

Attachment # 5

re: invoices # 2033,

2034 : 2035

2493

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

March 03, 2004

In Reference To: Chapter 7 Bankruptcy

Invoice # 2033

Professional Services

	<u>Hours</u>	<u>Amount</u>
<u>Avoidance Action-A.M. Refrigeration</u>		
2/18/2004 DTT Draft correspondence to attorney D. Behles regarding settlement agreement;	0.10	17.00
SUBTOTAL:	[0.10	17.00]
<u>Avoidance Action-ACI Worldwide</u>		
2/16/2004 TDW Telephone conference with attorney M. Washburn regarding pretrial conference, status of discovery, defenses raised, and possibility of settlement, review new value analysis, review and revise new value analysis, review research regarding postpetition value as subsequent new value and draft correspondence to Mr. Washburn;	2.50	425.00
2/17/2004 DTT Telephone conference with attorney T. Walker regarding pre-trial conference;	0.20	34.00
TDW Prepare order resulting from continued final pretrial conference, draft correspondence to attorney M. Washburn;	0.50	85.00
SUBTOTAL:	[3.20	544.00]
<u>Avoidance Action-Albuquerque Publishing Company</u>		
2/2/2004 TDW Revise order;	0.10	17.00

		<u>Hours</u>	<u>Amount</u>
2/2/2004	TDW Draft letter to attorney D. Gramer regarding additional discovery. review status of employing an expert witness on the issue of 547(b)(5);	0.40	68.00
2/3/2004	TDW Research burdens of proof regarding preference actions and use of experts for specific elements;	0.80	136.00
2/6/2004	TDW Review court order, analyze summary or law and proof elements for prema facie case, review correspondence from attorney D. Grammer, draft notice of disclosure of expert witness;	1.40	238.00
2/11/2004	TDW Review correspondence from attorney D. Grammer regarding discovery schedules, prepare for depositions;	1.40	238.00
2/19/2004	TDW Review status of action, discovery and prepare notices of depositions of witnesses S. Kurtz and W. Kazanecki;	0.60	102.00
2/24/2004	TDW Prepare for depositions of Albuquerque Publishing witnesses;	1.30	221.00
2/25/2004	DTT Review and evaluate expert witness and ordinary course issues;	0.40	68.00
	TDW Prepare for depositions of vendor witnesses S. Kutz and W. Kazanecki;	2.10	357.00
	TDW Deposition of vendor employee and witness Ms. S. Kutz;	1.90	323.00
	TDW Deposition of vendor ordinary course expert witness Mr. W. Kazanecki;	2.90	493.00
	TDW Meetings with vendor counsel D. Grammer regarding discovery outstanding and status of matter;	0.20	34.00
	TDW Analyze testimony by vendor's expert witness and options to respond;	0.30	51.00
	TDW Prepare for deposition of vendor expert witness W. Kazanecki;	1.40	238.00
2/26/2004	TDW Analyze status of case, discovery to date, strategy for trial;	0.60	102.00
	SUBTOTAL:	[15.80	2,686.00]
	<u>Avoidance Action-Amigo Airsho, Inc.</u>		
2/2/2004	DTT Finalize motion to approve settlement and notice of deadline to object, draft order approving settlement, draft correspondence to the trustee regarding execution of the settlement agreement, and draft correspondence to opposing counsel regarding status and timing;	0.60	102.00
2/13/2004	DTT Draft correspondence to attorney C. Lay regarding settlement agreement;	0.10	17.00
	SUBTOTAL:	[0.70	119.00]

			<u>Hours</u>	<u>Amount</u>
<u>Avoidance Action-Applied Decisions USA, Inc.</u>				
2/7/2004	TDW	Revise settlement agreement and draft proposed judgment;	1.10	187.00
2/12/2004	TDW	Telephone conference with H. Tomchey regarding settlement, review and revise settlement documents, review changes by vendor's counsel;	0.60	102.00
2/19/2004	TDW	Review status of settlement, revise and complete documents, draft correspondence to attorney H. Tomchey and V. Carlin;	1.70	289.00
2/20/2004	TDW	Review correspondence from vendor's attorney H. Tomchey, revise settlement documents;	1.10	187.00
2/23/2004	TDW	Prepare motion and notice for filing and service;	0.20	34.00
2/24/2004	TDW	Review settlement agreement as signed and draft correspondence to vendor's counsel;	0.40	68.00
SUBTOTAL:			[5.10	867.00]
<u>Avoidance Action-Banc of America Vendor Finance</u>				
2/13/2004	DTT	Telephone conference with attorney D. Fenstermacher regarding settlement, telephone conference with the trustee regarding same, and draft correspondence to attorney D. Fenstermacher making a settlement offer;	0.30	51.00
SUBTOTAL:			[0.30	51.00]
<u>Avoidance Action-Dantex Construction Company</u>				
2/2/2004	DTT	Review defendant's second amended witness list and draft correspondence to attorney R. Feuille regarding same and regarding depositions of the new witnesses;	0.20	34.00
2/26/2004	DTT	Legal research regarding arguments advanced by defendant, and draft correspondence to attorney R. Feuille regarding same and regarding pre-trial discovery;	2.10	357.00
SUBTOTAL:			[2.30	391.00]
<u>Avoidance Action-Dicker-Warmington Properties</u>				
2/23/2004	TDW	Research vendor's recoupment argument;	0.80	136.00
2/24/2004	TDW	Meeting with attorney D. Behles regarding recoupment argument, analyze vendor's position and strategy to respond;	0.50	85.00
	SLS	Legal research regarding recoupment defense;	1.70	187.00

		<u>Hours</u>	<u>Amount</u>
2/25/2004	SLS Legal research regarding recoupment in the context of a preference claim;	2.10	231.00
	SLS Draft motion for Summary Judgment;	1.40	154.00
	SUBTOTAL:	[6.50	793.00]
	<u>Avoidance Action-FUTA</u>		
2/26/2004	TDW Review court decision on cross motions for summary judgment;	0.30	51.00
	SLS Review order from the court on motion for summary judgment; discuss strategies for resolving issue of date that FUTA taxes are incurred;	0.60	66.00
	SUBTOTAL:	[0.90	117.00]
	<u>Avoidance Action-Frito Lay</u>		
2/2/2004	DTT Telephone conference with attorney J. Hartwick regarding settlement status and defendant's requested clarification on one point in the settlement;	0.20	34.00
	SUBTOTAL:	[0.20	34.00]
	<u>Avoidance Action-General</u>		
2/4/2004	TDW Review bank records from attorney A. Goodman, prepare for meeting with Ms. S. Dunlap, meeting with Ms. S. Dunlap, A. Goodman and P. Barber	2.20	374.00
2/5/2004	TDW Telephone conference with attorney M. Caplan regarding expert testimony;	0.20	34.00
	DTT Work on retrieving drafts of Mr. W. Doyle's expert report, and related correspondence;	0.60	102.00
	TDW Review file review information, response from Iron Mountain and file boxes previously ordered;	0.60	102.00
2/6/2004	DTT Review and evaluate issues regarding prove of 547(b)(5) element of prima facie case;	0.30	51.00
2/9/2004	DTT Telephone conference with attorney V. Carlin regarding purpose of the \$7 MM bridge loan;	0.30	51.00
2/10/2004	DTT Telephone conference with attorney A. Goodman regarding trustee claim against El Paso architect;	0.20	34.00
2/13/2004	DTT Telephone conference with attorney J. Burke regarding request for the exhibit to the complaint, and draft correspondence to attorney J. Burke regarding same;	0.20	34.00

		<u>Hours</u>	<u>Amount</u>
2/17/2004	TDW Review debtor's materials in boxes at Iron Mountain for several actions;	3.80	646.00
2/19/2004	DTT Work on responding to a subpoena from attorney V. Carlin for documents in the case of Furr's trustee v. Tom Dahlen;	0.30	51.00
	TDW Review status of several avoidance actions;	0.30	51.00
2/24/2004	TDW Review correspondence from attorney A. Goodman regarding financial information, review requested documents, telephone conference with Ms. Goodman, draft response correspondence;	0.70	119.00
2/26/2004	DTT Draft status report for preference cases;	1.10	187.00
2/27/2004	DTT Prepare for and conference with attorney M. Caplan regarding expert witness testimony;	1.60	272.00
	TDW Meeting with Mr. M. Caplan with attorney D. Thuma regarding background information for expert testimony in avoidance actions regarding Section 547(c)(5) issues;	1.60	272.00
SUBTOTAL:		[14.00	2,380.00]
<u>Avoidance Action-General Mills, Inc.</u>			
2/3/2004	DTT Draft correspondence to attorney S. Wisotskey regarding settlement counteroffer, review response, telephone conference with the trustee regarding same, and draft correspondence to attorney S. Wisotskey regarding same;	0.40	68.00
2/6/2004	SLS Draft settlement documents;	0.60	66.00
2/13/2004	DTT Revise settlement documents and draft correspondence to attorney S. Witsosky regarding same;	0.40	68.00
2/26/2004	DTT Draft correspondence to attorney S. Witsosky regarding settlement documents;	0.10	17.00
SUBTOTAL:		[1.50	219.00]
<u>Avoidance Action-Hilltop Landscape Architects</u>			
2/2/2004	DTT Draft correspondence to attorney D. Scott regarding settlement documents, and review file and status in connection with same;	0.20	34.00
SUBTOTAL:		[0.20	34.00]
<u>Avoidance Action-IT Support, Inc.</u>			
2/3/2004	DTT Finalize and file default judgment documents;	0.50	85.00

		<u>Hours</u>	<u>Amount</u>
2/26/2004	DTT Draft correspondence to the clerk's office regarding entry of default;	0.10	17.00
SUBTOTAL:		[0.60	102.00]
<u>Avoidance Action-KOB-TV, LLC</u>			
2/20/2004	SLS Review check register; and calendar deadlines on docket;	1.20	132.00
2/23/2004	SLS Review case file and update information; research new value as applied to KOB-TV;	0.80	88.00
	TDW Review information from debtor's records, review payment vouchers and check registers, review status of case, docket and pleadings, prepare new scheduling order, analyze settlement options, draft correspondence to vendor's counsel;	2.90	493.00
SUBTOTAL:		[4.90	713.00]
<u>Avoidance Action-Mundo Communications</u>			
2/12/2004	TDW Draft additional discovery, review detailed invoice and payment information and draft revised new value calculation;	3.20	544.00
	TDW Review status of matter, draft settlement letter to opposing counsel;	1.90	323.00
2/13/2004	TDW Revise and expand settlement offer letter;	0.60	102.00
2/16/2004	TDW Review status of matter and draft disclosure of additional witness;	0.40	68.00
2/23/2004	TDW Review status of discussions with vendor's counsel,	0.10	17.00
2/26/2004	TDW Telephone conference with vendor's attorney B. Iller regarding vendor's lack of resources and interest in settling;	0.20	34.00
SUBTOTAL:		[6.40	1,088.00]
<u>Avoidance Action-Pinnacle</u>			
2/6/2004	DTT Telephone conference with attorney R. Lanza regarding scheduling in the event the matter does not settle;	0.20	34.00
2/17/2004	DTT Finalize letter to attorney S. Shanor regarding settlement mediation and the trustee's position;	3.60	612.00
2/18/2004	DTT Telephone conference with attorney J. Askew regarding mediation, review requirements of the mediator regarding exchange of submission to the mediator, and telephone conference with defendant's New York counsel regarding same;	0.40	68.00

		<u>Hours</u>	<u>Amount</u>
2/23/2004	RHJ Telephone conference with attorney D. Thuma regarding the administrative claims bar date in the chapter 11 case, and review pleadings relating to the same;	0.30	57.00
	TDW Research vendor's setoff and recoupment argument;	2.40	408.00
	DTT Prepare for and attend mediation;	9.00	1,530.00
	SLS Research status of defendant's administrative claims; legal research on setoff and recoupment;	0.70	77.00
	TDW Telephone conferences with Trustee Y. Gonzales and with attorney D. Thuma regarding vendor's setoff and recoupment arguments and research;	0.40	68.00
2/25/2004	DTT Work on discovery scheduling;	0.20	34.00
	SLS Legal research on recoupment; draft letter to defendant regarding recoupment as a defense in a preference action;	2.10	231.00
	DTT Legal research on the newly asserted recoupment defense;	4.00	680.00
	DTT Draft lengthy correspondence to attorney F. Yates regarding the defendants' recoupment defense;	1.40	238.00
	RHJ Confer with attorney D. Thuma regarding analysis of Pinnacle's recoupment defense;	0.60	114.00
	DTT Telephone conference with attorney S. Shanor regarding mediation issues;	0.30	51.00
2/26/2004	DTT Legal research regarding effect of Pinnacle/Countrywide's failure to file an administrative claim;	0.20	34.00
	DTT Review memorandum of Pinnacle/Countrywide regarding recoupment defense;	0.30	51.00
2/27/2004	DTT Telephone conference with attorney S. Shanor regarding settlement issues, review file to determine what facts we have on the validity of the defendants' administrative claim, and analyze court order relied upon by defendants to excuse them from filing an administrative claim;	1.10	187.00
	DTT Review latest legal analysis prepared by Pinnacle/Countrywide and telephone conference with attorney S. Shanor regarding settlement issues;	0.50	85.00
	DTT Additional legal research regarding recoupment issue, draft correspondence to attorney S. Shanor regarding same, and telephone conference with attorney S. Shanor regarding same;	2.50	425.00
SUBTOTAL:		[30.20	4,984.00]

		<u>Hours</u>	<u>Amount</u>
<u>Avoidance Action-Protix, Inc.</u>			
2/2/2004	TDW	Review results of deposition and additional information needed;	0.60 102.00
	TDW	Review additional documents and draft correspondence to attorney P. Kienzle regarding production of additional documents;	0.70 119.00
2/19/2004	TDW	Review correspondence from attorney P. Kienzle regarding status of discovery, review questions arising from deposition of vendor, draft new scheduling order, draft correspondence to Mr. Kienzle;	0.50 85.00
2/26/2004	TDW	Review court order and status of discovery, review correspondence from attorney P. Kienzle;	0.10 17.00
	TDW	Telephone conference with attorney P. Kienzle regarding status of action, additional documents, and possibility of settlement;	0.20 34.00
SUBTOTAL:		[2.10	357.00]
<u>Avoidance Action-RHI Consulting</u>			
2/10/2004	TDW	Review status of proposed settlement and draft correspondence to attorney A. Damonte, review and respond to correspondence from Ms. Damonte;	0.20 34.00
2/16/2004	TDW	Review revised settlement agreement from vendor;	0.20 34.00
2/20/2004	TDW	Telephone conference with attorney C. Pierce regarding vendor's request for very broad release;	0.10 17.00
	TDW	Review vendor's changes to settlement agreement, review discovery responses and status of settlement, draft correspondence to vendor's counsel regarding likely changes to settlement release language;	1.10 187.00
2/23/2004	TDW	Telephone conference with attorney A. Damonte regarding requested changes to release language;	0.20 34.00
2/26/2004	TDW	Draft correspondence to attorney C. Pierce regarding release requested by vendor;	0.10 17.00
	TDW	Review correspondence from attorney A. Damonte, draft correspondence to Y. Gonzales, review revised settlement agreement, review status of other settlement documents;	1.60 272.00
SUBTOTAL:		[3.50	595.00]
<u>Avoidance Action-Refrigeration Technologies, Inc.</u>			
2/2/2004	DTT	Draft correspondence to attorney D. Behles regarding status of approving the settlement documents;	0.10 17.00

