

EXHIBIT B

TIME DETAIL:

<u>Code</u>	<u>Date</u>	<u>Timekeeper</u>	<u>Time Narrative</u>	<u>Hours</u>	<u>Amount</u>
<u>B100 - Administration</u>					
<u>B110 Case Administration</u>					
B110	10/11/11	KML	Prepare Notice of Appearance for K. Rosen, S. Teele, and N. Stefanelli	0.60	\$108.00
B110	10/11/11	KML	Prepare Committee By-Laws	1.50	270.00
B110	10/11/11	KML	Prepare pro hac vice papers for S. Teele, K. Rosen and N. Stefanelli	1.20	216.00
B110	10/11/11	NS	Conference call with local counsel	0.30	111.00
B110	10/11/11	NS	Review and revise pro hac vice motions	0.20	74.00
B110	10/11/11	NS	Internal e-mails re: tasks needed to be completed in short term	0.10	37.00
B110	10/12/11	ESC	Phone call with N. Stefanelli re: issues with Lazard retention application, bar date motion and 503(b)(9) bar date motion; review e-mail from N. Stefanelli re: same	0.20	98.00
B110	10/12/11	JSB	Compile and Organize Documents for N. Stefanelli	1.00	95.00
B110	10/12/11	KAR	Conference call with Debtor's counsel	0.50	372.50
B110	10/12/11	KML	Prepare hearing binder index	1.20	216.00
B110	10/12/11	NS	Coordinate with support staff for preparation of hearing binders and other items needed for second day hearing	0.60	222.00
B110	10/12/11	NS	Finalize pro hac vice applications and coordinate filing with local counsel	0.20	74.00
B110	10/13/11	KAR	Telephone conference with FTI; telephone conference with Mesirov re: financial advisor needs	0.50	372.50
B110	10/13/11	NS	Circulate draft NDA to Committee professionals	0.10	37.00
B110	10/14/11	NS	Revise committee contact list	0.20	74.00
B110	10/14/11	NS	Exchange e-mails with FTI re: conflict parties	0.10	37.00
B110	10/14/11	NS	Telephone conference with local counsel re: critical dates, etc.	0.20	74.00
B110	10/17/11	NS	Circulate NDA executed by Lowenstein	0.10	37.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B110	10/19/11	KAR	Telephone conference with A. Mintz of Stone Lion	0.40	298.00
B110	10/19/11	NS	Exchange internal e-mails re: bar date order	0.10	37.00
B110	10/19/11	NS	Exchange e-mails with FTI re: conflict parties	0.10	37.00
B110	10/20/11	KAR	Telephone conference with Tanner Partners, buyer of 20 day claims	0.30	223.50
B110	10/21/11	NS	Exchange internal e-mails re: open issues	0.10	37.00
B110	10/27/11	KML	Review docket for First Day Affidavit and Motion for an entry of an order determining the value of the assets of Graceway Canada Company and the Supplement to the motion per T. Ingman	0.60	108.00
B110	10/27/11	NS	Exchange internal e-mails re: calendar control	0.10	37.00
B110	10/28/11	KML	Review docket for protocol motion and order	1.00	180.00
B110	10/31/11	KML	Review critical dates memo and advise counsel of same	2.00	360.00
B110	10/31/11	KML	Review docket re: the commencement of the Canada proceeding	0.80	144.00
B110	11/01/11	KML	Review docket for critical dates	1.50	270.00
B110	11/01/11	KML	Prepare initial critical dates memo and calendar all dates	2.50	450.00
B110	11/01/11	KML	Prepare pro hac vice application for T. Ingman	0.60	108.00
B110	11/01/11	NS	Review critical dates; exchange e-mails with staff re: calendar control	0.40	148.00
B110	11/01/11	RJP	Review of IP liens; review of correspondence	1.20	708.00
B110	11/01/11	RSM	Review debtors' asset schedules and statements in connection with lien review	2.30	1,092.50
B110	11/01/11	RSM	Legal research re: treatment of certain fixtures and insurance-related assets disclosed in debtors' asset schedules for purposes of determining perfection thereof	1.40	665.00
B110	11/02/11	KML	Review docket for certain critical dates	1.20	216.00
B110	11/02/11	LAC	Telephone conversation with R. Melcher re: insurance	0.10	69.50

ALL DETAILED INFORMATION IS CONSIDERED TO BE PRIVILEGED AND CONFIDENTIAL.

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B110	11/02/11	NS	Office conference with J. Teele re: open issues	0.20	74.00
B110	11/02/11	RSM	Review and provide comments on M. Power draft of lien review memorandum	1.20	570.00
B110	11/03/11	RSM	Draft final version of lien review memorandum	0.80	380.00
B110	11/05/11	NS	Review e-mail re: retention of Canadian counsel	0.10	37.00
B110	11/07/11	KML	Review Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals	1.00	180.00
B110	11/09/11	RJP	Review of e-mails and agreements	0.70	413.00
B110	11/10/11	KML	Review Bar Date notice and critical dates	0.40	72.00
B110	11/10/11	KML	Review docket for critical dates and update calendar	1.00	180.00
B110	11/14/11	RJP	Review of e-mails and documents	0.40	236.00
B110	11/16/11	KML	Draft email to R. Zahralddin-Aravena attaching T. Ingman pro hac vice papers for filing	0.30	54.00
B110	11/17/11	KML	Review Debtors Response to the Limited Objection of Metaphor and forward same to S. Teele and N. Stefanelli	1.20	216.00
B110	11/17/11	KML	Review docket for critical dates	1.00	180.00
B110	11/20/11	NS	Review e-mails re: agenda for Tuesday's hearing	0.10	37.00
B110	11/21/11	RJP	Review of e-mail communications and documents	0.30	177.00
B110	11/21/11	WJ	Prepare hearing documents for J. Teele and N. Stefanelli	1.70	178.50
B110	12/02/11	KML	Review docket for Critical dates	0.50	90.00
B110	12/02/11	NS	Review docket and update critical dates and calendars	0.20	74.00
B110	12/05/11	KAR	Telephone conference with J. Garfinkle for McKesson	0.30	223.50
B110	12/05/11	NS	Exchange internal e-mails re: new committee member	0.10	37.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B110	12/06/11	NS	Exchange internal e-mails re: general status	0.10	37.00
B110	12/07/11	KML	Review docket for critical dates and calendar same	1.00	180.00
B110	12/15/11	KML	Review docket for critical dates	0.80	144.00
B110	12/15/11	KML	Update calendar of events for S. Teele and N. Stefanelli with critical dates	0.80	144.00
B110	12/21/11	NS	Internal office conferences re: open issues	0.20	74.00
B110	01/09/12	KML	Review docket for critical dates	0.80	144.00
B110	01/09/12	KML	Update critical dates and enter into N. Stefanelli and S. Teele's calendars	0.70	126.00
B110	01/19/12	KML	Review docket for updated critical dates	0.50	90.00
B110	01/26/12	KML	Review docket for critical dates and update calendar	1.30	234.00
B110	02/01/12	KML	Review dockers for critical dates	0.50	90.00
B110	02/01/12	KML	Update critical dates in calendar	0.90	162.00
B110	02/01/12	WJ	Organize and file documents for attorney review	0.80	84.00
B110	02/10/12	KML	Review docket for updated critical dates	0.30	54.00
B110	02/10/12	KML	Update critical dates	0.50	90.00
B110	02/15/12	KML	Update critical dates	1.00	180.00
B110	02/28/12	KML	Review docket for critical dates	0.60	108.00
B110	02/28/12	KML	Update critical dates and calendar events	1.20	216.00
B110	03/07/12	KML	Review docket for updated critical dates	1.00	180.00
B110	03/12/12	WJ	Organize and file documents for attorney review	0.30	31.50
B110	03/14/12	KML	Review docket re: critical dates	0.80	144.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B110	03/14/12	KML	Update Critical dates	0.60	108.00
B110	03/21/12	KML	Review docket for critical dates	0.60	108.00
B110	03/21/12	KML	Update Critical dates	1.00	180.00
B110	03/27/12	WJ	Organize and file documents for attorney review	0.40	42.00
B110	03/28/12	KML	Review docket for critical dates	0.30	54.00
B110	03/28/12	KML	Updated critical dates	0.30	54.00
B110	04/04/12	KML	Review docket for updated critical dates	0.80	144.00
B110	04/04/12	KML	Update critical dates	0.70	126.00
B110	04/09/12	WJ	Organize and file documents for attorney review	0.30	31.50
B110	04/10/12	KML	Draft e-mail to L. Pami and N. Stefanelli re: final fee application preparation	0.30	54.00
B110	04/10/12	KML	Review Plan for date professional fees must be submitted	0.80	144.00
B110	04/12/12	WJ	Organize and file documents for attorney review	0.20	21.00
B110	04/16/12	KML	Update critical dates	1.00	180.00
B110	04/18/12	WJ	Organize and file documents for attorney review	0.40	42.00
B110	04/19/12	KML	Review docket for critical dates	0.70	126.00
B110	04/19/12	KML	Update critical dates	1.00	180.00
B110	04/24/12	WJ	Organize and file documents for attorney review	0.30	31.50
B110	04/26/12	WJ	Organize and file documents for attorney review	0.40	42.00
Total B110 - Case Administration				61.20	\$15,303.00

