

EXHIBIT 1

**SUMMARY OF FEES REPORT FOR SECOND
APPLICATION OF TOGUT, SEGAL & SEGAL LLP
FOR ALLOWANCE OF INTERIM COMPENSATION
FOR SERVICES RENDERED AS CO-COUNSEL TO THE
DEBTORS FOR THE PERIOD OCTOBER 1, 2003 THROUGH
FEBRUARY 29, 2004 AND FOR REIMBURSEMENT OF EXPENSES**

Name of Professional(s)	Year Admitted	Year Fee Incurred	Hourly Rate	Hours Engaged	Total Value(s)
<u>PARTNERS</u>					
ALBERT TOGUT	1975	2003 2004	\$675 \$720	1.7 75.8	\$ 1,147.50 54,576.00
FRANK A. OSWALD	1986	2003 2004	\$560 \$600	34.4 23.8	19,264.00 14,259.50
NEIL BERGER	1986	2004	\$595	0.9	535.50
SCOTT E. RATNER	1987	2004	\$590	5.4	3,186.00
<u>ASSOCIATES</u>					
GERARD DiCONZA	1995	2003 2004	\$390 \$420	47.8 95.2	18,642.00 39,984.00
WILLIAM M. REID	2001	2003 2004	\$365 \$395	61.3 15.4	22,374.50 6,083.00
DANIEL F.X. GEOGHAN	1999	2004	\$285	0.3	85.50
JONATHAN HOOK	2003	2003	\$165	0.9	112.50
<u>LAW CLERK</u>					
JAMES BARIBEAU	N/A	2003 2004	\$125 \$125	6.9 29.8	862.50 3,725.00
RENEE RANDAZZO	N/A	2003 2004	\$125 \$125	0.7	87.50
<u>PARALEGALS</u>					
DAWN PERSON	N/A	2003 2004	\$170 \$180	8.0 4.0	1,360.00 720.00
BRENNA MCDONOUGH	N/A	2003 2004	\$115 \$125	0.8 4.4	92.00 550.00
MELISSA SMITH	N/A	2003	\$115	6.0	690.00
SARAH STOCKER	N/A	2003	\$100	3.3	330.00
Totals				426.8	\$188,667.00