

**Warren H. Smith & Associates, P.C.**

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Dallas, TX 75201

Tax Id# 01-0584406

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*Invoice submitted to:*

May 27, 2008

Invoice # 11087

Professional Services

			<u>Hours</u>	<u>Amount</u>
1/3/2008	LMH	receive and review e-mail from S. Seamon, Bingham, re: response to Caspian's initial report.	0.10	13.50
	ALP	Extended telephone conference with David Agay (K&E) regarding extension to respond to final report to 4th interim period (7-9.07) (.3)	0.30	46.50
	LMH	receive and review e-mail from S. Seamon, Bingham, re: October 2007 application and electronic detail.	0.10	13.50
1/4/2008	MWS	email Andrea Clark Smith of PricewaterhouseCoopers LLP requesting electronic fee and expense detail.	0.20	46.00
	MWS	receipt and preliminary review of response of PricewaterhouseCoopers LLP to initial report regarding fourth interim period.	0.60	138.00
	ALP	Reviewed PwC's response to initial report concerning 4th interim period (7-9.07) (.7)	0.70	108.50
1/5/2008	LMH	receive and review e-mail from A. Parnell re: response to Caspian's initial report for the fourth interim period.	0.10	13.50
	LMH	draft e-mail to A. Parnell re: response to Caspian's initial report.	0.10	13.50

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			<u>Hours</u>	<u>Amount</u>
1/7/2008	MWS	review PricewaterhouseCoopers LLP's response to initial report regarding fee application for fourth interim period (1.7); work on final report regarding PricewaterhouseCoopers LLP for fourth interim period (2.1).	3.80	874.00
	ALP	Reviewed AP Services' response to initial report regarding the 4th interim period (7-9.07) (1.1)	1.10	170.50
	ALP	Drafted final revisions to Kroll's initial report regarding the 4th interim period (7-9.07) (1.8)	1.80	279.00
	LMH	receive and review e-mail from L. Hartley, Kroll, re: executed copy of response to fourth interim period initial report.	0.10	13.50
	ALP	Drafted final report to AP Services regarding the 4th interim period (7-9.07) (4.7)	4.70	728.50
1/8/2008	ALP	Reviewed Willkie Farr's response to initial report concerning the 4th interim period (7-9.07) (2.3)	2.30	356.50
	ALP	Drafted final report to Reed Smith regarding the 4th interim period (7-9.07) (3.9)	3.90	604.50
	ALP	Reviewed Reed Smith's response to initial report concerning the 4th interim period (7-9.07) (.8)	0.80	124.00
	ALP	Drafted and responded to e-mails with Warren Smith regarding responses due to initial reports concerning 4th interim period (7-9.07) (.1)	0.10	15.50
	MWS	review response of PricewaterhouseCoopers LLP regarding fees related to fee applications and billing (0.6); review relevant sections of fee detail (1.1); further drafting and analysis regarding PricewaterhouseCoopers LLP final report (2.7).	4.40	1,012.00
1/9/2008	ALP	Drafted final report to Willkie Farr regarding the 4th interim period (7-9.07) (2.9)	2.90	449.50
	ALP	Drafted final report to Appleby regarding the 4th interim period (7-9.07) (4.2)	4.20	651.00
	ALP	Reviewed Appleby's response to initial report to 4th interim period (7-9.07) (.8)	0.80	124.00

			<u>Hours</u>	<u>Amount</u>
1/9/2008	MWS	work on final report regarding fee application of PricewaterhouseCoopers LLP for fourth interim period.	1.30	299.00
1/10/2008	ALP	Drafted final report to Carter regarding the 4th interim period (7-9.07) (2.9)	2.90	449.50
	ALP	Reviewed Carter's response to initial report to 4th interim period (7-9.07) (1.4)	1.40	217.00
	ALP	Drafted final report to Young Conaway regarding the 4th interim period (7-9.07) (3.3)	3.30	511.50
	ALP	Reviewed Young Conaway's response to initial report to 4th interim period (7-9.07) (.6)	0.60	93.00
1/11/2008	ALP	Reviewed K&E's response to initial report concerning the 4th interim period (7-9.07) (3.1)	3.10	480.50
	MWS	draft final report regarding fee application of PricewaterhouseCoopers LLP for fourth interim period.	1.00	230.00
	ALP	Drafted final report to Morris Nichols regarding the 4th interim period (7-9.07) (4.3)	4.30	666.50
	ALP	Reviewed Morris Nichols' response to initial report concerning the 4th interim period (7-9.07) (.8)	0.80	124.00
1/14/2008	MWS	emails with Alexa L. Parnell regarding final report for PricewaterhouseCoopers LLP for fourth interim period (0.1); draft final report (1.5).	1.60	368.00
	ALP	Reviewed Dune Capital's response to initial report concerning the 4th interim period (7-9.07) (.7)	0.70	108.50
	LMH	receive, review, and respond to e-mail from A.Parnell re: Bingham and Kroll final reports.	0.10	13.50
	ALP	Drafted final report to Dune Capital regarding the 4th interim period (7-9.07) (2.1)	2.10	325.50
	ALP	Drafted final report to Caspian Advisors concerning the 4th interim period (7-9.07) (2.3)	2.30	356.50