B120A Investigation of Prepetition Lenders

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B120A	10/12/11	MP	Review pre-petition loan documents	1.00	225.00
B120A	10/12/11	MP	Draft lien analysis memorandum	1.00	225.00
B120A	10/12/11	RSM	Cursory review of credit documents	0.60	285.00
B120A	10/13/11	MP	Draft pre-petition lien analysis memorandum	2.00	450.00
B120A	10/14/11	MP	Review pre-petition loan documents	1.00	225.00
B120A	10/14/11	MP	Draft pre-petition lien analysis memorandum	2.50	562.50
B120A	10/17/11	MP	Discuss pre-petition lien review with R. Melcher	0.10	22.50
B120A	10/17/11	MP	Draft pre-petition lien review memorandum	2.80	630.00
B120A	10/19/11	MP	Draft pre-petition lien analysis memorandum	0.50	112.50
B120A	10/19/11	RSM	Begin reviewing credit documentation and reviewing and commenting on M. Power draft of lien summary memorandum	2.10	997.50
B120A	10/20/11	RSM	Continue reviewing credit documentation and reviewing and commenting on M. Power draft of lien summary memorandum	0.90	427.50
B120A	10/24/11	MP	Meet with R. Melcher re: pre-petition lien review	0.20	45.00
B120A	10/25/11	MP	Review pre-petition lien analysis memorandum per R. Melcher comments	1.50	337.50
B120A	10/26/11	MP	Meet with R. Melcher and J. Teele re: pre-petition lien review	0.30	67.50
B120A	10/26/11	MP	Draft e-mail correspondence to J. Teele re: lien review document request	0.10	22.50
B120A	10/26/11	MP	Review pre-petition loan documents	0.30	67.50
B120A	10/26/11	MP	Revise pre-petition lien analysis memorandum	0.30	67.50
B120A	10/26/11	RSM	Additional review of credit documentation re: questions raised by J. Teele in connection with lien analysis	0.60	285.00
B120A	10/27/11	MP	Review pre-petition secured loan documents	0.30	67.50

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B120A	10/28/11	MP	E-mail correspondence with M. Greenberg re: prepetition loan documents	0.10	22.50
B120A	11/01/11	MP	Draft pre-petition lien analysis memorandum	2.50	562.50
B120A	11/02/11	MP	Meet with R. Melcher re: prepetition lien review	0.30	67.50
B120A	11/02/11	MP	Revise prepetition lien analysis memorandum per R. Melcher comments and additional loan documents received	1.50	337.50
B120A	11/02/11	MP	Discuss prepetition lien review with R. Melcher	0.20	45.00
B120A	11/02/11	MP	Review prepetition loan documents	0.20	45.00
B120A	11/03/11	MP	Review prepetition loan documents re: R. Melcher comments	0.20	45.00
B120A	11/03/11	MP	Review R. Melcher comments to prepetition lien analysis memorandum	0.10	22.50
B120A	11/11/11	RSM	Review additional security and other documents provided by debtor and requested in connection with lien review	0.50	237.50
B120A	11/16/11	MP	Review additional prepetition secured loan documents	0.20	45.00
Total B120A - Investigation of Prepetition Lenders				23.90	\$6,552.50

