

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:	)	Chapter 11
	)	
PUMPKIN PATCH LLC, <sup>1</sup>	)	Case No. 09-12200 (BLS)
	)	<b>Objection Deadline: 8/30/2010 at 4:00 p.m.</b>
Debtor.	)	
	)	

**SUMMARY OF ELEVENTH MONTHLY APPLICATION OF  
NIXON PEABODY LLP, COUNSEL FOR THE DEBTOR, FOR ALLOWANCE OF  
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF  
EXPENSES INCURRED FROM  
MAY 1, 2010 THROUGH MAY 31, 2010**

Name of Applicant:	<u>Nixon Peabody LLP</u>
Authorized to Provide Professional Services to:	<u>Debtor</u>
Date of Retention Order:	July 22, 2009 ( <i>nunc pro tunc</i> to June 29, 2009)
Period for Which Compensation and Reimbursement is Sought:	<u>May 1, 2010 through</u> <u>May 31, 2010</u>
Amount of Compensation Sought as Actual, Reasonable and Necessary:	<u>\$20,329.50</u>
Amount of Expense Reimbursement Sought as Actual, Reasonable and Necessary:	<u>\$289.50</u>

This is a(n) x Monthly \_\_\_ Interim \_\_\_ First Fee Application.

This is Nixon Peabody LLP's eleventh monthly application.

The total time expended in connection with the preparation of this fee application is not included as such time was expended after the Compensation Period.

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<sup>1</sup> The last four digits of Pumpkin Patch LLC's federal tax identification number are 4007. The mailing address for Pumpkin Patch LLC is 951 Mariners Island Boulevard, Suite 650, San Mateo, CA 94404.

Prior monthly applications filed:

<b>Date Filed</b>	<b>Period Covered</b>	<b>Requested</b>		<b>Approved</b>	
		<b>Fees</b>	<b>Expenses</b>	<b>Fees</b>	<b>Expenses</b>
September 2, 2009	June 29, 2009 through July 31, 2009	\$85,722.00	\$1,830.49	\$85,722.00	\$1,830.49
October 5, 2009	August 1, 2009 through August 31, 2009	\$33,549.50	\$756.11	\$33,549.50	\$756.11
November 2, 2009	September 1, 2009 through September 30, 2009	\$13,752.50	\$61.34	\$13,752.50	\$61.34
November 24, 2009	October 1, 2009 through October 31, 2009	\$11,276.50	\$0.00	\$9,021.20	\$0.00
December 11, 2009	November 1, 2009 through November 30, 2009	\$18,800.00	\$1.60	\$15,040.00	\$1.60
January 11, 2010	December 1, 2009 through December 31, 2009	\$15,901.50	\$32.72	\$12,721.20	\$32.72
March 19, 2010	January 1, 2010 through January 31, 2010	\$38,619.50	\$59.13	\$30,895.60	\$59.13
March 30, 2010	February 1, 2010 through February 28, 2010	\$14,284.00	\$17.14	\$11,427.20	\$17.14
April 20, 2010	March 1, 2010 through March 31, 2010	\$46,208.00	\$354.05	\$36,966.40	\$354.05
May 19, 2010	April 1, 2010 through April 30, 2010	\$28,013.50	\$75.60	\$22,410.80	\$75.60

**TIME SUMMARY TO ELEVENTH MONTHLY APPLICATION OF NIXON PEABODY  
LLP FOR ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED AND  
REIMBURSEMENT OF EXPENSES**

<u>Name</u>	<u>Year of Admission</u>	<u>Hourly Rate</u>	<u>Total Hours</u>	<u>Total Fees</u>
<b>Partner</b>				
Dennis J. Drebsky	1970	\$865.00	18.6	\$16,089.00
<b>Associate</b>				
Lee Harrington	1999	\$520.00	5.8	\$3,016.00
Alex Horn	2005	\$395.00	3.1	\$1,224.50
<b><u>TOTAL</u></b>			27.5	\$20,329.50

