3.40	578.00]
<u>Avoidance Action-Gerald Austin</u>			
1/12/2004	DTT Participate in scheduling conference;	0.40	68.00
1/30/2004	DTT Review scheduling order and calendar deadlines;	0.10	17.00
SUBTOTAL:		[0.50	85.00]
<u>Avoidance Action-Glenn Mealman</u>			
1/8/2004	DTT Telephone conference with defendant regarding scheduling conference;	0.10	17.00
1/12/2004	DTT Participate in scheduling conference;	0.40	68.00
1/13/2004	DTT Telephone conference with Mr. G. Mealman regarding answering the complaint, and draft correspondence to him regarding same;	0.20	34.00
1/20/2004	DTT Telephone conference with defendant regarding case status and settlement issues;	0.10	17.00
1/30/2004	DTT Review scheduling order and calendar deadlines;	0.10	17.00
SUBTOTAL:		[0.90	153.00]
<u>Avoidance Action-Hilltop Landscape Architects</u>			
1/6/2004	DTT Review settlement offer from defendant, review documents and records relating to the claim, telephone conference with attorney Y. Gonzales regarding settlement, and telephone conferences with attorney D. Scott regarding same;	0.90	153.00
1/8/2004	DTT Review correspondence from attorney D. Scott confirming the settlement, notify the court of same, and work on settlement documents;	0.20	34.00

		<u>Hours</u>	<u>Amount</u>
1/8/2004	SLS Draft settlement agreement; motion to approve and notice;	0.80	88.00
1/16/2004	DTT Telephone conference with the court regarding settlement, and draft correspondence to attorney D. Scott regarding same;	0.20	34.00
1/19/2004	DTT Revise settlement documents and draft correspondence to attorney D. Scott regarding same;	0.60	102.00
SUBTOTAL:		[2.70	411.00]
<u>Avoidance Action-IT Support, Inc.</u>			
1/19/2004	DTT Revise default judgment documents;	0.30	51.00
	SLS Revise motion for default judgment and related documents;	0.40	44.00
SUBTOTAL:		[0.70	95.00]
<u>Avoidance Action-Los Alamos County</u>			
1/28/2004	TDW Review additional boxes of debtor documents regarding financial condition of debtor in 2000, draft letter to attorney A. Gutierrez regarding same, draft letter to trustee Y. Gonzales regarding financial statements;	0.80	136.00
SUBTOTAL:		[0.80	136.00]
<u>Avoidance Action-Money Express</u>			
1/7/2004	DTT Work on default judgment and related issues;	0.50	85.00
	TDW Analyze questions about service and default judgment;	0.20	34.00
1/8/2004	SLS Legal research on the requirement that a complaint be amended to include the accurate name of the defendant;	2.20	242.00
	DTT Review Travelers Express documents, review court docket, analyze wire transfer recaps, and otherwise evaluate the merits of the claim;	0.80	136.00
	DTT Work on determining whether the estate can obtain a default judgment against Travelers Express;	0.20	34.00
SUBTOTAL:		[3.90	531.00]
<u>Avoidance Action-Pinnacle</u>			
1/6/2004	DTT Conference call with attorney J. Askew and attorney R. Lanza regarding mediation issues;	0.30	51.00

