

EXHIBIT "A"

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UNITED STATES BANKRUPTCY COURT
FOR THE
DISTRICT OF RHODE ISLAND

In Re:

Cumberland Investment Corp.

Debtor

Chapter 11
Case No. 89-11051ANV

For professional services rendered through November 1, 1990:

DATE	SERVICES PERFORMED	HOURS	
08/15/90	Meeting at 141 Main Street, Woonsocket, RI, with debtors and Eastland Bank Officials.	7.00	JFC
08/15/90	Meeting at the U.S. Trustee's office. Debriefing on my appointment as Chapter 11 Trustee; Telephone conferences with the Examiner's Counsel, Bank Counsel and LCF; Set up 4:30 meeting on 141 Main Street, Woonsocket, RI with Jack Doherty, Senior Vice President of Eastland Bank.	4.00	JFC
08/16/90	Telephone conference with Bank Counsel.	0.50	JFC
08/16/90	Telephone conference with Counsel.	0.50	JFC
08/16/90	Telephone conference with creditor.	0.50	JFC
08/16/90	Telephone conference with Examiner.	0.50	JFC
08/16/90	Notification to Counsel of the Hearing.	0.70	JFC
08/16/90	Draft pleading to remove debtor from premises.	1.50	JFC
08/16/90	Telephone conference with Clerk's Office.	0.30	JFC
08/16/90	Telephone conference with his counsel.	0.50	JFC
08/17/90	Office conference with Examiner Michael Weingarten re: update of Chapter 11 proceeding.	2.15	ROR
08/17/90	Attend hearing before Judge Votolato on removal of the debtor from the premises.	4.50	JFC
08/17/90	Conferences with Lee Blais, Jack Doherty and Peter Furness re: planning removal of assets.	2.00	JFC
08/17/90	Removal of coins from Cumberland Investment Corp. with three armored cars, 15 policemen, five security people, Jack Doherty, Senior Vice President of Eastland Bank, Mike Weingarten,	17.50	JFC

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	three video men, three still photographers, stenographer and LCF.		
08/17/90	Review and prepare pleadings and documents received from court.	1.00	DLG
08/17/90	Meeting with bank officials on how to handle assets - decision made to remove the coins.	2.00	JFC
08/20/90	Meeting with Bank's Counsel, Jack Doherty, Jayne Park and Mike Weingarten re: budget necessary to get the coins sold.	3.50	JFC
08/20/90	Draft proposed 365 motion to allow mail to be rerouted.	3.00	JFC
08/20/90	Attend hearing before Judge Votolato to remove debtor. Trustee withdrew motion. Motion to have mail rerouted allowed.	1.30	JFC
08/20/90	Prepare for hearing.	1.70	JFC
08/20/90	Conference with Attorney Oster re: Trustee's plans.	0.50	JFC
08/20/90	Drafting and submitting motions and orders: 1) Redirect mail. 2) Employment of Mike Weingarten to continue as Examiner.	1.50	JFC
08/21/90	Meeting with Bob Long, LCF re: how to handle Thursday's movement.	0.80	JFC
08/21/90	Telephone conference with Jack Doherty, Eastland Bank, re: bank issues, bond and expenses.	1.00	JFC
08/21/90	Meeting with Michael Weingarten re: to go over budget for the inventory of the coins and stamps.	1.30	JFC
08/21/90	Telephone conference with Patti and Kate Downing, U.S.Trustee's Office, re: asset recovery plan; debriefing on case status.	0.80	JFC
08/21/90	Telephone conference with debtor's counsel re: Waiver of Attorney Client Privilege.	1.00	JFC
08/21/90	Telephone conference with Bobby Carey and Bob Long re: asset recovery plan.	0.30	JFC
08/21/90	Meeting with Attorney Nader re: Affidavit on bank account.	0.75	JFC
08/21/90	Office conference with Attorney Cullen re: status of case.	0.75	GJN
08/22/90	Five telephone conferences with Bank's Counsel re: bank's support of the Trustee.	0.30	JFC
08/22/90	Review legal pleadings in the case from the United States Trustee's Office and others.	1.00	JFC
08/22/90	Draft budget of coin inventory.	1.00	JFC
08/22/90	Telephone conference with re: fax from Princeton, NJ, Counsel, on Mr. Manter.	0.30	JFC
08/22/90	Two telephone conferences with Mike Weingarten	0.30	JFC

