

EXHIBIT D

(Invoices of Shipman & Goodwin LLP)



One Constitution Plaza
Hartford, CT 06103-1919
Tel: (860) 251-5000

U.S. Bank National Association
Attn: James Byrnes
PO Box 960778
Boston, MA 02196-0778

April 26, 2011

FEDERAL I.D. NO. 06-0640174

Invoice: 392751B
Client: 65926
Project: 2300464

FOR PROFESSIONAL SERVICES RENDERED for the period from March 22, 2011 through March 31, 2011.

48. Corus Bankshares Trust Default

Bill Summary

Total Fees: 8,450.00

Total Balance Due: \$8,450.00

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
03/22/11	K. LaManna	0.3	Attention to committee issues, [REDACTED].
03/22/11	A. Russo	0.3	Research case law regarding [REDACTED].
03/23/11	K. Cohen	0.6	Review draft response of the committee to the request for an extension of exclusivity and draft letter to B. Pfeiffer requesting additional information from Tricadia.
03/23/11	M. Pollio	1.8	Extensive review and comment on draft response to exclusivity motion, committee letter; analyze same.
03/23/11	M. Pollio	1.2	Telephone conferences with R. Rahman, T. Meyers regarding same.
03/23/11	M. Pollio	0.9	Telephone conference with J. Byrnes regarding same; further analysis of [REDACTED].
03/24/11	K. Cohen	0.1	Analysis of current case law regarding [REDACTED].
03/24/11	K. Cohen	0.6	Review revised letter to B. Pfeiffer and Committee response regarding extension of exclusivity.
03/24/11	M. Pollio	1.5	Review and comment on revised draft letter; telephone conference with T. Meyers regarding same; telephone conference with J. Byrnes regarding same.
03/24/11	M. Pollio	1.0	Analyze issues related to [REDACTED].
03/25/11	K. Cohen	1.2	Telephone call with J. Byrnes [REDACTED]; conference call with B. Pfeiffer about issues raised by [REDACTED]; analysis of same.
03/25/11	M. Pollio	0.8	Telephone conference with B. Pfeiffer regarding committee response to Tricadia letter; follow up.
03/25/11	M. Pollio	1.2	Telephone conference with J. Byrnes regarding [REDACTED]; follow-up analysis, strategy.
03/25/11	M. Pollio	0.5	Further analysis of strategy.
03/25/11	M. Pollio	1.5	Telephone conference with T. Meyers regarding [REDACTED]; telephone conference with B. Pfeiffer regarding same; telephone conference with J. Byrnes regarding same; follow-up analysis.
03/28/11	M. Pollio	2.1	Extensive analysis of Tricadia plan issues; telephone conference with J. Byrnes regarding same.
03/29/11	M. Pollio	2.5	Telephone conferences (numerous) with J. Byrnes regarding [REDACTED]; extensive analysis of same.

03/29/11	M. Pollio	0.5	Further analysis of strategy.
03/29/11	K. Cohen	0.4	Analysis of [REDACTED].
03/30/11	K. Cohen	0.1	Review pleadings.
03/30/11	M. Pollio	0.4	Preliminary review of Tricadia reply to exclusivity.
03/31/11	M. Pollio	1.8	Review and analyze Tricadia filing regarding plan and committee; telephone conference with J. Byrnes regarding same; review committee filing.
03/31/11	M. Pollio	0.5	Telephone conference with creditors committee in advance of exclusivity hearing; follow up J. Byrnes.
03/31/11	M. Pollio	0.3	Review T. Meyers correspondence regarding outcome of exclusivity hearing, meeting with Tricadia; telephone conference with J. Byrnes regarding same.
03/31/11	K. Cohen	1.7	Review Tricadia response and T. Meyer's additional filing; telephone call with J. Byrnes regarding same and preparing for upcoming committee call; attend committee conference call; follow up analysis of issues raised on call.
03/31/11	I. Goldman	0.4	Update regarding status; review emails.
Total Hours:		<u>24.2</u>	Total Fees For This Matter: <u>\$8,450.00</u>

<u>Bill Summary by Name</u>	<u>Position</u>	<u>Hours</u>	<u>Effective Rate</u>	<u>Total</u>
I. Goldman	Partner	0.4	540.00	216.00
K. LaManna	Partner	0.3	465.00	139.50
M. Pollio	Associate	18.5	375.00	6,937.50
K. Cohen	Associate	4.7	235.00	1,104.50
A. Russo	Paralegal	0.3	175.00	52.50
Totals:		<u>24.2</u>	<u>\$349.17</u>	<u>\$8,450.00</u>
Total Balance Due:				<u>\$8,450.00</u>

If making payment by wire transfer please refer to the following wiring instructions:

Wire to: Bank of America, ABA #026009593, Account #9443134922.

For non U.S.-originated transfers: Swift Code #BOFAUS3N.

Reference: I. Goldman, 65926/48

IHG/ssg; 616425.BIL



One Constitution Plaza
Hartford, CT 06103-1919
Tel: (860) 251-5000

U.S. Bank National Association
Attn: James Byrnes
PO Box 960778
Boston, MA 02196-0778

May 25, 2011

FEDERAL I.D. NO. 06-0640174

Invoice: 394106
Client: 65926
Project: 2300464

FOR PROFESSIONAL SERVICES RENDERED through April 30, 2011.

