

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE WESTERN DISTRICT OF PENNSYLVANIA

|  |   |                        |
|--|---|------------------------|
| In re:   | ) |                        |
| ACR MANAGEMENT, L.L.C., <u>et al.</u> , <sup>1</sup> | ) | Case No. 04-027848-MBM |
| Debtors.   | ) | Chapter 11             |
| KIRKLAND & ELLIS LLP,                                | ) | (Jointly Administered) |
| Applicant,   | ) |                        |

**SUMMARY COVER SHEET AND NOTICE OF HEARING ON PROFESSIONAL FEES**

1. Kirkland & Ellis LLP ("K&E") was appointed by Order of Court dated July 13, 2004, effective as of June 15, 2004.
2. K&E represents the above-captioned debtors and debtors-in-possession (the "Debtors").
3. This is K&E's Final Application covering the period from June 15, 2004, through December 30, 2004.
4. K&E seeks approval of 100% of the fees (\$2,395,918.50) and 100% of the expenses (\$113,057.70) for the period June 15, 2004, through December 30, 2004. K&E has previously received 100% of its fees and expenses requested for the period June 15, 2004, through September 30, 2004, which amount is \$1,249,194.92 and K&E has previously received payment of 80% of its fees and 100% of its expenses requested for the period October 1, 2004, through November 30, 2004, which amount is \$667,992.31.
5. K&E requests approval of: (i) the remaining 20% balance of the approved fees for the period October 1, 2004, through November 30, 2004, which amount is **\$155,237.10**; (ii) 100% of the fees requested for the period December 1, 2004, through

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<sup>1</sup> The Debtors are the following entities: ACR Management, L.L.C., Anthony Crane Rental Holdings, L.P., ACR/Dunn Acquisition, Inc., Anthony Crane Capital Corporation, Anthony Crane Holdings Capital Corporation, Anthony Crane International, L.P., Anthony Crane Sales & Leasing, L.P., Anthony International Equipment Services Corporation, Anthony Sales & Leasing Corporation, Carlisle Equipment Group, L.P., Carlisle GP, L.L.C., Husky Crane, Inc., Anthony Crane Rental, L.P., d/b/a Maxim Crane Works, Maxim Crane Works, LLC, Sacramento Valley Crane Service, Inc., The Crane & Rigging Company, LLC, Thompson & Rich Crane Service, Inc.

December 30, 2004, which amount is **\$425,640.50**; and (iii) 100% of the expenses requested for the period December 1, 2004, through December 30, 2004, which amount is **\$10,911.37**,<sup>2</sup> for a total amount of **\$591,788.97**.<sup>3</sup>

6. As of February 10, 2005, K&E held a retainer in the amount of \$384,316.01.
7. K&E's blended hourly rate for professionals and paraprofessionals in this Final Application is \$385.52.
8. A hearing on this matter, if necessary, will be scheduled by the Court.

KIRKLAND & ELLIS LLP

Dated: February 14, 2005  
Pittsburgh, Pennsylvania

By:                                 /s/ Anup Sathy                                  
David L. Eaton (*admitted pro hac vice*)  
Anup Sathy (*admitted pro hac vice*)  
Roger J. Higgins (*admitted pro hac vice*)  
200 East Randolph Drive  
Chicago, IL 60601  
Telephone: (312) 861-2000  
Facsimile: (312) 861-2200

Counsel for the Debtors and Debtors-in-Possession

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<sup>2</sup> The amount shown for expenses includes certain expenses incurred prior to December 30, 2004, that were posted to K&E's accounting system after K&E filed its monthly fee application for the month of December, 2004 (the "Supplemental Expenses"). K&E hereby seeks reimbursement for the Supplemental Expenses in the amount of \$2,332.52.

<sup>3</sup> K&E reserves the right to supplement this request should additional fees or expenses relating to the Fee Period be identified by K&E.

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE WESTERN DISTRICT OF PENNSYLVANIA

|  |   |                        |
|--|---|------------------------|
| In re:   | ) |                        |
|  | ) |                        |
| ACR MANAGEMENT, L.L.C., <u>et al.</u> , <sup>1</sup> | ) | Case No. 04-027848-MBM |
|  | ) |                        |
|  | ) | Chapter 11             |
| Debtors.   | ) | (Jointly Administered) |
|  | ) |                        |
| KIRKLAND & ELLIS LLP,                                | ) |                        |
|  | ) |                        |
| Applicant,   | ) |                        |
|  | ) |                        |

**FINAL FEE APPLICATION OF KIRKLAND & ELLIS LLP, ATTORNEYS  
FOR THE DEBTORS, FOR FINAL COMPENSATION  
AND REIMBURSEMENT OF EXPENSES FOR THE PERIOD OF  
JUNE 15, 2004 THROUGH DECEMBER 30, 2004**

Pursuant to sections 105(a) and 331 of title 11 of the United States Code (as amended, the “Bankruptcy Code”), Fed. R. Bankr. P. 2016 (the Federal Rules of Bankruptcy Procedure are referred to herein as the “Bankruptcy Rules”), rule 2016-1 of the Bankruptcy Rules for the United States Bankruptcy Court for the Western District of Pennsylvania (the “Local Bankruptcy Rules”), the Retention Order (as defined below) and the Administrative Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals and Official Committee Members (the “Interim Compensation Order”), the law

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<sup>1</sup> The Debtors are the following entities: ACR Management, L.L.C., Anthony Crane Rental Holdings, L.P., ACR/Dunn Acquisition, Inc., Anthony Crane Capital Corporation, Anthony Crane Holdings Capital Corporation, Anthony Crane International, L.P., Anthony Crane Sales & Leasing, L.P., Anthony International Equipment Services Corporation, Anthony Sales & Leasing Corporation, Carlisle Equipment Group, L.P., Carlisle GP, L.L.C., Husky Crane, Inc., Anthony Crane Rental, L.P., d/b/a Maxim Crane Works, Maxim Crane Works, LLC, Sacramento Valley Crane Service, Inc., The Crane & Rigging Company, LLC, Thompson & Rich Crane Service, Inc.

firm of Kirkland & Ellis LLP (“K&E”), bankruptcy attorneys for the debtors and debtors-in-possession (the “Debtors”) in the above-captioned chapter 11 cases, hereby applies (the “Final Fee Application”) for payment of: (a) compensation in the amount of **\$2,395,918.50** for the reasonable and necessary legal services that K&E has rendered to the Debtors (the “Fees”); and (ii) reimbursement in the amount of **\$113,057.70** for the actual and necessary expenses that K&E incurred (the “Expenses”),<sup>2</sup> in each case for the period from June 15, 2004, through December 30, 2004 (the “Fee Period”).<sup>3</sup> In support of this Final Fee Application, K&E respectfully states as follows:

### **Background**

1. K&E began actively working with ACR Management, L.L.C. (“ACR”) and its subsidiaries in November 2003, to restructure the company’s balance sheet. K&E initiated communications with various creditor constituencies, and began negotiating the terms of a pre-arranged plan of reorganization. These negotiations culminated in the execution of a lock up agreement in late May 2004.

2. On June 14, 2004, ACR and its sixteen subsidiaries filed for chapter 11 in what was reported to be one of the top ten largest corporate bankruptcies in 2004 (the “Chapter 11 Cases”). From the very first day, K&E worked assiduously to put these Chapter 11 Cases on a fast track by working to reach consensus among the prepetition lenders and the unsecured

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<sup>2</sup> The amount shown for expenses includes certain expenses incurred prior to December 30, 2004, that were posted to K&E’s accounting system after K&E filed its monthly fee application for the month of December, 2004 (the “Supplemental Expenses”). K&E hereby seeks reimbursement for the Supplemental Expenses in the amount of \$2,332.52. Attached hereto as Exhibit F, in support thereof, is a detailed itemization and description of the Supplemental Expenses.

<sup>3</sup> While K&E filed a quarterly application for Fees and Expenses incurred from the Petition Date through September 30, 2004, this Final Fee Application shall also serve as K&E’s quarterly application for October 1, 2004, through December 30, 2004.

creditors committee. As a result, the Chapter 11 Cases were completed in just over six months. On August 20, 2004, just over two months after the Petition Date, the Debtors filed their initial plan of reorganization. Ultimately, on December 30, 2004, after having filed three amended versions of their plan of reorganization, the Debtors' joint plan of reorganization was confirmed. On January 25, 2005, the ACR Debtors emerged from bankruptcy.

3. K&E worked tirelessly throughout this process to achieve a swift and successful restructuring in order to preserve as much value as possible for the Debtors' estates and creditors. Approximately 60 K&E attorneys and paraprofessionals worked over 6,200 hours during the six-month span of the Chapter 11 Cases. In many areas, K&E attorneys and paraprofessionals developed and prosecuted novel solutions to critical issues facing the Debtors. In addition to the team of dedicated bankruptcy attorneys dedicated almost exclusively to the Chapter 11 Cases (which limited the amount of learning time), K&E was also able to draw on and utilize experienced attorneys from the firms' other departments, including corporate, litigation, tax, and employee benefits, among others.

#### **Retention of and Continuing Disinterestedness of Kirkland & Ellis**

4. By this Court's order dated July 13, 2004, the Debtors were authorized to retain K&E as their counsel, effective as of the Petition Date, with regard to the filing and prosecution of the Chapter 11 Cases and all related matters (the "Retention Order"). The Retention Order authorizes the Debtors to compensate K&E at K&E's hourly rates charged for services of this type and to be reimbursed for actual and necessary out-of-pocket expenses incurred, subject to application to this Court in accordance with the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, all applicable local rules, and orders of this Court. A copy of the Retention Order is attached hereto as Exhibit A.

5. K&E does not hold or represent any interest adverse to the estates, and is a disinterested person as that term is defined in section 101(14) of the Bankruptcy Code as modified by section 1107(b) of the Bankruptcy Code. K&E has previously filed the Affidavit of David L. Eaton in Support of Application for Order Under 11 U.S.C. § 327(a) and Rule 2014(a) of the Federal Rules of Bankruptcy Procedure Authorizing the Employment and Retention of Kirkland & Ellis LLP as Attorneys for the Debtors And Debtors-In-Possession (the “Original Affidavit”) and the Supplemental Affidavit of Anup Sathy Under 11 U.S.C. § 327(a) and Rule 2014 of the Federal Rules of Bankruptcy Procedure in Connection with the Kirkland & Ellis LLP Retention Application (the “Supplemental Affidavit”, together with the Original Affidavit , are the “Affidavits”).

6. K&E may have in the past represented, may currently represent, and likely in the future will represent, parties-in-interest in connection with matters unrelated to the Debtors and this case. In the Affidavits, K&E disclosed its connections to parties-in-interest that it has been unable to ascertain using its reasonable efforts.

7. K&E performed the services for which it is seeking compensation on behalf of or for the Debtors and their estates and not on behalf of any committee, creditor or other person.

8. Except to the extent of the advance payment retainers paid to K&E that K&E previously disclosed to this Court and payments made in accordance with the Interim Compensation Order, K&E has received no payment and no promises for payment from any source for services rendered or to be rendered in any capacity whatsoever in connection with the Chapter 11 Cases.

9. Pursuant to Fed. R. Bankr. P. 2016(b), K&E has not shared, nor has K&E agreed to share: (a) any compensation it received or may receive with another person other than with the

partners, counsel and associates of K&E; or (b) any compensation another person or party has received or may receive.

10. This is K&E's final fee application. Pursuant to the Interim Compensation Order, K&E has submitted the monthly fee applications (the "Monthly Applications") covering the 7 monthly periods of June 15, 2004 through December 30, 2004, as listed on Exhibit B.<sup>4</sup> K&E has already received \$1,576,222.40 for its fees and \$102,146.33 for its expenses incurred during the Fee Period, pursuant to the Interim Compensation Order (100% of the fees and expenses requested in the June through September Monthly Applications and 80% of the fees requested and 100% of the expenses requested in the October and November Monthly Applications).<sup>5</sup>

11. The K&E attorneys and paraprofessionals who rendered professional services in these Chapter 11 Cases during the Fee Period are listed in Exhibit C.

12. A summary of all expenses for which reimbursement is sought is attached hereto as Exhibit D.

13. K&E has advised and represented the Debtors in connection with the operation of their businesses and all other matters arising in the performance of their duties as debtors in possession. Furthermore, K&E has prepared various pleadings, motions, and other documents submitted to this Court for consideration, has appeared before this Court during hearings

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<sup>4</sup> The Monthly Applications, and their respective certificates of no objection, are referenced on Exhibit B attached hereto, and are available on the docket of the Bankruptcy Court for the Western District of Pennsylvania at their respective docket numbers listed on Exhibit B under Case No. 04-27848 and are also available upon request from Kirkland & Ellis LLP by contacting the undersigned in writing.

<sup>5</sup> As of the filing of this Final Fee Application, K&E expects that 80% of the fees and 100% of the expenses requested in the December 2004, Monthly Fee Application may be paid as early as February 17, 2005, assuming no objections have been filed.

regarding the Chapter 11 Cases and has performed all of the other professional services that are described in this Application.

14. The rates described in Exhibit C are K&E's hourly rates for services of this type. Based on these rates and the services performed by each individual during the Fee Period, the total reasonable value of such services rendered during the Fee Period is **\$2,395,918.50**. The K&E attorneys and paraprofessionals expended a total of 6,214.70 hours working on the Chapter 11 Cases during the Fee Period. In accordance with the factors enumerated in section 330 of the Bankruptcy Code, the amount of fees requested is fair and reasonable given: (a) the complexity of the Chapter 11 Cases; (b) the time expended; (c) the nature and extent of the services rendered; (d) the value of such services and (e) the costs of comparable services other than in a case under the Bankruptcy Code.

15. Further, Exhibit D attached hereto contains each of the June through December Monthly Applications, which: (a) identify the individuals that rendered services in each Subject Matter (as defined below); (b) describe each activity or service that each individual performed; and (c) state the number of hours (in increments of one-tenth of an hour) spent by each individual providing the services. Each invoice in each Exhibit D attached to the Monthly Applications corresponds to the matter number that K&E assigned to the Subject Matters (as defined and described below).

**Reasonable and Necessary Services Rendered  
by Kirkland & Ellis - Categorized by Matter**

16. The professional services that K&E rendered during the Fee Period are grouped into the numbered and titled categories of the subject matters (the "Subject Matter(s)") described in Paragraphs 17 through 41 herein.