**PROJECT CATEGORY SUMMARY**

<u>Project Category</u>	<u>Total Hours</u>	<u>Total Fees</u>
Asset Disposition	0.7	\$364.00
Case Administration	19.4	\$16,505.00
Fee/Employment Applications	3.1	\$1,224.50
Plan and Disclosure Statement	4.3	\$2,236.00
<b><u>TOTAL</u></b>		27.5 \$20,329.50

**EXPENSE SUMMARY**

<u>Description</u>	<u>Amount</u>
Copier	\$2.60
Lodging	\$262.90
Meals	\$24.00
<b><u>TOTAL</u></b>	
	\$289.50

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:	)	
	)	Chapter 11
PUMPKIN PATCH LLC, <sup>1</sup>	)	Case No. 09-12200 (BLS)
	)	
Debtor.	)	
	)	

**ELEVENTH MONTHLY APPLICATION OF NIXON PEABODY LLP, AS COUNSEL  
FOR PUMPKIN PATCH LLC, FOR ALLOWANCE OF COMPENSATION  
FOR SERVICES RENDERED AND FOR REIMBURSEMENT OF EXPENSES  
INCURRED FOR THE PERIOD  
MAY 1, 2010 THROUGH MAY 31, 2010**

Nixon Peabody LLP (“NP”), as counsel for Pumpkin Patch LLC (the “Debtor”), as and for its application for allowance of interim compensation for professional services rendered for the period May 1, 2010 through May 31, 2010, and for reimbursement of expenses incurred in connection with such services (the “Application”), respectfully states as follows:

**I. FEES AND EXPENSES FOR WHICH ALLOWANCE IS SOUGHT**

1. This Application is made by NP pursuant to §§ 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 (a) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), the Local Rules for the United States Bankruptcy Court for the District of Delaware (the “Local Rules”) and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 (Appendix A to 28 C.F.R. § 58) (the “Guidelines”) for: (a) allowance of compensation for services rendered to the Debtor in the aggregate amount of \$20,329.50; and

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<sup>1</sup> The last four digits of Pumpkin Patch LLC’s federal tax identification number are 4007. The mailing address for Pumpkin Patch LLC is 951 Mariners Island Boulevard, Suite 650, San Mateo, CA 94404.

(b) reimbursement of expenses incurred in connection with the rendition of such services in the aggregate amount of \$289.50, for the period from May 1, 2010 through May 31, 2010 (the "Compensation Period").

2. During the Compensation Period, NP attorneys expended a total of 27.5 hours for which compensation is requested. To the extent that time or disbursement charges for services rendered or disbursements incurred relate to the Compensation Period, but are not processed until after the date hereof, NP reserves the right to request additional compensation for such services and reimbursement of such expenses in a future application.

3. NP maintains computerized records of the daily time sheets submitted by all NP attorneys. Preceding the time entries is a chart listing the names, billing rates and time spent by each of the attorneys rendering services on behalf of the Debtor. In support of this Application, copies of these computerized records, together with a computer generated detailed itemization of the expenses incurred by NP for which reimbursement is sought, have been furnished to the Debtor, the Court and the United States Trustee, and are attached hereto as Exhibit A.

4. NP seeks approval and payment of the fees and expenses incurred during the Compensation Period.

## **II. BACKGROUND**

5. On June 29, 2009 (the "Petition Date"), the Debtor filed a voluntary petition in this Court for relief under chapter 11 of the Bankruptcy Code. The factual background regarding the Debtor, including its business operations, its capital and debt structure, and the events leading to the filing of this bankruptcy case, is set forth in detail in the declaration

filed in support of the Debtor's chapter 11 petition and various first day applications and motions.

6. The Debtor continues to manage and operate its business as debtor in possession under Bankruptcy Code sections 1107 and 1108.

7. The Court has jurisdiction over this Application pursuant to 28 U.S.C. §§ 157(b) and 1334. Venue of this Application in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This Application is a core proceeding pursuant to 28 U.S.C. §157(b)(2).

