

Exhibit A
Books and Records Claims to be Reduced and Expunged

| | Claimant | Claim No. | Debtor Name | Asserted Claim Amount | Nature of Asserted Claim ¹ | Basis for Objection | Modified Claim Amount |
|---|---|-----------|-----------------------------|-----------------------|---------------------------------------|---|-----------------------|
| 1 | Alexandra Shaw c/o Michael L Beckman 6350 Presidential Ct Ste A Fort Myers, FL 33919 | 199 | ESH/HV Properties L.L.C. | \$300,000 | Priority | The claimant asserts a proof of claim based on a personal injury action commenced prepetition against debtor ESH/HV Properties L.L.C. in the Circuit Court of the Seventeenth Judicial Circuit in and for Broward County, Florida, Case No. 08-5593 (the "Action"). Prior to the Debtors' bankruptcy filing, the Action was in the initial stages of litigation. However, due to the Debtors' commencement of their bankruptcy cases, the Action has been subject to the automatic stay pursuant to Section 362 of the Bankruptcy Code. On February 19, 2010 [Docket No. 787], the claimant sought relief from the Automatic Stay to proceed with prosecution of the Action. The Debtor filed an objection to the claimant's request on April 2, 2010 [Docket No. 896] and claimant's request to lift the Automatic Stay was denied, with prejudice, on April 15, 2010 [Docket No. 944]. There has been no judgment on the Action. Accordingly, the Debtors' books and records do not reflect any liability for this claim and the claim should be reduced to \$0. Additionally, this claim is not entitled to priority under Section 507(a) of the Bankruptcy Code. Accordingly, the claim shall be reclassified as a general unsecured claim. | \$0 |

¹ The Debtors have reviewed their books and records and have determined that the Debtors have no liability for any of the claims listed on this exhibit. Accordingly, the Debtors have not analyzed the nature of the asserted claim. However, in the event that the claims on this exhibit are not reduced and expunged in their entirety, the Debtors reserve the right to assert further objections to each proof of claim, including the nature of the asserted claim.

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| 2 | Douglas County Attn Stephanie Cook Douglas County Treasurer 100 3rd St Castle Rock, CO 80104 | 2058 | ESA P Portfolio L.L.C. | \$82,500.00 | Admin Secured | This claim was filed for an estimated amount with respect to 2010 property taxes. Since the filing of the proof of claim, the claimant has provided an invoice for the 2010 property taxes in the amount of \$77,245.22. These taxes were incurred as of January 1, 2010 but are not due until April of 2011. Accordingly, the Debtors' books and records do not reflect this liability as of the Petition Date and this claim should be disallowed and expunged. However, the Debtors intend to pay the 2010 taxes in the amount of \$77,245.22 in the ordinary course of business in April of 2011. | \$0.00 |
| 3 | Franchise Tax Board Bankruptcy Section MS A340 PO Box 2952 Sacramento, CA 95812-2952 | 395 | ESA 2005 Operating Lessee Inc. | \$834.98 | Priority | The Debtors' books and records reflect that debtor ESA 2005 Operating Lessee Inc. filed a combined tax return with debtor Extended Stay Inc. Accordingly, debtor ESA 2005 Operating Lessee Inc. is not liable for this claim amount and it should be disallowed and expunged. | \$0.00 |
| 4 | Franchise Tax Board Bankruptcy Section MS A340 PO Box 2952 Sacramento, CA 95812-2952 | 396 | ESA Operating Lessee Inc. | \$663,969.98 | Priority | The claimant filed this claim with respect to an ongoing audit that has not yet concluded. The Debtors' books and records do not reflect any liability for this asserted claim and it should be disallowed and expunged. | \$0.00 |
| 5 | Georgia Department of Revenue Department of Revenue Compliance Division Bankruptcy Section PO Box 161108 Atlanta, GA 30321 | 1982 | ESA 2005 Portfolio L.L.C. | \$1,200.00 | Priority | This proof of claim appears to be for an assessment that the Debtors' books and records do not reflect a liability for. The Debtors filed the appropriate tax return and accordingly, there should be no liability for this asserted claim and it should be disallowed and expunged. | \$0.00 |