B130 Asset Disposition

B130	10/11/11	NS	Review sale motion	1.20	444.00
B130	10/12/11	NS	Drafting objection to bidding procedures	2.50	925.00
B130	10/13/11	NS	Drafting bidding procedures objection	6.00	2,220.00
B130	10/13/11	NS	Draft e-mail to local counsel re: bidding procedures objection	0.10	37.00
B130	10/13/11	NS	Exchange e-mails with local counsel re: revised bidding procedures	0.10	37.00
B130	10/13/11	NS	Exchange internal e-mails re: bidding procedures objection	0.10	37.00
B130	10/13/11	SJT	Review docket and stalking horse APA	1.40	777.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B130	10/14/11	KAR	Review revisions to bid procedures motion order	0.50	372.50
B130	10/14/11	NS	Exchange e-mails with A. Bekker re: bidding procedures	0.10	37.00
B130	10/17/11	SJT	Continue review of sale issues and APA	2.40	1,332.00
B130	10/18/11	NS	Review Debtors' motion to determine value of Canadian assets	0.60	222.00
B130	10/19/11	KAR	Review allocation motion	0.60	447.00
B130	10/19/11	NS	Conference call re: motion to determine value of Canada's assets	1.50	555.00
B130	10/19/11	NS	Summarize Debtors' motion to determine value of Canadian assets	1.20	444.00
B130	10/19/11	SJT	Review debtors' motion to allocate sale proceeds	2.10	1,165.50
B130	10/19/11	SJT	Telephone conference with committee professionals re: allocation motion	1.00	555.00
B130	10/19/11	SJT	Research re: valuation and allocation issues	1.30	721.50
B130	10/21/11	SJT	Review APA and schedules	1.30	721.50
B130	10/21/11	SJT	Attention to allocation issues and research	1.70	943.50
B130	10/21/11	SJT	Telephone conference with committee professionals re: allocation and DIP issues	0.80	444.00
B130	10/22/11	NS	Conference call with Committee professionals re: Debtor's motion to value Canadian assets	0.80	296.00
B130	10/22/11	NS	Office conference with J. Teele re: Debtor's motion to value Canadian assets	0.20	74.00
B130	10/22/11	SJT	Telephone conference with committee professionals re: allocation motion	0.80	444.00
B130	10/23/11	SJT	Review APA for issues relating to allocation motion	0.40	222.00
B130	10/24/11	KAR	Review e-mail re: discovery on allocation issue	0.20	149.00
B130	10/24/11	KAR	Review e-mail from FTI re: Canadian valuation	0.20	149.00
B130	10/24/11	SJT	Correspondence with FTI re: allocation motion issues	0.80	444.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B130	10/24/11	SJT	Office conferences with N. Stefanelli and T. Ingman re: objection to allocation motion	0.70	388.50
B130	10/24/11	SJT	Correspondence with counsel for First Lien Claimholders re: allocation motion	0.30	166.50
B130	10/24/11	SJT	Continued review of allocation motion and research relating to same	2.10	1,165.50
B130	10/24/11	TI	Review of allocation motions and research re: valuation methods	3.10	1,302.00
B130	10/24/11	TI	Research re: valuation	0.20	84.00
B130	10/24/11	TI	Graceway research re: valuation	1.20	504.00
B130	10/24/11	TI	Research and e-mail to J. Teele re: valuation	2.50	1,050.00
B130	10/25/11	NS	Strategy meeting re: Debtor's motion to determine value of Canadian assets	0.40	148.00
B130	10/25/11	SJT	Review case law in support of objections to allocation motion	1.20	666.00
B130	10/25/11	SJT	Review Debtors' supplement to allocation motion	0.40	222.00
B130	10/25/11	SJT	Telephone conference with FTI re: allocation motion issues and DIP financing	0.80	444.00
B130	10/25/11	TI	Valuation research	4.20	1,764.00
B130	10/26/11	SJT	Telephone conference with debtors' advisors re: allocation motion	0.40	222.00
B130	10/26/11	TI	Valuation research and drafting summary	5.20	2,184.00
B130	10/27/11	NS	Strategy meeting re: objection to allocation motion	0.40	148.00
B130	10/27/11	TI	Office conference with J. Teele and N. Stefanelli re: drafting objection	0.40	168.00
B130	10/27/11	TI	Drafting objection to valuation motion	7.80	3,276.00
B130	10/28/11	TI	Draft objection to allocation motion	1.50	630.00
B130	10/28/11	TI	Research and drafting objection to allocation motion	6.00	2,520.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B130	10/29/11	TI	Drafting objection to allocation motion	2.00	840.00
B130	10/30/11	TI	Drafting objection to allocation motion	3.00	1,260.00
B130	10/30/11	TI	Drafting objection to allocation motion	6.00	2,520.00
B130	10/31/11	SJT	Telephone conference with FTI re: allocation motion and parameters for global settlement	1.00	555.00
B130	10/31/11	SJT	Review FTI's proposed exhibit to objection to allocation motion	0.40	222.00
B130	10/31/11	SJT	Revise and review first draft of objection to allocation motion	2.30	1,276.50
B130	10/31/11	SJT	Review and significantly revise objection to allocation motion	3.20	1,776.00
B130	10/31/11	TI	Revising objection to allocation motion	2.00	840.00
B130	10/31/11	TI	Revising objection to allocation motion	8.50	3,570.00
B130	11/02/11	NS	Drafting objection to sale motion	4.50	1,665.00
B130	11/03/11	SJT	Review sale motion, APA and sale support agreement for context in reviewing sale objection	1.20	666.00
B130	11/07/11	NS	Conference call with Wachtell re: settlement	0.30	111.00
B130	11/07/11	NS	Conference call with J. Teele and S. Star re: settlement with First Lien Agent	0.30	111.00
B130	11/07/11	NS	Strategy meeting re: objections to sale and valuation motions	1.20	444.00
B130	11/07/11	NS	Research re: valuation motion	1.80	666.00
B130	11/07/11	NS	Revise sale motion	1.80	666.00
B130	11/07/11	NS	Review draft objection to valuation motion	0.90	333.00
B130	11/08/11	NS	Numerous office conferences with J. Teele re: objections to sale and valuation motions	0.60	222.00
B130	11/08/11	NS	Revising sale objection	6.80	2,516.00
B130	11/08/11	TI	Attention to jurisdiction question and questions re: sale support agreement	3.00	1,260.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B130	11/08/11	TI	Research re: jurisdiction question and questions re: sale support agreement	1.00	420.00
B130	11/09/11	NS	Telephone conference with M. Benn re: status of settlement negotiations	0.10	37.00
B130	11/09/11	NS	Revising sale objection	1.20	444.00
B130	11/09/11	NS	Conference call with Committee professionals re: sale and valuation motions	0.50	185.00
B130	11/09/11	NS	Office conference with J. Teele and T. Ingman re: valuation objection	0.40	148.00
B130	11/09/11	NS	Revising valuation objection	0.70	259.00
B130	11/09/11	TI	Review and prepare comments to sale objection	2.20	924.00
B130	11/10/11	NS	Office conference with T. Ingman re: sale objection	0.30	111.00
B130	11/10/11	NS	Further revise sale objection	3.40	1,258.00
B130	11/10/11	NS	Telephone conference with M. Greenberg re: Canadian letters of interest	0.10	37.00
B130	11/10/11	NS	Review sale schedules and letters of interest	0.80	296.00
B130	11/10/11	TI	Committee call and drafting minutes	1.00	420.00
B130	11/10/11	TI	Call and draft minutes	1.00	420.00
B130	11/11/11	NS	Conference call with Wachtell re: settlement	0.80	296.00
B130	11/11/11	NS	Internal call re: valuation and sale motions	0.20	74.00
B130	11/11/11	NS	Conference call with Committee professionals re: settlement with First Lien Agent	0.50	185.00
B130	11/11/11	NS	Further revise sale objection	0.80	296.00
B130	11/11/11	SJT	Revise and review objections to valuation and sale motions	2.10	1,165.50
B130	11/11/11	SJT	Correspondence with FTI and Stikeman teams re: sale process issues and valuation motion objection	0.60	333.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B130	11/11/11	SJT	Telephone conference with committee professionals re: sale process update and valuation issues	0.80	444.00
B130	11/11/11	SJT	Review filed objections to sale and cure amounts	0.60	333.00
B130	11/12/11	NS	Conference call with Committee professionals re: valuation motion	1.40	518.00
B130	11/12/11	NS	Review FTI analysis for settlement discussions	0.30	111.00
B130	11/12/11	SJT	Telephone conference with FTI and Stikeman teams re: valuation issues	1.10	610.50
B130	11/13/11	NS	Review Medicis bid	0.60	222.00
B130	11/13/11	NS	Review numerous e-mails re: Medicis bid and comments to draft valuation objection and sale objection	0.30	111.00
B130	11/13/11	NS	Review revised valuation objection	0.40	148.00
B130	11/13/11	NS	Review FTI's mark-up of valuation and sale objections	0.20	74.00
B130	11/13/11	SJT	Correspondence with committee professionals re: sale and valuation objections	0.50	277.50
B130	11/14/11	NS	Conference call with Committee professionals re: settlement with First Lien Agent and objections to valuation and sale motions	0.50	185.00
B130	11/14/11	NS	Revise objections to sale motion and valuation motion	1.40	518.00
B130	11/14/11	NS	Conference call with FTI re: settlement	0.40	148.00
B130	11/14/11	NS	Finalize objections to sale and valuation motions and coordinate filing of same	0.40	148.00
B130	11/14/11	NS	Conference call with Debtor's counsel re: bid qualifications	0.50	185.00
B130	11/14/11	SJT	Telephone conferences with committee professionals and debtors' professionals re: sale and valuation issues	1.20	666.00
B130	11/14/11	SJT	Revise and review objections to valuation and sale motions	2.70	1,498.50
B130	11/14/11	SJT	Review correspondence and attachments from P. Spigel re: Sun Pharma bid	0.60	333.00
B130	11/15/11	NS	Conference call with Wachtell re: settlement	0.50	185.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B130	11/15/11	NS	Conference call with FTI re: settlement	0.40	148.00
B130	11/15/11	NS	Conference call with Committee professionals re: settlement	1.40	518.00
B130	11/15/11	SJT	Multiple telephone conferences with counsel for debtors and first lien lenders re: valuation and sale issues and settlement	1.70	943.50
B130	11/16/11	NS	Conference call with Committee professionals re: valuation motion	0.50	185.00
B130	11/16/11	NS	Conference call with second lien holders re: valuation issues	0.30	111.00
B130	11/16/11	NS	Review financial and other documents in data room in preparation for auction and sale hearing	1.80	666.00
B130	11/16/11	NS	Conference call with Committee professionals re: valuation motion	1.00	370.00
B130	11/16/11	NS	Office conference with T. Ingman re: valuation issues	0.20	74.00
B130	11/16/11	NS	Prepare for auction	1.60	592.00
B130	11/16/11	NS	Review valuation exhibits prepared by FTI and begin drafting declaration in support of valuation objection	0.80	296.00
B130	11/16/11	SJT	Review lien memo	1.30	721.50
B130	11/16/11	SJT	Review bids submitted by potential purchasers	3.20	1,776.00
B130	11/16/11	SJT	Telephone conference with committee professionals re: settlement and valuation argument	0.80	444.00
B130	11/16/11	SJT	Telephone conferences with counsel for first lien holders re: settlement	0.70	388.50
B130	11/17/11	NS	Prepare for and attend auction	9.00	3,330.00
B130	11/17/11	NS	Meetings with counsel for First Lien Agent re: settlement	1.00	370.00
B130	11/17/11	SJT	Prepare for and attend auction in New York	8.40	4,662.00
B130	11/17/11	TI	Review of the Mezzanine loan agreement; calls and e-mails re: same	1.50	630.00
B130	11/18/11	NS	Conference calls (x2) with Debtors' counsel and counsel for First Lien Agent re: settlement	0.60	222.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B130	11/18/11	NS	Internal office conferences re: settlement	0.40	148.00
B130	11/19/11	NS	Review numerous e-mails re: settlement with First Lien Agent	0.20	74.00
B130	11/21/11	NS	Prepare for hearing on sale motion/valuation motion	1.80	666.00
B130	11/21/11	NS	Conference call with counsel for second lien holders	0.50	185.00
B130	11/21/11	NS	Conference call with counsel for First Lien Agent re: settlement	0.20	74.00
B130	11/21/11	SJT	Review pleadings, case law, and related information relating to sale motion, auction results, valuation motion and Canada issues	2.40	1,332.00
B130	11/21/11	SJT	Correspondence with first lien lenders' counsel re: settlement	0.40	222.00
B130	11/22/11	NS	Attend hearing on sale/valuation motions	5.00	1,850.00
B130	11/22/11	SJT	Appear in court	3.30	1,831.50
B130	11/22/11	SJT	Review pleadings for today's court appearance	2.00	1,110.00
B130	11/23/11	NS	Telephone conference with M. Greenberg re: Canadian balance sheet; draft e-mail to Canadian counsel re: same	0.20	74.00
B130	11/28/11	SJT	Review docket and recently filed notices and pleadings	0.40	222.00
B130	12/01/11	NS	Review pre-sale variance report for week ending 11/25/11	0.10	37.00
B130	12/01/11	NS	Review Debtors' monthly operating report for period 9/29/11 through 10/31/11	0.40	148.00
B130	12/07/11	SJT	Review information re: sale closing for plan purposes	0.60	333.00
B130	12/09/11	SJT	Review motion and correspondence re: FF&E liquidations	0.40	222.00
B130	03/15/12	SJT	Telephone conference with debtors re: sale of further assets	0.40	222.00
B130	03/17/12	SJT	Review motion to sell further assets and purchase agreement	0.40	222.00
Total B130 - Asset Disposition				206.90	\$92,231.50