		<u>Hours</u>	<u>Amount</u>
2/3/2004	DTT Telephone conference with attorney D. Behles regarding settlement status, and finalize settlement motion, exhibit, and notice;	0.40	68.00
2/13/2004	DTT Review correspondence from attorney D. Behles regarding settlement, and draft correspondence to the trustee regarding same;	0.20	34.00
SUBTOTAL:		[0.70	119.00]
<u>Avoidance Action-Rick Johnson & Company, Inc.</u>			
2/10/2004	DTT Telephone conference with attorney D. Behles regarding settlement;	0.10	17.00
2/11/2004	DTT Review production invoices produced by defendant;	0.40	68.00
2/12/2004	RHJ Confer with attorney D. Thuma regarding analysis of aspects of Rick Johnson & Co.'s new value defense;	0.40	76.00
	DTT Analyze production bills produced by defendant, prepare new value calculation, draft correspondence to attorney D. Behles regarding same, and draft correspondence to the trustee regarding same;	2.90	493.00
2/13/2004	DTT Telephone conference with attorney D. Behles regarding settlement and trial issues;	0.30	51.00
	DTT Telephone conferences with attorney D. Behles regarding settlement, telephone conference with the trustee regarding same, review and evaluate issues regarding new value defense and potential overcharges, and draft correspondence to attorney D. Behles regarding settlement counteroffer;	0.90	153.00
	RHJ Confer with attorney D. Thuma regarding litigation and settlement strategy;	0.60	114.00
2/17/2004	DTT Draft correspondence to witnesses regarding trial schedule;	0.20	34.00
	DTT Telephone conference with attorney D. Behles regarding trial and settlement issues;	0.70	119.00
	DTT Draft correspondence to attorney D. Behles regarding the greater results test;	0.30	51.00
	SLS Legal research regarding greater percentage test;	1.80	198.00
	DTT Draft stipulation of facts;	1.10	187.00
	DTT Prepare list of trial exhibits, and draft correspondence to opposing counsel regarding same;	0.90	153.00
2/18/2004	DTT Additional legal research regarding agency relationship and Furr's liability to the media for Rick Johnson's media buys;	2.50	425.00

			<u>Hours</u>	<u>Amount</u>
2/18/2004	DTT	Telephone conference with attorney D. Behles regarding draft stipulation, trial issues, and other pending matters;	0.30	51.00
	SLS	Research on greater percentage test;	0.50	55.00
	DTT	Review production bills and revise the estimate of production value after January 4, 2001, revise the stipulation of facts, telephone conference with CPA R. Kefauver regarding post-petition production bills paid, and draft correspondence to attorney D. Behles regarding same;	0.90	153.00
2/19/2004	SLS	Draft subpoena for Application to be on the unsecured creditors committee;	0.80	88.00
	DTT	Work on trial preparation;	3.90	663.00
	SLS	legal research regarding agency;	2.80	308.00
	DTT	Draft examination questions and review deposition transcripts and exhibits in connection with same;	2.60	442.00
	DTT	Legal research regarding restatement second on agency;	0.50	85.00
2/20/2004	DTT	Work on trustee testimony regarding recovery in a hypothetical chapter 7;	1.50	255.00
	DTT	Draft exhibit summarizing mark-up of Sterling cost items;	1.60	272.00
	RHJ	Confer with attorney D. Thuma regarding analysis of Rick Johnson & Co.'s new value defense, and strategy;	0.50	95.00
	DTT	Assemble trial exhibits, analyze payments made by Rick Johnson after January 4, 2001, additional legal research regarding liability of Furr's to the media, and additional trial preparation work;	4.10	697.00
2/23/2004	SLS	Legal research on New value for guarantee and new value for extension of credit where credit was never used;	3.60	396.00
	SLS	Legal research on greater percentage test;	1.50	165.00
	SLS	Legal research on agency law in New Mexico,	1.30	143.00
	DTT	Telephone conference with attorney D. Behles regarding pre-trial issues, and telephone conference with the Court regarding delivery of notebooks;	0.20	34.00
	RHJ	Confer with attorney D. Thuma regarding strategy in relation to the hypothetical chapter 7 liquidation element of the prima facie case	0.40	76.00
2/24/2004	SLS	Legal research on gross receipts tax;	1.80	198.00
	RHJ	Third conference with attorney D. Thuma regarding settlement strategy in view of continuing negotiations;	0.20	38.00
	DTT	Prepare for trial;	5.10	867.00

			<u>Hours</u>	<u>Amount</u>
2/24/2004	SLS	Draft settlement documents;	0.90	99.00
	DTT	Conference with attorney D. Behles regarding settlement, telephone conferences with client regarding same, and telephone conference with the Court's office regarding settlement of the adversary proceeding;	1.60	272.00
	RHJ	Confer with attorney D. Thuma regarding analysis of the defenses, and settlement strategy;	0.50	95.00
	RHJ	Second conference with attorney D. Thuma regarding settlement strategy in view of further negotiations;	0.30	57.00
	SUBTOTAL:		[50.50	7,743.00]
	<u>Avoidance Action-Roswell H2O, LLC</u>			
2/4/2004	TDW	Analyze problems with issuance of transcript of judgment and how to cure;	0.10	17.00
	SUBTOTAL:		[0.10	17.00]
	<u>Avoidance Action-Southern Union Gas</u>			
2/7/2004	TDW	Prepare for deposition in El Paso, review vendor documents, review debtor's documents, telephone conference with court reporter regarding arrangements;	2.60	442.00
2/8/2004	TDW	Prepare for depositions, review vendor documents, prepare exhibits, review debtor information;	4.40	748.00
2/9/2004	TDW	Travel to and prepare for deposition of Southern Union Gas in El Paso;	3.40	578.00
	TDW	Meetings with vendor's attorneys D. Giddens and S. Westbrook regarding voluminous documents for preference period, pre- and post- preference period, new value information, lack of new value analysis and likely defenses;	1.50	255.00
	TDW	Deposition of vendor under Rule 30(b)(6) of witnesses T. Hernandez and S. Westbrook, with examination of substantial number of documents;	6.50	1,105.00
	TDW	Travel from vendor deposition in El Paso to Albuquerque;	2.60	442.00
2/10/2004	TDW	Review information from deposition and meetings with counsel, review new value analysis;	0.30	51.00
	SUBTOTAL:		[21.30	3,621.00]

			<u>Hours</u>	<u>Amount</u>
<u>Avoidance Action-Starline Printing</u>				
2/2/2004	TDW	Draft letter to attorney D. Gramer regarding additional discovery, review status of employing an expert witness on the issue of 547(b)(5);	0.30	51.00
	TDW	Revise order;	0.10	17.00
2/25/2004	TDW	Meetings with vendor counsel D. Grammer regarding discovery outstanding and status of matter;	0.10	17.00
SUBTOTAL:			[0.50	85.00]
<u>Avoidance Action-Sun Life Insurance Company</u>				
2/3/2004	SLS	Compile e-mail log and corresponding notebook;	1.40	154.00
	SLS	Review and organize additional documents produced by Sunlife;	1.70	187.00
2/13/2004	TDW	Review correspondence from Ms. L. Robinson regarding review of vendor information and consulting agreement and draft correspondence to trustee Y. Gonzales;	0.20	34.00
2/24/2004	TDW	Review and revise motion and notice of motion to expand employment of ERISA counsel, revise engagement letter language;	1.90	323.00
	SLS	Legal research on 547(c) and the requirement that the transfer be an "interest of the debtor";	1.80	198.00
2/26/2004	TDW	Review and revise motion, letter regarding expansion of role of special counsel;	1.10	187.00
2/27/2004	TDW	Review updated research regarding preferential payments to insurers, review policy for applicable provisions;	0.70	119.00
	SLS	Legal research regarding antecedent debt and potential trust nature of insurance premiums;	1.30	143.00
SUBTOTAL:			[10.10	1,345.00]
<u>Avoidance Action-US West</u>				
2/10/2004	TDW	Telephone conferences with attorney N. Sprague regarding preliminary hearing in avoidance action, telephone conference with Mary of J. Starzynski's chambers regarding same, draft settlement documents, draft correspondence to attorney C. Pierce, draft correspondence to attorney V. Carlin;	2.40	408.00
SUBTOTAL:			[2.40	408.00]

			<u>Hours</u>	<u>Amount</u>
<u>Case Administration</u>				
2/2/2004	DTT	Review settlement agreement and analyze provision regarding extent of lien and administrative claim for post-closing loan;	0.20	34.00
	RHJ	Draft lengthy e-mail correspondence to Trustee Y. Gonzales regarding post-closing DIP loan issues;	0.90	171.00
	DTT	Review recent documents and correspondence;	0.30	51.00
	RHJ	Draft e-mail correspondence to Trustee Y. Gonzales regarding the Topco settlement funds;	0.10	19.00
	RHJ	Review settlement agreement as it relates to the post-closing DIP loan, and then confer with attorney D. Thuma regarding same;	0.30	57.00
	RHJ	Review ledgers to attempt to locate post-closing DIP advances;	0.20	38.00
	RHJ	Review Docket;	0.20	38.00
	RHJ	Finalize motion and order, and submit order to Court regarding payment of the Trustee's bond premium;	0.20	38.00
	RHJ	Telephone conference with CPA C. Johnson regarding her reviewing records to determine the amount of the post-closing DIP advances;	0.20	38.00
	RHJ	Telephone conference with attorney A. Freeman regarding the amount of post-closing DIP advances;	0.40	76.00
2/3/2004	RHJ	Review e-mail correspondence from Trustee Y. Gonzales regarding receipt of the Topco funds, telephone conference with CPA C. Johnson regarding status of her review of the DIP loan advance amounts, and follow up e-mail correspondence to the Trustee regarding same;	0.20	38.00
	RHJ	Draft e-mail correspondence to Trustee Y. Gonzales regarding the DIP loan advance review;	0.10	19.00
	RHJ	Telephone conference with CPA C. Johnson regarding her DIP loan advance review;	0.30	57.00
2/5/2004	RHJ	Telephone conference with CPA R. Kefauver regarding determination of the post-closing DIP balance;	0.50	95.00
2/9/2004	RHJ	Telephone conference with Trustee Y. Gonzales regarding the post-closing DIP loan balance issue, the Newsom claim, preparing a fee application for ERISA counsel, and preparing an interim fee application for the Trustee;	0.40	76.00
	RHJ	Initial review of the Davis & Pierce fee application;	0.10	19.00
2/10/2004	RHJ	Review spreadsheet received from CPA R. Kefauver regarding the chapter 11 wind down expenses;	0.10	19.00

			<u>Hours</u>	<u>Amount</u>
2/11/2004	RHJ	Draft e-mail correspondence to trustee Y. Gonzales regarding my analysis of the post-closing DIP loan balance;	0.30	57.00
	RHJ	Further review of the post-closing DIP orders and budgets, the spreadsheets provided by CPA R. Kefauver, and the settlement agreement between the Trustee and Lenders, and draft summary relating to the post-closing DIP loan balance;	1.30	247.00
	RHJ	Telephone conference with CPA R. Kefauver regarding various spreadsheets relating to wind down and other expenses;	0.60	114.00
	DTT	Review and evaluate issues regarding proper amount of the secured lenders' post-closing loan;	0.20	34.00
2/13/2004	RHJ	Confer with attorney D. Thuma regarding status of the land sale;	0.10	19.00
	RHJ	Third telephone conference with attorney A. Freeman regarding status of the land sale;	0.10	19.00
	RHJ	Second telephone conference with attorney A. Freeman regarding disbursement issues and a land sale;	0.30	57.00
	RHJ	Telephone conference with attorney A. Freeman regarding the DIP loan balance, funds held by the trustee or in escrow pursuant to the settlement agreement, and status of various collection matters;	0.90	171.00
	RHJ	Telephone conference with Trustee Y. Gonzales regarding the DIP loan balance, and amounts received by the estate to date;	0.70	133.00
2/19/2004	RHJ	Telephone conference with attorney A. Freeman regarding the Trustee's calculation of the post-closing DIP loan balance, and status of various asset collection matters;	1.20	228.00
2/20/2004	RHJ	Telephone conference with attorney A. Freeman regarding recovery of account receivable and prepaid claims;	0.40	76.00
2/25/2004	RHJ	Telephone conference with attorney W. Davis and C. Pierce regarding the UST's request relating to the D&P fee application;	0.20	38.00
	RHJ	Telephone conference with trustee Y. Gonzales regarding the UST's request of Davis and Pierce, and payment on the post-closing DIP loan;	0.20	38.00
	RHJ	Draft e-mail correspondence to attorney R. Levin regarding timing for expected distributions on account chapter 11 administrative claims;	0.20	38.00
2/26/2004	RHJ	Telephone conference with attorney A. Freeman regarding payment on the DIP loan;	0.20	38.00
2/27/2004	RHJ	Telephone conference with trustee regarding payment to Met by wire transfer, and voiding the check issued for the payment;	0.20	38.00

		<u>Hours</u>	<u>Amount</u>
2/27/2004	RHJ Telephone conference with attorney A. Freeman regarding payment to Met by wire transfer;	0.20	38.00
SUBTOTAL:		[12.00	2,266.00]
<u>Claims Administration & Objections</u>			
2/3/2004	DTT Telephone conference with attorney D. Schurecht regarding AFCO administrative claim;	0.10	17.00
SUBTOTAL:		[0.10	17.00]
<u>Fee/Employment Application</u>			
2/2/2004	DTT Finalize and file application to employ Michael Caplan as an expert witness, and file disclosure statement of Mr. M. Caplan pursuant to Rules 2014 and 2016;	0.40	68.00
2/3/2004	DTT Revise Doyle second fee application and supporting schedules, and draft correspondence to Mr. B. Doyle regarding same;	0.60	102.00
2/13/2004	DTT Finalize second fee application of Mr. W. Doyle, and finalize notice of deadline to object;	0.50	85.00
SUBTOTAL:		[1.50	255.00]
<u>Land and Equipment Sales</u>			
2/3/2004	DTT Work on sale of vacant land in El Paso, and draft correspondence to the broker regarding same;	0.60	102.00
2/6/2004	DTT Draft correspondence to opposing counsel regarding transcript of the hearing;	0.20	34.00
SUBTOTAL:		[0.80	136.00]
<u>Liquor Licenses</u>			
2/2/2004	RHJ Draft e-mail correspondence to attorney G. Gottlieb regarding Premier's attorney fee claim;	0.20	38.00
2/3/2004	RHJ Review e-mail correspondence from Mr. J. Moore of Maloof & Co. regarding status of sale of license 4029, and payment to Maloof in connection with license 4067; research information for responding; and draft e-mail correspondence to Mr. J. Moore responding to his inquiry;	0.40	76.00
2/9/2004	RHJ Telephone conference with attorney G. Gottlieb regarding the attorney fee holdback for Premier, and the escrow agent disbursing additional funds;	0.20	38.00

