

EXHIBIT

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FARRELL FRITZ, P.C.
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*Attorneys for Debtors and
 Debtors In Possession*

Date: November 19, 2009 through and including April 30, 2010

TIMEKEEPER SUMMARY					
TIMEKEEPER	INIT.	YEAR OF ADMISSION	BILLING RATE PER HOUR¹	HOURS EXPENDED²	DOLLAR VALUE
<i>Partner</i>					
Ted A. Berkowitz	TAB	1984	\$625	97.3	60,812.50
			\$650	150.0	94,575.00
Patrick T. Collins	PTC	1996	\$535	21.4	11,449.00
			\$540	32.9	17,766.00
Stephen F. Melore	SFM	1988	\$540	7.2	3,888.00
			\$565	2.8	1,582.00
Louis A. Scarcella	LAS	1978	\$625	1.2	750.00
James M. Wicks	JMW	1989	\$525	0.7	367.50
<i>Associate</i>					
Christine M. Hogan	CMH	2009	\$280	4.1	1,148.00
Darren A. Pascarella	DAP	2003	\$360	36.5	13,140.00
			\$395	10.8	4,266.00
Robert C. Yan	RCY	2002	\$395	43.2	17,064.00
			\$415	56.8	23,572.00
<i>Clerk/Paralegal</i>					
Marjorie Petraro	MP	n/a	\$125	1.2	150.00
Maria M. Siffert	MMS	n/a	\$260	2.5	650.00
Theresa M. Spano	TMS	n/a	\$175	0.2	35.00
Total				468.8	251,215.00

¹ Effective January 1, 2010, hourly rate increases were implemented as part of the firm's annual review of professional billing rates.

² The total of 9.0 hours attributable to non-working travel time in connection with these cases has been billed at one-half the customary hourly billing rate for the respective professional, as further detailed in the Summary of Charges Sorted By Task Category.

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SUMMARY OF CHARGES SORTED BY TASK CATEGORY

0100 – Chapter 11 Bankruptcy Case

Attorney	Billing Rate	Hours	Dollar Value
Ted A. Berkowitz	\$625	44.0	27,500.00
Ted A. Berkowitz	\$650	58.2 ³	35,880.00
Patrick T. Collins	\$535	1.7	909.50
Patrick T. Collins	\$540	0.8	432.00
Stephen F. Melore	\$540	1.4	756.00
Stephen F. Melore	\$565	0.2	113.00
Robert C. Yan	\$395	7.2	2,844.00
Robert C. Yan	\$415	20.0	8,300.00
Darren A. Pascarella	\$360	0.4	144.00
Christine M. Hogan	\$280	4.1	1,148.00
Clerk/Paralegal	Billing Rate	Hours	Dollar Value
Maria M. Siffert	\$260	1.9	494.00
Theresa M. Spano	\$175	0.2	35.00
Total		140.1	78,555.50

³ The total of 6.0 hours attributable to travel time in connection with these cases has been billed at one-half the customary hourly billing rate.

SUMMARY OF CHARGES SORTED BY TASK CATEGORY

(November 19, 2009 through and including April 30, 2010)

0101 – Recharacterization Adversary Proceedings

Attorney	Billing Rate	Hours	Dollar Value
Ted A. Berkowitz	\$625	41.6	26,000.00
Ted A. Berkowitz	\$650	91.8 ⁴	58,695.00
Patrick T. Collins	\$535	13.0	6,955.00
Patrick T. Collins	\$540	31.0	16,740.00
Robert C. Yan	\$395	29.6	11,692.00
Robert C. Yan	\$415	36.2	15,023.00
Darren A. Pascarella	\$360	12.2	4,392.00
Darren A. Pascarella	\$395	3.5	1,382.50
Clerk/Paralegal	Billing Rate	Hours	Dollar Value
Marjorie Petraro	\$125	1.2	150.00
Maria M. Siffert	\$260	0.6	156.00
Total		260.7	141,185.50

0102 – Petition Date Set Off

Attorney	Billing Rate	Hours	Dollar Value
Ted A. Berkowitz	\$625	5.9	3,687.50
Patrick T. Collins	\$535	1.8	963.00
Patrick T. Collins	\$540	1.1	594.00
Stephen F. Melore	\$540	5.8	3,132.00
Stephen F. Melore	\$565	2.6	1,469.00
Louis A. Scarcella	\$625	1.2	750.00
Darren A. Pascarella	\$360	23.9	8,604.00
Darren A. Pascarella	\$395	7.3	2,883.50
Total		49.6	22,083.00

⁴ The total of 3.0 hours attributable to travel time in connection with these cases has been billed at one-half the customary hourly billing rate.

SUMMARY OF CHARGES SORTED BY TASK CATEGORY

(November 19, 2009 through and including April 30, 2010)

0103 – Section 552(b) Research

Attorney	Billing Rate	Hours	Dollar Value
Ted A. Berkowitz	\$625	5.8	3,625.00
Patrick T. Collins	\$535	4.9	2,621.50
James M. Wicks	\$525	0.7	367.50
Robert C. Yan	\$395	6.4	2,528.00
Robert C. Yan	\$415	0.6	249.00
Total		18.4	9,391.00

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SUMMARY OF OUT-OF-POCKET EXPENSES

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Airfare	4,599.57
Calendar Service (ECF)	177.60
Computer / Legal Research	2,695.32
Conference Call Charge	86.04
Copying Expense	786.60
Federal Express	104.62
Filing Fees	1,250.00
Lunch/Dinner	77.28
Miscellaneous Expense	163.50
Other	1,049.86
Other – Lodging	476.10
Other – Miscellaneous	58.00
Other – Taxi	125.00
Postage	26.10
Toll Phone Telegram	55.00
Travel Nonmileage	743.22
TOTAL EXPENSES	12,473.81