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Attorneys for Debtor and Debtor in Possession

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

----- X  
: **In re** : **Chapter 11**  
: :  
: **CRABTREE & EVELYN, LTD.,** :  
: **Debtor.** : **Case No. 09-14267 (BRL)**  
: :  
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**FIRST INTERIM APPLICATION OF COOLEY GODWARD KRONISH LLP,  
COUNSEL FOR THE DEBTOR, FOR COMPENSATION AND  
REIMBURSEMENT OF EXPENSES FOR THE PERIOD  
FROM JULY 1, 2009 THROUGH SEPTEMBER 30, 2009**

Name of Applicant:	Cooley Godward Kronish LLP
Authorized to Provide Professional Services to:	<u>Crabtree &amp; Evelyn, Ltd.</u>
Date of Retention:	<u>July 29, 2009, nunc pro tunc to July 1, 2009</u>
Period for which compensation and reimbursement is sought:	<u>July 1, 2009 through September 30, 2009</u>
Amount of Compensation sought as actual, reasonable and necessary:	<u>\$300,676.00</u>
Amount of Expense Reimbursement sought as actual, reasonable and necessary:	<u>\$10,169.55</u>

This is Cooley Godward Kronish LLP's first interim fee application in this case. The following table summarizes the monthly fee statements covered by this first interim fee application.

<b>Period Covered</b>	<b>Fees Requested</b>	<b>Fees Paid or To Be Paid (80%)</b>	<b>Holdback (20%)</b>	<b>Expenses Requested</b>	<b>Expenses Paid or To Be Paid (100%)</b>
July 1, 2009 through July 31, 2009	\$178,255.50	\$142,604.40	\$35,651.10	\$4,466.87	\$4,466.87
August 1, 2009 through August 30, 2009	\$70,252.50	\$56,202.00	\$14,050.50	\$2,935.23	\$2,935.23
September 1, 2009 through September 30, 2009	\$54,096.00	\$43,276.80	\$10,819.20	\$2,767.45	\$2,767.45
Less Reduction	(\$1,928.00)		(\$1,928.00)		
<b>TOTAL</b>	<b>\$300,676.00</b>	<b>\$242,083.20</b>	<b>\$58,592.80</b>	<b>\$10,169.55</b>	<b>\$10,169.55</b>

**SUMMARY OF SERVICES BY PROFESSIONAL**

Name of Professional Person	Position of the Applicant and Year of Obtaining License to Practice	Hourly Billing Rate	Total Billed Hours	Total Compensation
Jay R. Indyke	Partner; Member of New York Bar since 1982	\$785**	0.9	\$706.50
Lawrence C. Gottlieb	Partner; Member of New York Bar since 1974	\$695*	66.7	\$46,356.50
James A. Beldner	Partner; Member of New York Bar since 1974	\$655**	0.3	\$196.50
Cathy Hershcopf	Partner; Member of New York Bar since 1989	\$595*	6.0	\$3,570.00
Charles Schaible	Of Counsel; Member of California bar since 1994	\$560**	1.1	\$616.00
Nicholas Smithberg	Associate; Member of New York Bar since 1995	\$560**	0.2	\$112.00
Jeffrey L. Cohen	Associate; Member of New York Bar since 2000	\$555	146.3	\$81,196.50
Gustavo Ordonez	Associate; Member of New York Bar since 1999	\$495**	0.6	\$297.00
Richelle Kalnit	Associate; Member of New York Bar since 2006	\$435	298.9	\$130,021.50
Lesley Kroupa	Associate; Member of New York Bar since 2007	\$390	2.5	\$975.00
Nicholas Santoiemma	Associate; Member of New York Bar since 2009	\$295	31.4	\$9,263.00
Alex Velinsky	Associate; Not Yet Admitted to Practice	\$295	18.8	\$5,546.00
David Fleischer	Paralegal	\$250	41.75	\$10,437.50
Jill Simon-Reisman	Paralegal	\$250	2.3	\$575.00
Rebecca Goldstein	Paralegal	\$225	56.6	\$12,735.00
<b>Total Fees</b>				<b>\$302,604.00</b>
<b>Total Hours</b>			<b>674.35</b>	
<b>Total Fees Less Reduction Noted Below (See **)</b>				<b>\$300,676.00</b>
<b>Blended Rate</b>				<b>\$447.93</b>

\* As an accommodation to the Debtor and in an effort to reduce fees in this case, Applicant has agreed to voluntarily reduce fees for timekeepers at the partner and counsel levels in the amount of between fifteen and twenty percent of Applicant's standard hourly rates.

\*\* Applicant has voluntarily determined not to bill these timekeepers to the Debtor's estate. This amounts to a reduction in the amount of \$1,928.00.

**COMPENSATION BY PROJECT CATEGORY**

<b>Subject Matter Categories</b>		<b>Hours During Period</b>	<b>Amount</b>
B01	Asset Analysis and Recovery	2.4	\$1,584.00
B02	Asset Disposition	1.4	\$1,045.00
B03	Business Operations	72.9	\$34,621.50
B04	Case Administration	241.35	\$96,503.00
B05	Claims	79.9	\$30,514.50
B06	Employee Benefits/Pensions	2.9	\$1,309.50
B07	Fee/Employment Applications	17.5	\$9,427.50
B08	Fee/Employment Objections	13.3	\$6,019.50
B09	Financing and Cash Collateral	40.4	\$20,965.00
B10	Litigation	14.2	\$7,153.00
B11	Meetings	38.2	\$23,115.00
B12	Plan and Disclosure Statement	49.8	\$22,645.00
B13	Relief from Stay Proceedings	--	--
B14	Travel	1.2	\$522.00
B15	Accounting/Auditing	--	--
B16	Business Analysis	--	--
B17	Corporate Finance	--	--
B18	Leases and Executory Contracts	63.4	\$29,745.00
B19	Preparation For and Attendance at Court Hearings	35.5	\$17,434.50
B20	Reconstruction Accounting	--	--
B21	Tax Issues	--	--
B22	Valuation	--	--
B23	Avoidance Actions	--	--
B24	Regulatory Compliance	--	--
	<b>TOTAL</b>	<b>674.35</b>	<b>\$302,604.00</b>

**EXPENSE SUMMARY**

<b>Subject Matter Categories</b>	<b>Amount</b>
Audio/Video Conferencing Services	\$63.27
Federal Express	\$564.34
Fax	\$67.00
Meals	\$459.72
Messenger Service	\$184.00
Reproduction of Documents	\$2,748.20
Research Databases/Document Retrieval	\$3,989.99
Taxi	\$144.35
Telephone	\$265.96
Transportation	\$335.72
United Corporate Services, Inc.	\$180.00
Court Filing Fees	\$1,039.00
Service Fees	\$117.00
Parking and Taxi	\$11.00
<b>TOTAL</b>	<b>\$10,169.55</b>

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

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: **Chapter 11**  
: **Case No. 09-14267 (BRL)**  
: **Debtor.**  
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**FIRST INTERIM APPLICATION OF COOLEY GODWARD KRONISH LLP,  
COUNSEL FOR THE DEBTOR, FOR COMPENSATION AND  
REIMBURSEMENT OF EXPENSES FOR THE PERIOD  
FROM JULY 1, 2009 THROUGH SEPTEMBER 30, 2009**

Cooley Godward Kronish LLP (“Applicant”), counsel 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 **\$300,676.00** and reimbursement of certain expenses incurred by (or first billed by outside vendors to) Applicant in the amount of **\$10,169.55** 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 Lawrence C. Gottlieb, Esq. (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 9, 2009, the Debtor filed the Amended Application for an Order Under Bankruptcy Code Sections 327(a) and 328 and Bankruptcy Rules 2014 and 2016 Authorizing Employment and Retention of Cooley Godward Kronish LLP as Attorneys for 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.<sup>1</sup>

**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:<sup>2</sup>

- Applicant served a first monthly fee application on August 25, 2009, pursuant to which it requested the sum of \$178,255.50, plus the sum of \$4,466.87, 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.
- Applicant served a second monthly fee application on September 14, 2009, pursuant to which it requested the sum of \$70,252.50, plus the sum of \$2,935.23, 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 15, 2009, pursuant to which it requested the sum of \$54,096.00, plus the sum of \$2,767.45, representing actual and necessary out-of-pocket disbursements incurred during the period of

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<sup>1</sup> As set forth in Applicant's retention application, as an accommodation to the Debtor and in an effort to reduce fees in this case, Applicant agreed to voluntarily reduce fees for timekeepers at the counsel and partner levels in the amount of between fifteen percent and twenty percent of Applicant's standard hourly rates. As a result of Applicant's voluntary reduction, counsel for the Committee agreed to reduce their fees in a similar fashion.

<sup>2</sup> Applicant has applied the retainer it was holding to its postpetition invoices. Accordingly, Applicant is no longer holding a retainer in this case.



September 1, 2009 through September 30, 2009. No objections were filed to the third monthly fee application.

### **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 legal services rendered during the Compensation Period, Applicant sets forth the following summary of legal 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.

#### **Asset Analysis and Recovery (01)**

11. 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 reviewing the Debtor's liquidation analysis and conferring internally and with the Debtor regarding the same.

12. Applicant expended 2.4 hours of time for a charge of \$1,584.00 for services rendered with respect to matters relating to asset analysis and recovery.

**Asset Dispositions (02)**

13. This category includes time expended by Applicant conferring with third parties regarding potential interest in the Debtor's assets.

14. Applicant expended 1.4 hours of time for a charge of \$1,045.00 for services rendered with respect to the handling of matters relating to asset dispositions.

**Business Operations (03)**

15. This category includes time expended by Applicant with respect to the business operations and business issues of the Debtor. Applicant spent time during the Compensation Period (i) reviewing weekly financial reports prepared by the Debtor's financial advisor, Clear Thinking Group LLC ("CTG"); (ii) attending to issues related to vendor relations, including conferring with the Debtor regarding stay issues; (iii) drafting the second motion to pay certain foreign vendors; (iv) drafting a motion to establish the bar date; (v) reviewing the schedules of assets and liabilities and statements of financial affairs, conferring with the Debtor and CTG regarding the same, and drafting notes to the same; and (vi) conferring with CTG regarding issues related to the Debtor's business plan and commenting on the same.

16. Applicant expended 72.9 hours of time for a charge of \$34,621.50 for services rendered with respect to matters relating to business operations.

**Case Administration (04)**

17. This category includes time expended by Applicant on a variety of activities regarding the day-to-day management and prosecution of this chapter 11 case. Services rendered in this project category include (i) attention to all first day matters, including filing of the case,

conferring with the Debtor, conferring with counsel for landlords and vendors regarding filing and legal research concerning filing issues; (ii) conferring with the Debtor regarding case developments; (iii) correspondence concerning Committee information requests; (iv) preparation of various documents requested by the U.S. Trustee; (v) drafting and maintaining a memorandum concerning significant dates in the case; (vi) preparation of confidentiality agreements with the Committee and numerous correspondence with the Debtor and counsel for the Committee concerning the same; (vii) conferences with the Committee concerning case management issues and various pleadings filed by the Debtor; (viii) attention to various issues related to the Debtor's ordinary course professionals, including responding to questions from the professionals and reviewing completed documents; and (ix) filing numerous pleadings with the Court on behalf of the Debtor.

18. Applicant expended 241.35 hours of time for a charge of \$96,503.00 for services rendered with respect to the handling of matters relating to case administration.

**Claims (05)**

19. This category includes time expended by Applicant with respect to various claims against the Debtor. Applicant spent time in this category, *inter alia*, (i) negotiating with utility companies concerning requests for additional adequate assurance deposits; (ii) attention to issues related to a creditor motion for payment of an administrative expense claim, including reviewing motion and conferring with counsel concerning the same; (iii) legal research and drafting memorandum regarding administrative claims; (iv) responding to various creditors concerning claims asserted; and (v) attention to filed claim under section 503(b)(9), including drafting stipulation resolving the same.

20. Applicant expended 79.9 hours of time for a charge of \$30,514.50 for services rendered with respect to the handling of matters relating to claims.

**Employee Benefits/Pensions (06)**

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

22. Applicant expended 2.9 hours of time for a charge of \$1,309.50 for services rendered with respect to the handling of matters relating to employee benefits and pension issues.

**Fee/Employment Applications (07)**

23. This category includes time expended by Applicant regarding the retention and compensation of various professionals in the Debtor's bankruptcy proceeding. Applicant spent time during the Compensation Period in connection with, among other things: (i) attending to issues concerning the retention of the Debtor's real estate advisor, KPMG Corporate Finance LLC ("KPMG"), including reviewing and commenting on KPMG's retention application and participating in numerous conferences with KPMG and the U.S. Trustee concerning retention issues; (ii) revisions to the supplemental affidavit in support of CTG's retention; (iii) reviewing the Committee's retention applications; and (iv) drafting Applicant's monthly fee statements.

24. Applicant expended 17.5 hours of time for a charge of \$9,427.50 for services rendered with respect to matters relating to fee/employment applications.

**Fee/Employment Objections (08)**

25. This category includes time expended by Applicant regarding objections to the retention of, or compensation for, various professionals in the Debtor's bankruptcy proceeding.

26. Applicant expended 13.3 hours of time for a charge of \$6,019.50 for services rendered with respect to matters relating to fee/employment objections.

**Financing and Cash Collateral (09)**

27. 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) drafted an affidavit in support of the DIP; (ii) conferred with counsel for the Committee concerning the DIP financing terms; (iii) reviewed numerous objections to the DIP motion and analysis of the same; (iv) commented on the proposed final DIP order; (iv) conferred with 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 (v) reviewed the DIP budget and various iterations of the same.

28. Applicant expended 40.4 hours of time for a charge of \$20,965.00 for services rendered with respect to the handling of matters relating to financing.

**Litigation (10)**

29. This category includes time expended by Applicant with respect to the Debtor’s litigation or contested hearings against third parties. In connection therewith, among other things, Applicant devoted attention to the settlement of a potential class action claim, including drafting a motion regarding the same and conferring internally, with the Debtor, with the Debtor’s class action counsel and counsel for the Committee regarding the same.

30. Applicant expended 14.2 hours of time for a charge of \$7,153.00 for services rendered with respect of matters relating to litigation.

### **Meetings (11)**

31. This category includes time expended by Applicant for preparation and attendance at meetings with, *inter alia*, the Committee, the Debtor and the U.S. Trustee regarding, among other things, initial case matters and case status issues.

32. Applicant expended 38.2 hours of time for a charge of \$23,115.00 for services rendered with respect to preparation and attendance at meetings.

### **Plan and Disclosure Statement (12)**

33. This category includes time expended by Applicant with respect to the Debtor's plan and disclosure statement. Applicant spent time in this category considering various plan of reorganization structures, conferring with the Debtor regarding the same, and drafting the Debtor's plan of reorganization, disclosure statement and motion for approval of the disclosure statement.

34. Applicant expended 49.8 hours of time for a charge of \$22,645.00 for services rendered with respect to preparation and attendance at meetings.

### **Travel (14)**

35. 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 and August 26, 2009 and the meeting with the U.S. Trustee pursuant to section 341 of the Bankruptcy Code.

36. Applicant billed 1.2 hours of non-working travel time, which was billed at 50% of the time spent, for a charge of \$522.00.