**III. SERVICES RENDERED BY NP DURING THE COMPENSATION PERIOD**

8. The following is a non-exhaustive summary description of the primary services rendered by NP during the Compensation Period, which highlights the benefits conferred upon the Debtor, its estate and creditors as a result of NP's efforts. All of the professional services rendered by NP on behalf of the Debtor and its estate are set forth in the computerized time records maintained by NP, and the Court respectfully is referred to those records for the details of all of the work performed by NP.

**A. Case Administration (Amount: \$16,505.00)**

9. NP expended 19.4 hours on work relating to the administration of this case. NP attorneys remained in close contact with the Debtor concerning the status of plan confirmation and voting issues. In addition, NP attorneys prepared for and attended the plan confirmation hearing held on May 27, 2010.

**B. Plan and Disclosure Statement (Amount: \$2,236.00)**

10. NP expended 4.3 hours on work relating to the Debtor's plan and disclosure statement. During the Compensation Period, NP continued to devote substantial time and attention to the plan of reorganization and disclosure statement, including attention to the

plan voting process and addressing an objection filed by the Texas Comptroller of Public Accounts. NP attorneys further revised the Findings and Fact and Conclusions of Law and Order Confirming Second Amended Plan of Reorganization, which was signed and entered by the Court on May 27, 2010.

**C. Summary**

11. The foregoing discussion only summarizes and highlights the more significant professional services rendered during the Compensation Period by NP on behalf of the Debtor in connection with this chapter 11 case.

12. The matters handled by NP have required thoughtful effort by the partners and associates of NP. NP submits that it has achieved the foregoing in an expeditious and efficient manner, always mindful of the costs to the Debtor's estate.

**IV. THE COMPENSATION REQUESTED**

13. § 330 provides that a court may award a professional employed under § 327 of the Bankruptcy Code "reasonable compensation for actual necessary services rendered . . . and reimbursement for actual, necessary expenses." 11 U.S.C. § 330(a)(1). § 330 also sets forth the criteria for the award of such compensation and reimbursement.

14. In the instant case, NP respectfully submits that the services for which it seeks compensation in this Application were necessary for and beneficial to the Debtor's estate. NP further submits that the compensation requested herein is reasonable in light of the nature, extent, and value of such services to the Debtor, its estate, and all parties in interest.

15. In awarding compensation pursuant to §§ 330 and 331 of the Bankruptcy Code to professional persons employed under §§ 327 or 1103 of the Bankruptcy Code, the Court must take into account, among other factors, the cost of comparable non-bankruptcy services.

The legislative history of this section aptly explained the need to provide for compensation comparable to other non-bankruptcy legal services:

The effect of [section 330] is to overrule . . . cases that require fees to be determined based on notions of conservation of the estate and economy of administration. If [those] cases were allowed to stand, attorneys that could earn much higher incomes in other fields would leave the bankruptcy arena. Bankruptcy specialists, who enable the system to operate smoothly, efficiently, and expeditiously, would be driven elsewhere, and the bankruptcy field would be occupied by those who could not find other work and those who practice bankruptcy law only occasionally almost as a public service. Bankruptcy fees that are lower than fees in other areas of the legal profession may operate properly when the attorneys appearing in bankruptcy cases do so intermittently, because a low fee in a small segment of a practice can be absorbed by other work. Bankruptcy specialists, however, if required to accept fees in all cases that are consistently lower than fees they could receive elsewhere, will not remain in the bankruptcy field.

H.R. Rep. No. 595, 95th Cong., 1st Sess. 329-30 (1977). See also 124 Cong. Rec. H11,091-92 (daily ed. Sept. 28, 1978); S17,408 (daily ed. Oct. 6, 1978).

16. The professional services rendered by NP required and will continue to require an expenditure of substantial time and effort. During the Compensation Period, in excess of 27.5 recorded hours have been expended by NP's professionals in the rendition of the required professional services and for which NP seeks compensation.

17. NP respectfully submits that application of the foregoing criteria justifies the compensation requested in this Application.

18. NP has encountered complex and difficult legal problems during the course of this bankruptcy proceeding, involving many areas of legal expertise in various areas. The professional services rendered in those matters have been performed by attorneys with broad expertise and high levels of skill in their practice areas or specialty. This highly professional and expert group of attorneys has ensured that the Debtor's case has progressed in an efficient manner.