		<u>Hours</u>	<u>Amount</u>
1/6/2004	DTT Review correspondence from opposing counsel regarding mediation, telephone conference with the trustee regarding same, and respond to same;	0.20	34.00
	DTT Telephone conference with attorney G. Gottlieb regarding her inability to act as a mediator, and telephone conference with attorney J. Askew regarding same;	0.30	51.00
1/7/2004	DTT Conference call with opposing counsel regarding mediation	0.20	34.00
1/8/2004	DTT Telephone conference with attorney J. Askew regarding mediation issues, and telephone conferences with potential mediators regarding availability;	0.30	51.00
1/20/2004	SLS Review documents to determine debt restructure arrangement;	0.50	55.00
	SLS Legal research on ordinary course defense and "catch-up" payments;	0.90	99.00
	DTT Work on deposition timing in case the matter does not settle, draft deposition notice, evaluate whether the depositions will be in person or by telephone, and review Furr's records to analyze the course of dealing between the parties during 2000;	2.90	493.00
	RHJ Confer with attorney D. Thuma regarding discovery strategy;	0.40	76.00
1/21/2004	DTT Draft correspondence to opposing counsel regarding discovery needed if the matter does not settle;	0.30	51.00
	DTT Review client documents and prepare analysis of the next preference claim and the late payment history;	2.10	357.00
	DTT Finalize pre-trial order;	0.30	51.00
1/22/2004	DTT Finalize pre-trial report and draft correspondence to the court regarding same;	0.20	34.00
	DTT Review correspondence from attorney R. Lanza regarding regarding settlement mediation and proposal to prepare now for discovery, evaluate the response, and draft correspondence to attorney R. Lanza regarding same;	0.60	102.00
1/23/2004	DTT Review correspondence to attorney S. Shanor regarding mediation statement, and begin drafting the mediation statement;	0.90	153.00
1/26/2004	DTT Work on discovery issues;	0.10	17.00
1/30/2004	DTT Telephone conference with attorney R. Lanza regarding scheduling issues;	0.10	17.00
SUBTOTAL:		[10.60	1,726.00]

		<u>Hours</u>	<u>Amount</u>
<u>Avoidance Action-Preferred Services, Inc.</u>			
1/19/2004	SLS	Revise motion for default judgment and related documents;	0.50 55.00
	DTT	Revise default judgment documents;	0.30 51.00
SUBTOTAL:		[0.80	106.00]
<u>Avoidance Action-Protix, Inc.</u>			
1/5/2004	TDW	Review and revise trustee's responses to discovery requests, review all available documents, review pleadings and other documents;	4.20 714.00
	SLS	Revise defendant's requests for admission and discovery requests;	0.50 55.00
1/7/2004	TDW	Prepare for meeting with Ms. S. Dunlap, review documents, meeting with Ms. Dunlap, analyze wire transfer and ACH information;	2.50 425.00
	DTT	Review and evaluate issues regarding defendant's asserted defenses;	0.30 51.00
1/8/2004	TDW	Telephone conference with attorney P. Kienzle regarding information from Ms. S. Dunlap, analysis of documents from vendor and status of case;	2.20 374.00
1/9/2004	TDW	Review vendor documents and compare to debtor records, meeting with Ms. C. Johnson;	1.80 306.00
	SLS	Review documents produced by Protix to verify ACH transfers with date of settlements;	1.80 198.00
1/14/2004	TDW	Review documents from vendor and summary of same, review list of unanswered questions, draft correspondence to attorney P. Kienzle, review correspondence from P. Kienzle, revise notice of deposition, draft correspondence to Ms. S. Dunlap;	2.10 357.00
	SLS	Review 30(b)(6) Notice for deposition;	0.20 NO CHARGE
	SLS	Review and compile documents produced to verify amount due to trustee;	1.40 154.00
1/15/2004	SLS	Draft log for witness to review;	1.50 165.00
	SLS	Review documents produced and organize by date;	0.40 44.00
	TDW	Review status of document production from vendor and gaps in information to be addressed;	0.20 34.00
1/20/2004	TDW	Telephone conference with attorney P. Kienzle regarding upcoming deposition and discovery issues, arrange for deposition of vendor, attempt to contact A. Walls, revise notice of deposition;	1.60 272.00

