

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

----- X
In re : Chapter 11
CRABTREE & EVELYN, LTD., :
Debtor. : Case No. 09-14267 (BRL)
----- X

**FIRST INTERIM APPLICATION OF CLEAR THINKING GROUP LLC, FINANCIAL
ADVISOR FOR THE DEBTOR, FOR COMPENSATION AND
REIMBURSEMENT OF EXPENSES FOR THE PERIOD
FROM JULY 1, 2009 THROUGH SEPTEMBER 30, 2009**

Name of Applicant: Clear Thinking Group LLC

Authorized to Provide Professional Services to: Crabtree & Evelyn, Ltd.

Date of Retention: July 29, 2009, nunc pro tunc to July 1, 2009

Period for which compensation and reimbursement is sought: July 1, 2009 through September 30, 2009

Amount of Compensation sought as actual, reasonable and necessary: \$356,897.50

Amount of Expense Reimbursement sought as actual, reasonable and necessary: \$ 48,562.18

This is Clear Thinking Group LLC's first interim fee application in this case.

Period Covered	Fees Requested	Fees Paid or To Be Paid (80%)	Holdback (20%)	Expenses Requested	Expenses Paid or To Be Paid (100%)
July 1, 2009 through July 31, 2009	\$123,652.50	\$98,922.00	\$24,730.50	\$15,069.31	\$15,069.31
August 1, 2009 through August 30, 2009	\$117,680.00	\$94,144.00	\$23,536.00	\$18,243.34	\$18,243.34
September 1, 2009 through September 30, 2009	\$115,565.00	\$92,452.00	\$23,113.00	\$15,249.53	\$15,249.53
TOTAL	\$356,897.50	\$285,518.00	\$71,379.50	\$48,562.18	\$48,562.18

SUMMARY OF SERVICES BY PROFESSIONAL

Clear Thinking Group

CONSULTANT SUMMARY

FOR SERVICES RENDERED

Period: July 1, 2009 - September 30, 2009

PROFESSIONAL	INITIALS	TITLE	RATE	HOURS	FEES
Stuart Kessler	SK	Partner	\$450.00	4.7	\$2,115.00
Lee Diercks	LD	Partner	\$450.00	84.6	\$37,282.50
Alan Minker	AM	Managing Director	\$400.00	380.9	\$152,360.00
Roxane Norris	RN	Consultant	\$275.00	129.1	\$35,502.50
Patrick Diercks	PD	Consultant	\$275.00	381.9	\$105,022.50
David Russo	DR	Analyst	\$150.00	164.1	\$24,615.00
Grand Total				1145.3	\$356,897.50
Blended Rate			\$311.62		

COMPENSATION BY PROJECT CATEGORY

Clear Thinking Group

Project Summary

FOR SERVICES RENDERED

Period: July 1, 2009 - September 30, 2009

CODE	PROJECT	HOURS	FEES
110	Case Administration	16.0	\$ 6,122.50
111	SOFA Preparation	100.6	\$ 31,247.50
112	General Creditor Inquiries	94.1	\$ 33,685.00
113	Pleadings and Motions	9.0	\$ 2,962.50
120	Asset Analysis & Recovery	9.6	\$ 3,865.00
121	Accounts Receivable Collection	1.4	\$ 560.00
150	Creditors Committee	56.6	\$ 23,350.00
155	Court Hearings	10.7	\$ 4,815.00
160	Fee Applications	14.6	\$ 4,177.50
170	Applicant Retention Agreement Preparation	0.5	\$ 225.00
185	Leases & Contracts	11.5	\$ 3,900.00
195	Non-working Travel	3.5	\$ 787.50
210	Business Operations	85.1	\$ 28,855.00
211	Financial Reports	140.4	\$ 41,397.50
212	Vendor Issues	16.1	\$ 6,327.50
220	Employee Benefits & Pensions	2.0	\$ 800.00
230	Financing, DIP Negotiation, Use of Cash Collateral, etc.	60.8	\$ 20,965.00
240	Tax Issues	1.1	\$ 440.00
241	Utility Issues	7.4	\$ 2,510.00
250	Real Estate	13.3	\$ 4,145.00
311	Reclamation Claims	17.8	\$ 5,145.00
311.1	Secured Creditors	0.4	\$ 160.00
321	Business Plan	472.8	\$ 130,455.00
	Total	1145.3	\$ 356,897.50

EXPENSE SUMMARY

Clear Thinking Group

EXPENSE SUMMARY BY CATEGORY

Period: July 1, 2009 - September 30, 2009

EXPENSE CATEGORY	AMOUNT
AIR FARE	\$ 19,506.39
HOTEL	\$ 12,631.68
MEALS	\$ 4,020.77
AUTO RENTAL	\$ 8,656.05
PARKING, GAS, TOLLS	\$ 1,770.14
MILEAGE	\$ 1,679.51
TRANSPORTATION	\$ 144.90
ADMINISTRATION	\$ 27.49
CONFERENCE CALLS	\$ 52.15
POSTAGE	\$ 41.78
PRINT/SCAN/COPY CHARGES	\$ 31.32
TOTALS	\$ 48,562.18

NOTES: It should be noted that Applicant only billed for coach airfare, for meals incurred in connection with assignment, for mileage at \$0.55 per mile, for photocopies at \$0.18 per page, and for the actual charges related to conference calls and FedEx charges.

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : **Chapter 11**
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CRABTREE & EVELYN, LTD., :
: **Case No. 09-14267 (BRL)**
Debtor. :
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**FIRST INTERIM APPLICATION OF CLEAR THINKING GROUP LLC, FINANCIAL
ADVISOR FOR THE DEBTOR, FOR COMPENSATION AND
REIMBURSEMENT OF EXPENSES FOR THE PERIOD
FROM JULY 1, 2009 THROUGH SEPTEMBER 30, 2009**

Clear Thinking Group LLC (“Applicant”), financial advisor to Crabtree & Evelyn, Ltd. (the “Debtor”), respectfully represents:

I.

INTRODUCTION

1. This is Applicant’s first interim application (the “Application”) for allowance of compensation and reimbursement of expenses pursuant to § 331 of chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”), the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the Southern District of New York (the “Local Rules”) and the *Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code and Bankruptcy Rule 2016(a) Establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals*, dated July 29, 2009 (the “Interim Compensation Order”).

2. This Application seeks an interim allowance of compensation for legal services rendered by Applicant in the total amount of **\$356,897.50** and reimbursement of certain expenses incurred by (or first billed by outside vendors to) Applicant in the amount of **\$48,562.18** for the

period from July 1, 2009 through September 30, 2009 (the “Compensation Period”), all as more fully set forth below.

3. This Application complies with the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and the Interim Compensation Order, as stated in the certification dated November 16, 2009, accompanying this Application, made on behalf of Applicant by Lee A. Diercks (the “Certification”). The Certification is attached hereto as “**Exhibit A**”.

II.

BACKGROUND

4. On July 1, 2009, the Debtor commenced with this Court a voluntary case under the Bankruptcy Code. The Debtor is authorized to operate its businesses and manage its properties as debtor in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No trustee or examiner has been appointed in this chapter 11 case.

5. On July 10, 2009, as amended on July 14, 2009, the Office of the United States Trustee appointed an official committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the “Committee”).

A. Applicant’s Retention

6. On July 1, 2009, the Debtor filed the Application for Entry of an Order Under Bankruptcy Code Sections 327, 328 and 330 Authorizing Retention and Employment of Clear Thinking Group LLC as Financial Advisor to the Debtor, Nunc Pro Tunc to the Petition Date, as to which there was no objection. On July 22, 2009, Applicant filed a Supplemental Affidavit of Lee A. Diercks in Support of Debtor’s Application for Entry of an Order Under Bankruptcy Code Sections 327, 328 and 330 Authorizing Retention and Employment of Clear Thinking Group LLC as Financial Advisor to the Debtor, Nunc Pro Tunc to the Petition Date, as to which

there was no objection.. This Court approved the Debtor's retention of Applicant pursuant to an order entered on July 29, 2009.

B. Previous Fee Applications

7. This is Applicant's first interim fee application in this case. Applicant has previously served monthly fee applications in accordance with the Interim Compensation Order for the months of July, August and September 2009:

- Applicant served a first monthly fee application on September 14, 2009, pursuant to which it requested the sum of \$123,652.50, plus the sum of \$15,069.31, representing actual and necessary out-of-pocket disbursements incurred during the period of July 1, 2009 through July 31, 2009. No objections were filed to the first monthly fee application. Applicant has been paid 80% of the fees and 100% of the expenses requested in its first monthly fee application, to which the \$100,000.00 retainer was applied.
- Applicant served a second monthly fee application on October 9, 2009, pursuant to which it requested the sum of \$117,680.00, plus the sum of \$18,243.34, representing actual and necessary out-of-pocket disbursements incurred during the period of August 1, 2009 through August 31, 2009. No objections were filed to the second monthly fee application. Applicant has been paid 80% of the fees and 100% of the expenses requested in its second monthly fee application.
- Applicant served a third monthly fee application on October 23, 2009, pursuant to which it requested the sum of \$115,565.00, plus the sum of \$15,249.53, representing actual and necessary out-of-pocket disbursements incurred during the period of September 1, 2009 through September 30, 2009.

III.

JURISDICTION AND STATUTORY PREDICATES

8. This Court has jurisdiction to consider this Application pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409. The statutory predicates for the relief requested herein are §§ 105(a), 330 and 331 of the Bankruptcy Code and Bankruptcy Rule 2016.

IV.

SERVICES RENDERED DURING COMPENSATION PERIOD OF JULY 1, 2009 THROUGH SEPTEMBER 30, 2009

9. During the Compensation Period, Applicant's services to the Debtor included professional advice and representation in connection with discreet categories in this chapter 11 proceeding. The aggregate hours and amount for each category is set forth on the cover pages to this Application.

10. To apprise this Court of the professional services rendered during the Compensation Period, Applicant sets forth the following summary of professional services rendered. However, the summary is intended only to highlight the general categories of services performed by Applicant on behalf of the Debtor. It is not intended to set forth each and every item of professional services which Applicant performed.

Case Administration (110)

11. This category includes time expended by Applicant on a variety of activities related to the case administration.. Services rendered in this project category include (i) updates to Creditors Matrix; (ii) conferring with the Debtor and Debtor counsel regarding case developments and status; (iii) conferring with Debtor and Debtor counsel regarding Committee

formation and initial UST meeting; and (iv) preparation of bankruptcy case information summary for Debtor.

12. Applicant expended 16.0 hours of time for a charge of \$6,122.50 for services rendered with respect to matters relating to case administration.

Sofa Preparation (111)

13. This category includes time expended by Applicant with respect to research, compilation, and preparation of required SOFA and Schedules. Applicant spent time in this category (i) meeting with Debtor regarding reporting requirements; (ii) researching questions, compiling data, and preparing necessary schedules as required for Debtor's SOFA and Schedules; (iii) conferring with Debtor and Debtor counsel regarding updates and filing.

14. Applicant expended 100.6 hours of time for a charge of \$31,247.50 for services rendered with respect to matters relating to sofa preparation.

General Creditor Inquiries (112)

15. This category includes time expended by Applicant with respect to information requests from Creditors and/or Committee advisors. Applicant spent time in this category (i) setting up and maintaining data room for sharing Debtor reports and information with the Committee and Committee advisors (ii) meeting with the Committee and Committee advisors regarding information requests and related materials; (iii) responding to Committee requests via e-mail or phone calls.

16. Applicant expended 94.1 hours of time for a charge of \$33,685.00 for services rendered with respect to matters relating to general creditor inquiries.

Pleadings & Motions (113)

17. This category includes time expended by Applicant with respect to review of court filed documents. Applicant spent time in this category reviewing the petition and first day

motions and conferring with the Debtor and Debtor counsel in regards to impact on employee, customer, and cash management issues.

18. Applicant expended 9.0 hours of time for a charge of \$2,962.50 for services rendered with respect to matters relating to pleadings and motions.

Asset Analysis and Recovery (120)

19. This category includes time expended by Applicant with respect to analysis of the Debtor's assets and recovery thereof. Applicant spent time in this category preparing and updating the Debtor's liquidation analysis and conferring with the Debtor regarding the same.

20. Applicant expended 9.6 hours of time for a charge of \$3,865.00 for services rendered with respect to matters relating to asset analysis and recovery.

Accounts Receivable Collection (121)

21. This category includes time expended by Applicant with respect to management of Debtor's receivables. Applicant spent time in this category reviewing the Debtor's receivables and conferring with the Debtor regarding the same.

22. Applicant expended 1.4 hours of time for a charge of \$560.00 for services rendered with respect to matters relating to accounts receivable collection.

Creditors Committee (150)

23. This category includes time expended by Applicant with respect to preparation for and meeting with the Committee. Applicant spent time in this category (i) meeting with Debtor and Debtor counsel regarding Committee meeting and requests; (ii) preparing a powerpoint presentation presented to the Committee related to the current status of the Debtor, recent performance, turnaround strategies, and other management issues; and (3) meeting and corresponding with Committee in response to questions regarding various case issues.

24. Applicant expended 56.6 hours of time for a charge of \$23,350.00 for services rendered with respect to matters relating to the creditors committee.

Court Hearings (155)

25. This category includes time expended by Applicant with respect to preparation for, and attendance at, Court hearings, including the first day hearing, and the July 29, 2009 hearing.

26. Applicant expended 10.7 hours of time for a charge of \$4,815.00 for services rendered with respect to matters relating to Court hearings.

Fee Applications (160)

27. This category includes time expended by Applicant with respect to preparation, review, and distribution of monthly fee statements as required by Court Order. Applicant spent time in this category compiling information for time and expense summaries, preparing monthly fee statements, and distribution of same.

28. Applicant expended 14.6 hours of time for a charge of \$4,177.50 for services rendered with respect to matters relating to fee applications.

Applicant Retention Agreement Preparation (170)

29. This category includes time expended by Applicant with respect to preparation of retention motion. Applicant spent time in this category conferring with US Trustee and Debtor Counsel regarding retention application issues.

30. Applicant expended 0.5 hours of time for a charge of \$225.00 for services rendered with respect to matters relating to applicant retention agreement preparation.

Leases & Contracts (185)

31. This category includes time expended by Applicant with respect to the Debtor's unexpired non-residential leases of real property and executory contracts. Applicant spent time

in this category (i) conferring with the Debtor and Counsel concerning issues related to rejection of leases and exiting of store locations; (ii) preparing exhibits to reject certain unexpired non-residential real property leases; (iii) conferring with the Debtor regarding compilation of executory contract summary for the schedules.

32. Applicant expended 11.5 hours of time for a charge of \$3,900.00 for services rendered with respect to matters relating to leases and contracts.

Non-Working Travel (195)

33. This category is for non-working travel time expended by Applicant. Non-working travel time is billed at one-half of Applicant's hourly rates. Applicant's travel during the Compensation Period includes time relating to its attendance at Court hearings held on July 2, 2009 pursuant to section 341 of the Bankruptcy Code.

34. Applicant expended 3.5 hours of time for a charge of \$787.50 for services rendered with respect to matters relating to non-working travel.

Business Operations (210)

35. This category includes time expended by Applicant with respect to the business operations and day-to-day business issues of the Debtor. Applicant spent time during the Compensation Period (i) meeting and conferring with Debtor related to various case and strategy issues including treasury controls, sales channel expansion, inventory supply chain management, overhead/expense reductions, , employee matters, and other daily management issues; (ii) meeting with Debtor and KPMG related to landlord negotiations and rent reductions; and (iii) updating financial models with actuals.

36. Applicant expended 85.1 hours of time for a charge of \$28,855.00 for services rendered with respect to matters relating to business operations.

Financial Reports (211)

37. This category includes time expended by Applicant with respect to preparation of monthly operating reports, weekly financial updates, and information requested by case constituents. Applicant spent time in this category (i) conferring with Debtor regarding the Initial Operating Report and the Monthly Operating Reports (“MOR”) required by the US Trustee; (ii) preparation and review of monthly MOR; (iii) preparation of weekly financial cash flows; (iv) preparation and updates of analyses of potential rejection damage claims; and (v) research regarding fresh start accounting processes.

38. Applicant expended 140.4 hours of time for a charge of \$41,397.50 for services rendered with respect to matters relating to financial reports.

Vendor Issues (212)

39. This category includes time expended by Applicant with respect to vendor issues. Applicant spent time in this category meeting with Debtor related to vendor communications and conferring with Debtor and Debtor counsel regarding various vendor issues related to claims, payables, and inventory shipments.

40. Applicant expended 16.1 hours of time for a charge of \$6,327.50 for services rendered with respect to matters relating to vendor issues.

Employee Benefits & Pensions (220)

41. This category includes time expended by Applicant regarding issues related to employee benefits and pensions. Applicant spent time during the Compensation Period conferring with the Debtor and Debtor counsel concerning employee issues, including payment issues related to the first day employee wages and benefits order.

42. Applicant expended 2.0 hours of time for a charge of \$800.00 for services rendered with respect to matters relating to employee benefits and pensions.

Financing, DIP Negotiation, Use of Cash Collateral, etc. (230)

43. This category includes time expended by Applicant with respect to the debtor-in-possession financing facility (the “DIP”) and the Debtor’s request to use cash collateral and the terms thereof. In connection therewith, Applicant (i) conferred with Debtor and Debtor counsel, counsel for Kuala Lumpur Kepong Berhad, the Debtor’s ultimate parent and DIP lender, and counsel for the Committee concerning issues related to the DIP; and (ii) drafted the DIP budget model and various iterations of the same.

44. Applicant expended 60.8 hours of time for a charge of \$20,965.00 for services rendered with respect to matters relating to financing, DIP negotiation, use of cash collateral, etc..

Tax Issues (240)

45. This category includes time expended by Applicant with respect to tax issues. Applicant spent time in this category conferring with Debtor regarding sales tax issues.

46. Applicant expended 1.1 hours of time for a charge of \$440.00 for services rendered with respect to matters relating to tax issues.

Utility Issues (241)

47. This category includes time expended by Applicant with respect to review and reconciliation of utility issues. Applicant spent time in this category (i) conferring with Debtor regarding the utility motion and requirements regarding adequate assurance deposits; (ii) compiling and preparing adequate assurance deposit summary and corresponding with Debtor and Debtor counsel related to the same.

48. Applicant expended 7.4 hours of time for a charge of \$2,510.00 for services rendered with respect to matters relating to utility issues.

Real Estate (250)

49. This category includes time expended by Applicant with respect to issues related to real estate. Applicant spent time in this category (i) compiling information and preparing real estate summary; (ii) developing 4-wall analyses; and (iii) conferring with Debtor and Debtor counsel related to store performance, landlord negotiations, and real estate plan strategy.

50. Applicant expended 13.3 hours of time for a charge of \$4,145.00 for services rendered with respect to matters relating to real estate.

Reclamation Claims (311)

51. This category includes time expended by Applicant with respect to reclamation and other claims against the Debtor. Applicant spent time in this category (i) compiling information and preparing 503(b)(9) analysis; and (ii) conferring with Debtor and Debtor counsel regarding claims and process.

52. Applicant expended 17.8 hours of time for a charge of \$5,145.00 for services rendered with respect to matters relating to reclamation claims.

Secured Creditors (311.1)

53. This category includes time expended by Applicant with respect to issues related to secured creditors. Applicant spent time in this category conferring with Debtor regarding parent company/secured creditor issues.

54. Applicant expended 0.4 hours of time for a charge of \$160.00 for services rendered with respect to matters relating to secured creditors.

Business Plan (321)

55. This category includes time expended by Applicant with respect to the Debtor's business plan. Applicant spent time in this category (i) developing a lengthy power point presentation presented to the Debtor regarding various business strategy issues related to the

2010-2012 Business Plan; (ii) recommending and managing turnaround initiatives including supply chain management, brand development, sales channel expansion, retail store profitability, customer loyalty programs, marketing improvements, and overhead/expense reductions; (iii) drafting and revising various iterations of a business plan model; and (iv) analyzing inventory processes and developing an inventory plan.

56. Applicant expended 472.8 hours of time for a charge of \$130,455.00 for services rendered with respect to matters relating to the business plan.

V.

MATTERS PERTAINING TO APPLICANT

57. Applicant has maintained contemporaneous time records which indicate the time that each professional has spent working on a particular matter and the nature of the work performed. Copies of these time records are annexed to this Application as **Exhibit "B"**. The total number of hours expended by Applicant's professionals during the Compensation Period in conjunction with this case is 1145.3. All of the services have been rendered by those individuals at Applicant's firm as listed on Applicant's personnel chart attached hereto.