### **Leases and Executory Contracts (18)**

37. 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) negotiating with one of the Debtor's landlords concerning the terms of various lease amendments and numerous revisions to draft lease amendments; (ii) drafting Court filings related to the Debtor's leases and executory contracts, including a motion to reject certain unexpired non-residential real property leases, notices concerning the same and a motion to extend the time under section 365(d)(4) of the Bankruptcy Code to assume or reject leases, and revising the rejection procedures as per comments from various landlords; (iii) conferring with the Debtor concerning issues related to rejection of leases and exiting of store locations; and (iv) legal research regarding issues related to leases.

38. Applicant expended 63.4 hours of time for a charge of \$29,745.00 for services rendered with respect to the handling of matters relating to leases and executory contracts.

### **Preparation For and Attendance at Court Hearings (19)**

39. This category includes time expended by Applicant with respect to preparation for, and attendance at, Court hearings, including the first day hearing, the July 29, 2009 hearing and the August 26, 2009 hearing.

40. Applicant expended 35.5 hours of time for a charge of \$17,434.50 for services rendered with respect to the handling of matters relating to the preparation for and attendance at Court hearings.

V.

**MATTERS PERTAINING TO APPLICANT**

41. Applicant has maintained contemporaneous time records which indicate the time that each attorney 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 attorneys and para-professionals during the Compensation Period in conjunction with this case is 674.35. All of the services have been rendered by those individuals at Applicant's firm as listed on Applicant's personnel chart attached hereto.

42. The personnel who have expended extensive time on this matter during the Compensation Period are as follows: (a) Lawrence C. Gottlieb: Mr. Gottlieb has been actively involved in all aspects of this case; and (b) Jeffrey L. Cohen and Richelle Kalnit: Mr. Cohen and Ms. Kalnit were responsible for various day-to-day issues that arose during the Compensation Period.

43. Many of the items that have been reviewed are unique to retail-type bankruptcy proceedings. It is respectfully submitted that Applicant's expertise in retail bankruptcy cases has caused certain issues to be reviewed without difficulty, as other bankruptcy attorneys without expertise in retail cases would have had to spend more time researching issues and, in addition, would not have been familiar with the issues applicable to this type of case. Some of the retail chapter 11 cases in which Applicant has been retained include: Against All Odds in Newark, New Jersey; Bag n'Baggage in Dallas, Texas; Bombay Company in Fort Worth, Texas; Boscov's in Wilmington, Delaware; Casual Male in New York, New York; Eddie Bauer in Wilmington, Delaware; Federated Department Stores in Cincinnati, Ohio; Filene's Basement in Wilmington, Delaware; Footstar in New York, New York; G.I. Joe's in Wilmington, Delaware;



Goody's in Wilmington, Delaware; Gottschalks in Wilmington, Delaware; Harvey Electronics in New York, New York; KB Toys in Wilmington, Delaware; Lenox Sales in New York, New York; Levitz Home Furnishings, Inc. in New York, New York; Marty's Shoes in Wilmington, Delaware; Mervyn's in Wilmington, Delaware; Montgomery Ward in Wilmington, Delaware; Princeton Ski Shops in Newark, New Jersey; Samsonite Company Stores in Wilmington, Delaware; Scotty's in Wilmington, Delaware; Sharper Image in Wilmington, Delaware; Steve & Barry's in New York, New York; and Ritz Camera Centers in Wilmington, Delaware.

44. 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 attorneys for the Debtor.

45. During the Compensation Period, the partners, associates and para-professionals of Applicant devoted substantial time, 674.35 hours, in rendering professional services to the Debtor, all of which time was reasonable and necessary.

46. 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.

47. 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

48. 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. The list is derived from the information found at the end of the Case Administration project category in Exhibit B. These records indicate that Applicant has advanced and will have advanced, during the Compensation Period, the sum of **\$10,169.55** in necessary and actual out-of-pocket expenses. In connection with said expenses, it should be noted that Applicant charges \$1.00 per page for outgoing telefacsimilies with no charge for incoming telefacsimilies, 20¢ per page for photocopying and charges for meals only necessitated by meetings with the Debtor or the Committee or when Applicant's personnel would work on this case through a normal meal period.

## VII.

### **THE REQUESTED COMPENSATION SHOULD BE ALLOWED**

49. 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).

50. 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**

51. Notice of this Application has been provided to (i) counsel for the Committee, (ii) the U.S. Trustee; (iii) counsel for Kuala Lumpur Kepong Berhad; (iv) 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.

52. 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 **\$300,676.00**; (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 **\$10,169.55**; and (iii) payment of the 20% holdback in the amount of **\$58,592.80**.

Dated: November 16, 2009  
New York, New York

Respectfully submitted,

By: /s/ Lawrence C. Gottlieb  
Lawrence C. Gottlieb

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1114 Avenue of the Americas  
New York, New York 10036  
Telephone: (212) 479-6000  
Facsimile: (212) 479-6275  
Lawrence C. Gottlieb (LG 2565)  
Jeffrey L. Cohen (JC 2556)  
Richelle Kalnit (RK 3728)

Attorneys for Debtor and Debtor in Possession

## **Exhibit A**

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

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In re : **Chapter 11**  
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CRABTREE & EVELYN, LTD., :  
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 : **Case No. 09-14267 (BRL)**  
Debtor. :  
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**CERTIFICATION OF LAWRENCE C. GOTTLIEB IN SUPPORT OF FIRST  
INTERIM APPLICATION OF COOLEY GODWARD KRONISH LLP, COUNSEL 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 )

LAWRENCE C. GOTTLIEB, being first duly sworn, deposes and says;

1. I am an attorney admitted to practice before this Court and a member of the law firm of Cooley Godward Kronish LLP (“Applicant”), with offices located at 1114 Avenue of the Americas, New York, New York 10036. Applicant is counsel 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 Cooley Godward Kronish LLP, Counsel 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 legal services rendered by Applicant and

am thoroughly familiar with all other work performed on behalf of the Debtor by the attorneys and para-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 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: New York, New York  
November 16, 2009

By: /s/ Lawrence C. Gottlieb  
Lawrence C. Gottlieb

Sworn to before me this  
16<sup>th</sup> day of November, 2009

/s/ Theresa Hammond  
Notary Public

THERESA K. HAMMOND  
Notary Public, State of New York  
No. 4650925  
Qualified in Suffolk County  
Commission Expires July 31, 2013



## **Exhibit B**



ATTORNEYS AT LAW

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Taxpayer ID Number  
94-1140085

August 24, 2009

COLLEEN CREEVY CORDING  
GENERAL COUNSEL  
CRABTREE & EVELYN, LTD.  
102 PEAKE BROOK ROAD  
PO BOX 167  
WOODSTOCK CT 06281-0167

**Bill Number**  
**20090807692** 01 CL 60070 62105

311438- 202  
Re: CHAPTER 11

For services rendered through July 31, 2009:

**ASSET ANALYSIS AND RECOVERY**

7/28/09	JLC	REVIEW DRAFT LIQUIDATION ANALYSIS AND DISCUSS SAME W/L. GOTTLIEB	.60	333.00
7/28/09	LCG	REVIEW DRAFT ANALYSIS FROM CTG.	.50	347.50
7/28/09	LCG	CONFER WITH J. COHEN RE: LIQUIDATION ANALYSIS, ETC.	.30	208.50
			<b>Task total:</b>	<b>1.40 889.00</b>

**ASSET DISPOSITION**

7/08/09	JRI	CALL WITH 3RD PARTY RE: INTEREST.	.30	235.50
7/08/09	JRI	EMAIL TO GOTTLIEB RE: INTEREST BY 3RD PARTY.	.20	157.00
7/08/09	JRI	FOLLOW-UP EMAILS WITH 3RD PARTY WITH INTEREST AND WITH GOTTLIEB ON SAME.	.20	157.00
7/14/09	JRI	EMAIL TO INTERESTED 3RD PARTY.	.10	78.50
7/17/09	LCG	CALL WITH KESSLER RE: INTERESTED BUYER.	.20	139.00
7/17/09	LCG	CALLS WITH PARTIES RE: INTEREST IN PURCHASING.	.20	139.00
7/30/09	LCG	CALL WITH INTERESTED PARTIES.	.20	139.00
			<b>Task total:</b>	<b>1.40 1,045.00</b>



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BUSINESS OPERATIONS

7/06/09	JLC	T/C WITH A. MINKER AND C. DAVIS RE: FOREIGN VENDORS AND GOODS IN TRANSIT.	.40	222.00
7/06/09	JLC	T/C WITH L. SMITH RE: POTENTIAL STAY VIOLATIONS BY WAREHOUSE LANDLORDS.	.40	222.00
7/07/09	R K	DRAFT SECOND FOREIGN VENDOR MOTION.	1.00	435.00
7/08/09	JLC	MULTIPLE CORRESPONDENCE WITH COMPANY RE: VENDOR ISSUES.	.80	444.00
7/08/09	JLC	MULTIPLE CORRESPONDENCE WITH COMPANY AND R. KALNIT RE: VENDOR RELATIONS AND ISSUES FROM FILING.	1.20	666.00
7/08/09	R K	CONFER WITH J. COHEN RE: VENDOR/PROVIDER REQUESTS.	.30	130.50
7/08/09	R K	REVIEW AND REVISE SECOND FOREIGN VENDOR MOTION.	1.00	435.00
7/08/09	R K	ATTENTION TO OPEN ISSUES RE: VENDOR/PROVIDER REQUESTS AND REVIEW CONTRACTS RE: SAME.	2.00	870.00
7/09/09	JLC	MULTIPLE CORRESPONDENCE RE: VENDOR ISSUES.	1.30	721.50
7/09/09	JLC	MULTIPLE CORRESPONDENCE RE: AMEX ISSUE.	.30	166.50
7/09/09	JLC	MULTIPLE CORRESPONDENCE RE: STAY VIOLATIONS OF VENDORS ATTEMPTING TO COLLECT PRE-PETITION PAYMENTS.	.70	388.50
7/09/09	R K	CALL WITH C. CORDING RE: VENDOR ISSUES (.4); FOLLOW UP RE: SAME (1.0); REVISE SECOND FOREIGN VENDOR MOTION (.5); CALL WITH SLOVER COUNSEL RE: STAY ISSUES (.3) AND REVIEW SLOVER CONTRACT (.5); BEGIN	5.80	2,523.00

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		DRAFTING BAR DATE MOTION (.4); CALL WITH C. CORDING RE: SLOVER (.3); EMAILS AND CALLS RE: TOP 40 CLAIMS AS PER UST REQUEST (1.0); LEGAL RESEARCH RE: ADMINISTRATIVE CLAIM ISSUE (1.5)		
7/10/09	R K	CONFER WITH L. GOTTLIEB RE: SLOVER ISSUE (.2); DRAFT BAR DATE MOTION (3.1); REVIEW UTILITY REQUESTS (.4); EMAILS RE: CREDITOR CLAIM ISSUES (.5)	4.20	1,827.00
7/13/09	JLC	REVIEW CTG PRESENTATIONS RE: NEXT STEPS AND BUSINESS PLAN FORMATIONS	.70	388.50
7/13/09	JLC	CONF CALL WITH W/C. CORDING AND R. KALNIT RE: BUSINESS OPERATIONS	1.50	832.50
7/13/09	R K	REVIEW UTILITY REQUESTS AND SUMMARIZE SAME (.7); DRAFT RESPONSE LETTER TO RECLAMATION CLAIMS (.5); RESPOND TO C&E INQUIRIES RE: CLAIM ISSUES (.5); REVIEW RECLAMATION DEMANDS (.8)	2.50	1,087.50
7/14/09	JLC	CONFERENCE CALL WITH C. CORDING AND R. KALNIT RE: FOREIGN VENDOR ISSUES	.40	222.00
7/14/09	R K	REVISIONS TO SECOND FOREIGN VENDOR MOTION (.8) AND CALLS RE: SAME (.4); REVIEW ADDITIONAL RECLAMATION DEMANDS (.3); EMAILS RE: UTILITY NEGOTIATIONS (.5)	2.00	870.00
7/15/09	R K	CALL WITH C&E AND CTG RE: FOREIGN VENDOR ISSUES (.4) AND EMAIL J. COHEN RE: SAME (.1); FOLLOW UP RE: SAME WITH	.80	348.00

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		C&E (.3)		
7/16/09	JLC	CONFERENCE CALL WITH CTG RE: OPERATIONAL ISSUES.	.70	388.50
7/16/09	R K	REVIEW UTILITY CHART (.2); REVIEW AND COMMENT ON LETTER TO UTILITIES (.2)	.40	174.00
7/17/09	R K	CALL WITH SLOVER COUNSEL RE: CLAIMS	.10	43.50
7/21/09	R K	REVIEW CONSTELLATION UTILITY LETTER (.4); CALL WITH C. CORDING RE: LIEN ISSUES (.2)	.60	261.00
7/22/09	R K	ATTENTION TO UTILITY NEGOTIATION ISSUES	.50	217.50
7/23/09	LCG	REVIEW PROPOSED CASH FLOW BUDGET.	.60	417.00
7/23/09	JLC	REVIEW CTG DRAFT PRESENTATION TO COMMITTEE FOR DISCUSSION.	.70	388.50
7/23/09	NMS	T/C W/E. CONWAY RE: NEW ENERGY INC.	.10	29.50
7/27/09	JLC	REVIEW REVISED COMMITTEE PRESENTATION AND PROVIDE COMMENTS RE: SAME	1.00	555.00
7/30/09	JLC	REVIEW SALES BY SEGMENT DATA	.60	333.00
7/31/09	LCG	REVIEW BUDGET AS REVISED.	.80	556.00

**Task total: 33.40 16,163.00**

**CASE ADMINISTRATION**

7/01/09	JLC	ATTENTION TO CASE FILING INCLUDING T/CS WITH CLERK OF COURT AND CHAMBERS.	2.50	1,387.50
7/01/09	JLC	MULTIPLE CORRESPONDENCE WITH COUNSEL FOR LANDLORDS AND VENDORS RESPONDING TO FIRST DAY FILING.	2.30	1,276.50
7/01/09	JLC	REVIEW VENUE RESEARCH AND ANALYZE SAME.	1.50	832.50

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7/01/09	LAK	LEGAL RESEARCH AND SUMMARY OF SAME FOR J. COHEN.	2.50	975.00
7/01/09	R K	PREPARATION FOR FILING AND FILING OF BANKRUPTCY CASE.	3.00	1,305.00
7/01/09	R K	REVIEW VARIOUS EMAILS RE: FIRST DAY ORDERS AND REVISIONS TO SAME.	3.00	1,305.00
7/01/09	LCG	PREPARE FOR FIRST DAYS.	4.00	2,780.00
7/01/09	LCG	EMAILS AND CALLS WITH PRESS AND CREDITORS.	.80	556.00
7/01/09	LCG	EMAILS WITH VARIOUS LANDLORD REPS.	.80	556.00
7/01/09	LCG	CALL AND EMAILS WITH RASKIN, VERSA, HILCO AND HUDSON.	.60	417.00
7/01/09	DMF	REVIEW OF R. KALNIT'S MULTI E-MAILS CONTAINING FIRST DAY MOTIONS, PREP OF DOCUMENTS FOR FILING (.75); ELECTRONIC FILING OF MULTI - FIRST DAY MOTIONS, NOTICE OF PROPOSED ORDER (1.75); DOWNLOADING ALL COURT FILING RECEIPTS AND DOCUMENTS FILED, ORGANIZATION OF SAME (1.0); ADDITIONAL ELECTRONIC FILINGS RELATING TO AGENDA, NOTICE OF HEARING, DOWNLOADING COURT FILING RECEIPTS AND DOCUMENTS FILES (.75) ORGANIZATION OF CASE DOCUMENTS, DOWNLOADING E-MAILS RE SERVICE INSTRUCTIONS (.5); CONTINUED KALNIT REQUESTED DOCUMENT INDEX (1.25)	5.75	1,437.50
7/01/09	CMS	ATTENTION TO DRAFTING, FILING, AND SERVICE OF SUGGESTION OF BANKRUPTCY	1.10	616.00
7/01/09	JNS	LIEN SEARCHES - UPDATE CHART	1.00	250.00
7/01/09	R G	E FILE PETITION, DECLARATION	8.50	1,912.50