19. During the Compensation Period, NP has been required to furnish extensive services that have often fully occupied the time of its attorneys, frequently to the preclusion of other firm matters and clients. If this was not a case under the Bankruptcy Code, NP would charge the Debtor and expect to receive on a current basis, an amount at least equal to the amounts requested herein for the professional services rendered. Pursuant to the criteria normally examined in bankruptcy cases, and based upon the factors to be considered in accordance with §§ 330 and 331 of the Bankruptcy Code, the results that have been achieved throughout this case more than substantiate charges in that amount. The services that NP has rendered thus far have produced benefits that have inured to the Debtor, its estate and its creditors.

20. The prosecution of these matters to date justifies compensation at least in the amount requested. Thus, NP requests that such compensation be allowed. In view of the policy underlying §§ 330 and 331 of the Bankruptcy Code that attorneys in bankruptcy cases be compensated on a parity with attorneys practicing in other fields, it is respectfully submitted that compensation should be allowed as requested.

21. In view of the foregoing, NP respectfully requests that it be allowed compensation in the amount of \$20,329.50 for the Compensation Period.

## **V. DISBURSEMENTS**

22. NP incurred \$289.50 in expenses in providing professional services during the Compensation Period.

23. With respect to photocopying expenses, NP charges all of its clients \$0.20 per page for copies made. With respect to facsimile expenses, NP excludes charges for incoming facsimile transmissions. NP includes charges for outgoing domestic facsimiles at \$1.00 per page

and outgoing international facsimiles at \$2.00 per page. These charges are intended to cover NP's direct operating costs for photocopying and facsimile facilities, which costs are not incorporated into the NP hourly billing rates. Only clients who actually use photocopying, facsimile, and other office services of the types set forth in the expense summary are separately charged for such services. The effect of including such expenses as part of the hourly billing rates would impose that cost upon clients who do not require extensive photocopying, facsimile, and document production facilities and services. The amount of the standard photocopying and facsimile charge is intended to allow NP to cover the related expenses of its photocopying and telecopying service.

24. If time constraints imposed by the circumstances of this case require NP's attorneys and other employees to devote substantial amounts of time during the evenings and on weekends to the performance of legal services on behalf of the Debtor, consistent with firm policy, attorneys and other employees of NP who worked late into the evenings are reimbursed for their reasonable meal costs and their cost for transportation home. NP's regular practice is not to include components for those charges in overhead when establishing billing rates, and to charge its clients for these and all other out-of-pocket disbursements incurred during the regular course of the rendition of services.

25. In addition, same day and overnight delivery of documents and other materials may be required at times as a result of deadlines and/or emergencies necessitating the use of such express services. These disbursements are not included in NP's overhead for the purpose of setting billing rates.

26. NP has made every effort to minimize its disbursements in this case. The actual expenses incurred in providing professional services were absolutely necessary,

reasonable and justified under the circumstances to serve the needs of the Debtor, its estate and creditors. None of the travel-related expenses of NP attorneys (to the extent such expenses are included herein) were for first-class airfare, luxury accommodations, or deluxe meals.

27. In view of the foregoing, NP respectfully requests that it be reimbursed in the amount of \$289.50 for expenses incurred during the Compensation Period.

## **VI. CONCLUSION**

28. The legal services summarized by this Application and rendered by NP to the Debtor during the Compensation Period were substantial, professional, and beneficial to the Debtor. They were reasonable and necessary to the preservation and maximization of the Debtor's estate.

29. As noted above, the amounts sought by NP consist only of actual and reasonable billable time expended by attorneys of \$20,329.50 and actual and necessary disbursements made by NP of \$289.50 during the Compensation Period. As demonstrated throughout this Application, the other factors typically considered in determining compensation - including complexity, results achieved, special expertise, magnitude of the matter, and professional standing -- all militate toward the conclusion that the amount of compensation requested by NP is necessary, fair, and reasonable.

