

**EXHIBIT 4**

**RECEIVER'S, CRO'S AND DEBTOR'S SECOND AMENDED DISCLOSURE  
STATEMENT (MAY 27, 2010)**

**SUNWEST RECEIVERSHIP PROFESSIONAL FEES**

**Sunwest Receivership Restructuring Group Professional Fees**

Updated 5-6-10

	Billed Through	Total Fees and Exp March 2009 to March 2010	Outstanding at Mar 31, 2010	Retention	Budget April 1 - Dec 31, 2010	Total Case
<b>Restructuring and Receiver's Groups</b>						
<b>Restructuring Group - CRO, Management, Financial and Accounting services</b>						
Hamstreet & Associates	Mar 2010	\$ 5,709,712	759,005	1,085,657	1,721,000	7,430,712
Alvarez and Marsal	Mar 2010	2,120,558	301,548	391,074	521,400	2,641,958
<b>Sub Total</b>		<b>7,830,270</b>	<b>1,060,553</b>	<b>1,476,731</b>	<b>2,242,400</b>	<b>10,072,670</b>
<b>Restructuring Group - Lawyers and legal support</b>						
Greene & Markley	Mar 2010	228,187	1,598	44,523	9,000	237,187
Haglund Kelley Horngren ( Est.)	Mar 2010	46,374	-	8,973	12,000	58,374
Lane Powell	Mar 2010	106,425	2,122	-	-	106,425
Step toe & Johnson	Mar 2010	1,184,398	19,076	214,914	-	1,184,398
Seyfarth Shaw	Mar 2010	290,078	234,071	56,008	512,500	802,578
Tonkon Torp	Mar 2010	4,023,671	597,385	751,964	2,130,000	6,153,671
Luce Forward Hamilton & Scripps	Mar 2010	1,089,272	155,227	209,085	975,000	2,064,272
<b>Sub Total</b>		<b>6,968,405</b>	<b>1,009,478</b>	<b>1,285,467</b>	<b>3,638,500</b>	<b>10,606,905</b>
<b>Total Restructuring</b>		<b>14,798,675</b>	<b>2,070,031</b>	<b>2,762,198</b>	<b>5,880,900</b>	<b>20,679,575</b>
<b>Receiver's Group</b>						
Grassmuck Group	Mar 2010	684,470	339,747	140,671	1,575,000	2,259,470
Allen Matkins (See Note Below)	Mar 2010	2,378,481	168,499	450,982	1,085,000	3,463,481
Financial Forensics	Mar 2010	238,565	23,211	46,999	27,000	265,565
Larkins Vacura	Mar 2010	321,581	1,869	61,559	76,500	398,081
Gartland Nelson	Mar 2010	30,562	-	5,630	-	30,562
Moss Adams - Forensic Work	Mar 2010	341,740	-	65,588	-	341,740
<b>Total Receiver's Group</b>		<b>3,995,399</b>	<b>533,324</b>	<b>771,430</b>	<b>2,763,500</b>	<b>6,758,899</b>
<b>Total Restructuring and Receiver's Group Fees</b>		<b>\$ 18,794,074</b>	<b>\$ 2,603,355</b>	<b>\$ 3,533,628</b>	<b>\$ 8,644,400</b>	<b>\$ 27,438,474</b>
<b>Harder, Fisher, Gutzler (HFG)</b>						
Perkins Cole (Gutzler)	Feb 2010	\$ 504,768	\$ 25,888	\$ 94,675	\$ 110,000	\$ 614,768
Ater Wynne LLP (Fisher)	Mar 2010	144,792	18,074	28,824	112,500	257,292
Mack Roberts (Fisher)	Mar 2010	23,878	19,102	4,776	21,750	45,628
Thornton Byron (Included in Vanden Bos retainer)	Mar 2010	10,095	1,888	2,019	28,000	38,095
VandenBos (Working off of \$300,000 retainer)	Mar 2010	266,959	15,702	53,062	87,500	354,459
<b>Subtotal Fisher</b>		<b>445,724</b>	<b>54,767</b>	<b>88,680</b>	<b>249,750</b>	<b>695,474</b>
Ogden Murphy Wallace, PLLC (Harder)	Jan 2010	173,061	12,728	47,522	38,000	211,061
W Holmes & Co, LLP (Harder)	Aug 2009	335,986	-	67,197	35,000	370,986