58. The personnel who have expended extensive time on this matter during the Compensation Period are as follows: (a) Stuart Kessler and Lee Diercks: Mr. Kessler and Mr. Diercks have been actively involved in all aspects of this case; and (b) Alan Minker, Patrick Diercks, Roxane Norris, and David Russo: Mr. Minker, Mr. Diercks, Ms. Norris, and Mr. Russo were responsible for various day-to-day issues that arose during the Compensation Period.

59. Established in 2001, Applicant has advised companies and creditors in numerous distressed situations, both in and out of bankruptcy proceedings. Applicant's clients include companies, creditors, corporate parents and financial sponsors, as well as acquirers of troubled assets. Applicant has participated in many restructurings and liquidations for retail clients

including One Price Clothing, Inc., Market Antiques & Home Furnishings, Inc., Prints Plus, Inc., Bag 'n Baggage, Inc., Boot Town & Western Wearhouse, LTD., Copeland Sports, Inc., The Parent Company, Inc., Lillian Vernon, Inc., Rag Shop, Inc., Barbeques Galore, Inc., and Bachrach Acquisition, LLC. Applicant has a wealth of experience of providing services in retail Chapter 11 cases and has an excellent reputation as a result of many years of quality services it has rendered on behalf of debtors throughout the United States.

60. Applicant rendered all the professional services for which compensation is requested herein in connection with the Debtor's chapter 11 case in furtherance of Applicant's professional responsibilities as financial advisor for the Debtor.

61. During the Compensation Period, the professionals of Applicant devoted substantial time, 1145.3 hours, in rendering professional services to the Debtor, all of which time was reasonable and necessary.

62. Applicant, by experience, training and ability, is fully qualified to perform the services for which compensation is sought here. Applicant represents or holds no interest adverse to the Debtor with respect to the matters upon which it is engaged.

63. No agreement or understanding exists between Applicant and any other entity for the sharing of compensation to be received for services rendered in or in connection with this chapter 11 case.

VI.

EXPENSES

64. Annexed as part of the cover sheet is a list of the necessary and actual disbursements incurred during the Compensation Period in connection with the above-described work. These records indicate that Applicant has advanced and will have advanced, during the Compensation Period, the sum of \$48,562.18 in necessary and actual out-of-pocket expenses. In

connection with said expenses, it should be noted that Applicant only billed for coach airfare, for meals incurred in connection with assignment, for mileage at \$0.55 per mile, for photocopies at \$0.18 per page, and for the actual charges related to conference calls and FedEx charges.

VII.

THE REQUESTED COMPENSATION SHOULD BE ALLOWED

65. Section 331 of the Bankruptcy Code provides for interim compensation of professionals and incorporates the substantive standards of section 330 to govern the Court's award of such compensation. 11 U.S.C. § 331. Section 330 provides that a court may award a professional employed under section 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). Section 330 sets forth the criteria for the award of such compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded..., the court should consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

(A) the time spent on such services;

(B) the rates charged for such services;

(C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;

(D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;

(E) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and

(F) whether the compensation is reasonable based on the customary compensation charged by comparably skilled

practitioners in cases other than cases under this title 11 U.S.C. § 330(a)(3).

66. Applicant respectfully submits that the services for which it seeks compensation in this Application were, at the time rendered, believed to be necessary for, beneficial to, and in the best interests of, the Debtor. Applicant further submits that the compensation requested herein is reasonable in light of the nature, extent, and value of such services to the Debtor. The services rendered by Applicant were consistently performed in a timely manner commensurate with the complexity, importance, and nature of the issues involved. Applicant respectfully submits that approval of the compensation sought herein is warranted.

VIII.

NOTICE AND PRIOR APPLICATION

67. Notice of this Application has been provided to (i) counsel for the Debtor, (ii) counsel for the Committee, (iii) the U.S. Trustee; (iv) counsel for Kuala Lumpur Kepong Berhad; (v) all other parties entitled to notice in this case. Applicant submits that the foregoing constitutes good and sufficient notice and that no other or further notice need be given.

68. No previous application for the relief sought herein has been made to this or any other court.

WHEREFORE, Applicant hereby respectfully requests (i) interim allowance of compensation for Applicant's duly authorized, necessary and valuable service to the Debtor during the Compensation Period in the aggregate amount of **\$356,897.50**; (ii) reimbursement to Applicant for actual and necessary expenses incurred during the Compensation Period in connection with the aforesaid services in the aggregate amount of **\$48,562.18**; and (iii) payment of the 20% holdback in the amount of **\$71,379.50**.

Dated: November 16, 2009

Respectfully submitted,

By: /s/ Lee A. Diercks
Lee A. Diercks

CLEAR THINKING GROUP LLC
401 Towne Centre Drive
Hillsborough, NJ 08844
Telephone: (908) 431-2121
Facsimile: (908) 359-5940
ldiercks.@clearthinkinggrp.com

Financial Advisor for the Debtors and
Debtors in Possession

Exhibit A

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

----- X
In re : **Chapter 11**
:
CRABTREE & EVELYN, LTD., :
: **Case No. 09-14267 (BRL)**
Debtor. :
:
----- X

**CERTIFICATION OF LEE A. DIERCKS IN SUPPORT OF FIRST
INTERIM APPLICATION OF CLEAR THINKING GROUP LLC, FINANCIAL
ADVISOR FOR THE DEBTOR, FOR COMPENSATION AND REIMBURSEMENT OF
EXPENSES FOR THE PERIOD FROM JULY 1, 2009 THROUGH SEPTEMBER 30,
2009**

STATE OF NEW YORK)
) ss:
COUNTY OF NEW YORK)

LEE A. DIERCKS, being first duly sworn, deposes and says;

1. I am a partner of the firm of Clear Thinking Group LLC (“Applicant”), with offices located at 401 Towne Centre Drive, Hillsborough, NJ 08844. Applicant is financial advisor for Crabtree & Evelyn, Ltd. (the “Debtor”). I have personal knowledge of all of the facts set forth in this certification except as expressly stated herein.

2. I have read the First Interim Application of Clear Thinking Group LLC, Financial Advisor for the Debtor, for Compensation and Reimbursement of Expenses for the Period from July 1, 2009 Through September 30, 2009 (the “Application”) for compensation by Applicant and know the contents thereof.

3. The contents of the Application are true to the best of my knowledge, except as to matters therein alleged to be upon information and belief, and as to those matters, I believe them to be true. I have personally performed a portion of the professional services rendered by

Applicant and am thoroughly familiar with all other work performed on behalf of the Debtor by the professionals in the firm.

4. To the best of my knowledge, information and belief formed after reasonable inquiry, the Application complies with the Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases dated June 24, 1991, as well as the amended guidelines promulgated pursuant to order dated April 19, 1995 (collectively, the "Guidelines").

5. To the best of my knowledge, information and belief formed after reasonable inquiry, the fees and disbursements sought in the Application fall within the Guidelines. The fees and disbursements sought are billed at rates and in accordance with practices customarily employed by Applicant and are generally accepted by Applicant's clients. In providing reimbursable services, Applicant does not make a profit on such service, whether the service is performed by Applicant in-house or through a third party.

6. Pursuant to the Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code and Bankruptcy Rule 2016(a) Establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals, dated July 29, 2009, Applicant has submitted monthly statements to the Debtor, counsel for the Debtor, counsel for Kuala Lumpur Kepong Berhad, counsel for the official committee of unsecured creditors (the "Committee") and the U.S. Trustee.

7. Applicant has provided the appropriate notice parties, on a monthly basis, with a statement of Applicant's fees and disbursements accrued during the previous month, in accordance with the Order Pursuant to Section 105(a) of the Bankruptcy Code and Bankruptcy

Rules 1015(c) and 9007 to Implement Certain Notice and Case Management Procedures, dated July 31, 2009 (Docket No. 117).

8. The Committee and the U.S. Trustee have each been provided with the Application at least 10 days before the hearing on the Application.

9. In accordance with Bankruptcy Rule 2016(a) and § 504 of the Bankruptcy Code, no agreement or understanding exists between Applicant and any other person for the sharing of compensation to be received in connection with this case.

Dated: November 16, 2009

By: /s/ Lee A. Diercks
Lee A. Diercks

Sworn to before me this
16th day of November, 2009

/s/ [Signature]
Notary Public

MARIA E. MALDA
NOTARY PUBLIC OF NEW JERSEY
My Commission Expires April 21, 2010

Exhibit B

Clear Thinking Group

Exhibit B

CRABTREE & EVELYN, LTD - CASE #09-14267 (BRL)

CONSULTANT SUMMARY

FOR SERVICES RENDERED

Period: July 1, 2009 - September 30, 2009

PROFESSIONAL	INITIALS	TITLE	RATE	HOURS	FEES
Stuart Kessler	SK	Partner	\$450.00	4.7	\$2,115.00
Lee Diercks	LD	Partner	\$450.00	84.6	\$37,282.50
Alan Minker	AM	Managing Director	\$400.00	380.9	\$152,360.00
Roxane Norris	RN	Consultant	\$275.00	129.1	\$35,502.50
Patrick Diercks	PD	Consultant	\$275.00	381.9	\$105,022.50
David Russo	DR	Analyst	\$150.00	164.1	\$24,615.00
Grand Total				1145.3	\$356,897.50
Blended Rate			\$311.62		

Clear Thinking Group**Exhibit B****Clear Thinking Group****Project Summary**

FOR SERVICES RENDERED

Period: July 1, 2009 - September 30, 2009

CODE	PROJECT	HOURS	FEES
110	Case Administration	16.0	\$ 6,122.50
111	SOFA Preparation	100.6	\$ 31,247.50
112	General Creditor Inquiries	94.1	\$ 33,685.00
113	Pleadings and Motions	9.0	\$ 2,962.50
120	Asset Analysis & Recovery	9.6	\$ 3,865.00
121	Accounts Receivable Collection	1.4	\$ 560.00
150	Creditors Committee	56.6	\$ 23,350.00
155	Court Hearings	10.7	\$ 4,815.00
160	Fee Applications	14.6	\$ 4,177.50
170	Applicant Retention Agreement Preparation	0.5	\$ 225.00
185	Leases & Contracts	11.5	\$ 3,900.00
195	Non-working Travel	3.5	\$ 787.50
210	Business Operations	85.1	\$ 28,855.00
211	Financial Reports	140.4	\$ 41,397.50
212	Vendor Issues	16.1	\$ 6,327.50
220	Employee Benefits & Pensions	2.0	\$ 800.00
230	Financing, DIP Negotiation, Use of Cash Collateral, etc.	60.8	\$ 20,965.00
240	Tax Issues	1.1	\$ 440.00
241	Utility Issues	7.4	\$ 2,510.00
250	Real Estate	13.3	\$ 4,145.00
311	Reclamation Claims	17.8	\$ 5,145.00
311.1	Secured Creditors	0.4	\$ 160.00
321	Business Plan	472.8	\$ 130,455.00
	Total	1145.3	\$ 356,897.50

Clear Thinking Group

Exhibit B

Detail billing record for client:

Code 110 - Case Administration

CRABTREE & EVELYN, LTD - CASE #09-14267 (BRL)

Period: July 1, 2009 - September 30, 2009

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
07/01/09	RN	110	Prepare bankruptcy case information sheet for distribution to company	0.4	\$ 110.00
07/01/09	RN	110	Updates and format Creditors Matrix	3.5	\$ 962.50
07/01/09	AM	110	Call with Cooley attorneys to discuss creditors committee formation and secured lender matters. Related correspondence.	0.7	\$ 280.00
07/06/09	AM	110	Call with Cooley attorneys regarding various legal case matters including creditors committee formation and initial UST meeting. Related correspondence.	0.8	\$ 320.00
07/07/09	AM	110	Meetings and discussions with staff regarding data and materials to prepare for client's meeting with UST. Correspondence related to same.	1.0	\$ 400.00
07/08/09	LD	110	Meet w/C. Cording - C&E re: bankruptcy case issues	1.0	\$ 450.00
07/15/09	AM	110	Calls with CTG staff and Cooley to discuss various case related matters including creditors committee participants and counsel selection.	1.0	\$ 400.00
07/15/09	AM	110	Discussions with staff and CFO regarding case strategy and timing of key events, filings, and requirements.	1.0	\$ 400.00
07/16/09	LD	110	Conf. call w/Cooley & CTG teams to discuss case status	0.5	\$ 225.00
07/29/09	AM	110	Call with Lee D. of CTG to update on court hearing and meeting with UCC. Related correspondence.	0.4	\$ 160.00
09/09/09	LD	110	Phone call w/A. Minker re: status of case and next steps	0.3	\$ 135.00
09/09/09	AM	110	Phone calls with debtor counsel (Cooley) and CTG partner regarding status of initiatives. Review of related materials.	0.3	\$ 120.00
09/10/09	LD	110	Conf. Call w/ CTG Team, Cooley Team & Crabtree executive team re: case status, calendar, and next steps	0.6	\$ 270.00
09/10/09	AM	110	Conference Phone calls with debtor counsel (Cooley), C&E Executive team regarding case status, initiatives and strategy. Review of related materials.	0.6	\$ 240.00
09/14/09	LD	110	Conference call with CTG team, C&E staff/executives and KLK regarding strategic business plan	0.5	\$ 225.00
09/14/09	AM	110	Conference call with C&E staff/executives and KLK regarding strategic business plan and case strategy. Review of related materials.	0.5	\$ 200.00
09/23/09	LD	110	Conference call w/ A. Minker- CTG ; L. Gottlieb, J. Cohen, R. Kalnit - Cooley re: case issues and next steps	0.8	\$ 360.00
09/23/09	LD	110	Review August MOR and provide feedback	0.5	\$ 225.00
09/23/09	AM	110	Conference calls with CTG partner (Lee D.) and Debtor counsel (Larry G.) regarding case issues and strategy. Review of related materials.	0.8	\$ 320.00
09/24/09	AM	110	Correspondence with CTG partner (Lee D.) and Debtor counsel (Larry G.) regarding case issues and strategy including exit financing. Review of related materials.	0.8	\$ 320.00
Totals				16.0	\$ 6,122.50

By Professional:

SK	0.0	\$ -
LD	4.2	\$ 1,890.00
AM	7.9	\$ 3,160.00
RN	3.9	\$ 1,072.50
PD	0.0	\$ -
Total	16.0	\$ 6,122.50

Clear Thinking Group

Exhibit B

Detail billing record for client:

Code 111 - SOFA Preparation

CRABTREE & EVELYN, LTD - CASE #09-14267 (BRL)

Period: July 1, 2009 - September 30, 2009

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
07/01/09	AM	111	Calls and correspondence with counsel and staff regarding preparation of SOFA schedules as well as other matters.	0.9	\$ 360.00
07/01/09	RN	111	Prepare templates of SOFA and Schedules	3.0	\$ 825.00
07/02/09	AM	111	Meeting with staff regarding preparation of SOFA schedules as well as other matters. Planned responsibilities for tasks and data gathering.	1.1	\$ 440.00
07/02/09	RN	111	Meeting regarding SOFA and Schedules w/ Finance, HR, and General Counsel to discuss reports and assign tasks.	1.5	\$ 412.50
07/02/09	RN	111	Prepare follow-up e-mail and task assignment tracking to Staff regarding SOFAs and Schedules	1.2	\$ 330.00
07/07/09	AM	111	Review of SOFA preparation efforts and GL issues with Controller and CFO.	0.9	\$ 360.00
07/14/09	RN	111	Prepare SOFA Schedules - 90 day payments	1.0	\$ 275.00
07/14/09	RN	111	Meeting w/ Controller and & HR VP regarding SOFA questions	0.5	\$ 137.50
07/14/09	RN	111	Prepare SOFA Schedules - 90 day payments	2.5	\$ 687.50
07/15/09	RN	111	Prepare SOFA Schedules - 90 day payments	1.8	\$ 495.00
07/15/09	RN	111	Prepare SOFA Schedules - 90 day payments	1.0	\$ 275.00
07/15/09	RN	111	Prepare SOFA Schedules - 90 day payments	0.5	\$ 137.50
07/15/09	RN	111	Prepare SOFA Schedules - 90 day payments	1.3	\$ 357.50
07/15/09	RN	111	Prepare SOFA Schedules - Schedule E - Taxes	0.5	\$ 137.50
07/16/09	AM	111	Review of SOFA schedules, supporting data, and discussion with staff regarding actions. Related correspondence.	2.0	\$ 800.00
07/16/09	RN	111	Prepare SOFA Schedules - 90 day payments	2.5	\$ 687.50
07/16/09	RN	111	Prepare SOFA Schedules - 90 day payments	0.4	\$ 110.00
07/16/09	RN	111	Prepare SOFA Schedules - 90 day payments	2.5	\$ 687.50
07/16/09	RN	111	Prepare SOFA Schedules - Schedule B - Accounts Receivable	0.5	\$ 137.50
07/16/09	RN	111	Prepare SOFA Schedules - Schedule G - RE Lease Summary	0.4	\$ 110.00
07/17/09	RN	111	Prepare SOFA Schedules - Schedule B	0.8	\$ 220.00
07/17/09	RN	111	Prepare SOFA Schedules - Schedule A	0.3	\$ 82.50
07/17/09	RN	111	Prepare SOFA Schedules - Schedule B	2.3	\$ 632.50
07/17/09	RN	111	Prepare SOFA Schedules - Schedule B	1.5	\$ 412.50
07/20/09	RN	111	Meet w/ Co Paralegal regarding status of SOFA Schedules and Contract listing	0.4	\$ 110.00
07/20/09	RN	111	Prepare SOFA and Schedules - Schedule D and updates equity holders	0.7	\$ 192.50
07/21/09	RN	111	Update SOFA Tracking and prepare drafts for distribution	0.5	\$ 137.50
07/21/09	RN	111	Prepare SOFA & Schedules - Schedule B - Domain Names	0.5	\$ 137.50
07/21/09	RN	111	Meeting w/ Controller and Asst Controller regarding SOFA and Schedules	1.0	\$ 275.00
07/21/09	RN	111	Prepare SOFA & Schedules - Schedule B - AR & Schedule E - Customer Deposits	1.0	\$ 275.00
07/21/09	RN	111	Meeting w/ General Counsel and Paralegal regarding SOFA & Schedules	1.0	\$ 275.00
07/21/09	RN	111	Prepare SOFA & Schedules - Schedule B	1.5	\$ 412.50
07/21/09	RN	111	Prepare SOFA & Schedules - SOFA 7-15	0.8	\$ 220.00
07/21/09	RN	111	E-mail to Debtor counsel regarding SOFA questions	0.3	\$ 82.50
07/21/09	RN	111	Prepare SOFA & Schedules - Schedule B	1.5	\$ 412.50
07/21/09	RN	111	Prepare SOFA & Schedules - Schedule B	1.5	\$ 412.50
07/22/09	RN	111	Update SOFA Tracking Summary	0.5	\$ 137.50
07/22/09	RN	111	Prepare SOFA & Schedules - Schedule E	0.5	\$ 137.50

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Exhibit B

Detail billing record for client:

Code 111 - SOFA Preparation

CRABTREE & EVELYN, LTD - CASE #09-14267 (BRL)

