EXHIBIT C

EXPENSE SUMMARY

Expense Category (Examples)	Service Provider (if applicable)	Total Expenses
Long Distance Telephone		$3.64
In-House Reproduction		$274.65
Outside Reproduction	Parcels, Inc.	$1,744.98
Courier	Parcels, Inc.	$423.50
Express Mail	Federal Express	$381.00
Documentation	Parcels, Inc.	$65.71
Transportation		$1.00
Total		**$2,894.48**

Task No.	Date	Atty	Hours	Hourly Rate	Description
B160	01/25/02	JBL	.20	145.00	Telephone call with Judge's chambers re: fee application with pending retention application.

Total for B160 Fee/Employment Applications $1,796.50

TOTAL FEES: 2,203.50

----------TIME AND FEE SUMMARY----------

TIMEKEEPER	RATE	HOURS	FEES
K. Gordon	145.00	1.30	188.50
J.B. Lord	145.00	11.70	1696.50
R.A. Keuler	227.50	1.40	318.50
TOTALS		14.40	2203.50

FOR COSTS ADVANCED AND EXPENSES INCURRED:

Date	Description	Amount
01/03/02	412-355-8531/PITTSBURGH, PA/2	.81
01/08/02	732-635-3106/METUCHEN, NJ/2	.81
01/08/02	732-635-3106/METUCHEN, NJ/2	.81
	*Total Telephone Expense *	$ 2.43
12/09/01	Documentation Charge - INV 4199-VIRTUAL DOC - VENDOR: PARCELS, INC.-D D R	15.45
	*Total Documentation Charge *	$ 15.45
01/03/02	ATTY # 0887: 245 COPIES	36.75
01/03/02	ATTY # 0718; 112 COPIES	16.80
01/03/02	ATTY # 0718; 50 COPIES	7.50
	*Total Duplicating/Printing *	$ 61.05
12/09/01	Outside Duplicating - INV 687 - VENDOR: PARCELS, INC.-D D R	61.90
12/16/01	Outside Duplicating - INV 703 - VENDOR: PARCELS, INC.-D D R	746.90
12/16/01	Outside Duplicating - inv 703 - VENDOR: PARCELS, INC.-D D R	936.18
	*Total Outside Duplicating *	$ 1,744.98
11/30/01	Transportation - 11/30 - PARKING/TOLLS - VENDOR: KURT F. GWYNNE	1.00
	*Total Transportation *	$ 1.00

TOTAL EXPENSES:	1,824.91
TOTAL FEES AND DISBURSEMENTS:	$ 4,028.41

Task No.	Date	Atty	Hours	Hourly Rate	Description

TOTAL FEES: 1,600.00

----------TIME AND FEE SUMMARY----------

TIMEKEEPER	RATE	HOURS	FEES
J.B. Lord	145.00	6.40	928.00
R.A. Keuler	240.00	2.80	672.00
TOTALS		9.20	1600.00

FOR COSTS ADVANCED AND EXPENSES INCURRED:

Date	Description	Amount
02/13/02	ATTY # 0718; 10 COPIES	1.50
02/13/02	ATTY # 0718; 4 COPIES	.60
02/22/02	ATTY # 0718; 155 COPIES	23.25
02/28/02	ATTY # 0718; 30 COPIES	4.50
02/28/02	ATTY # 0718; 277 COPIES	41.55
	*Total Duplicating/Printing *	$ 71.40
12/10/01	Express Mail Service PARCELS, INC INV 12/10	203.00
	*Total Express Mail Service *	$ 203.00

TOTAL EXPENSES: 274.40

TOTAL FEES AND DISBURSEMENTS: $ 1,874.40

Task No.	Date	Atty	Hours	Hourly Rate	Description

----------TIME AND FEE SUMMARY----------

----------TIMEKEEPER---------	RATE	HOURS	FEES
K. Gordon	145.00	1.10	159.50
J.B. Lord	145.00	5.50	797.50
R.A. Keuler	240.00	.70	168.00
TOTALS		7.30	1125.00

FOR COSTS ADVANCED AND EXPENSES INCURRED:

Date	Description	Amount
03/20/02	212-476-4770/NEWYORKCTY, NY/3	1.21
	*Total Telephone Expense *	$ 1.21
02/14/02	Documentation Charge - - VENDOR: PACER SERV CENTER	50.26
	*Total Documentation Charge *	$ 50.26
02/28/02	ATTY # 0887: 251 COPIES	37.65
03/20/02	ATTY # 0685: 3 COPIES	.45
03/20/02	ATTY # 0685: 2 COPIES	.30
03/21/02	ATTY # 0887: 244 COPIES	36.60
03/21/02	ATTY # 0718; 56 COPIES	8.40
03/22/02	ATTY # 0685; 4 COPIES	.60
03/22/02	ATTY # 0685; 26 COPIES	3.90
03/25/02	ATTY # 0718; 118 COPIES	17.70
03/25/02	ATTY # 0887: 244 COPIES	36.60
	*Total Duplicating/Printing *	$ 142.20
01/07/02	Express Mail Service PARCELS INC INV 1/7/02	178.00
	*Total Express Mail Service *	$ 178.00
02/18/02	Courier Service parcels inc inv 2/18/02	7.50
02/24/02	Courier Service parcels inc inv 2/24/02	203.00
02/28/02	Courier Service parcels inc inv 2/28/02	7.50
02/28/02	Courier Service parcels inc inv 2/28/02	178.00
02/28/02	Courier Service parcels inc inv 2/28/02	27.50
	*Total Courier Service *	$ 423.50

TOTAL EXPENSES: 795.17

TOTAL FEES AND DISBURSEMENTS: $ 1,920.17