		AND 7 FIRST DAY MOTIONS (2.6); DISCUSS SAME WITH R. KALNIT (.2); PROOF AND REVISE LABELS FOR ORDERS(.9); CO-ORDINATED AND TRANSFER FIRST DAY ORDERS TO DISC) (2.8); CHECK EACH DISC AGAINST PROPOSED ORDER AND EXHIBITS IF ANY (2.9)		
7/02/09	JLC	MEETING WITH S. BESTWICK RE: CHAPTER 11 STRATEGY.	1.00	555.00
7/02/09	JLC	MULTIPLE CORRESPONDENCE WITH PROFESSIONALS INTERESTED IN REPRESENTING COMMITTEE.	2.80	1,554.00
7/02/09	LCG	BREAKFAST WITH STEPHEN, ETC. RE: PREP FOR HEARING	1.50	1,042.50
7/02/09	LCG	ATTEND FIRST DAY HEARINGS.	2.00	1,390.00
7/02/09	LCG	CALLS WITH CREDITORS AND PROSPECTORS.	.50	347.50
7/02/09	JAB	DISCUSSION W/SCOTT HAZEN REPRESENTING SEVERAL VENDOR CREDITORS RE: STATUS OF CERTAIN ISSUES.	.30	196.50
7/02/09	DMF	PREPARATION OF DOCUMENT INDEX REQUESTED BY R. KALNIT, PROOFREADING SAME	2.25	562.50
7/02/09	NMS	REVIEW OF FIRST DAY MOTIONS	.40	118.00
7/05/09	R K	REVISIONS TO CLASS ACTION SETTLEMENT MOTION, REJECTION MOTION AND KPMG RETENTION APPLICATION (2.0); DRAFT NOTICE OF HEARING FOR 7/29 HEARING (.5)	2.50	1,087.50
7/06/09	LCG	EMAILS WITH CLIENT RE: PROCESS; MEETING WITH US TRUSTEE.	.40	278.00
7/06/09	LCG	REVIEW EMAILS RE: SLOVER, IDI, ETC.	.40	278.00
7/06/09	JLC	REVISE AND PREPARE NOTICES	1.00	555.00

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7/06/09	R G	FOR FILING WITH THE COURT. ATTENTION TO KALNIT AND COHEN E MAILS (.6); PHONE CONVERSATION WITH A. BROWN AT EPIQ RE SERVICE PROCEDURES(.2); E FILE NOTICE OF HEARING RE FIRST DAY MOTIONS (.4); PREPARE E MAIL TO EPIQ RE SERVICE OF SAME(.4); E FILE KPMG RETENTION (.4); PREPARE E MAIL TO EPIQ RE SERVICE (.2); PREPARE DRAFT COVER LETTER TO CHAMBERS (.3); PREPARE DISC RE KPMG RETENTION;(.1)	2.60	585.00
7/06/09	DMF	UPDATED KALNIT INDEX OF CASE DOCUMENTS, PROOFREADING (.6) REVIEW OF E-MAILS, DOWNLOADING DEPARTMENT NOTICES RE SERVICE CONTACTS, CASE TEMPLATE , CONTACTS AT EPIQ, FURTHER FILINGS(.3)	.90	225.00
7/07/09	R K	PREPARE DOCUMENTS TO BE FILED IN FUTURE.	.70	304.50
7/07/09	R K	ATTENTION TO PREPARATION OF DOCUMENTS FOR UST.	1.50	652.50
7/07/09	R K	VARIOUS EMAILS RE: STATUS ISSUES.	.70	304.50
7/07/09	LCG	CALL WITH COLLEEN AND KOH HAN RE: VARIOUS ISSUES.	.70	486.50
7/07/09	LCG	CALL WITH DOMURACKI RE: DEVELOPMENTS.	.20	139.00
7/07/09	LCG	CONFER WITH KALNIT AND COHEN RE: SLOVER.	.20	139.00
7/07/09	LCG	EMAILS RE: WHOLE RANGE OF ISSUES.	.20	139.00
7/07/09	R G	ATTENTION TO VARIOUS E MAILS FROM R. KALNIT AND EPIQ (.4); E FILE AMENDED RETENTION	4.70	1,057.50



		APPLICATION OF CGK (.4); E FILE NOTICE OF HEARING RE PROCEDURAL MOTIONS (.3); E FILE LEASE REJECTION MOTION (.6 - SYSTEM SLOW); FILE MAINTENANCE AND ORGANIZATION(.9); PREPARE E MAIL TO EPIQ RE SERVICE OF ABOVE DOCUMENTS (.5) PHONE CONVERSATION WITH A. BROWN OF EPIQ RE VARIOUS SERVICE ISSUES(.1); DISCUSS VARIOUS CASE ADMINISTRATIVE ISSUES WITH R. KALNIT (.2); WORK ON CRITICAL DATES MEMO (.6) PHONE CONFERENCE WITH KRIS CACHIA AND D. FLEISCHER RE SHARED DRIVE FOR DOCUMENTS (.3); ASSIST DF TO TRANSFER DOCUMENTS TO SHARED DRIVE(.4)		
7/07/09	DMF	E-MAIL TO K. CACHIA RE REQUEST FOR GUIDANCE RE SETTING UP SHARED DRIVE AS PER R. KALNIT REQUEST (.1); TC WITH CACHIA RE SAME (.1); TC WITH CACHIA AND R. GOLDSTEIN RE SETUP (.2); CREATING NEW SHARED FILES IN "I" DRIVE FOR CASE FIRST DAY MOTIONS, FIRST DAY ORDERS AND CHRONOLOGY OF DOCUMENTS (2.2)	2.60	650.00
7/07/09	JNS	FOLLOW UP ON SEARCHES.	.20	50.00
7/07/09	NMS	DOCKET REVIEW	.20	59.00
7/08/09	R K	REVIEW CTG NEXT STEPS PRESENTATION.	.50	217.50
7/08/09	R K	PREPARE DOCUMENTS FOR UST MEETING.	.90	391.50
7/08/09	R K	DRAFT MEMO RE: UPCOMING DATES IN CASE.	1.00	435.00

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7/08/09	JLC	T/C WITH PROFESSIONALS INTERESTED IN COMMITTEE REPRESENTATION.	1.20	666.00
7/08/09	JLC	CORRESPONDENCE WITH UST RE: COMMITTEE QUESTIONNAIRES.	.40	222.00
7/08/09	JLC	ATTENTION TO CRITICAL DATES MEMO.	.30	166.50
7/08/09	LCG	CALLS AND EMAILS RE: VARIOUS ISSUES.	.50	347.50
7/08/09	LCG	CALL WITH KESSLER RE: VARIOUS ISSUES.	.20	139.00
7/08/09	R G	VARIOUS ADMINISTRATIVE TASKS FOR R. KALNIT (.5); ATTENTION TO E MAILS FROM EPIQ(.3); E FILE AFFIDAVIT OF MAILING RE FIRST DAY MOTIONS (.4); REVISE COVER LETTER TO CHAMBERS FORWARDING VARIOUS DOCUMENTS, PROCESS SAME (.7) FILE MAINTENANCE AND ORGANIZATION (.4)	2.30	517.50
7/08/09	DMF	PER R. KALNIT'S REQUEST CREATED FILE FOLDERS FOR PETITION AND DECLARATION, FIRST DAY MOTIONS, FIRST DAY ORDERS AND A CHRONOLOGY OF REMAINING CASE DOCUMENTS THROUGH ENTRY #63 (7/7) (2.5); DEALINGS WITH IT RE GOLDSTEIN REQUEST THAT CASE NOTICES FROM PACER BE SENT TO HER	2.90	725.00
7/09/09	R K	REVIEW LOCAL RULES RE: COMMITTEE ISSUES (.5); ATTENTION TO AMEX ISSUES (.5); EMAILS RE: UST REQUEST FOR CREDITOR INFO (.3); PREPARE DOCUMENTS FOR 7/14 MEETING WITH UST (.3)	1.60	696.00

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7/09/09	JLC	MULTIPLE CORRESPONDENCE RE: COMMITTEE FORMATION AND UST INQUIRIES ON SUBMITTED APPLICATIONS.	1.20	666.00
7/09/09	LCG	RESPOND TO EMAILS FROM CORDING.	.20	139.00
7/09/09	LCG	REVIEW BINDER OF INFORMATION FOR US TRUSTEE,	.30	208.50
7/09/09	R G	ATTENTION TO E MAILS FROM R. KALNIT (.4); E FILE CLAIMS ACTION MOTION (.5); PREPARE E MAIL TO EPIQ RE SERVICE (.3); ADMINISTRATIVE TASKS FOR R. KALNIT (.2); E FILE AMENDED LEASE MOTION (.4); PREPARE COVER LETTER TO CHAMBERS, PROCESS SAME(.5)	2.10	472.50
7/09/09	JNS	UPDATE LIENS CHART	.20	50.00
7/10/09	R K	PREPARE DOCUMENTS FOR 7/14 MEETING (.6); EMAILS RE: COMMITTEE FORMATION (.3)	.90	391.50
7/10/09	LCG	REVIEW NEXT STEPS AND BRANDING MEMOS FROM CTG.	.40	278.00
7/10/09	LCG	CONFER WITH KALNIT RE: SLOVER AND OTHER ISSUES.	.20	139.00
7/10/09	JNS	UPDATE LIENS CHART AND FINALIZE SEARCHES.	.40	100.00
7/13/09	R K	CONFERENCE WITH J. COHEN RE: OPEN ISSUES (.3) AND FOLLOW UP RE: SAME (.8); CALL WITH C. CORDING AND J. COHEN RE: OPEN ISSUES (1.5)	2.60	1,131.00
7/13/09	JLC	O/C W/RICHELLE KALNIT RE: OPEN ADMINISTRATIVE ISSUES	.40	222.00
7/13/09	JLC	REVIEW MATERIALS SUBMITTED TO UST IN ADVANCE OF INITIAL MEETING	1.20	666.00
7/13/09	LCG	REVIEW REQUESTS FOR DEPOSITS FROM UTILITIES.	.20	139.00

7/13/09	LCG	EMAILS WITH CREDITORS.	.20	139.00
7/13/09	R G	REVIEW DOCKET TO ASCERTAIN OUTSTANDING AFFIDAVITS OF MAILING NEEDED FROM EPIQ( .4) E FILE EPIQ AFFIDAVIT OF MAILING RE DOCUMENTS 52 AND 54 (.4); E FILE EPIQ AFFIDAVIT OF MAILING RE DOCUMENTS 56, 57 & 63 (.5); E FILE EPIQ AFFIDAVIT OF MAILING RE DOCUMENT # 70(.4)	1.70	382.50
7/13/09	NMS	DOCKET REVIEW	.10	29.50
7/13/09	JNS	PUT TOGETHER LIST AND COPIES OF LIENS FOR C&E TO TRACK DOWN.	.50	125.00
7/13/09	DMF	OBTAINING UPDATED CASE DOCKET ON PACER TO UPDATE CASE FILES OF ORDERS, MOTIONS, CASE CHRONOLOGY OF DOCUMENTS; DOWNLOADING DOCUMENTS TO BE ENTERED AND FILING EACH IN THE PROPER FILE CATEGORY (1.7); UPDATING SAMPLE CASE DOCUMENT INDEX FOR R. KALNIT, PROOFREADING NEW ENTRIES (.4)	2.10	525.00
7/14/09	R K	ATTEND TO C&E QUESTIONS RELATED TO OPERATIONS AND OTHER ISSUES (1.0); ATTENTION TO AMENDED COMMITTEE APPOINTMENT (.2); PREPARE ORDERS FOR 7/29 HEARING (1.3); OBTAIN FOLLOW UP RE: OCPS AND EMAILS RE: SAME (.4)	2.70	1,174.50
7/14/09	LCG	REVIEW DATA ROOM LIST AND EMAILS RE: SAME.	.20	139.00
7/14/09	R G	REVIEW CRITICAL DATES MEMO, PREPARE LABELS FOR PROPOSED ORDERS (.8); T/C WITH A. BROWN OF EPIQ RE VARIOUS	1.90	427.50

		SERVICE ISSUES (.2); PREPARE COVER LETTER TO CHAMBERS RE RECENT AFFIDAVITS OF MAILING PROVIDED BY EPIQ, PROCESS SAME (.9)		
7/15/09	R K	DRAFT AGENDA FOR 7/29 HEARING (.5); PREPARE ORDERS FOR 7/29 HEARING (.5); FOLLOW UP WITH C&E RE: OPEN ISSUES (.3)	1.30	565.50
7/15/09	R G	E FILE 2ND FOREIGN VENDOR MOTION (.6 - SYSTEM SLOW); REVISE CORRESPONDENCE, PROCESS SAME(.3)	.90	202.50
7/15/09	JLC	MULTIPLE CORRESPONDENCE RE: COMMITTEE RETENTION OF COUNSEL	.60	333.00
7/16/09	R K	CALL WITH CTG RE: OPEN ISSUES (.5); CALL WITH COMMITTEE COUNSEL (.4) AND FOLLOW UP RE: SAME (.1)	1.00	435.00
7/16/09	JLC	CONFERENCE CALL WITH COMMITTEE COUNSEL RE: NEXT STEPS IN CASE.	.50	277.50
7/16/09	LCG	CALL WITH CTG, KALNIT AND COHEN.	.50	347.50
7/16/09	LCG	CALL WITH HAHN AND HESSEN RE: STATUS OF CASE.	.50	347.50
7/16/09	NMS	REVIEW OF UTILITIES MOTION AND RELATED ORDER	.60	177.00
7/17/09	R K	REVIEW AND REVISE ORDERS FOR 7/29 HEARING	1.40	609.00
7/20/09	R K	REVIEW OCP INFORMATION FROM C&E	.40	174.00
7/20/09	DMF	UPDATING CASE DOCKET SHEET ON PACER SYSTEM; UPDATING CASE FILES TO INCLUDE ALL RELEVANT FILED DOCUMENTS THROUGH PRESENT, FILING IN BANKRUPTCY/CRABTREE/CHRONOLOGY	.60	150.00