Period: July 1, 2009 - September 30, 2009

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
07/22/09	RN	111	SOFA Status Meeting w/ staff	0.8	\$ 220.00
07/22/09	RN	111	Prepare SOFA & Schedules - Schedule B	1.0	\$ 275.00
07/22/09	RN	111	E-mail exchange w/ staff regarding SOFA questions	0.5	\$ 137.50
07/22/09	RN	111	Prepare SOFA and Schedules - Schedule E	1.2	\$ 330.00
07/22/09	RN	111	Prepare SOFA & Schedules - Closed Financial Accounts, Setoffs, Schedule D, Schedule E	1.7	\$ 467.50
07/23/09	RN	111	Prepare SOFA & Schedules - Schedules B, E	3.0	\$ 825.00
07/27/09	RN	111	Prepare for SOFA and Schedules - Schedule B, E, F	3.0	\$ 825.00
07/27/09	RN	111	Prepare SOFA & Schedules	2.7	\$ 742.50
07/28/09	RN	111	Prepare SOFA & Schedules	1.5	\$ 412.50
07/28/09	RN	111	Prepare SOFA & Schedules	0.8	\$ 220.00
07/28/09	RN	111	Meet w/ General Counsel and Paralegal to discuss SOFA & Schedules	0.5	\$ 137.50
07/28/09	RN	111	Meeting w/ Asst Controller to discuss SOFA & Schedules	0.5	\$ 137.50
07/28/09	RN	111	Prepare SOFA & Schedules	1.2	\$ 330.00
07/29/09	RN	111	Prepare SOFA & Schedules	4.0	\$ 1,100.00
07/29/09	RN	111	Prepare SOFA & Schedules	1.7	\$ 467.50
08/04/09	AM	111	Meeting with Controller to discuss SOFA Preparation and assembly of and documents. Related correspondence.	0.5	\$ 200.00
08/05/09	AM	111	Review of SOFA drafts and related materials. Call with staff. Related correspondence.	0.7	\$ 280.00
08/05/09	LD	111	Review first draft of SOFA schedules	0.5	\$ 225.00
08/06/09	AM	111	Review of SOFA drafts and related materials. Meeting with staff. Related correspondence.	0.9	\$ 360.00
08/06/09	AM	111	Review of SOFA drafts and related materials. Meeting with staff. Related correspondence.	1.8	\$ 720.00
08/06/09	AM	111	Review of SOFA drafts and related materials. Meeting with Geneneral counsel and staff. Formated materials for schedules. Related correspondence.	1.2	\$ 480.00
08/06/09	PD	111	Work on Copyright schedule for SOFA schedules	0.8	\$ 220.00
08/07/09	AM	111	Review of SOFA drafts and related materials. Meeting with Controller and staff. Formated materials for schedules. Related correspondence.	1.0	\$ 400.00
08/07/09	AM	111	Review of SOFA drafts and related materials. Meeting with Controller and staff. Formated materials for schedules. Related correspondence.	1.2	\$ 480.00
08/07/09	PD	111	Work on Copyright schedule for SOFA schedules	1.6	\$ 440.00
08/07/09	PD	111	Work on copyrights section of SOFA schedules	3.1	\$ 852.50
08/07/09	PD	111	Work on copyrights section of SOFA schedules	2.8	\$ 770.00
08/08/09	AM	111	Review of SOFA drafts and related materials. Formated materials for schedules. Related correspondence.	1.7	\$ 680.00
08/09/09	LD	111	Review draft of SOFA Schedules and provide comments	0.8	\$ 360.00
08/10/09	AM	111	Discussions with Controller regarding SOFA schedules. Review materials, updated schedules and discussed with Cooley (debtor counsel). Related correspondence.	2.3	\$ 920.00
08/11/09	AM	111	Discussions with Controller regarding SOFA schedules. Review materials, updated schedules and discussed with Cooley (debtor counsel). Related correspondence.	1.1	\$ 440.00
08/11/09	AM	111	Meeting with President and Controller to review draft SOFA and schedules. Made changes to schedules. Related correspondence.	1.7	\$ 680.00
08/11/09	LD	111	Meet w/K. Knight - Crabtree & A. Minker re: SOFA schedules.	1.1	\$ 495.00

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Exhibit B

Detail billing record for client:

Code 111 - SOFA Preparation

CRABTREE & EVELYN, LTD - CASE #09-14267 (BRL)

Period: July 1, 2009 - September 30, 2009

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
08/11/09	LD	111	Review draft SOFA and schedules.	1.5	\$ 675.00
08/11/09	LD	111	Meeting with S. Bestwick & K. Knight - Crabtree; A. Minker to review draft SOFA and schedules.	1.5	\$ 675.00
08/11/09	PD	111	Meeting with client to discuss SOFAs w/ S Bestwick and K Knight	1.4	\$ 385.00
08/12/09	AM	111	Call with Cooley regarding SOFA and review of schedules. Related correspondence.	1.0	\$ 400.00
08/12/09	PD	111	Updates to formatting on SOFA schedules	1.0	\$ 275.00
08/13/09	AM	111	Review materials, updated schedules and discussed with Cooley (debtor counsel). Related correspondence.	1.1	\$ 440.00
08/13/09	PD	111	Work on finalizing SOFA schedules	1.6	\$ 440.00
Totals				100.6	\$ 31,247.50

By Professional:

SK	0.0	\$ -
LD	5.4	\$ 2,430.00
AM	21.1	\$ 8,440.00
RN	61.8	\$ 16,995.00
PD	12.3	\$ 3,382.50
Total	100.6	\$ 31,247.50

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Exhibit B

Detail billing record for client:

Code 112 - General Creditor Inquiries

CRABTREE & EVELYN, LTD - CASE #09-14267 (BRL)

Period: July 1, 2009 - September 30, 2009

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
07/01/09	PD	112	Review of 4-Wall analysis provided by C&E	0.5	\$ 137.50
07/08/09	AM	112	Review of data to be provided to creditors committee. Related correspondence.	0.6	\$ 240.00
07/09/09	AM	112	Review of questions from vendors related to open A/P as of filing date. Related correspondence.	0.9	\$ 360.00
07/09/09	AM	112	Review of data to be provided to creditors committee. Conversations regarding possible committee participants. Related correspondence.	1.1	\$ 440.00
07/14/09	AM	112	Review of creditors committee data, preparation of analysis and discussion with staff and Cooley counsel regarding actions. Related correspondence.	1.3	\$ 520.00
07/15/09	AM	112	Review of creditors committee analysis data and conversations with staff regarding actions. Related correspondence.	0.8	\$ 320.00
07/16/09	AM	112	Address creditors committee requests for information. Related correspondence.	0.9	\$ 360.00
07/21/09	LD	112	Phone call w/John Rudd - Scouler - re:information on case, data request	0.7	\$ 315.00
07/21/09	RN	112	Set-up data room access for Committee FA	0.8	\$ 220.00
07/22/09	LD	112	Emails to J. Rudd - Scouler re: information request	0.4	\$ 180.00
07/22/09	RN	112	Review request list from Creditors Committee and verify existing files in data room.	0.5	\$ 137.50
07/22/09	RN	112	Staff meeting to review creditors committee requests and assign tasks	0.8	\$ 220.00
07/22/09	RN	112	Update data room files and set-up new users	0.9	\$ 247.50
07/23/09	LD	112	Conf. call w/Cooley re: UCC meeting with Debtor	0.8	\$ 360.00
07/23/09	LD	112	Prepare draft of powerpoint presentation for the UCC Meeting	1.5	\$ 675.00
07/23/09	RN	112	Compile information for creditors committee requests and upload to data room	3.4	\$ 935.00
07/24/09	LD	112	Phone call w/J. Rudd - Scouler re: additional information request, etc.	0.5	\$ 225.00
07/27/09	AM	112	Review of materials to respond to creditors committee FA information request. Related correspondence.	0.9	\$ 360.00
07/27/09	AM	112	Conference call with Creditors committee FA. Answered various questions and discussed information provided to FA. Reviewed materials in preparation for meetings.	0.9	\$ 360.00
07/27/09	RN	112	Compile info files and update data room	1.9	\$ 522.50
07/27/09	RN	112	Phone call w/ Controller regarding committee requests	0.2	\$ 55.00
07/27/09	RN	112	Compile data and update data room regarding committee requests	1.8	\$ 495.00
07/27/09	RN	112	Conference Call w/ Creditors Committee, A Minker, L Diercks	0.4	\$ 110.00
07/28/09	RN	112	Compile data and update data room regarding committee requests	2.7	\$ 742.50
07/29/09	RN	112	Compile data and update data room regarding committee requests	3.0	\$ 825.00
07/29/09	RN	112	Compile data and update data room regarding committee requests	2.0	\$ 550.00
07/29/09	RN	112	Set-up additional users for committee FA's	0.4	\$ 110.00
07/30/09	AM	112	Review of Creditors Committee FA information requests and data. Related correspondence.	1.6	\$ 640.00

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Exhibit B

Detail billing record for client:

Code 112 - General Creditor Inquiries

CRABTREE & EVELYN, LTD - CASE #09-14267 (BRL)

Period: July 1, 2009 - September 30, 2009

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
08/03/09	AM	112	Correspondence with Creditors Committee FA regarding data requests. Review of materials and calls with staff to discuss data collection efforts. Related correspondence.	1.5	\$ 600.00
08/03/09	PD	112	Work on updating data room	0.5	\$ 137.50
08/04/09	AM	112	Correspondence with Creditors Committee FA regarding data requests. Review of materials and meeting with staff to discuss data collection efforts. Related correspondence.	1.1	\$ 440.00
08/04/09	AM	112	Review of creditors committee FA info request materials. Related correspondence.	0.6	\$ 240.00
08/05/09	AM	112	Review of creditors committee FA info request materials. Prepared analysis showing historical activity of Debtor as requested by FA. Related correspondence.	2.0	\$ 800.00
08/05/09	AM	112	Review of creditors committee FA info request materials. Meeting with staff accountant regarding transfer pricing policies and procedures. Related correspondence and analysis.	1.2	\$ 480.00
08/05/09	PD	112	updates to UCC requests	1.4	\$ 385.00
08/06/09	AM	112	Review of creditors committee FA info request materials. Prepared analysis showing historical intercompany activity of Debtor as requested by Cr. Comm FA. meeting with Controller regarding same. Related correspondence.	2.0	\$ 800.00
08/07/09	AM	112	Meeting with VP Retail to discuss lease negotiations in the context of info request from Cr. Committee FA. Review of 4-wall analysis. Related correspondence.	1.2	\$ 480.00
08/10/09	AM	112	Discussions with Creditors Committee FA regarding information requests. Review of related materials. Related correspondence.	1.0	\$ 400.00
08/10/09	PD	112	work on data room updates for UCC	0.9	\$ 247.50
08/11/09	AM	112	Addressed Creditor's Committee FA requests and reviewed materials. Related correspondence.	1.0	\$ 400.00
08/11/09	AM	112	Addressed Creditor's Committee FA requests and reviewed materials. Related correspondence.	1.4	\$ 560.00
08/11/09	AM	112	Addressed Creditor's Committee FA requests and reviewed materials. Created analyses to put in data room. Related correspondence.	1.5	\$ 600.00
08/11/09	PD	112	Updates to UCC list and posting new items to the data room	1.3	\$ 357.50
08/12/09	AM	112	Addressed Creditor's Committee FA requests and reviewed materials. Created analyses to put in data room. Related correspondence.	0.6	\$ 240.00
08/12/09	AM	112	Addressed Creditor's Committee FA requests and reviewed materials. Created analyses to put in data room. Related correspondence.	1.3	\$ 520.00
08/13/09	AM	112	Addressed Creditor's Committee FA requests and reviewed materials. Related correspondence.	0.7	\$ 280.00
08/13/09	AM	112	Addressed Creditor's Committee FA requests and reviewed materials. Related correspondence and phone calls.	0.7	\$ 280.00
08/18/09	AM	112	Review creditors committee requests for information and related documentation. Related correspondence.	1.0	\$ 400.00
08/18/09	AM	112	Meeting with Controller regarding Cr. Comm FA info requests. Review of related materials. Related correspondence.	1.8	\$ 720.00
08/18/09	AM	112	Meeting with CTG staff regarding Cr. Comm FA info requests. Review of related materials. Related correspondence.	0.9	\$ 360.00

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Exhibit B

Detail billing record for client:

Code 112 - General Creditor Inquiries

CRABTREE & EVELYN, LTD - CASE #09-14267 (BRL)

Period: July 1, 2009 - September 30, 2009

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
08/19/09	AM	112	Review of materials related to UCC info request. Prepared analysis. Related correspondence.	1.8	\$ 720.00
08/19/09	AM	112	Meeting with Asst. Controller. Review of materials related to UCC info request. Prepared analysis. Related correspondence.	0.8	\$ 320.00
08/19/09	AM	112	Review of materials related to UCC info request. Prepared analysis. Related correspondence.	1.5	\$ 600.00
08/19/09	PD	112	UCC request list updates	0.5	\$ 137.50
08/19/09	PD	112	Updates to UCC request list	1.2	\$ 330.00
08/20/09	AM	112	Review of UCC financial advisor info requests. Review of related materials. Related correspondence.	0.9	\$ 360.00
08/20/09	AM	112	Review of UCC financial advisor info requests. Review of related materials. Related correspondence.	1.4	\$ 560.00
08/20/09	AM	112	Meeting with Controller to discuss transfer pricing policy. Review of UCC financial advisor info requests. Review of related materials. Related correspondence.	1.3	\$ 520.00
08/20/09	AM	112	Meeting with Sr VP Sales to discuss business plan presentation and strategy components. Provide feedback and answered questions. Review of related materials. Related correspondence.	1.4	\$ 560.00
08/20/09	PD	112	Updates to UCC request list	0.9	\$ 247.50
08/20/09	PD	112	Updates to UCC request list	0.8	\$ 220.00
08/21/09	AM	112	Reviewed creditors committee FA info requests and met with Controller to discuss. Review related materials. Related correspondence.	1.5	\$ 600.00
08/21/09	AM	112	Reviewed creditors committee FA info requests and met with Controller to discuss. Review related materials. Related correspondence.	0.7	\$ 280.00
08/21/09	AM	112	Conference call with Committee FA (Alex S.) regarding various information requests and certain accounts processes of the debtor. Review related materials. Related correspondence.	1.2	\$ 480.00
08/21/09	PD	112	UCC request list updates	1.8	\$ 495.00
08/24/09	AM	112	Review of materials regarding Creditors Comm. FA info request. Related correspondence.	0.9	\$ 360.00
08/25/09	AM	112	Review of materials regarding Creditors Comm. FA info request. Related correspondence.	0.9	\$ 360.00
08/25/09	AM	112	Review of materials regarding Creditors Comm. FA info request. Related correspondence including emails with data and info..	1.1	\$ 440.00
08/25/09	AM	112	Review of materials regarding info in response to creditors committee FA requests. Meetings with Asst. Controller and Financial Analyst. Related correspondence including emails with data and info..	1.3	\$ 520.00
08/25/09	PD	112	Work on request for UCC	0.8	\$ 220.00
08/25/09	PD	112	Work on request for UCC	1.2	\$ 330.00
08/26/09	AM	112	Review of materials regarding Creditors Comm. FA info request. Related correspondence including emails with data and info..	0.9	\$ 360.00
08/26/09	AM	112	Conference call with Creditors committee FA regarding various information requests. Review of related materials. Related correspondence.	1.0	\$ 400.00

Clear Thinking Group

Exhibit B

Detail billing record for client:

Code 112 - General Creditor Inquiries

CRABTREE & EVELYN, LTD - CASE #09-14267 (BRL)

Period: July 1, 2009 - September 30, 2009

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
08/26/09	AM	112	Discussion with CFO regarding transfer pricing, creditors committee requests, and reporting issues. Review of related materials.	1.3	\$ 520.00
08/27/09	AM	112	Discussion with Financial Analyst and other staff regarding transfer pricing, creditors committee requests, and reporting issues. Review of related materials.	2.1	\$ 840.00
08/27/09	AM	112	Discussion with CFO and other staff regarding segment performance analysis, brand income, creditors committee requests, sales to affiliates, and reporting issues. Review of related materials.	2.1	\$ 840.00
08/27/09	AM	112	Discussion with Creditors Committee FA and C&E staff regarding segment performance analysis, brand income, creditors committee requests, sales to affiliates, and reporting issues. Review of related materials.	1.2	\$ 480.00
08/27/09	PD	112	Work on UCC request list and updates to Data Room	0.6	\$ 165.00
08/27/09	PD	112	Work on gathering info for UCC info requests	0.5	\$ 137.50
08/27/09	PD	112	Discussion w/ C Tessier re: UCC request for vendor volume	0.2	\$ 55.00
08/27/09	PD	112	Update to info for UCC request	0.3	\$ 82.50
08/27/09	PD	112	Update to UCC requests	0.2	\$ 55.00
08/27/09	PD	112	Update to UCC requests	0.6	\$ 165.00
08/27/09	PD	112	UCC updates	0.2	\$ 55.00
08/28/09	AM	112	Correspondence with Creditors Committee FA regarding brand income, creditors committee requests, sales to affiliates, and reporting issues. Review of related materials.	1.2	\$ 480.00
Totals				94.1	\$ 33,685.00

By Professional:

SK	0.0	\$ -
LD	3.9	\$ 1,755.00
AM	57.0	\$ 22,800.00
RN	18.8	\$ 5,170.00
PD	14.4	\$ 3,960.00
Total	94.1	\$ 33,685.00

Clear Thinking Group

Exhibit B

Detail billing record for client:

Code 113 - Pleadings & Motions

CRABTREE & EVELYN, LTD - CASE #09-14267 (BRL)

Period: July 1, 2009 - September 30, 2009

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
07/01/09	AM	113	Review all court filed documents including petition, first day motions and other documents.	1.4	\$ 560.00
07/01/09	PD	113	Review of first day motions	0.6	\$ 165.00
07/02/09	RN	113	Review court docket and download 1st day motions	1.8	\$ 495.00
07/02/09	AM	113	Meeting with staff and corp. counsel to discuss first day pleadings and motions as well as related issues including payroll processor issues and credit card issues. Related correspondnece.	1.0	\$ 400.00
07/02/09	AM	113	Conferecne call with Richelle from Cooley regarding first day motions and orders and UST materials.	0.6	\$ 240.00
07/06/09	PD	113	Review of 1st Day motions	2.7	\$ 742.50
07/07/09	AM	113	Meetings and discussions with staff regarding credit card and customer motions and orders. Correspondence related to same.	0.9	\$ 360.00
Totals				9.0	\$ 2,962.50

By Professional:

SK	0.0	\$ -
LD	0.0	\$ -
AM	3.9	\$ 1,560.00
RN	1.8	\$ 495.00
PD	3.3	\$ 907.50
Total	9.0	\$ 2,962.50

Clear Thinking Group

Exhibit B

Detail billing record for client:

Code 120 - Asset Analysis & Recovery

CRABTREE & EVELYN, LTD - CASE #09-14267 (BRL)

Period: July 1, 2009 - September 30, 2009

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
07/01/09	AM	120	Calls and correspondence with counsel and staff regarding information requests and liquidation analysis as well as other matters.	1.1	\$ 440.00
07/27/09	AM	120	Prepared liquidation analysis. Reviewed various components of collateral/assets and had discussions with staff related to same. Related correspondence.	1.3	\$ 520.00
07/28/09	AM	120	Updated liquidation analysis. Reviewed various components of collateral/assets and had discussions with staff related to same. Related correspondence.	0.7	\$ 280.00
07/28/09	AM	120	Updated liquidation analysis. Reviewed various components of collateral/assets and had discussions with staff related to same. Related correspondence.	1.0	\$ 400.00
07/28/09	AM	120	Updated liquidation analysis. Reviewed various components of collateral/assets and had discussions with staff related to same. Related correspondence.	1.4	\$ 560.00
07/28/09	AM	120	Updated liquidation analysis. Reviewed various components of collateral/assets and had discussions with staff related to same. Related correspondence.	1.0	\$ 400.00
07/29/09	AM	120	Updated liquidation analysis. Reviewed various components of collateral/assets and had discussions with staff related to same. Related correspondence.	1.3	\$ 520.00
09/14/09	LD	120	Review updated liquidation analysis and provide feedback	0.5	\$ 225.00
09/14/09	AM	120	Updated liquidation analysis and met with CFO to discuss. Review of related materials.	1.3	\$ 520.00
			Totals	9.6	\$ 3,865.00

By Professional:

SK	0.0	\$ -
LD	0.5	\$ 225.00
AM	9.1	\$ 3,640.00
RN	0.0	\$ -
PD	0.0	\$ -
Total	9.6	\$ 3,865.00

Clear Thinking Group

Exhibit B

Detail billing record for client:

Code 121 - Accounts Receivable Collection

CRABTREE & EVELYN, LTD - CASE #09-14267 (BRL)

Period: July 1, 2009 - September 30, 2009

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
07/27/09	AM	121	Review of A/R and had discussions with staff related to same. Related correspondence.	0.5	\$ 200.00
07/28/09	AM	121	Review of A/R and inventory data. Meeting and correspondence with staff related to same.	0.9	\$ 360.00
			Totals	1.4	\$ 560.00

By Professional:

SK	0.0	\$	-
LD	0.0	\$	-
AM	1.4	\$	560.00
RN	0.0	\$	-
PD	0.0	\$	-
Total	1.4	\$	560.00

Clear Thinking Group

Exhibit B

Detail billing record for client:

Code 150 - Creditors Committee

CRABTREE & EVELYN, LTD - CASE #09-14267 (BRL)

