

**Summary of Legal Fees and Expenses
for the period May 14, 2003 through September 30, 2003**

<u>Matter Name</u>	<u>Fees</u>	<u>Expenses</u>	<u>Total</u>
Adversary Proceedings & Contested Matter	\$79,954.00	\$7,361.44	\$87,315.44
Automatic Stay Matters	\$23,799.00	\$225.67	\$24,024.67
Case Administration	\$244,230.50	\$51,077.05	\$295,307.55
Cash Management	\$4,436.00	\$37.70	\$4,473.70
Claims Estimate, Objection & Resolution	\$55,415.50	\$1,342.94	\$56,758.44
Corporate & Securities Matters	\$27,792.00	\$2,456.03	\$30,248.03
Creditors/Shareholder's and Creditors Committee Inquiries	\$62,716.50	\$89.07	\$62,805.57
Employee Issues	\$126,219.00	\$3,051.51	\$129,270.51
First Day Pleadings	\$34,717.00	\$0.00	\$34,717.00
Hearings	\$169,787.00	\$4,643.51	\$174,430.51
K&E Fee Applications & Monthly Statement	\$25,872.00	\$477.62	\$26,349.62
Leases, Assumption & Rejection	\$166,112.50	\$1,807.89	\$167,920.39
Other Fee Applications	\$325.00	\$0.00	\$325.00
Plan/Disclosure Statement	\$253,219.00	\$2,675.57	\$255,894.57
Retention of Professionals	\$207,536.00	\$7,332.56	\$214,868.56
Schedules/Statement of Financial Affairs	\$16,505.00	\$768.11	\$17,273.11
Tax Issues	\$642.00	\$0.00	\$642.00
Travel	\$9,204.00	\$3,092.50	\$12,296.50
Use/Sale or Lease of Property/Abandonment	\$31,859.00	\$558.30	\$32,417.30
Utilities	\$10,505.50	\$5.32	\$10,510.82
DIP Financing/Cash Collateral	<u>\$24,660.00</u>	<u>\$239.70</u>	<u>\$24,899.70</u>
Total	\$1,575,506.50	\$87,242.49	\$1,662,748.99