48. Corus Bankshares Trust Default

Bill Summary

Total Fees:	4,500.50
Total Disbursements:	22.46

Total Balance Due:	\$4,522.96
---------------------------	-------------------

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
04/01/11	M. Pollio	0.4	Telephone conference with B. Pfeiffer regarding exclusivity issues, Tricadia filing, outstanding issues.
04/01/11	K. Cohen	0.6	Telephone call with B. Pfeiffer regarding exclusivity hearing and developments with Tricadia, including the possibility of alternative Plan Administrator candidates being suggested by Tricadia; analysis of same.
04/04/11	M. Pollio	0.4	Telephone conference with J. Byrnes regarding status, strategy; follow up.
04/04/11	M. Pollio	1.0	Further analysis of strategy.
04/05/11	K. Cohen	0.3	Review latest correspondence regarding a meeting with K. Tepper in New York; review potential Plan Administrator candidate information.
04/05/11	K. Cohen	0.1	Analyze legal issues regarding [REDACTED].
04/05/11	M. Pollio	0.3	Review T. Meyers correspondence regarding Tricadia meeting; review correspondence with A. Scruton regarding plan administrators.
04/05/11	K. LaManna	0.3	Attention to plan issues, liquidating trustee.
04/06/11	K. Cohen	0.2	Analyze legal issues regarding [REDACTED].
04/06/11	M. Pollio	0.3	Review correspondence regarding possible plan administrators, process for selection.
04/07/11	K. Cohen	0.3	Review correspondence regarding plan administrator candidate selection.
04/07/11	K. Cohen	0.3	Analyze legal issues regarding [REDACTED].
04/07/11	M. Pollio	0.3	Telephone conference with J. Byrnes regarding [REDACTED]; review correspondence regarding same.
04/08/11	K. Cohen	0.2	Review correspondence regarding Plan Administrator selection.
04/08/11	M. Pollio	0.2	Review correspondence regarding plan administrator interviews.
04/11/11	K. Cohen	0.3	Review Tricadia's response to the committee's request for information.
04/14/11	M. Pollio	0.4	Receive and review T. Meyers correspondence regarding [REDACTED]; numerous emails regarding same.
04/14/11	K. Cohen	0.1	Review status of case law regarding [REDACTED].

04/14/11	K. Cohen	0.2	Review email from T. Meyers regarding [REDACTED].
04/15/11	M. Pollio	0.2	Review correspondence regarding plan administrators.
04/16/11	M. Pollio	0.2	Receive and review correspondence from T. Meyers regarding [REDACTED]; analyze same.
04/18/11	M. Pollio	1.6	Prepare for and attend committee call; telephone conference with J. Byrnes regarding same.
04/18/11	K. Cohen	1.1	Attend committee conference call; follow up call with J. Byrnes; follow up analysis of same.
04/18/11	K. Cohen	0.5	Telephone call to J. Byrnes in anticipation of committee call; further review of Tricadia response letter; prepare for call.
04/19/11	K. Cohen	0.1	Review pleadings.
04/21/11	K. Cohen	0.2	Review pleadings; review update from T. Meyers regarding [REDACTED].
04/21/11	M. Pollio	0.4	Telephone conference with T. Meyers regarding status; correspondence regarding same.
04/22/11	A. Russo	0.2	Attention to the review, retrieval, compilation and distribution of daily bankruptcy case pleadings to the bankruptcy/corporate defaults team.
04/25/11	K. Cohen	0.3	Attend to issues relating to [REDACTED].
04/27/11	K. Cohen	1.2	Prepare for and attend creditors committee call; follow up call with J. Byrnes.
04/27/11	M. Pollio	1.2	Telephone conference with creditors committee; follow-up call with J. Byrnes; prepare for committee call.
04/28/11	M. Pollio	0.3	Analyze strategy regarding [REDACTED].
04/28/11	I. Goldman	0.4	Update on confirmation issues.

Total Hours:	<u>14.1</u>	Total Fees For This Matter:	<u>\$4,500.50</u>
---------------------	-------------	------------------------------------	-------------------

<u>Bill Summary by Name</u>	<u>Position</u>	<u>Hours</u>	<u>Effective Rate</u>	<u>Total</u>
I. Goldman	Partner	0.4	540.00	216.00
K. LaManna	Partner	0.3	465.00	139.50
M. Pollio	Associate	7.2	375.00	2,700.00
K. Cohen	Associate	6.0	235.00	1,410.00
A. Russo	Paralegal	0.2	175.00	35.00

Totals:	<u>14.1</u>	<u>\$319.18</u>	<u>\$4,500.50</u>
----------------	-------------	-----------------	-------------------

Bill Disbursement Summary:

Judicial Information System	22.46
-----------------------------	-------

Total Disbursements	<u>\$22.46</u>
----------------------------	-----------------------

Total Balance Due:	<u><u>\$4,522.96</u></u>
---------------------------	---------------------------------

If making payment by wire transfer please refer to the following wiring instructions:

Wire to: Bank of America, ABA #026009593, Account #9443134922.

For non U.S.-originated transfers: Swift Code #BOFAUS3N.

Reference: I. Goldman, 65926/48

IHG/ssg
619952.BIL



One Constitution Plaza
Hartford, CT 06103-1919
Tel: (860) 251-5000

U.S. Bank National Association
Attn: James Byrnes
PO Box 960778
Boston, MA 02196-0778

June 27, 2011

FEDERAL I.D. NO. 06-0640174

Invoice: 395841
Client: 65926
Project: 2300464

FOR PROFESSIONAL SERVICES RENDERED through May 31, 2011.