Period: July 1, 2009 - September 30, 2009

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
07/24/09	LD	150	Update power point presentation & email to Cooley attorneys	0.8	\$ 360.00
07/25/09	LD	150	Email to A. Minker on updating Liq. Analysis & provide comments on Liq. Analysis in preparation of UCC Meeting	0.5	\$ 225.00
07/27/09	LD	150	Prepare powerpoint presentation for committee meeting; update schedules	1.3	\$ 585.00
07/27/09	AM	150	Meeting with President, CFO, VP Retail and Corp Counsel to discuss creditors committee issues and prepare for meeting on 7/29. Reviewed materials in preparation for meetings.	1.1	\$ 440.00
07/28/09	LD	150	Phone call w/A. Minker - CTG re: update on status of committee meeting, status of committee information requests, etc.	0.1	\$ 45.00
07/28/09	AM	150	Meeting with creditors committee FA to discuss various issues.	0.6	\$ 240.00
07/28/09	AM	150	Meeting with Management and conference call with Cooley to discuss various creditors committee issues and prepare for meeting on 7/29.	1.2	\$ 480.00
07/28/09	AM	150	Meeting with creditors committee FA and Management to discuss various issues, status of BK and operations issues.	2.0	\$ 800.00
07/28/09	AM	150	Meeting with creditors committee FA, VP Retail and Management to discuss various issues, status of BK and operations issues related to retail business.	1.2	\$ 480.00
07/29/09	LD	150	Meet w/ Cooley (L. Gottlieb, J. Cohen) & Crabtree (S. Bestwick, C. Cording) re: preparation for Creditor Committee Meeting	1.5	\$ 675.00
07/29/09	LD	150	Meet w/ Creditor Committee & their professionals w/Cooley (L. Gottlieb, J. Cohen) & Crabtree (S. Bestwick, C. Cording) re: preparation for Creditor Committee Meeting	2.0	\$ 900.00
07/29/09	LD	150	Phone call w/A. Minker - CTG re: update on status of committee meeting, status of committee information requests, etc.	0.4	\$ 180.00
07/29/09	AM	150	Meeting with creditors comm FA. Review of materials and documentation requested. Related correspondence.	2.2	\$ 880.00
07/29/09	AM	150	Meeting with creditors comm FA. Review of materials and documentation requested. Related correspondence.	1.3	\$ 520.00
07/30/09	AM	150	Meeting with Creditors Committee FA regarding interco transactions and affiliate relationships. Related correspondence.	1.4	\$ 560.00
07/30/09	AM	150	Meeting with President and Creditors Committee FA to discuss expense reductions, organizational design, staffing and other topics. Related correspondence.	1.7	\$ 680.00
09/03/09	AM	150	Correspondence with Creditors Committee FA and discussions with staff regarding term loan activity, creditors committee requests, sales to affiliates, and reporting issues. Review of related materials.	1.1	\$ 440.00
09/03/09	AM	150	Correspondence with Creditors Committee FA and discussions with staff regarding term loan activity, creditors committee requests, sales to affiliates, and reporting issues. Review of related materials.	1.9	\$ 760.00
09/04/09	AM	150	Discussion/correspondence with Creditors Committee FA and C&E staff regarding term loan activity, gross to net sales reconciliation, and reporting issues. Review of related materials.	2.1	\$ 840.00

Clear Thinking Group

Exhibit B

Detail billing record for client:

Code 150 - Creditors Committee

CRABTREE & EVELYN, LTD - CASE #09-14267 (BRL)

Period: July 1, 2009 - September 30, 2009

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
09/08/09	AM	150	Discussion/correspondence with Creditors Committee FA and C&E staff regarding gross to net sales reconciliation, and reporting issues. Review of related materials.	1.5	\$ 600.00
09/08/09	AM	150	Phone call and correspondence with Creditors Committee FA (John Rudd) regarding strategic business planning process and tentative meeting dates with FA to discuss. Review of related materials and created draft meeting agenda.	1.3	\$ 520.00
09/09/09	AM	150	Discussion/correspondence with Creditors Committee FA and C&E staff regarding gross to net sales reconciliation, and reporting issues. Review of related materials.	1.2	\$ 480.00
09/09/09	AM	150	Discussion/correspondence with Creditors Committee FA and C&E staff regarding gross to net sales reconciliation, and reporting issues. Review of related materials.	0.5	\$ 200.00
09/10/09	AM	150	Discussion/correspondence with Creditors Committee FA and C&E staff regarding reporting issues. Review of related materials.	0.9	\$ 360.00
09/13/09	AM	150	Discussion/correspondence with Creditors Committee FA and C&E staff regarding reporting issues and property appraisal. Review of related materials.	0.5	\$ 200.00
09/15/09	AM	150	Discussion/correspondence with Creditors Committee FA and C&E staff regarding reporting issues and inquiries. Review of related materials.	1.1	\$ 440.00
09/15/09	AM	150	Discussion/correspondence with Creditors Committee FA and C&E staff regarding reporting issues, merchandise purchases, and inventory levels. Review of related materials.	1.1	\$ 440.00
09/16/09	AM	150	Review of strategic business plan draft document and financial plan materials in context of committee questions. Created slides for committee presentation document. Review of related materials.	1.2	\$ 480.00
09/16/09	AM	150	Discussion/correspondence with Creditors Committee FA and C&E staff regarding reporting issues, merchandise purchases, and inventory levels. Review of related materials.	1.0	\$ 400.00
09/17/09	AM	150	Response to Committee FA questions regarding DIP report and MOR report. Review of related materials.	1.5	\$ 600.00
09/18/09	AM	150	Response to Committee FA questions regarding DIP report and MOR report. Correspondence with staff regarding same. Review of related materials.	1.5	\$ 600.00
09/21/09	AM	150	Response to Committee FA questions regarding DIP report and MOR report. Correspondence with staff regarding same. Review of related materials.	1.0	\$ 400.00
09/22/09	LD	150	Phone call w/ A. Minker re: creditor committee meeting presentation	0.2	\$ 90.00
09/22/09	AM	150	Response to Committee FA questions regarding DIP report and MOR report. Correspondence with staff regarding same. Review of related materials.	1.2	\$ 480.00
09/23/09	LD	150	Conference call w/Cooley and C&E Sr. Mgmt Team, CTG team to discuss the proposed meeting with the creditor committee meeting	0.8	\$ 360.00
09/23/09	AM	150	Prepare for conference call with creditors committee counsel, FA and debtor counsel. Review of related materials including previous correspondence.	1.1	\$ 440.00

Clear Thinking Group

Exhibit B

Detail billing record for client:

Code 150 - Creditors Committee

CRABTREE & EVELYN, LTD - CASE #09-14267 (BRL)

Period: July 1, 2009 - September 30, 2009

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
09/23/09	AM	150	Conference call with creditors committee counsel, FA and debtor counsel. Discussed components of debt structure and transfer pricing issues. Review of related materials.	0.9	\$ 360.00
09/23/09	AM	150	Prepared responses to Committee FA questions regarding DIP report, and MOR report. Correspondence with staff regarding same. Review of related materials.	1.8	\$ 720.00
09/23/09	AM	150	Prepared responses to Committee FA questions regarding bank account activity and MOR report. Correspondence with staff regarding same. Review of related materials.	1.1	\$ 440.00
09/28/09	LD	150	Prepare for Crabtree committee meeting	2.0	\$ 900.00
09/29/09	LD	150	Meet w/Cooley, Crabtree team, A. Minker - CTG Prior to committee meeting	1.3	\$ 585.00
09/29/09	LD	150	Meet w/Cooley, Crabtree team, A. Minker - CTG, Unsecured Committee and Committee professionals	3.3	\$ 1,485.00
09/29/09	AM	150	Meeting with Creditors Committee, Counsel and FA to review strategy plan documents. Presentation to Committee. Discussed various issues related to strategy and had related discussions with Committee members.	3.3	\$ 1,320.00
09/29/09	AM	150	Discussions with counsel regarding committee negotiations. Related correspondence.	0.9	\$ 360.00
			Totals	56.6	\$ 23,350.00

By Professional:

SK	0.0	\$ -
LD	14.2	\$ 6,390.00
AM	42.4	\$ 16,960.00
RN	0.0	\$ -
PD	0.0	\$ -
Total	56.6	\$ 23,350.00

Clear Thinking Group

Exhibit B

Detail billing record for client:

Code 155 - Court Hearings

CRABTREE & EVELYN, LTD - CASE #09-14267 (BRL)

Period: July 1, 2009 - September 30, 2009

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
07/01/09	LD	155	Meet w/S. Bestwick to Preparation and assembly of for court hearing	1.0	\$ 450.00
07/02/09	LD	155	Prepare for court hearing; review interim DIP budget and motions	2.3	\$ 1,035.00
07/02/09	LD	155	Meet w/Cooley team and S. Bestwick prior to hearing	0.3	\$ 135.00
07/02/09	LD	155	Attend First Day Hearing	2.0	\$ 900.00
07/28/09	LD	155	Prepare for court hearing; review pleadings, review updated financial budget, etc.	1.1	\$ 495.00
07/28/09	LD	155	Prepare for court hearing, review final DIP budget, pleadings, etc.	0.8	\$ 360.00
07/29/09	LD	155	Prepare for court hearing, review final DIP budget, pleadings, etc.	2.0	\$ 900.00
07/29/09	LD	155	Court Hearing	1.2	\$ 540.00
			Totals	10.7	\$ 4,815.00

By Professional:

SK	0.0	\$ -
LD	10.7	\$ 4,815.00
AM	0.0	\$ -
RN	0.0	\$ -
PD	0.0	\$ -
Total	10.7	\$ 4,815.00

Clear Thinking Group

Exhibit B

Detail billing record for client:

Code 160 - Fee Applications

CRABTREE & EVELYN, LTD - CASE #09-14267 (BRL)

Period: July 1, 2009 - September 30, 2009

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
09/08/09	RN	160	Preparation of monthly fee statement - July	3.0	\$ 825.00
09/09/09	AM	160	Review of CTG and Cooley billings/fee applications and order regarding compensation for professionals. Discussion with Controller and staff regarding payment process. Review of related materials.	1.3	\$ 520.00
09/09/09	RN	160	Preparation of monthly fee statement - July	3.0	\$ 825.00
09/10/09	RN	160	Preparation of monthly fee statement - August	3.0	\$ 825.00
09/11/09	RN	160	Preparation of monthly fee statement - August	3.0	\$ 825.00
09/14/09	RN	160	Preparation of monthly fee statement - July	1.3	\$ 357.50
Totals				14.6	\$ 4,177.50

By Professional:

LD	0.0	\$ -
AM	1.3	\$ 520.00
RN	13.3	\$ 3,657.50

Clear Thinking Group

Exhibit B

Detail billing record for client:

Code 170 - Applicant Retention Agreement Preparation

CRABTREE & EVELYN, LTD - CASE #09-14267 (BRL)

Period: July 1, 2009 - September 30, 2009

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
07/16/09	LD	170	Conf. call w/UST, Cooley, KPMG to discuss retention application issues	0.5	\$ 225.00
			Totals	0.5	\$ 225.00

By Professional:

SK	0.0	\$	-
LD	0.5	\$	225.00
AM	0.0	\$	-
RN	0.0	\$	-
PD	0.0	\$	-
Total	0.5	\$	225.00

Clear Thinking Group

Exhibit B

Detail billing record for client:

Code 185 - Leases & Contracts

CRABTREE & EVELYN, LTD - CASE #09-14267 (BRL)

Period: July 1, 2009 - September 30, 2009

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
07/02/09	RN	185	Prepare rejection notice exhibit for Wave 1 closures	1.5	\$ 412.50
07/02/09	RN	185	Conference call w/ Cooley and A Minker regarding lease rejection exhibit	0.6	\$ 165.00
07/03/09	RN	185	Revise lease rejection exhibit per new store alignment schedule	2.5	\$ 687.50
07/06/09	AM	185	Reviewed store closing list and prepared draft schedule of wave 1 store lease rejections. Related correspondnece.	0.9	\$ 360.00
07/06/09	AM	185	Conference call with VP Retail, Cooley and KPMG regarding Landlord negotiations and related matters. Further discussion with Scott.	1.2	\$ 480.00
07/07/09	AM	185	Meetings and discussions with staff regarding data and materials to prepare lease rejection motion for 1st wave (35 stores). Correspondence related to same.	1.3	\$ 520.00
07/07/09	AM	185	Meetings and discussions with staff regarding executory contracts including those related to store closings. Correspondence related to same.	1.0	\$ 400.00
07/13/09	AM	185	Review of materials and documents relating to landlord lease rejections procedure negotiations. Related correspondnece.	0.8	\$ 320.00
07/16/09	RN	185	Meet w/ General Counsel regarding executory contracts schedule	0.5	\$ 137.50
08/04/09	PD	185	Create a listing of stores for draft rejection notices for R Kalnit	0.2	\$ 55.00
08/05/09	PD	185	work on rejection notice info for R Kalnit	0.3	\$ 82.50
08/07/09	AM	185	Discussions with General Counsel regarding executory contracts and format of SOFA schedules. Updated schedule. Related correspondence.	0.7	\$ 280.00
Totals				11.5	\$ 3,900.00

By Professional:

SK	0.0	\$ -
LD	0.0	\$ -
AM	5.9	\$ 2,360.00
RN	5.1	\$ 1,402.50
PD	0.5	\$ 137.50
Total	11.5	\$ 3,900.00

Clear Thinking Group

Exhibit B

Detail billing record for client:

Code 195 - Non-Working Travel

CRABTREE & EVELYN, LTD - CASE #09-14267 (BRL)

Period: July 1, 2009 - September 30, 2009

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
07/01/09	LD	195	Drive from C&E headquarters (Woodstock, CT) to New York, NY for court hearing	3.5	\$ 787.50
			Totals	3.5	\$ 787.50

By Professional:

SK	0.0	\$ -
LD	3.5	\$ 787.50
AM	0.0	\$ -
RN	0.0	\$ -
PD	0.0	\$ -
Total	3.5	\$ 787.50

Clear Thinking Group

Exhibit B

Detail billing record for client:

Code 210 - Business Operations

CRABTREE & EVELYN, LTD - CASE #09-14267 (BRL)

Period: July 1, 2009 - September 30, 2009

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
07/01/09	AM	210	Meetings with staff and conference call with banker to discuss actions to freeze pre-petition liabilities including outstanding checks and pre-petition invoices.	1.2	\$ 480.00
07/01/09	AM	210	Meeting with staff to discuss actions needed including treasury controls and disbursement review. Related correspondnece.	0.8	\$ 320.00
07/02/09	AM	210	Meeting with staff to discuss actions needed including treasury controls and disbursement review. Related correspondnece.	0.5	\$ 200.00
07/02/09	AM	210	Discussions with Co. staff and review of materials related to tasks to be completed next week(s). Related correspondnece.	0.7	\$ 280.00
07/06/09	AM	210	Update meetings with President and other executives regarding business plan and actions necessary. Related correspondence.	0.8	\$ 320.00
07/07/09	SK	210	Business Management activities. Review deck for management meeting. Update on business with A Minker. and various members of management.	1.5	\$ 675.00
07/07/09	AM	210	Meetings and discussions with staff regarding goods in-transit and handling of such. Correspondence related to same.	0.6	\$ 240.00
07/07/09	AM	210	Review of store 4-wall profit analysis and discussions with VP Retail regarding various statistics and strategies.	0.9	\$ 360.00
07/08/09	PD	210	Meeting w/ Koh Han and Steve to go over current issues and next steps	1.8	\$ 495.00
07/08/09	SK	210	Business Management activities	1.0	\$ 450.00
07/08/09	SK	210	Meeting with client to discuss status of case and planning requirements.	1.7	\$ 765.00
07/08/09	AM	210	Review of 4-wall store analysis and other store by store data to understand store closing/keeping rationale. Also reviewed current sales trends. Related correspondnece.	1.5	\$ 600.00
07/09/09	PD	210	Work on updating and setting up data room for potential information requests	1.6	\$ 440.00
07/13/09	RN	210	Reveiw and respond to e-mails regarding case	2.0	\$ 550.00
07/14/09	AM	210	Review of retail store 4-wall analysis and discussion with staff regarding actions. Related correspondnece.	0.7	\$ 280.00
07/14/09	AM	210	Review of retail sales analysis and discussion with staff regarding actions and recent trend. Related correspondnece.	0.9	\$ 360.00
07/14/09	RN	210	Reveiw and respond to e-mails regarding case	0.8	\$ 220.00
07/15/09	PD	210	Email regarding whsle open orders	0.2	\$ 55.00
07/15/09	PD	210	Reading emails regarding payment categories	0.1	\$ 27.50
07/15/09	AM	210	Discussions with VP HR and Controller to discuss payroll processor issues, deposit required and strategy to deal with other requirements going forward. Also discussed interim employee compensation motion and related matters.	1.3	\$ 520.00
07/16/09	AM	210	Review of inventory aging, supporting data, and discussion with staff regarding actions. Related correspondnece.	1.3	\$ 520.00
07/16/09	RN	210	Review and respond to e-mails regarding case	0.5	\$ 137.50
07/16/09	RN	210	Update professional contact list and e-mail distribution	0.5	\$ 137.50
07/17/09	AM	210	Meeting with VP Retail and conference call with KPMG regarding landlord negotiations and rent reduction deals. Related correspondnece and analysis.	1.6	\$ 640.00
07/17/09	RN	210	Reveiw and respond to e-mails regarding case	0.5	\$ 137.50
07/17/09	RN	210	Conference call w/ Debtor Counsel, HR VP and A Minker regarding Employee Motion	0.5	\$ 137.50
07/20/09	RN	210	Review & respond to e-mail regarding case	0.5	\$ 137.50
07/21/09	AM	210	Correspondence regarding treasury management and DIP budget.	0.5	\$ 200.00
07/21/09	RN	210	Review and respond to e-mails regarding case	0.5	\$ 137.50
07/21/09	RN	210	Update Professional contact list and redistribute	0.3	\$ 82.50
07/22/09	RN	210	Review and respond to e-mails regarding case	0.5	\$ 137.50

Clear Thinking Group

Exhibit B

Detail billing record for client:

Code 210 - Business Operations

CRABTREE & EVELYN, LTD - CASE #09-14267 (BRL)

Period: July 1, 2009 - September 30, 2009

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
07/24/09	RN	210	Review and respond to e-mails regarding case.	1.0	\$ 275.00
07/24/09	RN	210	Review and respond to e-mails regarding case.	1.0	\$ 275.00
07/27/09	AM	210	Update meeting with CFO and President to discuss events of prior week and planning for creditors committee FA visit as well as court hearing.	0.9	\$ 360.00
07/27/09	RN	210	Review & respond to e-mails regarding the case.	0.9	\$ 247.50
07/28/09	PD	210	Review of emails and attachments received during vacation	1.4	\$ 385.00
07/28/09	RN	210	Review and respond to e-mails regarding case	0.5	\$ 137.50
07/29/09	AM	210	Created sales analysis to prepare for Cr committee meeting. Related correspondence.	1.9	\$ 760.00
07/29/09	AM	210	Meeting with CFO to discuss various operational matters. Related correspondence.	0.5	\$ 200.00
07/30/09	PD	210	call w/ A Minker re: data room administration	0.1	\$ 27.50
07/30/09	PD	210	updates to data room	0.2	\$ 55.00
07/30/09	AM	210	Meeting with President to discuss various operational matters. Related correspondence.	0.9	\$ 360.00
07/31/09	AM	210	Conference call with VP Retail and KPMG regarding landlord negotiations and rent reduction deals. Related correspondnece and analysis including review of 4-wall data.	1.2	\$ 480.00
08/04/09	AM	210	Review of store 4-wall profitability analysis. Related correspondence.	0.5	\$ 200.00
08/05/09	AM	210	Meeting with President regarding various operations issues and possible review of supply chain area. Made recommendations re regarding actions. Related correspondence.	1.3	\$ 520.00
08/05/09	PD	210	Conversation w/ C Tessier re: professional fees funding	0.2	\$ 55.00
08/06/09	AM	210	Review of performance versus plan. Meeting with Controller regarding same. Related correspondence.	1.0	\$ 400.00
08/06/09	AM	210	Conference call/meeting with Cooley regarding case status and strategy. Related correspondence.	0.8	\$ 320.00
08/06/09	PD	210	Miscellaneous follow up on data requests from debtor	0.9	\$ 247.50
08/06/09	PD	210	Review of Invoiced not Vouched report, discussion w/ K Knight	2.5	\$ 687.50
08/11/09	AM	210	Meeting with President to discuss inventory planning and control process. Related correspondence.	1.0	\$ 400.00
08/11/09	LD	210	Meeting w/S. Bestwick to discuss inventory planning and control process.	1.0	\$ 450.00
08/11/09	LD	210	Meet w/S. Bestwick - Crabtree - re:strategic plan, next steps, etc.	1.5	\$ 675.00
08/11/09	PD	210	Talk w/ C Tessier re: A/P	0.2	\$ 55.00
08/12/09	AM	210	Discussions with staff and review of materials regarding inventory planning process and controls. Related correspondence.	1.0	\$ 400.00
08/18/09	AM	210	Meeting with CFO to update regarding latest operations developments and plan. Related correspondence.	0.6	\$ 240.00
08/19/09	AM	210	Meeting with CFO regarding business operations and business strategy. Related correspondence.	0.7	\$ 280.00
08/20/09	AM	210	Meeting with President and CFO regarding business strategy and operating issues including sales trend and inventory management as well as BK case management. Review of related materials. Related correspondence.	1.4	\$ 560.00
08/20/09	AM	210	Meeting with President regarding business strategy and operating issues including organizational structure and inventory mangament position. Review of related materials. Related correspondence.	0.6	\$ 240.00
08/20/09	AM	210	Meeting with President and CFO regarding business strategy and operating issues including business plan status as well as BK case management. Review of related materials. Related correspondence.	0.9	\$ 360.00
08/25/09	AM	210	Review of job description materials and correspondence related to supply chain/inventory management staffing.	0.5	\$ 200.00

