

**Exhibit A**

**Summary of Hours Billed by Attorneys and Paraprofessionals for the Fee Period**

Attorney	Position with the Applicant and Year Admitted		Department	Hourly Billing Rate	Total Billed Hours	Total Compensation
Matthew J. Antinossi	Partner	1999	Employee Benefits	\$715.00	2.40	\$1,716.00
Daniel R. Brown	Associate	2009	Restructuring	\$475.00	102.70	\$48,782.50
Keith S. Crow, P.C.	Partner	1986	Corporate	\$965.00	3.90	\$3,763.50
Edwin S. del Hierro, P.C.	Partner	1986	Corporate	\$965.00	2.80	\$2,702.00
Jeffrey Gettleman	Partner	1974	Restructuring	\$730.00	134.40	\$97,704.00
Samuel M. Gross	Associate	2006	Restructuring	\$640.00	24.90	\$15,936.00
John F. Hartmann, P.C.	Partner	1987	Litigation	\$875.00	0.80	\$700.00
Vicki V. Hood	Partner	1977	Employee Benefits	\$970.00	40.20	\$38,994.00
Todd F. Maynes, P.C.	Partner	1988	Taxation	\$995.00	14.90	\$14,825.50
Joshua R. McLane	Associate	2009	Taxation	\$440.00	7.70	\$3,388.00
David Seligman, P.C.	Partner	1996	Restructuring	\$930.00	68.60	\$63,798.00
James H.M. Sprayregen, P.C.	Partner	1985	Restructuring	\$995.00	1.20	\$1,194.00
Marla Tun	Partner	2001	Litigation	\$680.00	2.90	\$1,972.00
<b>Totals for Attorneys</b>					<b>407.40</b>	<b>\$295,475.50</b>

Paraprofessional	Position with the Applicant and Number of Years in the Position		Department	Hourly Billing Rate	Total Billed Hours	Total Compensation
Carrie Sroka	Legal Assistant	12 Months	Restructuring	\$230.00	11.30	\$2,599.00
<b>Totals for Paraprofessional</b>					<b>11.30</b>	<b>\$2,599.00</b>