17. Matter 15: Bankruptcy Filing

(Fees: \$17,762.00; Hours: 58.30)

This Subject Matter include time spent coordinating matters related to the Debtors' bankruptcy filing, including notice and service issues. A summary of the attorneys and paraprofessionals who provided services in this category is as follows:

| Attorney or Paraprofessional | 6/15/04 to 6/30/04<br>Hours<br>(Value) | 7/1/04 to 7/31/04<br>Hours<br>(Value) | 8/1/04 to 8/31/04<br>Hours<br>(Value) | 9/1/04 to 9/30/04<br>Hours<br>(Value) | 10/1/04 to 10/31/04<br>Hours<br>(Value) | 11/1/04 to 11/30/04<br>Hours<br>(Value) | 12/1/04 to 12/30/04<br>Hours<br>(Value) | Cumulative<br>6/15/04 to<br>12/30/04<br>Hours | Cumulative<br>6/15/04 to<br>12/30/04<br>Value |
|------------------------------|--|---------------------------------------|---------------------------------------|---------------------------------------|---|---|---|---|---|
| J. Antonopoulos              | 5.70<br>(\$1,539.00)                   | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 5.70  | \$1,539.00                                    |
| T. Augspurger                | 13.50<br>(\$3,645.00)                  | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 13.50   | \$3,645.00                                    |
| A. Gorman                    | 10.30<br>(\$1,236.00)                  | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 10.30   | \$1,236.00                                    |
| R. Higgins                   | 9.10<br>(\$4,004.00)                   | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 9.10  | \$4,004.00                                    |
| R. Kwastenet                 | 15.00<br>(\$4,800.00)                  | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 15.00   | \$4,800.00                                    |
| A. Sathy                     | 4.70<br>(\$2,538.00)                   | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 4.70  | \$2,538.00                                    |
| <b>Total</b>                 | <b>58.30</b><br><b>(\$17,762.00)</b>   | <b>0.00</b><br><b>(\$0.00)</b>        | <b>0.00</b><br><b>(\$0.00)</b>        | <b>0.00</b><br><b>(\$0.00)</b>        | <b>0.00</b><br><b>(\$0.00)</b>          | <b>0.00</b><br><b>(\$0.00)</b>          | <b>0.00</b><br><b>(\$0.00)</b>          | <b>58.30</b>                                  | <b>\$17,762.00</b>                            |

18. Matter 16: Adversary Proceedings/Contested Matters

(Fees: \$93,284.50; Hours: 259.00)

This Subject Matter includes legal services related to contested matters and adversary proceedings, including but not limited to research and correspondence regarding litigation and contested matters. A summary of the attorneys and paraprofessionals who provided services in this category is as follows:

| Attorney or Paraprofessional | 6/15/04 to 6/30/04<br>Hours<br>(Value) | 7/1/04 to 7/31/04<br>Hours<br>(Value) | 8/1/04 to 8/31/04<br>Hours<br>(Value) | 9/1/04 to 9/30/04<br>Hours<br>(Value) | 10/1/04 to 10/31/04<br>Hours<br>(Value) | 11/1/04 to 11/30/04<br>Hours<br>(Value) | 12/1/04 to 12/30/04<br>Hours<br>(Value) | Cumulative<br>6/15/04 to<br>12/30/04<br>Hours | Cumulative<br>6/15/04 to<br>12/30/04<br>Value |
|------------------------------|--|---------------------------------------|---------------------------------------|---------------------------------------|---|---|---|---|---|
| J. Antonopoulos              | 1.40<br>(\$378.00)                     | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 1.40  | \$378.00                                      |
| M. Denny                     | 0.00<br>(\$0.00)                       | 1.50<br>(\$262.50)                    | 2.00<br>(\$350.00)                    | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 3.50  | \$612.50                                      |
| A. Fitzgerald                | 0.00<br>(\$0.00)                       | 250<br>(\$2,625.00)                   | 2.00<br>(\$210.00)                    | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 27.00   | \$2,835.00                                    |
| A. Gorman                    | 2.80<br>(\$336.00)                     | 0.00<br>(\$0.00)                      | 0.30<br>(\$39.00)                     | 0.00<br>(\$0.00)                      | 1.60<br>(\$208.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 4.70  | \$583.00                                      |
| R. Higgins                   | 0.30<br>(\$132.00)                     | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 1.30<br>(\$604.50)                      | 7.00<br>(\$3,255.00)                    | 0.00<br>(\$0.00)                        | 8.60  | \$3,991.50                                    |

| Attorney or Paraprofessional | 6/15/04 to 6/30/04<br>Hours<br>(Value) | 7/1/04 to 7/31/04<br>Hours<br>(Value) | 8/1/04 to 8/31/04<br>Hours<br>(Value) | 9/1/04 to 9/30/04<br>Hours<br>(Value) | 10/1/04 to 10/31/04<br>Hours<br>(Value) | 11/1/04 to 11/30/04<br>Hours<br>(Value) | 12/1/04 to 12/30/04<br>Hours<br>(Value) | Cumulative<br>6/15/04 to<br>12/30/04<br>Hours | Cumulative<br>6/15/04 to<br>12/30/04<br>Value |
|------------------------------|--|---------------------------------------|---------------------------------------|---------------------------------------|---|---|---|---|---|
| C. Irmis                     | 19.10<br>(\$4,011.00)                  | 0.00<br>(\$0.00)                      | 6.60<br>(\$1,386.00)                  | 0.30<br>(\$63.00)                     | 1.80<br>(\$378.00)                      | 3.20<br>(\$672.00)                      | 0.00<br>(\$0.00)                        | 31.00   | \$6,510.00                                    |
| R. Kwasteniet                | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 4.90<br>(\$1,764.00)                    | 9.50<br>(\$3,420.00)                    | 0.00<br>(\$0.00)                        | 14.40   | \$5,184.00                                    |
| J. Learner, P.C.             | 0.00<br>(\$0.00)                       | 10<br>(\$825.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 1.00  | \$825.00                                      |
| M. Marcus                    | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 4.50<br>(\$1,620.00)                    | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 4.50  | \$1,620.00                                    |
| B. More                      | 0.00<br>(\$0.00)                       | 30<br>(\$450.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 3.00<br>(\$450.00)                      | 5.00<br>(\$750.00)                      | 0.00<br>(\$0.00)                        | 11.00   | \$1,650.00                                    |
| Y. Riemer                    | 0.00<br>(\$0.00)                       | 8.50<br>(\$5,355.00)                  | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 15.30<br>(\$9,639.00)                   | 2.90<br>(\$1,827.00)                    | 1.30<br>(\$819.00)                      | 28.00   | \$17,640.00                                   |
| A. Sathy                     | 0.30<br>(\$162.00)                     | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 2.40<br>(\$1296.00)                     | 5.90<br>(\$3186.00)                     | 0.40<br>(\$216.00)                      | 9.00  | \$4,860.00                                    |
| J. Simon                     | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 52.40<br>(\$21,222.00)                  | 16.70<br>(\$6,763.50)                   | 3.20<br>(\$1,296.00)                    | 72.30   | \$29,281.50                                   |
| M. Solum                     | 0.00<br>(\$0.00)                       | 10.00<br>(\$4,650.00)                 | 2.00<br>(\$930.00)                    | 0.30<br>(\$139.50)                    | 1.00<br>(\$465.00)                      | 0.80<br>(\$372.00)                      | 0.00<br>(\$0.00)                        | 14.10   | \$6,556.50                                    |
| S. Stein                     | 5.50<br>(\$2,227.50)                   | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 5.50  | \$2,227.50                                    |
| M. Strapp                    | 0.00<br>(\$0.00)                       | 21.40<br>(\$7,704.00)                 | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.60<br>(\$216.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 22.00   | \$7,920.00                                    |
| K. Villmow                   | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 1.00<br>(\$610.00)                      | 0.00<br>(\$0.00)                        | 1.00  | \$610.00                                      |
| <b>Total</b>                 | <b>29.40</b><br><b>(\$7,246.50)</b>    | <b>70.40</b><br><b>(\$21,871.50)</b>  | <b>12.90</b><br><b>(\$2,915.00)</b>   | <b>0.60</b><br><b>(\$202.50)</b>      | <b>88.80</b><br><b>(\$37,862.50)</b>    | <b>52.00</b><br><b>(\$20,855.50)</b>    | <b>4.90</b><br><b>(\$2,331.00)</b>      | <b>259.00</b>                                 | <b>\$93,284.50</b>                            |

19. Matter 18: Automatic Stay Matters/Relief from Stay

(Fees: \$31,641.50; Hours: 209.80)

This Subject Matter includes legal services related to responding to and analyzing actions or threatened actions by creditors, litigants or other parties that would potentially violate the automatic stay, including, but not limited to: (a) correspondence with various opposing counsel regarding the application of the automatic stay; (b) filing suggestions of bankruptcy; (c) preparing for litigation over violations of the automatic stay; and (d) and negotiating with opposing counsel regarding relief from the automatic stay. A summary of the attorneys and paraprofessionals who provided services in this category is as follows:

| Attorney or Paraprofessional | 6/15/04 to 6/30/04<br>Hours<br>(Value) | 7/1/04 to 7/31/04<br>Hours<br>(Value) | 8/1/04 to 8/31/04<br>Hours<br>(Value) | 9/1/04 to 9/30/04<br>Hours<br>(Value) | 10/1/04 to 10/31/04<br>Hours<br>(Value) | 11/1/04 to 11/30/04<br>Hours<br>(Value) | 12/1/04 to 12/30/04<br>Hours<br>(Value) | Cumulative<br>6/15/04 to<br>12/30/04<br>Hours | Cumulative<br>6/15/04 to<br>12/30/04<br>Value |
|------------------------------|--|---------------------------------------|---------------------------------------|---------------------------------------|---|---|---|---|---|
| J. Antonopoulos              | 7.10<br>(\$1,917.00)                   | 2.20<br>(\$704.00)                    | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 9.30  | \$2,621.00                                    |
| A. Gorman                    | 0.00<br>(\$0.00)                       | 32.40<br>(\$4,212.00)                 | 11.70<br>(\$1,521.00)                 | 13.10<br>(\$1,703.00)                 | 0.00<br>(\$0.00)                        | 2.50<br>(\$325.00)                      | 0.00<br>(\$0.00)                        | 59.70   | \$7,761.00                                    |

| Attorney or Paraprofessional | 6/15/04 to 6/30/04<br>Hours<br>(Value) | 7/1/04 to 7/31/04<br>Hours<br>(Value) | 8/1/04 to 8/31/04<br>Hours<br>(Value) | 9/1/04 to 9/30/04<br>Hours<br>(Value) | 10/1/04 to 10/31/04<br>Hours<br>(Value) | 11/1/04 to 11/30/04<br>Hours<br>(Value) | 12/1/04 to 12/30/04<br>Hours<br>(Value) | Cumulative<br>6/15/04 to<br>12/30/04<br>Hours | Cumulative<br>6/15/04 to<br>12/30/04<br>Value |
|------------------------------|--|---------------------------------------|---------------------------------------|---------------------------------------|---|---|---|---|---|
| R. Higgins                   | 0.00<br>(\$0.00)                       | 1.80<br>(\$837.00)                    | 1.10<br>(\$511.50)                    | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 2.90  | \$1,348.50                                    |
| K. Horan                     | 0.00<br>(\$0.00)                       | 44.40<br>(\$5,328.00)                 | 45.80<br>(\$5,496.00)                 | 11.40<br>(\$1,368.00)                 | 0.00<br>(\$0.00)                        | 0.80<br>(\$96.00)                       | 0.00<br>(\$0.00)                        | 102.40  | \$12,288.00                                   |
| C. Irmis                     | 2.50<br>(\$525.00)                     | 21.00<br>(\$4,410.00)                 | 8.30<br>(\$1,743.00)                  | 0.60<br>(\$126.00)                    | 0.00<br>(\$0.00)                        | 0.60<br>(\$126.00)                      | 0.00<br>(\$0.00)                        | 33.00   | \$6,930.00                                    |
| A. Sathy                     | 0.30<br>(\$162.00)                     | 0.20<br>(\$108.00)                    | 0.20<br>(\$108.00)                    | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.70  | \$378.00                                      |
| Library Research             | 0.00<br>(\$0.00)                       | 1.80<br>(\$315.00)                    | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 1.80  | \$315.00                                      |
| <b>Total</b>                 | <b>9.90</b><br><b>(\$2,604.00)</b>     | <b>103.80</b><br><b>(\$15,914.00)</b> | <b>67.10</b><br><b>(\$9,379.50)</b>   | <b>25.10</b><br><b>(\$3,197.00)</b>   | <b>0.00</b><br><b>(\$0.00)</b>          | <b>3.90</b><br><b>(\$547.00)</b>        | <b>0.00</b><br><b>(\$0.00)</b>          | <b>209.80</b>                                 | <b>\$31,641.50</b>                            |

20. Matter 19: Avoidance Actions

(Fees: \$1,627.50; Hours: 3.50)

This Subject Matter describes activities relating to preference analysis and potential preference actions. A summary of the attorneys and paraprofessionals who provided services in this category is as follows:

| Attorney or Paraprofessional | 6/15/04 to 6/30/04<br>Hours<br>(Value) | 7/1/04 to 7/31/04<br>Hours<br>(Value) | 8/1/04 to 8/31/04<br>Hours<br>(Value) | 9/1/04 to 9/30/04<br>Hours<br>(Value) | 10/1/04 to 10/31/04<br>Hours<br>(Value) | 11/1/04 to 11/30/04<br>Hours<br>(Value) | 12/1/04 to 12/30/04<br>Hours<br>(Value) | Cumulative<br>6/15/04 to<br>12/30/04<br>Hours | Cumulative<br>6/15/04 to<br>12/30/04<br>Value |
|------------------------------|--|---------------------------------------|---------------------------------------|---------------------------------------|---|---|---|---|---|
| R. Higgins                   | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 3.50<br>(\$1,627.50)                  | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 3.50  | \$1,627.50                                    |
| <b>Total</b>                 | <b>0.00</b><br><b>(\$0.00)</b>         | <b>0.00</b><br><b>(\$0.00)</b>        | <b>0.00</b><br><b>(\$0.00)</b>        | <b>3.50</b><br><b>(\$1,627.50)</b>    | <b>0.00</b><br><b>(\$0.00)</b>          | <b>0.00</b><br><b>(\$0.00)</b>          | <b>0.00</b><br><b>(\$0.00)</b>          | <b>3.50</b>                                   | <b>\$1,627.50</b>                             |

