

**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	5.30	\$3,869.00
6	Case Administration	8.70	\$2,917.00
7	Claims Administration and Objections	31.00	\$16,478.50
8	Contested Matters, Adversary Proceedings	3.20	\$2,496.00
9	Corporate and Securities Matters	67.40	\$50,956.00
10	Creditor Communications	26.60	\$19,919.00
11	Employee Issues	12.10	\$11,137.00
14	Non-K&E Fee, Employment Applications	4.50	\$2,545.00
15	Fee, Employment Applications	22.60	\$11,257.50
16	Hearings	17.60	\$8,241.00
17	Plan and Disclosure Statements	198.30	\$115,693.00
19	Tax Issues	22.40	\$17,838.50
21	U.S. Trustee Matters	3.30	\$2,059.00
22	Tax Refund Litigation with FDIC	226.70	\$111,040.50
<b>Totals</b>		<b>649.70</b>	<b>\$376,447.00</b>

**Blended Rate for Attorneys and Paraprofessionals: \$579.42**