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| 6 | Illinois Department of Revenue Bankruptcy Unit James R Thompson Center 100 W Randolph St Level 7 400 Chicago, IL 60601-3195 | 2029 | ESH/HV Properties L.L.C. | \$2,816.00 | Priority | The claimant filed this claim with respect to an ongoing audit for a prepetition period that has not yet concluded. The Debtors' books and records do not reflect any liability for this asserted claim and it should be disallowed and expunged. | \$0.00 |
| 7 | Illinois Department of Revenue Bankruptcy Unit James R Thompson Center 100 W Randolph St Level 7 400 Chicago, IL 60601-3195 | 2029 | ESH/HV Properties L.L.C. | \$2,824.00 | Unsecured | The claimant filed this claim with respect to an ongoing audit for a prepetition period that has not yet concluded. The Debtors' books and records do not reflect any liability for this asserted claim and it should be disallowed and expunged. | \$0.00 |
| 8 | Illinois Department of Revenue Bankruptcy Unit James R Thompson Center 100 W Randolph St Level 7 400 Chicago, IL 60601-3195 | 2030 | ESA Operating Lessee Inc. | \$1,593.00 | Priority | The claimant filed this claim with respect to an ongoing audit for a prepetition period that has not yet concluded. The Debtors' books and records do not reflect any liability for this asserted claim and it should be disallowed and expunged. | \$0.00 |
| 9 | Illinois Department of Revenue Bankruptcy Unit James R Thompson Center 100 W Randolph St Level 7 400 Chicago, IL 60601-3195 | 2030 | ESA Operating Lessee Inc. | \$3,025.00 | Unsecured | The claimant filed this claim with respect to an ongoing audit for a prepetition period that has not yet concluded. The Debtors' books and records do not reflect any liability for this asserted claim and it should be disallowed and expunged. | \$0.00 |
| 10 | Illinois Department of Revenue Bankruptcy Unit James R Thompson Center 100 W Randolph St Level 7 400 | 2031 | ESA P Portfolio Operating Lessee Inc. | \$5,387.00 | Priority | The claimant filed this claim with respect to an ongoing audit for a prepetition period that has not yet concluded. The Debtors' books and records do not reflect any liability for this asserted claim and it should be | \$0.00 |

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| | Chicago, IL 60601-3195 | | | | | disallowed and expunged. | |
| 11 | Illinois Department of Revenue Bankruptcy Unit James R Thompson Center 100 W Randolph St Level 7 400 Chicago, IL 60601-3195 | 2031 | ESA P Portfolio Operating Lessee Inc. | \$6,521.00 | Unsecured | The claimant filed this claim with respect to an ongoing audit for a prepetition period that has not yet concluded. The Debtors' books and records do not reflect any liability for this asserted claim and it should be disallowed and expunged. | \$0.00 |
| 12 | Illinois Department of Revenue Kevin Harlowe Bankruptcy Unit 100 W Randolph St Level 7 425 Chicago, IL 60601-3195 | 159 | ESA Operating Lessee Inc. | \$6,337.00 | Priority | The claimant filed this claim with respect to an ongoing audit for a prepetition period that has not yet concluded. The Debtors' books and records do not reflect any liability for this asserted claim and it should be disallowed and expunged. | \$0.00 |
| 13 | Illinois Department of Revenue Kevin Harlowe Bankruptcy Unit 100 W Randolph St Level 7 425 Chicago, IL 60601-3195 | 159 | ESA Operating Lessee Inc. | \$1,088.00 | Unsecured | The claimant filed this claim with respect to an ongoing audit for a prepetition period that has not yet concluded. The Debtors' books and records do not reflect any liability for this asserted claim and it should be disallowed and expunged. | \$0.00 |
| 14 | Illinois Department of Revenue Kevin Harlowe Bankruptcy Unit 100 W Randolph St Level 7 425 Chicago, IL 60601-3195 | 2015 | ESA P Portfolio Operating Lessee Inc. | \$2,618.00 | Priority | The claimant filed this claim with respect to an ongoing audit for a prepetition period that has not yet concluded. The Debtors' books and records do not reflect any liability for this asserted claim and it should be disallowed and expunged. | \$0.00 |
| 15 | Illinois Department of Revenue Kevin Harlowe Bankruptcy Unit 100 W Randolph St Level 7 425 Chicago, IL | 2015 | ESA P Portfolio Operating Lessee Inc. | \$778.00 | Unsecured | The claimant filed this claim with respect to an ongoing audit for a prepetition period that has not yet concluded. The Debtors' books and records do not reflect any liability for this asserted claim and it should be | \$0.00 |