	on fee.		
08/23/90	Travel to Woonsocket, RI.	1.00	JFC
08/23/90	Meeting in Woonsocket, RI, on assignments for coin and stamp removal from 325 Main Street, Woonsocket, RI; Meeting with Mike Weingarten and associates re: coordinate armored cars, local security people; Two trips to Eastland Bank, Cranston, Rhode Island.	8.50	JFC
08/23/90	Attend hearing before Judge Votolato.	3.00	JFC
08/23/90	Meeting with Jack Doherty, Jayne Park, Mike Winegarten and Associate on 364 Order reviewing budget and removal of merchandise.	4.00	JFC
08/24/90	Telephone conference with Evans Carter, Esq., Special Counsel to Trustee.	0.80	JFC
08/24/90	Telephone conference with Susan Foley of Ohio re: her father's investment.	0.80	JFC
08/24/90	Telephone conference with Mike Weingarten re: telephone service problems on Cumberland Investment Co.	0.50	JFC
08/24/90	7 calls from creditors of Cumberland Investment Co.	1.25	JFC
08/30/90	Telephone conference with Mike Weingarten re: contempt procedures.	1.70	JFC
08/31/90	Telephone conference with Mike Weingarten re: selecting high value coins for sale and other administration problems and Inventory of bank vault assets.	1.20	JFC
08/31/90	Telephone conference with Ed Bertozzi re: answering service and motion to sell certain Greek and Roman coin and stamp collections.	0.80	JFC
08/31/90	Telephone conference with creditor from Ohio.	0.20	JFC
09/04/90	Telephone conference with LCF, Lee Blais re: Thursday night meeting on asset search.	0.50	JFC
09/04/90	Telephone conference with Charlotte Ferris re: application for Attorney by Chorney.	0.20	DLG
09/05/90	Attend meeting at Eastland Bank, Cranston, RI with Mike Weingarten, an associate and Paul McCarthy.	3.00	JFC
09/05/90	Meeting with Mike Weingarten and Attorney Resnick re: sale of assets and problems with the case.	2.50	JFC
09/05/90	Meeting with Trustee and Michael Weingarten re: sale of assets.	2.50	ROR
09/05/90	Follow-up investigation on assets missing. Meeting with sources.	3.00	JFC
09/06/90	Meeting at LCF with all parties of concern on probe and the direction it should take.	5.50	JFC

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09/07/90	Review and organize files and documents.	2.50	DLG
09/11/90	Telephone conference with Lee Blais re: removal of coins from Woonsocket and furniture from 141 Main Street.	1.20	JFC
09/13/90	Telephone conference with LFC re: progress of investigation and movement of coins.	0.70	JFC
09/13/90	Meeting at UST Office with Patti Centorelli and telephone conference with Judge Votolato.	1.20	JFC
09/17/90	Telephone conference with AT&T, Ken Joseph, re: telephone equipment, fax machine.	0.20	JFC
09/17/90	Background work on Harold Chorney.	1.70	JFC
09/17/90	Telephone conference with Jack Doherty, Eastland Bank re: Thursday's move of money.	0.50	JFC
09/17/90	Telephone conference with Robert Jones.	0.50	JFC
09/17/90	Telephone conference with Mike Weingarten re: United States Trustee update.	0.80	JFC
09/17/90	Examine the Boston connections of Cumberland Investment Corporation.	2.20	JFC
09/17/90	Office conference with Trustee re: borrowing order.	0.20	ROR
09/19/90	Telephone conference with John Dion, Woonsocket, Rhode Island re: movement of the coins to Cranston.	1.10	JFC
09/19/90	Two telephone conferences with Attorney Weick in Rhode Island re: Indianapolis Bank re: coins and documents.	0.40	JFC
09/20/90	Meeting with Eastland Bank in Cranston, Rhode Island re: remaining coins in the safe.	3.80	JFC
09/20/90	Meeting with Peter Forness and Jack Doherty in Providence, Rhode Island.	5.00	JFC
09/20/90	Meeting in Cranston, Rhode Island re: movement of coins and Meeting with Woonsocket Police Department re: same.	3.50	JFC
09/21/90	Telephone conference with creditor Kent Allison re: case status.	0.40	JFC
09/24/90	Telephone conference with creditor.	0.10	JFC
09/24/90	Meeting with Pierre and Michael Moore of LCF Associates re: going to Cranston, Rhode Island re: inventory of safe.	0.50	JFC
09/25/90	Telephone conference with State Street Bank re: deposit box.	0.20	JFC
09/25/90	Telephone conference with Attorney Weick in Rhode Island re: Bank.	0.30	JFC
09/25/90	Telephone conference with Richard Smakousky, creditor.	0.20	JFC
09/25/90	Telephone conference with Smith and Aubin re: rent on premises on Main Street.	0.40	JFC