		FILE		
7/21/09	R K	PREPARE FOR H&H CALL RE: 7/29 HEARING ITEMS (.3); CALL WITH COMMITTEE COUNSEL RE: 7/29 HEARING ITEMS (1.0); FOLLOW UP RE: SAME (.6)	1.90	826.50
7/21/09	JLC	T/C WITH C. CORDING RE: MEETING WITH COMMITTEE.	.40	222.00
7/21/09	JLC	CONFERENCE CALL WITH INDELICATO AND L. GOTTLIEB RE: CASE ADMINISTRATION.	.50	277.50
7/21/09	LCG	CALL WITH COUNSEL TO COMMITTEE.	.40	278.00
7/21/09	DMF	CORRECTING CASE FILE ERROR AS PER KALNIT REQUEST; REVIEW OF OTHER ENTRIES	.40	100.00
7/22/09	R K	FOLLOW UP RE: COMMITTEE REQUESTS AND EMAILS RE: SAME (1.5); PREPARE ORDERS FOR HEARING (.7)	2.20	957.00
7/22/09	LCG	EMAILS RE: COMMITTEE PROCESS AND PREPARATION FOR MEETING OF COMMITTEE.	.30	208.50
7/22/09	JLC	REVIEW CREDITORS' COMMITTEE INFORMATION REQUEST AND DISCUSS SAME WITH CTG.	.60	333.00
7/22/09	JLC	PREPARE CONFIDENTIALITY AGREEMENT FOR COMMITTEE.	2.30	1,276.50
7/22/09	JLC	MULTIPLE CORRESPONDENCE WITH COMMITTEE RE: OBJECTION DEADLINE EXTENSION REQUESTS.	.40	222.00
7/23/09	R K	REVISE OCP ORDER AS PER COMMITTEE NEGOTIATIONS (.3); CONFERENCE WITH L. GOTTLIEB AND J. COHEN RE: OPEN ISSUES IN CASE (.5); FOLLOW UP RE: SAME (.2); REVIEW CTG OUTLINE OF PRESENTATION (.4); REVISE AGENDA (.4); CALL WITH CTG	4.00	1,740.00

		AND COOLEY RE: UPCOMING MEETING WITH COMMITTEE (.4); PREPARE DOCUMENTS FOR 7/29 HEARING (.8); REVISE MOTIONS FOR UPCOMING HEARINGS (1.0)		
7/23/09	LCG	CONFER WITH KALNIT AND COHEN RE: STATUS OF MOTION, COMMITTEE MEETING AND 7/29 HEARING.	.50	347.50
7/23/09	JLC	O/C WITH L. GOTTLIEB AND R. KALNIT RE: STATUS OF 7/29 MOTIONS.	.80	444.00
7/23/09	JLC	CONFERENCE CALL WITH CTG RE: COMMITTEE PRESENTATION.	1.00	555.00
7/24/09	R K	ATTENTION TO SHIPPER/EXPEDITOR ISSUES (.2); ATTENTION TO TIMELINE ISSUES (.2); ATTENTION TO PREPARATION OF DOCUMENTS FOR HEARING (1.3)	1.70	739.50
7/24/09	LCG	EMAILS AND CALLS WITH HEMMINGER RE: DESEADO SHIPMENT.	.20	139.00
7/24/09	NMS	NEGOTIATIONS RE: UTILITY REQUESTS FOR ADDITIONAL ADEQUATE ASSURANCE	1.70	501.50
7/24/09	DMF	CHECKING CASE DOCKET SHEET ON PACER RE VOLUME OF FILINGS NEEDING TO BE ADDED TO FIRM'S FILE	.25	62.50
7/27/09	R K	REVISE AND UPDATE AGENDA	.20	87.00
7/27/09	JLC	MULTIPLE CORRESPONDENCE W/COMMITTEE COUNSEL RE: COMMITTEE ADVISOR SITE VISIT	.70	388.50
7/27/09	JLC	REVIEW 7/29 AGENDA AND COMMENT RE: SAME	.70	388.50
7/27/09	DMF	ON PACER SYSTEM PERFORMING WEEKLY UPDATE FOR CASE FILE FOR J. COHEN, R. KALNIT	.80	200.00

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7/28/09	R K	CALL WITH C&E AND CTG RE: COMMITTEE MEETING (1.0); PREPARE DOCUMENTS FOR HEARING (2.6) AND COORDINATE WITH CHAMBERS RE: SAME (.2); CONFERENCE WITH N. SANTOITEMMA RE: DEPOSIT ISSUES (.3)	4.10	1,783.50
7/28/09	JLC	REVIEW MOTION TO EXTEND REMOVAL PERIOD AND COMMENT RE: SAME	.40	222.00
7/29/09	R K	FOLLOW UP FROM HEARING, INCLUDING EMAIL CLIENT ORDERS AND DESCRIBE AND REVISE ORDERS AS PER COURT COMMENTS	1.70	739.50
7/29/09	JLC	REVIEW REVISED ORDERS TO BE SUBMITTED FOR COURT	.80	444.00
7/30/09	R K	REVISE PROPOSED ORDERS AS PER COMMITTEE COMMENTS AND SEND SAME TO COURT (.7); REVISE BAR DATE MOTION AND EMAILS WITH EPIQ RE: SAME (1.1)	1.80	783.00
7/30/09	JLC	REVIEW DETAILED INFORMATION REQUESTS RECEIVED FROM COMMITTEE FINANCIAL ADVISOR	1.20	666.00
7/30/09	DMF	UPDATING FIRM FILES TO REFLECT ALL THE FIRST DAY ORDERS RECENTLY SIGNED - COMPLETED THROUGH DOCKET ENTRY #116	1.50	375.00
7/31/09	JLC	REVIEW COMMITTEE COMMENTS TO DRAFT CONFIDENTIALITY AGREEMENT AND CORRESPONDENCE RE: SAME.	1.40	777.00
7/31/09	R K	UPDATE DATES MEMO (.2); EMAILS RE: SAMUELS (OCP) (.1) AND REVIEW OCP AFFIDAVIT/QUESTIONNAIRE (.2)	.50	217.50
7/31/09	LCG	CALL WITH THE DEAL RE: DEVELOPMENTS.	.10	69.50



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7/31/09	LCG	CALLS WITH CREDITORS RE: DEVELOPMENTS.	.20	139.00
			<b>Task total:</b>	<b>143.25</b>
				<b>60,559.00</b>

CLAIMS

7/02/09	JLC	REVIEW AND REVISE CLASS ACTION APPROVAL MOTION TO FIX CLAIM AMOUNT.	1.00	555.00
7/02/09	LCG	REVIEW RECLAMATION LETTER.	.10	69.50
7/06/09	JLC	FURTHER REVIEW OF CLASS SETTLEMENT MOTION AND REVISE SAME.	.60	333.00
7/07/09	R K	CALLS WITH C. CORDING AND L. SMITH RE: STAY VIOLATIONS (.5) AND FOLLOW UP RE: SAME (.7)	1.20	522.00
7/07/09	R K	CALLS WITH CREDITORS AND LL RE: STAY VIOLATION AND DRAFT LETTER TO CREDITOR RE: SAME.	1.10	478.50
7/07/09	JLC	REVIEW DRAFT CLASS ACTION MOTION TO FIX CLAIM AND COMMENTS RE: SAME.	1.10	610.50
7/08/09	R K	REVIEW VB CONTRACT AND RELATED ISSUES.	1.00	435.00
7/08/09	R K	FOLLOW UP RE: UST INQUIRIES.	.50	217.50
7/08/09	JLC	T/C WITH C. CORDING RE: SETTLEMENT AND MOTION.	.50	277.50
7/08/09	JLC	REVIEW FURTHER REVISED CLASS SETTLEMENT MOTION TO FIX CLAIM AMOUNT.	.70	388.50
7/10/09	LCG	REVIEW RECLAMATION CLAIMS OF EMPIRE -EMCO AND CARRUBBA.	.10	69.50
7/13/09	NMS	O/C W/R. KALNIT RE: ADEQUATE ASSURANCE FOR UTILITIES	.10	29.50
7/13/09	NMS	ATTENTION TO UTILITY ADDITIONAL ADEQUATE ASSURANCE	.60	177.00

		REQUESTS		
7/14/09	LCG	REVIEW LATEST RECLAMATION CLAIMS.	.20	139.00
7/14/09	NMS	O/C W/J. COHEN AND R. KALNIT RE: REQUESTS FOR ADDITIONAL ADEQUATE ASSURANCE	.30	88.50
7/15/09	NMS	REVIEW OF ADDITIONAL ADEQUATE ASSURANCE REQUESTS	.30	88.50
7/15/09	NMS	UPDATING OF ADEQUATE ASSURANCE SPREADSHEET	.20	59.00
7/15/09	NMS	DRAFTING OF EMAIL TO CT GORE RE: ADEQUATE ASSURANCE REQUESTS	.10	29.50
7/16/09	NMS	REVIEW OF AMERICAN ELECTRIC POWER REQUEST (.1) AND UPDATING OF ADEQUATE ASSURANCE SHEET (.2)	.30	88.50
7/16/09	NMS	ATTENTION TO NORRIS AND MINKER CORRESPONDENCE	.20	59.00
7/16/09	NMS	REVIEW OF ADEQUATE ASSURANCE STIPULATION	.40	118.00
7/16/09	NMS	DRAFTING OF SETTLEMENT LETTER	.60	177.00
7/17/09	NMS	REVIEW INTERIM ORDER RE: UTILITIES	.30	88.50
7/17/09	NMS	T/C W/CENTRAL HUDSON ELECTRONIC	.20	59.00
7/17/09	NMS	O/C W/J. COHEN RE: SETTLEMENT LETTER	.20	59.00
7/20/09	R K	DRAFT AND REVISE BAR DATE MOTION	1.90	826.50
7/20/09	NMS	NEGOTIATIONS WITH UTILITY PROVIDERS RE: REQUEST FOR ADDITIONAL ADEQUATE ASSURANCE	1.90	560.50
7/21/09	NMS	CREATE REDLINE OF CNE'S PROPOSED ADEQUATE ASSURANCE AGREEMENT AND DRAFT EMAIL TO OPPOSING COUNSEL	.20	59.00
7/21/09	NMS	ATTENTION TO ADDITIONAL ADEQUATE ASSURANCE REQUESTS	.80	236.00

Date	Initials	Description	Rate	Amount
7/22/09	NMS	NEGOTIATIONS W/UTILITIES RE: REQUESTS FOR ADDITIONAL ADEQUATE ASSURANCE	4.10	1,209.50
7/23/09	R K	CALL WITH CREDITOR COUNSEL RE: CLAIMS ISSUE	.10	43.50
7/23/09	NMS	NEGOTIATIONS W/VARIOUS UTILITIES RE: REQUESTS FOR ADDITIONAL ADEQUATE ASSURANCE	1.80	531.00
7/24/09	R K	REVIEW UTILITY SETTLEMENT LETTER (.2); EMAILS RE: SCHEDULES AND SOFAS (.1)	.30	130.50
7/27/09	NMS	NEGOTIATIONS RE: UTILITY REQUESTS FOR ADDITIONAL ADEQUATE ASSURANCE	2.10	619.50
7/28/09	JLC	REVIEW DRAFT BAR DATE MOTION AND COMMENT RE: SAME	.70	388.50
7/28/09	NMS	NEGOTIATIONS RE: UTILITY REQUESTS FOR ADDITIONAL ADEQUATE ASSURANCE	3.70	1,091.50
7/29/09	NMS	NEGOTIATIONS W/UTILITY PROVIDERS RE REQUESTS FOR ADDITIONAL ADEQUATE ASSURANCE	.60	177.00
7/30/09	JLC	CORRESPONDENCE RE: K. STEFANSKI ASSERTED CLAIM	.30	166.50
7/30/09	NMS	NEGOTIATIONS WITH UTILITY COMPANIES RE: REQUESTS FOR ADDITIONAL ADEQUATE ASSURANCE	.40	118.00
7/31/09	R K	REVIEW ADMIN EXPENSE RESEARCH IN PREPARATION FOR CONFERENCE WITH N. SANTOIEEMMA (.4); REVIEW CONSTELLATION (UTILITY) ISSUES AND AGREEMENT (.2); MEET WITH N. SANTOIEEMMA RE: ADMIN EXPENSE RESEARCH (.3)	.90	391.50
7/31/09	NMS	O/C W/R. KALNIT RE: ADMINISTRATION AND CLAIM RESEARCH	.20	59.00
7/31/09	NMS	NEGOTIATIONS W/UTILITY	2.20	649.00

PROVIDERS RE: ADDITIONAL  
ADEQUATE ASSURANCE REQUESTS

**Task total: 34.10 12,473.50**

**EMPLOYEE BENEFITS/PENSIONS**

7/17/09	R K	CALL WITH L. LEPINE AND CTG RE: EMPLOYEE ISSUES (.4); FOLLOW UP WITH J. COHEN AND L. LEPINE RE: SAME (.3)	.70	304.50
7/17/09	JLC	O/C WITH R. KALNIT RE: EMPLOYEE PAYMENT ISSUES.	.40	222.00
7/23/09	R K	REVIEW EMPLOYEE WAGE AND BENEFIT ACTUAL CALCULATIONS FROM C&E	.50	217.50
7/24/09	R K	REVIEW EMPLOYEE DATA (.1) AND CALL WITH L. LEPINE RE: SAME (.3); REVISE PROPOSED ORDER TO REFLECT SAME (.1)	.50	217.50
7/28/09	R K	CALL WITH US DEPT OF LABOR RE: HEALTH PLANS	.10	43.50

**Task total: 2.20 1,005.00**

**FEE/EMPLOYMENT APPLICATIONS**

7/02/09	JLC	REVIEW DRAFT KPMG RETENTION APPLICATION AND COMMENTS RE: SAME.	.90	499.50
7/02/09	R K	REVISE KPMG RETENTION APPLICATION	.80	348.00
7/06/09	JLC	ATTENTION TO KPMG AND CGK RETENTION APPLICATIONS AND REVISE SAME.	.90	499.50
7/10/09	JRI	EMAIL EXCHANGE WITH PROSPECTIVE COUNSEL FOR	.10	78.50

		COMMITTEE.		
7/17/09	JLC	CONFERENCE CALL WITH UST TO DISCUSS CGK, CTG AND KPMG RETENTIONS.	.60	333.00
7/17/09	LCG	CALL WITH US TRUSTEE RE: RETENTION APPLICATIONS.	.50	347.50
7/17/09	R K	PREPARE FOR CALL WITH UST RE: RETENTIONS (.2); CALL WITH UST RE: RETENTION ISSUES (.4); FOLLOW UP EMAILS RE: SAME (.3); DRAFT SUPPLEMENTAL DIERCKS AFFIDAVIT RE: RETENTION (.7)	1.60	696.00
7/20/09	LCG	REVIEW KPMG'S RESPONSE TO US TRUSTEE RE: KPMG RETENTION.	.20	139.00
7/20/09	LCG	CALL WITH US TRUSTEE AND KPMG RE: RETENTION OF KPMG AND FOLLOW UP WITH BORDWIN.	.80	556.00
7/21/09	R K	REVISE DIERCKS SUPPLEMENTAL AFFIDAVIT RE: CTG RETENTION	.30	130.50
7/21/09	R K	REVISE CTG SUPPLEMENTAL AFFIDAVIT (.2) AND EMAILS RE: SAME (.1); REVISE KPMG PROPOSED ORDER AND CREATE TWO SCENARIOS (.8) AND EMAILS RE: SAME (.4)	1.50	652.50
7/21/09	JLC	REVIEW BLACKSTONE PROTOCOL IN PREPARATION FOR UST CALL AND CALL RE: SAME WITH KPMG.	.70	388.50
7/21/09	JLC	O/C WITH R. KALNIT RE: DEBTOR RETENTION APPLICATIONS.	.60	333.00
7/21/09	LCG	EMAILS RE: KPMG RETENTION.	.40	278.00
7/21/09	LCG	CALL WITH US TRUSTEE RE: KPMG RETENTION.	.30	208.50
7/21/09	JLC	MULTIPLE CORRESPONDENCE WITH UST AND KPMG RE: OPEN RETENTION ISSUES.	.80	444.00
7/22/09	R K	ATTENTION TO KPMG, CTG AND COOLEY RETENTION ISSUES	.50	217.50

