

**EXHIBIT A**  
**APPROVED WIND-DOWN BUDGET**

ABL & Subsidiaries  
Wind Down Budget  
August 31, 2011

	Weeks Ending													Total
	1 8/21/11	2 8/28/11	3 9/4/11	4 9/11/11	5 9/18/11	6 9/25/11	7 10/2/11	8 10/9/11	9 10/16/11	10 10/23/11	11 10/30/11	12 11/6/11	13 11/13/11	
AVB Settlement	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Balance of Hyper AMS Proceeds	-	-	-	50,000	-	-	-	-	-	-	-	-	-	50,000
Cash Receipts	-	-	-	550,000	-	-	-	-	-	-	-	-	-	550,000
<b>Payroll &amp; Benefits - Estate:</b>														
Payroll	-	-	28,709	-	24,254	-	20,408	-	15,467	-	15,467	-	23,201	127,508
Benefits	-	-	4,306	-	3,638	-	3,061	-	2,320	-	2,320	-	3,480	19,126
Payroll & Benefits	-	-	33,015	-	27,893	-	23,470	-	17,787	-	17,787	-	26,681	146,634
<b>ABL Operating Expenses:</b>														
Selling Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Expenses	-	217,836	-	-	-	-	-	-	-	-	-	-	-	217,836
Operating Expenses	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	65,000
Insurance	-	61,500	-	30,000	-	-	-	-	30,000	-	-	-	-	(39,500)
ABL Operating Exp.	5,000	284,336	5,000	35,000	5,000	5,000	5,000	5,000	35,000	5,000	5,000	5,000	(34,500)	364,836
<b>Lehrhoff Operating Expenses:</b>														
Selling Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Expenses	-	92,663	-	-	-	-	-	-	-	-	-	-	-	92,663
Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LH Operating Exp.	-	92,663	-	-	-	-	-	-	-	-	-	-	-	92,663
<b>Total Operating Expenses</b>	<b>5,000</b>	<b>376,999</b>	<b>5,000</b>	<b>35,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>35,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>(34,500)</b>	<b>457,499</b>
<b>Provision for Funding Reimbursable Transition Services</b>		<b>400,000</b>											<b>(400,000)</b>	<b>-</b>
<b>Administrative Expenses Payable 8/14/11</b>	<b>\$ 1,752,038</b>	<b>877,175</b>	<b>72,905</b>	<b>72,905</b>	<b>72,905</b>	<b>72,905</b>	<b>72,905</b>	<b>72,905</b>	<b>72,905</b>	<b>72,905</b>	<b>72,905</b>	<b>72,905</b>	<b>72,905</b>	<b>1,752,038</b>
<b>Professional Fees:</b>														
Akin Gump (Company est.)	Estimate to 8/14/11	\$ 1,535,000	-	-	1,147,747	-	-	387,253	-	-	-	-	-	1,535,000
	Est. For Post 8/14/11	-	-	-	-	-	-	105,000	-	-	-	140,000	210,000	455,000
Garden City Group	Accrued 8/19/11	180,000	-	-	180,000	-	-	-	-	-	-	-	-	180,000
	Incurred Post 8/19/11	-	-	-	-	-	-	30,000	-	-	-	70,000	20,000	120,000
Hawwood:	WE 8/14/11	107,569	107,569	-	-	-	-	-	-	-	-	-	-	107,569
	Incurred Post 8/14/11	-	49,850	27,700	15,700	19,400	17,000	22,100	15,700	16,100	11,600	15,800	11,600	28,600
	VAF	400,000	-	-	400,000	-	-	-	-	-	-	-	-	400,000
	Retainer	(200,000)	-	-	(42,100)	(19,400)	(17,000)	(22,100)	(15,700)	(16,100)	(11,600)	(15,800)	(11,600)	(200,000)
Cooley / Loughlin		446,000	-	-	400,000	-	-	46,000	-	-	-	44,000	60,000	550,000
PricewaterhouseCoopers		108,437	-	-	34,110	-	-	52,640	-	-	-	-	21,687	108,437
JH Cohn - Taxes		95,000	95,000	-	-	-	-	-	-	-	-	-	80,000	175,000
JH Cohn - 401K Audits		-	-	20,000	-	-	-	-	-	-	-	-	20,000	40,000
<b>Total Professionals (a)</b>	<b>\$ 2,672,006</b>	<b>107,569</b>	<b>144,850</b>	<b>47,700</b>	<b>2,135,457</b>	<b>-</b>	<b>-</b>	<b>620,893</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>254,000</b>	<b>411,687</b>	<b>3,722,156</b>
<b>Total Wind Down Costs</b>	<b>\$ 2,672,006</b>	<b>\$ 989,744</b>	<b>\$ 994,754</b>	<b>\$ 158,621</b>	<b>\$ 2,243,362</b>	<b>\$ 105,798</b>	<b>\$ 77,905</b>	<b>\$ 101,375</b>	<b>\$ 698,798</b>	<b>\$ 125,693</b>	<b>\$ 77,905</b>	<b>\$ 95,693</b>	<b>\$ 331,905</b>	<b>\$ 6,078,327</b>
<b>Net Cash Flow</b>	<b>\$ (2,672,006)</b>	<b>\$ (989,744)</b>	<b>\$ (994,754)</b>	<b>\$ (158,621)</b>	<b>\$ (1,693,362)</b>	<b>\$ (105,798)</b>	<b>\$ (77,905)</b>	<b>\$ (101,375)</b>	<b>\$ (698,798)</b>	<b>\$ (125,693)</b>	<b>\$ (77,905)</b>	<b>\$ (95,693)</b>	<b>\$ (331,905)</b>	<b>\$ (5,258,327)</b>

(a) Excluding provisions for lenders' legal counsel, financial advisor or auditors.