			<u>Hours</u>	<u>Amount</u>
2/13/2004	RHJ	Review escrow accounting information, and determine amount to be disbursed;	0.30	57.00
	RHJ	Draft e-mail correspondence to attorney A. Freeman regarding payment on the DIP loan, disbursement of liquor license proceeds, and the Lender gurantee under the settlement agreement;	0.40	76.00
2/19/2004	RHJ	Telephone conference with Mr. J. Moore regarding status of license 4029;	0.20	38.00
	RHJ	Telephone conference with attorney G. Gottlieb regarding status of license 4029, and then review follow up e-mail correspondence;	0.30	57.00
2/20/2004	RHJ	Telephone conference with broker J. Hamm regarding closing on license 4029;	0.20	38.00
	RHJ	Draft e-mail correspondence to attorney G. Gottlieb regarding no sales being made under license 4029 until closing occurs, and review her response;	0.20	38.00
	RHJ	Telephone conference with attorney L. Aiken regarding her obtaining the tax clearance for liquor license 4029, and the status of that license;	0.30	57.00
2/24/2004	RHJ	Telephone conference with Mr. J. Hamm regarding the status of the tax clearance for license 4029;	0.10	19.00
	RHJ	Telephone conference with attorney L. Aikin regarding the status of the tax clearance for license 4029, and mechanics of the closing;	0.30	57.00
2/25/2004	RHJ	Three telephone conferences with Mr. J. Hamm regarding closing on Licence 4029;	0.50	95.00
	RHJ	Prepare bill of sale for License 4029;	0.10	19.00
	RHJ	Review the purchase agreement for License 4029;	0.20	38.00
	RHJ	Telephone conference with trustee Y. Gonzales regarding the bill of sale for License 4029;	0.10	19.00
	RHJ	Issue wholesaler clearance for License 4029;	0.10	19.00
2/26/2004	RHJ	Exchanges tax and wholesaler clearances on license 4029 after confirming receipt of the funds;	0.30	57.00
		SUBTOTAL:	[4.40	836.00]
		<u>Newsom Life Insurance Claim</u>		
2/2/2004	RHJ	Draft e-mail correspondence to Trustee Y. Gonzales regarding the Newsom life insurance claim;	0.30	57.00

		<u>Hours</u>	<u>Amount</u>
2/5/2004	RHJ Exchange e-mail correspondence with attorney Reetz regarding Rule 2004 discovery relating to the Newsom life insurance claim;	0.10	19.00
2/6/2004	RHJ Exchange e-mail correspondence with attorney R. Reetz regarding discovery;	0.20	38.00
	RHJ Draft e-mail correspondence to counsel for Met regarding the potential claim to life insurance proceeds, and whether to conduct discovery;	0.70	133.00
SUBTOTAL:		[1.30	247.00]
<u>Prepaid Collection - Agrilink Foods</u>			
2/5/2004	TDW Review correspondence from attorney B. Maas regarding release language, revise settlement documents, draft correspondence to B. Maas;	0.30	51.00
2/6/2004	TDW Draft correspondence to attorney B. Maas regarding settlement, review and respond to correspondence from Maas;	0.20	34.00
2/20/2004	TDW Telephone conference with attorney C. Pierce regarding release requested by vendor;	0.10	17.00
2/23/2004	TDW Review status of settlement discussions and documents, draft correspondence to attorneys A. Goodman and C. Pierce regarding release language;	0.50	85.00
2/24/2004	TDW Review correspondence from attorney A. Goodman, review and revise notice and motion and prepare for filing;	0.70	119.00
SUBTOTAL:		[1.80	306.00]
<u>Prepaid Collection - Albuquerque Tortilla Company</u>			
2/5/2004	TDW Telephone conference with Ms. C. Johnson, draft correspondence to Mr. K. Fine;	0.60	102.00
2/6/2004	TDW Telephone conference with Ms. C. Johnson regarding reconciliation and need for additional documents;	0.30	51.00
2/24/2004	TDW Telephone conference with Ms. C. Johnson regarding reconciliation of double payments to distributors;	0.40	68.00
2/27/2004	TDW Telephone conference with attorney R. Padilla regarding consent to amending complaint, status of case and upcoming deadlines;	0.20	34.00
SUBTOTAL:		[1.50	255.00]

		<u>Hours</u>	<u>Amount</u>
<u>Prepaid Collection - Conagra Food, Inc.</u>			
2/24/2004	TDW	Review status of case, telephone conferences with attorney M. Eversden regarding status and schedule, additional discovery, draft correspondence to Ms. C. Johnson, draft proposed new pretrial order;	1.10 187.00
SUBTOTAL:			[1.10 187.00]
<u>Prepaid Collection - General</u>			
2/6/2004	TDW	Telephone conference with attorney A. Goodman regarding settlement of several prepaid actions;	0.30 51.00
2/24/2004	RHJ	Review the A/R and prepaid claims status report prepared by Davis & Pierce PC, and draft e-mail correspondence to attorney C Pierce regarding same;	0.40 76.00
	TDW	Review status of outstanding prepaid and A/R claims and prepare summary of outstanding claims;	0.90 153.00
	RHJ	Review the A/R and prepaid claims status report prepared by attorney T. Walker, and confer with attorney T. Walker on preparation regarding same;	0.20 38.00
	RHJ	Draft correspondence to attorney A. Freeman regarding the JTW prepaid and A/R status report;	0.20 38.00
2/25/2004	RHJ	Telephone conference with attorneys W. Davis and C. Pierce regarding the prepaid and A-R claims summary they are preparing;	0.20 38.00
SUBTOTAL:			[2.20 394.00]
For professional services rendered			210.80 \$34,328.00
Additional Charges :			
<u>Avoidance Action-Albuquerque Publishing Company</u>			
2/27/2004	Other costs - Expert witness fee		450.00
SUBTOTAL:			[450.00]
<u>Avoidance Action-General</u>			
2/2/2004	Postage expenses for the month of January		8.03
2/6/2004	Mail out by Albuquerque Legal		322.28

	<u>Amount</u>
2/24/2004 Travel expenses to Santa Ana and El Paso	2,277.42
2/25/2004 Research	37.51
2/27/2004 Travel expenses to El Paso	22.00
Internal photocopies for the month of February	122.40
Faxes for the month of February	10.35
Postage expenses for the month of February	14.80
Long distance charges for February	18.42
Copies - Paper Chase	349.84
Mail out by Albuquerque Legal	140.11
SUBTOTAL:	[3,323.16]
<u>Avoidance Action-Protix, Inc.</u>	
2/6/2004 Travel expenses to Orange County	19.00
2/27/2004 Deposition Costs of Linda Owen	944.60
SUBTOTAL:	[963.60]
<u>El Paso Warehouse</u>	
2/27/2004 Long distance charges for February	5.78
SUBTOTAL:	[5.78]
<u>Expenses</u>	
2/27/2004 Postage expenses for the month of February	0.37
Faxes for the month of February	0.60
Internal photocopies for the month of February	1.60
SUBTOTAL:	[2.57]
<u>Land and Equipment Sales</u>	
2/6/2004 Transcript of Proceedings	1,075.48

	<u>Amount</u>
2/27/2004 Long distance charges for February	55.77
	<hr/>
SUBTOTAL:	[1,131.25]
<u>Liquor Licenses</u>	
2/27/2004 Postage expenses for the month of February	0.37
Faxes for the month of February	0.30
Long distance charges for February	5.78
Internal photocopies for the month of February	1.30
	<hr/>
SUBTOTAL:	[7.75]
<u>Prepaid Collection - General</u>	
2/27/2004 Long distance charges for February	13.82
Faxes for the month of February	0.30
	<hr/>
SUBTOTAL:	[14.12]
Total costs	\$5,898.23
Service Tax	\$1,995.32
Sales Tax	\$152.05
	<hr/>
Total amount of this bill	\$42,373.60
Previous balance	\$155,227.07
2/12/2004 Payment: Check #4224 from Robert K. Whitt , reimbursement for 1/2 of Joe Jameson's fee on avoidance action - Thank you.	(\$537.74)
3/2/2004 Payment: Check #246 - Thank you.	(\$3,144.22)
3/2/2004 Payment: Check #247 - Thank you.	(\$66.15)
3/2/2004 Payment: Check #249 - Thank you.	(\$21,816.69)
3/2/2004 Payment: Check #250 - Thank you.	(\$3,393.28)
3/2/2004 Payment: Check #1017 - Thank you.	(\$6,946.33)
3/2/2004 Payment: Check #1018 - Thank you.	(\$60.55)
3/2/2004 Payment: Check #1026 - Thank you.	(\$90.47)
3/2/2004 Payment: Check #1027 - Thank you.	(\$1.88)
	<hr/>
Total payments and adjustments	(\$36,057.31)

Amount

Balance due

\$161,543.36

Attorney Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>
David T. Thuma	70.60	170.00
Robert H. Jacobvitz	21.80	190.00
Stephanie L. Schaeffer	32.40	110.00
Thomas D. Walker	86.00	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

April 02, 2004

In Reference To: Chapter 7 Bankruptcy

Invoice # 2034

Professional Services

			<u>Hours</u>	<u>Amount</u>
	<u>Avoidance Action-ACI Worldwide</u>			
3/1/2004	TDW Review status of discussions with vendor's counsel and outstanding settlement proposal;		0.20	34.00
3/3/2004	TDW Review new decisions from Judge Starzynski (Leon-Guerro, American Promotions, Busetta-Silvia) and draft letter to M. Washburn regarding same;		1.10	187.00
3/4/2004	TDW Telephone conference with M. Washburn regarding pretrial order, deposition schedule and settlement discussions, revise order, draft correspondence to attorney Washburn regarding court decisions and to court regarding order;		0.50	85.00
3/9/2004	TDW Review status of matter and settlement discussions, recent court order and upcoming pretrial schedule;		0.20	34.00
3/15/2004	TDW Review pretrial order, status of settlement discussions, prepare notice of designation of expert witness;		0.20	34.00
3/22/2004	TDW Telephone conference with attorney M. Washburn regarding all aspects of case, prepare notice of deposition, review status of discovery and need for additional documentation;		1.40	238.00
3/23/2004	TDW Analyze positions taken by vendor's attorney regarding ordinary course defense, draft correspondence to attorney M. Washburn regarding cases referred to in prior correspondence, review correspondence from M. Washburn, revise motion and prepare order regarding amendment of complaint;		1.10	187.00

		<u>Hours</u>	<u>Amount</u>
3/24/2004	TDW Revise order and amended complaint for filing;	0.10	17.00
3/25/2004	TDW Telephone conference with attorney M. Washburn regarding status of settlement discussions and change in deposition date, revise deposition notice, revisit new value issues in case of prepayment;	0.70	119.00
	TDW Revise motion to amend, draft order permitting amendment;	0.70	119.00
3/29/2004	TDW Review and respond to correspondence from court, draft correspondence to attorney Mike Washburn, Telephone conference with M. Washburn regarding status of case, approval of order and new admin expense defense, revise order;	0.50	85.00
SUBTOTAL:		[6.70	1,139.00]
<u>Avoidance Action-Albuquerque Publishing Company</u>			
3/1/2004	TDW Review status of matter and need for additional discovery following recent depositions;	0.20	34.00
3/4/2004	TDW Draft correspondence to attorney D. Grammer regarding new decision by court;	0.40	68.00
3/9/2004	TDW Draft letter to witness regarding possible testimony, review status of discovery, draft additional discovery requests to defendant;	0.60	102.00
3/18/2004	TDW Draft correspondence to attorney D. Grammer, review status of discovery, draft amended complaint, revise motion to amend;	0.70	119.00
3/23/2004	TDW Revise motion to amend complaint and prepare for filing;	0.40	68.00
3/29/2004	TDW Review status of discovery;	0.10	17.00
SUBTOTAL:		[2.40	408.00]
<u>Avoidance Action-Albuquerque Tortilla Co., Inc.</u>			
3/2/2004	TDW Telephone conference with Jill of Judge Starzynski's chambers regarding hearing rescheduled to later date, draft correspondence to attorney R. Padilla regarding same, draft order resetting hearing;	0.10	17.00
3/4/2004	TDW Telephone conference with Jill at Judge Starzynski's chambers regarding final pretrial hearing, draft correspondence to attorney R. Padilla, draft order regarding scheduling;	0.60	102.00
	TDW Telephone conference with attorney J. Jurgens regarding status of matter and that he is not co-counsel;	0.20	34.00
3/9/2004	TDW Telephone conference with attorney R. Padilla's office regarding approval of order, revise order;	0.10	17.00

	<u>Hours</u>	<u>Amount</u>
SUBTOTAL:	[1.00	170.00]
<u>Avoidance Action-Amigo Airsho, Inc.</u>		
3/4/2004 SLS Draft order approving settlement;	0.40	44.00
3/19/2004 SLS Update status of complaint and schedule status conference;	0.20	22.00
SUBTOTAL:	[0.60	66.00]
<u>Avoidance Action-Applied Decisions USA, Inc.</u>		
3/1/2004 TDW Review status of settlement documents;	0.20	34.00
3/15/2004 TDW Review status of settlement;	0.10	17.00
3/19/2004 SLS Update status of complaint and schedule status conference;	0.10	11.00
3/26/2004 TDW Revise order approving settlement;	0.20	34.00
SUBTOTAL:	[0.60	96.00]
<u>Avoidance Action-Banc of America Vendor Finance</u>		
3/19/2004 SLS Draft settlement documents;	0.70	77.00
3/24/2004 DTT Telephone conference with attorney D. Fenstermacher regarding settlement documents, revise settlement documents, and draft correspondence to attorney D. Fenstermacher regarding same;	0.60	102.00
SUBTOTAL:	[1.30	179.00]
<u>Avoidance Action-Buyypass</u>		
3/11/2004 TDW Telephone conference with Mr. C. Wilson of J. McFeeley's chambers regarding resolution and status of dismissal, review status of settlement payment, revise and final notice of dismissal;	0.30	51.00
SUBTOTAL:	[0.30	51.00]
<u>Avoidance Action-Credit Suisse Group</u>		
3/19/2004 SLS Update status of complaint and schedule status conference;	0.20	22.00
3/25/2004 SLS Draft stipulation of dismissal; draft correspondence to opposing counsel regarding same;	0.30	33.00