		<u>Hours</u>	<u>Amount</u>
1/28/2004	TDW Review vendor documents to prepare for deposition of vendor;	0.30	51.00
1/29/2004	TDW Telephone conference with attorney P. Kienzle regarding additional information about payments and for depositions, review wire and ACH information, draft correspondence to CPA R. Kefauver, prepare for depositions;	1.30	221.00
	SLS Review new account information provided by Protix;	0.30	33.00
1/30/2004	TDW Travel to vendor's offices in Costa Mesa, California and prepare for deposition of vendor;	4.50	765.00
	TDW Travel from vendor's offices to Albuquerque;	6.50	1,105.00
	TDW Lunch with attorney P. Kienzle during deposition of vendor representative Ms. Linda Owens;	1.00	NO CHARGE
	SLS Analyze discrepancy in bills produced by Protix; search records for First Security bank statements	0.60	66.00
	TDW Meeting with attorney P. Kienzle, review new documents produced, compare with old documents, meeting with vendor representative Ms. Linda Owens;	2.50	425.00
	TDW Meeting with attorney P. Kienzle regarding additional information needed and continuing discussions;	0.50	85.00
	TDW Deposition of vendor representative Ms. Linda Owens;	5.00	850.00
	SUBTOTAL:	[43.20	6,750.00]
	<u>Avoidance Action-RHI Consulting</u>		
1/12/2004	TDW Telephone conference with attorney J. Rasmussen regarding status of settlement, review correspondence from attorney A. Damonte, review correspondence and pleadings, review terms of settlement, draft settlement documents, draft correspondence to Ms. Damonte	1.30	221.00
1/16/2004	TDW Review status of settlement, draft correspondence to vendor's counsel, review information from vendor's counsel, review docket;	0.30	51.00
1/27/2004	TDW Prepare for final pretrial conference, review pleadings and court docket, attend pretrial conference;	0.40	68.00
	SUBTOTAL:	[2.00	340.00]
	<u>Avoidance Action-Refrigeration Technologies, Inc.</u>		
1/5/2004	DTT Work on trial preparation, telephone conferences with attorney D. Behles regarding same, telephone conferences with the trustee regarding same and regarding settlement, telephone conferences with	4.90	833.00

		<u>Hours</u>	<u>Amount</u>
	CPA R. Kefauver regarding trial preparation, and conference call to discuss settlement;		
1/6/2004	DTT Work on settlement agreement and documentation;	0.20	34.00
	SLS Draft settlement documents;	0.80	88.00
1/19/2004	DTT <i>Revise settlement documents, draft affidavit, and draft correspondence to attorney D. Behles regarding same;</i>	1.30	221.00
	DTT Review correspondence from Mr. M. Friederich regarding Nottingham change request, and telephone conference with Mr. M. Friederich regarding same;	0.10	17.00
SUBTOTAL:		[7.30	1,193.00]
<u>Avoidance Action-Rick Johnson & Company, Inc.</u>			
1/21/2004	DTT Draft amended witness list, telephone conference with attorney D. Behles regarding settlement, review documents, and work on trial issues;	1.70	289.00
SUBTOTAL:		[1.70	289.00]
<u>Avoidance Action-Roswell H2O, LLC</u>			
1/26/2004	TDW Review status of settlement, draft correspondence to trustee Y. Gonzales and to attorney G. Moore, revise proposed transcript of judgment;	0.30	51.00
1/28/2004	TDW Review status of settlement and judgment in favor of estate;	0.10	17.00
SUBTOTAL:		[0.40	68.00]
<u>Avoidance Action-Southern Union Gas</u>			
1/7/2004	TDW Prepare proposed findings and conclusions;	0.90	153.00
	TDW Review changes to pretrial order from attorney D. Giddens and revise order, telephone conference with attorney D. Giddens, draft correspondence to D. Giddens;	3.10	527.00
1/8/2004	TDW Review proposed pretrial order, indicate attorney D. Giddens' approval of pretrial order, review court order regarding discovery extension;	0.20	34.00
1/12/2004	TDW Telephone conference with attorney D. Giddens regarding new documents and new witness;	0.20	34.00

