

**EXHIBIT J – POST-PETITION FEES OF FOWLER WHITE BURNETT, P.A. FOR  
PREPARATION OF PETITIONING CREDITORS’ APPLICATION FOR  
ADMINISTRATIVE EXPENSE CLAIM  
CASE NO. 9:08-BK-04360-ALP  
CASE NO. 9:08-BK-04365-ALP**

**DETAIL**

<b>Date</b>	<b>Description</b>	<b>Timekeeper</b>	<b>Hours</b>	<b>Amount</b>
9/17/2008	Prepare documents for fee application	KIB	1.5	\$547.50
9/22/2008	Prepare fee application	KIB	0.2	\$73.00
10/21/2008	Office conference with R. Neiwirth regarding status of matter; preparation of fee application	KIB	0.3	\$109.50
12/30/2008	Fee application status; review/update billing statements	KIB	1	\$365.00
6/25/2009	Work on fees and costs submission/detail	KIB	1	\$365.00
6/29/2009	Work on fees/costs application for petitioning creditors	KIB	1	\$365.00
		<b>TOTAL</b>	<b>5</b>	<b>\$1,825.00</b>