09/25/90	Telephone conference with LCF Associates, Bob Long and Lee Blais re: security of vault and investigation.	0.40	JFC
09/26/90	Review of pleadings and letters from investors.	1.50	JFC
09/27/90	Telephone conference with Andrea Corcoran re: 2004 exams; open and review mail and set up files.	1.00	DLG
09/28/90	Review 11 U.S.C. 364 motion of Eastland Bank.	0.80	ROR
10/01/90	Attend meeting at LCF Associates, Inc. with Attorney Cullen, Kate Downing, IRS, and U.S. Attorneys re: case procedures and status.	5.50	DLG
10/01/90	Telephone conference with Attorney Bertozzi.	0.90	ROR
10/01/90	Review Eastland Bank borrowing order.	1.00	ROR
10/01/90	Meeting at LCF Associates, Inc. with Denise Gallo, Kate Downing, IRS, and US Attorneys re: procedures and status.	5.50	JFC
10/02/90	Telephone conference with Attorney Bertozzi re: motion to turnover meeting with Eastland re: borrowing order.	0.40	ROR
10/03/90	Telephone conference with Mike Weingarten re: preparing for meeting on borrowing order.	0.40	ROR
10/03/90	Conference call with Attorney Bertozzi and Attorney Furness re: resolving borrowing order.	0.70	ROR
10/04/90	Attend meeting at Eastland Bank with Attorneys Bertozzi, Furness and Resnick, Jack Dougherty and Michael Weingarten re: borrowing order to fund liquidation of coins, stamps and other assets; employment of professionals and methods of liquidation.	7.00	JFC
10/04/90	Attend meeting at Eastland Bank with Attorneys Bertozzi, Furness and Cullen, Jack Dougherty and Michael Weingarten re: borrowing order to fund liquidation of coins, stamps and other assets; employment of professionals and methods of liquidation.	7.00	ROR
10/04/90	Telephone conference with Jerry Ancel's secretary re: travel arrangements to Indianapolis.	0.10	DLG
10/05/90	Telephone conference with Ancel's secretary re: itinerary for Indianapolis business trip.	0.10	DLG
10/05/90	Telephone conferences with Hotel and rental agencies re: Indianapolis business trip.	0.30	DLG
10/06/90	Review records and files and draft ledger of creditors in the case.	3.00	JFC
10/09/90	Travel from Boston to Indianapolis.	5.00	JFC
10/09/90	Meeting at People's Bank in Winchester, Indiana with Dean Edwards, Vice President re: review	3.00	JFC

	loan file, review of transaction checks, review of coins.		
10/09/90	Travel from Indianapolis to Winchester, Indiana and return.	4.00	JFC
10/09/90	Meeting with Attorney Jerry Ancel, bank's counsel re: loan to Hal Chorney.	2.00	JFC
10/09/90	Travel to Indianapolis and attend meetings throughout the day with Jerry Ancel and Dale Edwards re: loans to Hal Chorney and view of coints in vault.	14.50	DLG
10/10/90	In Indianapolis, preparation for meeting with bank's counsel.	3.00	JFC
10/10/90	Meeting with Jerry Ancel and Dean Edwards, Vice President of People's Bank.	1.50	JFC
10/10/90	Meeting at the United states Attorney's office at the court in Indianapolis.	1.75	JFC
10/10/90	Review court records on Martin case at court in Indianapolis.	1.75	JFC
10/10/90	Travel time back to Boston via Delta Airlines.	7.00	JFC
10/10/90	Attend meetings with Jerry Ancel and Dean Edwards re: Hal Chorney loan and Meeting at U.S. Attorney's office re: court documents.	13.00	DLG
10/11/90	Telephone conference with Mike Weingarten re: sale of coins in vault in Indiana.	0.90	JFC
10/11/90	Review motions from Attorney Bertozzi re: allowing the Trustee to sell.	1.00	JFC
10/12/90	Telephone conference with Attorney Bertozzi re: motion to sell, employment of LCF and application for 506(c) expenses.	0.90	JFC
10/12/90	Telephone conference with Aubin in Rhode Island.	0.10	JFC
10/12/90	Telephone conference regarding the redemption creditors.	0.30	JFC
10/12/90	Review and revise post petition borrowing order.	1.20	ROR
10/12/90	Review of records re: tracing of assets.	1.50	JFC
10/12/90	Office conference with Trustee re: revising borrowing order.	0.40	ROR
10/13/90	Research re: background of debtor and history of case.	2.50	JFC
10/13/90	Review of records and letters from creditors, preparing a ledger of all letters received by creditors.	3.00	JFC
10/17/90	Review post petition financing agreement.	0.50	ROR
10/19/90	Draft and mail letter and correspondence to LCF Associates re: appraisers.	0.30	DLG
10/20/90	Review, mail and set up filing systems for pleadings, correspondence, creditor claims and related matters.	5.00	DLG

10/24/90 Two telephone conferences with Attorney Bertozzi re: financing agreement and expenses to date. 0.40 ROR

TOTAL HOURS 244.90

FEEES:

Denise Gallo	-	43.50 Hrs @ \$45.00 per hour	\$1,957.50
George J. Nader	-	0.75 Hrs @ \$130.00 per hour	\$97.50
John F. Cullen	-	182.10 Hrs @ \$210.00 per hour	\$38,241.00
Robert Owen Resnick	-	18.55 Hrs @ \$175.00 per hour	\$3,246.25

TOTAL FEES: \$43,542.25

EXPENSES:

Copy Expenses	\$70.50
Long Distance	\$150.00
Mileage/Parking	\$197.15
Postage	\$2.40
Travel Expenses	\$2,500.00
Express mail	\$27.50

\$2,947.55

Total Bill Amount \$46,489.80

Balance Forward \$0.00

Available Credit \$0.00

TOTAL AMOUNT DUE \$46,489.80

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