Clear Thinking Group

Exhibit B

Detail billing record for client:

Code 210 - Business Operations

CRABTREE & EVELYN, LTD - CASE #09-14267 (BRL)

Period: July 1, 2009 - September 30, 2009

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
08/26/09	AM	210	Discussion with CTG partner regarding various case and strategy issues. Review of related materials. Related correspondence.	0.6	\$ 240.00
08/26/09	LD	210	Phone call w/A. Minker - CTG re: cash issues, business planning process, etc.	0.6	\$ 270.00
08/28/09	PD	210	Review of inventory plan	0.5	\$ 137.50
09/02/09	PD	210	Discussion of sales by channel w/ A Landau, S Sincerbeaux, K Briscoe	0.4	\$ 110.00
09/09/09	AM	210	Meeting with CFO to discuss status of operating initiatives, creditors committee issues and other matters. Review of related materials.	0.9	\$ 360.00
09/10/09	PD	210	review of strategic business plan w/ C&E team	3.4	\$ 935.00
09/10/09	PD	210	call w/ Cooley and C&E team to discuss committee meetings timeline	0.7	\$ 192.50
09/10/09	PD	210	review of strategic business plan w/ C&E team	1.6	\$ 440.00
09/14/09	AM	210	Meeting with CFO to discuss status of operating initiatives, creditors committee issues and other matters. Review of related materials.	0.6	\$ 240.00
09/16/09	AM	210	Discussion/meeting with CFO and President regarding business initiatives. Review of related materials.	0.8	\$ 320.00
09/21/09	PD	210	Review of weekly cash flow actuals	0.5	\$ 137.50
09/21/09	AM	210	Discussion/meeting with CFO and President regarding business initiatives. Review of related materials.	1.0	\$ 400.00
09/22/09	PD	210	Preparation and assembly of for financial portion of strategic business plan	1.0	\$ 275.00
09/22/09	PD	210	Presentation of financial portion of strategic business plan	2.4	\$ 660.00
09/22/09	PD	210	Update of cash flow actuals for DIP budget	0.9	\$ 247.50
09/22/09	PD	210	Update of actuals in DIP budget	2.2	\$ 605.00
09/22/09	PD	210	Call w/ Cooley and C&E team re: presentation to UCC	0.7	\$ 192.50
09/22/09	PD	210	Update of actuals in DIP budget and working models	1.1	\$ 302.50
09/23/09	PD	210	Update of working models (cash flows, P&Ls, etc)	1.0	\$ 275.00
09/23/09	PD	210	Discussion w/ K Knight re: UCC requests	0.7	\$ 192.50
09/23/09	PD	210	Work on financial models	1.3	\$ 357.50
09/23/09	PD	210	Work on other potential claims	2.9	\$ 797.50
09/23/09	AM	210	Meeting with President regarding various turnaround initiatives in the context of the business plan. Review of related materials.	0.5	\$ 200.00
09/24/09	PD	210	Work on other potential claims	3.9	\$ 1,072.50
			Totals	85.1	\$ 28,855.00

By Professional:

SK	4.2	\$	1,890.00
LD	3.1	\$	1,395.00
AM	33.4	\$	13,360.00
RN	10.0	\$	2,750.00
PD	34.4	\$	9,460.00
Total	85.1	\$	28,855.00

Clear Thinking Group

Exhibit B

Detail billing record for client:

Code 211 - Financial Reports

CRABTREE & EVELYN, LTD - CASE #09-14267 (BRL)

Period: July 1, 2009 - September 30, 2009

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
07/01/09	AM	211	Meetings with staff and review of materials to provide to UST.	0.7	\$ 280.00
07/01/09	RN	211	Meeting w/ General Counsel regarding Trustee requests.	0.5	\$ 137.50
07/01/09	RN	211	Meet w/ Controller and Asst Controller regarding trustee request	0.5	\$ 137.50
07/02/09	AM	211	Meeting with counsel and legal staff regarding preparation of UST initial schedules as well as other matters. Planned responsibilities for tasks and data gathering.	0.6	\$ 240.00
07/02/09	RN	211	Compile and forward Trustee Package to Cooley	0.9	\$ 247.50
07/07/09	LD	211	Review prior weeks sales results and revised financial forecast	0.5	\$ 225.00
07/07/09	PD	211	Work on DIP budgets	2.6	\$ 715.00
07/07/09	PD	211	Work on updating 4-wall to reflect change to 35 stores in Wave 1	3.0	\$ 825.00
07/08/09	PD	211	Work on updating DIP budget	0.9	\$ 247.50
07/08/09	PD	211	review and updates to DIP	1.7	\$ 467.50
07/08/09	PD	211	review and updates to DIP	1.7	\$ 467.50
07/08/09	PD	211	Meeting with Ken and Kathy to go over reporting requirements and obtaining actual amounts	1.1	\$ 302.50
07/08/09	PD	211	Review of lease changes and update of DIP budget, 502(b)6, and P&L	2.1	\$ 577.50
07/09/09	PD	211	Update of 4-wall analysis to send to Scott for comments	1.4	\$ 385.00
07/09/09	PD	211	Update of 502(b)6	1.1	\$ 302.50
07/09/09	PD	211	Work on assumptions for DIP budget	2.8	\$ 770.00
07/09/09	PD	211	Investigating creditor claims per UST questions	2.6	\$ 715.00
07/09/09	PD	211	Work on updating w/e 7/4 actuals into DIP	0.7	\$ 192.50
07/09/09	AM	211	Prepared listing of disbursements for 90 day pre-petition period based on data provided by staff. Discussions with staff on topic and preparations for UST meeting. Related correspondence.	1.5	\$ 600.00
07/10/09	PD	211	Review of DIP cashflow	2.5	\$ 687.50
07/10/09	PD	211	Work on potential reporting needs for UCC	1.8	\$ 495.00
07/10/09	AM	211	Prepared inventory data and other materials based on data provided by staff. Discussions with staff and Cooley attorney on topic and preparations for UST meeting. Related correspondence.	1.2	\$ 480.00
07/13/09	PD	211	Review and update of DIP cashflow	2.7	\$ 742.50
07/13/09	PD	211	Review and update of DIP cashflow with Koh Han and Ken	1.1	\$ 302.50
07/13/09	PD	211	Work on classifying expenses to put into DIP cashflow	1.5	\$ 412.50
07/14/09	LD	211	Review prior weeks sales results and revised financial forecast	0.7	\$ 315.00
07/14/09	PD	211	Work on changes to DIP budget	4.0	\$ 1,100.00
07/14/09	PD	211	Work on updates to DIP budget	1.7	\$ 467.50
07/14/09	PD	211	Work on updates to DIP budget	3.9	\$ 1,072.50
07/15/09	PD	211	Updates to actuals on DIP budget	1.8	\$ 495.00
07/15/09	PD	211	Updates to actuals on DIP budget	2.6	\$ 715.00
07/15/09	PD	211	Updates to assumptions in DIP budget	1.2	\$ 330.00
07/15/09	PD	211	Review of DIP cashflow and updates	0.5	\$ 137.50
07/15/09	PD	211	Review of DIP cashflow w/ A Minker and R Norris	1.0	\$ 275.00
07/15/09	PD	211	Review of DIP cashflow and updates	0.7	\$ 192.50
07/16/09	PD	211	Phone call w/ A Minker re: DIP feedback from Debtor	0.2	\$ 55.00
07/16/09	PD	211	Phone call w/ A Minker re: DIP feedback from Debtor	0.3	\$ 82.50
07/16/09	PD	211	Updates/review of DIP cashflow	1.9	\$ 522.50

Clear Thinking Group

Exhibit B

Detail billing record for client:

Code 211 - Financial Reports

CRABTREE & EVELYN, LTD - CASE #09-14267 (BRL)

Period: July 1, 2009 - September 30, 2009

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
07/21/09	PD	211	Updates to DIP cashflow per Koh Han's requests, and change for actuals from w/e 7/18	2.8	\$ 770.00
07/29/09	PD	211	call w/ Alan to get up to speed w/ DIP budget	0.2	\$ 55.00
07/29/09	PD	211	updates to actuals-classification of payments	2.6	\$ 715.00
07/29/09	PD	211	updates to actuals in cash flow	1.7	\$ 467.50
07/29/09	PD	211	call w/ A Minker re: updates to DIP cashflow	0.1	\$ 27.50
07/29/09	PD	211	updates to actuals and misc. model updates	2.7	\$ 742.50
07/29/09	PD	211	call w/ A Minker re: pro. fees for UCC in DIP cashflow	0.1	\$ 27.50
07/29/09	PD	211	update to DIP cashflow due to change in pro. fees	0.2	\$ 55.00
07/29/09	PD	211	review of DIP cashflow to check for errors	1.2	\$ 330.00
07/30/09	PD	211	work on updates to 4-wall analysis	1.8	\$ 495.00
07/30/09	PD	211	creation of a pro fees schedule per instruction from counsel	1.8	\$ 495.00
07/30/09	PD	211	update to pro. fees schedule per J Cohen email	0.2	\$ 55.00
07/31/09	PD	211	update to 4-wall analysis w/ new rents and June actuals	4.6	\$ 1,265.00
07/31/09	PD	211	update to 4-wall analysis w/ FY '10 budgeted amounts	1.5	\$ 412.50
08/03/09	PD	211	Work on 4-wall analysis update through June 2009, add forecasted FY '10 info	2.6	\$ 715.00
08/03/09	PD	211	Work on 4-wall analysis update through June 2009, add forecasted FY '10 info	1.2	\$ 330.00
08/04/09	LD	211	Review weekly sales performance and financial results	1.3	\$ 585.00
08/04/09	PD	211	conversation with K Knight and C Tessier re: cash flow actuals	0.4	\$ 110.00
08/04/09	PD	211	Meeting w/ S Bestwick re: strategic and business planning process	1.6	\$ 440.00
08/05/09	PD	211	Create historical analysis of retail sales and DSP	2.8	\$ 770.00
08/06/09	PD	211	Create template for MOR	1.7	\$ 467.50
08/06/09	PD	211	Review of 4-wall analysis	1.3	\$ 357.50
08/10/09	AM	211	Discussions with Controller regarding MOR schedules. Review materials and discussed with counsel. Related correspondence.	0.5	\$ 200.00
08/12/09	PD	211	4-wall updates of actuals	0.9	\$ 247.50
08/12/09	PD	211	4-wall updates	2.3	\$ 632.50
08/13/09	PD	211	MOR Meeting with client to go over their questions	0.8	\$ 220.00
08/13/09	PD	211	Work on Balance sheet portion of MOR	0.6	\$ 165.00
08/14/09	AM	211	Call w/ P Diercks regarding MOR schedules	0.2	\$ 80.00
08/14/09	AM	211	Call w/ P Diercks regarding MOR schedules	0.1	\$ 40.00
08/14/09	AM	211	Call w/ P Diercks regarding MOR schedules	0.1	\$ 40.00
08/14/09	AM	211	Review of July MOR materials and related documentation. Related correspondence.	1.7	\$ 680.00
08/14/09	LD	211	Review of July MOR materials and provide feedback	0.5	\$ 225.00
08/14/09	PD	211	Work on Balance sheet portion of MOR	4.1	\$ 1,127.50
08/14/09	PD	211	phone call w/ A Minker re: MOR BS	0.2	\$ 55.00
08/14/09	PD	211	phone call w/ K Knight re: MOR BS	0.1	\$ 27.50
08/14/09	PD	211	work on MOR BS	0.6	\$ 165.00
08/14/09	PD	211	call w/ K Knight re: MOR BS	0.1	\$ 27.50
08/14/09	PD	211	work on MOR BS	0.9	\$ 247.50
08/14/09	PD	211	call w/ K Knight re: MOR BS	0.1	\$ 27.50
08/14/09	PD	211	call w/ A Minker re: MOR BS	0.1	\$ 27.50
08/14/09	PD	211	work on MOR BS	1.4	\$ 385.00
08/14/09	PD	211	call w/ A Minker re: MOR BS	0.1	\$ 27.50
08/17/09	AM	211	Call w/ P Diercks regarding MOR schedules	0.1	\$ 40.00
08/17/09	AM	211	Review of July MOR materials and related documentation. Related correspondence.	1.3	\$ 520.00

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Exhibit B

Detail billing record for client:

Code 211 - Financial Reports

CRABTREE & EVELYN, LTD - CASE #09-14267 (BRL)

Period: July 1, 2009 - September 30, 2009

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
08/17/09	PD	211	Review of MOR	1.3	\$ 357.50
08/17/09	PD	211	call w/ A Minker re: MOR	0.2	\$ 55.00
08/17/09	PD	211	MOR review	1.0	\$ 275.00
08/18/09	AM	211	Review of July MOR materials and related documentation. Related correspondence.	0.5	\$ 200.00
08/19/09	PD	211	update to DIP cashflow	0.8	\$ 220.00
08/20/09	AM	211	Investigated fresh start accounting process for C&E. Review of related materials. Related correspondence.	0.8	\$ 320.00
08/22/09	AM	211	Investigated fresh start accounting process for C&E. Review of related materials. Related correspondence.	0.8	\$ 320.00
08/23/09	AM	211	Investigated fresh start accounting process for C&E. Review of related materials. Related correspondence.	0.9	\$ 360.00
08/24/09	AM	211	Investigated fresh start accounting process for C&E. Review of related materials. Related correspondence including summary email to CFO and Controller.	1.0	\$ 400.00
08/25/09	PD	211	Review of inventory model	0.5	\$ 137.50
08/25/09	PD	211	Research sales and margin data for D Russo for inventory model	0.7	\$ 192.50
08/27/09	PD	211	Review of affiliate margin calculations	0.5	\$ 137.50
09/02/09	PD	211	Upload actuals into DIP cash flow report	2.4	\$ 660.00
09/02/09	PD	211	Update to working cash flow model	2.4	\$ 660.00
09/02/09	PD	211	Update to working cash flow model	0.4	\$ 110.00
09/14/09	AM	211	Reviewed draft August MOR and provided feedback to Controller and CFO. Review of related materials.	1.3	\$ 520.00
09/15/09	LD	211	Reviewed draft August MOR and provided feedback.	0.5	\$ 225.00
09/15/09	PD	211	Update actuals into weekly DIP budget	2.3	\$ 632.50
09/15/09	AM	211	Reviewed draft August MOR and provided feedback to Controller and CFO. Review of related materials.	1.2	\$ 480.00
09/15/09	AM	211	Reviewed draft August MOR and provided feedback to Controller and CFO. Review of related materials.	1.1	\$ 440.00
09/18/09	PD	211	Work on sensitivity model of FY 2010 financial plans	1.7	\$ 467.50
09/18/09	PD	211	Work on sensitivity model of FY 2010 financial plans	3.1	\$ 852.50
09/18/09	PD	211	Work on sensitivity model of FY 2010 financial plans	0.5	\$ 137.50
09/23/09	PD	211	Updates to financial models	2.7	\$ 742.50
09/23/09	PD	211	Updates to financial models	0.6	\$ 165.00
09/23/09	AM	211	Meeting with Controller regarding creditors committee FA questions about MOR and bank accounts. Review of related materials.	0.8	\$ 320.00
09/23/09	AM	211	Reviewed MOR report issue and correction of A/R recon. Correspondence with staff regarding same. Review of related materials.	1.0	\$ 400.00
			Totals	140.4	\$ 41,397.50

By Professional:

SK	0.0	\$ -
LD	3.5	\$ 1,575.00
AM	17.4	\$ 6,960.00
RN	1.9	\$ 522.50
PD	117.6	\$ 32,340.00
Total	140.4	\$ 41,397.50

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Exhibit B

Detail billing record for client:

Code 212 - Vendor Issues

CRABTREE & EVELYN, LTD - CASE #09-14267 (BRL)

Period: July 1, 2009 - September 30, 2009

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
07/01/09	AM	212	Meeting with staff and corp. counsel to discuss vendor communications and creditors committee process. Discussed and review reclamation claim and correspondence. Related correspondnece.	1.1	\$ 440.00
07/01/09	AM	212	Meeting with staff to discuss vendor communications and creditors committee process. Related correspondnece.	1.2	\$ 480.00
07/06/09	AM	212	Meeting with staff to discuss vendor shipment issues and flow of post-petition goods. Call with Jeff C. of Cooley. Related correspondnece.	1.0	\$ 400.00
07/07/09	AM	212	Meetings and discussions with staff regarding vendor payment terms and communications with suppliers. Correspondence related to same.	1.3	\$ 520.00
07/08/09	AM	212	Review of vendor payment issues and verification of pre-petition cut-offs during discussions with C&E staff. Related correspondnece.	0.9	\$ 360.00
07/08/09	AM	212	Review of import shipment data and conversations with staff and Cooley attorneys to determine certain cut-off matters. Related correspondnece.	1.2	\$ 480.00
07/09/09	AM	212	Review of vendor payables analysis and discussion with staff timing of goods receipts. Related correspondnece.	0.8	\$ 320.00
07/13/09	AM	212	Review of materials and documents relating to shipments from overseas vendors. Related correspondnece.	0.5	\$ 200.00
07/14/09	AM	212	Review of vendor payables analysis and discussion with staff timing of goods receipts. Related correspondnece.	1.1	\$ 440.00
07/15/09	AM	212	Meeting with General Counsel, VP supply chain and Richelle (Cooley, via phone). Discussed foreign vendor motion, reclamation notices and other matters.	0.8	\$ 320.00
07/15/09	RN	212	Conference Call w/ Debtor Counsel, General Counsel, Merchant, and A Minker regarding foreign vendor motion	0.5	\$ 137.50
07/16/09	AM	212	Review of vendor issues relating to goods on order, vendor communications, supporting data, and discussion with staff regarding actions. Related correspondnece.	1.2	\$ 480.00
07/17/09	AM	212	Meeting with Controller regarding shippers motion, foreign vendor motion, and flow of goods. Related correspondnece and analysis.	0.9	\$ 360.00
08/05/09	AM	212	Meeting with Controller and VP Supply chain regarding vendor matrix, communications and related issues. Related correspondence.	1.3	\$ 520.00
08/05/09	PD	212	Conversation w/ C Tessier re: vendor communications	0.4	\$ 110.00
08/07/09	AM	212	Discussions with staff regarding vendor statements and pre-petition amounts.. Related correspondence.	0.5	\$ 200.00
08/11/09	AM	212	Review of CIT cliam and reviewed materials. Discussions with staff. Related correspondence.	0.9	\$ 360.00
08/12/09	AM	212	Addressed inquiry regarding Expeditors freight forwarder. Related correspondence.	0.5	\$ 200.00
			Totals	16.1	\$ 6,327.50

By Professional:

SK	0.0	\$ -
LD	0.0	\$ -
AM	15.2	\$ 6,080.00
RN	0.5	\$ 137.50

Clear Thinking Group

Exhibit B

Detail billing record for client:

Code 212 - Vendor Issues

CRABTREE & EVELYN, LTD - CASE #09-14267 (BRL)

Period: July 1, 2009 - September 30, 2009

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
	PD			0.4	\$ 110.00
	Total			16.1	\$ 6,327.50

Clear Thinking Group

Exhibit B

Detail billing record for client:

Code 220 - Employee Benefits & Pensions

CRABTREE & EVELYN, LTD - CASE #09-14267 (BRL)

Period: July 1, 2009 - September 30, 2009

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
07/17/09	AM	220	Meeting with VP HR and conference call with Cooley counsel regarding pre-petition employee obligation, insurance claims and other employee matters. Related correspondnece.	1.4	\$ 560.00
07/29/09	AM	220	Discussed pre-petition compensation and employee matters with VP HR. Related correspondence.	0.6	\$ 240.00
			Totals	2.0	\$ 800.00

By Professional:

SK	0.0	\$	-
LD	0.0	\$	-
AM	2.0	\$	800.00
RN	0.0	\$	-
PD	0.0	\$	-
Total	2.0	\$	800.00

Detail billing record for client:

Code 230 - Financing, DIP Negotiation, Use of Cash Collateral, etc.