30. In light of (a) the complexity of these matters, (b) the results achieved, (c) the significant contributions made and time devoted, often under severe time constraints and to the preclusion of other matters, (d) awards of compensation in similar cases, and (e) other factors pertinent to the allowance of compensation, NP believes that the compensation sought herein is fair and reasonable and is authorized under the relevant provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the Guidelines and the Local Guidelines.

31. All services for which compensation is sought were performed for and on behalf of the Debtor and its estate, and not on behalf of any other creditor or party in interest. NP is charging its standard hourly rate for professionals performing services. No payments have heretofore been made or promised to NP for services rendered, or to be rendered, in connection with these cases, except as described in this Application. NP has not entered into any agreement, express or implied, with any other party in interest for the purpose of fixing or sharing fees or other compensation to be paid for professional services rendered in this case.

**VII. CERTIFICATE OF COMPLIANCE AND WAIVER**

32. The undersigned representative of NP certifies that he has reviewed the requirements of Del. Bankr. LR 2016-2 and that this Application substantially complies to that Local Rule. To the extent that this Application does not comply in all respects with the requirements of Del. Bankr. LR 2016-2, NP believes that such deviations are not material and respectfully requests that any such requirement be waived.

**WHEREFORE**, NP respectfully requests that this Court enter an order (a) directing the payment of (i) \$20,329.50 as compensation for the Compensation Period; and (ii) reimbursement of actual and necessary expenses incurred and recorded by NP for the Compensation Period in the amount of \$289.50; and (b) granting such other and further relief as this Court deems just and proper.

Dated: August 10, 2010

**NIXON PEABODY LLP**  
Attorneys for Pumpkin Patch LLC  
Debtor and Debtor in Possession

By:     /s/Dennis J. Drebsky      
Dennis J. Drebsky  
437 Madison Avenue  
New York, New York 10022  
(212) 940-3000

**EXHIBIT A**

NIXON PEABODY LLP

Counsel to Pumpkin Patch LLC  
Debtor and Debtor in Possession

Itemized Invoice for the Period May 1, 2010 through May 31, 2010

[See attached]

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

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In re:	)	Chapter 11
	)	
PUMPKIN PATCH LLC, <sup>1</sup>	)	Case No. 09-12200 (BLS)
	)	<b>Objection Deadline: 8/10/2010 at 4:00 p.m. (ET)</b>
	)	
Debtor.	)	
	)	

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**NOTICE OF ELEVENTH MONTHLY APPLICATION OF NIXON PEABODY LLP, AS  
COUNSEL FOR PUMPKIN PATCH LLC, FOR ALLOWANCE OF COMPENSATION  
FOR SERVICES RENDERED AND FOR REIMBURSEMENT OF EXPENSES  
INCURRED FOR THE PERIOD MAY 1, 2010 THROUGH MAY 31, 2010**

PLEASE TAKE NOTICE that on August 10, 2010, Nixon Peabody, LLP, filed the attached **Eleventh Monthly Application Of Nixon Peabody LLP, Counsel for the Debtor, For Allowance of Compensation For Services Rendered And Reimbursement Of Expenses As Attorneys For The Debtor For The Period May 1, 2010 Through May 31, 2010** (the “Application”) with the United States Bankruptcy Court for the District of Delaware, 824 North Market Street, 6th Floor, Courtroom #3, Wilmington, Delaware 19801 (the “Court”).

PLEASE TAKE FURTHER NOTICE that, pursuant to the Court’s Administrative Order Establishing Procedures for Interim Compensation and Reimbursement of Professionals, dated July 22, 2009 (the “Interim Compensation Order”), objections, if any, to the Application must be filed with the Clerk of the United States Bankruptcy Court for the District of Delaware, 824 North Market Street, Wilmington, Delaware 19801, and be served upon (i) the Office of the United States Trustee, J. Caleb Boggs Federal Building, 2nd Floor, 844 King Street, Wilmington, Delaware 19801, Attn: David Buchbinder, Esq.; (ii) the Debtor, Pumpkin Patch LLC, c/o

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<sup>1</sup> The last four digits of Pumpkin Patch LLC’s federal tax identification number are 4007. The mailing address for Pumpkin Patch LLC is 1112 Montana Ave., #455, Santa Monica, CA 90403.