			<u>Hours</u>	<u>Amount</u>
1/14/2008	ALP	Reviewed Caspian Advisor's response to initial report concerning the 4th interim period (7-9.07) (.8)	0.80	124.00
	ALP	Drafted Omnibus Final Report for those with no objections concerning the 4th interim period (7-9.07) (1.3)	1.30	201.50
1/15/2008	LMH	Preliminary draft of final report re Bingham for the fourth interim period.	0.40	54.00
	LMH	Preliminary draft of final report re Kroll for the fourth interim period.	1.00	135.00
	ALP	Drafted and responded to e-mails with Nicole Mackenzie (PWC) regarding PWC's October, 2007 monthly invoices (.2)	0.20	31.00
	MWS	draft final report regarding fee application of PricewaterhouseCoopers LLP for fourth interim period.	5.80	1,334.00
	ALP	Drafted final report to MNAT regarding the 4th interim period (7-9.07) (2.9)	2.90	449.50
	ALP	Reviewed MNAT's response to initial report concerning the 4th interim period (7-9.07) (.8)	0.80	124.00
	ALP	Continued reviewing K&E's response to initial report concerning the 4th interim period (7-9.07) (1.6)	1.60	248.00
1/16/2008	ALP	Telephone conference with Brian Lohan regarding Sidley's response to 4th interim period (7-9.07) (.2)	0.20	31.00
	ALP	Finalized drafting of final report to Dune Capital regarding the 4th interim period (7-9.07) (2.3)	2.30	356.50
	ALP	Reviewed Sidley's response to initial report regarding 4th interim period (7-9.07) (.4)	0.40	62.00
	ALP	Researched airfares (.4)	0.40	62.00
	ALP	Drafted final revisions to Bingham's final report concerning the 4th interim period (7-9.07) (2.1)	2.10	325.50

			<u>Hours</u>	<u>Amount</u>
1/16/2008	ALP	Drafted final revisions to PwC's final report concerning the 4th interim period (7-9.07) (1.3)	1.30	201.50
	WHS	detailed review of Caspian 4th Int FR	0.10	27.50
	WHS	detailed review of Morris 4th Int FR	0.10	27.50
1/17/2008	ALP	Finalized drafting of final report to Kroll regarding the 4th interim period (7-9.07) (2.5)	2.50	387.50
	ALP	Reviewed Pepper Hamilton's response to initial report regarding the 4th interim period (7-9.07) (.3)	0.30	46.50
	ALP	Drafted final report to Pepper Hamilton regarding the 4th interim period (7-9.07) (1.7)	1.70	263.50
	ALP	Reviewed Sidley's monthly invoices and interim fee application regarding the 4th interim period (7-9.07) (.7)	0.70	108.50
	ALP	Drafted final report to Sidley regarding the 4th interim period (7-9.07) (2.3)	2.30	356.50
	LMH	receive and review e-mail from A. Parnell re: preliminary draft final report for Kroll's fourth quarterly application.	0.10	13.50
	WHS	detailed review of, and revisions to, Dune Capital 4th Int FR	0.10	27.50
1/18/2008	WHS	detailed review of Sidley 4th Int FR	0.10	27.50
	WHS	detailed review of, and revisions to, Bingham 4th Int FR	0.10	27.50
	WHS	detailed review of AP Services 4th Int FR	0.10	27.50
	WHS	detailed review of YCST 4th Int FR	0.10	27.50

**Hours**    **Amount**

1/18/2008	WHS	detailed review of Kroll 4th Int FR	0.10	27.50
	LMH	receive, review, and respond to e-mail from A. Parnell re: discrepancy in Kroll's transportation costs identified in preliminary final report.	0.10	13.50
	ALP	Telephone conference with Jeff Allgood regarding status of filed final reports concerning the 4th interim period (7-9.07) (.2)	0.20	31.00
	ALP	Reviewed AP Services response to initial report regarding 4th interim period (7-9.07) (1.3)	1.30	201.50
	ALP	Reviewed AP Services monthly invoices and interim fee application regarding 4th interim period (7-9.07) (.7)	0.70	108.50
	ALP	Drafted final report to AP Services regarding 4th interim period (7-9.07) (4.3)	4.30	666.50
	ALP	Continued drafting final report to Kroll regarding the 4th interim period (7-9.07) (1.7)	1.70	263.50
	LMH	Revision to preliminary draft of final report re Kroll for the fourth interim period.	0.10	13.50
	LMH	receive, review, and respond to e-mail from L. Hartley, Kroll, re: discrepancy in transportation costs in fourth quarterly period application.	0.10	13.50
	LMH	draft e-mail to L. Hartley, Kroll, re: discrepancy in transportation costs.	0.10	13.50
1/19/2008	ALP	Drafted final report to Young Conaway regarding 4th interim period (7-9.07) (3.6)	3.60	558.00
	ALP	Reviewed Young Conaway's response to initial report regarding 4th interim period (7-9.07) (1.5)	1.50	232.50
1/20/2008	ALP	Reviewed Appleby's responsive exhibits to initial report concerning the 4th interim period (7-9.07) (2.3)	2.30	356.50
	ALP	Drafted final report to Appleby regarding the 4th interim period (7-9.07) (3.1)	3.10	480.50