		<u>Hours</u>	<u>Amount</u>
3/30/2004	SLS Telephone conference with attorney E. Haber regarding stipulation of dismissal and vacating status conference; draft correspondence to Court regarding same;	0.30	33.00
SUBTOTAL:		[0.80	86.00]
<u>Avoidance Action-Dantex Construction Company</u>			
3/8/2004	SLS Legal research on the validity of mechanic's liens on leased property;	1.90	209.00
3/10/2004	DTT Review and evaluate the defendant's defense in light of the ruling in the Richardson & Richardson adversary proceeding;	0.30	51.00
	DTT Review correspondence from attorney R. Feuille regarding legal issues in the case, and respond to the proposal for deposition dates;	0.20	34.00
	SLS Legal research on mechanic's lien attaching to leases;	0.50	55.00
3/11/2004	DTT Draft correspondence to attorney R. Feuille regarding deposition;	0.10	17.00
3/16/2004	DTT Work on case issues and defenses, legal research regarding asserted defenses, review the court file in connection with same, and otherwise prepare for upcoming depositions and trial;	3.00	510.00
3/17/2004	DTT Telephone conference with attorney M. Caplan regarding expert issues, and draft correspondence to attorney M. Caplan regarding liquidation analysis for a hypothetical Chapter 7 case;	0.60	102.00
	DTT Review lease, leasehold mortgage, DIP order, and Heller loan documents to determine the extent and nature of secured lender's liens on the Kerbey lease;	1.60	272.00
	DTT Telephone conference with attorney M. Caplan regarding his expert testimony, and draft correspondence to attorney M. Caplan regarding same;	0.70	119.00
	DTT Prepare deposition questions for the defendant's expert witness;	0.50	85.00
	DTT Review correspondence from attorney R. Feuille regarding deposition of attorney M. Caplan, respond to same, and arrange for a court reporter;	0.20	34.00
3/18/2004	DTT Prepare for and take the deposition of Mr. J. Welsh, one of the defendant's expert witnesses, and work on other pre-trial matters;	2.90	493.00
	DTT Review correspondence from attorney R. Feuille regarding trust fund defense, review the ML & Assoc.case, and draft correspondence to attorney R. Feuille regarding same;	0.30	51.00
	SLS Legal research on Texas mechanic's lien and the procedure for foreclosing a lien on a leasehold;	2.00	220.00

		<u>Hours</u>	<u>Amount</u>
3/26/2004	DTT Draft direct examination questions for attorney M. Caplan;	0.30	51.00
	DTT Conference with attorney M. Caplan regarding upcoming deposition;	1.00	170.00
SUBTOTAL:		[16.10	2,473.00]
<u>Avoidance Action-Dicker-Warmington Properties</u>			
3/1/2004	SLS Legal research on recoupment of post-petition debt;	0.80	88.00
	TDW Review status of matter and need for motion for summary judgment;	0.20	34.00
3/2/2004	SLS Revise and expand letter to attorney D. Behles regarding recoupment as a defense to a preference action;	1.30	143.00
	TDW Review research including Judge Starzynski's Deming Coca Cola decision in connection with vendor's recoupment argument and revise letter to D. Behles;	1.90	323.00
	SLS Research recoupment as applied to preferences cases in New Mexico;	0.80	88.00
3/9/2004	TDW Review status of matter, prepare motion for summary judgment and memo in support;	0.20	34.00
3/11/2004	SLS Legal research on cases provided by defendant regarding recoupment;	1.30	143.00
	TDW Review cases cited by vendor's counsel;	0.30	51.00
3/26/2004	SLS Draft motion for summary judgment;	1.60	176.00
3/31/2004	TDW Telephone conference with attorney D. Behles regarding status and strategy to resolve;	0.10	17.00
SUBTOTAL:		[8.50	1,097.00]
<u>Avoidance Action-FUTA</u>			
3/1/2004	TDW Review court decision on motion for summary judgment and examine options to proceed, telephone conference with CPA R. Kefauver regarding need for testimony;	0.40	68.00
	TDW Review status and possible reconsideration motion;	0.20	34.00
3/11/2004	TDW Telephone conference with Mr. C. Wilson of J. McFeeley's chambers regarding new hearing date;	0.10	17.00
3/25/2004	TDW Telephone conference with Mr. C. Johnson regarding review of tax deposit information;	1.20	204.00

		<u>Hours</u>	<u>Amount</u>
3/26/2004	TDW Review status of matter, revise motion to amend and draft amended complaint;	1.40	238.00
SUBTOTAL:		[3.30	561.00]
<u>Avoidance Action-Frito Lay</u>			
3/3/2004	SLS Revise settlement documents;	0.60	66.00
3/11/2004	SLS Draft stipulation of dismissal;	0.20	22.00
3/12/2004	SLS Draft correspondence to attorney Y. Gonzales regarding settlement agreement;	0.30	33.00
3/17/2004	SLS Draft correspondence to attorney J. Hartwick regarding settlement agreement;	0.30	33.00
3/22/2004	SLS Draft correspondence to attorney J. Hartwick regarding stipulation of dismissal; draft letter to court regarding same;	0.40	44.00
SUBTOTAL:		[1.80	196.00]
<u>Avoidance Action-General</u>			
3/1/2004	TDW Review Judge Starzynski's decision in American Promotionals and implications for other avoidance actions, analyze need to amend complaints to request prejudgment interest, review statutory and case authority for same;	1.10	187.00
	SLS Draft correspondence to attorney C. Pierce regarding order from the court; review order from American Promotional;	0.70	77.00
3/2/2004	DTT Review opinion issued in the American Promotional case;	0.30	51.00
	SLS Draft status report for avoidance actions;	3.40	374.00
3/3/2004	TDW Review status of all active cases and update status report for trustee, draft correspondence to possible witnesses regarding upcoming trial schedule;	0.70	119.00
	DTT Work on status report for all avoidance actions;	0.20	34.00
	SLS Continue status report of all avoidance actions;	1.60	176.00
3/4/2004	TDW Telephone conference with attorney A. Goodman regarding additional debtor documents and trustee's witnesses;	0.20	34.00
	TDW Revise motion to amend complaint and adapt for all pending active cases;	0.30	51.00

			<u>Hours</u>	<u>Amount</u>
3/4/2004	TDW	Review and revise motion to amend complaint;	0.10	17.00
	SLS	Continue status report of all avoidance actions; includes amounts that have been paid to the trustee;	1.80	198.00
3/9/2004	TDW	Review, revise and final motions to amend in all pending avoidance actions;	1.20	204.00
3/11/2004	TDW	Telephone conference with attorney A. Goodman regarding document review, meetings with Ms. Goodman regarding same;	0.60	102.00
3/12/2004	SLS	Review and update status of avoidance actions;	0.30	33.00
3/16/2004	DTT	Review correspondence from attorney M. Cadigan regarding settlement, cost bill issues, and issues regarding expert witnesses in the expense vendor cases;	0.30	51.00
	TDW	Review status of all pending actions and revise motions to amend for filing;	0.70	119.00
3/21/2004	TDW	Review hearing notices from court, review status of several actions, draft correspondence to opposing counsel regarding status;	0.70	119.00
3/26/2004	DTT	Work on exhibits for upcoming trials;	0.50	85.00
	TDW	Prepare materials for trial notebook for several upcoming trials, research allowance of interest on judgment from date of filing;	0.90	153.00
3/30/2004	DTT	Draft correspondence to the trustee regarding settlement payments from various cases;	0.30	51.00
3/31/2004	SLS	Review court calendar and update firm calendar;	0.20	22.00
	SUBTOTAL:		[16.10	2,257.00]
	<u>Avoidance Action-General Mills, Inc.</u>			
3/19/2004	SLS	Update status of complaint and schedule status conference;	0.10	11.00
3/22/2004	DTT	Telephone conference with attorney for defendant regarding settlement status;	0.10	17.00
3/24/2004	DTT	Finalize settlement documents;	0.30	51.00
	SUBTOTAL:		[0.50	79.00]
	<u>Avoidance Action-Hilltop Landscape Architects</u>			
3/3/2004	SLS	Revise settlement documents; draft correspondence to attorney D.Scott regarding same;	0.40	44.00

		<u>Hours</u>	<u>Amount</u>
3/19/2004	SLS Update status of complaint and schedule status conference;	0.20	22.00
3/24/2004	DTT Finalize settlement documents;	0.30	51.00
SUBTOTAL:		[0.90	117.00]
<u>Avoidance Action-Hobart Sales/Service</u>			
3/11/2004	TDW Telephone conference with Mr. C. Wilson of J. McFeeley's chambers regarding resolution and status, review status of settlement and payment receipts, draft correspondence to Y. Gonzales regarding settlement payments;	0.60	102.00
SUBTOTAL:		[0.60	102.00]
<u>Avoidance Action-Johnnie L. Suggs, et al.</u>			
3/19/2004	SLS Update status of complaint and schedule status conference;	0.10	11.00
SUBTOTAL:		[0.10	11.00]
<u>Avoidance Action-KOB-TV, LLC</u>			
3/1/2004	TDW Review status of matter and lack of response to recent settlement proposal;	0.10	17.00
3/3/2004	TDW Telephone conference with attorney J. Johnson regarding settlement offer and likely agreement;	0.10	17.00
3/19/2004	SLS Update status of complaint and schedule status conference;	0.10	11.00
3/21/2004	TDW Review hearing notice from court, review status of action, draft letter to attorney J. Johnson, draft motion to compel, revise motion to amend, regarding status of pretrial order;	0.80	136.00
SUBTOTAL:		[1.10	181.00]
<u>Avoidance Action-Keebler Company</u>			
3/11/2004	TDW Telephone conference with Mr. C. Wilson of J. McFeeley's chambers regarding resolution and status of dismissal, review status of settlement payment, revise and final notice of dismissal;	0.20	34.00
SUBTOTAL:		[0.20	34.00]

			<u>Hours</u>	<u>Amount</u>
<u>Avoidance Action-Los Alamos County</u>				
3/1/2004	TDW	Review status of matter and need for additional settlement discussions;	0.10	17.00
3/9/2004	TDW	Draft letter to attorney A. Gutierrez regarding additional financial documents;	0.10	17.00
3/26/2004	TDW	Revise motion to amend, amended complaint, review status of matter and prior settlement discussions, draft letter to attorney A. Gutierrez;	0.90	153.00
SUBTOTAL:			[1.10	187.00]
<u>Avoidance Action-Miracle Candle</u>				
3/3/2004	SLS	Review and revise settlement documents;	0.40	44.00
3/19/2004	SLS	Update status of complaint and schedule status conference;	0.10	11.00
3/24/2004	DTT	Finalize settlement documents;	0.30	51.00
SUBTOTAL:			[0.80	106.00]
<u>Avoidance Action-Money Express</u>				
3/19/2004	SLS	Update status of complaint and schedule status conference;	0.10	11.00
3/25/2004	DTT	Finalize default judgment documents;	0.50	85.00
SUBTOTAL:			[0.60	96.00]
<u>Avoidance Action-Mosley's</u>				
3/26/2004	SLS	Draft correspondence to court regarding stipulation of dismissal;	0.30	33.00
3/29/2004	SLS	Review correspondence from Court and calendar dates regarding same;	0.20	22.00
SUBTOTAL:			[0.50	55.00]
<u>Avoidance Action-Mundo Communications</u>				
3/1/2004	TDW	Review status of matter and requirements for upcoming trial, telephone conference with CPA R. Kefauver regarding need for testimony;	0.30	51.00
3/2/2004	TDW	Draft letter to vendor's counsel B. Iller regarding status of matter, telephone conference with B. Iller, review financial information from defendant, meeting with trustee Y. Gonzales, revise letter to Iller;	3.40	578.00

		<u>Hours</u>	<u>Amount</u>
3/3/2004	TDW Telephone conference with attorney B. Iller regarding settlement offer, review information from and about vendor, research vendor's current information, analyze approach to settlement discussions and upcoming trial, draft correspondence to Trustee Y. Gonzales regarding same;	1.40	238.00
3/10/2004	TDW Telephone conference with attorney S. Edens regarding status of matter, settlement discussions, upcoming deposition, hearing and trial, draft letter to S. Edens, draft letter to Ms. Edens, revise motion to amend, review status of discovery and settlement talks, draft correspondence to Y. Gonzales;	2.60	442.00
3/11/2004	TDW Telephone conference with Y. Gonzales regarding settlement options and position taken by vendor, telephone conference with Attorney Stella Edens regarding same;	0.30	51.00
3/12/2004	TDW Telephone conference with attorney S. Edens regarding possible settlement, review additional information, telephone conferences with trustee Y. Gonzales, telephone conferences with Ms. Edens regarding settlement possibilities, draft proposed settlement documents;	2.30	391.00
3/15/2004	TDW Review and revise settlement documents;	2.30	391.00
3/16/2004	TDW Review and respond to correspondence from attorney S. Edens, attend by telephone final pretrial conference, revise settlement documents;	0.70	119.00
3/17/2004	TDW Review and respond to correspondence from trustee Y. Gonzales, draft correspondence to potential witnesses, review signed documents from attorney S. Edens;	0.30	51.00
3/19/2004	TDW Review documents from attorney S. Edens and prepare motion for filing and notice for service;	1.10	187.00
SUBTOTAL:		[14.70	2,499.00]
<u>Avoidance Action-Nabisco</u>			
3/22/2004	DTT Telephone conference with attorney for defendant regarding settlement status;	0.10	17.00
3/24/2004	RHJ Confer with attorney D. Thuma regarding strategy on whether to appeal the Court's decision;	0.30	57.00
	DTT Telephone conference with attorney C. Pierce regarding the credit memo issue;	0.30	51.00
	DTT Revise notice of appeal;	0.20	34.00
	SLS Draft notice of appeal for Court's decision on credit memos;	0.70	77.00
	DTT Review judge's decision on the credit memo issue, analyze whether to appeal, and draft correspondence to the trustee regarding same;	1.30	221.00

			<u>Hours</u>	<u>Amount</u>
3/25/2004	SLS	Draft stipulation of dismissal and draft correspondence to opposing counsel regarding same;	0.30	33.00
	DTT	Finalize notice of appeal;	0.20	34.00
	SLS	Review rules of appellate procedure and revise notice of appeal;	0.50	55.00
3/26/2004	DTT	Draft statement of issues on appeal;	0.60	102.00
	RHJ	Confer with attorney D. Thuma regarding the statement of issues on appeal;	0.10	19.00
3/30/2004	SLS	Draft designation of record on appeal;	0.30	33.00
SUBTOTAL:			[4.90	733.00]
<u>Avoidance Action-National Beverage Corp.</u>				
3/19/2004	SLS	Update status of complaint and schedule status conference;	0.10	11.00
3/24/2004	DTT	Finalize settlement documents;	0.30	51.00
SUBTOTAL:			[0.40	62.00]
<u>Avoidance Action-Orchard Plaza Realty, Ltd</u>				
3/1/2004	TDW	Review status of settlement discussions;	0.20	34.00
3/8/2004	TDW	Review status of matter, settlement offer and draft correspondence to trustee, draft correspondence to defendant's counsel;	1.10	187.00
3/9/2004	TDW	Telephone conference with attorney J. Ivie regarding status of settlement discussions;	0.20	34.00
3/18/2004	TDW	Review correspondence from trustee Y. Gonzales and status of discussions with vendor's counsel, draft correspondence to attorney J. Ivie;	0.20	34.00
3/19/2004	TDW	Telephone conference with attorney J. Ivie regarding possibility of settlement;	0.30	51.00
3/21/2004	TDW	Review information from opposing counsel, draft correspondence to trustee Y. Gonzales regarding settlement;	0.40	68.00
3/25/2004	DTT	Review and evaluate issues regarding collection of judgment, and possible garnishment of rents due to defendant;	0.30	51.00
	TDW	Review status of settlement proposals, options to collect on judgment if entered, including through garnishment, research recent New Mexico law on same;	3.50	595.00