21. Matter 21: Case Administration

(Fees: \$46,230.50; Hours: 240.50)

This Subject Matter includes legal services not described elsewhere under another Subject Matter, including, but not limited to: (a) administering, managing and coordinating the Chapter 11 Cases; (b) complying with the service and notice requirements of the Bankruptcy Code, the Bankruptcy Rules and the Local Bankruptcy Rules; (c) assisting the Debtors in fulfilling their duties as debtors-in-possession; and (d) complying with the requirements of the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules, orders of this Court and

any other applicable law. A summary of the attorneys and paraprofessionals who provided services in this category is as follows:

| Attorney or Paraprofessional | 6/15/04 to 6/30/04 Hours (Value)    | 7/1/04 to 7/31/04 Hours (Value)   | 8/1/04 to 8/31/04 Hours (Value)     | 9/1/04 to 9/30/04 Hours (Value)     | 10/1/04 to 10/31/04 Hours (Value)    | 11/1/04 to 11/30/04 Hours (Value)   | 12/1/04 to 12/30/04 Hours (Value)   | Cumulative 6/15/04 to 12/30/04 Hours | Cumulative 6/15/04 to 12/30/04 Value |
|------------------------------|-------------------------------------|-----------------------------------|-------------------------------------|-------------------------------------|--------------------------------------|-------------------------------------|-------------------------------------|--------------------------------------|--------------------------------------|
| D. Eaton                     | 0.00<br>(\$0.00)                    | 0.00<br>(\$0.00)                  | 0.00<br>(\$0.00)                    | 0.00<br>(\$0.00)                    | 0.00<br>(\$0.00)                     | 0.00<br>(\$0.00)                    | 0.50<br>(\$347.50)                  | 0.50                                 | \$347.50                             |
| A. Gorman                    | 21.60<br>(\$2,592.00)               | 17.40<br>(\$2,262.00)             | 4.30<br>(\$559.00)                  | 6.50<br>(\$845.00)                  | 35.50<br>(\$4,615.00)                | 16.90<br>(\$2,197.00)               | 12.00<br>(\$1,560.00)               | 114.20                               | \$14,630.00                          |
| R. Higgins                   | 5.80<br>(\$2,552.00)                | 12.70<br>(\$5,905.50)             | 6.20<br>(\$2,883.00)                | 3.30<br>(\$1,534.50)                | 3.30<br>(\$1,534.50)                 | 2.70<br>(\$1,255.50)                | 1.90<br>(\$883.50)                  | 35.90                                | \$16,548.50                          |
| K. Horan                     | 0.00<br>(\$0.00)                    | 6.50<br>(\$780.00)                | 0.00<br>(\$0.00)                    | 4.30<br>(\$516.00)                  | 33.30<br>(\$3,996.00)                | 0.00<br>(\$0.00)                    | 7.50<br>(\$900.00)                  | 51.60                                | \$6,192.00                           |
| C. Irmis                     | 2.50<br>(\$525.00)                  | 0.90<br>(\$189.00)                | 0.00<br>(\$0.00)                    | 0.00<br>(\$0.00)                    | 2.30<br>(\$483.00)                   | 0.00<br>(\$0.00)                    | 0.30<br>(\$63.00)                   | 6.00                                 | \$1,260.00                           |
| R. Kwastenet                 | 4.50<br>(\$1,440.00)                | 0.00<br>(\$0.00)                  | 0.00<br>(\$0.00)                    | 0.00<br>(\$0.00)                    | 0.00<br>(\$0.00)                     | 0.00<br>(\$0.00)                    | 0.00<br>(\$0.00)                    | 4.50                                 | \$1,440.00                           |
| K. Phillips                  | 0.00<br>(\$0.00)                    | 0.00<br>(\$0.00)                  | 0.00<br>(\$0.00)                    | 4.00<br>(\$520.00)                  | 1.50<br>(\$195.00)                   | 0.00<br>(\$0.00)                    | 0.00<br>(\$0.00)                    | 5.50                                 | \$715.00                             |
| J. Rocco                     | 2.60<br>(\$286.00)                  | 0.00<br>(\$0.00)                  | 0.00<br>(\$0.00)                    | 0.00<br>(\$0.00)                    | 0.00<br>(\$0.00)                     | 0.00<br>(\$0.00)                    | 0.00<br>(\$0.00)                    | 2.60                                 | \$286.00                             |
| A. Sathy                     | 0.30<br>(\$162.00)                  | 0.00<br>(\$0.00)                  | 1.20<br>(\$648.00)                  | 0.00<br>(\$0.00)                    | 0.00<br>(\$0.00)                     | 2.00<br>(\$1,080.00)                | 0.00<br>(\$0.00)                    | 3.50                                 | \$1,890.00                           |
| J. Simon                     | 0.00<br>(\$0.00)                    | 0.00<br>(\$0.00)                  | 0.50<br>(\$202.50)                  | 0.00<br>(\$0.00)                    | 0.00<br>(\$0.00)                     | 0.00<br>(\$0.00)                    | 0.00<br>(\$0.00)                    | 0.50                                 | \$202.50                             |
| G. Vogt                      | 1.10<br>(\$231.00)                  | 0.00<br>(\$0.00)                  | 0.00<br>(\$0.00)                    | 0.00<br>(\$0.00)                    | 0.00<br>(\$0.00)                     | 0.00<br>(\$0.00)                    | 0.00<br>(\$0.00)                    | 1.10                                 | \$231.00                             |
| C. Westhoff                  | 0.00<br>(\$0.00)                    | 0.50<br>(\$65.00)                 | 2.50<br>(\$325.00)                  | 0.00<br>(\$0.00)                    | 0.00<br>(\$0.00)                     | 0.00<br>(\$0.00)                    | 0.00<br>(\$0.00)                    | 3.00                                 | \$390.00                             |
| D. Wirkowski                 | 6.80<br>(\$1,258.00)                | 0.00<br>(\$0.00)                  | 0.00<br>(\$0.00)                    | 0.00<br>(\$0.00)                    | 0.00<br>(\$0.00)                     | 0.00<br>(\$0.00)                    | 0.00<br>(\$0.00)                    | 6.80                                 | \$1,258.00                           |
| Library Research             | 4.80<br>(\$840.00)                  | 0.00<br>(\$0.00)                  | 0.00<br>(\$0.00)                    | 0.00<br>(\$0.00)                    | 0.00<br>(\$0.00)                     | 0.00<br>(\$0.00)                    | 0.00<br>(\$0.00)                    | 4.80                                 | \$840.00                             |
| <b>Total</b>                 | <b>50.00</b><br><b>(\$9,886.00)</b> | <b>380</b><br><b>(\$9,201.50)</b> | <b>14.70</b><br><b>(\$4,617.50)</b> | <b>18.10</b><br><b>(\$3,415.50)</b> | <b>75.90</b><br><b>(\$10,823.50)</b> | <b>21.60</b><br><b>(\$4,532.50)</b> | <b>22.20</b><br><b>(\$3,754.00)</b> | <b>240.50</b>                        | <b>\$46,230.50</b>                   |

## 22. Matter 22: Cash Collateral/DIP Financing

(Fees: \$191,120.00; Hours: 435.50)

This Subject Matter includes legal services related to: (a) negotiation, documentation and implementation of the Interim and Final DIP orders; (b) responding to the motion to reconsider the final DIP order; (c) negotiations re amendments to the DIP credit agreement; negotiating and filing a motion seeking authority to pay the proposed exit financing lender a financing fee and out of pocket expenses; and (d) negotiating and achieving approval of the exit credit facility as part of the confirmation order. A summary of the attorneys and paraprofessionals who provided services in this category is as follows:

| Attorney or Paraprofessional | 6/15/04 to 6/30/04<br>Hours<br>(Value) | 7/1/04 to 7/31/04<br>Hours<br>(Value) | 8/1/04 to 8/31/04<br>Hours<br>(Value) | 9/1/04 to 9/30/04<br>Hours<br>(Value) | 10/1/04 to 10/31/04<br>Hours<br>(Value) | 11/1/04 to 11/30/04<br>Hours<br>(Value) | 12/1/04 to 12/30/04<br>Hours<br>(Value) | Cumulative<br>6/15/04 to<br>12/30/04<br>Hours | Cumulative<br>6/15/04 to<br>12/30/04<br>Value |
|------------------------------|--|---------------------------------------|---------------------------------------|---------------------------------------|---|---|---|---|---|
| L. Balk                      | 0.00<br>(\$0.00)                       | 1.00<br>(\$695.00)                    | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 1.00  | \$695.00                                      |
| J. Bernstein                 | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 2.00<br>(\$930.00)                      | 2.00  | \$930.00                                      |
| A. Gorman                    | 0.60<br>(\$72.00)                      | 9.90<br>(\$1,287.00)                  | 0.00<br>(\$0.00)                      | 9.90<br>(\$1,287.00)                  | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 20.40   | \$2,646.00                                    |
| R. Higgins                   | 17.20<br>(\$7,568.00)                  | 63.80<br>(\$29,667.00)                | 8.00<br>(\$3,720.00)                  | 1.30<br>(\$604.50)                    | 3.30<br>(\$1,534.50)                    | 16.70<br>(\$7,765.50)                   | 15.00<br>(\$6,975.00)                   | 125.30  | \$57,834.50                                   |
| C. Irmis                     | 0.00<br>(\$0.00)                       | 0.40<br>(\$84.00)                     | 0.50<br>(\$105.00)                    | 0.00<br>(\$0.00)                      | 3.60<br>(\$756.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 4.50  | \$945.00                                      |
| A. Kaufman, P.C.             | 0.00<br>(\$0.00)                       | 0.30<br>(\$205.50)                    | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.30  | \$205.50                                      |
| R. Kwastenet                 | 0.00<br>(\$0.00)                       | 190<br>(\$6,840.00)                   | 0.00<br>(\$0.00)                      | 3.50<br>(\$1,260.00)                  | 0.00<br>(\$0.00)                        | 21.80<br>(\$7,848.00)                   | 6.10<br>(\$2,196.00)                    | 50.40   | \$18,144.00                                   |
| T. Lesperance                | 3.00<br>(\$300.00)                     | 6.50<br>(\$715.00)                    | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 9.50  | \$1,015.00                                    |
| E. Marre                     | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.30<br>(\$124.50)                      | 0.30  | \$124.50                                      |
| D. Marshall                  | 12.50<br>(\$4,937.50)                  | 14.00<br>(\$5,810.00)                 | 1.90<br>(\$788.50)                    | 0.00<br>(\$0.00)                      | 0.80<br>(\$332.00)                      | 4.00<br>(\$1,660.00)                    | 47.30<br>(\$19,629.50)                  | 80.50   | \$33,157.50                                   |
| L. Myers, P.C.               | 7.50<br>(\$4,425.00)                   | 8.50<br>(\$5,015.00)                  | 0.80<br>(\$472.00)                    | 0.00<br>(\$0.00)                      | 1.50<br>(\$885.00)                      | 3.80<br>(\$2,242.00)                    | 10.70<br>(\$6,313.00)                   | 32.80   | \$19,352.00                                   |
| A. Peters                    | 0.00<br>(\$0.00)                       | 6.10<br>(\$1,982.50)                  | 2.40<br>(\$780.00)                    | 0.80<br>(\$260.00)                    | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 3.30<br>(\$1,072.50)                    | 12.60   | \$4,095.00                                    |
| A. Sathy                     | 8.60<br>(\$4,644.00)                   | 38.90<br>(\$21,006.00)                | 10.00<br>(\$5,400.00)                 | 3.90<br>(\$2,106.00)                  | 1.20<br>(\$648.00)                      | 9.90<br>(\$5,346.00)                    | 21.20<br>(\$11,448.00)                  | 93.70   | \$50,598.00                                   |
| M. Steinmetz, P.C.           | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 1.00<br>(\$670.00)                      | 0.00<br>(\$0.00)                        | 1.00  | \$670.00                                      |
| S. Wellner                   | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 1.20<br>(\$708.00)                      | 1.20  | \$708.00                                      |
| <b>Total</b>                 | <b>49.40</b><br><b>(\$21,946.50)</b>   | <b>168.40</b><br><b>(\$73,307.00)</b> | <b>23.60</b><br><b>(\$11,265.50)</b>  | <b>19.40</b><br><b>(\$5,517.50)</b>   | <b>10.40</b><br><b>(\$4,155.50)</b>     | <b>57.20</b><br><b>(\$25,531.50)</b>    | <b>107.10</b><br><b>(\$49,396.50)</b>   | <b>435.50</b>                                 | <b>\$191,120.00</b>                           |

## 23. Matter 23: Claims, Analysis, Objection & Resolution

(Fees: \$19,572.00; Hours: 60.50)

This Subject Matter includes legal services related to claims against the Debtors, including, but not limited to: (a) identifying and evaluating potential claims scheduled and filed against the Debtors, and (b) developing strategies related to such claims for plan confirmation and distribution purposes. A summary of the attorneys and paraprofessionals who provided services in this category is as follows:

| Attorney or Paraprofessional | 6/15/04 to 6/30/04 Hours (Value)   | 7/1/04 to 7/31/04 Hours (Value)    | 8/1/04 to 8/31/04 Hours (Value) | 9/1/04 to 9/30/04 Hours (Value)  | 10/1/04 to 10/31/04 Hours (Value)  | 11/1/04 to 11/30/04 Hours (Value)   | 12/1/04 to 12/30/04 Hours (Value)  | Cumulative 6/15/04 to 12/30/04 Hours | Cumulative 6/15/04 to 12/30/04 Value |
|------------------------------|------------------------------------|------------------------------------|---------------------------------|----------------------------------|------------------------------------|-------------------------------------|------------------------------------|--------------------------------------|--------------------------------------|
| A. Gorman                    | 0.00<br>(\$0.00)                   | 2.20<br>(\$286.00)                 | 0.00<br>(\$0.00)                | 4.10<br>(\$533.00)               | 0.00<br>(\$0.00)                   | 0.00<br>(\$0.00)                    | 2.90<br>(\$377.00)                 | 9.20                                 | \$1,196.00                           |
| R. Higgins                   | 0.30<br>(\$132.00)                 | 1.10<br>(\$511.50)                 | 0.00<br>(\$0.00)                | 0.00<br>(\$0.00)                 | 0.00<br>(\$0.00)                   | 0.50<br>(\$232.50)                  | 0.00<br>(\$0.00)                   | 1.90                                 | \$876.00                             |
| R. Kwasteniet                | 7.10<br>(\$2,272.00)               | 3.80<br>(\$1,368.00)               | 0.00<br>(\$0.00)                | 0.00<br>(\$0.00)                 | 8.00<br>(\$2,880.00)               | 23.50<br>(\$8,460.00)               | 7.00<br>(\$2,520.00)               | 49.40                                | \$17,500.00                          |
| <b>Total</b>                 | <b>7.40</b><br><b>(\$2,404.00)</b> | <b>7.10</b><br><b>(\$2,165.50)</b> | <b>0.00</b><br><b>(\$0.00)</b>  | <b>4.10</b><br><b>(\$533.00)</b> | <b>8.00</b><br><b>(\$2,880.00)</b> | <b>24.00</b><br><b>(\$8,692.50)</b> | <b>9.90</b><br><b>(\$2,897.00)</b> | <b>60.50</b>                         | <b>\$19,572.00</b>                   |