		<u>Hours</u>	<u>Amount</u>
1/14/2004	TDW Review correspondence and new box of documents from attorney D. Giddens, telephone conference with D. Giddens, revise pretrial order, draft correspondence to opposing counsel and to Judge McFeeley regarding new draft pretrial order;	1.20	204.00
1/15/2004	TDW Review status of litigation, review proposed pretrial order, prepare for final pretrial conference, attend pretrial conference with J. McFeeley;	0.80	136.00
1/16/2004	TDW Review and respond to correspondence from attorney D. Giddens regarding discovery schedule;	0.20	34.00
1/19/2004	TDW Telephone conferences with attorney D. Giddens regarding upcoming depositions, revise notice of deposition;	0.70	119.00
1/29/2004	TDW Review and respond to correspondence from Ms. T. Maynes regarding reconciliation of post-petition amounts owed;	0.20	34.00
SUBTOTAL:		[7.50	1,275.00]
<u>Avoidance Action-Starline Printing</u>			
1/26/2004	TDW Review status of pending motions, prepare for final pretrial conference, draft correspondence to attorney D. Grammer, telephone conference with attorney C. Pierce;	0.60	102.00
1/27/2004	TDW Prepare for final pretrial conference, review pleadings and court docket, attend pretrial conference, prepare order resulting from conference;	1.20	204.00
SUBTOTAL:		[1.80	306.00]
<u>Avoidance Action-Sun Life Insurance Company</u>			
1/12/2004	TDW Telephone conference with attorney V. Carlin regarding document review and status of case;	0.10	17.00
	SLS Review documents produced by Defendant and draft letter regarding the same;	0.90	99.00
1/13/2004	SLS Organize produced documents to account for questions regarding ordinary course of business defense;	3.00	330.00
	TDW Review documents from vendor, review policy terms, review amendments and effective dates;	0.60	102.00
	SLS Begin to draft document to provide to witness in aid of reconstructing payment history;	1.20	132.00
1/14/2004	SLS Draft letter to attorney V. Carlin regarding review of discovery;	2.00	220.00

			<u>Hours</u>	<u>Amount</u>
1/14/2004	TDW	Review Sun Life documents. summary of documents and unanswered questions;	2.10	357.00
1/15/2004	SLS	Prepare e-mail log according to subject;	4.10	451.00
1/16/2004	TDW	Review additional vendor documents, telephone conferences with attorney V. Carlin, telephone conference with L. van Heijenoort regarding ERISA implications and need for more information. draft correspondence to V. Carlin, research connection to ERISA described by V. Carlin;	3.40	578.00
	SLS	Legal research on ERISA and payment of insurance premiums;	0.70	77.00
	SLS	Compile log of Sun Life E-mails;	4.30	473.00
1/19/2004	SLS	Legal research on ERISA and insurance premiums;	3.00	330.00
	DTT	Review and evaluate issues regarding ERISA defense;	0.20	34.00
	TDW	Review research of ERISA issues, conference with attorney L. van Heijenoort, conferences with attorney R. Jacobvitz regarding issues;	0.70	119.00
1/20/2004	TDW	Telephone conference with attorney V. Carlin regarding status of settlement discussions and legal issues;	0.30	51.00
1/21/2004	TDW	Review vendor documents, prepare for meeting with Ms. Lana Robinson, meeting with Ms. Robinson, telephone conference with attorney T. Kirschbaum regarding ERISA analysis, telephone conference with attorney V. Carlin;	4.40	748.00
1/22/2004	SLS	Draft employment application for Irel and Mannelli;	0.50	55.00
	TDW	Draft new order, draft correspondence to V. Carlin regarding order and regarding Ms. L. Booth;	0.50	85.00
1/23/2004	SLS	Revise and expand application to expand the scope of Irel and Mannel representation;	2.10	231.00
	TDW	Review status of efforts to expand scope of employment of ERISA lawyer and review of additional documents;	0.30	51.00
1/27/2004	SLS	Organize e-mails provided by Sunlife;	1.50	165.00
1/28/2004	SLS	Review Sunlife documents for duplicates;	0.60	66.00
1/29/2004	SLS	Revise e-mail log and eliminate redundancy;	0.90	NO CHARGE
SUBTOTAL:			[37.40	4,771.00]

