

Exhibit C: Summary of Fees Charged by Task Code and by A&M Professional During the Application Period

	Paul Rundell	Steve Boyd	Steve Winegeart	Tamra Aloï	David McLaughlin	Doug Staut	Alexandra Simon	Total
Accounting/auditing	\$ -	\$ -	\$ -	\$ 1,530.00	\$ -	\$ 750.00	\$ 21,725.00	\$ 24,005.00
Assessment services	-	-	-	-	11,790.00	-	17,300.00	29,090.00
Asset analysis and recovery	-	3,307.50	-	-	-	2,662.50	-	5,970.00
Asset disposition	40,200.00	32,340.00	29,452.50	-	-	-	-	101,992.50
Business analysis	49,080.00	106,155.00	-	17,010.00	8,685.00	1,500.00	13,150.00	195,580.00
Business operation	2,580.00	49,980.00	64,155.00	1,350.00	-	5,175.00	22,025.00	145,265.00
CRO governance	6,060.00	-	-	-	-	-	-	6,060.00
Case administration	2,160.00	2,100.00	-	-	-	-	-	4,260.00
Cash management	84,600.00	85,470.00	-	900.00	12,375.00	38,625.00	18,575.00	240,545.00
Claims admin and objections	16,200.00	6,300.00	-	9,450.00	68,760.00	4,275.00	26,875.00	131,860.00
Communications	-	630.00	840.00	675.00	-	-	4,800.00	6,945.00
Consulting	-	3,412.50	-	176,130.00	-	33,600.00	1,450.00	214,592.50
Contract/lease assume/reject	9,000.00	68,355.00	525.00	-	15,975.00	3,000.00	-	96,855.00
Corporate finance	-	3,832.50	-	-	-	-	-	3,832.50
DIP financing/cash collateral	18,000.00	44,415.00	1,155.00	-	4,950.00	69,900.00	1,325.00	139,745.00
Data analysis	-	6,457.50	-	4,230.00	17,325.00	146,550.00	64,275.00	238,837.50
Employee benefits/pensions	1,440.00	1,260.00	3,832.50	-	-	-	5,100.00	11,632.50
Fee/employment objections	-	-	-	-	-	-	6,000.00	6,000.00
Financing	-	1,365.00	-	-	540.00	-	-	1,905.00
Insurance	-	12,127.50	2,677.50	2,205.00	1,395.00	-	800.00	19,205.00
Litigation support	780.00	-	-	-	-	15,637.50	-	16,417.50
Meeting of creditors	-	3,045.00	-	-	-	2,250.00	-	5,295.00
Plan and disclosure statement	88,500.00	34,282.50	5,670.00	-	12,735.00	2,962.50	725.00	144,875.00
Plan process	15,780.00	367.50	-	-	-	-	-	16,147.50
Post confirmations	39,300.00	36,225.00	-	-	11,340.00	-	1,000.00	87,865.00
Reclamation claims	-	1,312.50	-	-	24,885.00	-	-	26,197.50
Schedules & statements of financial affairs	13,380.00	30,555.00	46,777.50	68,625.00	19,980.00	29,587.50	37,025.00	245,930.00
Strategic planning	-	4,882.50	-	-	-	5,212.50	1,600.00	11,695.00
Tax issues	-	15,907.50	-	-	5,805.00	-	1,150.00	22,862.50
Testimony	130,740.00	43,050.00	-	-	6,660.00	-	-	180,450.00
Travel time	62,250.00	48,667.50	7,875.00	26,910.00	24,300.00	33,281.25	19,062.50	222,346.25
Valuation	4,980.00	-	-	-	-	-	-	4,980.00
Various requests from Lenders, UCC and NFP advisors	76,320.00	79,327.50	10,290.00	2,520.00	-	79,687.50	14,775.00	262,920.00
Total	\$ 661,350.00	\$ 725,130.00	\$ 173,250.00	\$ 311,535.00	\$ 247,500.00	\$ 474,656.25	\$ 278,737.50	\$ 2,872,158.75

* Does not include Guy Sansone

** Travel time billed at 50% hourly rate