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| | 60601-3195 | | | | | disallowed and expunged. | |
| 16 | LOUISVILLE JEFFERSON COUNTY METRO REVENUE COMMISSION PO BOX 35410 LOUISVILLE, KY 40232-5410 | 1999 | ESA P Portfolio Operating Lessee Inc. | \$2,937.14 | Priority | This claim was filed with respect to (i) asserted occupation taxes in the amount of \$193,622 plus penalty and interest for a total of \$265,040 and (ii) asserted hotel tax in the amount of \$2,743,522 plus penalty and interest for a total of \$3,005,162. The Debtors' books and records reflect no liability for the asserted occupation taxes. Furthermore, the Debtors' books and records reflect that the hotel tax was due post-petition and was paid in the ordinary course in July 2009. Accordingly, the Debtors' books and records reflect no further liability for this claim and it should be reduced to \$0.00 and expunged. | \$0.00 |
| 17 | Ohio Department of Taxation Bankruptcy Division PO Box 530 Columbus, OH 43216 | 2038 | ESA Operating Lessee Inc. | \$1,041,552.38 | Priority | The claimant filed this claim with respect to an assessment that the Debtors have appealed. The Debtors are currently waiting for the state of Ohio to rule on the appeal. The Debtors' books and records do not reflect any liability for this asserted claim and it should be disallowed and expunged. | \$0.00 |
| 18 | Ohio Department of Taxation Bankruptcy Division PO Box 530 Columbus, OH 43216 | 2039 | ESA P Portfolio Operating Lessee Inc. | \$497,162.17 | Priority | The claimant filed this claim with respect to an assessment that the Debtors have appealed. The Debtors are currently waiting for the state of Ohio to rule on the appeal. The Debtors' books and records do not reflect any liability for this asserted claim and it should be disallowed and expunged. | \$0.00 |

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| 19 | Ohio Department of Taxation Rebecca Daum 30 E Broad St Columbus, OH 43215 | 206 | ESA Management L.L.C. | \$839,484.29 | Priority | The claimant filed this claim with respect to an asserted assessment on withholding taxes. The Debtors' books and records reflect that the Debtors were never liable for this amount. Accordingly, this claim should be disallowed and expunged. | \$0.00 |
| 20 | Oklahoma Tax Commission Bankruptcy Section General Counsels Office 120 N Robinson Ste 2000 Oklahoma City, OK 73102-7471 | 126 | ESA P Portfolio Operating Lessee Inc. | \$100.00 | Priority | The Debtors' books and records do not reflect a liability for the amount asserted by the claimant and accordingly, this claim should be disallowed and expunged. | \$0.00 |
| 21 | Oklahoma Tax Commission Bankruptcy Section General Counsels Office 120 N Robinson Ste 2000 Oklahoma City, OK 73102-7471 | 133 | ESA Properties L.L.C. | \$202.05 | Priority | The Debtors' books and records do not reflect a liability for the amount asserted by the claimant and accordingly, this claim should be disallowed and expunged. | \$0.00 |
| 22 | R I Division of Taxation One Capitol Hill Providence, RI 02908 | 119 | ESA Properties L.L.C. | \$3,000.00 | Priority | This claim was filed with respect to corporate taxes. The Debtors' books and records reflect that debtor ESA Properties L.L.C. should not be subject to the Rhode Island minimum corporate tax and accordingly, the Debtors have no liability for this claim. This claim should be disallowed and expunged. | \$0.00 |
| 23 | R I Division of Taxation One Capitol Hill Providence, RI 02908 | 120 | ESH/Homestead Portfolio L.L.C. | \$3,250.00 | Priority | This claim was filed with respect to corporate taxes. The Debtors' books and records reflect that debtor ESH/Homestead Portfolio L.L.C. should not be subject to the Rhode Island minimum corporate tax and accordingly, the Debtors have no liability for this claim. This claim | \$0.00 |