			<u>Hours</u>	<u>Amount</u>
<u>Avoidance Action-US West</u>				
1/12/2004	TDW	Telephone conference with attorney V. Carlin regarding status of case and of settlement discussions;	0.20	34.00
1/22/2004	TDW	Review status of settlement discussions following review of new information from vendor, draft correspondence to attorney V. Carlin regarding settlement;	0.90	153.00
1/26/2004	TDW	Telephone conference with attorney V. Carlin regarding status of settlement discussions, draft correspondence to trustee Y. Gonzales regarding counteroffer;	0.30	51.00
1/27/2004	TDW	Telephone conference with attorney V. Carlin regarding settlement of preference action;	0.10	17.00
	TDW	Prepare for final pretrial conference, review pleadings and court docket, attend pretrial conference;	0.50	85.00
1/28/2004	TDW	Review and respond to correspondence from attorney V. Carlin	0.10	17.00
	TDW	Draft notice of continued final pretrial conference;	0.20	34.00
SUBTOTAL:			[2.30	391.00]
<u>Case Administration</u>				
1/6/2004	RHJ	Telephone conference with attorney A. Freeman regarding the balance owing on the post-closing DIP loan;	0.20	38.00
	RHJ	Two telephone conferences with attorney P. Fish regarding the Heller proof of claim, and forward same to attorney Fish;	0.30	57.00
	RHJ	Review Docket;	0.20	38.00
1/8/2004	DTT	Telephone conference with CPA R. Kefauver regarding PBGC matters and W-2 matters;	0.20	34.00
	DTT	Review correspondence from Mr. s. Mortensen regarding Pinnacle issues, and respond to same;	0.10	17.00
1/21/2004	RHJ	Review the Asset Purchase Agreement with Fleming regarding whether Fleming released its reclamation claim;	0.10	19.00
	RHJ	Draft e-mail correspondence to attorney C. Pierce regarding whether Topco's reclamation claim was released, and then review the Topco settlement agreement received from attorney C. Pierce;	0.20	38.00
	RHJ	Telephone conference with Trustee Y. Gonzales on obtaining on order to pay a bond premium;	0.10	19.00

		<u>Hours</u>	<u>Amount</u>
1/21/2004	RHJ Telephone conference with a principal of Frito Lay regarding the Frito Lay reclamation claim, resolution of reclamation claims in the case, and the prospect of a dividend;	0.60	114.00
1/22/2004	RHJ Draft motion and order to authorize the Trustee to pay the 2004 Trustee bond premium, and draft e-mail correspondence to Trustee Y. Gonzales regarding same;	0.20	38.00
1/29/2004	RHJ Telephone conference with Trustee Y. Gonzales regarding the bond premium, and paying off the post-closing DIP loan;	0.30	57.00
1/30/2004	RHJ Draft e-mail correspondence to UST R. Andazola regarding the motion and order for payment of the Trustee's bond premium, and review the response;	0.10	19.00
	RHJ Revise motion and order for payment of the Trustee's bond premium;	0.10	19.00
	RHJ Review and analyze the six post closing DIP orders and budgets and the DIP loan agreement, draft summary relating to the post-closing DIP loan, and draft e-mail correspondence to Trustee Y. Gonzales regarding same;	2.10	399.00
SUBTOTAL:		[4.80	906.00]
<u>Claims Administration & Objections</u>			
1/19/2004	DTT Review correspondence from attorney B. Tepper regarding administrative claims, and respond to same;	0.10	17.00
SUBTOTAL:		[0.10	17.00]
<u>Fee/Employment Application</u>			
1/8/2004	SLS Draft order approving Sage Accounting Fee application;	0.50	55.00
1/14/2004	SLS Fee application for expert witness B. Doyle;	0.80	88.00
1/21/2004	SLS Fee application for expert witness B. Doyle;	1.10	121.00
1/22/2004	DTT Revise Caplan employment application, disclosure, and notice, and draft correspondence to attorney M. Caplan regarding same;	0.50	85.00
	SLS Draft employment application for M. Kaplan;	0.50	55.00
	SLS Revise B. Doyle Fee Application; talk to Y. Gonzales regarding payments made to B. Doyle;	1.30	143.00
	DTT Work on the fee application of Mr. W. Doyle, and draft correspondence to the trustee regarding amounts owed to Mr. W. Doyle and making an <i>interim</i> payment to him;	0.50	85.00