CRABTREE & EVELYN, LTD - CASE #09-14267 (BRL)

Period: July 1, 2009 - September 30, 2009

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
07/01/09	AM	230	Correspondence with KLK counsel regarding DIP facility. Review of related materials.	0.5	\$ 200.00
07/02/09	AM	230	Correspondence with KLK counsel regarding DIP facility. Review of related materials and answered questions regarding analyses.	1.0	\$ 400.00
07/08/09	AM	230	Review of cash flow data and meeting with Controller and Asst. Controller to discuss various treasury and cash flow forecast matters. Related correspondence.	1.4	\$ 560.00
07/09/09	AM	230	Review of KLK loan documents and clarification discussions. Related correspondence.	1.0	\$ 400.00
07/14/09	AM	230	Review of DIP cash flow budget and discussion with staff regarding actions. Related correspondence.	0.5	\$ 200.00
07/15/09	AM	230	Review of DIP cash flow budget and discussion with staff regarding actions. Related correspondence.	1.0	\$ 400.00
07/15/09	RN	230	DIP Cashflow review w/ P Diercks and A Minker	1.3	\$ 357.50
07/16/09	AM	230	Review of DIP cash flow budget and discussion with staff regarding actions. Related correspondence.	2.1	\$ 840.00
07/16/09	AM	230	Update of DIP budget data, supporting data, and discussion with staff regarding actions. Related correspondence.	0.8	\$ 320.00
07/17/09	AM	230	Update of DIP budget data, supporting data, and discussion with staff regarding actions. Related correspondence.	1.2	\$ 480.00
07/17/09	AM	230	Meeting with CFO regarding DIP budget and certain areas including inventory levels and trends. Related correspondence and analysis.	0.5	\$ 200.00
07/17/09	AM	230	Update of DIP budget data, supporting data, and discussion with staff regarding actions. Related correspondence.	0.8	\$ 320.00
07/20/09	LD	230	Review revised draft of Financing affidavit & provide comments	0.4	\$ 180.00
07/20/09	LD	230	Review revised/updated Final DIP budget	0.5	\$ 225.00
07/21/09	LD	230	Discuss DIP budget revisions w/Koh Han Seow - C&E	0.3	\$ 135.00
07/27/09	AM	230	Updated DIP budget and circulated for comments. Related correspondence.	0.5	\$ 200.00
07/27/09	AM	230	Conference call with CFO and Secured Lender counsel regarding various topics including DIP budget. Related correspondence.	0.9	\$ 360.00
07/28/09	AM	230	Meeting with Cr Comm. FA to discuss and review DIP budget.	0.8	\$ 320.00
07/29/09	AM	230	Updated DIP budget and circulated for comments. Related correspondence.	1.4	\$ 560.00
08/04/09	AM	230	Review of actual vs. budget DIP cash flow reporting. Related correspondence.	0.5	\$ 200.00
08/04/09	PD	230	update to DIP cashflow actuals	2.7	\$ 742.50
08/04/09	PD	230	Work on Preparation and assembly of weekly DIP reporting format	2.3	\$ 632.50
08/04/09	PD	230	Work on updates to DIP cash flow	1.4	\$ 385.00
08/05/09	AM	230	Review of actual vs. budget DIP cash flow reporting. Related correspondence.	1.1	\$ 440.00
08/05/09	PD	230	Update of professional fees in DIP cashflow	1.5	\$ 412.50
08/11/09	PD	230	Updates to various cash flow models w/ actual results	1.3	\$ 357.50
08/11/09	PD	230	Updates to various cash flow models w/ actual results	1.5	\$ 412.50
08/11/09	PD	230	Updates to various cash flow models w/ actual results	1.0	\$ 275.00
08/12/09	AM	230	Reviewed actual versus DIP budget report. Discussion with Cooley (Jeff & Richelle) regarding details. Distributed to Creditors and counsel. Related correspondence.	1.3	\$ 520.00
08/12/09	PD	230	Talk to C Tessier re: cash flow updates	0.2	\$ 55.00
08/12/09	PD	230	Updates to cash flow	1.0	\$ 275.00
08/12/09	PD	230	Updates to cash flow	0.7	\$ 192.50
08/13/09	PD	230	Review of DIP cashflow	2.7	\$ 742.50

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Exhibit B

Detail billing record for client:

Code 230 - Financing, DIP Negotiation, Use of Cash Collateral, etc.

CRABTREE & EVELYN, LTD - CASE #09-14267 (BRL)

Period: July 1, 2009 - September 30, 2009

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
08/17/09	AM	230	Review of actual vs. budget DIP report and related materials. Related correspondence.	1.0	\$ 400.00
08/18/09	PD	230	update to weekly DIP budget w/ actuals	2.7	\$ 742.50
08/18/09	PD	230	DIP cashflow updates	3.0	\$ 825.00
08/19/09	PD	230	DIP cashflow updates	1.8	\$ 495.00
08/21/09	AM	230	Completed and analyzed actual vs. budget DIP cash flow report. Circulated to constituents. Related correspondnece.	0.6	\$ 240.00
08/21/09	AM	230	Call w/ P Diercks regarding DIP budget reports	0.2	\$ 80.00
08/21/09	PD	230	call w/ A Minker re: Actuals in DIP and UCC request list	0.2	\$ 55.00
08/24/09	PD	230	Update of DIP budget cashflow	1.8	\$ 495.00
08/24/09	PD	230	Update of DIP budget cashflow working model	0.8	\$ 220.00
08/25/09	AM	230	Review of materials regarding analysis of actual vs. DIP budgeted cash flow. Related correspondence including emails with data and info..	1.6	\$ 640.00
08/25/09	LD	230	Review latest financial forecast and provide feedback	0.7	\$ 315.00
08/25/09	PD	230	DIP Cashflow review	0.7	\$ 192.50
09/03/09	LD	230	Review DIP cash flow forecast.	0.8	\$ 360.00
09/03/09	AM	230	Review of materials regarding analysis of actual vs. DIP budgeted cash flow. Related correspondence including emails with data and info. Related discussions with C&E staff.	1.3	\$ 520.00
09/09/09	LD	230	Review DIP cash flow forecast.	0.5	\$ 225.00
09/13/09	AM	230	Review of materials regarding analysis of actual vs. DIP budgeted cash flow. Related correspondence including emails with data and info. Related discussions with C&E staff.	0.8	\$ 320.00
09/16/09	LD	230	Review DIP cash flow forecast.	0.4	\$ 180.00
09/16/09	AM	230	Review of materials regarding analysis of actual vs. DIP budgeted cash flow. Related correspondence including emails with data and info. Related discussions with C&E staff.	1.0	\$ 400.00
09/17/09	AM	230	Review of cash flow and sensitized cash needs. Met with CFO and President to discuss exit financing and emergence issues. Review of related materials.	2.2	\$ 880.00
09/22/09	AM	230	Review of materials regarding analysis of actual vs. DIP budgeted cash flow. Related correspondence including emails with data and info. Related discussions with C&E staff.	0.9	\$ 360.00
09/23/09	LD	230	Review DIP cash flow forecast.	0.4	\$ 180.00
09/24/09	AM	230	Review of materials regarding analysis of actual vs. DIP budgeted cash flow. Related correspondence including emails with data and info. Related discussions with C&E staff.	0.9	\$ 360.00
09/30/09	LD	230	Review DIP cash flow forecast.	0.4	\$ 180.00
Totals				60.8	\$ 20,965.00

By Professional:

SK	0.0	\$ -
LD	4.4	\$ 1,980.00
AM	27.8	\$ 11,120.00
RN	1.3	\$ 357.50
PD	27.3	\$ 7,507.50
Total	60.8	\$ 20,965.00

Clear Thinking Group

Exhibit B

Detail billing record for client:

Code 240 - Tax Issues

CRABTREE & EVELYN, LTD - CASE #09-14267 (BRL)

Period: July 1, 2009 - September 30, 2009

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
07/07/09	AM	240	Review of sales tax matters with Controller.	1.1	\$ 440.00
Totals				1.1	\$ 440.00

By Professional:

SK	0.0	\$ -
LD	0.0	\$ -
AM	1.1	\$ 440.00
RN	0.0	\$ -
PD	0.0	\$ -
Total	1.10	\$ 440.00

Clear Thinking Group

Exhibit B

Detail billing record for client:

Code 241 - Utility Issues

CRABTREE & EVELYN, LTD - CASE #09-14267 (BRL)

Period: July 1, 2009 - September 30, 2009

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
07/06/09	AM	241	Review of utility motion and discussions with Controller (Ken) regarding establishing adequate assurances. Related correspondence.	0.5	\$ 200.00
07/13/09	AM	241	Review of materials and documents relating to utility adequate assurance requests. Related correspondence.	0.5	\$ 200.00
07/14/09	AM	241	Review of utility adequate assurance requests and discussion with staff regarding actions. Related correspondence.	1.1	\$ 440.00
07/15/09	RN	241	Compile and review payment history for utility vendors requesting adequate assurance deposits and preparation of schedule for Debtor counsel.	1.3	\$ 357.50
07/16/09	AM	241	Review of utility adequate assurance requests, supporting data, and discussion with staff regarding actions. Related correspondence.	0.9	\$ 360.00
07/16/09	RN	241	Update schedule for adequate assurance deposits	1.4	\$ 385.00
07/16/09	RN	241	Update schedule regarding adequate assurance deposits	0.5	\$ 137.50
07/20/09	RN	241	Phone call w/ Debtor counsel regarding adequate assurance deposits summary and questions	0.3	\$ 82.50
08/03/09	AM	241	Correspondence with staff and Cooley counsel regarding utility requests and documentation. Review of materials and calls with staff to discuss data collection efforts. Related correspondence.	0.8	\$ 320.00
08/24/09	PD	241	Research utility payments for R Kalnit	0.1	\$ 27.50
Totals				7.4	\$ 2,510.00

By Professional:

SK	0.0	\$ -
LD	0.0	\$ -
AM	3.8	\$ 1,520.00
RN	3.5	\$ 962.50
PD	0.1	\$ 27.50
Total	7.4	\$ 2,510.00

Clear Thinking Group

Exhibit B

Detail billing record for client:

Code 250 - Real Estate

CRABTREE & EVELYN, LTD - CASE #09-14267 (BRL)

Period: July 1, 2009 - September 30, 2009

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
07/01/09	RN	250	Compile information for RE Lease Summary	1.5	\$ 412.50
07/01/09	RN	250	Preparation of real estate summary	0.5	\$ 137.50
07/01/09	RN	250	Prepare real estate summary	0.7	\$ 192.50
07/02/09	PD	250	Work on creating 4-wall analysis	2.2	\$ 605.00
07/02/09	PD	250	Work on creating 4-wall analysis	2.8	\$ 770.00
07/02/09	PD	250	Work on creating 4-wall analysis	1.2	\$ 330.00
07/10/09	AM	250	Conference call with KPMG and VP Retail regarding progress in negotiating rent reductions. Follow-up call with VP Retail. Review of store performance data by LL. Related correspondence.	1.5	\$ 600.00
08/06/09	AM	250	Conference call/meeting with VP Retail, Cooley and CTG regarding real estate strategy. Related correspondence.	0.5	\$ 200.00
08/06/09	LD	250	Conf.call w/S. Sincerbaux - C&E; R. Kalnit, J. Cohen, L. Gottlieb - Cooley; S. Kessler, A. Minker, P. Diercks - CTG re: Status of discussions with landlords	0.5	\$ 225.00
08/06/09	PD	250	Conference call w/ Cooley, S Sincerbeaux, CTG team to discuss store closings	0.5	\$ 137.50
08/06/09	SK	250	Conference call with Cooley and Company to discuss real-estate and strategic plan strategy	0.5	\$ 225.00
08/07/09	PD	250	Review of new lease deals w/ S Sincerbeaux and A Minker	0.4	\$ 110.00
08/14/09	AM	250	Conference call with VP Retail and KPMG regarding lease negotiation process. Related correspondence.	0.5	\$ 200.00
			Totals	13.3	\$ 4,145.00

By Professional:

SK	0.5	\$ 225.00
LD	0.5	\$ 225.00
AM	2.5	\$ 1,000.00
RN	2.7	\$ 742.50
PD	7.1	\$ 1,952.50
Total	13.3	\$ 4,145.00

Clear Thinking Group

Exhibit B

Detail billing record for client:

Code 311 - Reclamation Claims

CRABTREE & EVELYN, LTD - CASE #09-14267 (BRL)

Period: July 1, 2009 - September 30, 2009

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
07/20/09	RN	311	Compile reclamation claims summary	2.0	\$ 550.00
07/20/09	RN	311	Compile reclamation claims summary	2.5	\$ 687.50
08/10/09	AM	311	Review of reclamation analysis and related materials. Related correspondence.	0.9	\$ 360.00
08/10/09	AM	311	Call w/ P Diercks regarding reclamation claims	0.1	\$ 40.00
08/10/09	PD	311	Work on updates to reclamation info, create 503(b)9 schedule	2.9	\$ 797.50
08/10/09	PD	311	call w/ A Minker re: reclamation claims, data room updates	0.1	\$ 27.50
08/10/09	PD	311	Work on reclamation info and updates to reclamation claims (adding receiving dates)	1.4	\$ 385.00
08/13/09	PD	311	Discussion w/ C Tessier re: Office Max info	0.3	\$ 82.50
08/13/09	PD	311	Review of 503(b)9	2.0	\$ 550.00
08/18/09	PD	311	discuss 503(b)9 w/ C Tessier	0.2	\$ 55.00
08/19/09	PD	311	update to 503(b)9 information with Office Max invoices	1.3	\$ 357.50
08/19/09	PD	311	update to 503(b)9 information with Office Max invoices	2.3	\$ 632.50
08/26/09	AM	311	Conference call with Cooley (Richelle K) regarding reclamation analysis. Review of related materials. Related correspondence.	0.4	\$ 160.00
08/26/09	PD	311	Call w/ Cooley to discuss reclamation/503(b)9 process as well as other case issues	0.8	\$ 220.00
09/11/09	AM	311	Correspondence regarding 503(b)9 claims. Review of related materials.	0.6	\$ 240.00
			Totals	17.8	\$ 5,145.00

By Professional:

SK	0.0	\$ -
LD	0.0	\$ -
AM	2.0	\$ 800.00
RN	4.5	\$ 1,237.50
PD	11.3	\$ 3,107.50
Total	17.80	\$ 5,145.00

Clear Thinking Group

Exhibit B

Detail billing record for client:

Code 311.1 - Secured Creditor

CRABTREE & EVELYN, LTD - CASE #09-14267 (BRL)

Period: July 1, 2009 - September 30, 2009

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
08/26/09	AM	311.1	Meeting with CFO regarding parent company/secured creditor issues. Review of related materials.	0.4	\$ 160.00
			Totals	0.4	\$ 160.00

By Professional:

SK	0.0	\$	-
LD	0.0	\$	-
AM	0.4	\$	160.00
RN	0.0	\$	-

Clear Thinking Group

Exhibit B

Detail billing record for client:

Code 321 - Business Plan

CRABTREE & EVELYN, LTD - CASE #09-14267 (BRL)

Period: July 1, 2009 - September 30, 2009

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
07/01/09	AM	321	Updated liquidation analysis including inventory, A/R and other categories. Related correspondence with staff and attorneys.	1.5	\$ 600.00
07/02/09	AM	321	Discussions with Co. staff and review of materials related to store closure selections. Related correspondence.	0.5	\$ 200.00
07/03/09	LD	321	Develop power point presentation for C&E team to walk thru business planning process	2.0	\$ 900.00
07/06/09	LD	321	Revise power point presentation for C&E team to walk thru business planning process	1.8	\$ 810.00
07/06/09	LD	321	Meet w/S. Bestwick - C&E to discuss case status and next steps	1.3	\$ 585.00
07/06/09	AM	321	Created spreadsheet of tasks and actions to take place over the coming weeks related to case critical matters. Correspondence regarding same.	0.8	\$ 320.00
07/07/09	LD	321	Review data & information in preparation for the business planning meeting	2.0	\$ 900.00
07/07/09	LD	321	Update power point presentation for business planning meeting	0.8	\$ 360.00
07/07/09	LD	321	Meet w/K. Seow - C&E regarding business planning process	0.5	\$ 225.00
07/07/09	AM	321	Review of business plan presentation and pre prepare for meeting.	0.7	\$ 280.00
07/08/09	LD	321	Meet w/S. Bestwick, K. Seow, S. Sincerbaux - C&E, S. Kessler, A. Minker - CTG to discuss business planning process and next steps	1.5	\$ 675.00
07/08/09	AM	321	Review of business plan, prepare for, and attended meeting with President and CFO to discuss next steps including BK process and restructuring planning process.	2.7	\$ 1,080.00
07/08/09	AM	321	Analysis of brand strategy and created brand planning document for management. Related correspondence.	1.5	\$ 600.00
07/09/09	AM	321	Discussions with President, CFO and Controller regarding business plan and planning process. Related correspondence.	1.0	\$ 400.00
07/15/09	AM	321	Meeting with CFO and KLK Financial Advisor. Discussed DIP budget, creditors committee strategy, and other business planning matters.	1.2	\$ 480.00
07/15/09	AM	321	Review of DIP budget and related documentation. Meeting with CFO and VP supply chain to discuss various components of plan including flow of inventory receipts.	1.6	\$ 640.00
07/15/09	AM	321	Review of business plan and cash flow issues related to timing of Co.'s desired exit from ch. 11.	0.5	\$ 200.00
07/29/09	AM	321	Created timeline and process template for business planning process.. Related correspondence.	1.1	\$ 440.00
07/30/09	LD	321	Phone call from A. Minker regarding the business plan process meeting	0.2	\$ 90.00
07/30/09	AM	321	Updated business planning process timeline and met with staff to discuss. Related correspondence.	0.8	\$ 320.00
07/31/09	LD	321	Conf call w/ A. Minker; S. Kessler, J. Bunn - CTG regarding the business plan process meeting	0.5	\$ 225.00
07/31/09	AM	321	Conference call with CTG staff regarding business planning process and strategy. Related correspondence and analysis.	1.2	\$ 480.00

Clear Thinking Group

Exhibit B

Detail billing record for client:

Code 321 - Business Plan

CRABTREE & EVELYN, LTD - CASE #09-14267 (BRL)

Period: July 1, 2009 - September 30, 2009

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
08/03/09	AM	321	Correspondence with CTG staff regarding business planning process and strategy. Updated documentation, presentation and timeline to prepare for meeting with Co. Related correspondence and analysis.	1.7	\$ 680.00
08/03/09	LD	321	Review documents for the business plan process meeting & provide comments	0.4	\$ 180.00
08/04/09	AM	321	Call with CTG Partners to update and prepare for meeting with Management regarding strategic planning process. Related correspondence.	0.8	\$ 320.00
08/04/09	AM	321	Meeting with Management (President) regarding strategic planning process and related issues. Related correspondence.	1.5	\$ 600.00
08/04/09	LD	321	Prepare for meeting with Steve Bestwick re; business plan process, review past financial documents, etc.	2.0	\$ 900.00
08/04/09	LD	321	Meet w/S. Bestwick - C&E re; case status to date, planning process	0.3	\$ 135.00
08/04/09	LD	321	Conf. Call w/ CTG team to discuss business planning process	0.8	\$ 360.00
08/04/09	LD	321	Meet w/S. Bestwick, A. Landau, S. Sincerbaux - C&E; P. Diercks, A. Minker - CTG re:business planning process, etc.	1.5	\$ 675.00
08/05/09	AM	321	Review of materials regarding business planning process and prepared proposal at President's request. Related correspondence.	1.3	\$ 520.00
08/05/09	AM	321	Meeting with Management (President, Sr VP Sales, and VP Retail) regarding strategic planning process and related issues. Related correspondence.	0.8	\$ 320.00
08/05/09	LD	321	Meet w/S. Bestwick, A. Landau, S. Sincerbaux - C&E; P. Diercks, A. Minker - CTG re:business planning process, etc.	0.8	\$ 360.00
08/05/09	PD	321	Meeting with client to go over strategic business planning process	0.8	\$ 220.00
08/05/09	PD	321	Create example of strategic business plan	2.2	\$ 605.00
08/06/09	AM	321	Meeting with President and Sr VP Sales regarding business planning process. Related correspondence.	1.0	\$ 400.00
08/07/09	AM	321	Meeting with Controller and conference call with President and CFO regarding business planning process. Review of related materials. Related correspondence.	1.4	\$ 560.00
08/10/09	AM	321	Review of business plan process info and related materials. Related correspondence.	0.5	\$ 200.00
08/11/09	AM	321	Meeting with President and Executive team to discuss strategic business plan process. Related correspondence.	1.2	\$ 480.00
08/11/09	AM	321	Meeting with President to discuss strategic business plan process. Related correspondence.	1.0	\$ 400.00
08/11/09	LD	321	Meeting with S. Bestwick & A. Minker to discuss strategic business planning process.	1.0	\$ 450.00
08/11/09	PD	321	Strategic business planning meeting w/ C&E Executive Team	1.0	\$ 275.00
08/11/09	PD	321	Work on layout for model in strategic business plan	1.5	\$ 412.50
08/12/09	AM	321	Discussion with President regarding business planning process. Related correspondence.	0.8	\$ 320.00
08/12/09	AM	321	Updated time and action listing regarding business planning process. Related correspondence.	1.4	\$ 560.00