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7/22/09	JLC	O/C WITH R. KALNIT TO DISCUSS DIP BUDGET AND DIERCKS AFFIDAVIT.	.40	222.00
7/27/09	LCG	EMAILS AND CALLS RE: DEALINGS WITH COMMITTEE AND ITS PROFESSIONALS.	.50	347.50
7/28/09	JLC	O/C W/L. GOTTLIEB RE: COMMITTEE RETENTIONS	.60	333.00
			<b>Task total:</b>	<b>13.00</b>
				<b>7,052.00</b>

**FINANCING AND CASH COLLATERAL**

7/01/09	JLC	MULTIPLE CORRESPONDENCE WITH LANDLORD COUNSEL RE: TERMS OF DIP ORDER.	1.20	666.00
7/02/09	NMS	REVIEW OF ENTERGY/SERVICES ADEQUATE ASSURANCE REQUEST AND DRAFTING OF SPREADSHEET RE: SAME	.30	88.50
7/02/09	NMS	ALTERATIONS TO UTILITIES SPREADSHEET	.20	59.00
7/08/09	R K	ATTENTION TO DIP ORDER ISSUES.	.50	217.50
7/08/09	JLC	MULTIPLE CORRESPONDENCE WITH KLK COUNSEL RE: FINAL DIP ORDER.	.60	333.00
7/09/09	R K	EMAIL C. CORDING RE: SECURITY INTEREST ISSUES	.40	174.00
7/14/09	R K	DRAFT DIERCKS AFFIDAVIT IN SUPPORT OF DIP	1.60	696.00
7/15/09	R K	DRAFT DIERCKS AFFIDAVIT IN SUPPORT OF DIP	1.20	522.00
7/16/09	R K	REVISIONS TO DIERCKS AFFIDAVIT IN SUPPORT OF DIP (.8); DETAILED REVIEW OF BUDGET (.5); PREPARE FINANCING DOCUMENTS FOR	1.50	652.50

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		COMMITTEE (.2)		
7/16/09	JLC	REVIEW DRAFT DIERCKS AFFIDAVIT IN SUPPORT OF DIP AND COMMENT RE: SAME.	1.10	610.50
7/17/09	R K	REVISE DIERCKS DECLARATION IN SUPPORT OF DIP	.30	130.50
7/17/09	JLC	MULTIPLE CORRESPONDENCE WITH COMMITTEE COUNSEL AND DILIGENCE IN RESPONDING TO THEIR INQUIRIES.	1.10	610.50
7/17/09	JLC	REVIEW DRAFT DIERCKS AFFIDAVIT IN SUPPORT AND COMMENT RE: SAME.	1.10	610.50
7/17/09	LCG	EMAILS WITH COMMITTEE COUNSEL RE: FINANCING, ETC.	.30	208.50
7/20/09	JLC	CONFERENCE CALL WITH COMMITTEE COUNSEL AND KLK COUNSEL RE: DIP FACILITY.	.80	444.00
7/20/09	R K	PREPARE FOR (.2) AND CALL WITH COMMITTEE COUNSEL RE: DIP ISSUES (.4); FOLLOW UP RE: SAME (.6)	1.20	522.00
7/21/09	R K	PRELIMINARY REVIEW OF BUDGET	.20	87.00
7/21/09	JLC	REVIEW DIP CASH FLOW AND ANALYZE SAME.	1.60	888.00
7/21/09	NMS	REVIEW CNE'S PROPOSED ADEQUATE ASSURANCE AGREEMENT	.20	59.00
7/22/09	R K	REVIEW BUDGET AND REVISE DIP AFFIDAVIT AS PER SAME (.5); REVIEW MACERICH DIP OBJECTION AND EMAILS RE: LANDLORD DIP ISSUES (.5)	1.00	435.00
7/22/09	LCG	EMAILS RE: DIP MOTION, LEASE REJECTION MOTION AND OTHER APPLICATIONS ON 7/29.	.50	347.50
7/22/09	JLC	REVIEW PROPOSED FINAL DIP ORDER AND COMMENTS RE: SAME.	1.40	777.00
7/22/09	JLC	CORRESPONDENCE WITH LANDLORD'S COUNSEL RE:	1.10	610.50

Date	Initials	Description	Rate	Amount
7/22/09	JLC	PROPOSED DIP ORDER. REVIEW DIP OBJECTION BY MACERICH.	.60	333.00
7/23/09	R K	REVIEW COMMITTEE DIP OBJECTION (.4); REVIEW AND REVISE DIP AFFIDAVIT (.9); EMAILS RE: DIP OBJECTIONS (.2)	1.50	652.50
7/23/09	LCG	REVIEW DRAFT OF DIERCKS AFFIDAVIT FOR USE OF CASH COLLATERAL.	.40	278.00
7/23/09	JLC	REVISE DIERCKS AFFIDAVIT IN SUPPORT OF FINAL DIP ORDER.	1.50	832.50
7/23/09	JLC	CONFERENCE CALL WITH C. CORDING RE: COMMITTEE OBJECTION.	.70	388.50
7/23/09	JLC	T/C WITH R. FRIEDMAN RE: COMMITTEE OBJECTION AND BUDGET ISSUES.	.60	333.00
7/23/09	JLC	MULTIPLE CORRESPONDENCE WITH LANDLORD'S COUNSEL RE: REVISIONS TO DIP ORDER.	.80	444.00
7/23/09	JLC	REVIEW COMMITTEE OBJECTION TO PROPOSED DIP FACILITY AND ANALYZE SAME.	1.00	555.00
7/23/09	LCG	REVIEW OBJECTION OF MACERICH TO FINANCING ORDER.	.30	208.50
7/24/09	R K	REVIEW AND REVISE DIERCKS DIP AFFIDAVIT (.3); REVIEW DIP OBJECTIONS (.4)	.70	304.50
7/24/09	LCG	REVIEW AND REVISE DIERCKS AFFIDAVIT TO ACCOMPANY FINANCING MOTION.	.70	486.50
7/24/09	LCG	REVIEW PYRAMID LIMITED OBJECTION TO FINANCING.	.10	69.50
7/24/09	JLC	REVIEW OBJECTIONS BY LANDLORDS TO DIP FINANCING RE: ACCESS RIGHTS	.60	333.00
7/24/09	JLC	MULTIPLE CORRESPONDENCE W/	1.00	555.00



		KLK AND COMMITTEE RE:		
		OUTSTANDING DIP ISSUES		
7/27/09	R K	FINALIZE DIP AFFIDAVIT AS PER REVISED BUDGET (.3); REVIEW REVISED BUDGET (.3)	.60	261.00
7/27/09	JLC	REVIEW REDLINE OF DIP ORDER TO ADDRESS LANDLORD AND COMMITTEE CONCERNS	1.40	777.00
7/27/09	JLC	REVIEW FILED OBJECTIONS BY LANDLORDS	.70	388.50
7/28/09	R K	ATTENTION TO BUDGET AND AFFIDAVIT ISSUES (.6); REVIEW CTG ANALYSIS (.2)	.80	348.00
7/28/09	JLC	T/C W/R. FRIEDMAN RE: DIP ISSUES	.50	277.50
7/28/09	JLC	T/C WITH G. LUCKMAN RE: OPEN DIP ISSUES	.60	333.00
7/28/09	JLC	REVIEW UPDATED BUDGET AND DIERCKS AFFIDAVIT BEFORE FILING WITH COURT	1.30	721.50
7/29/09	R K	FINALIZE DIP DOCUMENTS AS PER KLK/COMMITTEE COMMENTS, INCLUDING PREPARATION OF DOCUMENTS FOR HEARING ON SAME	2.30	1,000.50
7/29/09	LCG	REVIEW REVISED DIP ORDER.	.50	347.50
7/30/09	JLC	REVIEW REVISED DIP BUDGET AND DISCUSSIONS RE: SAME	.70	388.50
7/30/09	R K	REVIEW REVISED BUDGET	.10	43.50
<b>Task total:</b>			<b>39.40</b>	<b>20,409.00</b>

**LITIGATION**

7/01/09	LCG	REVIEW CLASS ACTION SETTLEMENT.	.50	347.50
7/02/09	R K	DRAFT AND REVISE CLASS ACTION SETTLEMENT MOTION	1.00	435.00
7/07/09	R K	REVISIONS TO CLASS ACTION	3.20	1,392.00

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		SETTLEMENT MOTION AS PER VARIOUS COMMENTS AND REVIEW SETTLEMENT AGREEMENT RE: SAME.		
7/07/09	R K	CONFERENCES WITH NIXON AND L. GOTTLIEB RE: CLASS ACTION SETTLEMENT MOTION.	.80	348.00
7/07/09	JLC	ATTENTION TO SLOVER STAY VIOLATION AND CORRESPONDENCE RE: SAME.	1.10	610.50
7/07/09	LCG	REVIEW CLASS ACTION SETTLEMENT AGREEMENT AND CONFER WITH KALNIT. CALL WITH GARY OF NIXON.	.90	625.50
7/08/09	R K	EMAILS RE: CLASS ACTION MOTION.	.40	174.00
7/08/09	R K	REVISIONS TO CLASS ACTION MOTION AND CALLS RE: SAME.	1.40	609.00
7/08/09	LCG	CALL WITH COLLEEN AND NIXON RE: CLASS ACTION.	.60	417.00
7/10/09	R K	REVIEW CHICAGO ADMINISTRATIVE ORDER (.2) AND EMAIL AND CALL WITH L. SMITH RE: SAME (.2)	.40	174.00
7/16/09	R K	ATTENTION TO CLASS ACTION SETTLEMENT TIMING ISSUES	.10	43.50
7/20/09	R K	DRAFT REMOVAL EXTENSION MOTION	.80	348.00
7/22/09	R K	CALL WITH NIXON AND J. CERBONE RE: CLASS ACTION ISSUES	.30	130.50
7/24/09	JLC	REVIEW REDLINED ORDERS FOR SUBMISSION AT 7/29 HEARING	.70	388.50
7/27/09	JLC	CONFERENCE CALL WITH J. CERBONE AND S. JONES RE: CLASS SETTLEMENT MOTION AND RELATED DISCUSSIONS	.80	444.00
7/27/09	JLC	REVIEW REDLINES OF ORDERS FOR 7/29 HEARING	1.20	666.00

Task total: 14.20 7,153.00

**MEETINGS**

7/14/09	LCG	ATTEND IDI AT 80 BROAD STREET.	1.30	903.50
7/14/09	JLC	MEETING WITH KOH HAN IN PREPARATION FOR UST MEETING	1.00	555.00
7/14/09	JLC	PREPARE FOR, TRAVEL TO AND ATTEND INITIAL MEETING WITH UST	2.00	1,110.00
7/23/09	LCG	CALL WITH DIERCKS RE: PREPARATION FOR COMMITTEE MEETING.	.50	347.50
7/23/09	LCG	REVIEW DRAFT OF OUTLINE FOR MEETING FROM CTG.	.30	208.50
7/28/09	JLC	PARTICIPATE IN CONF CALL WITH COMPANY RE: COMMITTEE PRESENTATION	1.10	610.50
7/28/09	LCG	CALL WITH COMPANY RE: COMMITTEE MEETING.	1.00	695.00
7/28/09	LCG	PREPARE FOR COMMITTEE MEETING -- REVIEW CTG POWER POINT, BUDGET AND DIP ORDER.	1.90	1,320.50
7/29/09	R K	PREPARE FOR AND ATTEND MEETING WITH COMMITTEE AND MEMBERS	3.00	1,305.00
7/29/09	JLC	MEETING WITH S. BESTWICK AND C. CORDING TO PREPARE FOR HEARING AND COMMITTEE MEETING	1.50	832.50
7/29/09	JLC	ATTEND AND PARTICIPATE IN MEETING W/COMMITTEE AND POST-MEETING DISCUSSIONS	3.50	1,942.50
7/29/09	JLC	LUNCH MEETING WITH L. DIERCKS, COMPANY AND TEAM RE: COMMITTEE MEETING	1.50	832.50
7/29/09	LCG	BREAKFAST MEETING; COURT HEARING, LUNCH MEETING AND COMMITTEE MEETING.	8.50	5,907.50

**Task total: 27.10 16,570.50**

**TRAVEL**

7/02/09	R K	TRAVEL FROM FIRST DAY HEARING (BILLED AT HALF TIME)	.50	217.50
			<b>Task total:</b>	<b>.50 217.50</b>

**LEASES AND EXECUTORY CONTRACTS**

7/01/09	CRH	CONFER WITH LIESEL SMITH RE: LEASE QUESTIONS.	.60	357.00
7/01/09	CRH	CONFER WITH LANDLORD'S COUNSEL RE: DIP FINANCING, PAYMENT OF JULY RENT AND NO LIENS ON LEASEHOLDS.	.70	416.50
7/02/09	JLC	REVIEW LEASE REJECTION MOTION AND COMMENTS RE: SAME.	.70	388.50
7/02/09	R K	DRAFT AND REVISE REJECTION MOTION	1.00	435.00
7/06/09	R K	PARTICIPATE IN CALL WITH KPMG AND C&E RE: LANDLORD NEGOTIATIONS	.50	217.50
7/06/09	JLC	REVIEW AND REVISE REJECTION PROCEDURES ORDER TO INCORPORATE COMMENTS FROM LANDLORD COUNSEL.	1.10	610.50
7/07/09	R K	REVISIONS TO REJECTION MOTION AND PREP FOR FILING.	1.50	652.50
7/07/09	JLC	MULTIPLE CORRESPONDENCE WITH LANDLORD COUNSEL RE: REVISIONS TO PROPOSED REJECTION PROCEDURES.	1.20	666.00
7/07/09	LCG	REVIEW REJECTION MOTION.	.20	139.00
7/07/09	LCG	REVIEW EMAILS RE: REJECTION MOTION.	.20	139.00
7/08/09	JLC	REVIEW REJECTION MOTION AND EXHIBIT.	.60	333.00

Date	Initials	Description	Rate	Amount
7/08/09	JLC	ATTENTION TO LEASE REJECTION ISSUES INCLUDING CORRESPONDENCE WITH LANDLORD COUNSEL.	.60	333.00
7/09/09	R K	DRAFT EMAIL RE: SUBTENANT ISSUE (.3) AND FOLLOW UP RE: SAME (.2); REVISE REJECTION MOTION (.5)	1.00	435.00
7/10/09	R K	DDRAFT EMAIL RE: SUBTENANT ISSUE (.4); REVISE REJECTION PROCEDURES (.7)	1.10	478.50
7/13/09	R K	REVIEW AND REVISE REJECTION PROCEDURES	.70	304.50
7/13/09	JLC	REVIEW REVISED REJECTION PROCEDURES AND DISCUSS SAME W/R. KALNIT	.60	333.00
7/13/09	CRH	CONFER WITH KALNIT RE: EXITING STORES.	.30	178.50
7/14/09	R K	REVIEW AND REVISE REJECTION PROCEDURES AS PER COMMENTS FROM C. CORDING (.4) AND CALL RE: SAME (.3)	.70	304.50
7/14/09	CRH	CONFER WITH PROSPECTIVE TENANT RE: INTEREST IN STORES AND FOLLOW UP WITH SCOTT RE: SAME.	.40	238.00
7/14/09	CRH	CONFER WITH CLIENT RE: EXITING STORES.	.40	238.00
7/15/09	R K	ATTENTION TO FF&E ABANDONMENT QUESTIONS (.1); REVIEW STORE LEASE PROVISIONS AND EMAIL C. HERSHCOPF RE: SAME (.2); CALL RE: REAL ESTATE ISSUES WITH C&E (.8); RESEARCH RE: REJECTION ISSUE (1.7)	2.80	1,218.00
7/15/09	CRH	CONFER WITH SCOTT RE: 7/21 MEETINGS WITH LANDLORDS.	.20	119.00
7/16/09	R K	LEGAL RESEARCH RE: TENANT ALLOWANCE ISSUE (2.4); DRAFT	3.60	1,566.00