		<u>Hours</u>	<u>Amount</u>
3/29/2004	TDW Review correspondence from trustee Y. Gonzales, review information about possible collection of judgment by garnishment, respond to Y. Gonzales, research additional resources regarding priority to claim on rents;	1.80	306.00
	SLS Legal research and strategy regarding garnishment and assignment of rents;	1.20	132.00
3/30/2004	TDW Research perfection of lien in rents under New Mexico law;	0.60	102.00
	SUBTOTAL:	9.80	1,594.00
	<u>Avoidance Action-Pinnacle</u>		
3/1/2004	DTT Review correspondence from attorney F. Yates regarding order Pinnacle/Countrywide is relying on to excuse them from filing an administrative claim, review the order, analyze same, and review Starzynski opinion on the viability of defenses not listed in 547(c);	1.00	170.00
3/2/2004	DTT Work on settlement issues and prepare for settlement mediation, and research current financial status of Tibbett & Britten;	2.30	391.00
	SLS Review certificate of service for notice of administrative bar date for claims;	0.50	55.00
	DTT Review court file to confirm that Pinnacle and Countrywide received notice of the claims bar date;	0.60	102.00
	DTT Continued settlement mediation;	2.50	425.00
	RHJ Review orders, and confer with attorney D. Thuma, regarding Pinnacles' chapter 11 administrative claim and settlement developments and strategy;	0.40	76.00
3/3/2004	DTT Telephone conference with the trustee regarding Pinnacle settlement;	0.40	68.00
3/11/2004	DTT Telephone conference with attorney Y. Gonzales regarding settlement;	0.10	17.00
	SLS Draft settlement documents;	1.00	110.00
3/12/2004	DTT Revise settlement documents;	1.20	204.00
3/16/2004	DTT Telephone conference with attorney Y. Gonzales regarding settlement status, and draft proposed language to confirm the settlement;	0.30	51.00
3/30/2004	DTT Telephone conference with the court's office regarding settlement of the Pinnacle adversary proceeding, and draft correspondence to the trustee regarding payment of the mediator bill;	0.20	34.00
	DTT Telephone conference with the trustee regarding settlement status;	0.10	17.00

		<u>Hours</u>	<u>Amount</u>
SUBTOTAL:		[10.60	1,720.00]
<u>Avoidance Action-Protix, Inc.</u>			
3/1/2004	TDW Review status of matter and vendor's counsel's request for additional information;	0.20	34.00
	SLS Draft motion to amend complaint to include pre-judgment interest;	0.90	99.00
3/2/2004	SLS Draft motion to amend complaint;	0.20	22.00
3/9/2004	TDW Review status of case, review new value information, request banking documents;	0.50	85.00
3/25/2004	TDW Revise motion to amend, draft order permitting amendment;	0.60	102.00
3/29/2004	TDW Review and respond to correspondence from court, draft correspondence to attorney P. Kienzle, revise order;	0.30	51.00
SUBTOTAL:		[2.70	393.00]
<u>Avoidance Action-RHI Consulting</u>			
3/1/2004	TDW Review status of settlement documents;	0.10	17.00
3/8/2004	TDW Review correspondence from attorney A. Damonte, revise settlement documents, draft correspondence to A. Damonte;	1.10	187.00
3/9/2004	TDW Review correspondence from attorney A. Damonte, revise settlement documents and prepare for filing and service;	0.60	102.00
SUBTOTAL:		[1.80	306.00]
<u>Avoidance Action-Refrigeration Technologies, Inc.</u>			
3/4/2004	SLS Draft order approving settlement and submit to court;	0.40	44.00
3/19/2004	SLS Update status of complaint and schedule statusconference;	0.10	11.00
3/24/2004	DTT Draft order approving the settlement agreement, and draft correspondence to the court regarding same;	0.30	51.00
SUBTOTAL:		[0.80	106.00]
<u>Avoidance Action-Rick Johnson & Company, Inc.</u>			
3/10/2004	DTT Revise settlement documents and draft correspondence to attorney D. Behles regarding same;	0.20	34.00

		<u>Hours</u>	<u>Amount</u>
3/11/2004	DTT Telephone conference with attorney D. Behles regarding settlement documents;	0.10	17.00
	SLS Review and revise settlement documents;	0.40	44.00
	SUBTOTAL:	[0.70	95.00]
	<u>Avoidance Action-Rogers Transp.</u>		
3/3/2004	SLS Revise and review settlement documents; telephone conference with attorney D. Webb regarding change of date for first payment;	0.90	99.00
	SUBTOTAL:	[0.90	99.00]
	<u>Avoidance Action-Roswell H20, LLC</u>		
3/1/2004	TDW Review status of settlement and need for judgment to be entered in adversary proceeding;	0.10	17.00
3/10/2004	TDW Draft motion to enter judgment in adversary proceeding, draft affidavit in support, telephone conference with attorney G. Moore regarding status of settlement payments;	2.20	374.00
3/23/2004	TDW Prepare for and attend hearing on motion to enter judgment, draft order;	1.60	272.00
3/26/2004	TDW Telephone conference with Mary of Judge Starzynski's chambers regarding orders submitted;	0.10	17.00
	SUBTOTAL:	[4.00	680.00]
	<u>Avoidance Action-Scruggs Consulting</u>		
3/1/2004	TDW Review status of matter;	0.10	17.00
3/11/2004	TDW Revise motion to amend to complaint with vendor's lack of concurrence, draft final pretrial order, telephone conference with attorney M. Daniels, draft amended complaint, review status of action and need for deposition of defendant, research Texas SOS office for more information, revise motion to amend;	2.90	493.00
3/12/2004	TDW Review additional information from Texas Secretary of State's office regarding vendor;	0.80	136.00
3/17/2004	TDW Correspondence to and from vendor's attorney M. Daniels;	0.40	68.00
3/24/2004	TDW Prepare for deposition of M. Scruggs, review vendor documents, review debtor documents, prepare deposition exhibits, telephone conference with attorney M. Daniels, correspondence to M. Daniels;	4.00	680.00

	<u>Hours</u>	<u>Amount</u>
3/24/2004 TDW Deposition of M. Scruggs with attorney M. Daniels and attorney G. Standefer, meeting with M. Daniels, revise motion to amend and proposed amended complaint, analyze information from deposition and strategy to proceed;	3.50	595.00
3/30/2004 TDW Prepare for hearing on motion to amend, draft lengthy correspondence to trustee Y. Gonzales regarding status of case, discovery, settlement discussions and upcoming trial, attend hearing on motion to amend, meeting with M. Daniels, draft order;	2.50	425.00
SUBTOTAL:	[14.20	2,414.00]
<u>Avoidance Action-Southern Union Gas</u>		
3/1/2004 TDW Review status of matter and need for review of new value analysis following vendor depositions;	0.20	34.00
3/16/2004 TDW Telephone conference with attorney D. Giddens regarding status of matter and upcoming pretrial conference;	0.10	17.00
3/17/2004 TDW Telephone conference with court clerk C. Wilson regarding exhibits to pretrial order, review exhibits and evidence of new value offered by vendor, telephone conference with attorney D. Giddens;	4.80	816.00
3/18/2004 TDW Continue review of vendor's documents and preparation of new value analysis, telephone conference with vendor's attorney D. Giddens, draft correspondence to and review correspondence from trustee Y. Gonzales, draft stipulation of dismissal;	1.30	221.00
3/19/2004 TDW Review and respond to correspondence from D. Giddens regarding dismissal, prepare and file dismissal;	0.20	34.00
3/24/2004 TDW Review correspondence from D. Giddens, review docket, draft correspondence to D. Giddens;	0.20	34.00
SUBTOTAL:	[6.80	1,156.00]
<u>Avoidance Action-Starline Printing</u>		
3/1/2004 TDW Review status of matter and trial setting;	0.20	34.00
3/4/2004 TDW Review correspondence and documents from attorney D. Grammer, draft correspondence to attorney D. Grammer regarding new decision by court and additional information needed;	0.40	68.00
3/9/2004 TDW Draft letter to witness regarding possible testimony;	0.10	17.00
3/18/2004 TDW Draft correspondence to attorney D. Grammer, draft notice of deposition, review status of discovery, draft amended complaint, revise motion to amend;	1.10	187.00

		<u>Hours</u>	<u>Amount</u>
3/23/2004	TDW	0.60	102.00
	Revise deposition notice and motion to amend complaint and prepare for filing;		
3/25/2004	TDW	0.30	51.00
	Review correspondence from D. Grammer regarding deposition schedule and draft response;		
SUBTOTAL:		[2.70	459.00]
<u>Avoidance Action-Statewide Products Company, Inc.</u>			
3/19/2004	SLS	0.10	11.00
	Update status of complaint and schedule status conference;		
SUBTOTAL:		[0.10	11.00]
<u>Avoidance Action-Structural Concepts, Inc.</u>			
3/19/2004	SLS	0.10	11.00
	Update status of complaint and schedule status conference;		
3/24/2004	DTT	0.20	34.00
	Finalize stipulation of dismissal and draft correspondence to the court and opposing counsel regarding same;		
SUBTOTAL:		[0.30	45.00]
<u>Avoidance Action-Suggs</u>			
3/25/2004	SLS	0.30	33.00
	Draft stipulation of dismissal; draft correspondence to attorney A. Olsen regarding same;		
3/26/2004	SLS	0.40	44.00
	Draft correspondence to court and opposing counsel regarding stipulation of dismissal and status conference;		
3/30/2004	SLS	0.20	22.00
	Telephone conference with D. Davis of A.J. Olsen's office regarding vacating status conference;		
SUBTOTAL:		[0.90	99.00]
<u>Avoidance Action-Sun Life Insurance Company</u>			
3/1/2004	TDW	1.70	289.00
	Revise motion and notice and draft language for ERISA counsel, review and respond to correspondence from attorney T. Kirschbaum;		
3/10/2004	TDW	0.20	34.00
	Draft correspondence to vendor's counsel V. Carlin regarding status, review changes by vendor's counsel and respond;		
	TDW	0.70	119.00
	Draft order permitting amended complaint;		
3/19/2004	TDW	1.40	238.00
	Revise motion and notice of motion to expand employment of Irell & Manella;		

		<u>Hours</u>	<u>Amount</u>
3/22/2004	TDW Review and respond to correspondence from T. Kirschbaum, review additional information needed by T. Kirschbaum;	1.20	204.00
3/23/2004	TDW Review and revise draft fee application for special counsel;	1.30	221.00
3/26/2004	TDW Telephone conference with attorney V. Carlin regarding status of discovery and ERISA discussions;	0.10	17.00
3/30/2004	TDW Review, gather requested information and respond to questions from attorney T. Kirschbaum;	0.80	136.00
SUBTOTAL:		[7.40	1,258.00]
<u>Avoidance Action-Texas New Mexico Power Co.</u>			
3/1/2004	TDW Review status of matter;	0.10	17.00
3/11/2004	TDW Telephone conference with vendor's attorney Chris Shaw regarding motion to amend and status of case and discovery, review status, amend motion and prepare for filing;	0.70	119.00
3/17/2004	TDW Review status of case, review documents produced, review pleadings and status of discovery, lengthy telephone conference with vendor's attorney C. Shaw regarding status and upcoming deadlines;	1.20	204.00
3/31/2004	TDW Review discovery requests, review status of discovery and status of action;	0.40	68.00
SUBTOTAL:		[2.40	408.00]
<u>Avoidance Action-US West</u>			
3/1/2004	TDW Review status of settlement documents;	0.30	51.00
3/3/2004	TDW Review and revise settlement agreement as revised by vendor's counsel, draft correspondence to V. Carlin, C. Pierce and others regarding same;	1.30	221.00
3/12/2004	TDW Telephone conference with attorney C. Pierce regarding status of settlement review, revise settlement agreement;	0.30	51.00
3/19/2004	SLS Schedule Status Conference and check on status of complaint;	0.30	33.00
3/21/2004	TDW Review notice of hearing and status of settlement discussions, draft correspondence to attorney C. Pierce, draft correspondence to vendor's counsel;	0.40	68.00
3/22/2004	TDW Review correspondence from C. Pierce, revise all settlement documents, draft correspondence to V. Carlin and to Y. Gonzales, correspondence to and from V. Carlin, telephone conferences with V. Carlin and C. Pierce regarding settlement and dismissal of two	3.10	527.00

		<u>Hours</u>	<u>Amount</u>
	adversaries, revise settlement agreement, motion and notice, draft alternative language for motion and notice to address second adversary proceeding;		
3/23/2004	TDW Review correspondence from V. Carlin and from C. Pierce, review revised documents from V. Carlin, draft correspondence to V. Carlin;	0.40	68.00
3/24/2004	TDW Telephone conference with attorney V. Carlin, review correspondence from V. Carlin;	0.20	34.00
3/25/2004	TDW Revise documents to address concerns raised by attorney V. Carlin;	0.70	119.00
3/26/2004	TDW Review and respond to correspondence from attorney V. Carlin and C. Pierce, telephone conference with V. Carlin regarding status of settlement;	0.40	68.00
SUBTOTAL:		[7.40	1,240.00]
<u>Avoidance Action-Unifirst Corp.</u>			
3/4/2004	SLS Draft order approving settlement and submit to court;	0.40	44.00
SUBTOTAL:		[0.40	44.00]
<u>Avoidance Action-Wisconsin's Finest</u>			
3/19/2004	SLS Update status of complaint and schedule status conference;	0.10	11.00
SUBTOTAL:		[0.10	11.00]
<u>Case Administration</u>			
3/23/2004	DTT Telephone conference with former attorney for Furr's regarding pending slip and fall case against Furr's, and regarding any available insurance coverage;	0.20	34.00
SUBTOTAL:		[0.20	34.00]
<u>Fee/Employment Application</u>			
3/11/2004	RHJ Telephone conference with Trustee Y. Gonzales regarding issues relating to the UST's request for bills in aski format, and strategy for resolving the issue;	0.50	95.00
	RHJ Telephone conference with attorney W. Davis regarding his firm's discussion with the UST regarding presentation of bills in aski format, and related issues;	0.50	95.00