Clear Thinking Group

Exhibit B

Detail billing record for client:

Code 321 - Business Plan

CRABTREE & EVELYN, LTD - CASE #09-14267 (BRL)

Period: July 1, 2009 - September 30, 2009

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
08/12/09	AM	321	Meeting with President and Executive team to discuss strategic business plan process. Detailed process steps, responsibilities and deadlines. Related correspondence.	2.1	\$ 840.00
08/12/09	PD	321	Meeting w/ C&E Exec team to discuss timeline of strategic business plan	1.9	\$ 522.50
08/12/09	PD	321	Updates to strategic business plan model	1.3	\$ 357.50
08/13/09	AM	321	Conference call with CTG staff regarding inventory planning process. Related correspondence.	0.6	\$ 240.00
08/13/09	LD	321	Conference call with CTG staff regarding inventory planning process	0.6	\$ 270.00
08/14/09	AM	321	Conference call with President and C&E staff regarding inventory planning process. Related correspondence.	1.3	\$ 520.00
08/14/09	AM	321	Review of materials regarding inventory planning process. Related correspondence.	1.0	\$ 400.00
08/17/09	AM	321	Review of materials regarding inventory planning process and other strategic plan matters. Related correspondence.	1.3	\$ 520.00
08/18/09	AM	321	Meeting with team and President to discuss inventory planning process and initiatives. Related correspondence.	1.9	\$ 760.00
08/18/09	AM	321	Meeting with IT Director to discuss inventory planning process and initiatives. Related correspondence.	0.7	\$ 280.00
08/18/09	AM	321	Meeting with CTG team to discuss inventory planning process and initiatives. Related correspondence.	0.9	\$ 360.00
08/18/09	AM	321	Meeting with CTG team and Sr. VP Sales to discuss business planning process, strategy, and initiatives. Related correspondence.	1.1	\$ 440.00
08/18/09	DR	321	Review documentation and materials for inventory planning meeting	1.1	\$ 165.00
08/18/09	DR	321	Inventory planning meeting	2.0	\$ 300.00
08/18/09	DR	321	Review forecasting systems with Steve Kempain	0.5	\$ 75.00
08/18/09	DR	321	Sales forecasting discussion with Karen	1.3	\$ 195.00
08/18/09	DR	321	Sales forecasting discussion with Becky	1.4	\$ 210.00
08/18/09	DR	321	Vera Bradley purchasing discussion with Becky	0.8	\$ 120.00
08/18/09	DR	321	Develop inventory data requirements; request data from Steve	1.0	\$ 150.00
08/18/09	LD	321	Conf. Call w/CTG team and S. Bestwick - Crabtree to discuss inventory planning process and initiatives	1.9	\$ 855.00
08/19/09	AM	321	Meeting with Sr. VP Sales to discuss business planning process, strategy, and initiatives. Related correspondence.	1.2	\$ 480.00
08/19/09	AM	321	Meeting with team to discuss inventory planning process and initiatives. Related correspondence.	1.2	\$ 480.00
08/19/09	AM	321	Meeting with team and President to discuss inventory planning process and initiatives. Review of related materials. Related correspondence.	1.3	\$ 520.00
08/19/09	DR	321	Review inventory documentation	1.3	\$ 195.00
08/19/09	DR	321	Create inventory plan template and example	2.1	\$ 315.00
08/19/09	DR	321	Review inventory plan template with Karen Crescimann	0.5	\$ 75.00
08/19/09	DR	321	Analyze "On-Order" in comparison to Make/Buy in ending inventory	1.5	\$ 225.00
08/19/09	DR	321	Review inventory issues with Becky Staveski	0.4	\$ 60.00
08/19/09	DR	321	Tour of Manufacturing and Distribution Center with Merrill Robbins	1.4	\$ 210.00
08/19/09	DR	321	Acquire data from Steve Kempain; begin summarization of data	1.3	\$ 195.00

Clear Thinking Group

Exhibit B

Detail billing record for client:

Code 321 - Business Plan

CRABTREE & EVELYN, LTD - CASE #09-14267 (BRL)

Period: July 1, 2009 - September 30, 2009

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
08/19/09	DR	321	Meeting with Steve Bestwick regarding Vera Bradley inventory processing and the potential addition of a head of inventory	0.2	\$ 30.00
08/19/09	PD	321	Start work on balance sheet for strategic business plan	1.5	\$ 412.50
08/20/09	AM	321	Meeting with Sr. VP Sales and VP Retail to discuss sales and margin planning process and other key strategy initiatives. Review of related materials. Related correspondence.	1.3	\$ 520.00
08/20/09	DR	321	Summarize and review inventory levels for C&E; compare with financial inventory values	0.9	\$ 135.00
08/20/09	DR	321	Prepare for meeting with Steve Kempain	1.1	\$ 165.00
08/20/09	DR	321	Meetin with Steve Kempain to discuss the availability of inventory data in current applications	1.2	\$ 180.00
08/20/09	DR	321	Review and analyze 12 months sales trend; determine impact on inventory requirements	0.3	\$ 45.00
08/20/09	DR	321	Create draft inventory plan for total C&E finished goods	1.9	\$ 285.00
08/20/09	DR	321	Develop first draft of Raw Materials Inventory Plan	1.6	\$ 240.00
08/20/09	DR	321	Create first draft of accessories inventory plan	0.6	\$ 90.00
08/20/09	PD	321	Work on balance sheet model for strategic business plan	3.5	\$ 962.50
08/20/09	PD	321	Work on balance sheet model for strategic business plan	1.7	\$ 467.50
08/21/09	AM	321	Reviewed draft strategic business plan presentation and provided feedback to C&E team. Related correspondnece.	1.2	\$ 480.00
08/21/09	AM	321	Reviewed inventory planning data and related materials. Related correspondnece.	1.0	\$ 400.00
08/21/09	DR	321	Develop first draft of accessories inventory plan	0.4	\$ 60.00
08/21/09	DR	321	Preparation for meeting with Karen C.	0.4	\$ 60.00
08/21/09	DR	321	Manipulate inventory data to identify discontinued fragrances and identify fragrances requiring planning	0.5	\$ 75.00
08/21/09	DR	321	Create rollup of fragrance data for inventory plan; begin trend analysis	0.9	\$ 135.00
08/21/09	DR	321	Discuss organizational changes with Steve Bestwick	0.4	\$ 60.00
08/22/09	DR	321	Meeting with Karen C.; discuss inventory forecast assumptions	0.7	\$ 105.00
08/22/09	DR	321	Create summarization of fragrance data; develop shell of inventory plan	2.0	\$ 300.00
08/23/09	AM	321	Review of inventory plan data for strategic business plan and budget. Review of related materials. Related correspondence.	0.4	\$ 160.00
08/24/09	DR	321	Document job descriptions for potential inventory management position(s)	0.9	\$ 135.00
08/24/09	DR	321	Develop inventory plan for fragrances; analyze sales patters to determine historical historical fragrance % of total sales and monthly variations	2.2	\$ 330.00
08/24/09	DR	321	Develop inventory plan for aloe vera, aromatherapy, and citrus fragrances	0.8	\$ 120.00
08/24/09	DR	321	Continue development of fragrance level inventory plans	0.5	\$ 75.00
08/24/09	PD	321	Update of P&L model for strategic business plan	2.9	\$ 797.50
08/25/09	AM	321	Review of inventory plan information regarding plan data and materials.	1.3	\$ 520.00
08/25/09	DR	321	Complete first draft of retail inventory plan	1.8	\$ 270.00
08/25/09	DR	321	Develop inventory plan for remaining fragrances	1.2	\$ 180.00

Clear Thinking Group

Exhibit B

Detail billing record for client:

Code 321 - Business Plan

CRABTREE & EVELYN, LTD - CASE #09-14267 (BRL)

Period: July 1, 2009 - September 30, 2009

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
08/25/09	DR	321	Analyze retail sales and inventory data from Steve Kempain; create access database to consolidate and summarize data files	1.4	\$ 210.00
08/25/09	DR	321	Continue data analysis of retail store data	1.5	\$ 225.00
08/25/09	DR	321	Begin Inventory Planning for retail division	0.7	\$ 105.00
08/25/09	DR	321	Update retail inventory plan with inter-co transfer data from C&E provided by Steve Kempain	0.6	\$ 90.00
08/25/09	DR	321	Research merchandise planning vendors for Steve Bestwick	1.3	\$ 195.00
08/25/09	DR	321	Review inventory plan with Alan Minker and Patrick Diercks	0.4	\$ 60.00
08/25/09	LD	321	Review of inventory plan information and provide feedback	0.5	\$ 225.00
08/25/09	PD	321	Work on business plan models	2.1	\$ 577.50
08/25/09	PD	321	Work on business plan models	2.3	\$ 632.50
08/25/09	PD	321	Work on business plan	0.8	\$ 220.00
08/26/09	AM	321	Discussion with Debtor (Cooley) counsel regarding various case and strategy issues. Review of related materials. Related correspondence.	1.0	\$ 400.00
08/26/09	AM	321	Meeting with President, CFO and executive team to discuss business plan process. Discussions regarding strategy and timeframe for gathering data and materials. Review of related materials.	1.0	\$ 400.00
08/26/09	AM	321	Meeting with IT team regarding inventory planning and reporting issues. Review of related materials.	1.2	\$ 480.00
08/26/09	AM	321	Discussion with CFO regarding business planning and reporting issues. Review of related materials.	0.5	\$ 200.00
08/26/09	AM	321	Discussion with Sr. VP Sales and Director of Brand mgt/marketing regarding various planning and strategy issues. Review of related materials. Related correspondence.	1.0	\$ 400.00
08/26/09	DR	321	Revise inventory plan	0.9	\$ 135.00
08/26/09	DR	321	Meeting with Steve Bestwick, Alan L., Koh Han, and Ernie to discuss project status	0.7	\$ 105.00
08/26/09	DR	321	Begin Key Item Inventory Analysis	0.7	\$ 105.00
08/26/09	DR	321	Meeting with Steve Kempain, John, and Karen C. to discuss available inventory analysis data, next steps, and need for merchandise planning functionality within IT	1.3	\$ 195.00
08/26/09	DR	321	Begin definition of methodology to update inventory plan based on sales forecast provided by finance	0.3	\$ 45.00
08/26/09	DR	321	Meeting with Steve Bestwick	0.2	\$ 30.00
08/26/09	DR	321	Begin development of updated inventory plan using Top Down methodology based on financial sales forecast	1.2	\$ 180.00
08/26/09	DR	321	Meeting with Steve Kempain to define data requirements	1.4	\$ 210.00
08/26/09	DR	321	Continue development of inventory plan	1.1	\$ 165.00
08/26/09	DR	321	Continue development of inventory plan	1.1	\$ 165.00
08/26/09	LD	321	Phone call w/ CTG team; S. Bestwick, A. Landau, K. Seow, K. Knight re: business plan process. Discussions regarding strategy and timeframe for next steps	1.0	\$ 450.00
08/26/09	PD	321	Review of C&E internal business plan	1.5	\$ 412.50
08/26/09	PD	321	Work on strategic business plan model	1.0	\$ 275.00
08/26/09	PD	321	Meeting w/ C&E team to discuss planning progress	0.7	\$ 192.50
08/26/09	PD	321	Review of C&E internal plan	2.6	\$ 715.00
08/26/09	PD	321	Updates to strategic business plan model	2.7	\$ 742.50
08/26/09	PD	321	Work on business plan models	0.4	\$ 110.00

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Exhibit B

Detail billing record for client:

Code 321 - Business Plan

CRABTREE & EVELYN, LTD - CASE #09-14267 (BRL)

Period: July 1, 2009 - September 30, 2009

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
08/27/09	AM	321	Conference Call with CFO, Cooley (debtor counsel) and CTG staff regarding business planning matters and timing of data production. Review of related materials.	0.9	\$ 360.00
08/27/09	AM	321	Discussion with Co. staff regarding inventory planning and cash flow planning matters. Review of related materials.	1.7	\$ 680.00
08/27/09	AM	321	Discussion with CFO regarding business planning matters and timing of data production. Review of related materials.	0.4	\$ 160.00
08/27/09	DR	321	Revise Inventory Plan based on updated data	1.0	\$ 150.00
08/27/09	DR	321	Continue inventory plan revisions	0.8	\$ 120.00
08/27/09	DR	321	Update fragrance level inventory plan	1.9	\$ 285.00
08/27/09	DR	321	Inventory planning for fragrances	1.4	\$ 210.00
08/27/09	DR	321	Continue development of fragrance level inventory plan - tie out with higher level finished goods plan	1.5	\$ 225.00
08/27/09	DR	321	Develop data requirements necessary to develop key item inventory plan	2.0	\$ 300.00
08/27/09	LD	321	Conf. Call w/S.Bestwick, K. Seow - Crabtree, Cooley team and CTG team regarding business planning matters and timing of data production.	0.9	\$ 405.00
08/27/09	PD	321	Work on business plan cash flow and balance sheet models	1.3	\$ 357.50
08/27/09	PD	321	Update to cash flow model for business plan	1.0	\$ 275.00
08/27/09	PD	321	Work on balance sheet model	0.6	\$ 165.00
08/27/09	PD	321	Work on balance sheet model	0.6	\$ 165.00
08/27/09	PD	321	Work on balance sheet model	3.1	\$ 852.50
08/28/09	DR	321	Review inventory plan for consistency with financial plan	0.5	\$ 75.00
08/28/09	DR	321	Review Inventory Plan with Becky Staveski	0.5	\$ 75.00
08/28/09	DR	321	Revise inventory plan based on input from Becky Staveski	0.3	\$ 45.00
08/28/09	DR	321	Define data requirements necessary for Retail Inventory Plan	0.5	\$ 75.00
08/28/09	DR	321	Begin building Key Item inventory Plan	2.0	\$ 300.00
08/28/09	PD	321	Cash flow model work	2.3	\$ 632.50
08/30/09	AM	321	Call with President regarding business planning process. Review of related materials.	0.4	\$ 160.00
08/31/09	AM	321	Conference Call with President and Executive staff regarding business planning process. Review of related materials.	0.6	\$ 240.00
08/31/09	AM	321	Conference Call with CTG staff regarding business planning process. Review of related materials.	0.6	\$ 240.00
08/31/09	DR	321	Review data files from Steve Kempain	0.3	\$ 45.00
08/31/09	DR	321	Status Meeting with Steve Bestwick, Alan Landau, Koh Han, Ernie, Steve Kempain, and Karen C.	0.5	\$ 75.00
08/31/09	DR	321	Create retail purchases forecast for inventory plan	2.5	\$ 375.00
08/31/09	DR	321	Inventory Planning for Key Items	1.6	\$ 240.00
08/31/09	DR	321	Inventory Planning for Key Items	1.2	\$ 180.00
08/31/09	LD	321	Conference Call w/ A. Minker - CTG; Crabtree Exec Team re: business planning process.	0.6	\$ 270.00
08/31/09	PD	321	Review of emails re: Strategic Business Plan	0.5	\$ 137.50
08/31/09	PD	321	Meeting w/ C&E Mgmt to discuss planning progress	0.3	\$ 82.50
08/31/09	PD	321	Update of balance sheet model	1.4	\$ 385.00
08/31/09	PD	321	Review of P&L model	1.8	\$ 495.00
08/31/09	PD	321	Review of cash flow model	1.5	\$ 412.50
08/31/09	PD	321	Discussion w/ K Knight and KH Seow re: retail P&L data	0.3	\$ 82.50
09/01/09	PD	321	Upload and formatting of retail P&L data	1.9	\$ 522.50
09/01/09	PD	321	Formatting of retail P&L data	2.9	\$ 797.50
09/01/09	PD	321	Formatting of retail P&L data	1.2	\$ 330.00
09/01/09	PD	321	Creation of proforma template for P&L data	3.6	\$ 990.00

Clear Thinking Group

Exhibit B

Detail billing record for client:

Code 321 - Business Plan

CRABTREE & EVELYN, LTD - CASE #09-14267 (BRL)

Period: July 1, 2009 - September 30, 2009

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
09/01/09	DR	321	Development of initial Key Item Inventory Plan (Item 1-15)	1.9	\$ 285.00
09/01/09	DR	321	Development of initial Key Item Inventory Plan (Item 16-30)	1.5	\$ 225.00
09/01/09	DR	321	Development of initial Key Item Inventory Plan (Item 31-40)	1.0	\$ 150.00
09/01/09	DR	321	Development of initial Key Item Inventory Plan (Item 41-50)	1.9	\$ 285.00
09/01/09	DR	321	Development of initial Key Item Inventory Plan (Item 51-60)	0.8	\$ 120.00
09/01/09	DR	321	Development of initial Key Item Inventory Plan (Item 61-70)	1.2	\$ 180.00
09/01/09	DR	321	Development of initial Key Item Inventory Plan (Item 71-78)	0.8	\$ 120.00
09/02/09	PD	321	Work on formatting cost center data	1.8	\$ 495.00
09/02/09	PD	321	Work on loading Pro Forma cost center data into P&L	2.5	\$ 687.50
09/02/09	DR	321	Inventory Plan updates based on revised sales forecast	2.2	\$ 330.00
09/02/09	DR	321	Key item cycle count discussion with Steve Kempain	0.1	\$ 15.00
09/02/09	DR	321	Inventory plan updates	2.2	\$ 330.00
09/02/09	DR	321	Update Fragrance inventory plan - Reforecast USE36	2.3	\$ 345.00
09/02/09	DR	321	Update Fragrance inventory plan - Reforecast % to total for all fragrances	0.8	\$ 120.00
09/02/09	DR	321	Update Fragrance inventory plan - Reforecast sales and manufacturing	1.5	\$ 225.00
09/03/09	PD	321	Work on formatting sales channel data	2.1	\$ 577.50
09/03/09	PD	321	Work on loading sales channel data into model	2.1	\$ 577.50
09/03/09	PD	321	Re-format retail data based on company's changes	2.6	\$ 715.00
09/03/09	PD	321	Re-load data and roll-up P&Ls into model	2.6	\$ 715.00
09/03/09	AM	321	Review of inventory plan data and other planning materials. Related correspondence. Related discussions with CTG and C&E staff.	1.7	\$ 680.00
09/03/09	DR	321	Inventory planning - reconcile fragrances with overall inventory plan	1.0	\$ 150.00
09/03/09	DR	321	Inventory planning - begin reconciliation of key items to fragrances	0.7	\$ 105.00
09/03/09	DR	321	Inventory planning - reconciliation of key items to fragrances (Aloe Vera)	1.7	\$ 255.00
09/03/09	DR	321	Inventory planning - reconciliation of key items to fragrances (Aromatherapy)	1.1	\$ 165.00
09/03/09	DR	321	Inventory planning - reconciliation of key items to fragrances (Citrus)	0.3	\$ 45.00
09/03/09	DR	321	Inventory planning - reconciliation of key items to fragrances (Evelyn Rose, Gardeners, Goatmilk)	1.1	\$ 165.00
09/03/09	DR	321	Inventory planning - reconciliation of key items to fragrances (Ih Island Living, India Hicks)	1.3	\$ 195.00
09/03/09	DR	321	Inventory planning - reconciliation of key items to fragrances (Wisteria, Summerhill, Rosewater)	1.1	\$ 165.00
09/03/09	DR	321	Inventory planning - reconciliation of key items to fragrances (Nantucket Briar)	0.9	\$ 135.00
09/04/09	LD	321	Review draft of business plan & provide comments	1.5	\$ 675.00
09/04/09	PD	321	Update/troubleshoot links in cash flow model	1.8	\$ 495.00
09/04/09	PD	321	Work on cash flow	2.2	\$ 605.00
09/04/09	PD	321	Work on loading inventory calculations into cash flow	0.5	\$ 137.50
09/04/09	PD	321	Work cash flow updates	0.7	\$ 192.50
09/04/09	AM	321	Discussion/correspondence with C&E staff and CTG staff regarding business plan and process. Review of related materials.	2.0	\$ 800.00