48. Corus Bankshares Trust Default

Bill Summary

Total Fees:	14,940.00
Total Disbursements:	11.55

Total Balance Due:	\$14,951.55
---------------------------	--------------------

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
05/02/11	K. Cohen	0.1	Receive update regarding case status.
05/02/11	K. Cohen	0.2	Attention to TOPRs administration.
05/03/11	M. Pollio	0.2	Review correspondence regarding status of Tricadia issues.
05/04/11	M. Pollio	1.5	Analyze [REDACTED].
05/04/11	I. Goldman	0.4	Analysis of status and how to proceed.
05/05/11	M. Pollio	0.5	Analyze plan issues; review new term sheet.
05/05/11	M. Pollio	1.2	Telephone conference with creditors committee; follow up.
05/05/11	I. Goldman	1.7	Telephone conference with J. Byrnes regarding status; review new term sheet; analysis; follow up Committee call; follow up telephone conference with J. Byrnes.
05/09/11	K. Cohen	0.3	Review Tricadia's proposed term sheet; analysis of same.
05/10/11	K. Cohen	0.1	Review committee update email from T. Meyers.
05/11/11	K. Cohen	0.4	Review email update from R. Rahman and draft letter to Tricadia setting forth certain [REDACTED]; analysis of same.
05/11/11	M. Pollio	1.0	Review and comment on draft letter to Tricadia; analyze same.
05/12/11	M. Pollio	0.3	Review correspondence regarding status conference; analyze same.
05/13/11	K. Cohen	0.2	Receive and review proof of ownership from Tricadia; review updates from Committee counsel.
05/13/11	M. Pollio	0.3	Review correspondence regarding Tricadia ownership position.
05/16/11	K. Cohen	0.1	Review pleadings.
05/16/11	M. Pollio	0.2	Prepare for creditors' committee call.
05/17/11	K. Cohen	0.3	Receive and review email update from T. Meyers regarding [REDACTED]; review pleadings; receive and review Tricadia letter to the Committee members.
05/17/11	M. Pollio	1.8	Telephone conference with creditors committee; prepare for same; telephone conference with J. Byrnes regarding same.

05/17/11	I. Goldman	0.8	Review emails; Committee conference call; follow up telephone conference with J. Byrnes.
05/18/11	I. Goldman	0.3	Review letter from Tricadia.
05/19/11	K. Cohen	0.5	Review Committee objection to Debtor's motion to extend exclusivity.
05/19/11	M. Pollio	0.6	Review and comment on exclusivity objection; telephone conference with J. Byrnes regarding same.
05/19/11	M. Pollio	0.4	Telephone conference with T. Meyers regarding [REDACTED].
05/19/11	I. Goldman	0.8	Review draft opposition to extension of exclusivity; propose edits; telephone conference with J. Byrnes regarding [REDACTED].
05/19/11	I. Goldman	0.3	Review email from T. Meyers; review email regarding call from T. Meyers.
05/20/11	M. Pollio	0.6	Analyze issues regarding [REDACTED].
05/20/11	K. Cohen	0.3	Attention to [REDACTED].
05/20/11	I. Goldman	0.4	Emails with client regarding [REDACTED]; analysis.
05/20/11	I. Goldman	0.3	Telephone conference with J. Byrnes regarding [REDACTED]; telephone conference with J. Byrnes regarding call.
05/20/11	I. Goldman	0.5	Review new draft of opposition; comment regarding same.
05/23/11	K. Cohen	0.3	Review revised Committee objection to extension of Debtor's exclusivity period.
05/23/11	K. Cohen	0.4	Attend to administration of [REDACTED].
05/23/11	M. Pollio	1.2	Review revised objection to exclusivity; telephone conference with J. Byrnes regarding same; correspondence regarding same.
05/23/11	I. Goldman	0.3	Review status of objection to exclusivity.
05/24/11	K. Cohen	0.1	Attention to the administration of TPRs default issues.
05/24/11	K. Cohen	0.2	Review further revised Committee objection to the extension of exclusivity; review pleadings.
05/24/11	M. Pollio	0.6	Review filed versions of exclusivity objection; telephone conference with J. Byrnes regarding same.
05/25/11	K. Cohen	1.9	Receive and review Debtor's reply to the Committee's objection to the extension of exclusivity, the Debtor's

			revised Plan of Reorganization and Plan Support Agreement; attend Committee conference call; review Committee correspondence regarding same.
05/25/11	M. Pollio	0.4	Prepare for committee call.
05/25/11	M. Pollio	0.4	Review newly filed plan, objection; correspondence with J. Byrnes regarding same.
05/25/11	M. Pollio	1.9	Telephone conference with creditors committee; follow-up analysis and telephone conference with J. Byrnes.
05/25/11	I. Goldman	1.2	Review new plan document; review issues regarding [REDACTED]; report on conference call; review follow up email from T. Meyers.
05/26/11	K. Cohen	0.5	Further review of the Debtor's reply to the Committee's objection to the extension of exclusivity, Tricadia's joinder to same, the Debtor's revised Plan of Reorganization and Plan Support Agreement.
05/26/11	M. Pollio	0.5	Review correspondence regarding in person meeting; telephone conference with J. Byrnes regarding [REDACTED].
05/26/11	I. Goldman	0.7	Review emails regarding status; telephone conference with J. Byrnes regarding [REDACTED].
05/27/11	K. Cohen	0.2	Review correspondence regarding communications with Tricadia and Tricadia's counsel.
05/27/11	M. Pollio	0.8	Analyze T. Meyers [REDACTED]; telephone conference with J. Byrnes regarding same; follow up.
05/27/11	I. Goldman	0.8	Analysis of [REDACTED]; telephone conference with J. Byrnes regarding same; review applicable legal authority regarding [REDACTED]; follow up telephone conference with J. Byrnes.
05/28/11	M. Pollio	1.0	Review and comment on draft plan.
05/31/11	K. Cohen	0.2	Receive update regarding case status and today's Committee conference call.
05/31/11	I. Goldman	1.2	Review [REDACTED]; analysis of issues.
05/31/11	I. Goldman	1.8	Prepare for today's call; conference call with Committee; follow up telephone conference with J. Byrnes.
05/31/11	I. Goldman	0.3	Follow up review comments sent by counsel.
05/31/11	M. Pollio	1.2	Review [REDACTED]; telephone conference with J. Byrnes regarding same.

05/31/11	M. Pollio	1.7	Telephone conference with creditors committee counsel; follow up.
05/31/11	M. Pollio	0.6	Comment on plan; correspondence regarding same.