		<u>Hours</u>	<u>Amount</u>
3/22/2004	SLS Draft fee application for Irell and Mannelli;	0.30	33.00
3/23/2004	SLS Continue drafting employment application of Irrel and Manelli;	0.70	77.00
	DTT Telephone conference with Grant, Thornton accountant regarding interim fee application;	0.10	17.00
SUBTOTAL:		[2.10	317.00]
<u>Land and Equipment Sales</u>			
3/2/2004	DTT Work on TGAAR closing brief;	1.20	204.00
3/3/2004	TDW Telephone conference with attorney Harold Larew of Wichita Falls Texas regarding property owned by debtor, draft correspondence to trustee Y. Gonzales regarding same;	0.40	68.00
	DTT Continue to draft closing brief in the TGAAR contested matter, and review trial transcript and deposition transcripts in connection with same;	6.70	1,139.00
3/4/2004	DTT Continue to draft closing brief;	5.50	935.00
3/5/2004	DTT Revise TGAAR brief	2.30	391.00
3/8/2004	DTT Revise and finalize post-trial brief, draft correspondence to opposing counsel regarding same, and draft correspondence to the court regarding same;	5.80	986.00
3/17/2004	DTT Begin drafting reply brief in the TGAAR matter;	1.00	170.00
3/18/2004	DTT Continue to draft TGAAR reply brief;	3.20	544.00
3/19/2004	DTT Further draft and revise TGAAR reply brief;	3.60	612.00
	TDW Telephone conference with attorney H. Larew regarding Wichita Falls property, taxes owed and possible buyer, review documents from Mr. Larew and search for more information;	0.40	68.00
3/22/2004	TDW Telephone conference with Mr. Gary Mehan regarding offer to purchase property in Wichita Falls, TX, review options to proceed;	0.40	68.00
	DTT Further revise and finalize reply brief in the TGAAR matter;	8.60	1,462.00
3/23/2004	DTT Review and evaluate issues regarding sale of unimproved land in Wichita Falls, Texas;	0.10	17.00
	DTT Work on sale of El Paso property;	0.20	34.00
	TDW Review offer letter from Gary Mehan, draft correspondence to trustee Y. Gonzales;	0.40	68.00

		<u>Hours</u>	<u>Amount</u>
3/23/2004	SLS Draft motion to sell land free and clear of liens;	0.20	22.00
SUBTOTAL:		[40.00	6,788.00]
<u>Liquor Licenses</u>			
3/1/2004	RHJ Telephone conference with attorney L. Aikin regarding status of the transfer of License 4029;	0.20	38.00
3/4/2004	RHJ Draft e-mail correspondence to wholesalers requesting payoff quotes license 4029;	0.20	38.00
3/11/2004	RHJ Give instruction for transfer of funds to Maloof relating to license 4029, and draft e-mail correspondence to Mr. J. Moore regarding same;	0.20	38.00
3/17/2004	RHJ Review e-mail correspondence from Mr. J. Moore the payment to Maloof on Licence 4029, and draft a reply;	0.10	19.00
3/18/2004	RHJ Review payoff quotes from attorney M. Cadigan's clients, compare with earlier quotes;and telephone conference with Wells Fargo Bank regarding wire transfers;	0.30	57.00
SUBTOTAL:		[1.00	190.00]
<u>Newsom Life Insurance Claim</u>			
3/2/2004	RHJ Review settlement agreement with the Lenders, and draft e-mail correspondence to attorney A. Freeman regarding discovery relating to the life insurance proceeds;	0.30	57.00
3/4/2004	RHJ Review e-mail correspondence from attorney A. Freeman regarding Rule 2004 discovery, and draft e-mail correspondence to attorney Reetz regarding same;	0.10	19.00
3/8/2004	RHJ Review document relating to insurance policy issuer, and exchange e-mail correspondence with attorney A. Freeman regarding Rule 2004 discovery;	0.20	38.00
3/22/2004	RHJ Confer with attorney S. Scheaffer regarding her preparation of a Rule 2004 examination motion and order;	0.30	NO CHARGE
3/25/2004	SLS Draft Notice of Rule 2004 Examination with document request;	1.40	154.00
	RHJ Revise motion to take Rule 2004 examination of Paul Leslie and an accompanying document request;	0.60	114.00
3/26/2004	RHJ Draft letter to attorney P. Leslie regarding his Rule 2004 examination;	0.30	57.00
	RHJ Review documents to send to attorney P. Leslie, and draft e-mail correspondence to attorney P. Leslie regarding same;	0.30	57.00

		<u>Hours</u>	<u>Amount</u>
3/30/2004	RHJ Telephone conference with attorney P. Leslie regarding the insurance proceeds issue;	0.40	76.00
SUBTOTAL:		[3.90	572.00]
<u>Prepaid Collection - Agrilink Foods</u>			
3/1/2004	TDW Review status of settlement documents;	0.10	17.00
3/25/2004	TDW Review and revise order approving settlement;	0.10	17.00
3/26/2004	TDW Review status of settlement, revise order approving settlement, draft correspondence to attorney B. Maas;	0.30	51.00
3/30/2004	TDW Review status of settlement and receipt of check, draft correspondence to attorney B. Maas, prepare order and exhibit for court;	0.20	34.00
	TDW Review status of settlement documents from vendor's counsel;	0.10	17.00
3/31/2004	TDW Review and respond to correspondence from attorney B. Maas;	0.10	17.00
SUBTOTAL:		[0.90	153.00]
<u>Prepaid Collection - Albuquerque Tortilla Company</u>			
3/1/2004	TDW Review status of matter and need to amend complaint;	0.20	34.00
3/4/2004	TDW Telephone conference with Ms. C. Johnson regarding reconciliation of distributor payments;	0.20	34.00
3/15/2004	TDW Draft amended complaint, review deposition transcripts, correspondence to and from Ms. C. Johnson regarding reconciliation and checks to distributors, review reconciliations, draft stipulated order permitting filing and service of amended complaint;	3.50	595.00
3/22/2004	TDW Review correspondence from Ms. C. Johnson and draft second request for production of documents;	0.80	136.00
3/23/2004	TDW Telephone conference with attorney R. Padilla regarding amendment of complaint, revise order approving amending complaint;	0.30	51.00
3/30/2004	TDW Review status of litigation, order approving filing and service of amended complaint, file amended complaint;	0.40	68.00
SUBTOTAL:		[5.40	918.00]

		<u>Hours</u>	<u>Amount</u>
<u>Prepaid Collection - Conagra Food, Inc.</u>			
3/1/2004	TDW Telephone conference with Ms. C. Johnson regarding requested information;	0.10	17.00
	TDW Review status of discussions with attorney M. Eversden;	0.20	34.00
3/2/2004	TDW Telephone conference with attorney M. Eversden regarding pretrial conference, attend pretrial conference by telephone, prepare order resulting from hearing;	0.50	85.00
3/25/2004	TDW Telephone conference with Ms. C. Johnson regarding documents requested by vendor;	0.10	17.00
3/30/2004	TDW Telephone conference with Ms. C. Johnson regarding information requested by vendor;	0.10	17.00
SUBTOTAL:		[1.00	170.00]
<u>Prepaid Collection - General</u>			
3/15/2004	TDW Telephone conference with attorney C. Pierce regarding settlement with Johnson & Johnson;	0.10	17.00
3/19/2004	TDW Review status of several matters and prepare appropriate documents to close cases and complete settlements;	0.90	153.00
3/30/2004	TDW Telephone conference with C. Pierce regarding claim against 7UP bottling, review debtor materials regarding same, telephone conference with C. Johnson regarding same;	0.70	119.00
SUBTOTAL:		[1.70	289.00]
<u>Prepaid Collection - Gourmet Award Foods</u>			
3/1/2004	TDW Telephone conference with Ms. C. Johnson regarding status of settlement discussions;	0.10	17.00
	TDW Review status of discussions with vendor and accountants toward settlement numbers;	0.20	34.00
3/4/2004	TDW Telephone conference with Ms. C. Johnson regarding reconciliation and need for more information, review debtor documents for additional price and product receipt information;	0.30	51.00
3/16/2004	TDW Telephone conference with Ms. C. Johnson, review invoice and reconciliation information, draft correspondence to vendor's counsel;	1.40	238.00
3/17/2004	TDW Review settlement offer from vendor's attorney R. Cox and draft correspondence to trustee Y. Gonzales;	0.50	85.00

		<u>Hours</u>	<u>Amount</u>
3/18/2004	TDW Review correspondence from Ms. C. Johnson and Mr. R. Cox, draft responses, consider Mr. Cox's arguments, draft correspondence to trustee Y. Gonzales regarding settlement issues, review correspondence from trustee, draft correspondence to trustee and lenders regarding settlement authority;	1.10	187.00
	DTT Analyze trial and settlement issues;	0.20	34.00
3/29/2004	TDW Review correspondence from attorney R. Cox regarding settlement, review status of settlement discussions, draft correspondence to R. Cox, telephone conference with R. Cox;	0.40	68.00
3/31/2004	TDW Review status of matter, draft settlement documents, draft correspondence to attorney R. Cox, draft correspondence to trustee Y. Gonzales, draft correspondence to attorney C. Pierce, review and respond to correspondence from A. Goodman and C. Pierce;	2.30	391.00
SUBTOTAL:		[6.50	1,105.00]
<u>Prepaid Collection - HJ Heinz Company</u>			
3/19/2004	SLS Update status of complaint and schedule status conference;	0.30	NO CHARGE
3/21/2004	TDW Review hearing notice from court, review status of settlement and payment from vendor;	0.30	51.00
SUBTOTAL:		[0.60	51.00]
<u>Prepaid Collection - Mars Inc. (Kal Kan/Uncle Ben's)</u>			
3/19/2004	SLS Update status of complaint and schedule status conference;	0.10	11.00
3/21/2004	TDW Review file and docket, status of settlement and payment from vendor, draft correspondence to vendor's counsel;	0.50	85.00
SUBTOTAL:		[0.60	96.00]
<u>Prepaid Collection - The Dannon Company</u>			
3/21/2004	TDW Review hearing notice from court, review status of settlement and payment from vendor, draft correspondence to opposing counsel J. Heinrich, prepare and file dismissal;	0.40	68.00
SUBTOTAL:		[0.40	68.00]
For professional services rendered		224.20	\$35,934.00

Additional Charges :

AmountAvoidance Action-Albuquerque Publishing Company

3/12/2004 Deposition Costs for Kazanecki and Kutz	794.65
SUBTOTAL:	[794.65]

Avoidance Action-Dantex Construction Company

3/31/2004 Deposition Costs	262.80
SUBTOTAL:	[262.80]

Avoidance Action-General

3/12/2004 FedEx	38.80
Mail out by Albuquerque Legal	462.39
3/15/2004 Other costs - research	9.19
3/17/2004 Copies - Paper Chase	23.66
Mail out by Albuquerque Legal	140.11
3/23/2004 Mail out by Albuquerque Legal	224.23
3/31/2004 Postage expenses for the month of March	22.12
Faxes for the month of March	46.80
Internal photocopies for the month of March	29.90
Long distance charges for March	33.75
Mail out by Albuquerque Legal	266.26
SUBTOTAL:	[1,297.21]

Avoidance Action-Scruggs Consulting

3/11/2004 Other costs - search fee	3.06
SUBTOTAL:	[3.06]

	<u>Amount</u>
<u>Avoidance Action-Southern Union Gas</u>	
3/31/2004 Deposition Costs for Terry Hernandez & Susan Westbrook	657.00
SUBTOTAL:	[657.00]
<u>Expenses</u>	
3/31/2004 Postage expenses for the month of March	1.71
Internal photocopies for the month of March	22.30
Faxes for the month of March	1.95
SUBTOTAL:	[25.96]
<u>Land and Equipment Sales</u>	
3/31/2004 Long distance charges for March	3.19
SUBTOTAL:	[3.19]
<u>Liquor Licenses</u>	
3/31/2004 Postage expenses for the month of March	0.37
Internal photocopies for the month of March	0.20
Faxes for the month of March	0.30
Long distance charges for March	63.23
SUBTOTAL:	[64.10]
<u>Prepaid Collection - General</u>	
3/31/2004 Faxes for the month of March	0.90
SUBTOTAL:	[0.90]
Total costs	\$3,108.87
Service Tax	\$2,088.66
Sales Tax	\$15.43
Total amount of this bill	\$41,146.96

	<u>Amount</u>
Previous balance	\$161,543.36
3/20/2004 Payment: Check #1019 - Thank you.	(\$107.93)
3/20/2004 Payment: Check #1028 - Thank you.	(\$663.44)
3/20/2004 Payment: Check #261 - Thank you.	(\$7.75)
3/20/2004 Payment: Check #259 - Thank you.	(\$23,354.67)
3/20/2004 Payment: Check #260 - Thank you.	(\$4,888.66)
3/20/2004 Payment: Check #255 - Thank you.	(\$14.12)
3/20/2004 Payment: Check #254 - Thank you.	(\$906.28)
3/20/2004 Payment: Check #253 - Thank you.	(\$1,131.25)
Total payments and adjustments	(\$31,074.10)
Balance due	<u><u>\$171,616.22</u></u>

Attorney Summary

Name	<u>Hours</u>	<u>Rate</u>
David T. Thuma	66.90	170.00
Robert H. Jacobvitz	5.00	190.00
Robert H. Jacobvitz	0.30	0.00
Stephanie L. Schaeffer	36.30	110.00
Stephanie L. Schaeffer	0.30	0.00
Thomas D. Walker	115.40	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

May 05, 2004

In Reference To: Chapter 7 Bankruptcy

Invoice # 2035

Professional Services

	<u>Hours</u>	<u>Amount</u>
<u>Avoidance Action-ACI Worldwide</u>		
4/7/2004 TDW Review status of amended complaint, final and file same;	0.30	51.00
4/16/2004 TDW Telephone conference with attorney M. Washburn and vendor's in house counsel L. Peterson regarding deposition and meeting to discuss settlement, prepare new notice of deposition;	0.50	85.00
4/20/2004 TDW Prepare for call with vendor and vendor's counsel regarding status of litigation, telephone conference with attorneys M. Washburn and L. Peterson regarding all aspects of case and vendor's defenses and possible settlement, reschedule deposition of vendor, prepare new notice of deposition;	2.20	374.00
SUBTOTAL:	[3.00	510.00]
<u>Avoidance Action-Albuquerque Publishing Company</u>		
4/2/2004 TDW Review status of discovery and revise additional discovery requests;	0.50	85.00
4/6/2004 TDW Review status of adversary proceeding and attend hearing on motion to amend before Judge Starzynski with attorney D. Grammer by telephone, prepare order granting motion;	0.40	68.00
4/9/2004 TDW Telephone conference with Ms. C. Johnson regarding upcoming trial and possible witnesses;	0.40	68.00
4/12/2004 TDW Telephone conference with Ms. K. Komoll about information from other former Furr's employees;	0.20	34.00