24. Matter 24: Corporate & Securities Matters

(Fees: \$18,628.00; Hours: 34.60)

This Subject Matter includes legal services related to corporate and securities matters, including, but not limited to: (a) the drafting and preparation of various DIP schedules and related documents; (b) analysis of the Debtors' existing credit facilities; (c) analysis of the Debtors' existing notes and debentures; (d) preparation for and participation in meetings of the board of directors; and (e) other corporate governance matters. A summary of the attorneys and paraprofessionals who provided services in this category is as follows:

| Attorney or Paraprofessional | 6/15/04 to 6/30/04 Hours (Value)   | 7/1/04 to 7/31/04 Hours (Value)     | 8/1/04 to 8/31/04 Hours (Value) | 9/1/04 to 9/30/04 Hours (Value)      | 10/1/04 to 10/31/04 Hours (Value) | 11/1/04 to 11/30/04 Hours (Value) | 12/1/04 to 12/30/04 Hours (Value)  | Cumulative 6/15/04 to 12/30/04 Hours | Cumulative 6/15/04 to 12/30/04 Value |
|------------------------------|------------------------------------|-------------------------------------|---------------------------------|--------------------------------------|-----------------------------------|-----------------------------------|------------------------------------|--------------------------------------|--------------------------------------|
| J. Antonopoulos              | 2.20<br>(\$594.00)                 | 0.00<br>(\$0.00)                    | 0.00<br>(\$0.00)                | 0.00<br>(\$0.00)                     | 0.00<br>(\$0.00)                  | 0.00<br>(\$0.00)                  | 0.00<br>(\$0.00)                   | 2.20                                 | \$594.00                             |
| K. Dibble                    | 0.00<br>(\$0.00)                   | 2.20<br>(\$1067.00)                 | 0.00<br>(\$0.00)                | 0.00<br>(\$0.00)                     | 0.00<br>(\$0.00)                  | 0.00<br>(\$0.00)                  | 0.00<br>(\$0.00)                   | 2.20                                 | \$1,067.00                           |
| R. Higgins                   | 0.30<br>(\$132.00)                 | 0.00<br>(\$0.00)                    | 0.00<br>(\$0.00)                | 0.00<br>(\$0.00)                     | 0.00<br>(\$0.00)                  | 0.00<br>(\$0.00)                  | 0.00<br>(\$0.00)                   | 0.30                                 | \$132.00                             |
| M. Ann Miya                  | 0.00<br>(\$0.00)                   | 0.40<br>(\$94.00)                   | 0.00<br>(\$0.00)                | 0.00<br>(\$0.00)                     | 0.00<br>(\$0.00)                  | 0.00<br>(\$0.00)                  | 0.00<br>(\$0.00)                   | 0.40                                 | \$94.00                              |
| J. Mutchnik                  | 0.00<br>(\$0.00)                   | 3.00<br>(\$1,395.00)                | 0.00<br>(\$0.00)                | 0.80<br>(\$372.00)                   | 0.00<br>(\$0.00)                  | 0.00<br>(\$0.00)                  | 0.00<br>(\$0.00)                   | 3.80                                 | \$1,767.00                           |
| R. Radnay                    | 0.00<br>(\$0.00)                   | 0.00<br>(\$0.00)                    | 0.00<br>(\$0.00)                | 0.00<br>(\$0.00)                     | 1.00<br>(\$395.00)                | 0.00<br>(\$0.00)                  | 0.00<br>(\$0.00)                   | 1.00                                 | \$395.00                             |
| J. Rocco                     | 0.00<br>(\$0.00)                   | 1.80<br>(\$198.00)                  | 0.00<br>(\$0.00)                | 0.00<br>(\$0.00)                     | 0.00<br>(\$0.00)                  | 0.00<br>(\$0.00)                  | 0.00<br>(\$0.00)                   | 1.80                                 | \$198.00                             |
| A. Sathy                     | 1.20<br>(\$648.00)                 | 1.00<br>(\$540.00)                  | 0.00<br>(\$0.00)                | 1.00<br>(\$540.00)                   | 1.00<br>(\$540.00)                | 0.00<br>(\$0.00)                  | 3.20<br>(\$1,728.00)               | 7.40                                 | \$3,996.00                           |
| M. Steinmetz, P.C.           | 0.00<br>(\$0.00)                   | 1.80<br>(\$1,206.00)                | 0.00<br>(\$0.00)                | 13.70<br>(\$9,179.00)                | 0.00<br>(\$0.00)                  | 0.00<br>(\$0.00)                  | 0.00<br>(\$0.00)                   | 15.50                                | \$10,385.00                          |
| <b>Total</b>                 | <b>3.70</b><br><b>(\$1,374.00)</b> | <b>10.20</b><br><b>(\$4,500.00)</b> | <b>0.00</b><br><b>(\$0.00)</b>  | <b>15.50</b><br><b>(\$10,091.00)</b> | <b>2.00</b><br><b>(\$935.00)</b>  | <b>0.00</b><br><b>(\$0.00)</b>    | <b>3.20</b><br><b>(\$1,728.00)</b> | <b>34.60</b>                         | <b>\$18,628.00</b>                   |

25. Matter 25: Creditors/Shareholders Inquiries/Communication

(Fees: \$12,386.00; Hours: 45.30)

This Subject Matter includes legal services related to creditors' and shareholders' inquiries, including, but not limited to: (a) discussions and correspondence with the Debtors regarding various creditor inquiries; (b) preparing for the section 341 meeting; and (c) responding to the considerable volume of creditor inquiries received by the Debtors and K&E related to the Chapter 11 Cases. A summary of the attorneys and paraprofessionals who provided services in this category is as follows:

| Attorney or Paraprofessional | 6/15/04 to 6/30/04<br>Hours<br>(Value) | 7/1/04 to 7/31/04<br>Hours<br>(Value) | 8/1/04 to 8/31/04<br>Hours<br>(Value) | 9/1/04 to 9/30/04<br>Hours<br>(Value) | 10/1/04 to 10/31/04<br>Hours<br>(Value) | 11/1/04 to 11/30/04<br>Hours<br>(Value) | 12/1/04 to 12/30/04<br>Hours<br>(Value) | Cumulative<br>6/15/04 to 12/30/04<br>Hours | Cumulative<br>6/15/04 to 12/30/04<br>Value |
|------------------------------|--|---------------------------------------|---------------------------------------|---------------------------------------|---|---|---|--|--|
| J. Antonopoulos              | 1.50<br>(\$405.00)                     | 0.40<br>(\$128.00)                    | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 1.90                                       | \$533.00                                   |
| A. Gorman                    | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 8.70<br>(\$1,131.00)                  | 6.10<br>(\$793.00)                    | 3.30<br>(\$429.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 18.10                                      | \$2,353.00                                 |
| R. Higgins                   | 2.50<br>(\$1,100.00)                   | 2.00<br>(\$930.00)                    | 0.30<br>(\$139.50)                    | 1.60<br>(\$744.00)                    | 1.10<br>(\$511.50)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 7.50                                       | \$3,425.00                                 |
| C. Irmis                     | 0.70<br>(\$147.00)                     | 0.20<br>(\$42.00)                     | 3.10<br>(\$651.00)                    | 0.30<br>(\$63.00)                     | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 4.30                                       | \$903.00                                   |
| R. Kwasteniet                | 3.00<br>(\$960.00)                     | 3.00<br>(\$1,080.00)                  | 3.60<br>(\$1,296.00)                  | 1.50<br>(\$540.00)                    | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 11.10                                      | \$3,876.00                                 |
| A. Sathy                     | 1.00<br>(\$540.00)                     | 1.10<br>(\$594.00)                    | 0.30<br>(\$162.00)                    | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 2.40                                       | \$1,296.00                                 |
| <b>Total</b>                 | <b>8.70</b><br><b>(\$3,152.00)</b>     | <b>6.70</b><br><b>(\$2,774.00)</b>    | <b>160</b><br><b>(\$3,379.50)</b>     | <b>9.50</b><br><b>(\$2,140.00)</b>    | <b>4.40</b><br><b>(\$940.50)</b>        | <b>0.00</b><br><b>(\$0.00)</b>          | <b>0.00</b><br><b>(\$0.00)</b>          | <b>45.30</b>                               | <b>\$12,386.00</b>                         |

26. Matter 26: Disclosure/Plan/Confirmation

(Fees: \$1,246,071.00; Hours: 2,996.70)<sup>6</sup>

This Subject Matter includes legal services related to: (a) drafting and negotiating the terms of the Debtors' plan and disclosure statement; (b) negotiating, preparing and filing three amended versions of the plan and disclosure statement; (c) preparing for the confirmation

<sup>6</sup> The fees incurred and hours billed to Matter 26 reflect a reduction of work performed on December 31, 2004, which was inadvertently included on K&E's December 2004 Monthly Fee Application. A total of 4.00 hours have been reduced resulting in a reduction of fees in the amount of \$1,855.00.

hearing; (d) opposing motions to terminate exclusivity; (e) addressing solicitation and tabulation issues; (f) preparation of corporate and related documents for inclusion in the plan supplement; and (g) planning for the corporate transactions required to be executed in support of consummation of the plan.

Based on the pre-negotiated lockup agreement, K&E began to draft and negotiate the disclosure statement and plan of reorganization very early in the Chapter 11 Cases. On August 20, 2004, approximately two months into the Chapter 11 Cases, the Debtors filed their initial disclosure statement and joint plan of reorganization.

On October 4, 2004, the Debtors filed amended versions of both the Plan and the Disclosure Statement. At a hearing on the same day, the Bankruptcy Court directed the Debtors to develop an overbid process, in consultation with the creditors committee and other constituencies. K&E helped formulate this process, and on October 18, 2004, the Bankruptcy Court directed the Debtors to undertake this overbid process, which was designed to elicit offers of alternative transactions with aggregate consideration exceeding the value of the transaction embodied in the Debtors' joint plan of reorganization. At the same hearing, the Court also set October 25, 2004, as the date on which to conduct a hearing on the adequacy of the Debtors' disclosure statement.

On October 27, 2004, the Debtors filed and the Court approved the adequacy of the Debtors' second amended disclosure statement, filed in support of the Debtors' second amended joint plan of reorganization. Subsequently, the creditors' committee, the Debtors, the Prepetition Senior Agents and the Prepetition Term B Facility Lenders agreed to an enhanced recovery for Class 6 OPCO Note Holders and Class 8 HOLDCO Debenture Claim Holders in the form of a series of warrants. K&E negotiated and modified the plan of reorganization and the



disclosure statement to reflect the terms of this settlement. On November 8, 2004, the Debtors filed their third amended joint plan of reorganization and third amended disclosure statement. Shortly thereafter the Debtors commenced solicitation of votes to accept or reject their third amended plan of reorganization. On December 30, 2004, this Court entered an order confirming the Debtors third amended joint plan of reorganization (with technical modifications).

A summary of the attorneys and paraprofessionals who provided services in this category is as follows:

| Attorney or Paraprofessional | 6/15/04 to 6/30/04<br>Hours<br>(Value) | 7/1/04 to 7/31/04<br>Hours<br>(Value) | 8/1/04 to 8/31/04<br>Hours<br>(Value) | 9/1/04 to 9/30/04<br>Hours<br>(Value) | 10/1/04 to 10/31/04<br>Hours<br>(Value) | 11/1/04 to 11/30/04<br>Hours<br>(Value) | 12/1/04 to 12/30/04<br>Hours<br>(Value) | Cumulative<br>6/15/04 to<br>12/30/04<br>Hours | Cumulative<br>6/15/04 to<br>12/30/04<br>Value |
|------------------------------|--|---------------------------------------|---------------------------------------|---------------------------------------|---|---|---|---|---|
| D. Andrews                   | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 1.00<br>(\$120.00)                      | 1.00  | \$120.00                                      |
| J. Antonopoulos              | 70.50<br>(\$19,035.00)                 | 56.60<br>(\$18,112.00)                | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 127.10  | \$37,147.00                                   |
| L. Balk                      | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.50<br>(\$347.50)                      | 0.50  | \$347.50                                      |
| S. Bianca                    | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 3.70<br>(\$1,498.50)                    | 3.70  | \$1,498.50                                    |
| N. Bohan                     | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.80<br>(\$96.00)                       | 0.80  | \$96.00                                       |
| M. Bonifacini                | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 16.00<br>(\$3,760.00)                   | 69.10<br>(\$16,238.50)                  | 85.10   | \$19,998.50                                   |
| A. Gorman                    | 1.70<br>(\$204.00)                     | 0.00<br>(\$0.00)                      | 21.00<br>(\$2,730.00)                 | 23.40<br>(\$3,042.00)                 | 112.70<br>(\$14,651.00)                 | 40.50<br>(\$5,265.00)                   | 110.50<br>(\$14,365.00)                 | 309.80  | \$40,257.00                                   |
| M. Greisman                  | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 0.80<br>(\$144.00)                    | 1.30<br>(\$234.00)                    | 3.20<br>(\$576.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 5.30  | \$954.00                                      |
| M. Grummer                   | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.10<br>(\$49.50)                       | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.10  | \$49.50                                       |
| J. Hammes, P.C.              | 0.00<br>(\$0.00)                       | 11.00<br>(\$7,975.00)                 | 4.50<br>(\$3,262.50)                  | 17.30<br>(\$12,542.50)                | 2.80<br>(\$2,030.00)                    | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 35.60   | \$25,810.00                                   |
| R. Higgins                   | 33.30<br>(\$14,652.00)                 | 35.50<br>(\$16,507.50)                | 81.20<br>(\$37,758.00)                | 71.70<br>(\$33,340.50)                | 207.30<br>(\$96,394.50)                 | 86.60<br>(\$40,269.00)                  | 130.50<br>(\$60,682.50)                 | 646.10  | \$299,604.00                                  |
| K. Horan                     | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 8.70<br>(\$1,044.00)                  | 5.70<br>(\$684.00)                    | 6.30<br>(\$756.00)                      | 8.80<br>(\$1,056.00)                    | 27.20<br>(\$3,264.00)                   | 56.70   | \$6,804.00                                    |
| C. Irmis                     | 5.40<br>(\$1,134.00)                   | 7.50<br>(\$1,575.00)                  | 5.20<br>(\$1,092.00)                  | 3.80<br>(\$798.00)                    | 9.90<br>(\$2,079.00)                    | 11.80<br>(\$2,478.00)                   | 35.00<br>(\$7,350.00)                   | 78.60   | \$16,506.00                                   |
| R. Kwastenet                 | 6.90<br>(\$2,208.00)                   | 30.00<br>(\$10,800.00)                | 84.80<br>(\$30,528.00)                | 79.10<br>(\$28,476.00)                | 117.90<br>(\$42,444.00)                 | 117.20<br>(\$42,192.00)                 | 188.10<br>(\$67,716.00)                 | 624.00  | \$224,364.00                                  |
| M. Marcus                    | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 1.80<br>(\$648.00)                    | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 1.80  | \$648.00                                      |
| E. Marre                     | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 1.30<br>(\$539.50)                    | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 1.30  | \$539.50                                      |
| C. Nagler                    | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.50<br>(\$265.00)                    | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.50  | \$265.00                                      |
| K. Phillips                  | 0.00<br>(\$0.00)                       | 1.00<br>(\$130.00)                    | 2.00<br>(\$260.00)                    | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 3.00  | \$390.00                                      |
| R. Radnay                    | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 1.00<br>(\$395.00)                      | 1.00<br>(\$395.00)                      | 0.00<br>(\$0.00)                        | 2.00  | \$790.00                                      |
| Y. Riemer                    | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 1.50<br>(\$945.00)                    | 8.70<br>(\$5,481.00)                  | 0.00<br>(\$0.00)                        | 0.50<br>(\$315.00)                      | 0.00<br>(\$0.00)                        | 10.70   | \$6,741.00                                    |

| Attorney or Paraprofessional | 6/15/04 to 6/30/04<br>Hours<br>(Value) | 7/1/04 to 7/31/04<br>Hours<br>(Value) | 8/1/04 to 8/31/04<br>Hours<br>(Value)  | 9/1/04 to 9/30/04<br>Hours<br>(Value)  | 10/1/04 to 10/31/04<br>Hours<br>(Value) | 11/1/04 to 11/30/04<br>Hours<br>(Value) | 12/1/04 to 12/30/04<br>Hours<br>(Value) | Cumulative<br>6/15/04 to<br>12/30/04<br>Hours | Cumulative<br>6/15/04 to<br>12/30/04<br>Value |
|------------------------------|--|---------------------------------------|--|--|---|---|---|---|---|
| A. Sathy                     | 17.00<br>(\$9,180.00)                  | 26.20<br>(\$14,148.00)                | 47.90<br>(\$25,866.00)                 | 75.50<br>(\$40,770.00)                 | 174.40<br>(\$94,176.00)                 | 79.60<br>(\$42,984.00)                  | 205.20<br>(\$110,808.00)                | 625.80  | \$337,932.00                                  |
| J. Sheffield, P.C.           | 2.80<br>(\$1,988.00)                   | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                       | 2.80<br>(\$1988.00)                    | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 5.60  | \$3,976.00                                    |
| J. Simon                     | 0.00<br>(\$0.00)                       | 8.20<br>(\$3,321.00)                  | 22.30<br>(\$9,031.50)                  | 43.70<br>(\$17,698.50)                 | 13.60<br>(\$5,508.00)                   | 2.30<br>(\$931.50)                      | 2.00<br>(\$810.00)                      | 92.10   | \$37,300.50                                   |
| M. Steinmetz, P.C.           | 0.00<br>(\$0.00)                       | 32.90<br>(\$22,043.00)                | 39.00<br>(\$26,130.00)                 | 50.80<br>(\$34,036.00)                 | 53.80<br>(\$36,046.00)                  | 37.10<br>(\$24,857.00)                  | 56.50<br>(\$37,855.00)                  | 270.10  | \$180,967.00                                  |
| J. Storch                    | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                       | 2.00<br>(\$210.00)                     | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 2.00  | \$210.00                                      |
| T. Turner                    | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 3.00<br>(\$420.00)                      | 3.00  | \$420.00                                      |
| K. Villmow                   | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                        | 2.80<br>(\$1,708.00)                    | 0.80<br>(\$488.00)                      | 3.60  | \$2,196.00                                    |
| Library Research             | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                       | 0.80<br>(\$140.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.80  | \$140.00                                      |
| <b>Total</b>                 | <b>137.60</b><br><b>(\$48,401.00)</b>  | <b>208.90</b><br><b>(\$94,611.50)</b> | <b>318.90</b><br><b>(\$138,791.00)</b> | <b>389.40</b><br><b>(\$180,753.00)</b> | <b>703.80</b><br><b>(\$295,245.00)</b>  | <b>404.20</b><br><b>(\$166,210.50)</b>  | <b>833.90</b><br><b>(\$322,059.00)</b>  | <b>2,996.70</b>                               | <b>\$1,246,071.00</b>                         |

27. Matter 27: Employee Issues

(Fees: \$23,142.50; Hours: 60.40)

This Subject Matter includes legal services related to employee matters, including, but not limited to (a) communications with the Debtors regarding the application of the first-day wages order to the Debtors' payroll operations; and (b) research and negotiations regarding the management incentive plan. A summary of the attorneys and paraprofessionals who provided services in this category is as follows:

| Attorney or Paraprofessional | 6/15/04 to 6/30/04<br>Hours<br>(Value) | 7/1/04 to 7/31/04<br>Hours<br>(Value) | 8/1/04 to 8/31/04<br>Hours<br>(Value) | 9/1/04 to 9/30/04<br>Hours<br>(Value) | 10/1/04 to 10/31/04<br>Hours<br>(Value) | 11/1/04 to 11/30/04<br>Hours<br>(Value) | 12/1/04 to 12/30/04<br>Hours<br>(Value) | Cumulative<br>6/15/04 to<br>12/30/04<br>Hours | Cumulative<br>6/15/04 to<br>12/30/04<br>Value |
|------------------------------|--|---------------------------------------|---------------------------------------|---------------------------------------|---|---|---|---|---|
| J. Hammes, P.C.              | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 1.00<br>(\$725.00)                    | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 1.00  | \$725.00                                      |
| R. Higgins                   | 1.50<br>(\$660.00)                     | 7.00<br>(\$3,255.00)                  | 0.00<br>(\$0.00)                      | 0.30<br>(\$139.50)                    | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 8.80  | \$4,054.50                                    |
| R. Kwastenet                 | 12.30<br>(\$3,936.00)                  | 26.90<br>(\$9,684.00)                 | 6.10<br>(\$2,196.00)                  | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 45.30   | \$15,816.00                                   |
| M. Marcus                    | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 1.50<br>(\$540.00)                    | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 1.50  | \$540.00                                      |
| J. Mutchnik                  | 0.60<br>(\$279.00)                     | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.60  | \$279.00                                      |
| A. Sathy                     | 0.00<br>(\$0.00)                       | 0.40<br>(\$216.00)                    | 1.60<br>(\$864.00)                    | 1.20<br>(\$648.00)                    | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 3.20  | \$1,728.00                                    |
| <b>Total</b>                 | <b>14.40</b><br><b>(\$4,875.00)</b>    | <b>34.30</b><br><b>(\$13,155.00)</b>  | <b>7.70</b><br><b>(\$3,060.00)</b>    | <b>4.00</b><br><b>(\$2,052.50)</b>    | <b>0.00</b><br><b>(\$0.00)</b>          | <b>0.00</b><br><b>(\$0.00)</b>          | <b>0.00</b><br><b>(\$0.00)</b>          | <b>60.40</b>                                  | <b>\$23,142.50</b>                            |

28. Matter 28: Executory Contracts and Leases

(Fees: \$7,851.00; Hours: 31.70)

This Subject Matter includes legal services related to executory contracts and unexpired leases, including (a) analysis of and preparation of notices to reject contracts; and (b) analysis of which contracts to assume under the plan. A summary of the attorneys and paraprofessionals who provided services in this category is as follows:

| Attorney or Paraprofessional | 6/15/04 to 6/30/04<br>Hours<br>(Value) | 7/1/04 to 7/31/04<br>Hours<br>(Value) | 8/1/04 to 8/31/04<br>Hours<br>(Value) | 9/1/04 to 9/30/04<br>Hours<br>(Value) | 10/1/04 to 10/31/04<br>Hours<br>(Value) | 11/1/04 to 11/30/04<br>Hours<br>(Value) | 12/1/04 to 12/30/04<br>Hours<br>(Value) | Cumulative<br>6/15/04 to<br>12/30/04<br>Hours | Cumulative<br>6/15/04 to<br>12/30/04<br>Value |
|------------------------------|--|---------------------------------------|---------------------------------------|---------------------------------------|---|---|---|---|---|
| S. Bianca                    | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 8.00<br>(\$3,240.00)                    | 8.00  | \$3,240.00                                    |
| A. Gorman                    | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 9.60<br>(\$1,248.00)                    | 9.60  | \$1,248.00                                    |
| R. Higgins                   | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 4.60<br>(\$2,139.00)                    | 4.60  | \$2,139.00                                    |
| K. Horan                     | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 9.30<br>(\$1,116.00)                    | 9.30  | \$1,116.00                                    |
| A. Sathy                     | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.20<br>(\$108.00)                      | 0.00<br>(\$0.00)                        | 0.20  | \$108.00                                      |
| <b>Total</b>                 | <b>0.00</b><br><b>(\$0.00)</b>         | <b>0.00</b><br><b>(\$0.00)</b>        | <b>0.00</b><br><b>(\$0.00)</b>        | <b>0.00</b><br><b>(\$0.00)</b>        | <b>0.00</b><br><b>(\$0.00)</b>          | <b>0.20</b><br><b>(\$108.00)</b>        | <b>31.50</b><br><b>(\$7,743.00)</b>     | <b>31.70</b>                                  | <b>\$7,851.00</b>                             |

29. Matter 29: File, Docket, Calendar Maintenance

(Fees: \$65,915.00; Hours: 370.50)

This Subject Matter includes legal services related to creating, maintaining and updating a central filing system and database containing due diligence documents, pleadings and related materials in these Chapter 11 Cases and creating and updating a critical dates list for these Chapter 11 Cases. A summary of the attorneys and paraprofessionals who provided services in this category is as follows:

| Attorney or Paraprofessional | 6/15/04 to 6/30/04<br>Hours<br>(Value) | 7/1/04 to 7/31/04<br>Hours<br>(Value) | 8/1/04 to 8/31/04<br>Hours<br>(Value) | 9/1/04 to 9/30/04<br>Hours<br>(Value) | 10/1/04 to 10/31/04<br>Hours<br>(Value) | 11/1/04 to 11/30/04<br>Hours<br>(Value) | 12/1/04 to 12/30/04<br>Hours<br>(Value) | Cumulative<br>6/15/04 to<br>12/30/04<br>Hours | Cumulative<br>6/15/04 to<br>12/30/04<br>Value |
|------------------------------|--|---------------------------------------|---------------------------------------|---------------------------------------|---|---|---|---|---|
| J. Aguilar                   | 3.30<br>(\$693.00)                     | 4.50<br>(\$945.00)                    | 12.00<br>(\$2,520.00)                 | 11.00<br>(\$2,310.00)                 | 17.50<br>(\$3,675.00)                   | 16.30<br>(\$3,423.00)                   | 18.00<br>(\$3,780.00)                   | 82.60   | \$17,346.00                                   |
| D. Andrews                   | 0.00<br>(\$0.00)                       | 10.30<br>(\$1,236.00)                 | 4.40<br>(\$528.00)                    | 0.00<br>(\$0.00)                      | 4.80<br>(\$576.00)                      | 3.00<br>(\$360.00)                      | 3.50<br>(\$420.00)                      | 26.00   | \$3,120.00                                    |
| J. Antonopoulos              | 6.70<br>(\$1,809.00)                   | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 6.70  | \$1,809.00                                    |