Total Hours:	<u>37.0</u>	Total Fees For This Matter:	<u>\$14,940.00</u>
---------------------	-------------	------------------------------------	--------------------

<u>Bill Summary by Name</u>	<u>Position</u>	<u>Hours</u>	<u>Effective Rate</u>	<u>Total</u>
I. Goldman	Partner	11.8	540.00	6,372.00
M. Pollio	Associate	18.9	375.00	7,087.50
K. Cohen	Associate	6.3	235.00	1,480.50
Totals:		<u>37.0</u>	<u>\$403.78</u>	<u>\$14,940.00</u>

Bill Disbursement Summary:

Judicial Information System	11.55
-----------------------------	-------

Total Disbursements	<u>\$11.55</u>
----------------------------	-----------------------

Total Balance Due:	<u><u>\$14,951.55</u></u>
---------------------------	----------------------------------

If making payment by wire transfer please refer to the following wiring instructions:

Wire to: Bank of America, ABA #026009593, Account #9443134922.

For non U.S.-originated transfers: Swift Code #BOFAUS3N.

Reference: I. Goldman, 65926/48

IHG/ssg
623365.BIL



One Constitution Plaza
Hartford, CT 06103-1919
Tel: (860) 251-5000

U.S. Bank National Association
Attn: James Byrnes
PO Box 960778
Boston, MA 02196-0778

July 27, 2011

FEDERAL I.D. NO. 06-0640174

Invoice: 397311
Client: 65926
Project: 2300464

FOR PROFESSIONAL SERVICES RENDERED through June 30, 2011.

48. Corus Bankshares Trust Default

Bill Summary

Total Fees:	13,615.50
Total Disbursements:	97.22

Total Balance Due:	\$13,712.72
---------------------------	--------------------

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
06/01/11	M. Pollio	0.4	Prepare for meeting with debtor.
06/01/11	K. Cohen	0.1	Review order extending exclusivity.
06/01/11	I. Goldman	0.8	Review emails regarding tomorrow's meeting; telephone conference with J. Byrnes regarding today's call; review email regarding today's call; review new email exchange between Tricadia and T. Meyers.
06/01/11	A. Russo	0.2	Retrieve pleadings from PACER related to the Corus Bankshares bankruptcy case.
06/02/11	I. Goldman	9.2	Prepare for and attend Committee meeting with Debtor in NYC.
06/03/11	K. Cohen	0.9	Telephone call with J. Byrnes regarding [REDACTED]; analysis of issues raised by same.
06/03/11	I. Goldman	0.8	Telephone conference with J. Byrnes regarding [REDACTED].
06/06/11	M. Pollio	1.1	Analyze issues regarding [REDACTED]; telephone conference with J. Byrnes.
06/06/11	M. Pollio	1.0	Telephone conference with creditors committee; follow up.
06/06/11	I. Goldman	0.8	Review status. Thursday's meeting.
06/06/11	I. Goldman	0.4	Committee conference call.
06/07/11	K. Cohen	0.2	Attention to TPRS administration.
06/07/11	M. Pollio	0.9	Review and comment on correspondence regarding [REDACTED]; telephone conference with J. Byrnes regarding same.
06/07/11	I. Goldman	0.5	Review emails regarding [REDACTED]; comments; review follow up emails.
06/08/11	K. Cohen	0.9	Attention to various issues regarding [REDACTED].
06/08/11	M. Pollio	0.4	Review and comment on draft email; analysis of same; correspondence with J. Byrnes regarding same.
06/08/11	M. Pollio	0.3	Analyze legal issues related to [REDACTED].
06/09/11	I. Goldman	0.5	Review email draft from T. Meyers; review emails regarding [REDACTED].
06/10/11	K. Cohen	0.2	Review email update from T. Meyers regarding [REDACTED].

06/14/11	K. Cohen	0.2	Review current case law developments with respect to [REDACTED].
06/14/11	K. Cohen	0.8	Review revised Plan from Kirkland and T. Meyers' [REDACTED].
06/14/11	M. Pollio	1.7	Review revised draft plan, debtors comments to same; telephone conference with J. Byrnes regarding same.
06/14/11	M. Pollio	1.5	Telephone conference with creditors committee, including call with B. Kauffman.
06/14/11	I. Goldman	1.3	Review updated Plan of Reorganization from Kirkland; review [REDACTED]; analysis.
06/14/11	I. Goldman	0.6	Committee call regarding [REDACTED].
06/15/11	M. Pollio	0.5	Analyze issues regarding [REDACTED]; telephone conference with J. Byrnes regarding same.
06/16/11	M. Pollio	0.2	Review pleadings regarding status conference.
06/17/11	K. Cohen	0.1	Administration to TPRS deals.
06/17/11	M. Pollio	0.2	Analyze [REDACTED].
06/27/11	K. Cohen	0.1	Attention to TPRS administration.
06/27/11	M. Pollio	0.8	Telephone conference with creditors' committee.
06/27/11	M. Pollio	1.2	Review revised plan drafts; analyze same.
06/28/11	K. Cohen	0.1	Attention to TPRS administration.
06/28/11	M. Pollio	0.5	Review revised plan drafts.
06/29/11	M. Pollio	0.4	Receive and review revised disclosure statement; correspondence regarding same.
06/30/11	K. Cohen	1.6	Review revised Disclosure Statement and draft Debtor's solicitation procedures motion.
06/30/11	M. Pollio	0.4	Preliminary review of amended plan and disclosure statement.