		<u>Hours</u>	<u>Amount</u>
4/21/2004	TDW Telephone conference with D. Grammer regarding approval of order, revise order as agreed and submit;	0.20	34.00
4/28/2004	TDW Review status of order permitting amended complaint, revise amended complaint and file and serve;	0.20	34.00
SUBTOTAL:		[1.90	323.00]
<u>Avoidance Action-Amigo Airsho, Inc.</u>			
4/2/2004	DTT Telephone conference with attorney C. Lay regarding status conference, and draft correspondence to attorney C. Lay regarding order approving the settlement;	0.20	34.00
4/6/2004	SLS Draft order of dismissal;	0.40	44.00
4/12/2004	DTT Telephone conference with attorney C. Lay regarding payment of settlement check;	0.10	17.00
SUBTOTAL:		[0.70	95.00]
<u>Avoidance Action-Applied Decisions USA, Inc.</u>			
4/7/2004	TDW Review status of settlement and order approving settlement;	0.20	34.00
SUBTOTAL:		[0.20	34.00]
<u>Avoidance Action-Banc of AmericaVendor Finance</u>			
4/30/2004	DTT Review correspondence from attorney D. Fenstermacher regarding settlement documents, revise the settlement documents, and draft correspondence to attorney D. Fenstermacher regarding same;	0.40	68.00
SUBTOTAL:		[0.40	68.00]
<u>Avoidance Action-Con Agra</u>			
4/26/2004	DTT Begin work on post-trial brief;	1.30	221.00
4/28/2004	DTT Work on closing brief;	2.50	425.00
	SLS Legal research regarding dates used for determining subsequent new value;	0.70	77.00
4/29/2004	DTT Work on the post-trial brief;	1.10	187.00
4/30/2004	DTT Review trial testimony in connection with drafting the post-trial brief;	0.50	85.00

		<u>Hours</u>	<u>Amount</u>
4/30/2004	DTT Work on post-trial brief;	1.30	221.00
SUBTOTAL:		[7.40	1,216.00]
<u>Avoidance Action-Dantex Construction Company</u>			
4/1/2004	RHJ Confer with attorney D. Thuma regarding analysis of a Dantex defense;	0.30	57.00
	DTT Prepare for and defend the deposition of attorney M. Caplan;	3.40	578.00
	DTT Legal research regarding trust fund and initial transferee issues;	0.90	153.00
4/15/2004	DTT Review correspondence from attorney R. Feuille regarding rescheduling the trial;	0.10	17.00
4/19/2004	DTT Telephone conference with attorney R. Feuille regarding request to continue trial;	0.20	34.00
4/20/2004	DTT Telephone conference with attorney R. Feuille and the Court's office regarding moving the trial because of health concerns involving mother of defendant's president, and draft correspondence to witnesses regarding same;	0.20	34.00
SUBTOTAL:		[5.10	873.00]
<u>Avoidance Action-Dicker-Warmington Properties</u>			
4/8/2004	SLS Draft motion for summary judgment; legal research regarding equitable defenses to preference claims;	0.70	77.00
4/12/2004	SLS Continue draft motion for summary judgment;	0.80	88.00
	TDW Review and revise motion for summary judgment and memo in support;	0.20	34.00
4/13/2004	SLS Continue draft motion for summary judgment;	3.50	385.00
4/14/2004	SLS Revise summary judgment motion;	0.90	99.00
4/30/2004	TDW Review and revise motion for summary judgment and memorandum in support;	0.80	136.00
SUBTOTAL:		[6.90	819.00]
<u>Avoidance Action-General</u>			
4/1/2004	DTT Telephone conference with the trustee regarding payment of settlement amounts;	0.10	17.00

		<u>Hours</u>	<u>Amount</u>
4/1/2004	TDW Review additional documents from Iron Mountain regarding 7UP questions for C. Pierce;	0.80	136.00
	DTT Telephone conference with attorney C. Pierce regarding Mortensen palm pilot notes;	0.10	17.00
4/2/2004	DTT Work on status conferences for settled adversary proceedings, telephone conference with the court's office regarding same, and prepare spreadsheet;	1.30	221.00
	TDW Review correspondence from and respond to Ms. T. Manes-Hughes, address issues raised regarding payment of consultants;	0.40	68.00
	DTT Telephone conference with Ms. J. Peterson regarding pending status conferences;	0.10	17.00
4/6/2004	TDW Review status of several adversary proceedings and meeting with attorney C. Pierce and with attorney S. Schaeffer regarding strategy with respect to deferred payment settlements;	0.40	68.00
4/9/2004	TDW Review status of cases set for upcoming trials and draft correspondence to several witnesses regarding same;	0.30	51.00
	SLS Attend status conference for multiple cases;	1.60	176.00
4/12/2004	SLS Review status conferences and strategy for settling adversary proceedings with D. Thuma;	0.40	44.00
4/16/2004	TDW Telephone conference with attorney C. Tessman regarding need for debtor documents, review boxes for documents;	0.30	51.00
4/28/2004	DTT Draft correspondence to the trustee regarding checks received in avoidance action settlements;	0.10	17.00
4/29/2004	TDW Review status of all pending cases, Telephone conference with attorney A. Goodman regarding Caplan information and financial documents, telephone conference with Mary and Jill in Judge Starzynski's chambers regarding Orchard Plaza and other trial settings and regarding Mundo order, review new documents from Iron Mountain;	1.30	221.00
SUBTOTAL:		7.20	1,104.00
<u>Avoidance Action-General Mills, Inc.</u>			
4/6/2004	SLS Draft stipulated order of dismissal;	0.40	44.00
4/23/2004	SLS Draft settlement order; draft correspondence to court regarding same;	0.50	55.00
4/27/2004	SLS Draft correspondence to attorney regarding Order Approving Settlement;	0.20	22.00

		<u>Hours</u>	<u>Amount</u>
SUBTOTAL:		[1.10	121.00]
<u>Avoidance Action-Gerald Austin</u>			
4/19/2004	DTT Draft pre-trial order, and draft correspondence to defendant regarding same;	0.70	119.00
SUBTOTAL:		[0.70	119.00]
<u>Avoidance Action-Glenn Mealman</u>			
4/19/2004	DTT Draft pre-trial order;	0.70	119.00
SUBTOTAL:		[0.70	119.00]
<u>Avoidance Action-Hilltop Landscape Architects</u>			
4/22/2004	SLS Draft order approving settlement; draft correspondence to court regarding same;	0.30	33.00
4/26/2004	SLS Review order from the Court approving settlement; and draft correspondence to attorney D. Scott regarding same;	0.10	11.00
SUBTOTAL:		[0.40	44.00]
<u>Avoidance Action-KOB-TV, LLC</u>			
4/2/2004	TDW Telephone conference with attorney J. Johnson regarding possible settlement;	0.10	17.00
4/6/2004	TDW Review status of adversary and attend status conference before Judge Starzynski with attorney J. Johnson;	0.30	51.00
4/12/2004	TDW Review correspondence from attorney J. Johnson, review calculations of net preference amount, draft correspondence to Mr. Johnson;	0.50	85.00
4/29/2004	TDW Review status of matter, draft settlement documents, draft correspondence to R. Johnson regarding same;	1.10	187.00
SUBTOTAL:		[2.00	340.00]
<u>Avoidance Action-Los Alamos County</u>			
4/7/2004	TDW Review status of litigation and draft stipulated order permitting amended complaint, draft correspondence to attorney A. Gutierrez;	0.40	68.00
4/12/2004	TDW Review and revise order and submit;	0.10	17.00

		<u>Hours</u>	<u>Amount</u>
4/13/2004	TDW Review order permitting amended complaint, revise complaint for filing and service;	0.20	34.00
4/21/2004	TDW Telephone conference with A. Gutierrez regarding meeting to negotiate possible settlement;	0.20	34.00
4/26/2004	SLS Legal research regarding section 547(c)(4)(b) and third party payments;	0.70	77.00
	TDW Prepare for meeting with A. Gutierrez, meeting with A. Gutierrez regarding new value, payment by landlord, review debtor documents regarding payments to landlord and connection with payment of prepetition utility bills, review research regarding same and impact on Section 547 action;	2.80	476.00
4/27/2004	TDW Review new information from R. Kefauver regarding payments to landlord in excess of monthly rent, analyze effect on 547(c)(4) analysis and settlement options, draft correspondence to Y. Gonzales, lengthy telephone conference with A. Gutierrez, review research, review Iron Mtn. boxes for information, draft order extending deadlines;	2.10	357.00
	SLS Legal research regarding third party payments when the debtor transferred the initial funds;	2.30	253.00
SUBTOTAL:		[8.80	1,316.00]
<u>Avoidance Action-Miracle Candle</u>			
4/22/2004	SLS Draft settlement order; draft correspondence to court regarding same;	0.30	33.00
4/26/2004	SLS Review Order Approving Settlement from Court; draft correspondence to attorney P. Kienzle regarding same;	0.10	11.00
SUBTOTAL:		[0.40	44.00]
<u>Avoidance Action-Mundo Communications</u>			
4/20/2004	TDW Review status of settlement, prepare order approving settlement, draft correspondence to attorney S. Edens, draft correspondence to Court;	0.40	68.00
4/22/2004	TDW Review correspondence from attorney S. Edens and status of settlement order, analyze how to address Court's concerns about long term payout;	0.50	85.00
	SLS Legal research regarding procedure to close a case where payments are deferred;	2.70	297.00
4/27/2004	TDW Review research regarding dismissal subject to continuing jurisdiction of court, review correspondence from court, draft order dismissing case without prejudice subject to settlement agreement;	1.60	272.00
4/28/2004	TDW Review correspondence from attorney S. Edens, draft correspondence to Judge Starzynski regarding new order closing case;	0.30	51.00

			<u>Hours</u>	<u>Amount</u>
4/29/2004	TDW	Review order from Court, draft correspondence to attorney S. Edens and trustee Y. Gonzales;	0.20	34.00
	TDW	Review correspondence from vendor's counsel regarding dismissal order and status of order approving settlement;	0.20	34.00
SUBTOTAL:			[5.90	841.00]
<u>Avoidance Action-Nabisco</u>				
4/2/2004	SLS	Draft correspondence to bankruptcy court and BAP regarding Statement of Issues on Appeal and Designation of Record on Appeal;	0.80	88.00
	DTT	Work on designation of record on appeal and statement of issues on appeal;	0.70	119.00
4/5/2004	SLS	Review docket regarding appeal;	0.20	22.00
4/6/2004	SLS	Draft statement of interested parties;	0.60	66.00
4/19/2004	SLS	Begin drafting appellant's brief;	3.00	330.00
4/23/2004	SLS	Draft table of contents for appendix of appellant;	0.40	44.00
	SLS	Draft appellant's appendix;	2.20	242.00
4/26/2004	SLS	Draft table of contents for appellant's appendix;	1.30	143.00
4/27/2004	SLS	Revise and finalize appellant's appendix	0.80	88.00
4/29/2004	SLS	Continue drafting brief for appeal;	1.00	110.00
SUBTOTAL:			[11.00	1,252.00]
<u>Avoidance Action-National Beverage Corp.</u>				
4/23/2004	SLS	Draft order approving settlement of adversary proceeding; draft correspondence to court regarding same;	0.40	44.00
4/27/2004	SLS	Draft correspondence to attorney for defendant regarding order approving settlement;	0.30	33.00
SUBTOTAL:			[0.70	77.00]
<u>Avoidance Action-Orchard Plaza Realty, Ltd</u>				
4/2/2004	TDW	Review mortgage documents from vendor's counsel, telephone conferences with attorney J. Ivie, draft correspondence to trustee Y. Gonzales and respond to correspondence from Y. Gonzales;	0.70	119.00

		<u>Hours</u>	<u>Amount</u>
4/5/2004	TDW Draft settlement documents and correspondence to vendor's counsel;	1.30	221.00
4/6/2004	TDW Review status of adversary proceeding and attend status conference before Judge Starzynski with attorney J. Ivie by telephone;	0.30	51.00
4/29/2004	TDW Prepare settlement documents for filing, draft correspondence to attorney J. Ivie regarding settlement, draft correspondence to trustee Y. Gonzales;	0.80	136.00
4/30/2004	TDW Review and respond to correspondence frm attorney J. Ivie;	0.10	17.00
SUBTOTAL:		[3.20	544.00]
<u>Avoidance Action-Protix, Inc.</u>			
4/7/2004	TDW Review status of amended complaint, final and file same;	0.30	51.00
4/19/2004	TDW Telephone conference with attorney P. Kienzle regarding possible settlement and recalculation of new value;	0.20	34.00
4/30/2004	TDW Telephone conference with attorney P. Kienzle, review pleadings, draft correspondence to P. Kienzle with requested documents;	0.20	34.00
SUBTOTAL:		[0.70	119.00]
<u>Avoidance Action-RHI Consulting</u>			
4/27/2004	TDW Review and respond to correspondence from attorney A. Damonte, revise order approving settlement;	0.20	34.00
4/28/2004	TDW Review order approving settlement and draft correspondence to vendor's counsel;	0.10	17.00
SUBTOTAL:		[0.30	51.00]
<u>Avoidance Action-Rick Johnson & Company, Inc.</u>			
4/9/2004	SLS Draft order approving settlement;	0.40	44.00
4/15/2004	SLS Revise order approving settlement; draft letter to court and opposing counsel regarding same;	0.40	44.00
SUBTOTAL:		[0.80	88.00]
<u>Avoidance Action-Roswell H2O, LLC</u>			
4/29/2004	TDW Review status of payments on payment plan, draft correspondence to Y. Gonzales;	0.10	17.00

		<u>Hours</u>	<u>Amount</u>
4/30/2004	TDW Review and respond to correspondence from trustee Y. Gonzales;	0.10	17.00
SUBTOTAL:		[0.20	34.00]
<u>Avoidance Action-Scruggs Consulting</u>			
4/1/2004	TDW Review correspondence from trustee Y. Gonzales, draft letter to vendor's attorney M. Daniels;	1.40	238.00
4/6/2004	TDW Telephone conference with attorney M. Daniels regarding approval of order and letter addressing settlement, revise order and submit;	0.20	34.00
4/8/2004	TDW Review court order, revise amended complaint, file and prepare for service;	0.40	68.00
4/12/2004	TDW Analyze antecedent debt question with respect to second invoice;	0.10	17.00
	TDW Review correspondence and financial statements from attorney M. Daniels, draft correspondence to trustee Y. Gonzales, analyze issues regarding evidence and witnesses;	2.20	374.00
4/13/2004	TDW Telephone conference with attorney M. Daniels' office regarding pretrial order, revise order for submittal;	0.10	17.00
4/15/2004	TDW Draft letter to attorney M. Daniels regarding new settlement offer;	0.60	102.00
4/26/2004	TDW Review letter from attorney M. Daniels, review status of discussions, draft correspondence to Y. Gonzales;	0.90	153.00
4/29/2004	TDW Review copies of checks and other documents in preparation for trial, draft correspondence to attorney M. Daniels;	0.20	34.00
4/30/2004	TDW Telephone conference with attorney M. Daniels, prepare materials for upcoming trial, review correspondence from M. Daniels, review pleadings and correspondence;	0.40	68.00
SUBTOTAL:		[6.50	1,105.00]
<u>Avoidance Action-Stamps on Consignment</u>			
4/13/2004	DTT Attend status conference;	0.60	102.00
4/22/2004	DTT Review draft scheduling order, substantially revise same, and draft correspondence to opposing counsel regarding same;	0.70	119.00
	DTT Telephone conference with attorney C. Pierce regarding discovery on the motion to quash, and draft correspondence to attorney C. Pierce regarding same, and draft proposed written discovery questions;	0.60	102.00

