

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF FLORIDA
FORT LAUDERDALE DIVISION
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In re: TOUSA, INC., <i>et al.</i> , <p style="text-align: right;">Debtors.</p>
 OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF TOUSA, INC., <i>et al.</i> , <p style="text-align: right;">Plaintiffs,</p> <p style="text-align: center;">-against-</p> <p>CITICORP NORTH AMERICA, INC., <i>et al.</i>, <p style="text-align: right;">Defendants.</p></p>

Chapter 11 Cases

Case No. 08-10928-JKO
Jointly Administered

Adv. Pro. No. 08-01435-JKO

**AMENDED REPORT OF FEES AND EXPENSES INCURRED BY J.H. COHN LLP
AS FORENSIC ACCOUNTANTS AND FINANCIAL ADVISORS TO THE OFFICIAL
COMMITTEE OF UNSECURED CREDITORS OF TOUSA, INC., *ET AL.*,
RELATING TO THE COMMITTEE'S ADVERSARY PROCEEDING
DURING THE PERIOD MARCH 27, 2008 THROUGH OCTOBER 13, 2009**

J.H. Cohn LLP ("JHC"), forensic accountants and financial advisors to the Official Committee of Unsecured Creditors (the "Committee") of TOUSA, Inc., *et al.* (collectively, the "Debtors"), hereby files this Amended Report (the "Amended Report") accounting for JHC's fees and expenses incurred relating to the Committee's adversary proceeding (Case No. 08-1435-JKO;) (the "Litigation") during the period March 27, 2008 through October 19, 2009 (the "Reporting Period"). Our original report of fees and expenses relating to the Litigation [D.E. #688], filed on

October 23, 2009, included certain time and expenses which were incurred in connection with the litigation against the Revolver Lenders. (Those detailed time entries incurred in connection with the litigation against the Revolver Lenders are attached as Exhibit 1.) After removal of the time and expenses relating to the Revolver Lenders, J.H. Cohn incurred fees in the Litigation in the amount of \$5,970,411.50 and expenses in the Litigation in the amount of \$137,596.94.¹

We hereby certify that the undersigned served as forensic accountants and financial advisors to the Committee in this matter pursuant to court order dated May 28, 2008.

J.H. COHN LLP

By: /s/ Kevin P. Clancy
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*Forensic Accountants and Financial Advisors to
the Official Committee of Unsecured Creditors of
TOUSA, Inc. et al.*

¹ JHC has calculated expenses attributable to the Litigation on a pro rata basis, i.e., JHC's litigation related fees represent 73% of JHC's total fees.

EXHIBIT A

Tousa, Inc.
J.H. Cohn LLP
Time Related to Revolver Litigation

Date	Professional	Activity	Description	Hours	Rate	Fee
10/01/08	Kevin P. Clancy	Litigation support	Calls with RR and Moelis re: revolver issues.	0.90	600	540.00
10/01/08	Kevin P. Clancy	Litigation support	Review/investigate revolver issues related to amending complaint.	3.50	600	2,100.00
10/02/08	Michael Curry	Litigation support	Create query for revolver activity	1.00	450	450.00
10/02/08	S. Salantrie	Litigation support	Research on \$800mm revolver - Looked through various accounts trying to match up transactions with document from Citi.	4.50	250	1,125.00
10/02/08	S. Salantrie	Litigation support	After reconciling transactions from revolver account, prepared a pdf report in order to show pre and post filing balances of paydowns and drawdowns.	1.50	250	375.00
10/03/08	Kevin P. Clancy	Litigation support	Telephone conference with TR re: Citi docs and revolver complaint.	0.50	600	300.00
10/03/08	Kevin P. Clancy	Litigation support	Review revolver acct activity and summary schedules for counsel related to amended complaint; corres to/from counsel re: schedules.	3.00	600	1,800.00
10/03/08	Michael Curry	Litigation support	Run query on revolver activity	0.50	450	225.00
10/03/08	S. Salantrie	Litigation support	Obtained January 2008 Revolver transactions and SEC filings to create excel analysis	3.50	250	875.00
10/04/08	Kevin P. Clancy	Litigation support	Review revolver activity extracts from HSP and respond to counsel's inquiries.	1.50	600	900.00
10/14/08	Michael Curry	Litigation support	Run queries for Kevin on 1st lien loans and cash accounts	3.20	450	1,440.00
12/04/08	Adam Hanover	Litigation support	Discussions with M. Curry regarding account 2200 queries	0.50	500	250.00
12/04/08	Michael Curry	Litigation support	Discussions with A. Hanover regarding account 2200 queries	0.50	450	225.00
12/14/08	Kevin P. Clancy	Litigation support	Review correspondence from counsel re: questions related to T/E assets and revolver balance; discuss with staff.	0.90	600	540.00
01/30/09	Kevin P. Clancy	Litigation support	Review correspondence from counsel re: revolver balances during 07 and AP B/S.	0.70	600	420.00
				26.20		11,565.00