Total Hours:	<u>31.8</u>	Total Fees For This Matter:	<u>\$13,615.50</u>
---------------------	-------------	------------------------------------	--------------------

<u>Bill Summary by Name</u>	<u>Position</u>	<u>Hours</u>	<u>Effective Rate</u>	<u>Total</u>
-----------------------------	-----------------	--------------	-----------------------	--------------

I. Goldman	Partner	14.9	540.00	8,046.00
M. Pollio	Associate	11.5	375.00	4,312.50
K. Cohen	Associate	5.2	235.00	1,222.00
A. Russo	Paralegal	0.2	175.00	35.00
Totals:		<u>31.8</u>	<u>\$428.16</u>	<u>\$13,615.50</u>

Bill Disbursement Summary:

Firm Copier Charges	0.30
Mileage	59.67
Travel Expenses	37.25

Total Disbursements	<u>\$97.22</u>
----------------------------	-----------------------

Total Balance Due:	<u><u>\$13,712.72</u></u>
---------------------------	----------------------------------

If making payment by wire transfer please refer to the following wiring instructions:

Wire to: Bank of America, ABA #026009593, Account #9443134922.

For non U.S.-originated transfers: Swift Code #BOFAUS3N.

Reference: I. Goldman, 65926/48

IHG/ssg
626851.BIL



One Constitution Plaza
Hartford, CT 06103-1919
Tel: (860) 251-5000

U.S. Bank National Association
Attn: James Byrnes
PO Box 960778
Boston, MA 02196-0778

August 29, 2011

FEDERAL I.D. NO. 06-0640174

Invoice: 398880
Client: 65926
Project: 2300464

FOR PROFESSIONAL SERVICES RENDERED through July 31, 2011.

48. Corus Bankshares Trust Default

Bill Summary

Total Fees:	12,385.50
Total Disbursements:	48.52

Total Balance Due:	\$12,434.02
---------------------------	--------------------

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
07/01/11	K. Cohen	0.2	Analyze revised Disclosure Statement.
07/05/11	K. Cohen	1.1	Analyze revised Disclosure Statement and solicitation procedures.
07/06/11	K. Cohen	0.8	Analyze draft Disclosure Statement and [REDACTED].
07/06/11	M. Pollio	1.6	Analyze revised plan and disclosure statement.
07/07/11	K. Cohen	0.8	Review estimated TOPrS claim amounts; draft notice to holders regarding new Plan and Disclosure Statement.
07/08/11	K. Cohen	0.4	Draft notice to holders regarding filing of liquidation plan and send to J. Byrnes for review.
07/08/11	M. Pollio	1.6	Revise draft notice to holders regarding revised plan.
07/08/11	I. Goldman	0.3	Review draft notice; comments.
07/11/11	K. Cohen	0.1	Attention to TPRS administration.
07/11/11	K. Cohen	0.5	Draft notices to holders regarding filing of reorganization plan by Debtor.
07/11/11	M. Pollio	1.1	Analyze issues related to plan solicitation; review correspondence regarding same.
07/13/11	M. Pollio	0.5	Telephone conference with J. Byrnes regarding [REDACTED]; follow up.
07/14/11	K. Cohen	0.2	Receive and review finalized notices to holders; telephone call to J. Byrnes regarding same.
07/14/11	M. Pollio	0.5	Review final notices to holders; telephone conference with J. Byrnes regarding same.
07/14/11	M. Pollio	0.5	Further analysis of legal issues.
07/14/11	M. Pollio	0.4	Consideration of claim amounts, reconciliation.
07/15/11	A. Russo	0.1	Attention to the retrieval, review and distribution of daily bankruptcy pleadings.
07/18/11	M. Pollio	1.3	Prepare for creditors committee call; attend call; follow up.
07/18/11	M. Pollio	1.0	Analyze claim calculations; receive and review debtors' correspondence regarding same; correspondence regarding same.
07/19/11	M. Pollio	1.3	Telephone conference with E. Zukowski regarding claim calculations; correspondence with Bank of America

			regarding same; analyze claim calculations.
07/20/11	K. Cohen	0.2	Attention to administration of TOPRS deals.
07/20/11	M. Pollio	0.5	Telephone conference and correspondence regarding claim amounts.
07/21/11	K. Cohen	0.1	Attention to TOPRS administration.
07/21/11	M. Pollio	0.4	Telephone conference and correspondence regarding claim amounts.
07/21/11	M. Pollio	0.3	Review and comment on committee support letter.
07/21/11	I. Goldman	0.3	Update regarding status.
07/21/11	A. Russo	0.1	Attention to the review and distribution of daily bankruptcy pleadings.
07/22/11	M. Pollio	0.4	Review committee support letter; correspondence regarding same.
07/22/11	M. Pollio	0.3	Consideration of disclosure statement hearing issues.
07/22/11	M. Pollio	1.5	Review revised plan and disclosure statement.
07/25/11	M. Pollio	0.5	Review revised committee support letter; correspondence regarding same.
07/25/11	M. Pollio	1.0	Further analysis of plan and disclosure statement.
07/25/11	M. Pollio	0.9	Extensive analysis of legal developments regarding [REDACTED].
07/26/11	M. Pollio	0.9	Analyze issues related to [REDACTED]; telephone conference with J. Byrnes regarding same.
07/27/11	K. Cohen	0.5	Receive update on status of Disclosure Statement hearing and possible objections to be filed; review pleadings, including multiple objections to Disclosure Statement.
07/27/11	K. Cohen	0.1	Attention to administration of TPRS deals.
07/27/11	M. Pollio	1.0	Prepare for creditors committee call; review revised disclosure statement.
07/27/11	M. Pollio	0.3	Review PBGC objection.
07/27/11	M. Pollio	1.8	Attend creditors committee call; follow up.
07/27/11	M. Pollio	1.8	Extensive analysis of financial projections, disclosures required.
07/27/11	M. Pollio	1.5	Review debtors draft reply to FDIC objection; review and

analyze FDIC objection.