		<u>Hours</u>	<u>Amount</u>	
1/22/2004	DTT	Revise and finalize Sage Accounting fee order, and draft correspondence to the court regarding same;	0.50	85.00
	DTT	Revise Doyle fee application and notice, and draft correspondence to Mr. Walter Doyle regarding same;	0.50	85.00
1/23/2004	DTT	Review correspondence from the court regarding Sage fee order, revise the order, and draft correspondence to the court regarding same;	0.40	68.00
	DTT	Telephone conference with Mr. B. Doyle regarding second fee application and bill for the ConAgra trial;	0.20	34.00
1/29/2004	DTT	Telephone conference with CPA R. Kefauver regarding entry of order approving fees, and draft correspondence to attorney Y. Gonzales regarding same;	0.20	34.00
SUBTOTAL:		[7.00	938.00]	
<u>General</u>				
1/14/2004	TDW	Review letter from title company regarding tax debt owed on North Loop Road property, telephone conference with attorney D. Aelvoet regarding same, draft letter to Mr. Aelvoet regarding status of administrative claim status;	0.60	102.00
SUBTOTAL:		[0.60	102.00]	
<u>Land and Equipment Sales</u>				
1/5/2004	DTT	Telephone conferences with attorney R. Whitt regarding upcoming hearing, telephone conferences with the trustee regarding same, telephone conference with Mr. W. Parker regarding same, telephone conference with the court regarding the trustee's scheduling conflict, and draft correspondence to attorney R. Whitt making a settlement offer and outlining the rationale therefor;	1.50	255.00
1/6/2004	DTT	Telephone conference with the trustee regarding payment of Mr. W. Parker's travel expenses, and telephone conference with Mr. W. Parker regarding same;	0.20	34.00
	DTT	Finalize order rescheduling the hearing, and draft correspondence to the court regarding same;	0.20	34.00
	DTT	Work on the exhibits for the final hearing;	0.60	102.00
	DTT	Telephone conference with the trustee regarding TGAAR hearing, and review correspondence from attorney R. Whitt regarding same, telephone conference with attorney R. Whit regarding moving the hearing, telephone conference with the court's office regarding same, and draft stipulated order moving the hearing;	0.90	153.00

		<u>Hours</u>	<u>Amount</u>
1/7/2004	DTT Work on hearing exhibits, telephone conference with attorney R. Whitt regarding same, begin drafting direct and cross examination questions, and otherwise preparing for the final hearing;	5.20	884.00
1/8/2004	DTT Work on trial exhibits and telephone conference with attorney R. Whitt regarding same;	0.70	119.00
1/12/2004	DTT Revise direct examination questions for Mr. W. Parker;	0.80	136.00
	SLS Legal research regarding TGAAR administrative claim for damage caused by auctioneer;	3.90	429.00
	DTT Telephone conference with attorney R. Whitt regarding trial procedure issues;	0.30	51.00
	DTT Prepare direct examination questions for the trustee and draft correspondence to her regarding same;	0.60	102.00
	DTT Conference with the trustee to prepare her testimony;	0.90	153.00
	DTT Revise exhibit list and draft correspondence to opposing counsel regarding same;	0.50	85.00
	DTT Review the deposition transcripts of the live witnesses and the other witnesses and continue to draft cross examination questions and prepare for trial;	5.80	986.00
1/13/2004	DTT Revise questions for the auctioneer and draft correspondence to the auctioneer regarding same;	0.20	34.00
	DTT Continue pre-trial preparation;	2.40	408.00
	SLS Legal research regarding post-petition damages as an administrative claim;	1.80	198.00
	DTT Work on trial exhibits and trial notebook;	0.30	51.00
1/14/2004	DTT Prepare for trial;	10.50	1,785.00
	TDW Analyze applicability of Rule of Evidence 615 to upcoming trial on administrative expense;	0.20	34.00
1/15/2004	DTT Prepare for and attend trial on the TGAAR administrative claim and the trustee's objection thereto;	12.40	2,108.00
1/16/2004	DTT Draft memorandum of points to emphasize in the closing argument, telephone conference with attorney R. Whitt regarding how to proceed, mark deposition transcripts, and draft correspondence to attorney r. Whit regarding pages marked;	1.20	204.00
1/19/2004	DTT Review correspondence from attorney R. Whitt regarding closing argument issues, and respond to same;	0.20	34.00

