

EXHIBIT "C"

**Project Category
Second Interim Fee Application**

Project Category	General Description of Services Rendered	Necessity and Benefit to Estate	Status	Hours Expended by Professional	Total Fees by Professional
Asset Analysis and Recovery Hours: 135.4 Fees: \$41,876.50	Applicant performed research and provided analysis of issues relating to setoff and the impact of same on the Debtors' estate.	Applicant's efforts enabled the Debtors to perform duties required under Bankruptcy Code.	Open	JMC – 55.8 JAF – 8.4 MLS – 59.2 RJT – 5.0 TRG – 2.1 KGV – 4.7	JMC – \$22,320.00 JAF – \$2,730.00 MLS – \$14,800.00 RJT – \$1,250.00 TRG – \$187.00 KGV – \$587.50
Asset Disposition Hours: 59.7 Fees: \$19,499.00	Applicant analyzed and researched issues relating to the Debtors' sale motion and the impact of the assumption and/or rejection of the SBC contract. Applicant also prepared the response to SBC's objection to the Debtors' sale motion.	Applicant's efforts enabled the Debtors to perform duties required under Bankruptcy Code.	Open	JMC – 30.8 MLS – 24.3 DDR – 4.6	JMC – \$12,320.00 MLS – \$6,075.00 DDR – \$1,104.00
Assumption/Rejection of Leases and Executory Contracts Hours: 57.8 Fees: \$14,690.00	Applicant provided analysis of certain contacts between the Debtors and certain carriers, including analysis regarding the impact on the Debtors' estate regarding the assumption and/or rejection of the contracts. Applicant prepared the motion for the rejection of certain contracts as well as the attendant activity necessary to set the matters for hearing.	Applicant's efforts enabled the Debtors to perform duties required under Bankruptcy Code.	Open	JMC – 3.2 MLS – 53.1 TRG – 1.5	JMC – \$1,280.00 MLS – \$13,275.00 TRG – \$135.00

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Case Administration Hours: 55.9 Fees: \$16,310.00	Applicant provided research and analysis regarding pleadings filed in the Debtors' case, with analysis specific to the impact any pleadings filed may have on the Debtors' contractual obligations with SBC; Applicant analyzed the contracts entered into between the Debtors and SBC; Time billed in this category also includes monitoring general activity in the Debtors' case as well as other time billed, but not specific to any other time category.	Applicant's efforts enabled the Debtors to perform duties required under Bankruptcy Code.	Open	JMC – 31.0 MLS – 9.9 RJT – .2 SCS – 2.8 TRG – 10.7 KGV – 1.2	JMC - \$12,400.00 MLS - \$2,425.00 RJT - \$50.00 SCS - \$322.00 TRG - \$963.00 KGV - \$150.00
Claims Administration/Objection Hours: 1.1 Fees: \$440.00	Applicant conferred with counsel for SBC regarding the settlement of the SBC claim. Applicant also analyzed a similar settlement in order to understand how the SBC settlement could impact the Debtors' estate.	Applicant's efforts enabled the Debtors to perform duties required under Bankruptcy Code.	Open	JMC – 1.1	JMC - \$440.00
Fee/Employment Applications Hours: 51.3 Fees: \$8,631.50	Applicant handled matters associated with the modification of Applicant's employment as special counsel, including specifically, the modification application and supplemental disclosure via declaration. Likewise, Applicant prepared and distributed its monthly fee statement to all counsel in this matter, in accordance with this Court's compensation order as well as the First Interim Fee Application, which was approved by this Court.	Applicant's efforts enabled the Debtors to perform duties required under Bankruptcy Code.	Open	JMC – 1.4 MLS – 17.3 SCS – 32.5 TRG – .1	JMC – \$560.00 MLS - \$4,325.00 SCS - \$3,737.50 TRG – \$9.00

Project Category	General Description of Services Rendered	Necessity and Benefit to Estate	Status	Hours Expended by Professional	Total Fees by Professional
Litigation Total Hours: 1.3 Total Fees: \$520.00	Applicant analyzed and monitored activity a case similar to the Debtors' in order to understand how certain transactions might impact the Debtors' estate.	Applicant's efforts enabled the Debtors to perform duties required under Bankruptcy Code.	Open	JMC – 1.3	JMC – \$520.00
Other contested matters Total Hours: 203.8 Total Fees: \$30,506.50	Applicant researched and provided detailed analysis of setoff issues and the impact of same on the Debtors' estate.	Applicant's efforts enabled the Debtors to perform duties required under Bankruptcy Code.	Open	JMC – 29.9 JAF – 1.5 MLS – 137.3 TRG – 35.1	JMC - \$11,960.00 JAF - \$ 487.50 MLS - \$14,900.00 TRG – \$3,159.00