Distribution Resources, 233001 54<sup>th</sup> Avenue South, Kent, Washington 98032; and (iii) counsel to the Debtor, Nixon Peabody LLP, 437 Madison Avenue, New York, New York 10056, Attn: Dennis J. Drebsky, Esq.; and Womble Carlyle Sandridge and Rice, PLLC, 222 Delaware Avenue, Suite 1501, Wilmington, Delaware 19801, Attn: Thomas M. Horan (collectively, the “Notice Parties”) so as to be *actually received* no later than **4:00 p.m. (ET) on August 10, 2010** (the “Objection Deadline”).

PLEASE TAKE FURTHER NOTICE that if any responses or objections to the Application are timely filed, served and received, and the parties are unable to reach a resolution of such objections, WCSR may either (i) file a motion seeking resolution of the Objection with the Court, together with a request for payment of the difference, if any, between the Maximum Monthly Payment and the Actual Monthly Payment made to the affected Professional (the “Incremental Amount”); or (ii) forego payment of the Incremental Amount until the next interim or final fee application hearing, at which time the Court will consider and dispose of the Objection if requested by the parties. Only those objections made in writing and timely filed and received in accordance with the Interim Compensation Order and the procedures described herein will be considered by the Court at such hearing.

PLEASE TAKE FURTHER NOTICE that, pursuant to the Interim Compensation Order, if no objection to the Application is timely filed, served, and received by the Objection Deadline, WCSR may file a certificate of no objection (a “CNO”) with the Court with respect to the fees and expenses requested in the Application. Upon filing of a CNO, the Debtor will be authorized and directed to pay WCSR an amount equal to the lesser of (i) 80% of the fees and 100% of expenses requested in the Application or (ii) 80% of the fees and 100% of the expenses in the Application not subject to an objection without need for further order of the Court.

Dated: August 10, 2010

**WOMBLE CARLYLE SANDRIDGE  
& RICE, PLLC**

/s/ Thomas M. Horan

Mark L. Desgrosseilliers (DE Bar No. 4083)

Thomas M. Horan (DE Bar No. 4641)

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-and-

Dennis J. Drebsky

**NIXON PEABODY LLP**

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Telephone: (212) 940-3000

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Lee Harrington (DE Bar No. 4046)

**NIXON PEABODY LLP**

100 Summer Street

Boston, MA 02110

Telephone: (617) 345-6016

Facsimile: (866) 741-0618

*Counsel to the Debtor and Debtor-in-Possession*

**Nixon Peabody LLP**

Attorneys at Law  
 100 Summer Street  
 Boston, MA 02110-2131  
 TEL: (617) 345-1000  
 FAX: (617) 345-1300

July 14, 2010

Chris Cardwell  
 General Manager Property  
 Pumpkin Patch Retail LLC  
 439 East Tamaki Road  
 Auckland  
 New Zealand

Invoice No. 9210406  
 Account: 052621  
 Mills, Craig D.  
 Terms: Due Upon Receipt

**FOR PROFESSIONAL SERVICES RENDERED through May 31, 2010, including:****MATTER NO. 000002 - WORKOUT/RESTRUCTURING OF U.S. BUSINESS****For Professional Fees:**

Date	Timekeeper	Hours	Description of Services	
<b><u>BK02 Asset Disposition</u></b>				
05/27/10	L. Harrington	0.30	Attention to claims resolution.	
05/28/10	L. Harrington	0.40	Attention to claims resolution.	
<b>Task Total: None</b>		<b>0.70</b>		<b>Task Fees: 364.00</b>
<b>Phase Total: Asset Disposition</b>		<b>0.70</b>		<b>Phase Fees: 364.00</b>
<b><u>BK04 Case Administration</u></b>				
05/04/10	D. Drebsky	0.50	Research regarding objection by State of Texas.	
05/06/10	D. Drebsky	0.50	Review revised language for resolving Texas objection.	
05/13/10	D. Drebsky	1.20	Review voting and status of objections. Preparation for and conference call with M. Washington et al.	
05/17/10	D. Drebsky	0.30	Review case/voting status.	
05/20/10	L. Harrington	0.40	Follow up with client on plan confirmation and voting issues.	