Code	Date	Timekeeper	Time Narrative	Hours	Amount
<u>B150 Meetings of and Communication with Creditors</u>					
B150	10/11/11	NS	Draft Committee bylaws	0.40	148.00
B150	10/11/11	NS	Meeting with Committee	1.40	518.00
B150	10/11/11	SJT	Correspondence to the committee re: scheduling call and initial update	0.40	222.00
B150	10/11/11	SJT	Meet with committee	1.40	777.00
B150	10/12/11	KAR	Telephone call with 3M re: creditor committee representatives and members	0.40	298.00
B150	10/12/11	KAR	Review four sets of pitch materials from financial advisors to be interviewed	0.50	372.50
B150	10/12/11	NS	Draft e-mail to Committee re: financial advisor interviews	0.10	37.00
B150	10/12/11	NS	Revise Committee bylaws	0.40	148.00
B150	10/12/11	NS	Draft e-mail to Committee re: proposed bylaws	0.10	37.00
B150	10/12/11	SJT	Review and revise committee by-laws and committee contact list	0.80	444.00
B150	10/12/11	SJT	Correspondence with financial advisor candidates re: interviews	0.50	277.50
B150	10/12/11	SJT	Review presentation materials provided by financial advisor candidates for interviews with committee	0.70	388.50
B150	10/12/11	SJT	Review and revise correspondence to committee re: by-laws and Thursday's meeting	0.20	111.00
B150	10/13/11	NS	Committee conference call	1.40	518.00
B150	10/13/11	NS	Draft e-mail to Committee re: bidding procedures objection	0.10	37.00
B150	10/13/11	SJT	Telephone conference with R. Zahralddin-Aravena re: committee issues	0.30	166.50
B150	10/13/11	SJT	Telephone conference with the committee	1.70	943.50
B150	10/14/11	KAR	Review status update to the creditors committee re: several pending motions	0.40	298.00
B150	10/14/11	NS	Draft e-mail to Committee re: status of objections/negotiations and other open issues	0.90	333.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B150	10/14/11	NS	Draft minutes of 10/13/11 committee conference call	0.30	111.00
B150	10/14/11	SJT	Review and revise draft correspondence to committee re: first day pleadings, sale process, by laws and general status	0.40	222.00
B150	10/14/11	SJT	Review revised version of committee by-laws	0.60	333.00
B150	10/16/11	SJT	Correspondence to committee re: status update	0.40	222.00
B150	10/17/11	NS	Draft e-mail update to Committee re: second day hearing	0.50	185.00
B150	10/18/11	SJT	Correspondence to committee re: comprehensive update of case status and summary of strategy going forward	0.80	444.00
B150	10/19/11	KAR	Conference call with 3M re: allocation	0.60	447.00
B150	10/19/11	MJL	Telephone call with N. Calandrillo of Metaphor; confer with J. Teele	0.30	225.00
B150	10/19/11	SJT	Telephone conference with committee member re: allocation issues	1.30	721.50
B150	10/20/11	EP	Participate in Committee conference call	0.80	360.00
B150	10/20/11	KAR	Conference call with creditors committee	0.80	596.00
B150	10/20/11	NS	Committee conference call	0.80	296.00
B150	10/20/11	NS	Draft e-mail to Committee re: proof of claim filing process	0.40	148.00
B150	10/20/11	SJT	Telephone conference with the committee	1.00	555.00
B150	10/20/11	SJT	Telephone conference with committee member re: bar date issues	0.30	166.50
B150	10/21/11	KAR	Review FTI's report to the creditors committee	0.40	298.00
B150	10/24/11	SJT	Telephone conferences with committee members re: general status and strategy	1.20	666.00
B150	10/26/11	SJT	Correspondence to committee re: general case update	0.50	277.50
B150	10/27/11	NS	Committee conference call	1.00	370.00
B150	10/27/11	RJP	Teleconference with creditors committee; review of correspondence	1.50	885.00

ALL DETAILED INFORMATION IS CONSIDERED TO BE PRIVILEGED AND CONFIDENTIAL.

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B150	10/27/11	SJT	Telephone conference with the committee	1.00	555.00
B150	10/27/11	SJT	Review documents in preparation for committee call	0.50	277.50
B150	10/28/11	SJT	Correspondence with committee professionals re: proposed final DIP order	0.40	222.00
B150	10/28/11	SJT	Correspondence with committee members re: response to budget inquiries	0.40	222.00
B150	10/31/11	SJT	Telephone conference with second lien noteholders re: case status	0.50	277.50
B150	11/01/11	NS	Draft e-mail to Committee re: contract rejection procedures motion	0.20	74.00
B150	11/03/11	NS	Committee conference call	0.50	185.00
B150	11/03/11	SJT	Correspondence with committee re: Metaphoe, Inc. resignation	0.30	166.50
B150	11/03/11	SJT	Telephone conference with the committee	0.80	444.00
B150	11/04/11	NS	Draft minutes of 10/20, 10/27 and 11/3 committee conference calls	0.80	296.00
B150	11/05/11	SJT	Correspondence to committee re: general status and Canadian counsel	0.50	277.50
B150	11/10/11	KAR	Conference call with creditors committee	0.60	447.00
B150	11/10/11	NS	Committee conference call	0.40	148.00
B150	11/10/11	SJT	Telephone conference with the committee	0.80	444.00
B150	11/14/11	SJT	Correspondence with committee members re: sale and valuation objections and issues	0.70	388.50
B150	11/15/11	NS	Draft lengthy e-mail to Committee re: general case status	0.40	148.00
B150	11/16/11	SJT	Telephone conference with certain second lien claim holders re: status	0.40	222.00
B150	11/17/11	SJT	Telephone conference with L. Nyhan re: auction issues	0.30	166.50
B150	11/18/11	NS	Conference call with Committee professionals in preparation for Committee call	0.30	111.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B150	11/18/11	NS	Committee conference call	1.00	370.00
B150	11/18/11	SJT	Review materials in preparation for committee call	0.70	388.50
B150	11/18/11	SJT	Telephone conference with the committee	1.10	610.50
B150	11/18/11	SJT	Telephone conference with committee professionals re: settlement issues	0.40	222.00
B150	11/21/11	NS	Draft lengthy e-mail to Committee summarizing objections to sale motion and items on agenda for 11/22/11 hearing	1.10	407.00
B150	11/21/11	SJT	Telephone conference with the committee	0.70	388.50
B150	11/21/11	SJT	Telephone conference with certain second lien bond holders re: status of sale motion	0.50	277.50
B150	11/22/11	NS	Draft e-mail to Committee re: outcome of hearing on sale/valuation motions	0.20	74.00
B150	11/25/11	SJT	Review sale order to respond to inquiries from committee	0.60	333.00
B150	11/30/11	SJT	Telephone conference with M. Joyce re: Metaphor settlement	0.40	222.00
B150	12/01/11	NS	Committee conference call	0.40	148.00
B150	12/01/11	SJT	Telephone conference with the committee	0.70	388.50
B150	12/02/11	NS	Draft e-mail to Committee re: sale closing and general case update	0.30	111.00
B150	12/02/11	SJT	Telephone conferences with several committee members re: updates and status	0.80	444.00
B150	12/05/11	NS	Telephone calls and correspondence with counsel for new committee member	0.20	74.00
B150	12/05/11	NS	Draft e-mail to Committee re: new committee member	0.10	37.00
B150	12/07/11	NS	Draft e-mail to Committee re: agenda for conference call	0.10	37.00
B150	12/08/11	NS	Committee conference call	0.30	111.00
B150	12/08/11	NS	Draft e-mail to committee member re: bylaws	0.20	74.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B150	12/08/11	SJT	Telephone conference with the committee	0.50	277.50
B150	12/14/11	NS	Prepare minutes from 11/18/11, 12/1/11 and 12/8/11 Committee meetings	0.50	185.00
B150	12/21/11	NS	Draft e-mail to committee re: status	0.20	74.00
B150	01/09/12	SJT	Telephone conference with the committee	0.80	444.00
B150	01/18/12	SJT	Telephone conferences with J. Bjork re: plan issues	0.70	388.50
B150	01/23/12	SJT	Correspondence with committee re: plan issues	0.40	222.00
B150	01/24/12	NS	Review and revise e-mail to Committee members re: plan negotiations	0.20	74.00
B150	02/06/12	NS	Draft e-mail to committee member	0.10	37.00
B150	02/06/12	SJT	Correspond with committee re: plan issues	0.40	222.00
B150	02/07/12	NS	Review and revise Committee update e-mail	0.20	74.00
B150	02/09/12	SJT	Correspondence with committee re: plan update	0.40	222.00
B150	02/15/12	NS	Draft e-mail to creditor re: estimated recover for unsecured creditors	0.10	37.00
B150	03/01/12	SJT	Correspondence to committee re: disclosure statement hearing	0.30	166.50
B150	04/17/12	NS	Committee conference call re: confirmation issues	0.50	185.00
B150	04/17/12	SJT	Telephone conference with the committee re: status of confirmation order	0.70	388.50
Total B150 - Meetings of and Communication with Creditors				51.60	\$26,389.50