Bullivant, Houser, Bailey (Harder)	Mar 2010	2,171,970	102,905	524,846	504,000	2,675,970
Schnader, Harrison, Segal (Harder)	Mar 2010	1,285,227	84,168	346,718	72,000	1,357,227
<b>Subtotal Harder</b>		<b>3,966,245</b>	<b>199,801</b>	<b>986,283</b>	<b>649,000</b>	<b>4,357,245</b>
<b>Total Harder, Fisher, Gutzler (HFG)</b>		<b>\$ 4,916,737</b>	<b>\$ 280,456</b>	<b>\$ 1,169,638</b>	<b>\$ 1,008,750</b>	<b>\$ 9,925,467</b>
<b>Claimant Committees</b>						
<b>Special Counsel</b>						
Stewart, Sokol & Gray and Winston & Cashatt	Feb 2010	\$ 209,747	\$ 13,253	\$ 41,949	\$ 270,000	\$ 479,747
Bullivant Houser, Bailey	Mar 2010	263,288	210,630	52,658	546,000	809,288
<b>Mgmt, TIC, Unsecured &amp; Lonestar Committees</b>						
Management Committee	Mar 2010	635,869	-	-	192,000	827,869
Karr Tuttle	Mar 2010	972,502	123,352	194,500	435,000	1,407,502
Elsaesser Jarzabek Anderson Marks & Elliot	Mar 2010	841,118	118,641	168,224	455,000	1,296,118
Foster Pepper, PLLC	Mar 2010	59,555	47,644	11,911	60,000	119,555
<b>Total Claimant Committees</b>		<b>\$ 2,382,079</b>	<b>\$ 513,920</b>	<b>\$ 469,242</b>	<b>\$ 1,958,000</b>	<b>\$ 4,940,079</b>
<b>Other Fees</b>						
BMC	Mar 2010	\$ 400,664	\$ 41,000	\$ -	\$ 375,000	\$ 775,664
Grove Muller	May 2009	33,155	-	6207	-	33,155
HDG	Mar 2010	312,392	112,392	-	-	312,392
Moelis	Mar 2010	100,000	100,000	-	-	100,000
Moss Adams - tax and audit - ordinary course	Mar 2010	2,110,662	972,191	422,125	2,065,000	4,175,662
USA & M mediation fees	Mar 2010	325,805	-	-	90,000	415,805
Waller Lansden Dortch & Davis (Carolina 7)	Mar 2010	107,065	38,248	21,413	No budget	107,065
<b>Employee Indemnification</b>						
Stoll Stoll Berne Lokting & Shlachter PC - Thurber	Mar 2010	136,367	19,348	-	23,500	159,867
Other - No budget submitted	Various	108,016	9,609	-	40,000	148,016
<b>Spring Garden (Spring Pointe) Chpt. 11 Counsel</b>						
Field Jerger	Mar 2010	266,453	33,340	53,291	245,000	511,453
G. E. Niedermeyer and Co	Mar 2010	170,365	22,078	34,073	110,000	280,365
Ken Behymer, CPA	Mar 2010	-	-	-	1,800	1,800
<b>Total Other Fees</b>		<b>\$ 4,070,944</b>	<b>\$ 1,348,206</b>	<b>\$ 537,108</b>	<b>\$ 2,950,300</b>	<b>\$ 7,021,244</b>
Investment Banker - Metcap / Brentwood		\$ 600,000	\$ 600,000	\$ -	\$ 1,000,000	\$ 1,600,000
<b>Total Professions Fees Chargeable to the Estate</b>		<b>\$ 31,363,834</b>	<b>\$ 5,345,537</b>	<b>\$ 5,709,616</b>	<b>\$ 15,561,450</b>	<b>\$ 46,825,284</b>
Lender Legal Fees						11,400,000
Contingency						3,674,716
<b>Total Estimate Fees Related to the Case</b>						<b>\$ 62,000,000</b>

Notes: Allen Matkins' budget assumes that 3rd Party Litigation will be settled. If litigation is required, fees will increase by approximately \$2-3M. A budget filed with the Court on April 15 could not be located for Ogden Murphy Wallace, W Holmes & Co, and Schnader Harrison Segal. An older estimate was used.