

EXHIBIT 2

**EXPENSE 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**

<u>DESCRIPTION</u>	<u>AMOUNT</u>
FACSIMILE TRANSMISSIONS	107.18
LONG-DISTANCE TELEPHONE	6.84
MEALS	245.08
MESSENGER	49.20
ONLINE RESEARCH	874.92
PHOTOCOPIES	4,469.80
POSTAGE	842.03
TRAVEL - GROUND	67.32
TOTAL:	\$6,662.37