B160 Fee/Employment Applications

B160	10/11/11	KML	Prepare Lowenstein Sandler retention papers	2.00	360.00
B160	10/11/11	NS	Review and revise Lowenstein retention application	0.50	185.00
B160	10/18/11	NS	Review conflict results; revise retention certification accordingly	1.20	444.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B160	10/19/11	NS	Review conflict results; office conferences with J. Teele re: same	0.60	222.00
B160	10/19/11	NS	Exchange internal e-mails re: retention papers	0.10	37.00
B160	10/20/11	NS	Continue review of conflict results and further revise retention application and certification accordingly	1.80	666.00
B160	10/20/11	SJT	Review and revise Lowenstein Sandler retention pleadings	0.70	388.50
B160	10/21/11	NS	Exchange e-mails with local counsel re: retention papers	0.10	37.00
B160	10/27/11	NS	Finalize retention papers and coordinate filing and service of same	0.40	148.00
B160	10/27/11	SJT	Review final version of retention application and certification and direct filing of same	0.40	222.00
B160	10/29/11	SJT	Correspondence with FTI re: indemnification issues	0.50	277.50
B160	11/02/11	SJT	Correspondence and telephone conferences with FTI re: retention issues	0.40	222.00
B160	11/04/11	NS	Review conflict memos in response to request of US Trustee	0.80	296.00
B160	11/04/11	NS	Draft supplemental retention certification	0.60	222.00
B160	11/04/11	SJT	Attention to conflict search and supplemental declaration in response to inquiries from US Trustee	1.20	666.00
B160	11/22/11	NS	Review and revise monthly fee statement	0.60	222.00
B160	11/29/11	NS	Draft first monthly fee application	0.80	296.00
B160	11/30/11	LP	Edit and revise Monthly Fee Application	0.50	55.00
B160	12/01/11	LP	Further edits to Monthly Fee Application	0.50	55.00
B160	12/01/11	NS	Finalize first monthly fee application and coordinate filing and service with local counsel	0.90	333.00
B160	12/02/11	KML	Review Lowenstein Sandler PC's first monthly fee application for the period October 1 through October 31, 2011	0.30	54.00
B160	12/02/11	KML	Prepare fee application chart	0.80	144.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B160	12/02/11	NS	Call with local counsel re: fee application	0.10	37.00
B160	12/27/11	LP	Edit and revise Monthly Fee Application	2.00	220.00
B160	01/03/12	KML	Draft November 2011 monthly fee statement and certification of counsel to same	1.50	270.00
B160	01/10/12	LP	Edit and revise November 2011 Fee Application	0.50	55.00
B160	01/10/12	LP	Edit and revise December 2011 Fee Application	0.50	55.00
B160	01/10/12	LP	Edit and revise Monthly Fee Application	0.50	55.00
B160	01/11/12	KML	Prepare and forward for e-filing to local counsel November 2011 monthly fee application for Lowenstein Sandler	1.50	270.00
B160	01/11/12	KML	Prepare and forward for e-filing to local counsel December 2011 monthly fee statement for Lowenstein Sandler PC	1.50	270.00
B160	01/12/12	KML	Review docket for monthly fee applications recently filed by local counsel	0.40	72.00
B160	01/12/12	KML	Update fee application chart	1.00	180.00
B160	01/30/12	KML	Review interim compensation order re: preparing interim fee application for Lowenstein Sandler PC	0.30	54.00
B160	01/30/12	KML	Update fee application chart	0.20	36.00
B160	01/30/12	KML	Review docket for Certification of No Objection filings and any objections filed re: monthly fee statements in preparation of First Interim Fee Application for Lowenstein Sandler	0.50	90.00
B160	01/30/12	KML	Begin preparation of Lowenstein Sandler's First Interim Fee Application covering the period October 11, 2011 through December 31, 2011	1.20	216.00
B160	02/07/12	KML	Review docket for CNO filed for November 2011 monthly fee statement of Lowenstein Sandler	0.50	90.00
B160	02/08/12	NS	Exchange e-mails with local counsel re: CNO for monthly fee application	0.10	37.00
B160	02/10/12	KML	Update fee application chart	0.50	90.00
B160	02/10/12	KML	Revise first interim fee application of Lowenstein Sandler	0.80	144.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B160	02/10/12	KML	Review docket for Certifications of No Objections filed in order to update fee application chart	0.50	90.00
B160	02/13/12	KML	Revise Lowenstein's First Interim Fee Application	1.00	180.00
B160	02/14/12	NS	Exchange internal e-mails re: LS First Interim Fee Application	0.10	37.00
B160	03/01/12	LP	Edit and revise Monthly Fee Application	0.50	55.00
B160	03/06/12	KML	Prepare Lowenstein Sandler PC's monthly fee application for January 2012	1.00	180.00
B160	03/09/12	KML	Review file for all CNOs filed on our previously filed monthly fee statements in anticipation of preparing an updated e-mail	0.30	54.00
B160	03/09/12	KML	Draft e-mail to S. Teele re: update on CNOs, monthly fee statements and interim fee application	0.60	108.00
B160	03/10/12	NS	Review fourth monthly fee application and coordinate filing with local counsel	0.40	148.00
B160	03/12/12	KML	Review docket for fee application information to update fee application chart	0.40	72.00
B160	03/12/12	KML	Email to N. Stefanelli re: outcome of hearing for approval of Lowenstein Sandler's fee application	0.20	36.00
B160	03/12/12	KML	Update fee application chart	0.50	90.00
B160	03/13/12	KML	Review docket for interim order entered on Lowenstein Sandler's First Interim Fee Application; review Bankruptcy Law Updates and DBR reviews	0.40	72.00
B160	04/11/12	LP	Edit and revise February 2012 Fee Application	0.50	55.00
B160	04/11/12	LP	Edit and revise March 2012 Fee Application	0.50	55.00
B160	04/12/12	KML	Prepare Lowenstein Sandler's February 2012 monthly fee statement	1.20	216.00
B160	04/12/12	KML	Prepare Lowenstein Sandler's March 2012 monthly fee statement	1.20	216.00
B160	04/17/12	KML	Revise and prepare for filing Lowenstein Sandler PC's February 2012 and March 2012 monthly fee statements	1.50	270.00
B160	04/17/12	KML	Draft e-mail to N. Stefanelli re: filing of Lowenstein Sandler PC's monthly fee statements for February 2012 and March 2012	0.40	72.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B160	04/17/12	KML	Update fee application chart	0.50	90.00
B160	04/17/12	LP	Edit and revise interim fee application	0.50	55.00
Total B160 - Fee/Employment Applications				41.50	\$9,944.00