		SUMMARY OF SAME (.4); CALL WITH J. FARRAH (KELLEY DRYE) RE: REJECTION PROCEDURES (.2); EMAILS WITH L. SMITH RE: VACATING PREMISES ISSUES (.3); CALL WITH C. CORDING RE: LEASE REJECTION ISSUES (.3)		
7/17/09	R K	REVIEW KPMG STATUS CHART (.2) AND CALL RE: REAL ESTATE PROGRESS AND ISSUES (1.6); DRAFT NOTICE OF REVISED REJECTION ORDER (.2); EMAILS RE: REJECTION PROCEDURES (.3)	2.30	1,000.50
7/17/09	JLC	REVIEW LEASE STATUS REPORT.	.30	166.50
7/18/09	CRH	CONFER WITH SCOTT RE: TISHMAN, SIMON AND GGP MEETINGS ON 7/20.	.30	178.50
7/20/09	R K	EMAIL C&E RE: REJECTION DAMAGE ISSUE (.2); CALL WITH KDW RE: DIP (.1); REVIEW KPMG AGREEMENT (.1); BEGIN DRAFTING MOTION TO EXTEND TIME TO ASSUME/REJECT LEASES (.5); CALL WITH S. SINCERBEAUX RE: TAUBMAN LEASES (.2) AND FOLLOW UP RE: SAME (.1)	1.20	522.00
7/20/09	CRH	EMAIL TO SCOTT RE: GGP (.1); EMAIL TO TISHMAN (.1).	.20	119.00
7/21/09	R K	CONFER WITH C. HERSHCOPF RE: REAL ESTATE NEGOTIATIONS (.2); EMAILS RE: SAME (.3); PREPARE FOR AND MEETINGS AND CALLS WITH LANDLORDS AND C&E REGARDING LEASE NEGOTIATIONS AND FOLLOW UP RE: SAME (5.5)	6.00	2,610.00
7/21/09	CRH	MEETING RE: TISHMAN (.4); MEETING WITH SIMON (1.1);	1.90	1,130.50

7/22/09	R K	MEETING RE: GGP (.4). CALL WITH H. BORDWIN RE: REAL ESTATE ISSUES (.2); CALL WITH C. CORDING AND L. SMITH RE: CURE ISSUES (.2); REVIEW AND COMMENT ON LEASE AMENDMENT (.3); FOLLOW UP RE: REJECTION ISSUES (.7)	1.40	609.00
7/23/09	R K	EMAILS WITH D. BRANCH RE: REJECTION ISSUES (.1) AND FOLLOW UP WITH K. KNIGHT RE: SAME (.1); REVIEW KPMG STATUS REPORT (.3)	.50	217.50
7/24/09	R K	REVISE 365D4 EXTENSION MOTION (.2); CALL WITH KPMG RE: LEASE ISSUES (.1); CALL WITH KPMG AND S. SINCERBEAUX RE: LEASE NEGOTIATIONS (.4)	.70	304.50
7/28/09	R K	REVISE REJECTION ORDER (.2); CALL WITH KPMG RE: TISHMAN AMENDMENT (.1); FOLLOW UP RE: SAME (.3)	.60	261.00
7/28/09	JLC	REVIEW DRAFT 365(D)(4) MOTION AND COMMENT RE: SAME	.40	222.00
7/29/09	R K	CALL WITH TISHMAN COUNSEL RE: LEASE AMENDMENT ISSUES AND FOLLOW UP RE: SAME	.60	261.00
7/30/09	R K	CONFER WITH C. HERSHCOPF RE: TISHMAN AMENDMENT ISSUES (.2); CALL WITH S. SINCERBEAUX RE: LEASE LOGISTICS ISSUES AND NEGOTIATIONS (.3); ATTENTION TO TISHMAN AMENDMENT ISSUES (.5)	1.00	435.00
7/31/09	R K	REVIEW TISHMAN LEASE AMENDMENTS AND REVISIONS TO SAME (3.0); CALL WITH KPMG RE: LEASE NEGOTIATIONS (.5)	3.50	1,522.50

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7/31/09	GAO	REVIEW/COMMENTS TO PROPOSED AMENDMENTS TO STORE LEASES PROPOSED BY LANDLORD IN CONNECTION WITH AGREED SETTLEMENT.	.60	297.00
7/31/09	CRH	CONFER WITH KALNIT RE: TISHMAN (.2); REVIEW TISHMAN DRAFT AMENDMENT TO LEASE WITH COOLEY COMMENTS AND ADD MINE (.3).	.50	297.50

**Task total: 42.70 20,254.50**

**PREPARATION FOR AND ATTENDANCE AT COURT HEARINGS**

7/01/09	JLC	PREPARE PRESENTATION AND EVIDENCE PROFFERS FOR FIRST DAY HEARING.	3.50	1,942.50
7/01/09	R K	PREPARE DOCUMENTS FOR FIRST DAY HEARING.	5.00	2,175.00
7/01/09	R K	PREPARATION FOR FIRST DAY HEARING.	2.70	1,174.50
7/02/09	JLC	PREPARE FOR, ATTEND AND PARTICIPATE IN FIRST DAY HEARING.	2.50	1,387.50
7/02/09	R K	PREPARE FOR AND PARTICIPATE IN FIRST DAY HEARING (4.0); FOLLOW UP FROM FIRST DAY HEARING, INCLUDING REVIEWING ENTERED ORDERS (2.0)	6.00	2,610.00
7/27/09	JLC	PREPARE PRESENTATION FOR 7/29 HEARING	2.20	1,221.00
7/28/09	JLC	PREPARE PRESENTATION FOR 7/29 HEARING	2.40	1,332.00
7/29/09	R K	PREPARE FOR AND ATTEND HEARING	2.20	957.00
7/29/09	JLC	TRAVEL TO, ATTEND AND PARTICIPATE IN FINAL DIP AND	3.00	1,665.00



RELATED MOTIONS HEARING

Task total: 29.50 14,464.50

TOTAL FEES: \$178,255.50

Attorney Summary:

<u>Attorney/Paralegal</u>	<u>Type</u>	<u>Rate</u>	<u>Hours</u>	<u>Fee</u>
CMS SCHAIBLE, CHARLES M.	Associate	560	1.10	616.00
GAO ORDONEZ, GUSTAVO A	Associate	495	.60	297.00
R K KALNIT, RICHELLE	Associate	435	150.90	65,641.50
NMS SANTOIEEMMA, NICHOLAS M	Associate	295	25.60	7,552.00
LCG GOTTLIEB, LAWRENCE C.	Partner	695	42.00	29,190.00
JAB BELDNER, JAMES A.	Partner	655	.30	196.50
JRI INDYKE, JAY R.	Partner	785	.90	706.50
DMF FLEISCHER, DAVID M.	Paralegal	250	20.05	5,012.50
JNS SIMON-REISMAN, JILL N.	Paralegal	250	2.30	575.00
CRH HERSHCOPF, CATHY RAE	Partner	595	5.50	3,272.50
R G GOLDSTEIN, REBECCA	Paralegal	225	24.70	5,557.50
JLC COHEN, JEFFREY L.	Associate	555	105.70	58,663.50
LAK KROUPA, LESLEY A.	Associate	390	2.50	975.00

For costs and disbursements recorded through July 31, 2009:

AUDIO/VIDEO CONFERENCING SERVICES	31.19
FEDERAL EXPRESS	143.31
FAX	67.00
RESEARCH DATABASES / DOCUMENT RETRIEVAL	704.08
MEALS	424.20
UNITED CORPORATE SERVICES, INC.	180.00



ATTORNEYS AT LAW

101 California Street  
5th Floor  
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94111-5800  
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Palo Alto, CA  
650 843-5000  
New York, NY  
212 479-6000  
San Diego, CA  
858 550-6000  
Reston, VA  
703 456-8000  
Broomfield, CO  
720 566-4000  
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617 937-2300

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Taxpayer ID Number  
94-1140085

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SHORT FORM GSC-NY,CT

MESSENGER SERVICE

38.00

TAXI

111.85

TELEPHONE

175.96

TRANSPORTATION

45.00

REPRODUCTION OF DOCUMENTS

2546.28

TOTAL COSTS: \$4,466.87

**TOTAL:** \$182,722.37



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August 24, 2009

COLLEEN CREEVY CORDING  
GENERAL COUNSEL  
CRABTREE & EVELYN, LTD.  
102 PEAKE BROOK ROAD  
PO BOX 167  
WOODSTOCK CT 06281-0167

**Bill Number**  
**20090807692** 01 CL 60070 62105

**R E M I T T A N C E   A D V I C E**

**For services rendered, and cost and disbursements detailed in the current bill:**

<u>Client-Matter</u>	<u>Fees</u>	<u>Costs</u>	<u>Balance</u>
311438- 202 CHAPTER 11	178255.50	4466.87	182,722.37
TOTAL CURRENT FEES AND COSTS:			\$182,722.37

**Please include this Remittance Advice with your payment to:**

**Cooley Godward Kronish LLP**  
101 California St., 5th Fl  
San Francisco, CA 94111-5800

Tax ID # 94-1140085

**Payment may be made by wire transfer:**

Bank of America - Main Branch - San Francisco, CA 94104  
Account # 14997-50919 ABA Routing # 026009593 Swift # BOFAUS3N  
**Reference: Provide Name of Payor and Bill Number(s)**



ATTORNEYS AT LAW

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5th Floor  
San Francisco, CA  
94111-5800  
MAIN 415 693-2000  
FAX 415 693-2222

Palo Alto, CA  
650 843-5000  
New York, NY  
212 479-6000  
San Diego, CA  
858 550-6000  
Reston, VA  
703 456-8000  
Broomfield, CO  
720 566-4000  
Washington, DC  
202 842-7800  
Boston, MA  
617 937-2300

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Taxpayer ID Number  
94-1140085

September 11, 2009

COLLEEN CREEVY CORDING  
GENERAL COUNSEL  
CRABTREE & EVELYN, LTD.  
102 PEAKE BROOK ROAD  
PO BOX 167  
WOODSTOCK CT 06281-0167

**Bill Number**  
**20090907467** 01 CL 60070 62105

311438- 202  
Re: CHAPTER 11

For services rendered through August 31, 2009:

**ASSET ANALYSIS AND RECOVERY**

8/19/09	LCG	REVIEW ACTUAL TO BUDGET ANALYSIS AND EMAIL.	.40	278.00
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**Task total: .40 278.00**

**BUSINESS OPERATIONS**

8/04/09	NMS	NEGOTIATIONS WITH UTILITY COMPANIES RE: ADDITIONAL ADEQUATE ASSURANCE REQUESTS	2.10	619.50
8/06/09	R K	CALL WITH CTG RE: ANALYSIS ISSUES AND BUSINESS PLAN	.90	391.50
8/06/09	JLC	CONFERENCE CALL WITH CTG AND S. SINCERBREUX RE: BUSINESS PLAN.	1.00	555.00
8/07/09	NMS	NEGOTIATIONS WITH UTILITIES RE: REQUESTS FOR ADDITIONAL ADEQUATE ASSURANCE	1.90	560.50
8/09/09	R K	REVIEW OF DRAFT SCHEDULES	.40	174.00
8/10/09	R K	REVIEW OF DRAFT SCHEDULES AND STATEMENTS (1.2); CONFER WITH J. COHEN RE: SAME (.2); CONFER WITH A. MINKER RE: SAME (.7); CONFER WITH C. CORDING RE: SAME (.3)	2.40	1,044.00
8/10/09	NMS	NEGOTIATIONS W/UTILITY PROVIDERS RE: ADDITIONAL ADEQUATE ASSURANCE REQUESTS	.60	177.00
8/11/09	R K	REVIEW CASH FLOW VARIANCE	.20	87.00

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		REPORT			
8/11/09	LCG	REVIEW REPORT FROM CTG AND CASH FLOW.	.30		208.50
8/11/09	LCG	EMAILS RE: ACCOUNTING ISSUES WITH SLOVER.	.40		278.00
8/12/09	R K	DETAILED REVIEW OF SCHEDULES AND STATEMENTS (2.4); CALL WITH CTG RE: COMMENTS ON SAME (.4); CALL WITH CTG RE: CASH FLOW VARIANCE (.4)	3.20		1,392.00
8/12/09	JLC	T/C WITH CTG TO DISCUSS BUDGET-TO-ACTUAL THROUGH 8/1.	.50		277.50
8/12/09	JLC	REVIEW BUDGET-TO-ACTUAL FOR INTERIM DIP PERIOD.	.60		333.00
8/13/09	R K	FINAL REVIEW OF SCHEDULES AND STATEMENTS (3.5); DRAFT GENERAL NOTES TO SAME (1.0)	4.50		1,957.50
8/14/09	R K	ATTENTION TO SCHEDULES AND STATEMENTS FILING ISSUES	.40		174.00
8/14/09	JLC	REVIEW AND REVISE EXPEDITER'S CORRESPONDENCE.	.30		166.50
8/14/09	JLC	REVIEW BUDGET-TO-ACTUAL AND COMMENTS RE: SAME.	.40		222.00
8/17/09	R K	REVIEW MONTHLY OPERATING REPORT (.6) AND PREPARE SAME FOR FILING (.2)	.80		348.00
8/17/09	JLC	REVIEW BUDGET TO ACTUAL REPORT.	.40		222.00
8/17/09	LCG	REVIEW ACTUAL TO FORECAST AND EMAILS RE: SAME.	.30		208.50
8/17/09	NMS	ATTENTION TO ADEQUATE ASSURANCE REQUESTS	.60		177.00
8/19/09	R K	REVIEW CASH FLOW VARIANCE REPORT	.30		130.50
8/19/09	LCG	REVIEW BOARD MINUTES AND EMAIL TO COLLEEN RE: SAME.	.40		278.00
8/19/09	JLC	REVIEW BUDGET TO ACTUAL REPORT AND KEY ASSUMPTIONS.	1.00		555.00
8/20/09	NMS	NEGOTIATORS W/UTILITY	.30		88.50

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		COMPANIES RE: REQUESTS FOR ADDITIONAL ADEQUATE ASSURANCE		
8/21/09	LCG	REVIEW EMAIL RE ACTUAL TO BUDGET.	.20	139.00
8/25/09	LCG	REVIEW 8/24 STATUS FROM KPMG.	.50	347.50
8/26/09	JLC	CONFERENCE CALL WITH CTG RE: BUSINESS PLAN STATUS AND SUBSEQUENT O/C WITH L. GOTTLIEB.	1.50	832.50
8/27/09	JLC	MULTIPLE O/CS WITH R. KALNIT RE: BUSINESS OPERATIONS.	1.20	666.00
8/31/09	LCG	CONFERENCE CALL WITH BESTWICK, MONIKER, ET AL.	.50	347.50
		<b>Task total:</b>	<b>28.10</b>	<b>12,957.50</b>