		<u>Hours</u>	<u>Amount</u>
SUBTOTAL:		[1.90	323.00]
<u>Avoidance Action-Starline Printing</u>			
4/2/2004	TDW Review correspondence from Telephone conference with attorney D. Grammer regarding deposition schedule, review and revise notice of Rule 30(b)(6) deposition of defendant, prepare notice of deposition of D. Reagles, draft correspondence to D. Grammer;	1.20	204.00
4/6/2004	TDW Review status of adversary proceeding and attend hearing on motion to amend before Judge Starzynski with attorney D. Grammer by telephone, prepare order granting motion;	0.40	68.00
4/9/2004	TDW Telephone conference with Ms. C. Johnson regarding upcoming trial, named witnesses, A. Walls testimony and other possible witnesses;	0.30	51.00
	TDW Prepare for depositions of Starline Printing witness and expert;	0.40	68.00
4/12/2004	TDW Telephone conference with Ms. K. Komoll about information, prepare for depositions of vendor's representatives and expert witness;	0.40	68.00
4/13/2004	TDW Prepare for continued depositions of Starline Printing representatives, telephone conference with attorney D. Grammer	1.30	221.00
4/14/2004	TDW Prepare for depositions of vendor's representatives, depose Mr. Jim Keohane and Mr. Bill Lang of Starline Printing, meetings with attorney D. Grammer;	6.50	1,105.00
	TDW Prepare for depositions of vendor's representatives;	2.50	425.00
4/15/2004	DTT Review and evaluate ordinary course and trial issues;	0.50	85.00
	TDW Analyze information from vendor's witnesses, need for additional information, strategy to address defense issues at trial, draft letter to vendor's counsel D. Grammer;	1.50	255.00
4/21/2004	TDW Telephone conference with D. Grammer regarding deposition of expert and approval of orders, revise orders as agreed and submit;	0.30	51.00
4/27/2004	TDW Telephone conference with attorney D. Grammer regarding deposition schedule;	0.20	34.00
4/28/2004	TDW Prepare for deposition of Mr. L. Hare, review several deposition transcripts;	2.10	357.00
	TDW Deposition of Mr. L. Hare, meetings with Mr. Hare and attorney D. Grammer, review letter from Mr. Grammer and information about expert witness Reagles;	2.40	408.00
	TDW Research in preparation for expert deposition;	0.30	51.00

		<u>Hours</u>	<u>Amount</u>
4/28/2004	TDW Review status of order permitting amended complaint, revise amended complaint and file and serve;	0.20	34.00
SUBTOTAL:		[20.50	3,485.00]
<u>Avoidance Action-Sun Life Insurance Company</u>			
4/1/2004	TDW Telephone conference with attorney V. Carlin regarding notice of expanded employment of Irell and Manella, return of vendor's documents and timing of discovery;	0.10	17.00
4/20/2004	TDW Review status of motion to expand employment, draft order approving motion;	0.90	153.00
4/21/2004	TDW Review and respond to correspondence from Judge Starzynski and T. Kirschbaum;	0.20	34.00
4/27/2004	TDW Review documents that may be responsive to vendor's request for information, telephone conference with attorney V. Carlin regarding same, revise order approving expanded employment of Irell and Manella;	1.30	221.00
4/28/2004	TDW Telephone conference with Mary Jo of attorney V. Carlin's office regarding review of documents, draft letter to V. Carlin regarding confidentiality, meet with Mary Jo, telephone conference with attorney T. Kirschbaum regarding expanded engagement and need for detailed information;	0.80	136.00
	TDW Review order approving expanded scope of employment and draft correspondence to attorney T. Kirschbaum;	0.30	51.00
4/29/2004	TDW Telephone conference with Mary Jo of V. Carlin's office regarding document review, review additional documents;	0.30	51.00
SUBTOTAL:		[3.90	663.00]
<u>Avoidance Action-Texas New Mexico Power Co.</u>			
4/2/2004	TDW Review vendor's response to motion to amend, telephone conference with attorney C. Shaw regarding lack of witness list, scheduling deposition of defendant, review docket and defendant's responses to discovery requests, prepare notice of 30(b)(6) deposition of defendant;	1.40	238.00
4/12/2004	TDW Telephone conference with attorney C. Shaw regarding production of documents;	0.20	34.00
4/13/2004	TDW Review vendor's lengthy response to motion to amend, review Rule 15, review docket, prepare for hearing, review new discovery requests, old requests and Trustee's responses, review documents produced and what is needed for new value analysis, draft letter to vendor's counsel;	2.20	374.00

		<u>Hours</u>	<u>Amount</u>
4/20/2004	TDW Prepare responses to discovery requests, prepare for deposition of vendor representative;	0.80	136.00
4/21/2004	TDW Review documents from vendor, analyze information for new value credit, review new information from R. Kefauver regarding post-petition payments, telephone conference with vendor's attorney C. Shaw;	1.70	289.00
4/22/2004	TDW Review documents produced by vendor, prepare new value analysis, lengthy meeting with attorney C. Shaw and vendor's witness Ken Anderson, reivew all documents produced, discuss possible settlement;	5.60	952.00
	DTT Review and evaluate new value issues;	0.10	17.00
4/27/2004	TDW Telephone conference with attorney C. Shaw regarding status of case and extension of deadlines, prepare proposed order extending deadlines and pretrial conference;	0.30	51.00
4/28/2004	TDW Review order extending deadlines and draft correspondence to attorney C. Shaw, telephone conference with C. Shaw, revise order;	0.40	68.00
	SUBTOTAL:	[12.70	2,159.00]
	<u>Avoidance Action-US West</u>		
4/1/2004	TDW Telephone conference with attorney V. Carlin regarding settlement documents and timing of notice;	0.20	34.00
4/5/2004	TDW Revise motion to approve settlement agreement and notice;	1.10	187.00
	TDW Telephone conference with attorney V. Carlin and Jill of Judge Starzynski's chambers regarding upcoming status conferences;	0.10	17.00
4/6/2004	TDW Review status of adversary proceeding and attend status conference before Judge Starzynski with vendor's counsel not appearing;	0.30	51.00
	SUBTOTAL:	[1.70	289.00]
	<u>Case Administration</u>		
4/1/2004	DTT Telephone conference with insurance defense counsel regarding stay relief;	0.20	34.00
4/20/2004	DTT Telephone conference with attorney D. Schurecht regarding administrative claim allowance status and procedure;	0.20	34.00
4/21/2004	DTT Review correspondence from the trustee regarding payment of former employees, and respond to same;	0.10	17.00

		<u>Hours</u>	<u>Amount</u>
4/21/2004	DTT Review correspondence from Mr. K. Fine regarding payment of consulting fees, respond to same, and draft correspondence to the trustee regarding same;	0.20	34.00
4/23/2004	DTT Telephone conference with the trustee regarding pending matters;	0.10	17.00
	DTT Review notices of cancellation received for certain insurance related to the pension plan and 401(k) and draft correspondence to attorney Y. Gonzales regarding same;	0.20	34.00
	DTT Telephone conference with CPA. M. Thompson regarding Meyners fee application;	0.20	34.00
	DTT Review correspondence from Nelson-Brown Equities and forward same to the trustee;	0.20	34.00
SUBTOTAL:		[1.40	238.00]
<u>Fee/Employment Application</u>			
4/19/2004	SLS Draft fee application for auctioneer; draft correspondence to court regarding same;	1.00	110.00
SUBTOTAL:		[1.00	110.00]
<u>Land and Equipment Sales</u>			
4/15/2004	SLS Revise motion to sell unimproved property; draft correspondence to court regarding same;	0.70	77.00
	DTT Revise the motion to sell the El Paso real estate, and draft correspondence to the broker regarding same;	0.40	68.00
4/16/2004	SLS Revise notice of deadline to object to trustee's motion to sell unimproved real property free and clear of liens;	0.20	22.00
4/19/2004	DTT Revise Wilkinson fee application and notice;	0.30	51.00
4/30/2004	DTT Review correspondence from Mr. R. Amstater regarding sale of El Paso real estate, and respond to same;	0.20	34.00
	SLS Draft order approving sale of vacant lot;	0.40	44.00
SUBTOTAL:		[2.20	296.00]

			<u>Hours</u>	<u>Amount</u>
<u>Liquor Licenses</u>				
4/1/2004	RHJ	Review e-mail correspondence from attorney G. Gottlieb regarding a payoff quote from Premier on license 4029, and give a wire transfer instruction;	0.10	19.00
	RHJ	Telephone conference with attorney G. Gottlieb requesting a payoff quote from Premier on license 4029;	0.10	19.00
4/28/2004	RHJ	Review accounting prepared for attorney M. Cadigan, and draft e-mail correspondence to attorney M. Cadigan regarding same;	0.20	38.00
	SUBTOTAL:		[0.40	76.00]
<u>Newsom Life Insurance Claim</u>				
4/29/2004	RHJ	Review correspondence, and draft e-mail correspondence to attorney P. Leslie regarding production of documents;	0.30	57.00
	RHJ	Draft e-mail correspondence to attorney R. Reetz regarding status;	0.10	19.00
	SUBTOTAL:		[0.40	76.00]
<u>Prepaid Collection - Agrilink Foods</u>				
4/6/2004	TDW	Review status of adversary proceeding and attend status conference before Judge Starzynski with vendor's counsel not appearing;	0.30	51.00
	SUBTOTAL:		[0.30	51.00]
<u>Prepaid Collection - Albuquerque Tortilla Company</u>				
4/22/2004	TDW	Review status of amended complaint and need for summons, problems with docket, and strategy to proceed;	0.20	34.00
4/26/2004	TDW	Review evidence of payments to distributors from vendor and from debtor, analyze best evidence of amounts owed;	0.60	102.00
4/28/2004	TDW	Prepare amended complaint for service with summons and prepare certificate of service, review information for correct addresses for service of process;	1.40	238.00
4/29/2004	TDW	Review and revise certificate of service of amended complaint and summons to add new addresses, complete service of amended complaint;	0.80	136.00
	SUBTOTAL:		[3.00	510.00]

		<u>Hours</u>	<u>Amount</u>
<u>Prepaid Collection - Conagra Food, Inc.</u>			
4/19/2004	TDW Review and respond to correspondence from M. Eversden, draft correspondence to M. Eversden, review documents from C. Johnson;	1.50	255.00
4/29/2004	TDW Review correspondence from C. Johnson, draft correspondence about missing information to M. Eversden;	0.10	17.00
SUBTOTAL:		[1.60	272.00]
<u>Prepaid Collection - Gourmet Award Foods</u>			
4/6/2004	TDW Telephone conference with attorney C. Pierce regarding settlement of both adversary proceedings and possible joint motion;	0.20	34.00
4/9/2004	TDW Telephone conference with Ms. C. Johnson regarding settlement;	0.10	17.00
4/22/2004	TDW Review correspondence from R. Cox, review status of matter,	0.50	85.00
4/29/2004	TDW Review correspondence from Trustee Y. Gonzales, review status of settlement, draft correspondence to attorney R. Cox;	0.20	34.00
SUBTOTAL:		[1.00	170.00]
<u>Prepaid Collection - Mars Inc. (Kal Kan/Uncle Ben's)</u>			
4/6/2004	TDW Review status of adversary proceeding and attend status conference before Judge Starzynski with vendor's counsel not appearing, draft order on oral motion to dismiss adversary proceeding;	0.90	153.00
4/7/2004	TDW Review correspondence from attorney S. Morasse regarding dismissal of adversary, prepare dismissal for filing;	0.30	51.00
SUBTOTAL:		[1.20	204.00]
For professional services rendered		129.40	\$20,178.00
Additional Charges :			
<u>Avoidance Action-Dantex Construction Company</u>			
4/26/2004	Deposition Costs of Michael Caplan		139.67
SUBTOTAL:		[139.67]

	<u>Amount</u>
<u>Avoidance Action-General</u>	
4/26/2004 Mail out by Albuquerque Legal	140.64
4/30/2004 FedEx	15.22
Internal photocopies for the month of April	41.00
Long distance charges for April	167.34
Faxes for the month of April	29.10
Postage expenses for the month of April	19.86
SUBTOTAL:	[413.16]
<u>Avoidance Action-Scruggs Consulting</u>	
4/26/2004 Deposition Costs of Michael Scruggs	295.64
SUBTOTAL:	[295.64]
<u>Avoidance Action-Starline Printing</u>	
4/26/2004 Deposition Costs of James E. Keohane and William Lang	949.14
SUBTOTAL:	[949.14]
<u>Avoidance Action-US West</u>	
4/15/2004 Mail out by Albuquerque Legal	140.00
SUBTOTAL:	[140.00]
<u>Land and Equipment Sales</u>	
4/26/2004 Mail out by Albuquerque Legal	286.47
4/29/2004 Westlaw research	13.88
4/30/2004 Internal photocopies for the month of April	0.30
SUBTOTAL:	[300.65]
<u>Liquor Licenses</u>	
4/30/2004 Faxes for the month of April	0.60

	<u>Amount</u>
4/30/2004 Internal photocopies for the month of April	0.60
Long distance charges for April	3.06
Postage expenses for the month of April	0.74
	<hr/>
SUBTOTAL:	[5.00]
<u>Prepaid Collection - General</u>	
4/30/2004 Long distance charges for April	16.80
Internal photocopies for the month of April	41.50
Postage expenses for the month of April	0.37
	<hr/>
SUBTOTAL:	[58.67]
Total costs	\$2,301.93
Service Tax	\$1,172.85
Sales Tax	\$20.37
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Total amount of this bill	\$23,673.15
Previous balance	\$171,616.22
4/26/2004 Payment: Check #1020 - Thank you.	(\$5,386.91)
4/26/2004 Payment: Check #1021 - Thank you.	(\$3.19)
4/26/2004 Payment: Check #269 - Thank you.	(\$3,029.81)
4/26/2004 Payment: Check #268 - Thank you.	(\$19,985.07)
4/26/2004 Payment: Check #277 - Thank you.	(\$2,261.74)
4/26/2004 Payment: Check #278 - Thank you.	(\$0.90)
4/26/2004 Payment: Check #1029 - Thank you.	(\$150.78)
4/26/2004 Payment: Check #1030 - Thank you.	(\$64.10)
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Total payments and adjustments	(\$30,882.50)
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Balance due	<u>\$164,406.87</u>

Attorney Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>
David T. Thuma	20.80	170.00
Robert H. Jacobvitz	1.10	190.00
Stephanie L. Schaeffer	30.70	110.00
Thomas D. Walker	76.80	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.