FIRST INTERIM PERIOD CATEGORY BREAKDOWN

CATEGORY	HOURS WORKED	FEES BILLED
General	45.0	$17,968.50
Case Administration	46.1	$15,197.00
Professional Retention & Compensation	30.6	$10,542.50
Business Operations & Employee Issues	63.2	$28,605.00
Cash Collateral & Related Issues	10.6	$5,418.00
Claims & Related Issues	25.0	$9,107.00
Plan & Disclosure Statement	23.3	$10,233.00
Sales & Related Issues	141.9	$64,677.00
Attendance at Hearings	69.1	$36,023.00
General Litigation	1.3	$500.50
Tax Matters	0.2	$117.00
Communications with Constituents	12.5	$6,474.50
Leases & Contracts	2.2	$1,065.00
TOTAL	**471.0**	**$205,928.00**

EXHIBIT D