

EXHIBIT "A"

TRUSTEE'S TIME AND EXPENSES

Joseph Leon Lee - 02-22272

I  
Trustee Time \*

| Fees:  | Time   |
|--|--------|
| 10/27/02 Telephone conference with Mr. Glixmon regarding the Notes Receivable for sale and a potential offer and notes to file.  | .2 hr. |
| 11/04/02 Study debtor's schedules and statement of financial affairs and prepare list of questions, requested amendments and requested documentation for the creditors meeting.                          | .7 hr. |
| 11/05/02 Correspondence to debtor's attorney confirming conversations in the 341(a) meeting, including NADA information on the value of the vehicles and requesting certain amendments to the schedules. | .5 hr. |
| 11/05/02 Conduct creditors meeting and prepare and file proceeding memorandum.   | .4 hr. |
| 11/06/02 Prepare file memorandum of information received and thoughts following the 3451(a) meeting.   | .3 hr. |
| 11/12/02 Locate and correspondence to two potential purchasers of the notes receivable.  | .5 hr. |
| 11/14/02 Locate four additional potential purchasers of Accounts Receivable and correspondence to them regarding the notes receivable for sale.  | .5 hr. |
| 11/20/02 Telephone conference with Mr. Glixmon regarding the Notes Receivable for sale and potential offer and notes to file.  | .2 hr. |

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| 12/06/02 Receive and review tax return, financial account statements, note receivable and other information from debtors.  | .7 hr. |
| 12/10/02 Correspondence to Annette Heflin regarding claim of interest in the promissory notes and offer to sale.   | .4 hr. |
| 12/11/02 Locate and correspondence to six different additional potential purchasers of the notes receivable offering the same for sale.  | .6 hr. |
| 12/11/02 Correspondence to payers on the Notes Receivable Ronald Burns and Joseph Haven regarding status of the matter and with respect to contact by interested parties.                  | .6 hr. |
| 12/12/02 Telephone conference with debtor's attorney to discuss the exemption objection and discuss possible Agreed Order with respect to the same; Memo to file regarding the conference. | .2 hr. |
| 12/17/02 Locate and correspondence to two different additional potential purchasers of the notes receivable offering the same for sale.  | .3 hr. |
| 12/20/02 Telephone conference with Robert Zilm regarding his intention to offer and note to file.  | .1 hr. |
| 12/22/02 Receive and review correspondence from Robin Henderson regarding offer.   | .1 hr. |
| 12/26/02 Calculate Trustee's position with respect to Joseph Lee credit available against the Account Receivables note assets under the Federal wild card exemption.                       | .3 hr. |
| 01/06/03 Telephone conference with Mr. Glixmon regarding the Notes Receivable for sale and potential offer and notes to file.  | .2 hr. |
| 01/22/03 Receive bid from Creative Finance & Investments and telephone conference with the bidding party regarding the same.   | .2 hr. |
| 01/22/03 Correspondence to debtor's attorney regarding calculations with respect to the application of §522 (d)(2)(5) to Joseph Lee's property.  | .7 hr. |

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|---|---------|
| 01/22/03 Calculate additional "wild card' exemption due debtor and correspondence to debtor's attorney proposing a resolution of the issue.                                   | .4 hr.  |
| 01/23/03 Telephone conference with Annette Heflin regarding status of the notes and to negotiate with respect to the previous offer; Notes to file regarding the same.        | .4 hr.  |
| 03/10/03 Status review of bankruptcy docket, obtain and review order approving sale; Correspondence to purchaser requesting payment.  | .3 hr.  |
| 03/10/03 Correspondence to Ms. Heflin and Ms Henderson regarding Entry of the Order Authorizing Sale of Property and to give directions with respect to forwarding the check. | .2 hr.  |
| 03/20/03 Receive, review and deposit purchase money check from the Hendersons.  | .2 hr.  |
| 03/21/03 Status review of file, update Form 1 and prepare and diary "to do" list.   | .7 hr.  |
| 03/31/03 Draft, file and serve Report of Sale.  | .3 hr.  |
| 04/02/03 Telephone conference with Annette Heflin regarding status of the assignment of interest and follow-through matters.  | .2 hr.  |
| 10/17/03 Correspondence to Bob Petty regarding the pending Employment Application.  | .2 hr.  |
| 10/24/03 Work on preparation of Trustee's Reports #1,2 &3.  | .3 hr.  |
| 11/17/03 Receive and review Order appointing Bob Peddy; Hand deliver correspondence to Mr. Peddy requesting preparation of tax return.  | .4 hr.  |
| 12/02/03 Status review of file; Telephone and telefax communication with Bob Peddy regarding status of the tax return and to supply state expense information.                | .4 hr.  |
| 12/11/03 Work on Trustee Final Report   | 2.0 hr. |

01/02/04 Status review of file in preparation of "to do" list. .3 hr.

