EXHIBIT D

ACR MANAGEMENT, LLC
Summary of Expenses
September 16, 2004 Through February 11, 2005

Name	Date	Description		Amount
Air				
Jordan, Andrew	30-Sep-04	Airfare - one way - Tampa, FL to New York, NY.	$	141
Szlezinger, Leon	04-Oct-04	Airfare - roundtrip - Westchester, NY to Pittsburgh, PA.		909
Traylor, Bill	04-Oct-04	Airfare - roundtrip - Greenville, SC to Pittsburgh, PA.		362
Szlezinger, Leon	18-Oct-04	Airfare - roundtrip - Westchester, NY to Pittsburgh, PA.		965
Szlezinger, Leon	25-Oct-04	Airfare - roundtrip - Westchester, NY to Pittsburgh, PA.		823
Traylor, Bill	26-Oct-04	Airfare - roundtrip - Greenville, SC to New York, NY.		362
Jordan, Andrew	26-Oct-04	Airfare - one way - Philadelphia, PA to Tampa, FL.		139
Jordan, Andrew	26-Oct-04	Airfare - one way - Tampa, FL to New York, NY.		331
Szlezinger, Leon	09-Nov-04	Airfare - roundtrip - Pittsburgh, PA to New York, NY.		929
Jordan, Andrew	07-Dec-04	Airfare - one way - Pittsburgh, PA to Tampa, FL.		333
Jordan, Andrew	07-Dec-04	Airfare - one way - Gainseville, FL to Pittsburgh, PA.		626
Szlezinger, Leon	31-Dec-04	Airfare - roundtrip - Westchester, NY to Pittsburgh, PA.		525
Subtotal - Air			**$**	**6,445**
Ground Transportation				
Jordan, Andrew	21-Sep-04	Taxi - one way - airport to hotel.	$	35
Jordan, Andrew	21-Sep-04	Taxi - one way - hotel to airport.		35
Jordan, Andrew	24-Sep-04	Car Service - one way - office to airport.		123
Jordan, Andrew	24-Sep-04	Parking at Airport.		51
Szlezinger, Leon	30-Sep-04	Car Service - one way - office to residence.		107
Traylor, Bill	04-Oct-04	Parking at Greenville, SC airport - 1 day.		9
Traylor, Bill	04-Oct-04	Taxi - one way - airport to client office.		39
Traylor, Bill	04-Oct-04	Taxi - one way - client office to airport.		38
Szlezinger, Leon	05-Oct-04	Taxi - one way - airport to residence.		98
Szlezinger, Leon	05-Oct-04	Taxi - one way - airport to home.		30
Szlezinger, Leon	11-Oct-04	Taxi - one way - client location to airport.		40
Szlezinger, Leon	18-Oct-04	Taxi - one way - residence to airport.		127
Szlezinger, Leon	18-Oct-04	Parking at Airport.		20
Szlezinger, Leon	18-Oct-04	Taxi - one way - airport to client meeting.		40
Szlezinger, Leon	20-Oct-04	Taxi - one way - airport to residence.		106
Szlezinger, Leon	25-Oct-04	Taxi - one way - client meeting to hotel.		30
Szlezinger, Leon	25-Oct-04	Taxi - one way - airport to client meeting.		40
Szlezinger, Leon	26-Oct-04	Parking at Airport.		39
Traylor, Bill	26-Oct-04	Taxi - one way - airport to hotel.		32
Traylor, Bill	27-Oct-04	Taxi - one way - hotel to airport.		33
Traylor, Bill	27-Oct-04	Parking at Greenville, SC aiport - 2 days.		18
Jordan, Andrew	01-Nov-04	Taxi - one way - office to Penn Station.		18
Jordan, Andrew	01-Nov-04	Parking - 2 days at Tampa airport.		24
Jordan, Andrew	01-Nov-04	Taxi - one way - airport to hotel.		35
Jordan, Andrew	01-Nov-04	Trainfare - New York, NY to Trenton, NJ.		40
Szlezinger, Leon	09-Nov-04	Taxi - one way - residence to airport.		117
Szlezinger, Leon	09-Nov-04	Taxi - one way - residence to airport.		123
Szlezinger, Leon	13-Nov-04	Taxi - one way - airport to residence.		104
Jordan, Andrew	07-Dec-04	Taxi - one way - residence to airport.		20
Jordan, Andrew	07-Dec-04	Taxi - one way - McGuirewoods office to airport (2 people).		40
Jordan, Andrew	07-Dec-04	Taxi - one way - airport to McGuirewoods office (2 people).		40
Jordan, Andrew	07-Dec-04	Taxi - one way - airport to residence.		15