B165 Employment and Retention Applications - Others

B165	10/12/11	ESC	Review, analyze and summarize debtors' motion to retain Lazard Freres & Co. LLC	1.60	784.00
B165	10/13/11	NS	Telephone conferences with C. Reckler re: Lazard retention application (x2)	0.20	74.00
B165	10/13/11	NS	Telephone conference with J. Teele re: Lazard retention application	0.20	74.00
B165	10/13/11	NS	Draft response to Lazard retention application	0.40	148.00
B165	10/14/11	SJT	Telephone conference with Debtors' counsel re: Lazard retention	0.30	166.50
B165	10/31/11	SJT	Telephone conferences with M. Benn and S. Star re: FTI indemnification issues	0.40	222.00
B165	11/01/11	NS	Review first monthly fee application of YCST	0.40	148.00
B165	02/06/12	NS	Draft e-mail to committee professionals re: outstanding fees	0.10	37.00
Total B165 - Employment and Retention Applications - Others				3.60	\$1,653.50

B185 Assumption/Rejection of Leases and Contracts

B185	10/31/11	NS	Review and summarize contract rejection procedures motion	0.60	222.00
B185	12/01/11	NS	Conference call with Debtors' counsel re: lease rejection motion	0.20	74.00
B185	12/01/11	NS	Review notice of assumption and assignment of executory contracts and related pleadings	0.40	148.00
B185	12/02/11	NS	Telephone conference with A. Weiss re: motion to reject executory contracts	0.10	37.00
B185	12/02/11	NS	Draft summary of draft motion to reject leases and executory contracts	0.50	185.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B185	12/02/11	NS	Review draft motion to reject leases and executory contracts	0.40	148.00
B185	12/02/11	SJT	Review motion to reject leases and correspondence to committee re: same	0.80	444.00
B185	12/16/11	NS	Conference call with Debtors' counsel re: Exton lease rejection	0.20	74.00
Total B185 - Assumption/Rejection of Leases and Contracts				3.20	\$1,332.00
<u>B190 Other Contested Matters (excluding assumption/rejection motions)</u>					
B190	10/12/11	NS	Telephone conference with E. Chafetz re: numerous motions and applications to be reviewed and summarized	0.20	74.00
B190	10/12/11	NS	Conference call with Debtor's counsel re: sale and other issues	0.90	333.00
B190	10/12/11	NS	Strategy meeting re: objections to sale and DIP	0.50	185.00
B190	10/12/11	NS	Telephone conference with J. Teele re: objections to sale and DIP	0.20	74.00
B190	10/13/11	ESC	Review, analyze and summarize the debtors' 503(b)(9) motion	0.70	343.00
B190	10/13/11	ESC	Revise summaries of bar date motion, 503(b)(9) bar date motion and application to retain Lazard Freres & co. llc	1.40	686.00
B190	10/13/11	KAR	Review objections limited re: Lazard and also draft DIP financing	0.80	596.00
B190	10/13/11	NS	Telephone conference with J. Teele and S. Star re: open issues	0.20	74.00
B190	10/13/11	NS	Review memo from E. Chafetz re: various motions and applications filed by the Debtors	0.30	111.00
B190	10/13/11	NS	Draft internal e-mail re: comments to draft objections	0.10	37.00
B190	10/13/11	SJT	Review and revise draft objection to bidding procedures motion and response to Lazard retention	1.70	943.50
B190	10/14/11	KAR	Review e-mails re: wage order and severance issues	0.40	298.00
B190	10/14/11	NS	Telephone conference with A. Bekker re: objections filed by Committee	0.20	74.00
B190	10/15/11	NS	Telephone conference with J. Teele re: hearing prep	0.10	37.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B190	10/16/11	NS	Prepare for second day hearing	0.80	296.00
B190	10/17/11	NS	Prepare for second day hearing	6.00	2,220.00
B190	10/17/11	NS	Attend second day hearing	2.50	925.00
B190	10/22/11	SJT	Review information re: Canadian pharmaceutical regulations	0.40	222.00
B190	10/25/11	SJT	Review information and research re: drug approvals in Canada	1.10	610.50
B190	10/28/11	NS	Conference call with Committee professionals re: allocation motion	0.70	259.00
B190	10/30/11	TI	Drafting Graceway objection	1.50	630.00
B190	11/01/11	NS	Review draft objection to Debtors' motion to value assets of Graceway Canada	1.20	444.00
B190	11/01/11	SJT	Review research re: valuation issues and continue revising objection to valuation motion	3.20	1,776.00
B190	11/01/11	TI	Research re: jurisdiction over non-debtor assets	1.20	504.00
B190	11/01/11	TI	Research re: jurisdiction over non-debtor assets	4.50	1,890.00
B190	11/02/11	SJT	Office conference with T. Ingman re: valuation objection	0.40	222.00
B190	11/10/11	SJT	Review research re: substantive consolidation health Canada issues	2.10	1,165.50
B190	11/18/11	SJT	Review pleadings filed by Metaphor in connection with sale and adversary proceeding	1.70	943.50
B190	11/23/11	NS	Telephone conference with Debtors' counsel re: Metaphor issues	0.20	74.00
B190	11/23/11	SJT	Telephone conference with debtors' counsel re: creditor issues	0.40	222.00
B190	12/02/11	NS	Review and summarize Debtors' 9019 motion	0.80	296.00
B190	12/15/11	NS	Review and summarize: Abandonment Motion, Capital Returns Rejection Motion and Motion to approve agreement with EWP	1.40	518.00
B190	12/15/11	NS	Conference call with J. Teele and FTI re: open issues	0.20	74.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B190	03/22/12	NS	Call with Debtors' counsel re: settlement with Humana	0.10	37.00
B190	03/22/12	NS	Draft e-mail to J. Teele re: Debtors' settlement with Humana	0.10	37.00
Total B190 - Other Contested Matters (excluding assumption/rejection motions)				38.20	\$17,231.00
<u>B195 Non-Working Travel</u>					
B195	11/07/11	SJT	Travel to and from Wilmington, DE for court appearance	2.00	555.00
B195	11/22/11	NS	Travel to/from Wilmington for hearing on sale/valuation motions	3.50	647.50
B195	11/22/11	SJT	Travel to/from Wilmington, DE	3.20	888.00
B195	03/01/12	SJT	Travel to court	3.00	832.50
B195	04/11/12	NS	Return travel from hearing in Wilmington, DE	1.50	277.50
Total B195 - Non-Working Travel				13.20	\$3,200.50
<u>B200 - Operations</u>					
<u>B230 Financing/Cash Collateral</u>					
B230	10/11/11	NS	Review DIP financing motion, proposed final order and blackline of same	1.40	518.00
B230	10/11/11	SJT	Receipt and initial review of DIP order	0.40	222.00
B230	10/12/11	KAR	Review list of DIP issues for call with Wachtel Lipton	0.20	149.00
B230	10/12/11	NS	Revise DIP issues list	0.40	148.00
B230	10/12/11	SJT	Review proposed final DIP financing order	1.00	555.00
B230	10/12/11	SJT	Receipt and summary review of documents re: lenders' liens and claims	1.00	555.00
B230	10/13/11	KAR	Review proposed DIP order	0.30	223.50
B230	10/13/11	KAR	Conference call with S. Charles re: DIP objections	0.70	521.50