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| 24 | R I Division of Taxation One Capitol Hill Providence, RI 02908 | 121 | ESA P Portfolio L.L.C. | \$2,500.00 | Priority | This claim was filed with respect to corporate taxes. The Debtors' books and records reflect that debtor ESA P Portfolio L.L.C. should not be subject to the Rhode Island minimum corporate tax and accordingly, the Debtors have no liability for this claim. This claim should be disallowed and expunged. | \$0.00 |
| 25 | Tennessee Department of Revenue c o Attorney General PO Box 20207 Nashville, TN 37202-0207 | 479 | ESH/HV Properties L.L.C. | \$3,171.11 | Priority | This claim was filed with respect to certain franchise/excise taxes. The Debtors' books and records do not reflect this liability because the Debtors do not believe that debtor ESH/HV Properties L.L.C. is subject to Tennessee taxes because it has no activity in the state of Tennessee. Accordingly, this claim should be disallowed and expunged. | \$0.00 |
| 26 | Tennessee Department of Revenue c o Attorney General PO Box 20207 Nashville, TN 37202-0207 | 479 | ESH/HV Properties L.L.C. | \$829.76 | General Unsecured | This claim was filed with respect to certain franchise/excise taxes. The Debtors' books and records do not reflect this liability because the Debtors do not believe that debtor ESH/HV Properties L.L.C. is subject to Tennessee taxes because it has no activity in the state of Tennessee. Accordingly, this claim should be disallowed and expunged. | \$0.00 |
| 27 | Tennessee Department of Revenue c o Attorney General PO Box 20207 Nashville, TN 37202-0207 | 490 | ESA P Portfolio Operating Lessee Inc. | \$73,185.88 | Priority | The claimant filed this claim with respect to an ongoing audit for a prepetition period and a postpetition period that has not yet concluded. The Debtors' books and records do not reflect any liability for this asserted claim and it should be disallowed and | \$0.00 |

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| 28 | Tennessee Department of Revenue c/o Attorney General PO Box 20207 Nashville, TN 37202-0207 | 2033 | ESH/TN Member Inc. | \$1,586.42 | Priority | This claim was filed with respect to 2009 taxes and 2010 taxes. The 2009 tax amount (\$1,398.65) has been paid in the ordinary course and the Debtors' books and records reflect no further liability with respect to that claim. The 2010 taxes (\$187.67) are not due until April 2011 and will be paid by the Debtors in the ordinary course. Accordingly, this claim should be disallowed and expunged. | \$0.00 |
| 29 | Texas Comptroller of Public Accounts Office of the Attorney General Bankruptcy Collections Division PO Box 12548 Austin, TX 78711-2548 | 263 | ESA Operating Lessee Inc. | \$882,156.10 | Priority | The claimant filed this claim with respect to an ongoing audit for a prepetition period that has not yet concluded. The Debtors' books and records do not reflect any liability for this asserted claim and it should be disallowed and expunged. | \$0.00 |
| 30 | Texas Comptroller of Public Accounts Office of the Attorney General Bankruptcy Collections Division PO Box 12548 Austin, TX 78711-2548 | 265 | ESA P Portfolio Operating Lessee Inc. | \$59,762.70 | Priority | The claimant filed this claim with respect to an ongoing audit for a prepetition period that has not yet concluded. The Debtors' books and records do not reflect any liability for this asserted claim and it should be disallowed and expunged. | \$0.00 |
| 31 | Texas Comptroller of Public Accounts Office of the Attorney General Bankruptcy Collections Division PO Box 12548 Austin, TX 78711-2548 | 266 | ESA P Portfolio Operating Lessee Inc. | \$1,666,294.90 | Priority | The claimant filed this claim with respect to an ongoing audit for a prepetition period that has not yet concluded. The Debtors' books and records do not reflect any liability for this asserted claim and it should be disallowed and expunged. | \$0.00 |