07/27/11	I. Goldman	1.2	Address issues raised by FDIC objection; analysis; take part in portion of Committee call; telephone conference with J. Byrnes.
07/27/11	I. Goldman	0.5	Review Kirkland reply to FDIC objection; review emails regarding same.
07/28/11	K. Cohen	0.4	Review FDIC objection and Debtor response; review additional filings regarding Disclosure Statement hearing.
07/28/11	M. Pollio	1.4	Further review disclosure statement related pleadings; analyze strategy.
07/28/11	I. Goldman	0.4	Analysis of issues regarding FDIC objection; review emails.
07/29/11	K. Cohen	0.1	Review Order approving the Disclosure Statement.
07/29/11	M. Pollio	1.3	Review revised disclosure statement and plan; pleadings regarding same.

Total Hours:	<u>34.0</u>	Total Fees For This Matter:	<u>\$12,385.50</u>
---------------------	-------------	------------------------------------	--------------------

<u>Bill Summary by Name</u>	<u>Position</u>	<u>Hours</u>	<u>Effective Rate</u>	<u>Total</u>
I. Goldman	Partner	2.7	540.00	1,458.00
M. Pollio	Associate	25.6	375.00	9,600.00
K. Cohen	Associate	5.5	235.00	1,292.50
A. Russo	Paralegal	0.2	175.00	35.00
Totals:		<u>34.0</u>	<u>\$364.28</u>	<u>\$12,385.50</u>

Bill Disbursement Summary:

Firm Copier Charges	0.20
Judicial Information System	48.32

Total Disbursements	<u>\$48.52</u>
----------------------------	-----------------------

Total Balance Due:	<u><u>\$12,434.02</u></u>
---------------------------	----------------------------------

If making payment by wire transfer please refer to the following wiring instructions:

Wire to: Bank of America, ABA #026009593, Account #9443134922.

For non U.S.-originated transfers: Swift Code #BOFAUS3N.

Reference: I. Goldman, 65926/48

IHG/ssg; 630156.BIL



One Constitution Plaza
Hartford, CT 06103-1919
Tel: (860) 251-5000

U.S. Bank National Association
Attn: James Byrnes
PO Box 960778
Boston, MA 02196-0778

September 27, 2011

FEDERAL I.D. NO. 06-0640174

Invoice: 400140
Client: 65926
Project: 2300464

FOR PROFESSIONAL SERVICES RENDERED through August 31, 2011.

48. Corus Bankshares Trust Default

Bill Summary

Total Fees: 5,872.00

Total Balance Due: \$5,872.00

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
08/01/11	K. Cohen	1.0	Draft notice to holders regarding approval of Disclosure Statement and upcoming Plan solicitation.
08/01/11	M. Pollio	1.2	Revise notice to holders regarding plan solicitation; extensive analysis of disclosure statement orders.
08/01/11	M. Pollio	0.4	Telephone conference with J. Byrnes regarding disclosure statement approval, changes to plan, confirmation issues.
08/01/11	M. Pollio	0.8	Review applicable legal authority regarding [REDACTED].
08/02/11	I. Goldman	0.3	Comment on proposed notice to holders.
08/03/11	K. Cohen	1.1	Draft notice to holders regarding approval of the Disclosure Statement.
08/03/11	M. Pollio	0.9	Revise notices to holders; telephone conference with J. Byrnes regarding same.
08/03/11	M. Pollio	1.2	Analyze potential [REDACTED].
08/04/11	K. Cohen	1.0	Research case law regarding [REDACTED]; draft notices to holders regarding approval of the Disclosure Statement.
08/04/11	M. Pollio	0.2	Review correspondence regarding disclosure statement hearing.
08/04/11	M. Pollio	0.3	Revise notices to holders; telephone conference with J. Byrnes regarding same.
08/04/11	M. Pollio	1.0	Analyze confirmation issues.
08/04/11	A. Russo	0.2	Attention to the retrieval, review and distribution of daily bankruptcy pleadings.
08/05/11	K. Cohen	0.1	Review finalized notices to holders regarding approval of the Disclosure Statement.
08/05/11	M. Pollio	0.2	Review final notices.
08/08/11	K. Cohen	0.9	Review applicable legal authority regarding [REDACTED].
08/08/11	M. Pollio	0.9	Attend creditors committee call; follow up.
08/09/11	K. Cohen	0.8	Review applicable legal authority regarding [REDACTED].
08/09/11	M. Pollio	0.3	Consider distribution issues; telephone conference with J. Byrnes (voice mail message) regarding same.
08/10/11	M. Pollio	0.4	Correspondence regarding possible distribution issues; telephone conference with J. Byrnes regarding same.

08/24/11	M. Pollio	0.3	Correspondence regarding distribution mechanics.
08/25/11	M. Pollio	0.3	Review correspondence regarding plan supplement.
08/25/11	M. Pollio	0.3	Correspondence with J. Byrnes regarding confirmation hearing, [REDACTED].
08/29/11	M. Pollio	1.4	Receive and review update regarding litigation, plan objection; consideration of confirmation issues, plan issues; correspondence regarding claims trading.
08/30/11	K. Cohen	0.1	Attention to transfer after confirmation.
08/30/11	M. Pollio	0.4	Telephone conference with J. Byrnes regarding [REDACTED].
08/30/11	M. Pollio	1.2	Telephone conference with debtors counsel, R. Rahman regarding post-confirmation trading; follow up; prepare for same.
08/31/11	M. Pollio	0.3	Review correspondence regarding FDIC objection issues.
Total Hours:		<u>17.5</u>	Total Fees For This Matter: <u>\$5,872.00</u>

<u>Bill Summary by Name</u>	<u>Position</u>	<u>Hours</u>	<u>Effective Rate</u>	<u>Total</u>
I. Goldman	Partner	0.3	540.00	162.00
M. Pollio	Associate	12.0	375.00	4,500.00
K. Cohen	Associate	5.0	235.00	1,175.00
A. Russo	Paralegal	0.2	175.00	35.00
Totals:		<u>17.5</u>	<u>\$335.54</u>	<u>\$5,872.00</u>
Total Balance Due:				<u><u>\$5,872.00</u></u>

If making payment by wire transfer please refer to the following wiring instructions:

Wire to: Bank of America, ABA #026009593, Account #9443134922.