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B230	10/13/11	NS	Conference call with counsel for First Lien Agent re: DIP	0.90	333.00
B230	10/13/11	NS	Drafting DIP objection	2.00	740.00
B230	10/13/11	NS	Draft e-mail to K. Rosen re: DIP issues	0.10	37.00
B230	10/13/11	SJT	Telephone conference with lenders' counsel re: DIP financing	1.20	666.00
B230	10/13/11	SJT	Review draft final DIP order and notes in preparation for call with lenders' counsel regarding DIP financing	0.60	333.00
B230	10/13/11	SJT	Review transcript of hearing in re: Boston General provided by lenders' counsel as part of discussion regarding committee's objections to proposed DIP financing	0.60	333.00
B230	10/14/11	NS	Drafting DIP objection	8.00	2,960.00
B230	10/15/11	NS	Conference call with FTI re: DIP financing issues	1.00	370.00
B230	10/15/11	SJT	Draft proposed language for DIP order	1.00	555.00
B230	10/16/11	NS	Continue drafting DIP objection	6.00	2,220.00
B230	10/16/11	NS	Conference call with J. Teele re: DIP objection	0.20	74.00
B230	10/17/11	KAR	Conference call with FTI re: DIP financing	0.60	447.00
B230	10/17/11	KAR	Conference call with professionals and FTI re: DIP	0.60	447.00
B230	10/17/11	NS	Conference call with FTI re: DIP financing issues	0.80	296.00
B230	10/17/11	SJT	Telephone conference with committee professionals re: DIP financing	0.80	444.00
B230	10/18/11	KAR	Review e-mails with WLRK re: revisions to the DIP	0.70	521.50
B230	10/18/11	NS	Conference call with counsel for First Lien Agent	1.00	370.00
B230	10/18/11	NS	Conference call with local counsel and FTI re: open DIP issues	0.40	148.00
B230	10/18/11	SJT	Review proposed final DIP order and notes in preparation for call with lenders' counsel	0.60	333.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B230	10/18/11	SJT	Telephone conference with lenders' counsel re: DIP financing	1.00	555.00
B230	10/18/11	SJT	Correspondence to lenders' counsel re: issues and agenda for call about DIP financing	0.80	444.00
B230	10/21/11	NS	Telephone conference with counsel for first lien agent re: open DIP issues	0.10	37.00
B230	10/21/11	SJT	Review DIP issues and proposal/counter-proposal with lenders re: same	0.60	333.00
B230	10/25/11	NS	Conference call with counsel for First Lien Agent re: DIP	0.40	148.00
B230	10/25/11	NS	Conference call with Committee professionals re: DIP issues	0.20	74.00
B230	10/25/11	SJT	Telephone conference with counsel for First Lien Claimholders re: DIP financing	0.60	333.00
B230	10/25/11	SJT	Review notes re: DIP financing in preparation for call with lenders' counsel	0.30	166.50
B230	10/25/11	SJT	Consideration of DIP financing proposal and counter-proposal	0.40	222.00
B230	10/27/11	SJT	Telephone conference and correspondence with lenders' counsel re: DIP financing	0.60	333.00
B230	10/28/11	SJT	Review revised proposed final DIP order	2.20	1,221.00
B230	11/02/11	SJT	Review further revised final DIP financing order	0.70	388.50
B230	11/07/11	SJT	Review proposed final DIP order	0.80	444.00
B230	11/07/11	SJT	Appear in court	1.70	943.50
B230	11/08/11	NS	Telephone conference with M. Greenberg re: DIP order	0.20	74.00
B230	11/08/11	NS	Telephone conference with J. Teele and M. Greenberg re: DIP order	0.10	37.00
B230	11/16/11	NS	Conference call with Wachtell re: settlement	0.40	148.00
B230	11/17/11	SL	Review Mezzanine Credit Agreement re: possible subsidiary guaranty	0.30	198.00
B230	11/17/11	SL	Telephone calls with T. Ingman re: Mezzanine Credit Agreement and absence of guaranties and liens	0.30	198.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B230	12/06/11	SJT	Review DIP amendment and correspondence with debtors' counsel re: same	0.40	222.00
B230	02/09/12	SJT	Review comments to plan submitted by second lien lenders	0.40	222.00
B230	04/12/12	SJT	Telephone conference with the committee re: confirmation issues	0.50	277.50
Total B230 - Financing/Cash Collateral				45.50	\$21,538.50

B300 - Claims and Plan

B310 Claims Administration and Objections

B310	10/12/11	ESC	Review, analyze and summarize debtors' bar date motion	0.90	441.00
B310	10/31/11	NS	Exchange internal e-mails re: proof of claim bar date	0.10	37.00
B310	04/12/12	NS	Calls with J. Teele and R. Zahralddin re: confirmation order	0.20	74.00
Total B310 - Claims Administration and Objections				1.20	\$552.00

B320 Plan and Disclosure Statement (including Business Plan)

B320	11/14/11	TI	Telephone conference with FTI and J. Teele re: settlement proposal	0.50	210.00
B320	12/02/11	NS	Telephone conference with M. Greenberg re: plan; internal office conference re: same	0.30	111.00
B320	01/08/12	SJT	Review plan in preparation for tomorrow's committee call	0.80	444.00
B320	01/09/12	SJT	Review draft plan	1.20	666.00
B320	01/10/12	NS	Call with counsel for second lien holders re: draft plan	0.40	148.00
B320	01/12/12	SJT	Telephone conferences with committee members re: plan issues	0.60	333.00
B320	01/13/12	SJT	Telephone conference with J. Bjork re: plan	0.60	333.00
B320	01/13/12	SJT	Review second lien lenders' comments to draft plan	1.00	555.00
B320	01/16/12	SJT	Telephone conference with counsel for debtors, first lien lenders and second lien lenders re: plan	1.00	555.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B320	01/23/12	SJT	Telephone conferences with counsel for debtors and lenders re: plan issues	0.50	277.50
B320	01/24/12	NS	Conference call with counsel for the debtors, first lien agent and second lien agent re: plan of liquidation	1.00	370.00
B320	01/24/12	SJT	Telephone conference with counsel for debtors and lenders re: plan	0.80	444.00
B320	01/25/12	SJT	Review disclosure statement and exhibits	2.40	1,332.00
B320	02/02/12	SJT	Review trust agreement	0.80	444.00
B320	02/03/12	NS	Professionals call re: plan	0.30	111.00
B320	02/06/12	SJT	Review mark up of plan and liquidating trust agreement circulated by first lien lenders	1.00	555.00
B320	02/09/12	SJT	Telephone conference with debtors and lenders re: plan	1.00	555.00
B320	02/15/12	NS	Conference call with Debtors, first lien lenders and second lien lenders re: plan	0.60	222.00
B320	02/15/12	SJT	Review revised disclosure statement	0.80	444.00
B320	02/24/12	SJT	Review first and second lien holders' comments to plan, disclosure statement and liquidating trust agreement	0.80	444.00
B320	02/29/12	SJT	Review disclosure statement and related order and pleadings for tomorrow's hearing	2.10	1,165.50
B320	03/01/12	SJT	Appear in court for disclosure statement hearing	1.00	555.00
B320	03/01/12	SJT	Review disclosure statement order as revised by debtors	0.60	333.00
B320	04/03/12	SJT	Review proposed confirmation order	0.80	444.00
B320	04/06/12	SJT	Review further revised proposed order confirming plan	0.60	333.00
B320	04/10/12	NS	Review plan and proposed confirmation order in preparation for confirmation hearing	2.40	888.00
B320	04/11/12	NS	Attend confirmation hearing	2.00	740.00
B320	04/11/12	NS	Prepare for confirmation hearing	4.00	1,480.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B320	04/11/12	SJT	Review correspondence re: confirmation hearing	0.30	166.50
B320	04/11/12	SJT	Telephone conference with co-counsel re: confirmation hearing and next steps	0.40	222.00
B320	04/12/12	NS	Exchange e-mails with Debtors' counsel re: revised confirmation order	0.10	37.00
B320	04/12/12	SJT	Correspondence with counsel for debtors and lenders re: confirmation order	0.50	277.50
B320	04/17/12	SJT	Review revised proposed confirmation order	0.60	333.00
Total B320 - Plan and Disclosure Statement (including Business Plan)				31.80	\$15,528.00

B400 - Bankruptcy-Related Advice

B410 General Bankruptcy Advice/Opinions

B410	10/12/11	NS	Review first day affidavit, interim orders on various first day motions and second day motions	4.00	1,480.00
B410	10/12/11	SJT	Review first day affidavit and all first day motions and orders	4.50	2,497.50
B410	10/13/11	SJT	Review FTI's document request	0.40	222.00
B410	10/13/11	SJT	Telephone conference with S. Star re: work plan and general status	0.40	222.00
B410	10/14/11	KAR	Review FTI's initial information request	0.30	223.50
B410	10/14/11	KAR	Telephone conference with B. Nathan re: McKesson joining the creditors committee	0.20	149.00
B410	10/14/11	KAR	Telephone conference with S. Star re: focus of his investigation	0.40	298.00
B410	10/14/11	KAR	Review e-mail re: non disclosure agreement and turn over of information	0.20	149.00
B410	10/14/11	SJT	Multiple e-mails and consideration given to issue of admitting creditor to committee in ex officio capacity	2.30	1,276.50
B410	10/14/11	SJT	Correspondence with FTI Consulting and Elliott Greanleaf re: confidentiality agreement	0.40	222.00
B410	10/14/11	SJT	Review correspondence from US Trustee re: severance issues in connection with wage motion	0.30	166.50