		<u>Hours</u>	<u>Amount</u>
1/20/2004	TDW Review prior correspondence and applicable code sections, draft letter to attorney D. Aelvoet regarding status of bankruptcy in response to letter from Ms. S. Hutsell of Stewart title of El Paso and likelihood of payment of taxes under section 724;	0.80	136.00
	TDW Revise letter to attorney David Aelvoet regarding tax claim status and administrative insolvency of debtor in chapter 11 case;	0.60	102.00
1/22/2004	DTT Draft correspondence to the court regarding post-trial briefing schedule order;	0.10	17.00
	DTT Telephone conferences with attorney R. Whitt regarding post-trial scheduling, telephone conferences with the court regarding same, telephone conferences with the court reporter regarding obtaining a trial transcript, draft order on post-trial scheduling, and draft correspondence to attorney R. Whitt regarding same;	0.70	119.00
SUBTOTAL:		[53.50	8,753.00]
<u>Liquor Licenses</u>			
1/15/2004	RHJ Draft e-mail correspondence to attorney G. Gottlieb regarding the summary relating to payments to Premier, and requesting an attorney fee payoff quote relating to funds in escrow;	0.30	57.00
	RHJ Review and revise summary relating to payments to Premier;	0.30	57.00
SUBTOTAL:		[0.60	114.00]
<u>Newsom Life Insurance Claim</u>			
1/6/2004	RHJ Draft e-mail correspondence to attorney P. Leslie regarding the Newsom life insurance proceeds;	0.20	38.00
SUBTOTAL:		[0.20	38.00]
<u>Prepaid Collection - Agrilink Foods</u>			
1/8/2004	TDW Prepare settlement documents;	1.10	187.00
1/16/2004	TDW Review new court order, review status of settlement,	0.20	34.00
1/27/2004	TDW Prepare for final pretrial conference, review pleadings and court docket, attend pretrial conference, prepare order resulting from conference;	0.40	68.00
SUBTOTAL:		[1.70	289.00]

			<u>Hours</u>	<u>Amount</u>
<u>Prepaid Collection - Albuquerque Tortilla Company</u>				
1/2/2004	SLS	Legal research on set off as a counter claim for a prepaid collection account;	0.60	66.00
	TDW	Prepare for and take deposition of Mr. B. Lovato, review documents from vendor, conferences with Mr. Lovato and attorney R. Padilla;	8.20	1,394.00
1/5/2004	SLS	Legal research regarding postpetition mutuality of obligations;	1.00	110.00
	SLS	Legal research regarding right to set-off prepetition claim by post petition services;	3.00	330.00
	SLS	Draft motion to dismiss counterclaim for set-off;	1.70	187.00
1/6/2004	SLS	Revise and expand motion to dismiss counterclaim;	1.70	187.00
1/7/2004	TDW	Telephone conference with Colleen Johnson regarding additional reconciliation of vendors payments to distributors with debtor's payments to distributors, review additional documents produced by vendor and compare to prior reconciliation;	0.70	119.00
	SLS	Revise and expand motion to dismiss to include cases in support of position;	0.20	22.00
1/9/2004	TDW	Review exhibits and other vendor documents, meeting with C. Johnson regarding additional reconciliation work;	1.80	306.00
1/19/2004	TDW	Telephone conference with attorney R. Padilla, review documents, draft correspondence to attorney Padilla;	1.50	255.00
1/20/2004	TDW	Review correspondence from CPA R. Kefauver and draft response. review materials from Albuq. Tortilla regarding payments to Rocky Mountain;	0.50	85.00
1/26/2004	TDW	Review and respond to correspondence from CPA R. Kefauver regarding payments from debtor to Rocky Mountain;	0.10	17.00
1/27/2004	TDW	Telephone conference with Ms. C. Johnson regarding documents for Albuquerque reconciliation;	0.20	34.00
SUBTOTAL:			[21.20	3,112.00]
<u>Prepaid Collection - General</u>				
1/23/2004	TDW	Telephone conference with attorney A. Goodman regarding bank records and wire transfer information;	0.30	51.00
1/28/2004	TDW	Telephone conference with attorney A. Goodman, review documents from Ms. Goodman, review correspondence from R. Kefauver and A. Goodman, draft correspondence to S. Dunlap;	0.60	102.00