| Attorney or Paraprofessional | 6/15/04 to 6/30/04<br>Hours<br>(Value) | 7/1/04 to 7/31/04<br>Hours<br>(Value) | 8/1/04 to 8/31/04<br>Hours<br>(Value) | 9/1/04 to 9/30/04<br>Hours<br>(Value) | 10/1/04 to 10/31/04<br>Hours<br>(Value) | 11/1/04 to 11/30/04<br>Hours<br>(Value) | 12/1/04 to 12/30/04<br>Hours<br>(Value) | Cumulative<br>6/15/04 to<br>12/30/04<br>Hours | Cumulative<br>6/15/04 to<br>12/30/04<br>Value |
|------------------------------|--|---------------------------------------|---------------------------------------|---------------------------------------|---|---|---|---|---|
| M. Crnich                    | 7.50<br>(\$900.00)                     | 1.90<br>(\$247.00)                    | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 9.40  | \$1,147.00                                    |
| J. Gad-Harf                  | 3.50<br>(\$420.00)                     | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 3.50  | \$420.00                                      |
| A. Gorman                    | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 10.50<br>(\$1,365.00)                 | 32.90<br>(\$4,277.00)                 | 1.50<br>(\$195.00)                      | 19.70<br>(\$2,561.00)                   | 3.70<br>(\$481.00)                      | 68.30   | \$8,879.00                                    |
| R. Higgins                   | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.30<br>(\$139.50)                      | 0.30  | \$139.50                                      |
| K. Horan                     | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 26.00<br>(\$3120.00)                  | 7.50<br>(\$900.00)                    | 0.00<br>(\$0.00)                        | 4.00<br>(\$480.00)                      | 13.00<br>(\$1560.00)                    | 50.50   | \$6,060.00                                    |
| C. Irmis                     | 3.70<br>(\$777.00)                     | 17.10<br>(\$3,591.00)                 | 19.10<br>(\$4,011.00)                 | 18.60<br>(\$3,906.00)                 | 13.20<br>(\$2,772.00)                   | 14.40<br>(\$3,024.00)                   | 12.10<br>(\$2,541.00)                   | 98.20   | \$20,622.00                                   |
| R. Kwastieniet               | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 1.30<br>(\$468.00)                    | 0.00<br>(\$0.00)                        | 4.90<br>(\$1,764.00)                    | 1.40<br>(\$504.00)                      | 7.60  | \$2,736.00                                    |
| K. Phillips                  | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 4.00<br>(\$520.00)                    | 1.00<br>(\$130.00)                    | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 5.00  | \$650.00                                      |
| A. Sathy                     | 0.30<br>(\$162.00)                     | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.30  | \$162.00                                      |
| J. Simon                     | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 4.50<br>(\$1,822.50)                    | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 4.50  | \$1,822.50                                    |
| S. Walker                    | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 1.70<br>(\$195.50)                    | 0.20<br>(\$23.00)                     | 3.30<br>(\$379.50)                      | 0.00<br>(\$0.00)                        | 0.50<br>(\$57.50)                       | 5.70  | \$655.50                                      |
| D. Wirkowski                 | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 1.40<br>(\$259.00)                    | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 1.40  | \$259.00                                      |
| Library Research             | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.50<br>(\$87.50)                       | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.50  | \$87.50                                       |
| <b>Total</b>                 | <b>25.00</b><br><b>(\$4,761.00)</b>    | <b>33.80</b><br><b>(\$6,019.00)</b>   | <b>79.10</b><br><b>(\$12,518.50)</b>  | <b>72.50</b><br><b>(\$12,014.00)</b>  | <b>45.30</b><br><b>(\$9,507.50)</b>     | <b>62.30</b><br><b>(\$11,612.00)</b>    | <b>52.50</b><br><b>(\$9,483.00)</b>     | <b>370.50</b>                                 | <b>\$65,915.00</b>                            |

### 30. Matter 30: Hearings

(Fees: \$143,311.50; Hours: 360.60)

This Subject Matter includes legal services related to preparing for and attending postpetition hearings. A summary of the attorneys and paraprofessionals who provided services in this category is as follows:

| Attorney or Paraprofessional | 6/15/04 to 6/30/04<br>Hours<br>(Value) | 7/1/04 to 7/31/04<br>Hours<br>(Value) | 8/1/04 to 8/31/04<br>Hours<br>(Value) | 9/1/04 to 9/30/04<br>Hours<br>(Value) | 10/1/04 to 10/31/04<br>Hours<br>(Value) | 11/1/04 to 11/30/04<br>Hours<br>(Value) | 12/1/04 to 12/30/04<br>Hours<br>(Value) | Cumulative<br>6/15/04 to<br>12/30/04<br>Hours | Cumulative<br>6/15/04 to<br>12/30/04<br>Value |
|------------------------------|--|---------------------------------------|---------------------------------------|---------------------------------------|---|---|---|---|---|
| A. Gorman                    | 27.40<br>(\$3,288.00)                  | 19.50<br>(\$2,535.00)                 | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 8.60<br>(\$1,118.00)                    | 0.00<br>(\$0.00)                        | 1.80<br>(\$234.00)                      | 57.30   | \$7,175.00                                    |
| R. Higgins                   | 46.70<br>(\$20,548.00)                 | 26.00<br>(\$12,090.00)                | 8.30<br>(\$3,859.50)                  | 0.00<br>(\$0.00)                      | 36.30<br>(\$16,879.50)                  | 10.50<br>(\$4,882.50)                   | 7.30<br>(\$3,394.50)                    | 135.10  | \$61,654.00                                   |
| C. Irmis                     | 1.40<br>(\$294.00)                     | 0.80<br>(\$168.00)                    | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 2.20  | \$462.00                                      |
| S. Kutnick                   | 0.00<br>(\$0.00)                       | 2.50<br>(\$325.00)                    | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 2.50  | \$325.00                                      |
| R. Kwastieniet               | 19.30<br>(\$6,176.00)                  | 7.60<br>(\$2,736.00)                  | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 40.90<br>(\$14,724.00)                  | 1.80<br>(\$648.00)                      | 1.90<br>(\$684.00)                      | 71.50   | \$24,968.00                                   |
| A. Sathy                     | 24.00<br>(\$12,960.00)                 | 16.90<br>(\$9,126.00)                 | 2.10<br>(\$1,134.00)                  | 0.00<br>(\$0.00)                      | 36.50<br>(\$19,710.00)                  | 0.00<br>(\$0.00)                        | 2.50<br>(\$1,350.00)                    | 82.00   | \$44,280.00                                   |

| Attorney or Paraprofessional | 6/15/04 to 6/30/04<br>Hours<br>(Value) | 7/1/04 to 7/31/04<br>Hours<br>(Value) | 8/1/04 to 8/31/04<br>Hours<br>(Value) | 9/1/04 to 9/30/04<br>Hours<br>(Value) | 10/1/04 to 10/31/04<br>Hours<br>(Value) | 11/1/04 to 11/30/04<br>Hours<br>(Value) | 12/1/04 to 12/30/04<br>Hours<br>(Value) | Cumulative<br>6/15/04 to<br>12/30/04<br>Hours | Cumulative<br>6/15/04 to<br>12/30/04<br>Value |
|------------------------------|--|---------------------------------------|---------------------------------------|---------------------------------------|---|---|---|---|---|
| J. Simon                     | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 8.50<br>(\$3,442.50)                    | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 8.50  | \$3,442.50                                    |
| M. Steinmetz, P.C.           | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 1.50<br>(\$1005.00)                     | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 1.50  | \$1,005.00                                    |
| <b>Total</b>                 | <b>118.80</b><br><b>(\$43,266.00)</b>  | <b>73.30</b><br><b>(\$26,980.00)</b>  | <b>10.40</b><br><b>(\$4,993.50)</b>   | <b>0.00</b><br><b>(\$0.00)</b>        | <b>132.30</b><br><b>(\$56,879.00)</b>   | <b>12.30</b><br><b>(\$5,530.50)</b>     | <b>13.50</b><br><b>(\$5,662.50)</b>     | <b>360.60</b>                                 | <b>\$143,311.50</b>                           |

31. Matter 31: Insurance

(Fees: \$10,506.50; Hours: 29.10)

This Subject Matter includes legal services related to insurance matters relating to the Debtors; including (a) discussions and negotiations regarding the renewal of existing insurance policies; and (b) negotiations to provide replacement letters of credit to backstop obligations under certain insurance policies. A summary of the attorneys and paraprofessionals who provided services in this category is as follows:

| Attorney or Paraprofessional | 6/15/04 to 6/30/04<br>Hours<br>(Value) | 7/1/04 to 7/31/04<br>Hours<br>(Value) | 8/1/04 to 8/31/04<br>Hours<br>(Value) | 9/1/04 to 9/30/04<br>Hours<br>(Value) | 10/1/04 to 10/31/04<br>Hours<br>(Value) | 11/1/04 to 11/30/04<br>Hours<br>(Value) | 12/1/04 to 12/30/04<br>Hours<br>(Value) | Cumulative<br>6/15/04 to<br>12/30/04<br>Hours | Cumulative<br>6/15/04 to<br>12/30/04<br>Value |
|------------------------------|--|---------------------------------------|---------------------------------------|---------------------------------------|---|---|---|---|---|
| J. Antonopoulos              | 1.30<br>(\$351.00)                     | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 1.30  | \$351.00                                      |
| A. Gorman                    | 1.10<br>(\$132.00)                     | 1.70<br>(\$221.00)                    | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 2.80  | \$353.00                                      |
| R. Higgins                   | 0.00<br>(\$0.00)                       | 3.20<br>(\$1,488.00)                  | 2.90<br>(\$1,348.50)                  | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 6.10  | \$2,836.50                                    |
| R. Kwasteniet                | 0.00<br>(\$0.00)                       | 18.00<br>(\$6,480.00)                 | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 18.00   | \$6,480.00                                    |
| A. Sathy                     | 0.00<br>(\$0.00)                       | 0.50<br>(\$270.00)                    | 0.40<br>(\$216.00)                    | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.90  | \$486.00                                      |
| <b>Total</b>                 | <b>2.40</b><br><b>(\$483.00)</b>       | <b>23.40</b><br><b>(\$8,459.00)</b>   | <b>3.30</b><br><b>(\$1,564.50)</b>    | <b>0.00</b><br><b>(\$0.00)</b>        | <b>0.00</b><br><b>(\$0.00)</b>          | <b>0.00</b><br><b>(\$0.00)</b>          | <b>0.00</b><br><b>(\$0.00)</b>          | <b>29.10</b>                                  | <b>\$10,506.50</b>                            |

32. Matter 33: Letter of Credit Issues

(Fees: \$3,246.00; Hours: 6.90)

This Subject Matter includes legal services related to the Debtors' letter of credit requirements, including seeking and obtaining final approval for certain replacement letters of credit, and advising the Debtors on other letter of credit issues. A summary of the attorneys and paraprofessionals who provided services in this category is as follows:

| Attorney or Paraprofessional | 6/15/04 to 6/30/04<br>Hours<br>(Value) | 7/1/04 to 7/31/04<br>Hours<br>(Value) | 8/1/04 to 8/31/04<br>Hours<br>(Value) | 9/1/04 to 9/30/04<br>Hours<br>(Value) | 10/1/04 to 10/31/04<br>Hours<br>(Value) | 11/1/04 to 11/30/04<br>Hours<br>(Value) | 12/1/04 to 12/30/04<br>Hours<br>(Value) | Cumulative<br>6/15/04 to<br>12/30/04<br>Hours | Cumulative<br>6/15/04 to<br>12/30/04<br>Value |
|------------------------------|--|---------------------------------------|---------------------------------------|---------------------------------------|---|---|---|---|---|
| R. Higgins                   | 4.80<br>(\$2,112.00)                   | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 4.80  | \$2,112.00                                    |
| A. Sathy                     | 2.10<br>(\$1,134.00)                   | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 2.10  | \$1,134.00                                    |
| <b>Total</b>                 | <b>6.90</b><br><b>(\$3,246.00)</b>     | <b>0.00</b><br><b>(\$0.00)</b>        | <b>0.00</b><br><b>(\$0.00)</b>        | <b>0.00</b><br><b>(\$0.00)</b>        | <b>0.00</b><br><b>(\$0.00)</b>          | <b>0.00</b><br><b>(\$0.00)</b>          | <b>0.00</b><br><b>(\$0.00)</b>          | <b>6.90</b>                                   | <b>\$3,246.00</b>                             |

### 33. Matter 36: Reclamation Claims

(Fees: \$108.00; Hours: 0.20)

This Subject Matter includes time spent implementing the procedure to address and pay reclamation claims and responding to reclamation claims, motions, complaints and inquiries. A summary of the attorneys and paraprofessionals who provided services in this category is as follows:

| Attorney or Paraprofessional | 6/15/04 to 6/30/04<br>Hours<br>(Value) | 7/1/04 to 7/31/04<br>Hours<br>(Value) | 8/1/04 to 8/31/04<br>Hours<br>(Value) | 9/1/04 to 9/30/04<br>Hours<br>(Value) | 10/1/04 to 10/31/04<br>Hours<br>(Value) | 11/1/04 to 11/30/04<br>Hours<br>(Value) | 12/1/04 to 12/30/04<br>Hours<br>(Value) | Cumulative<br>6/15/04 to<br>12/30/04<br>Hours | Cumulative<br>6/15/04 to<br>12/30/04<br>Value |
|------------------------------|--|---------------------------------------|---------------------------------------|---------------------------------------|---|---|---|---|---|
| A. Sathy                     | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.20<br>(\$108.00)                    | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.20  | \$108.00                                      |
| <b>Total</b>                 | <b>0.00</b><br><b>(\$0.00)</b>         | <b>0.00</b><br><b>(\$0.00)</b>        | <b>0.00</b><br><b>(\$0.00)</b>        | <b>0.20</b><br><b>(\$108.00)</b>      | <b>0.00</b><br><b>(\$0.00)</b>          | <b>0.00</b><br><b>(\$0.00)</b>          | <b>0.00</b><br><b>(\$0.00)</b>          | <b>0.20</b>                                   | <b>\$108.00</b>                               |

### 34. Matter 37: Retention of Professionals & Fees – K&E

(Fees: \$61,597.00; Hours: 203.50)