Clear Thinking Group

Exhibit B

Detail billing record for client:

Code 321 - Business Plan

CRABTREE & EVELYN, LTD - CASE #09-14267 (BRL)

Period: July 1, 2009 - September 30, 2009

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
09/04/09	AM	321	Meeting with Sr. VP Sales and VP Marketing to review strategy plan documents. Discussed various issues related to strategy and made recommendations Review of related materials.	2.5	\$ 1,000.00
09/04/09	DR	321	Key item inventory planning (LaSource)	1.1	\$ 165.00
09/04/09	DR	321	Key item inventory planning (Lavender)	1.1	\$ 165.00
09/04/09	DR	321	Key item inventory planning (JoJoba)	1.3	\$ 195.00
09/04/09	DR	321	Key Item Inventory Planning - Review of inventory turns and inventory flow	0.6	\$ 90.00
09/08/09	PD	321	Work on linking balance sheet to cash flow	1.0	\$ 275.00
09/08/09	PD	321	Update Sept estimates into cash flow	1.3	\$ 357.50
09/08/09	PD	321	work on linking balance sheet to cash flow	2.1	\$ 577.50
09/08/09	PD	321	work on linking balance sheet to cash flow	0.2	\$ 55.00
09/08/09	PD	321	update cash flow with latest Sept sales estimates	0.4	\$ 110.00
09/08/09	PD	321	work on linking budget models	1.7	\$ 467.50
09/08/09	PD	321	work on linking budget sheets together	2.4	\$ 660.00
09/08/09	AM	321	Meeting with Sr. VP Sales and President to review strategy plan documents and timelines. Discussed various issues related to strategy and made recommendations Review of related materials.	1.4	\$ 560.00
09/08/09	DR	321	Review Inventory Plans	1.3	\$ 195.00
09/08/09	DR	321	Begin development of future inventory review process / inventory planning manual	1.8	\$ 270.00
09/08/09	DR	321	Develop inventory planning meeting calendar with key meetings	1.2	\$ 180.00
09/08/09	DR	321	Define planning activities and responsibilities for Strategic Planning and Annual Plan and Budgeting	1.5	\$ 225.00
09/08/09	DR	321	Define planning activities and responsibilities for Six Month Planning and Available to Procure, Assortment Planning, and Promotional Planning	1.1	\$ 165.00
09/08/09	DR	321	Define planning activities and responsibilities for Monthly Analytics, Weekly/Daily Analytics, and Vendor Scorecarding	1.7	\$ 255.00
09/08/09	DR	321	Develop sample meeting agendas for Strategic Planning, Annual Budgeting, Procurement Planning, Assortment Planning, Promotional Planning, Monthly/Weekly/Daily Analytics, and Vendor Analytics	1.0	\$ 150.00
09/09/09	LD	321	Phone call w/ A. Minker re: discuss business plan status	0.1	\$ 45.00
09/09/09	PD	321	work on linking balance sheet	1.2	\$ 330.00
09/09/09	PD	321	work on statement of cash flows	0.8	\$ 220.00
09/09/09	PD	321	work on updating cash flow model	2.3	\$ 632.50
09/09/09	PD	321	work on P&L model-linking FY '11 and FY '12	3.0	\$ 825.00
09/09/09	PD	321	update balance sheet and cash flow w/ new inventory calcs	1.0	\$ 275.00
09/09/09	AM	321	Reviewed strategic business plan data and operating concepts/opportunities. Review of related materials.	0.9	\$ 360.00
09/09/09	AM	321	Reviewed strategic business plan data and operating concepts/opportunities. Review of related materials. Provided recommendations to management.	1.4	\$ 560.00
09/09/09	AM	321	Reviewed strategic business plan data and operating concepts/opportunities. Review of related materials. Provided recommendations to management.	0.8	\$ 320.00

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Exhibit B

Detail billing record for client:

Code 321 - Business Plan

CRABTREE & EVELYN, LTD - CASE #09-14267 (BRL)

Period: July 1, 2009 - September 30, 2009

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
09/09/09	AM	321	Meeting with Sr. VP Sales to review strategy plan documents and timelines. Discussed various issues related to strategy and made recommendations Review of related materials.	1.5	\$ 600.00
09/09/09	DR	321	Update Inventory plan - revised cost of sales estimates	1.1	\$ 165.00
09/09/09	DR	321	Update Inventory plan - revised retail ending inventory levels	1.7	\$ 255.00
09/09/09	DR	321	Update Inventory plan - review inventory balances	1.7	\$ 255.00
09/09/09	DR	321	Update Inventory plan - recalculate ending inventories at fragrance level	0.8	\$ 120.00
09/10/09	PD	321	work on cash flow	1.6	\$ 440.00
09/10/09	PD	321	update of actuals into DIP cash flow	1.6	\$ 440.00
09/10/09	PD	321	meeting w/ K Knight to discuss P&L Assumptions	1.3	\$ 357.50
09/10/09	PD	321	work on summary of P&L data	1.2	\$ 330.00
09/10/09	AM	321	Meeting with CTG staff regarding financial plan data. Review of related materials.	1.4	\$ 560.00
09/10/09	AM	321	Meeting with Sr. VP Sales, President and Executive team to review strategy plan documents, presentations, and timelines. Discussed various issues related to strategy and made recommendations Review of related materials.	3.3	\$ 1,320.00
09/10/09	AM	321	Meeting with CTG staff and Co. staff regarding financial plan data. Review of related materials.	0.5	\$ 200.00
09/10/09	AM	321	Meeting with Sr. VP Sales, President and Executive team to review strategy plan documents, presentations, and timelines. Discussed various issues related to strategy and made recommendations Review of related materials.	3.7	\$ 1,480.00
09/10/09	DR	321	Update inventory process manual with resource assignments	1.0	\$ 150.00
09/10/09	DR	321	Review Inventory Plan with Alan Minker	1.4	\$ 210.00
09/10/09	DR	321	Business Plan Review with Steve Bestwick, Koh Han, Cati, Alan L., Scott, Alan Minker, and Pat Diercks	3.3	\$ 495.00
09/10/09	DR	321	Update inventory plan based on retail comps	0.6	\$ 90.00
09/10/09	DR	321	Review Inventory Plan with Steve Bestwick, Karen C., and Becky	0.9	\$ 135.00
09/10/09	DR	321	Business Planning Session with Steve B., Kol Han, Alan L, Kati, and Scott	2.3	\$ 345.00
09/10/09	DR	321	Update inventory plan based on feedback from Steve, Becky, and Karen - Goal of 10% reduction over LY	1.0	\$ 150.00
09/11/09	LD	321	Review latest draft of strategic business plan	0.5	\$ 225.00
09/11/09	PD	321	work on summary of P&L data	0.9	\$ 247.50
09/11/09	PD	321	meeting w/ K Knight to discuss balance sheet assumptions	0.6	\$ 165.00
09/11/09	PD	321	update of balance sheet w/ revised inventory amounts	0.5	\$ 137.50
09/11/09	PD	321	meeting w/ K Knight to discuss balance sheet assumptions	1.2	\$ 330.00
09/11/09	PD	321	update of balance sheet w/ cash flow info	1.0	\$ 275.00
09/11/09	PD	321	update of balance sheet w/ cash flow info	1.9	\$ 522.50
09/11/09	PD	321	update of balance sheet w/ cash flow info	1.3	\$ 357.50
09/11/09	PD	321	update of balance sheet w/ cash flow info	1.8	\$ 495.00
09/11/09	AM	321	Reviewed strategic business plan data and operating concepts/opportunities. Review of related materials. Prepared/provided recommendations to management.	0.6	\$ 240.00
09/11/09	DR	321	Update inventory plan - rebuild based on current EOM inventory values	1.5	\$ 225.00
09/11/09	DR	321	Update inventory plan - reforecast fragrances based on prior changes	1.4	\$ 210.00

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Exhibit B

Detail billing record for client:

Code 321 - Business Plan

CRABTREE & EVELYN, LTD - CASE #09-14267 (BRL)

Period: July 1, 2009 - September 30, 2009

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
09/11/09	DR	321	Update inventory plan - create revised rollup / compare to top down approach	1.2	\$ 180.00
09/11/09	DR	321	Update inventory plan - create revised rollup / compare to top down approach	1.6	\$ 240.00
09/11/09	DR	321	Begin creation of PPT slides for Business Plan Presentation	1.2	\$ 180.00
09/13/09	LD	321	Review draft of strategic business plan draft document; provide feedback	1.0	\$ 450.00
09/13/09	AM	321	Discussion/correspondence with C&E staff/executives regarding strategic business plan draft document. Created slides for presentation. Review of related materials.	1.5	\$ 600.00
09/14/09	LD	321	Conf call w/CTG Team, Crabtree Exec. Team re: review strategy plan documents, presentations, and timelines.	1.2	\$ 540.00
09/14/09	PD	321	Work on strategic business plan models	2.2	\$ 605.00
09/14/09	PD	321	Updates to strategic business plan	1.8	\$ 495.00
09/14/09	PD	321	Update to balance sheet assumptions	3.2	\$ 880.00
09/14/09	PD	321	Update to cash flow model	1.5	\$ 412.50
09/14/09	AM	321	Review of strategic business plan draft document. Created slides for presentation. Review of related materials.	0.7	\$ 280.00
09/14/09	AM	321	Meeting/call with Sr. VP Sales, President and Executive team to review strategy plan documents, presentations, and timelines. Discussed various issues related to strategy and made recommendations. Review of related materials.	1.2	\$ 480.00
09/14/09	AM	321	Review of strategic business plan draft document. Created slides for presentation. Review of related materials.	1.9	\$ 760.00
09/14/09	DR	321	Review inventory plan weeks of supply	1.5	\$ 225.00
09/14/09	DR	321	Update overall C&E Business Plan with Inventory Plan Summary	1.2	\$ 180.00
09/14/09	DR	321	Update Inventory plan based on revised retail estimates	0.5	\$ 75.00
09/14/09	DR	321	Update Business Plan	1.1	\$ 165.00
09/14/09	DR	321	Update inventory planning manual - revised planning calendar	0.6	\$ 90.00
09/14/09	DR	321	Update inventory planning manual - revised meeting agendas	1.0	\$ 150.00
09/15/09	PD	321	Work on P&L high level summary for presentation	1.5	\$ 412.50
09/15/09	PD	321	work on P&L high level summary for presentation	0.3	\$ 82.50
09/15/09	PD	321	Work on summary of assumptions for strategic business plans (financials)	3.0	\$ 825.00
09/15/09	PD	321	Review of financial models for strategic business plan	2.1	\$ 577.50
09/15/09	PD	321	Review of COGs and inventory movement through financial models	1.1	\$ 302.50
09/15/09	AM	321	Meeting/call with Sr. VP Sales, to review strategy plan documents, presentations, and timelines. Discussed various issues related to strategy and made recommendations. Review of related materials.	1.9	\$ 760.00
09/15/09	AM	321	Meeting with Sr. VP Sales, President and Executive team to review strategy plan documents, presentations, and timelines. Discussed various issues related to strategy and made recommendations. Review of related materials.	2.7	\$ 1,080.00
09/15/09	AM	321	Review of strategic business plan draft document and financial plan materials. Met with CFO to discuss exit financing. Review of related materials.	1.5	\$ 600.00
09/15/09	DR	321	Update inventory planning manual - revised meeting agendas	1.5	\$ 225.00
09/15/09	DR	321	Update Inventory Planning Manual	1.5	\$ 225.00

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Exhibit B

Detail billing record for client:

Code 321 - Business Plan

CRABTREE & EVELYN, LTD - CASE #09-14267 (BRL)

Period: July 1, 2009 - September 30, 2009

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
09/15/09	DR	321	Update inventory planning manual - meeting agendas and outline for assortment planning, promotional planning, and monthly meetings	1.0	\$ 150.00
09/15/09	DR	321	Update inventory planning manual - meeting agendas and outline for weekly meetings and vendor scorecards	0.6	\$ 90.00
09/15/09	DR	321	Business Plan Review Session with Steve B., Alan L., Koh Han S., Scott, and Cati	2.9	\$ 435.00
09/16/09	LD	321	Review revised draft of business plan and provide feedback.	1.3	\$ 585.00
09/16/09	LD	321	Phone call w/ A. Minker re: discuss business plan status	0.3	\$ 135.00
09/16/09	PD	321	Updates to strategic business plan models in preparation for new data	1.5	\$ 412.50
09/16/09	PD	321	updates to financial models with new base data	3.0	\$ 825.00
09/16/09	PD	321	upload and formatting of new data into financial models	2.9	\$ 797.50
09/16/09	PD	321	review of balance sheet and cash flow resulting from new data	1.2	\$ 330.00
09/16/09	PD	321	review of BS and CF w/ K Knight and K Seow	3.0	\$ 825.00
09/16/09	AM	321	Review of strategic business plan draft document and financial plan materials. Met with CFO to discuss exit financing. Review of related materials.	1.3	\$ 520.00
09/16/09	AM	321	Meeting with Sr. VP Sales, President and Executive team to review strategy plan documents, presentations, and timelines. Discussed various issues related to strategy and made recommendations. Review of related materials.	4.2	\$ 1,680.00
09/16/09	AM	321	Discussions with Debtor counsel regarding business plan. Other feedback regarding plan. Review of related materials.	1.1	\$ 440.00
09/16/09	AM	321	Review of strategic business plan draft document and financial plan materials. Met with CFO and controller to discuss balance sheet and cash flow models and assumptions. Review of related materials.	1.8	\$ 720.00
09/16/09	AM	321	Finalized and Emailed draft plan to Sr. VP Sales, President and Executive team. Review of related materials.	0.5	\$ 200.00
09/16/09	DR	321	Update inventory plan - reformulate based on revised financial plans for sales and receipts	2.2	\$ 330.00
09/16/09	DR	321	Update inventory plan - reformulate based on revised financial plans for sales and receipts	2.2	\$ 330.00
09/16/09	DR	321	Business Plan Review session with Alan L., Steve B., Cati, Scott, and Kol Han S.	0.7	\$ 105.00
09/16/09	DR	321	Inventory Planning Review Meeting with Karen C., Ken K., Steve K., and John R.	1.0	\$ 150.00
09/16/09	DR	321	Business Plan Review session with Alan L., Steve B., Cati, Scott, and Kol Han S.	1.5	\$ 225.00
09/16/09	DR	321	Inventory review meeting with Steve B. to recap meeting with Karen, John, Steve K., and Ken	0.5	\$ 75.00
09/16/09	DR	321	Update Inventory Plan based on financial data	1.7	\$ 255.00
09/17/09	PD	321	updates to cash flow and balance sheet per changes in affiliate terms	2.9	\$ 797.50
09/17/09	PD	321	review of balance sheet and cash flow assumptions	1.4	\$ 385.00
09/17/09	PD	321	updates to finalized financial statements	1.8	\$ 495.00
09/17/09	PD	321	Review of final power point presentation for strategic business plan w/ C&E team	1.5	\$ 412.50

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Exhibit B

Detail billing record for client:

Code 321 - Business Plan

CRABTREE & EVELYN, LTD - CASE #09-14267 (BRL)

Period: July 1, 2009 - September 30, 2009

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
09/17/09	AM	321	Review of strategic business plan draft document and financial plan materials. Met with CFO and controller to discuss balance sheet and cash flow models and assumptions. Review of related materials.	1.5	\$ 600.00
09/17/09	AM	321	Meeting with Sr. VP Sales, President and Executive team to review strategy plan documents, presentations, and timelines. Discussed various issues related to strategy and made recommendations. Review of related materials.	2.3	\$ 920.00
09/17/09	DR	321	Documentation Preparation and assembly of high level inventory plan	1.0	\$ 150.00
09/17/09	DR	321	Documentation Preparation and assembly of raw material/finished goods/retail inventory plan	2.4	\$ 360.00
09/17/09	DR	321	Documentation Preparation and assembly of fragrance inventory plan	1.4	\$ 210.00
09/17/09	DR	321	Business plan review with Steve B., Alan L., Koh Han S., Cati B., Scott	1.9	\$ 285.00
09/18/09	AM	321	Discussions with Debtor counsel regarding business plan. Other feedback regarding plan with President. Review of related materials.	1.2	\$ 480.00
09/21/09	PD	321	Presentation of strategic business plan	1.2	\$ 330.00
09/21/09	PD	321	Preparation for presentation of strategic business plan	1.2	\$ 330.00
09/21/09	PD	321	Preparation for presentation of strategic business plan	1.2	\$ 330.00
09/21/09	PD	321	Presentation of strategic business plan	4.0	\$ 1,100.00
09/21/09	AM	321	Meeting with Sr. VP Sales, President and Executive team to review strategy plan documents, presentations, and timelines. Final preparation for meeting with Scouler. Review of related materials.	1.2	\$ 480.00
09/21/09	AM	321	Meeting with Committee FA (Scouler), President and Executive team to review strategy plan documents, presentations, and turnaround initiatives. Review of related materials.	4.5	\$ 1,800.00
09/21/09	AM	321	Meeting with President and Executive team to discuss meeting with FA and next steps. Review of related materials.	0.9	\$ 360.00
09/22/09	LD	321	Conference call w/Crabtree Exec. Team, CTG Team, Cooley Team to review strategy plan documents, presentations, and timelines related to Creditor's Committee presentation.	1.4	\$ 630.00
09/22/09	PD	321	Discussion w/ C&E team re: strategic business plan	1.8	\$ 495.00
09/22/09	AM	321	Meeting with Committee FA (Scouler), President and Executive team to review strategy plan documents, presentations, and turnaround initiatives. Meeting focused on financial plan. Review of related materials.	2.9	\$ 1,160.00
09/22/09	AM	321	Meeting with Sr. VP Sales, President and Executive team to review strategy plan documents, presentations, and timelines related to Creditor's Committee presentation. Discussed various issues related to strategy and made recommendations. Review of related	1.9	\$ 760.00
09/22/09	AM	321	Meeting/conference call with Sr. VP Sales, President and Executive team and Debtor counsel to review strategy plan documents, presentations, and timelines related to Creditor's Committee presentation. Discussed various issues related to strategy and made	1.4	\$ 560.00

Clear Thinking Group

Exhibit B

Detail billing record for client:

Code 321 - Business Plan

CRABTREE & EVELYN, LTD - CASE #09-14267 (BRL)

Period: July 1, 2009 - September 30, 2009

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
09/23/09	AM	321	Discussions regarding interest and capital expense budgets. Correspondence with staff regarding same. Review of related materials.	0.9	\$ 360.00
09/24/09	AM	321	Discussions regarding interest and capital expense budgets. Correspondence with staff and Creditors Committee FA regarding same. Review of related materials.	1.7	\$ 680.00
09/24/09	AM	321	Meeting with President regarding business plan presentation to creditors committee. Review of related materials.	0.6	\$ 240.00
09/25/09	AM	321	Meeting/conference call with Sr. VP Sales, President and Executive team to review strategy plan documents, presentations, and timelines related to Creditor's Committee presentation. Discussed various issues related to strategy and made recommendations R	1.8	\$ 720.00
09/28/09	AM	321	Review strategy plan documents, presentations, and timelines related to Creditor's Committee presentation. Review of related materials.	1.8	\$ 720.00
09/29/09	AM	321	Meeting with Sr. VP Sales, President and Executive team to review strategy plan documents, presentations, and timelines related to Creditor's Committee presentation. Discussed various issues related to strategy and made recommendations Review of related	1.1	\$ 440.00
			Totals	472.8	\$130,455.00

By Professional:

SK	0.0	\$ -
LD	30.2	\$ 13,590.00
AM	125.3	\$ 50,120.00
RN	0.0	\$ -
PD	153.2	\$ 42,130.00
DR	164.1	\$ 24,615.00
Total	472.8	\$130,455.00