	<u>Hours</u>	<u>Amount</u>
SUBTOTAL:	[0.90	153.00]
<u>Prepaid Collection - Gourmet Award Foods</u>		
1/5/2004 TDW Review status of discussions and upcoming hearing information, review spreadsheets and notes from conferences, telephone conference with attorney R. Cox regarding same;	1.20	204.00
1/6/2004 TDW Attend continued final pretrial hearing by telephone, prepare order arising from hearing;	0.90	153.00
1/9/2004 TDW Review and respond to correspondence from attorney R. Cox, revise order;	0.20	34.00
1/16/2004 TDW Review final scheduling order and status of settlement discussions;	0.10	17.00
SUBTOTAL:	[2.40	408.00]
For professional services rendered	275.40	\$42,321.00
Additional Charges :		
<u>Avoidance Action-Albuquerque Publishing Company</u>		
1/14/2004 Deposition Costs for Lloyd Harger and Linda Roberts		465.58
SUBTOTAL:		[465.58]
<u>Avoidance Action-General</u>		
1/14/2004 Copies - Paper Chase		122.73
FedEx		21.98
1/26/2004 Deposition Costs		2,323.85
1/30/2004 Copies - Paper Chase		58.79
Internal photocopies for the month of January		110.10
Faxes for the month of January		8.85
Long distance charges for January		23.64
SUBTOTAL:		[2,669.94]

Amount

Avoidance Action-Sun Life Insurance Company

1/26/2004 Copies - Paper Chase	243.53
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SUBTOTAL:	[243.53]

El Paso Warehouse

1/30/2004 Long distance charges for January	1.88
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SUBTOTAL:	[1.88]

Land and Equipment Sales

1/14/2004 Copies - Paper Chase	10.33
1/26/2004 Copies - Paper Chase	39.95
1/30/2004 Faxes for the month of January	4.80
Long distance charges for January	0.47
Internal photocopies for the month of January	5.00
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SUBTOTAL:	[60.55]

Liquor Licenses

1/30/2004 Long distance charges for January	1.88
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SUBTOTAL:	[1.88]

Prepaid Collection - General

1/30/2004 Faxes for the month of January	0.75
Internal photocopies for the month of January	65.40
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SUBTOTAL:	[66.15]

Total costs	<hr/> \$3,509.51
Service Tax	\$2,459.91
Sales Tax	\$14.23

Total amount of this bill	<hr/> \$48,304.65
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Amount

Previous balance	\$161,531.33
1/19/2004 Payment: Check #1030 - Thank you.	(\$79.24)
1/19/2004 Payment: Check #1029 - Thank you.	(\$3,123.59)
1/19/2004 Payment: Check #1027 - Thank you.	(\$5,524.93)
1/19/2004 Payment: Check #1026 - Thank you.	(\$44,369.04)
1/30/2004 Payment: Check #1015 - Thank you.	(\$1,339.59)
1/30/2004 Payment: Check #1024 - Thank you.	(\$39.00)
1/30/2004 Payment: Check #1023 - Thank you.	(\$120.63)
1/30/2004 Payment: Check #1016 - Thank you.	(\$12.89)
Total payments and adjustments	(\$54,608.91)
Balance due	<u>\$155,227.07</u>

Attorney Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>
David T. Thuma	85.30	170.00
Robert H. Jacobvitz	6.00	190.00
Stephanie L. Schaeffer	71.00	110.00
Stephanie L. Schaeffer	1.10	0.00
Thomas D. Walker	111.00	170.00
Thomas D. Walker	1.00	0.00

This invoice is due and payable upon receipt. A self-addressed envelope is enclosed for your convenience. This statement may not include charges for long distance telephone calls or other expenses incurred during the billing period and not yet received by this office. If there are any questions regarding this bill or any other billing information, please contact Jacobvitz, Thuma & Walker, P.C. Thank you.