This Subject Matter includes legal services related to the preparation of K&E fee applications. K&E prepared and filed seven Monthly Applications and one Quarterly Application. In connection with the Chapter 11 Cases, approximately 60 attorneys and paraprofessionals rendered services during the Fee Period. To ensure compliance with the procedures and standards of the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules, guidelines of the United States Trustee and orders of the Court, K&E bankruptcy attorneys reviewed the individual time entries of each professional and paraprofessional. Due to the volume, complexity and nature of the Chapter 11 Cases, the review of K&E's billing

statement in preparation for its monthly and quarterly fee applications typically required the coordination of several attorneys working in conjunction. A summary of the attorneys and paraprofessionals who provided services in this category is as follows:

| Attorney or Paraprofessional | 6/15/04 to 6/30/04<br>Hours<br>(Value) | 7/1/04 to 7/31/04<br>Hours<br>(Value) | 8/1/04 to 8/31/04<br>Hours<br>(Value) | 9/1/04 to 9/30/04<br>Hours<br>(Value) | 10/1/04 to 10/31/04<br>Hours<br>(Value) | 11/1/04 to 11/30/04<br>Hours<br>(Value) | 12/1/04 to 12/30/04<br>Hours<br>(Value) | Cumulative<br>6/15/04 to<br>12/30/04<br>Hours | Cumulative<br>6/15/04 to<br>12/30/04<br>Value |
|------------------------------|--|---------------------------------------|---------------------------------------|---------------------------------------|---|---|---|---|---|
| J. Antonopoulos              | 8.90<br>(\$2,403.00)                   | 22.00<br>(\$7,040.00)                 | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 30.90   | \$9,443.00                                    |
| A. Gorman                    | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 1.30<br>(\$169.00)                    | 0.00<br>(\$0.00)                      | 2.20<br>(\$286.00)                      | 6.00<br>(\$780.00)                      | 5.50<br>(\$715.00)                      | 15.00   | \$1,950.00                                    |
| R. Higgins                   | 2.70<br>(\$1,188.00)                   | 2.40<br>(\$1,116.00)                  | 2.00<br>(\$930.00)                    | 3.10<br>(\$1,441.50)                  | 1.50<br>(\$697.50)                      | 4.30<br>(\$1,999.50)                    | 2.30<br>(\$1,069.50)                    | 18.30   | \$8,442.00                                    |
| C. Irmis                     | 0.70<br>(\$147.00)                     | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.60<br>(\$126.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 1.30  | \$273.00                                      |
| R. Kwasteniet                | 0.00<br>(\$0.00)                       | 17.00<br>(\$6,120.00)                 | 19.00<br>(\$6,840.00)                 | 17.60<br>(\$6,336.00)                 | 7.60<br>(\$2,736.00)                    | 10.50<br>(\$3,780.00)                   | 0.00<br>(\$0.00)                        | 71.70   | \$25,812.00                                   |
| A. Sathy                     | 0.30<br>(\$162.00)                     | 3.90<br>(\$2,106.00)                  | 0.00<br>(\$0.00)                      | 0.40<br>(\$216.00)                    | 1.00<br>(\$540.00)                      | 1.00<br>(\$540.00)                      | 2.20<br>(\$1,188.00)                    | 8.80  | \$4,752.00                                    |
| T. Wallace                   | 0.00<br>(\$0.00)                       | 17.00<br>(\$3,230.00)                 | 8.10<br>(\$1,539.00)                  | 13.00<br>(\$2,470.00)                 | 9.70<br>(\$1,843.00)                    | 5.20<br>(\$988.00)                      | 4.50<br>(\$855.00)                      | 57.50   | \$10,925.00                                   |
| <b>Total</b>                 | <b>12.60</b><br><b>(\$3,900.00)</b>    | <b>62.30</b><br><b>(\$19,612.00)</b>  | <b>30.40</b><br><b>(\$9,478.00)</b>   | <b>34.10</b><br><b>(\$10,463.50)</b>  | <b>22.60</b><br><b>(\$6,228.50)</b>     | <b>27.00</b><br><b>(\$8,087.50)</b>     | <b>14.50</b><br><b>(\$3,827.50)</b>     | <b>203.50</b>                                 | <b>\$61,597.00</b>                            |

35. Matter 38: Schedules/Statement of Financial Affairs

(Fees: \$8,672.00; Hours: 31.10)

This Subject Matter includes legal services related to the preparation of the Debtors' schedules and statements of financial affairs, including, but not limited to answering questions and reviewing documents related to the preparation of the Debtors' schedules and statements of financial affairs, and the preparation and filing of multiple amendments to the schedules. A summary of the attorneys and paraprofessionals who provided services in this category is as follows:

| Attorney or Paraprofessional | 6/15/04 to 6/30/04<br>Hours<br>(Value) | 7/1/04 to 7/31/04<br>Hours<br>(Value) | 8/1/04 to 8/31/04<br>Hours<br>(Value) | 9/1/04 to 9/30/04<br>Hours<br>(Value) | 10/1/04 to 10/31/04<br>Hours<br>(Value) | 11/1/04 to 11/30/04<br>Hours<br>(Value) | 12/1/04 to 12/30/04<br>Hours<br>(Value) | Cumulative<br>6/15/04 to<br>12/30/04<br>Hours | Cumulative<br>6/15/04 to<br>12/30/04<br>Value |
|------------------------------|--|---------------------------------------|---------------------------------------|---------------------------------------|---|---|---|---|---|
| A. Gorman                    | 5.10<br>(\$612.00)                     | 10.40<br>(\$1,352.00)                 | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 15.50   | \$1,964.00                                    |
| R. Higgins                   | 0.00<br>(\$0.00)                       | 6.00<br>(\$2,790.00)                  | 1.50<br>(\$697.50)                    | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 1.50<br>(\$697.50)                      | 9.00  | \$4,185.00                                    |
| C. Irmis                     | 0.00<br>(\$0.00)                       | 0.70<br>(\$147.00)                    | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.70  | \$147.00                                      |
| R. Kwasteniet                | 0.00<br>(\$0.00)                       | 4.50<br>(\$1,620.00)                  | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 4.50  | \$1,620.00                                    |

| Attorney or Paraprofessional | 6/15/04 to 6/30/04<br>Hours<br>(Value) | 7/1/04 to 7/31/04<br>Hours<br>(Value) | 8/1/04 to 8/31/04<br>Hours<br>(Value) | 9/1/04 to 9/30/04<br>Hours<br>(Value) | 10/1/04 to 10/31/04<br>Hours<br>(Value) | 11/1/04 to 11/30/04<br>Hours<br>(Value) | 12/1/04 to 12/30/04<br>Hours<br>(Value) | Cumulative 6/15/04 to 12/30/04<br>Hours | Cumulative 6/15/04 to 12/30/04<br>Value |
|------------------------------|--|---------------------------------------|---------------------------------------|---------------------------------------|---|---|---|---|---|
| A. Sathy                     | 0.00<br>(\$0.00)                       | 0.40<br>(\$216.00)                    | 0.20<br>(\$108.00)                    | 0.80<br>(\$432.00)                    | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 1.40                                    | \$756.00                                |
| <b>Total</b>                 | <b>5.10</b><br><b>(\$612.00)</b>       | <b>22.00</b><br><b>(\$6,125.00)</b>   | <b>1.70</b><br><b>(\$805.50)</b>      | <b>0.80</b><br><b>(\$432.00)</b>      | <b>0.00</b><br><b>(\$0.00)</b>          | <b>0.00</b><br><b>(\$0.00)</b>          | <b>1.50</b><br><b>(\$697.50)</b>        | <b>31.10</b>                            | <b>\$8,672.00</b>                       |

36. Matter 39: Tax Issues

(Fees: \$298,369.00; Hours: 545.60)

This Subject Matter includes legal services related to tax matters, including, but not limited to (a) researching and preparing tax disclosures for inclusion in the Debtors' disclosure statement; (b) analysis of tax issues related to the Debtors' plan of reorganization; (c) analysis of and negotiations regarding various state tax claims, including multiple claims by the states of Pennsylvania, Florida and Texas; and (d) analysis and advice regarding the structuring of the various complex corporate transactions required to implement the plan. A summary of the attorneys and paraprofessionals who provided services in this category is as follows:

| Attorney or Paraprofessional | 6/15/04 to 6/30/04<br>Hours<br>(Value) | 7/1/04 to 7/31/04<br>Hours<br>(Value) | 8/1/04 to 8/31/04<br>Hours<br>(Value) | 9/1/04 to 9/30/04<br>Hours<br>(Value) | 10/1/04 to 10/31/04<br>Hours<br>(Value) | 11/1/04 to 11/30/04<br>Hours<br>(Value) | 12/1/04 to 12/30/04<br>Hours<br>(Value) | Cumulative 6/15/04 to 12/30/04<br>Hours | Cumulative 6/15/04 to 12/30/04<br>Value |
|------------------------------|--|---------------------------------------|---------------------------------------|---------------------------------------|---|---|---|---|---|
| J. Antonopoulos              | 4.60<br>(\$1,242.00)                   | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 4.60                                    | \$1,242.00                              |
| D. Bachus                    | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 6.90<br>(\$1,690.50)                    | 6.00<br>(\$1,470.00)                    | 0.00<br>(\$0.00)                        | 12.90                                   | \$3,160.50                              |
| J. Hammes, P.C.              | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 1.00<br>(\$725.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 1.00                                    | \$725.00                                |
| R. Higgins                   | 5.80<br>(\$2,552.00)                   | 3.10<br>(\$1,441.50)                  | 28.40<br>(\$13,206.00)                | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 10.60<br>(\$4,929.00)                   | 1.00<br>(\$465.00)                      | 48.90                                   | \$22,593.50                             |
| C. Irmis                     | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 0.40<br>(\$84.00)                     | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.40                                    | \$84.00                                 |
| R. Kwasteniet                | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 13.10<br>(\$4,716.00)                 | 1.20<br>(\$432.00)                    | 0.00<br>(\$0.00)                        | 7.60<br>(\$2,736.00)                    | 0.00<br>(\$0.00)                        | 21.90                                   | \$7,884.00                              |
| E. Marre                     | 0.00<br>(\$0.00)                       | 27.60<br>(\$11,454.00)                | 39.10<br>(\$16,226.50)                | 2.80<br>(\$1,162.00)                  | 0.00<br>(\$0.00)                        | 9.50<br>(\$3,942.50)                    | 2.50<br>(\$1,037.50)                    | 81.50                                   | \$33,822.50                             |
| R. Radnay                    | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 7.50<br>(\$2,962.50)                  | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 7.50                                    | \$2,962.50                              |
| B. Rogers                    | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 9.00<br>(\$1,575.00)                  | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 9.00                                    | \$1,575.00                              |
| A. Sathy                     | 0.00<br>(\$0.00)                       | 0.70<br>(\$378.00)                    | 2.50<br>(\$1,350.00)                  | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 3.50<br>(\$1,890.00)                    | 0.00<br>(\$0.00)                        | 6.70                                    | \$3,618.00                              |
| J. Sheffield, P.C.           | 0.00<br>(\$0.00)                       | 1.00<br>(\$710.00)                    | 9.60<br>(\$6,816.00)                  | 39.30<br>(\$27,903.00)                | 14.80<br>(\$10,508.00)                  | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 64.70                                   | \$45,937.00                             |
| K. Villmow                   | 11.40<br>(\$6,954.00)                  | 64.00<br>(\$39,040.00)                | 52.60<br>(\$32,086.00)                | 73.20<br>(\$44,652.00)                | 43.90<br>(\$26,779.00)                  | 29.00<br>(\$17,690.00)                  | 12.40<br>(\$7,564.00)                   | 286.50                                  | \$174,765.00                            |
| <b>Total</b>                 | <b>21.80</b><br><b>(\$10,748.00)</b>   | <b>96.40</b><br><b>(\$53,023.50)</b>  | <b>162.20</b><br><b>(\$79,022.00)</b> | <b>116.50</b><br><b>(\$74,149.00)</b> | <b>66.60</b><br><b>(\$39,702.50)</b>    | <b>66.20</b><br><b>(\$32,657.50)</b>    | <b>15.90</b><br><b>(\$9,066.50)</b>     | <b>545.60</b>                           | <b>\$298,369.00</b>                     |



37. Matter 40: Travel

(Fees: \$59,196.00; Hours: 146.80)<sup>7</sup>

This Subject Matter includes time spent traveling while representing the Debtors.

K&E billed the Debtors for one-half of the total that K&E professionals spent for non-working travel. A summary of the attorneys and paraprofessionals who provided services in this category is as follows:

| Attorney or Paraprofessional | 6/15/04 to 6/30/04<br>Hours<br>(Value) | 7/1/04 to 7/31/04<br>Hours<br>(Value) | 8/1/04 to 8/31/04<br>Hours<br>(Value) | 9/1/04 to 9/30/04<br>Hours<br>(Value) | 10/1/04 to 10/31/04<br>Hours<br>(Value) | 11/1/04 to 11/30/04<br>Hours<br>(Value) | 12/1/04 to 12/30/04<br>Hours<br>(Value) | Cumulative<br>6/15/04 to<br>12/30/04<br>Hours | Cumulative<br>6/15/04 to<br>12/30/04<br>Value |
|------------------------------|--|---------------------------------------|---------------------------------------|---------------------------------------|---|---|---|---|---|
| A. Gorman                    | 6.00<br>(\$720.00)                     | 6.60<br>(\$858.00)                    | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 10.50<br>(\$1,365.00)                   | 0.00<br>(\$0.00)                        | 2.00<br>(\$260.00)                      | 25.10   | \$3,203.00                                    |
| R. Higgins                   | 3.00<br>(\$1,320.00)                   | 9.50<br>(\$4,417.50)                  | 11.10<br>(\$5,161.50)                 | 0.00<br>(\$0.00)                      | 10.40<br>(\$4,836.00)                   | 7.80<br>(\$3,627.00)                    | 1.80<br>(\$837.00)                      | 43.60   | \$20,199.00                                   |
| R. Kwastenet                 | 4.70<br>(\$1,504.00)                   | 9.30<br>(\$3,348.00)                  | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 9.30<br>(\$3,348.00)                    | 5.70<br>(\$2,052.00)                    | 3.30<br>(\$1,188.00)                    | 32.30   | \$11,440.00                                   |
| A. Sathy                     | 6.00<br>(\$3,240.00)                   | 8.50<br>(\$4,590.00)                  | 3.00<br>(\$1,620.00)                  | 0.00<br>(\$0.00)                      | 15.00<br>(\$8,100.00)                   | 3.00<br>(\$1,620.00)                    | 7.50<br>(\$4,050.00)                    | 43.00   | \$23,220.00                                   |
| J. Simon                     | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 2.80<br>(\$1134.00)                     | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 2.80  | \$1,134.00                                    |
| <b>Total</b>                 | <b>19.70</b><br><b>(\$6,784.00)</b>    | <b>33.90</b><br><b>(\$13,213.50)</b>  | <b>14.10</b><br><b>(\$6,781.50)</b>   | <b>0.00</b><br><b>(\$0.00)</b>        | <b>48.00</b><br><b>(\$18,783.00)</b>    | <b>16.50</b><br><b>(\$7,299.00)</b>     | <b>14.60</b><br><b>(\$6,335.00)</b>     | <b>146.80</b>                                 | <b>\$59,196.00</b>                            |

38. Matter 41: U.S. Trustee

(Fees: \$4,242.00; Hours: 8.80)

This Subject Matter includes legal services related to the U.S. Trustee, including, but not limited to (a) preparing and discussing supplemental conflict searches and (b) communicating with the U.S. Trustee regarding creditor committee formation issues. A summary of the attorneys and paraprofessionals who provided services in this category is as follows:

<sup>7</sup> The fees incurred and hours billed to Matter 40 reflect a reduction of work performed on December 31, 2004, which was inadvertently included on K&E's December 2004 Monthly Fee Application. A total of 9.20 hours have been reduced resulting in a reduction of fees in the amount of \$3,384.50.

