

Exhibit X - Delays Advised or Engaged by CA Attorneys

Feb 2000

Creative retained PWC to provide advisory services to Creative in connection with Aureal's sale of assets in the event of a bankruptcy filing. Exhibit U at 2:22.

< Apr 5, 2000

Oaktree Capitol Management LLC, subject of earlier 3-310 complaint and "Lender Issues", Exhibit R at 7, is an audit and tax client of PWC. Exhibit V at 4:27.

Apr 5, 2000

Aureal bankruptcy case filed, Aureal files application to employ HBD. Exhibit A.

Apr 4, 2000

CA Attorneys for Aureal, Aureal, and PWC begin negotiating a conflict waiver letter. Exhibit U at 2:13.

Apr 4, 2000

CA Attorneys and Aureal are informed that PWC was representing an adverse party in litigation against the debtor Aureal. Exhibit T at 2:16-24.

Apr 19, 2000

PWC provides CA Attorneys with draft employment application in support of the application. Exhibit U at 2:20.

Feb 1, 2000

Feb 2, 2000

Apr 4, 2000

Apr 5, 2000

Apr 19, 2000

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May 3, 2000

Terms of the conflict waiver letter sent by debtor/H&B to PWC. Exhibit W at 4:1.

May 4, 2000

Aureal files application to employ PWC. Exhibit V.

Jun 7, 2001

239 days after H&B's First Conflicted Representation, Sidney Levinson files declaration disclosing same. Exhibit D, p. 1.

Apr 20, 2000

May 3, 2000

May 4, 2000

Jun 7, 2001

Jun 8, 2001

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Oct 24, 2001

78+ days after Second Conflicted Representation, Sidney Levinson files declaration disclosing same. Exhibit E, par 6.

Jul 2002

The court found a mere **29 day** delay from the day PWC commenced work and the subsequent filing of their employment application & conflict disclosure was found to be purposeful.

The Court found the delay was intended to obtain the benefit of employment of PWC, regardless whether the Court would approve of such employment. Exhibit U at 3:16.

Aureal was advised by CA Attorneys on this matter. Exhibit U at 2:18.

Apr 29, 2002

CA Attorneys retained by PWC. Exhibit U at 4:8.

Oct 24, 2001

Oct 25, 2001

Apr 29, 2002

Apr 30, 2002

Jul 1, 2002

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Sep 9, 2002

Court upholds its finding that a **29 day** delay in filing the PWC employment application & conflict disclosure was purposeful.

The Court found the debtor Aureal sought an advantage in the delay and **all arguments to the contrary by CA Attorneys in Motion for Reconsideration are found to be unpersuasive.** Exhibit T at 3:6-12.

Aug 19, 2002

CA Attorney Sidney P. Levinson files declaration in connection with the motion for reconsideration filed by PWC. Exhibit U.

Jul 2, 2002

Aug 19, 2002

Aug 20, 2002

Sep 9, 2002