01/13/04 Status review of file and telephone conference with accountant regarding status of preparation of tax return; Memo to file regarding the same. .2 hr.

02/17/04 Telephone and telefax communication with Bob Peddy regarding the tax return apparently lost in the mail. .2 hr.

02/26/04 Receive and review proposed 1040 and 1041 tax return for the estate for year 2003 together with Robert Peddy's billing record and invoice; Telephone communication with Bob Peddy regarding clarification of the invoice; Draft, file and serve Trustee's Application for Allowance of Accountant Fees together with proposed Order; Draft, file and serve Trustee's Motion for Authorization to Pay Income Taxes of Bankruptcy Estate together with proposed Order (note some of this time could have been billed separately as attorney time, but the attorney fees on this motion and application are being waived). 1.5 hr.

03/26/04 Receive and review orders approving payment of IRS taxes for the estate and for the accountant's fee; Review, file and serve the federal tax return; Correspondence to Accountant Bob Peddy. .8 hr.

**Total Itemized Trustee Time 16.7 hr. \*\***

\* Time and expenses itemized do not include quick and routine matters such as review of bank deposits, reconciliation of bank statements, file status review, Pacer checks, review of various creditor pleadings and general attention to file.

**\*\* Additional Trustee time to be incurred:**

- Evaluation of case for administration and disposition of assets;
- Continuous monitor of case administration;
- Preparation of disbursement checks to creditors and Trustee fees and expenses;
- Preparation of dividend letter to creditors;
- Review additional bank statements;
- Preparation of additional Form 1' and 2's as necessary;
- Preparation of Trustee's Supplemental Final Report.

II  
Trustee Expenses

|          |                                      |       |
|----------|--------------------------------------|-------|
| 11/12/02 | Copies (30 pgs-Notes & Amortiz. Sch) | 7.50  |
| 11/12/02 | Postage                              | 2.12  |
| 11/13/02 | Copies (61 pgs- Notes, Amortiz)      | 15.25 |
| 12/12/02 | L/D Texarkana                        | .45   |
| 12/12/02 | Copies (60 pgs)                      | 15.00 |
| 12/12/02 | Postage                              | 3.60  |
| 12/18/02 | Copies (27 pgs)                      | 6.75  |
| 12/18/02 | Postage                              | 1.80  |
| 12/20/02 | Postage                              | 1.11  |
| 01/21/03 | L/D Atlanta                          | .12   |
| 01/22/03 | L/D Atlanta                          | 1.83  |
| 01/30/03 | L/D Texarkana                        | .07   |
| 02/10/03 | L/D Atlanta                          | .04   |
| 02/11/03 | L/D Atlanta                          | .41   |
| 03/11/03 | Postage                              | .74   |
| 03/28/02 | Copies (30 pgs-Amend POC)            | 7.50  |
| 04/02/03 | L/D Atlanta                          | .47   |
| 10/17/03 | Postage                              | .60   |
| 11/17/03 | Copies (40 pgs)                      | 10.00 |
| 02/26/04 | Copies (30 pgs-Trustee Motion)       | 7.50  |
| 02/26/04 | Postage                              | 7.21  |
| 03/26/04 | Postage                              | .37   |

**Totals:**

Copies 278 pgs @.025      **\$ 69.50**

|               |                |
|---------------|----------------|
| Postage       | <u>\$17.55</u> |
| Long Distance | <u>\$ 3.39</u> |

**Total Expenses Claimed \$90.44**

Additional expenses will be incurred in connection with the preparation of filing and mailing of the Trustee's Final Report, the dividend checks and the Trustee Final Report and Account.

III

Trustee Expenses for Clerical, Bookkeeping and Legal Assistant time.

**Total Claimed \$0.00**