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| 32 | Texas Comptroller of Public Accounts Office of the Attorney General Bankruptcy Collections Division PO Box 12548 Austin, TX 78711-2548 | 316 | ESH/MSTX Property L.P. | \$54,305.71 | Priority | The claimant filed this claim with respect to an ongoing audit for a prepetition period that has not yet concluded. The Debtors' books and records do not reflect any liability for this asserted claim and it should be disallowed and expunged. | \$0.00 |
| 33 | Texas Comptroller of Public Accounts Office of the Attorney General Bankruptcy Collections Division PO Box 12548 Austin, TX 78711-2548 | 317 | ESH/MSTX Property L.P. | \$171,994.79 | Priority | The claimant filed this claim with respect to an ongoing audit for a prepetition period that has not yet concluded. The Debtors' books and records do not reflect any liability for this asserted claim and it should be disallowed and expunged. | \$0.00 |
| 34 | Texas Comptroller of Public Accounts Office of the Attorney General Bankruptcy Collections Division PO Box 12548 Austin, TX 78711-2548 | 1995 | ESH/TX Properties L.P. | \$1,791,313.00 | Priority | The claimant filed this claim with respect to an ongoing audit for a prepetition period that has not yet concluded. The Debtors' books and records do not reflect any liability for this asserted claim and it should be disallowed and expunged. | \$0.00 |
| 35 | Texas Comptroller of Public Accounts Office of the Attorney General Bankruptcy Collections Division PO Box 12548 Austin, TX 78711-2548 | 2002 | ESH/TX Properties L.P. | \$429,445.90 | Priority | The claimant filed this claim with respect to an ongoing audit for a prepetition period that has not yet concluded. The Debtors' books and records do not reflect any liability for this asserted claim and it should be disallowed and expunged. | \$0.00 |
| 36 | Texas Comptroller of Public Accounts Office of the Attorney General Bankruptcy Collections Division PO Box 12548 | 2003 | ESH/TX Properties L.P. | \$1,655,923.16 | Priority | The claimant filed this claim with respect to an ongoing audit for a prepetition period that has not yet concluded. The Debtors' books and records do not reflect any liability for this asserted claim and it should be | \$0.00 |

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| | Austin, TX 78711-2548 | | | | | disallowed and expunged. | |
| 37 | The Commissioner of Revenue of the State of Tennessee c o Attorney General Wilbur E Hooks Director Tax Enforcement Division Tennessee Department of Revenue PO Box 20207 Nashville, TN 37202-0207 | 197 | ESH/HV Properties L.L.C. | \$270.64 | Admin Priority | This claim was filed with respect to certain taxes. The Debtors' books and records do not reflect this liability because the Debtors do not believe that debtor ESH/HV Properties L.L.C. is subject to Tennessee taxes because it has no activity in the state of Tennessee. Accordingly, this claim should be disallowed and expunged. | \$0.00 |
| 38 | The Commissioner of Revenue of the State of Tennessee Tennessee Department of Revenue Tax Enforcement Division Wilbur E Hooks Director c o Attorney General PO Box 20207 Nashville, TN 37202-0207 | 2032 | ESH/TN Member Inc. | \$1,210.28 | Admin Priority | This claim was filed with respect to certain post-petition taxes that are due in April 2011. This tax will be paid in the ordinary course of business and was not a liability on the petition date. This claim should be expunged. | \$0.00 |