For non U.S.-originated transfers: Swift Code #BOFAUS3N.

Reference: I. Goldman, 65926/48

IHG/ssg
633507.BIL



One Constitution Plaza
Hartford, CT 06103-1919
Tel: (860) 251-5000

U.S. Bank National Association
Attn: James Byrnes
PO Box 960778
Boston, MA 02196-0778

October 6, 2011

FEDERAL I.D. NO. 06-0640174

Invoice: 400610
Client: 65926
Project: 2300464

FOR PROFESSIONAL SERVICES RENDERED through September 30, 2011.

48. Corus Bankshares Trust Default

Bill Summary

Total Fees:	8,430.00
Total Disbursements:	63.10

Total Balance Due:	\$8,493.10
---------------------------	-------------------

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
09/01/11	K. Cohen	2.0	Research case law on [REDACTED].
09/01/11	M. Pollio	1.0	Analyze legal issues regarding [REDACTED].
09/02/11	M. Pollio	1.5	Telephone conference with creditors committee; follow-up analysis.
09/02/11	M. Pollio	0.4	Telephone conference with J. Byrnes regarding [REDACTED].
09/03/11	M. Pollio	0.5	Receive and review correspondence regarding fees provisions, FDIC objection.
09/05/11	M. Pollio	0.5	Further analysis of plan issues, subordination.
09/05/11	I. Goldman	0.5	Analysis of issues regarding plan provision regarding indenture trustees.
09/06/11	M. Pollio	1.7	Prepare for and participate in creditors committee call; follow up with J. Byrnes.
09/06/11	M. Pollio	1.9	Further telephone conference with J. Byrnes, analysis of plan, subordination issues; review applicable legal authority regarding [REDACTED]; review FDIC plan objections.
09/06/11	I. Goldman	0.7	Conference call of committee regarding plan provisions on indenture trustees; follow up telephone conference with J. Byrnes.
09/07/11	K. Cohen	0.4	Review case law summary on [REDACTED].
09/07/11	M. Pollio	2.9	Further analysis of plan confirmation issues; review applicable legal authority regarding subordination; telephone conference with J. Byrnes regarding same.
09/07/11	M. Pollio	0.6	Analyze preliminary ballot report; telephone conference with J. Byrnes regarding same.
09/08/11	M. Pollio	0.5	Telephone conference with J. Byrnes regarding confirmation issues; analysis of same.
09/12/11	K. Cohen	0.1	Attention to TPRS administration.
09/12/11	M. Pollio	0.2	Correspondence regarding [REDACTED].
09/15/11	M. Pollio	0.3	Correspondence regarding [REDACTED], status of objection.
09/19/11	M. Pollio	0.2	Telephone conference with J. Byrnes regarding confirmation, [REDACTED].

09/20/11	M. Pollio	0.4	Review draft [REDACTED].
09/21/11	M. Pollio	0.8	Review and comment on [REDACTED]; telephone conference with R. Rahman regarding same.
09/22/11	K. Cohen	1.0	Attend Committee conference call regarding status of Disclosure Statement hearing and other pending issues, including subordination issue.
09/22/11	M. Pollio	2.1	Prepare for committee call; telephone conference with creditors committee; review revised plan; correspondence regarding same; telephone conference with J. Byrnes regarding same.
09/23/11	M. Pollio	0.5	Review third amended plan and draft confirmation order.
09/26/11	M. Pollio	0.2	Correspondence with R. Rahman regarding plan issues.
09/26/11	M. Pollio	0.4	Review revised plan, related filings.
09/27/11	K. Cohen	0.1	Analyze legal issues regarding TPRS recovery.
09/28/11	K. Cohen	0.5	Review draft confirmation order, revised Plan. draft balloting report and correspondence regarding same.
09/28/11	K. Cohen	0.4	Analyze legal issues regarding TPRS recovery.
09/28/11	M. Pollio	0.3	Review docket entries for confirmation hearing outcome; review correspondence from creditors committee counsel regarding same.
09/28/11	M. Pollio	0.3	Preliminary review of Kaye Scholer invoices in preparation for filing of fee application.
09/30/11	M. Pollio	0.3	Correspondence regarding confirmation hearing, order.
09/30/11	I. Goldman	0.3	Report on status.

Total Hours:	23.5	Total Fees For This Matter:	\$8,430.00
---------------------	------	------------------------------------	------------

<u>Bill Summary by Name</u>	<u>Position</u>	<u>Hours</u>	<u>Effective Rate</u>	<u>Total</u>
I. Goldman	Partner	1.5	540.00	810.00
M. Pollio	Associate	17.5	375.00	6,562.50
K. Cohen	Associate	4.5	235.00	1,057.50
Totals:		23.5	\$358.72	\$8,430.00

Bill Disbursement Summary:

Judicial Information System	63.10
-----------------------------	-------

Total Disbursements	<hr/> \$63.10
----------------------------	----------------------

Total Balance Due:	<hr/> \$8,493.10 <hr/>
---------------------------	-------------------------------

If making payment by wire transfer please refer to the following wiring instructions:

Wire to: Bank of America, ABA #026009593, Account #9443134922.

For non U.S.-originated transfers: Swift Code #BOFAUS3N.

Reference: I. Goldman, 65926/48

IHG/ssg
636904.BIL



One Constitution Plaza
Hartford, CT 06103-1919
Tel: (860) 251-5000

U.S. Bank National Association
Attn: James Byrnes
PO Box 960778
Boston, MA 02196-0778

November 1, 2011

FEDERAL I.D. NO. 06-0640174

Invoice: 401929
Client: 65926
Project: 2300464

FOR PROFESSIONAL SERVICES RENDERED through October 27, 2011.

