

**Exhibit C**

**Summary of the Total Amount of Fees Incurred Under Each Subject Matter  
During the Fee Period**

<b>Matter Number</b>	<b>Matter Description</b>	<b>Total Billed Hours</b>	<b>Total Fees Requested</b>
5	Business Operations	8.20	\$6,644.00
6	Case Administration	5.60	\$2,390.50
7	Claims Administration and Objections	9.90	\$6,427.00
8	Contested Matters, Adversary Proceedings	7.10	\$3,801.50
9	Corporate and Securities Matters	17.40	\$14,668.50
10	Creditor Communications	76.40	\$61,461.50
11	Employee Issues	62.40	\$55,904.00
14	Non-K&E Fee, Employment Applications	1.30	\$849.00
15	Fee, Employment Applications	12.90	\$6,818.00
16	Hearings	12.30	\$8,124.00
17	Plan and Disclosure Statements	134.50	\$81,258.00
19	Tax Issues	23.60	\$18,943.50
20	Travel	14.10	\$12,193.00
21	U.S. Trustee Matters	3.00	\$1,790.00
22	Tax Refund Litigation with FDIC	5.00	\$3,273.50
23	Insurance	24.80	\$13,382.50
24	Capital Structure Analysis	0.20	\$146.00
<b>Totals</b>		<b>418.70</b>	<b>\$298,074.50</b>

**Blended Rate for Attorneys and Paraprofessionals \$711.90**