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B410	10/14/11	SJT	Correspondence with Elliott Greenleaf re: severance issues	0.30	166.50
B410	10/15/11	SJT	Telephone conference with FTI Consulting re: work plan and general status	1.00	555.00
B410	10/15/11	SJT	Telephone conference with J. Athanas re: confidentiality agreement and status of orders for second day hearing	0.30	166.50
B410	10/15/11	SJT	Review and revise confidentiality agreement and correspond with Debtors' counsel re: same	0.60	333.00
B410	10/15/11	SJT	Review proposed final orders for wages motion, utilities motion, 503(b)(9) motion, customer program motion and bidding procedures motion	1.50	832.50
B410	10/16/11	SJT	Review pleadings and orders and prepare notes for tomorrow's hearing	2.70	1,498.50
B410	10/17/11	SJT	Review pleadings, notes and revised proposed orders in preparation for today's hearing	2.10	1,165.50
B410	10/17/11	SJT	Telephone conference with US Trustee re: severance issues	0.40	222.00
B410	10/17/11	SJT	Appear in court for second day hearings	2.00	1,110.00
B410	10/18/11	SJT	Attention to committee confidentiality agreement with debtors	0.60	333.00
B410	10/19/11	KAR	Review initial information requests	0.50	372.50
B410	10/19/11	SJT	Correspondence with counsel for debtors and lenders re: Friday's hearing	0.30	166.50
B410	10/24/11	KAR	Review FTI's information request to debtors	0.30	223.50
B410	10/26/11	SJT	Review information re: lien review	0.50	277.50
B410	10/26/11	SJT	Correspondence with debtors' counsel re: document request	0.40	222.00
B410	10/26/11	SJT	Receipt and review of IPL sale agreement	0.60	333.00
B410	10/26/11	SJT	Telephone conferences with FTi re: allocation, DIP financing and case resolution issues	1.00	555.00
B410	10/27/11	SJT	Review research materials re: Health Canada procedures and valuation issues	3.10	1,720.50
B410	10/28/11	RJP	Review of IP status and lien recordations	0.40	236.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B410	11/01/11	SJT	Telephone conference with FTI re: strategy	1.00	555.00
B410	11/02/11	SJT	Review research materials re: health Canada and substantive consolidation issues	1.70	943.50
B410	11/02/11	SJT	Telephone conference with debtors' counsel re: status	0.60	333.00
B410	11/04/11	SJT	Telephone conference with team re: Canadian counsel	0.40	222.00
B410	11/04/11	SJT	Research re: Graceway Canada sale issues	2.20	1,221.00
B410	11/05/11	SJT	Review pleadings and revised retention declarations and order for Monday's hearing	1.80	999.00
B410	11/07/11	SJT	Telephone conference with committee professionals re: general status, sale issues and settlement	0.70	388.50
B410	11/08/11	SJT	Research re: Canadian license issues, diminution claim issues and second lien subordination issues	4.70	2,608.50
B410	11/08/11	SJT	Telephone conference R. Zahralddin-Aravena re: general strategy	0.30	166.50
B410	11/09/11	SJT	Telephone conference with committee professionals re: general status and strategy	0.70	388.50
B410	11/11/11	SJT	Telephone conference with counsel for first lien lenders re: settlement issues	0.70	388.50
B410	11/14/11	SJT	Review motion to file pleadings under seal	0.20	111.00
B410	11/14/11	SJT	Correspondence with M. Benn re: settlement	0.30	166.50
B410	11/15/11	SJT	Review research and cases re: diminution of value	1.80	999.00
B410	11/15/11	SJT	telephone conference with Canadian counsel re: issues before the Canadian court	0.40	222.00
B410	11/18/11	SJT	Review and respond to correspondence to/from counsel for debtors and lenders re: settlement	1.10	610.50
B410	11/18/11	SJT	Telephone conference with case professionals re: settlement issues and general status	1.60	888.00
B410	11/19/11	SJT	Telephone conference with FTI re: general status	0.70	388.50
B410	11/19/11	SJT	Telephone conference with C. Simon re: Metaphor sale issues and adversary proceeding	0.30	166.50
B410	11/21/11	SJT	Correspondence to US Trustee re: settlement with debtors and first lien lenders	0.30	166.50

ALL DETAILED INFORMATION IS CONSIDERED TO BE PRIVILEGED AND CONFIDENTIAL.

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B410	12/01/11	SJT	Correspondence with case professionals re: Metaphor settlement	0.40	222.00
B410	01/23/12	SJT	Review debtor information re: certain critical vendors	0.40	222.00
B410	02/09/12	SJT	Telephone conference with S. Starr re: open issues relating to plan	0.30	166.50
B410	02/22/12	SJT	Review Masergy settlement agreement	0.50	277.50
B410	03/26/12	SJT	Review pleadings re: various settlements with creditors	1.20	666.00
Total B410 - General Bankruptcy Advice/Opinions				56.30	\$30,881.50
<u>B450 Valuation</u>					
B450	11/09/11	TI	Office conference with J. Teele; revise valuation objection	3.00	1,260.00
B450	11/10/11	TI	Review of Canadian Law Memo	0.30	126.00
B450	11/10/11	TI	Revise valuation objection	0.50	210.00
B450	11/11/11	TI	Revise valuation objection	4.00	1,680.00
B450	11/11/11	TI	Recirculate valuation objection	0.30	126.00
B450	11/11/11	TI	Revise Graceway objection and circulate same	2.00	840.00
B450	11/13/11	TI	Revising Committee objection to the valuation motion; reviewing comments to the valuation objection, correspondence re: same	3.20	1,344.00
B450	11/14/11	TI	Revise objection and finalize same	1.50	630.00
B450	11/14/11	TI	Telephone conference re: status of objections and final comments from professionals	0.50	210.00
B450	11/14/11	TI	Revise objection	0.50	210.00
B450	11/14/11	TI	Finalize objection for filing	2.00	840.00
B450	11/14/11	TI	Committee call; call re: bids; draft and circulate final document for filing	1.00	420.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B450	11/15/11	TI	Research re: whether stalking horse bid is determinant of value as of the Petition Date; call with FTI re: same	5.00	2,100.00
Total B450 - Valuation				23.80	\$9,996.00

SUMMARY OF FEES BY TASK CODE

Task	Task Description	Hours	Total
B110	Case Administration	61.20	\$15,303.00
B120A	Investigation of Prepetition Lenders	23.90	6,552.50
B130	Asset Disposition	206.90	92,231.50
B150	Meetings of and Communication with Creditors	51.60	26,389.50
B160	Fee/Employment Applications	41.50	9,944.00
B165	Employment and Retention Applications - Others	3.60	1,653.50
B185	Assumption/Rejection of Leases and Contracts	3.20	1,332.00
B190	Other Contested Matters (excluding assumption/rejection motions)	38.20	17,231.00
B195	Non-Working Travel	13.20	3,200.50
B230	Financing/Cash Collateral	45.50	21,538.50
B310	Claims Administration and Objections	1.20	552.00
B320	Plan and Disclosure Statement (including Business Plan)	31.80	15,528.00
B410	General Bankruptcy Advice/Opinions	56.30	30,881.50
B450	Valuation	23.80	9,996.00
Total Fees Rendered This Statement			\$252,333.50

Exhibit A

Professional Services rendered by Lowenstein Sandler PC, through April 26, 2012:

TIMEKEEPER SUMMARY:

Timekeeper Name	Year Admitted	Hours Worked	Rate	Bill Amount
Citron, Lowell A.	1995	0.10	\$695.00	\$69.50
Lerner, Michael J.	1983	0.30	750.00	225.00
Paradiso, Robert J.	1995	4.50	590.00	2,655.00
Rosen, Kenneth A.	1979	13.40	745.00	9,983.00
* Teele, S. Jason - travel time	2001	8.20	277.50	2,275.50
Teele, S. Jason	2001	197.90	555.00	109,834.50
Chafetz, Eric S.	2004	4.80	490.00	2,352.00
Ingman, Tatiana	2005	94.80	420.00	39,816.00
L'Hernault, Suzanne	1985	0.60	660.00	396.00
Melcher, Ryan S.	2004	10.40	475.00	4,940.00
Pietrowski, Elizabeth	2001	0.80	450.00	360.00
* Stefanelli, Nicole - travel time	2008	5.00	185.00	925.00
Stefanelli, Nicole	2008	166.00	370.00	61,420.00
Belvin, Jada S.	N/A	1.00	95.00	95.00
Jelinski, Waldemar	N/A	4.80	105.00	504.00
LaFiura-Smith, Kim Marie	N/A	63.60	180.00	11,448.00
Pami, Laurie	N/A	6.50	110.00	715.00
Power, Megan	N/A	19.20	225.00	4,320.00
TOTAL ALL TIMEKEEPERS		601.90		\$252,333.50
Blended Rate				\$419.23

* Reflects 50% reduction due to non-working travel time