			<u>Hours</u>	<u>Amount</u>
1/21/2008	ALP	Reviewed Carter's response to initial report regarding 4th interim period (7-9.07) (1.1)	1.10	170.50
	ALP	Drafted final report to Carter regarding 4th interim period (7-9.07) (4.3)	4.30	666.50
	LMH	receive and review second e-mail from L. Hartley, Kroll, re: fourth interim period expenses.	0.10	13.50
	LMH	receive, review, and respond to e-mail from L. Hartley, Kroll, re: exchange rate variations in transportation expenses in the fourth interim period.	0.10	13.50
	ALP	Finalized drafting of final report to Appleby regarding the 4th interim period (7-9.07) (2.2)	2.20	341.00
1/22/2008	ALP	Continued drafting final report to Carter regarding 4th interim period (7-9.07) (.7)	0.70	108.50
	ALP	Reviewed Reed Smith's response to initial report regarding 4th interim period (7-9.07) (1.3)	1.30	201.50
	ALP	Drafted final report to Reed Smith regarding the 4th interim period (7-9.07) (4.2)	4.20	651.00
	WHS	detailed review of, and revisions to, Carter 4th Int FR	0.10	27.50
	WHS	detailed review of Appleby 4th Int FR	0.10	27.50
1/23/2008	WHS	detailed review of, and revisions to, Reed 4th Int FR	0.10	27.50
	ALP	Reviewed Reed Smith's prior interim period fee applications concerning fees charged for fee application preparation (.5)	0.50	77.50
	ALP	Drafted final revisions to Reviewed Reed Smith's final report concerning the 4th interim period (7-9.07) (1.4)	1.40	217.00
	ALP	Drafted revisions to omnibus final report concerning the 4th interim period (7-9.07) (1.1)	1.10	170.50

			<u>Hours</u>	<u>Amount</u>
1/23/2008	ALP	Reviewed Willkie Farr's monthly invoices and interim fee application regarding the 4th interim period (7-9.07) (.9)	0.90	139.50
	ALP	Reviewed Willkie Farr's response to initial report regarding the 4th interim period (7-9.07) (2.2)	2.20	341.00
	ALP	Drafted final report to Willkie Farr regarding the 4th interim period (7-9.07) (4.1)	4.10	635.50
1/24/2008	WHS	detailed review of, and revisions to, Willkie 4th Int FR	0.20	55.00
	ALP	Continued drafting final report to Willkie Farr regarding the 4th interim period (7-9.07) (5.9)	5.90	914.50
	ALP	Telephone conference with Warren Smith concerning Willkie Farr's final report regarding the 4th interim period (7-9.07) (.1)	0.10	15.50
	ALP	Reviewed K&E's monthly invoices and interim fee application regarding the 4th interim period (7-9.07) (1.1)	1.10	170.50
	ALP	Reviewed K&E's response to initial report regarding the 4th interim period (7-9.07) (3.7)	3.70	573.50
1/25/2008	WHS	detailed review of, and revisions to, Omnibus 4th Int FR	0.20	55.00
	ALP	Drafted final report to K&E regarding the 4th interim period (7-9.07) (8.3)	8.30	1,286.50
1/26/2008	ALP	Continued drafting final report to K&E regarding the 4th interim period (7-9.07) (4.4)	4.40	682.00
	WHS	detailed review of K&E FR - 4th int	0.20	55.00
1/29/2008	LMH	draft e-mail to A. Parnell re: next quarterly period initial reports.	0.10	13.50
	LMH	receive, review, and respond to e-mail from A. Parnell re: deadline for current interim period final reports.	0.10	13.50



<u>Hours</u>	<u>Amount</u>
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**For professional services rendered**

<b>156.40</b>	<b>\$25,790.50</b>
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Timekeeper Summary

Name

Alexa L. Parnell

Lisa M Hamm

Mark W Steirer

Warren H Smith

<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
133.10	155.00	\$20,630.50
2.90	135.00	\$391.50
18.70	230.00	\$4,301.00
1.70	275.00	\$467.50