EXHIBIT D

ACR MANAGEMENT, LLC
Summary of Expenses
September 16, 2004 Through February 11, 2005

Name	Date	Description		Amount
Szlezinger, Leon	30-Dec-04	Taxi - one way - airport to Pittsburgh court house.		40
Szlezinger, Leon	30-Dec-04	Taxi - one way - residence to airport.		107
Szlezinger, Leon	31-Dec-04	Taxi - one way - hotel to airport.		37
Szlezinger, Leon	31-Dec-04	Taxi - one way - airport to residence.		50
Subtotal - Ground Transportation			**$**	**1,900**
Lodging				
Jordan, Andrew	24-Sep-04	Lodging - 3 nights in New York, NY.	$	810
Szlezinger, Leon	05-Oct-04	Lodging - 1 night in Pittsburgh, PA.		181
Traylor, Bill	26-Oct-04	Lodging - 2 nights in New York, PA.		239
Jordan, Andrew	01-Nov-04	Lodging - 1 night in New York City.		399
Szlezinger, Leon	31-Dec-04	Lodging - 1 night in Pittsburgh, PA.		181
Subtotal - Lodging			**$**	**1,811**
Meals				
Jordan, Andrew	21-Sep-04	Meals - dinner (1 attendee).	$	15
Jordan, Andrew	22-Sep-04	Meals - dinner (2 attendees).		22
Jordan, Andrew	22-Sep-04	Meals - breakfast (1 attendee).		9
Jordan, Andrew	23-Sep-04	Meals - breakfast (1 attendee).		9
Jordan, Andrew	23-Sep-04	Meals - lunch (1 attendee).		15
Jordan, Andrew	24-Sep-04	Meals - breakfast (1 attendee).		9
Jordan, Andrew	24-Sep-04	Meals - lunch (2 attendees).		20
Jordan, Andrew	24-Sep-04	Meals - dinner (1 attendee).		15
Szlezinger, Leon	04-Oct-04	Meals - breakfast (1 attendee).		4
Traylor, Bill	04-Oct-04	Meals - Dinner (1 attendee).		9
Szlezinger, Leon	05-Oct-04	Meals - dinner (1 attendee).*		25
Szlezinger, Leon	18-Oct-04	Meals - dinner (1 attendee).*		25
Jordan, Andrew	26-Oct-04	Meals - dinner - (1 attendee).		20
Szlezinger, Leon	26-Oct-04	Meals - breakfast (1 attendee).		6
Traylor, Bill	26-Oct-04	Meals - Dinner (1 attendee).		20
Jordan, Andrew	27-Oct-04	Meals - dinner (1 attendee).		20
Jordan, Andrew	27-Oct-04	Meals - breakfast (1 attendee).		9
Traylor, Bill	27-Oct-04	Meals - Breakfast (1 attendee).		17
Jordan, Andrew	07-Dec-04	Meals - breakfast (1 attendee).		9
Jordan, Andrew	07-Dec-04	Meals - dinner (2 attendees).*		50
Subtotal - Meals			**$**	**328**

**Mesirow Financial Consulting has taken a voluntary reduction to limit the expense incurred in respect of this meal to $25 a person.*

Grand Total	**$**	**10,485**