CASE ADMINISTRATION

8/03/09	R K	ATTENTION TO OPEN ISSUES, INCLUDING CLIENT QUESTIONS AND OCP QUESTIONS	.50	217.50
8/03/09	JLC	ATTENTION TO COMMITTEE INFORMATION REQUESTS AND CORRESPONDENCE RE: SAME.	.60	333.00
8/03/09	JLC	T/C WITH C. CORDING AND CORRESPONDING REVISIONS TO DRAFT CONFIDENTIALITY AGREEMENT.	1.10	610.50
8/03/09	R G	E FILE EPIQ AFFIDAVIT OF MAILING RE VARIOUS ORDERS (.4); E FILE SAMUELS AFFIDAVIT(.4); PREPARE E MAIL TO EPIQ RE SERVICE (.3); PREPARE COVER LETTER TO CHAMBERS, PROCESS SAME(.4)	1.50	337.50
8/03/09	LCG	EMAILS RE: CONFIDENTIALITY AND INFO TO COMMITTEE.	.50	347.50
8/04/09	R K	REVIEW C. DAVIS AGREEMENT AS	1.50	652.50

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		PER C. CORDING EMAIL (.4); CALL WITH CLERK RE: BAR DATE MOTION (.1); CALL WITH C&E RE: SRA OCP (.2); REVISE BAR DATE MOTION AS PER EPIQ AND CLERK COMMENTS (.4); ATTENTION TO OCP ISSUES (.4)		
8/04/09	R G	E FILE AFFIDAVIT AND DISCLOSURE OF S. FERRIS (.4); PREPARE E MAIL TO EPIQ FOR SERVICE (.2); E FILE AFFIDAVIT OF SERVICE RE VARIOUS ORDERS (.6 - SYSTEM SLOW); PREPARE COVER LETTER TO CHAMBERS, PROCESS SAME(.5); FILE MAINTENANCE AND ORGANIZATION (.1)	1.80	405.00
8/05/09	R K	ATTENTION TO OCP ISSUES (.3); ATTENTION TO CREDITOR NOTICE ISSUES (.3); CALL WITH C. CORDING AND C. DAVIS RE: SAME (.2)	.80	348.00
8/05/09	R G	E FILE AFFIDAVIT AND DISCLOSURE OF JONES (.4); E FILE EPIQ AFFIDAVIT OF SERVICE RE DOC 122 (.3); E FILE EPIQ AFFIDAVIT OF SERVICE RE DOC 123 (.4); E FILE EPIQ AFFIDAVIT OF SERVICE RE DOC 127 (.3); PREPARE CORRESPONDENCE TO CHAMBERS, PROCESS SAME(.5); E FILE AFFIDAVIT AND DISCLOSURE RE COVINGTON AND BURLING (.4); PREPARE E MAIL TO EPIQ RE SERVICE (.1); FILE MAINTENANCE AND ORGANIZATION (.2)	2.60	585.00
8/05/09	DMF	UPDATING CASE DOCUMENTS FROM	.80	200.00

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		PACER SYSTEM AS PER REQUEST OF R. KALNIT; DOWNLOADING DOCKET SHEET; SENDING R. KALNIT DIP ORDER		
8/06/09	R K	CALL WITH OCP (O'NEILL) RE: AFFIDAVIT AND QUESTIONNAIRE (.2); REVIEW SAME (.1); CONFER WITH J. COHEN RE: OPEN ITEMS (.2) AND FOLLOW UP RE: SAME (.1); REVIEW LITTLER OCP DOCUMENTS (.1)	.70	304.50
8/06/09	LCG	CALL WITH SCOTT AND CTG RE: CASE STATUS	1.00	695.00
8/06/09	R G	E FILE AFFIDAVIT AND DISCLOSURE OF S. LONG(.4); PREPARE E MAIL TO EPIQ RE SERVICE (.1); PREPARE CORRESPONDENCE TO CHAMBERS, PROCESS SAME (.4)	.90	202.50
8/07/09	R K	CALL TO OCP RE: AFFIDAVIT ISSUES	.10	43.50
8/07/09	JLC	REVIEW PROPOSED REDLINE OF COMMITTEE CA AND COMMENT RE: SAME.	.60	333.00
8/07/09	LCG	CALL WITH STEVE AND COLLEEN RE: DEVELOPMENTS	.90	625.50
8/07/09	R G	E FILE TERHEYDEN AFFIDAVIT AND DISCLOSURE (.4); PREPARE E MAIL TO EPIQ RE SERVICE (.1); PREPARE CORRESPONDENCE TO CHAMBERS, PROCESS SAME(.4)	.90	202.50
8/10/09	JLC	REVIEW COMMITTEE INFORMATION REQUEST STATUS AND DISCUSS SAME WITH CTG.	.60	333.00
8/10/09	JLC	T/C WITH C. CORDING RE: COMMITTEE MEMBER CA AND COMMENTS RE: SAME.	.40	222.00
8/10/09	JLC	T/C WITH M. INDELICATO RE: REVISIONS TO COMMITTEE MEMBER	.40	222.00



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		CA.		
8/10/09	JLC	REVIEW DRAFT SCHEDULES AND SOFAS AND COMMENT RE: SAME.	1.30	721.50
8/10/09	LCG	CALL WITH BESTWICK RE: DEVELOPMENTS.	.30	208.50
8/10/09	R G	E FILE AFFIDAVIT OF MAILING RE 341 NOTICE(.4); E FILE AFFIDAVIT OF SERVICE RE COVINGTON & BURLING ORDINARY COURSE PROFESSIONAL AFFIDAVIT(.4); PREPARE CORRESPONDENCE TO CHAMBERS FORWARDING ABOVE DOCUMENTS, PROCESS SAME (.5)	1.30	292.50
8/11/09	R K	CALLS WITH CREDITORS RE: NOTICE OF CASE COMMENCEMENT (.1); ATTENTION TO OCP QUESTIONS RE: DISCLOSURE DOCUMENTS (.4)	.50	217.50
8/11/09	R G	RESPOND TO CREDITOR INQUIRY RE NOTICE OF COMMENCEMENT (.2); E FILE AFFIDAVIT OF SERVICE RE DOC 134(.4); E FILE AFFIDAVIT OF SERVICE RE DOC 140(.4); PREPARE CORRESPONDENCE TO CHAMBERS, PROCESS SAME(.5)	1.50	337.50
8/11/09	DMF	ON PACER SYSTEM UPDATING CASE FILES AS PER J. COHEN/R. KALNIT REQUESTS (1.3); REVIEW OF CASE E-MAILS FROM R. KALNIT, R. GOLDSTEIN, TCS WITH R. GOLDSTEIN RE ASSIGNMENTS (.4)	1.70	425.00
8/12/09	R K	ATTENTION TO OCP FILINGS (.1); RESPOND TO COMMITTEE QUESTION RE: SAME (.2)	.20	87.00
8/12/09	JLC	CORRESPONDENCE WITH INDELICATO RE: COMMITTEE	.40	222.00

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8/12/09	DMF	MEMBER CA REVISIONS. REVIEW OF R. KALNIT E-MAIL RE ASSIGNMENT; ELECTRONIC FILING OF AFFIDAVIT AND DISCLOSURE STATEMENT OF M. HARRINGTON ON BEHALF OF MURTHA CULLINA LLP; DOWNLOADING MULTI-COPIES OF CASE FILING RECEIPT (COPIES FOR JUDGE, R. GOLDSTEIN, MYSELF); TC WITH R. GOLDSTEIN RE FILING; DRAFTED LETTER TO JUDGE LIFLAND FORWARDING COURTESY COPY OF FILING (#ENTRY 145) AND RECEIPT; E-MAIL EXCHANGE WITH RK RE PACKAGE TO JUDGE LIFLAND; CHECK OF DOCKET ENTRY ON PACER FOR COS WHICH WOULD HAVE BEEN DONE BY EPIQ; REVIEW OF ADDITIONAL E-MAIL REQUEST OF KALNIT; ELECTRONIC FILING OF AFFIDAVIT AND DISCLOSURE STATEMENT OF DAVID P. MCMANUS ON BEHALF OF ALEXANDER, ARONSON, FINNING & CO. (DOCKET ENTRY # 146); DOWNLOADED, XEROXED FILING RECEIPT; REVISIONS TO LETTER TO JUDGE TO REFLECT SECOND FILING; PREP OF FEDEX PACKAGE OF COURTESY COPIES TO LIFLAND; SET OF ALL PAPERS FOR GOLDSTEIN; REVIEW OF MULTI E-MAILS TO, FROM EPIQ; FORMATTING MCMANUS AFFIDAVIT TO FIT ON 8 1/2 X 11 PAPER	2.70	675.00
8/13/09	JLC	O/C WITH R. KALNIT RE: CASE ISSUES.	.60	333.00
8/13/09	LCG	EMAILS RE: CLAIMS, DEALINGS	.50	347.50

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		WITH COMMITTEE PROFESSIONALS AND FINANCIALS.		
8/14/09	R K	ATTENTION TO COMMITTEE OCP FOLLOW-UP QUESTIONS	.30	130.50
8/14/09	DMF	REVIEW OF R. KALNIT E-MAIL RE ASSIGNMENT; ELECTRONIC FILING OF AOS OF EPIQ RE DOCKET ENTRIES 145 AND 146; ELECTRONIC FILINGS OF SUMMARY OF SCHEDULES AND STATEMENT OF FINANCIAL AFFAIRS, DOCKET ENTRIES 150 AND 151; OC WITH R. KALNIT RE SAME; DOWNLOADING CASE DOCUMENTS TO BE SENT TO JUDGE; PREP OF LETTER TO JUDGE; PREP OF FEDEX WITH ENCLOSURES; ON PACER UPDATING CASE FILES AS PER COHEN/KALNIT REQUEST	3.20	800.00
8/17/09	R K	ATTENTION TO COMMITTEE CONFIDENTIALITY ISSUES	.50	217.50
8/17/09	JLC	ADDRESS COMMITTEE CONFIDENTIALITY ISSUES.	.60	333.00
8/17/09	DMF	REVIEW OF R. KALNIT E-MAILS RE ASSIGNMENTS; ON PACER REVIEWING FILING OPTIONS; ELECTRONIC FILING OF BAR DATE MOTION TO ESTABLISH DEADLINE FOR FILING OF PROOFS OF CLAIM (DOCKET ENTRY 152); DOWNLOADING SAME, CREATING EXTRA COPIES; ARRANGING FOR LABEL FOR DISK FOR RELATED ORDER; DRAFTING LETTER TO JUDGE RE FORWARDING COURTESY COPY; DOWNLOADING CASE DOCKET FOR UPDATES; ELECTRONIC FILING OF DEBTOR'S MONTHLY EXPENSE REPORT FOR JULY 2009	3.10	775.00

		(#153), DOWNLOADING SAME; PREP OF FEDEX PACKAGE WITH ALL ENCLOSURES; COMPLETE SET OF DOCUMENTS FILED, COURT FILING RECEIPTS FOR R. GOLDSTEIN; UPDATING LETTER TO JUDGE TO INCLUDE SECOND FILING		
8/18/09	R G	REVIEW DOCKET TO ASCERTAIN THAT AFFIDAVITS OF SERVICE FILED FOR EACH SERVICE OF A PLEADING(.5); E FILE AFFIDAVIT OF SERVICE RE DOCUMENTS 150 AND 151 (.4)	.90	202.50
8/18/09	DMF	EXCHANGE OF E-MAILS WITH R. KALNIT RE ASSIGNMENTS, TC AND OC WITH R. GOLDSTEIN RE PENDING ASSIGNMENTS, CASE DOCUMENTS FILED; ORGANIZATION OF CASE MATERIALS; ON PACER SYSTEM UPDATING FILES AS PER J. COHEN/R. KALNIT REQUEST	1.20	300.00
8/19/09	R K	EMAILS RE: SAMUELS OCP (.2); FOLLOW UP RE: OCP STATUS (.2); REVIEW BOARD MINUTES AND PRESENTATIONS RELATING TO SAME (1.1)	1.50	652.50
8/19/09	R G	E FILE AFFIDAVIT OF SERVICE RE DOCS 152, 153 (.4); PREPARE COVER LETTER TO CHAMBERS, PROCESS SAME(.3)	.70	157.50
8/20/09	R K	RESPOND TO C. CORDING QUESTIONS RE: UTILITIES (.2); EMAIL RE: SRA OCP ISSUES (.2); CALL WITH L. GOTTLIEB AND C. CORDING RE: COMMITTEE INFO REQUESTS (.4); UPDATE SIGNIFICANT DATES MEMO (.3); CALL WITH C. CORDING RE:	1.50	652.50

		ROYALTY AGREEMENT (.2);		
		EMAILS WITH L. SMITH RE: DIP		
		MISC. ISSUES (.2)		
8/20/09	LCG	CALL WITH MINKER RE:	.30	208.50
		DEVELOPMENTS, PLAN OF		
		REORGANIZATION ISSUES, ETC.		
8/20/09	LCG	EMAILS RE: BOARD MINUTES AND	.60	417.00
		REVIEW POWER POINT EXHIBIT.		
8/20/09	R G	ATTENTION TO SERVICE ISSUES	1.30	292.50
		RE REJECTION NOTICE (.2); E		
		FILE NOTICE OF REJECTION OF		
		EXECUTORY CONTRACTS(.4);		
		PREPARE E MAIL TO EPIQ RE		
		SERVICE (.3); PREPARE		
		CORRESPONDENCE TO CHAMBERS,		
		PROCESS SAME(.3); FILE		
		MAINTENANCE AND ORGANIZATION		
		(.1)		
8/21/09	R K	EMAILS RE: OCPS NIXON AND	.20	87.00
		COVINGTON		
8/21/09	LCG	EMAILS RE: PROCESS ISSUES.	.30	208.50
8/21/09	DMF	UPDATING CASE DOCKET SHEET ON	.40	100.00
		PACER SYSTEM, DOWNLOADING		
		SAME		
8/21/09	JLC	REVIEW COMMITTEE INFORMATION	1.50	832.50
		REQUESTS AND DISCUSS SAME		
		WITH COMPANY.		
8/24/09	R K	EMAILS RE: O'NEIL OCP (.1);	.30	130.50
		FOLLOW UP RE: COMMITTEE		
		REQUESTS (.2)		
8/24/09	JLC	REVIEW UCC INFORMATION	.70	388.50
		REQUESTS AND CORRESPONDENCE		
		RE: SAME.		
8/25/09	R K	EMAILS RE: LITTLER OCP	.10	43.50
8/25/09	LCG	REVIEW COLLOQUY BETWEEN	.20	139.00
		MINKER AND SCOULER.		
8/25/09	R G	RESPOND TO CREDITOR INQUIRY	1.70	382.50
		(.2); E FILE NOTICE OF AGENDA		
		(.4); RESEARCH RE SERVICE		