05/21/10	L. Harrington	0.40	Follow up with client on plan confirmation and voting issues.
05/24/10	D. Drebsky	1.60	Revise and submit balloting and Washington confirmation support affidavits.
05/25/10	D. Drebsky	2.80	Prepare for confirmation hearing. Prepare exhibits, etc.
05/26/10	D. Drebsky	5.90	Travel to Delaware. Meetings with Tom Horan and M. Washington. Prepare for hearing.
05/27/10	D. Drebsky	5.80	Review confirmation order and prepare for testimony and profer. Meet with M. Washington and co-counsel. Return to NY. Confirmation approved.

**Task Total: None**

19.40

**Task Fees: 16505.00**

**Phase Total: Case Administration**

19.40

**Phase Fees: 16505.00**

**BK07 Fee/Employment Applications**

05/11/10	A. Horn	0.30	Attention to third interim fee application.
05/12/10	A. Horn	0.40	Attention to fee applications.
05/13/10	A. Horn	1.80	Review of invoices, preparation of tenth monthly fee application.
05/14/10	A. Horn	0.20	Attention to monthly fee application.
05/19/10	A. Horn	0.40	Finalize and coordinate filing of monthly fee application.

**Task Total: None**

3.10

**Task Fees: 1224.50**

**Phase Total: Fee/Employment Applications**

3.10

**Phase Fees: 1224.50**

**BK11 Plan and Disclosure Statement**

05/04/10	L. Harrington	0.60	Work to resolve Texas taxing authority plan objection.
05/07/10	L. Harrington	0.20	Attention to plan voting process.
05/10/10	L. Harrington	0.30	Attention to plan voting process.

05/11/10	L. Harrington	1.20	Attention to plan voting process (0.2). Revise Plan to address objections by Texas Comptroller (1.0).
05/12/10	L. Harrington	0.20	Attention to plan voting process.
05/13/10	L. Harrington	0.60	Follow up on status of plan voting process (0.2). Participate in telephone conference with client to discuss plan confirmation process (0.4).
05/18/10	L. Harrington	0.20	Attention to plan confirmation and voting issues.
05/19/10	L. Harrington	0.20	Attention to plan confirmation and voting issues.
05/24/10	L. Harrington	0.40	Attention to revised plan of reorganization.
05/26/10	L. Harrington	0.20	Attention to confirmation order.
05/27/10	L. Harrington	0.20	Attention to plan confirmation.

**Task Total: None**

**4.30**

**Task Fees: 2236.00**

**Phase Total: Plan and Disclosure Statement**

**4.30**

**Phase Fees: 2236.00**

**TOTAL HOURS: 27.50**

**TOTAL FEES:**

**\$20,329.50**

**TIMEKEEPER SUMMARY**

<u>Timekeeper</u>	<u>Rate</u>	<u>Hours</u>	<u>Fees</u>
<b><u>Partners</u></b>			
D. Drebsky	865.00	18.60	16,089.00
<b><u>Associates</u></b>			
L. Harrington	520.00	5.80	3,016.00
A. Horn	395.00	3.10	1,224.50
<b>Associates Totals</b>		<b>8.90</b>	<b>4,240.50</b>
<b>Total All Timekeepers:</b>		<b>27.50</b>	<b>\$20,329.50</b>

**For Charges and Disbursements:**

<u>Description</u>	<u>Amount</u>
Copier	2.60
Lodging	262.90
Meals	24.00

TOTAL CHARGES AND DISBURSEMENTS: \$ 289.50

**TOTAL FOR MATTER -- WORKOUT/RESTRUCTURING OF U.S. BUSINESS: \$20,619.00**

Total Fees.....	\$	20,329.50
Total Charges and Disbursements .....	\$	<u>289.50</u>
Total Time and Costs .....	\$	<u>20,619.00</u>
<b>TOTAL FOR STATEMENT:</b>		<b><u><u>\$20,619.00</u></u></b>