| Attorney or Paraprofessional | 6/15/04 to 6/30/04<br>Hours<br>(Value) | 7/1/04 to 7/31/04<br>Hours<br>(Value) | 8/1/04 to 8/31/04<br>Hours<br>(Value) | 9/1/04 to 9/30/04<br>Hours<br>(Value) | 10/1/04 to 10/31/04<br>Hours<br>(Value) | 11/1/04 to 11/30/04<br>Hours<br>(Value) | 12/1/04 to 12/30/04<br>Hours<br>(Value) | Cumulative<br>6/15/04 to<br>12/30/04<br>Hours | Cumulative<br>6/15/04 to<br>12/30/04<br>Value |
|------------------------------|--|---------------------------------------|---------------------------------------|---------------------------------------|---|---|---|---|---|
| R. Higgins                   | 5.10<br>(\$2,244.00)                   | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 5.10  | \$2,244.00                                    |
| A. Sathy                     | 3.70<br>(\$1,998.00)                   | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 3.70  | \$1,998.00                                    |
| <b>Total</b>                 | <b>8.80</b><br><b>(\$4,242.00)</b>     | <b>0.00</b><br><b>(\$0.00)</b>        | <b>0.00</b><br><b>(\$0.00)</b>        | <b>0.00</b><br><b>(\$0.00)</b>        | <b>0.00</b><br><b>(\$0.00)</b>          | <b>0.00</b><br><b>(\$0.00)</b>          | <b>0.00</b><br><b>(\$0.00)</b>          | <b>8.80</b>                                   | <b>\$4,242.00</b>                             |

39. Matter 42: Utilities

(Fees: \$504.00; Hours: 1.40)

This Subject Matter includes legal services related to the interpretation and application of the first day utilities order and responding to adequate protection requests made by various utility providers. A summary of the attorneys and paraprofessionals who provided services in this category is as follows:

| Attorney or Paraprofessional | 6/15/04 to 6/30/04<br>Hours<br>(Value) | 7/1/04 to 7/31/04<br>Hours<br>(Value) | 8/1/04 to 8/31/04<br>Hours<br>(Value) | 9/1/04 to 9/30/04<br>Hours<br>(Value) | 10/1/04 to 10/31/04<br>Hours<br>(Value) | 11/1/04 to 11/30/04<br>Hours<br>(Value) | 12/1/04 to 12/30/04<br>Hours<br>(Value) | Cumulative<br>6/15/04 to<br>12/30/04<br>Hours | Cumulative<br>6/15/04 to<br>12/30/04<br>Value |
|------------------------------|--|---------------------------------------|---------------------------------------|---------------------------------------|---|---|---|---|---|
| R. Kwasteniet                | 0.00<br>(\$0.00)                       | 1.40<br>(\$504.00)                    | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 1.40  | \$504.00                                      |
| <b>Total</b>                 | <b>0.00</b><br><b>(\$0.00)</b>         | <b>1.40</b><br><b>(\$504.00)</b>      | <b>0.00</b><br><b>(\$0.00)</b>        | <b>0.00</b><br><b>(\$0.00)</b>        | <b>0.00</b><br><b>(\$0.00)</b>          | <b>0.00</b><br><b>(\$0.00)</b>          | <b>0.00</b><br><b>(\$0.00)</b>          | <b>1.40</b>                                   | <b>\$504.00</b>                               |

40. Matter 43: Ray G. Anthony Litigation

(Fees: \$7,284.50; Hours: 16.40)

This Subject Matter includes legal services related to (a) the ongoing arbitration with Ray Anthony; and (b) negotiation of a global settlement with Ray Anthony; and (c) seeking and obtaining Court approval of the settlement with Ray Anthony. A summary of the attorneys and paraprofessionals who provided services in this category is as follows:

| Attorney or Paraprofessional | 6/15/04 to 6/30/04<br>Hours<br>(Value) | 7/1/04 to 7/31/04<br>Hours<br>(Value) | 8/1/04 to 8/31/04<br>Hours<br>(Value) | 9/1/04 to 9/30/04<br>Hours<br>(Value) | 10/1/04 to 10/31/04<br>Hours<br>(Value) | 11/1/04 to 11/30/04<br>Hours<br>(Value) | 12/1/04 to 12/30/04<br>Hours<br>(Value) | Cumulative<br>6/15/04 to<br>12/30/04<br>Hours | Cumulative<br>6/15/04 to<br>12/30/04<br>Value |
|------------------------------|--|---------------------------------------|---------------------------------------|---------------------------------------|---|---|---|---|---|
| A. Gorman                    | 0.00<br>(\$0.00)                       | 0.40<br>(\$52.00)                     | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.40  | \$52.00                                       |
| R. Higgins                   | 0.60<br>(\$264.00)                     | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.60  | \$264.00                                      |
| B. More                      | 1.00<br>(\$145.00)                     | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 1.00  | \$145.00                                      |

| Attorney or Paraprofessional | 6/15/04 to 6/30/04<br>Hours<br>(Value) | 7/1/04 to 7/31/04<br>Hours<br>(Value) | 8/1/04 to 8/31/04<br>Hours<br>(Value) | 9/1/04 to 9/30/04<br>Hours<br>(Value) | 10/1/04 to 10/31/04<br>Hours<br>(Value) | 11/1/04 to 11/30/04<br>Hours<br>(Value) | 12/1/04 to 12/30/04<br>Hours<br>(Value) | Cumulative<br>6/15/04 to<br>12/30/04<br>Hours | Cumulative<br>6/15/04 to<br>12/30/04<br>Value |
|------------------------------|--|---------------------------------------|---------------------------------------|---------------------------------------|---|---|---|---|---|
| Y. Riemer                    | 1.30<br>(\$819.00)                     | 0.00<br>(\$0.00)                      | 0.80<br>(\$504.00)                    | 1.20<br>(\$756.00)                    | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 3.30  | \$2,079.00                                    |
| A. Sathy                     | 0.00<br>(\$0.00)                       | 0.10<br>(\$54.00)                     | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.10  | \$54.00                                       |
| M. Solum                     | 1.80<br>(\$792.00)                     | 0.00<br>(\$0.00)                      | 6.20<br>(\$2883.00)                   | 0.30<br>(\$139.50)                    | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 8.30  | \$3,814.50                                    |
| M. Strapp                    | 2.40<br>(\$768.00)                     | 0.00<br>(\$0.00)                      | 0.30<br>(\$108.00)                    | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 2.70  | \$876.00                                      |
| <b>Total</b>                 | <b>7.10</b><br><b>(\$2,788.00)</b>     | <b>0.50</b><br><b>(\$106.00)</b>      | <b>7.30</b><br><b>(\$3,495.00)</b>    | <b>1.50</b><br><b>(\$895.50)</b>      | <b>0.00</b><br><b>(\$0.00)</b>          | <b>0.00</b><br><b>(\$0.00)</b>          | <b>0.00</b><br><b>(\$0.00)</b>          | <b>16.40</b>                                  | <b>\$7,284.50</b>                             |

41. Matter 44: Retention/Professional Fees/Other Firms

(Fees: \$23,650.50; Hours: 58.00)

This Subject Matter includes legal services related to the retention of professionals, including, but not limited to: (a) advising bankruptcy professionals on the terms of their retention and protocol for receiving compensation for postpetition services rendered and (b) advising ordinary course professionals on the terms of their retention and protocol for receiving compensation for postpetition services rendered. A summary of the attorneys and paraprofessionals who provided services in this category is as follows:

| Attorney or Paraprofessional | 6/15/04 to 6/30/04<br>Hours<br>(Value) | 7/1/04 to 7/31/04<br>Hours<br>(Value) | 8/1/04 to 8/31/04<br>Hours<br>(Value) | 9/1/04 to 9/30/04<br>Hours<br>(Value) | 10/1/04 to 10/31/04<br>Hours<br>(Value) | 11/1/04 to 11/30/04<br>Hours<br>(Value) | 12/1/04 to 12/30/04<br>Hours<br>(Value) | Cumulative<br>6/15/04 to<br>12/30/04<br>Hours | Cumulative<br>6/15/04 to<br>12/30/04<br>Value |
|------------------------------|--|---------------------------------------|---------------------------------------|---------------------------------------|---|---|---|---|---|
| J. Antonopoulos              | 0.00<br>(\$0.00)                       | 2.40<br>(\$768.00)                    | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 2.40  | \$768.00                                      |
| A. Gorman                    | 0.00<br>(\$0.00)                       | 1.90<br>(\$247.00)                    | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 1.90<br>(\$247.00)                      | 0.00<br>(\$0.00)                        | 3.80  | \$494.00                                      |
| R. Higgins                   | 0.00<br>(\$0.00)                       | 25.80<br>(\$11,997.00)                | 0.00<br>(\$0.00)                      | 0.50<br>(\$232.50)                    | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 26.30   | \$12,229.50                                   |
| K. Horan                     | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 5.50<br>(\$660.00)                      | 5.50  | \$660.00                                      |
| C. Irmis                     | 0.00<br>(\$0.00)                       | 0.30<br>(\$63.00)                     | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.30  | \$63.00                                       |
| R. Kwastenet                 | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 3.00<br>(\$1,080.00)                  | 0.00<br>(\$0.00)                      | 0.50<br>(\$180.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 3.50  | \$1,260.00                                    |
| A. Sathy                     | 0.00<br>(\$0.00)                       | 14.60<br>(\$7,884.00)                 | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 14.60   | \$7,884.00                                    |
| T. Wallace                   | 0.00<br>(\$0.00)                       | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.80<br>(\$152.00)                      | 0.00<br>(\$0.00)                        | 0.80  | \$152.00                                      |
| Library Research             | 0.00<br>(\$0.00)                       | 0.80<br>(\$140.00)                    | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                      | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.00<br>(\$0.00)                        | 0.80  | \$140.00                                      |
| <b>Total</b>                 | <b>0.00</b><br><b>(\$0.00)</b>         | <b>45.80</b><br><b>(\$21,099.00)</b>  | <b>3.00</b><br><b>(\$1,080.00)</b>    | <b>0.50</b><br><b>(\$232.50)</b>      | <b>0.50</b><br><b>(\$180.00)</b>        | <b>2.70</b><br><b>(\$399.00)</b>        | <b>5.50</b><br><b>(\$660.00)</b>        | <b>58.00</b>                                  | <b>\$23,650.50</b>                            |

42. A summary of the total hours and fees incurred for each Subject Matter for the Fee Period is attached hereto as Exhibit E.

#### **Actual and Necessary Expenses**

43. It is K&E's policy to charge its clients in all areas of practice for identifiable, non-overhead expenses incurred in connection with the client's case that would not have been incurred except for representation of that particular client. It is also K&E's policy to charge its clients only the amount actually incurred by K&E in connection with such items. Examples of such expenses are postage, overnight mail, courier delivery, transportation, overtime expenses (including secretarial overtime), computer assisted legal research, photocopying, out-going facsimile transmissions, airfare, meals and lodging. With respect to airfare expenses, all travel, by all individuals, is billed at the coach class rate with the allowance of class upgrades.

44. In order to ensure the compliance with all applicable deadlines in these highly complex Chapter 11 Cases K&E utilizes the services of overtime secretaries, consistent with prepetition practices. In addition, because of the almost constant attention K&E professionals must give to these Chapter 11 Cases, K&E professionals also may charge their overtime meals and overtime transportation to the Debtors consistent with prepetition practices. K&E's policy regarding overtime expenses is also applicable to its non-bankruptcy clients.

45. K&E charges: (a) \$0.10 to \$0.15 per page for duplication and (b) \$0.75 per page for outgoing telecopier transmissions (plus related toll charges). K&E does not charge its clients for incoming telecopier transmissions. K&E has negotiated a discounted rate for Westlaw computer assisted legal research, which is approximately \$125/hour of online use of the standard Westlaw databases. Computer assisted legal research is used whenever the researcher determines that using Westlaw is more cost effective than using traditional (non-computer assisted legal research) techniques.

46. A detailed itemization and description of the disbursements made by K&E on the Debtors' behalf during the Fee Period, is attached as Exhibit D to each Monthly Application. The total disbursements for the Fee Period total **\$113,057.70**.<sup>8</sup>

### **Representations**

47. Although every effort has been made to include all fees and expenses incurred in the Fee Period, some fees and expenses might not be included in this Final Fee Application due to delays caused by accounting and processing procedures. K&E reserves the right to make further application to this Court for allowance of such fees and expenses not included herein. Subsequent fee applications will be filed in accordance with the Bankruptcy Code, the Bankruptcy Rules, Local Bankruptcy Rules, and the Interim Compensation Order.

48. In summary, by this Final Fee Application, K&E requests payment of compensation for fees and expenses in the total amount of **\$2,508,976.20** consisting of (a) **\$2,395,918.50** for the fees incurred by the Debtors for reasonable and necessary professional services rendered by K&E and (b) **\$113,057.70** for actual and necessary costs and expenses.

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<sup>8</sup> The total expenses incurred during the Final Fee Period reflects a reduction in the amount of \$10.00 for a local transportation charge incurred on December 31, 2004, which was inadvertently included on K&E's December 2004 Monthly Fee Application

WHEREFORE, K&E respectfully requests that this Court enter an Order (i) allowing and approving 100% of the fees and expenses for the period June 15, 2004 through December 30, 2004; (ii) allowing K&E to receive the remaining 20% holdback of the approved fees for the period October 1, 2004 through November 30, 2004, which amount is \$155,237.10; (iii) allowing and approving for payment to K&E 100% of the fees for the month of December, 2004, which amount is \$425,640.50; and (iv) allowing and approving payment to K&E 100% of the expenses requested for the month of December, 2004, which amount is \$10,911.37 (inclusive of the Supplemental Expenses) for a grand total payment of \$591,788.97.

KIRKLAND & ELLIS LLP

Dated: February 14, 2005  
Pittsburgh, Pennsylvania

By: /s/ Anup Sathy  
David L. Eaton (*admitted pro hac vice*)  
Anup Sathy (*admitted pro hac vice*)  
Roger J. Higgins (*admitted pro hac vice*)  
200 East Randolph Drive  
Chicago, IL 60601  
Telephone: (312) 861-2000  
Facsimile: (312) 861-2200

Co-Counsel for the Debtors and Debtors-in-Possession