

EXHIBIT A

Restructuring Cost Allocation

Property	Debtors	Restructuring Cost Allocation from Omnibus Cash Collateral Order (Docket No. 460)	Restructuring Cost Payable Under Individual Cash Collateral or Financing Orders	Order Dkt. No.	Restructuring Cost Allocation Under Individual Cash Collateral Orders
One Atlantic St.	One Atlantic Investor Associates LLC	10.71%	\$300,000.00	681	14.74%
88 Hamilton Ave.	88 Hamilton Avenue Associates, LLC	15.45%	\$300,000.00	748	14.74%
100 Prospect St.	Century Plaza Investor Associates, LLC; Seaboard Residential, LLC	10.42%	\$0	687	0.00%
220 Elm St.	220 Elm Street I, LLC; 220 Elm Street II, LLC	2.405	\$90,000.00	560	4.42%
Park Square West	Park Square West Associates, LLC	17.45%	\$600,000.00	554	29.48%
300 Main St.	300 Main street Associates, LLC	17.07%	\$125,000.00	684	6.14%
Clocktower Close	Clocktower Close Associates, LLC	.72%	\$20,000.00	683	.98%
Courtyard Marriott	Seaboard Hotel Associates, LLC	8.24%	\$600,000.00	811	29.48%
Residence Inn	Seaboard Hotel LTS Associates, LLC	17.53%	\$0	563	0.00%
N/A	Newbury Common Member Associates, LLC	N/A	N/A	N/A	N/A
Total		99.99%	\$2,035,000.00		100%