48. Corus Bankshares Trust Default

Bill Summary

Total Fees:	8,010.00
Total Disbursements:	7.40
Total Balance Due:	\$8,017.40

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/03/11	K. Cohen	1.3	Prepare for and attend Committee conference call; follow up call with J. Byrnes; analysis of issues raised on calls.
10/03/11	K. Cohen	0.5	Draft notice to holders regarding Confirmation Order.
10/03/11	M. Pollio	1.3	Prepare for and participate in creditors committee call; follow up with J. Byrnes.
10/03/11	M. Pollio	0.3	Prepare for plan effective date.
10/04/11	M. Pollio	0.3	Commence preparations for effective date.
10/04/11	M. Pollio	0.2	Review draft notice to holders regarding confirmation, effective date.
10/05/11	M. Pollio	0.3	Telephone conference with J. Ben regarding fee submission; follow up.
10/06/11	K. Cohen	0.1	Attention to preparing and redacting invoice.
10/06/11	K. Cohen	0.2	Attention to TOPRS administration.
10/07/11	K. Cohen	0.2	Attention to TPRS administration.
10/08/11	K. Cohen	0.4	Redact legal invoices in anticipation of filing fee application.
10/10/11	K. Cohen	1.1	Redact legal invoices in anticipation of filing fee application.
10/10/11	M. Pollio	0.3	Telephone conference with M. Messersmith regarding effective date actions, fees filings, trust clean up.
10/12/11	K. Cohen	0.2	Review correspondence regarding upcoming Committee call.
10/12/11	M. Pollio	0.6	Review and redact invoices in preparation for filing.
10/12/11	M. Pollio	0.5	Analyze issues regarding effective date distributions; correspondence with R. Rahman regarding same.
10/13/11	K. Cohen	0.3	Review correspondence regarding upcoming Committee Conference call; analysis of issues to be raised on same.
10/13/11	K. Cohen	0.1	Attention to TPRS administration.
10/13/11	M. Pollio	0.3	Receive and review correspondence regarding fee applications; prepare for committee call.
10/14/11	K. Cohen	0.7	Prepare for and attend Committee call; analysis of issues raised by same.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/14/11	M. Pollio	1.2	Telephone conference with creditors committee; follow up call with J. Byrnes; review correspondence regarding distributions.
10/17/11	K. Cohen	0.6	Further attention to notice to holders regarding confirmation of the Plan and Effective Date; attention to redacting invoices and preparing fee application.
10/17/11	K. Cohen	0.1	Attention to administration of TPRS deals.
10/17/11	M. Pollio	0.3	Consideration of distribution issues; correspondence regarding same.
10/17/11	M. Pollio	0.3	Prepare for effective date.
10/18/11	K. Cohen	1.4	Draft fee application.
10/18/11	M. Pollio	0.2	Correspondence with Kaye Scholer regarding fee applications, effective date.
10/18/11	K. Cohen	0.1	Attention to administration of TOPRS deals.
10/19/11	K. Cohen	0.1	Monitor docket with regards to effective date.
10/20/11	K. Cohen	2.4	Draft fee application; analysis of same.
10/20/11	K. Cohen	0.2	Attention to administration of TOPRS.
10/20/11	M. Pollio	0.3	Telephone conference with J. Byrnes regarding effective date; correspondence regarding same.
10/20/11	M. Pollio	0.7	Preliminary review and comment on draft fee application.
10/21/11	K. Cohen	0.5	Further attention to preparing fee application and redaction of invoices; telephone call (voicemail) to J. Byrnes regarding U.S. Bank's fees.
10/21/11	K. Cohen	0.2	Attention to administration of TOPRS deals.
10/21/11	M. Pollio	1.5	Follow up regarding effective date; further draft and analysis of plan implementation.
10/21/11	M. Pollio	0.3	Further analysis of tax refund litigation developments.
10/24/11	K. Cohen	0.1	Attention to administration of TOPRS deals.
10/24/11	K. Cohen	0.1	Further attention to fee application.
10/25/11	M. Pollio	1.2	Draft fee application.

<u>Date</u>	<u>Name</u>	<u>Hours</u>	<u>Description</u>
10/26/11	M. Pollio	1.5	Further draft fee application; correspondence with M. Messersmith regarding filing mechanics.
10/26/11	M. Pollio	0.8	Telephone conference with other trustees regarding effective date issues, distributions; follow-up telephone conference with J. Byrnes.
10/26/11	K. Cohen	1.8	Prepare for and attend call with other Trustee's regarding distribution mechanism and fee application; follow up with J. Byrnes; continue drafting fee application.
10/27/11	K. Cohen	0.8	Further attention to fee application; review correspondence regarding Effective Date and treatment of Indenture Trustee fees.
10/27/11	M. Pollio	0.2	Correspondence regarding fee applications.
10/27/11	M. Pollio	0.3	Review correspondence regarding distribution mechanics, hold backs.

Total Hours:	<u>26.4</u>	Total Fees For This Matter:	<u>\$8,010.00</u>
---------------------	-------------	------------------------------------	-------------------

<u>Bill Summary by Name</u>	<u>Position</u>	<u>Hours</u>	<u>Effective Rate</u>	<u>Total</u>
M. Pollio	Associate	12.9	375.00	4,837.50
K. Cohen	Associate	13.5	235.00	3,172.50
Totals:		<u>26.4</u>	<u>\$303.41</u>	<u>\$8,010.00</u>

Bill Disbursement Summary:

Firm Copier Charges	7.40
---------------------	------

Total Disbursements	<u>\$7.40</u>
----------------------------	----------------------

Total Balance Due:	<u><u>\$8,017.40</u></u>
---------------------------	---------------------------------

If making payment by wire transfer please refer to the following wiring instructions:

Wire to: Bank of America, ABA #026009593, Account #9443134922.

For non U.S.-originated transfers: Swift Code #BOFAUS3N.

Reference: I. Goldman, 65926/48

MXP/tab
641573.BIL