		(.1); PREPARE E MAIL TO EPIQ RE SERVICE (.2); E FILE AFFIDAVIT OF SERVICE RE DOCS 156 AND 157(.4); PREPARE CORRESPONDENCE TO CHAMBERS, PROCESS SAME(.4)		
8/25/09	DMF	UPDATING CASE FILES FROM PACER SYSTEM AS PER REQUEST OF J. COHEN/R. KALNIT; DOWNLOADING UPDATED DOCKET SHEET	1.20	300.00
8/26/09	R K	CALL WITH C. CORDING RE: HEARING (.2); CALL WITH CTG RE: BUSINESS PLAN ISSUES (1.0) AND FOLLOW UP RE: SAME (.4); CALL WITH C. CORDING RE: TITLE ISSUES (.1)	1.70	739.50
8/26/09	DMF	ON PACER TO CHECK AMOUNT OF ACTIVITY ON CRABTREE DOCKET FOR UPDATING FILE PURPOSES	.20	50.00
8/27/09	R K	ATTENTION TO SCHEDULING ISSUES, INCLUDING REVIEW OF RULES RE: NOTICE (.8); REVIEW EMAILS RE: COMMITTEE CORRESPONDENCE (.3); REVISIONS AND UPDATES TO REMOVAL EXTENSION MOTION (.7); FOLLOW UP RE: 341 MEETING (.2)	2.00	870.00
8/27/09	JLC	T/C WITH R. FRIEDMAN RE: CASE UPDATE.	.60	333.00
8/27/09	JLC	REVIEW CORRESPONDENCE WITH SCOULER RE: TRANSFER PRICING.	.40	222.00
8/28/09	R K	EMAILS RE: ADDRESSES FOR BAR DATE NOTICE (.3); EMAILS RE: OCPS AAF AND MURTHA (.1)	.40	174.00
8/28/09	JLC	MULTIPLE CORRESPONDENCE RE: BURDENSOME UCC REQUESTS AND CTG RESPONSE.	.80	444.00

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8/28/09	R G	E FILE AFFIDAVIT OF SERVICE RE DOCUMENT 163(.4); E FILE CERTIFICATE OF NO OBJECTION RE REJECTION OF EXECUTORY CONTRACTS (.4); RESEARCH RE SERVICE (.3); PREPARE E MAIL TO EPIQ RE SERVICE (.2); PREPARE CORRESPONDENCE TO CHAMBERS, PROCESS SAME (.4);DISCUSS SERVICE WITH R. KALNIT (.1)	1.80	405.00
8/28/09	DMF	UPDATING CASE DOCKET SHEET ON PACER SYSTEM	.20	50.00
8/31/09	R K	CALL WITH C. CORDING RE: UTILITY ISSUES (.1); EMAILS RE: PUBLICATION NOTICE AND CALL C. CORDING RE: SAME (.2)	.30	130.50
8/31/09	R G	TRANSFER E FILES TO FILE SURF	1.30	292.50
8/31/09	LCG	EMAILS RE: TRANSFER PRICING AND ISSUES WITH COMMITTEE.	.40	278.00
			<b>Task total:</b>	<b>61.60 22,826.50</b>

CLAIMS

8/03/09	NMS	RESEARCH RE: ADMIN CLAIMS	.30	88.50
8/04/09	LCG	REVIEW TARRANT CITY PROOFS OF CLAIM.	.20	139.00
8/05/09	R K	ATTENTION TO BAR DATE MOTION ISSUES, INCLUDING PUBLICATION ISSUES	1.80	783.00
8/05/09	JLC	T/C WITH L. SMITH RE: KLK INTEREST DEMAND AND SUBSEQUENT CORRESPONDENCE.	.60	333.00
8/06/09	R K	CALL WITH C. CORDING RE: BAR DATE ISSUES (.2); EMAILS RE: SAME (.1); REVIEW SLOVER ADMIN CLAIM MOTION (.3) AND	.80	348.00

		EMAIL J. CERBONE RE: SAME (.2)		
8/07/09	R K	REVIEW UTILITY LETTER AND CONFER WITH N. SANTOITEMMA RE: SAME (.3); CONFER WITH A. VELINSKY RE: ADMIN CLAIM MEMO (.3); ATTENTION TO CIT PROOF OF CLAIM ISSUES (.2)	.80	348.00
8/07/09	ARV	CONF W/R. KALNIT RE: MEMO ON ADMINISTRATIVE CLAIMS; REVIEW CASES RE: SAME	.60	177.00
8/10/09	R K	CONFER WITH UTILITY RE: SHUTOFF LETTER (.2) AND FOLLOW UP RE: SAME (.1); ATTENTION TO CLAIMS ANALYSES (.2); CALL WITH C. CORDING RE: CREDITOR (KAROLINA) CLAIM ISSUE (.2)	.70	304.50
8/10/09	LCG	REVIEW PROOFS OF CLAIM RECEIVED.	.20	139.00
8/10/09	LCG	REVIEW SLOVER PAPERS FOR ADMINISTRATIVE CLAIM.	.40	278.00
8/11/09	R K	CALL WITH C. CORDING RE: UTILITY LETTERS (.1); CALL/EMAIL WITH A. VELINSKY RE: ADMIN CLAIM MEMO (.1); INITIAL REVIEW OF COMMITTEE COMMENTS ON BAR DATE MOTION (.2)	.40	174.00
8/11/09	ARV	RESEARCH ADMINISTRATIVE EXPENSE CLAIMS IN PREP FOR MEMO RE: SAME	4.60	1,357.00
8/12/09	R K	ATTENTION TO CLAIMS ISSUES RE: EXPEDITORS AND TEXAS ENVIRONMENTAL DEPARTMENT (.2); REVISIONS TO BAR DATE MOTION AS PER COMMITTEE COMMENTS (.4); CALL WITH H. PATWARDHAN RE: SAME (.2);	1.90	826.50



		REVIEW A. VELINSKY MEMO RE: ADMIN CLAIMS (.5) AND CONFER WITH A. VELINSKY RE: SAME (.2); DRAFT LETTER TO EXPEDITORS RE: CLAIM ISSUE (.4)		
8/12/09	LCG	REVIEW NYC CLAIM.	.10	69.50
8/12/09	ARV	DRAFT MEMO RE: ADMIN EXPENSES; REVISE SAME	3.60	1,062.00
8/13/09	R K	REVIEW BAR DATE MOTION (.3); EMAILS RE: SLOVER ADMIN CLAIM MOTION (.1); CONFER WITH J. COHEN RE: ADMIN CLAIM MEMO (.1); CONFER WITH A. VELINSKY RE: SAME (.2)	.70	304.50
8/13/09	JLC	REVIEW ADMINISTRATIVE CLAIM MEMO AND COMMENT RE: SAME.	.70	388.50
8/13/09	ARV	CONF W/R. KALNIT RE: MEMO RE: ADMIN CLAIMS	.20	59.00
8/14/09	R K	ATTENTION TO ISSUES RELATED TO EXPEDITORS CLAIM, INCLUDING DRAFTING LETTER RE: SAME	.50	217.50
8/14/09	ARV	RESEARCH AND REVISE MEMO RE: ADMIN CLAIMS; CONF WITH R. KALNIT RE: SAME	.40	118.00
8/17/09	R K	ATTENTION TO FINALIZING BAR DATE MOTION FOR FILING	.30	130.50
8/17/09	ARV	RESEARCH ADMIN CLAIMS IN BANKRUPTCY AND REVISE MEMO RE: SAME	.40	118.00
8/18/09	R K	REVIEW CLAIM LETTER RE: HILTON PRODUCTS (.2); REVIEW TAX CLAIM NOTICES (.2)	.40	174.00
8/18/09	ARV	REVISE MEMO RE: ADMIN CLAIMS IN BANKRUPTCY	.80	236.00
8/20/09	R K	REVIEW SLOVER PROPOSED ORDER AND EMAIL COUNSEL FOR SLOVER RE: SAME (.2); REVIEW BAR	.80	348.00

Date	Initials	Description	Rate	Amount
8/21/09	R K	DATE ORDER AND CONFORM NOTICES TO ENTRY OF ORDER (.3); EMAIL INSTRUCTIONS TO CLAIMS AGENT RE: SAME (.3) CALL WITH COUNSEL FOR CARRUBBA RE: CLAIM AND CASE ISSUES (.2); RESEARCH RE: CLAIMS UNDER LICENSE AGREEMENTS (1.1); REVIEW ADMIN CLAIMS MEMO AND CONFER WITH A. VELINSKY RE: SAME (.9)	2.20	957.00
8/21/09	ARV	CONF WITH R. KALNIT RE: ADMIN CLAIMS MEMO	.10	29.50
8/21/09	ARV	REVISE MEMO RE: ADMIN CLAIMS PURSUANT TO COMMENTS OF R. KALNIT	1.10	324.50
8/21/09	ARV	REVISE MEMO RE: ADMIN EXPENSES; CONDUCT ADDITIONAL RESEARCH RE: SAME	3.30	973.50
8/24/09	R K	ATTENTION TO C. CORDING UTILITY QUESTIONS (.3); LEGAL RESEARCH RE: CLAIMS UNDER LICENSE AGREEMENTS (3.0)	3.30	1,435.50
8/24/09	R K	CONTINUED LEGAL RESEARCH RE: CLAIMS UNDER LICENSE AGREEMENTS	3.20	1,392.00
8/24/09	ARV	REVISE MEMO RE: ADMIN CLAIMS AS PER COMMENTS OF R. KALNIT; COMPLETE ADDITIONAL RESEARCH	2.90	855.50
8/25/09	R K	DRAFT MEMO RE: LICENSE AGREEMENTS IN BANKRUPTCY (.7); REVIEW AND COMMENT ON MEMO RE: ADMIN CLAIMS (.4)	1.10	478.50
8/25/09	JLC	REVIEW REVISED DRAFT ADMINISTRATIVE CLAIM MEMO.	.70	388.50
8/25/09	ARV	REVISE MEMO RE: ADMIN CLAIMS	.80	236.00
8/26/09	R K	REVISIONS TO SLOVER ORDER AND EMAILS RE: SAME (.1); REVIEW	.30	130.50

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		FINAL BAR DATE PUBLICATION NOTICE (.2)		
8/26/09	JLC	REVIEW 503(B)(9) ISSUES.	.70	388.50
8/27/09	R K	REVIEW 503(B)(9) CLAIMS CALCULATIONS	.10	43.50
8/27/09	JLC	REVIEW 503(B)(9) CLAIM INFORMATION.	.40	222.00
8/28/09	JLC	REVIEW EMPLOYEE MOTION AND ORDER RE: VACATION PAY.	.60	333.00
		<b>Task total:</b>	<b>43.00</b>	<b>16,709.00</b>

**EMPLOYEE BENEFITS/PENSIONS**

8/27/09	R K	CALL WITH C. CORDING RE: EMPLOYEE ISSUES (.2); CONFER WITH J. COHEN RE: SAME (.2); REVIEW EMPLOYEE ORDER AND DRAFT EMAIL RE: SAME (.2)	.60	261.00
		<b>Task total:</b>	<b>.60</b>	<b>261.00</b>

**FEE/EMPLOYMENT APPLICATIONS**

8/05/09	R K	REVIEW COMMITTEE RETENTION APPLICATIONS	.40	174.00
8/05/09	JLC	REVIEW MONTHLY PREBILL FOR COMPLIANCE WITH LOCAL RULES AND UST GUIDELINES	.80	444.00
8/06/09	R K	REVIEW SCOULER ISSUES AND EMAIL J. CERBONE RE: SAME	.10	43.50
8/07/09	R K	CONFER WITH J. COHEN RE: SCOULER FEE STRUCTURE	.30	130.50
8/11/09	JLC	O/C WITH L. GOTTLIEB AND R. KALNIT RE: SCOULER RETENTION.	.40	222.00
8/19/09	LCG	CALL WITH INDELICATO RE: SCOULER RETENTION AND EMAILS	.30	208.50

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		WITH COLLEEN RE: INFORMATION REQUESTS.		
8/25/09	R K	DRAFT FIRST FEE STATEMENT (.3); REVIEW REVISED COMMITTEE PROPOSED RETENTION ORDERS (.2)	.50	217.50
8/25/09	JLC	REVIEW DRAFT JULY FEE STATEMENT.	.30	166.50
8/25/09	LCG	EMAILS WITH INDELICATO RE: SCOULER.	.20	139.00
		<b>Task total:</b>	<b>3.30</b>	<b>1,745.50</b>

**FEE/EMPLOYMENT OBJECTIONS**

8/11/09	R K	DRAFT LIMITED OBJECTION TO SCOULER RETENTION (3.0); LEGAL RESEARCH RE: SAME (3.0); CONFER WITH L. GOTTLIEB AND J. COHEN RE: SCOULER RETENTION ISSUES (.3)	6.30	2,740.50
8/12/09	R K	REVISE SCOULER DRAFT	.90	391.50
8/13/09	R K	REVISIONS TO SCOULER DRAFT (.8); LEGAL RESEARCH RE: STAFFING ISSUES (.6)	1.40	609.00
8/13/09	JLC	REVIEW DRAFT RE: SCOULER RETENTION.	.50	277.50
8/14/09	R K	REVISIONS TO SCOULER DRAFT (1.0); LEGAL RESEARCH RE: STAFFING ISSUES (1.2)	2.20	957.00
8/14/09	JLC	REVIEW AND REVISE DRAFT RE: SCOULER	.80	444.00
8/15/09	R K	REVIEW AND REVISE SCOULER DRAFT	.40	174.00
8/17/09	R K	REVISIONS TO SCOULER DRAFT	.30	130.50
8/18/09	R K	FOLLOW-UP RE: SCOULER RETENTION ISSUES	.20	87.00
8/18/09	LCG	REVIEW AND DISCUSS WITH	.30	208.50

KALNIT OBJECTION TO SCOULER.

**Task total: 13.30 6,019.50**

**FINANCING AND CASH COLLATERAL**

8/07/09 JLC CORRESPONDENCE WITH COMMITTEE .40 222.00  
COUNSEL RE: PROFESSIONAL FEE  
BUDGET.

**Task total: .40 222.00**

**PLAN AND DISCLOSURE STATEMENT**

8/07/09 LCG CALL WITH CORDING RE: PLAN .20 139.00  
ISSUES.  
8/10/09 LCG EMAILS RE: SCOULER, PLAN, .40 278.00  
ETC.  
8/17/09 LCG EMAILS RE: PLAN OF .50 347.50  
REORGANIZATION ISSUES AND  
REAL ESTATE MATTERS.

**Task total: 1.10 764.50**

**TRAVEL**

8/26/09 R K TRAVEL FROM HEARING [BILLED .20 87.00  
AT 1/2 TIME]

**Task total: .20 87.00**

**LEASES AND EXECUTORY CONTRACTS**

8/04/09 R K DRAFT REJECTION NOTICES .60 261.00  
8/05/09 R K DRAFT REJECTION NOTICES .30 130.50

8/07/09	R K	REVIEW KPMG STATUS REPORT (.1); CALL WITH KPMG AND S. SINCERBEAUX RE: SAME (.3); REVIEW TISHMAN 30 ROCK AMENDMENT AND REVISE SAME (1.1)	1.50	652.50
8/14/09	R K	CALL WITH KPMG RE: UPDATE (.5); ATTENTION TO REVISIONS TO TISHMAN LEASE (1.1)	1.60	696.00
8/17/09	R K	REVIEW LEASE SAVINGS CALCULATIONS (.4); REVIEW REJECTION PROCEDURES (.3) AND DRAFT REJECTION NOTICES AND RELATED DOCUMENTS (.5)	1.20	522.00
8/19/09	R K	ATTENTION TO TISHMAN ACCESS AND LEASE AMENDMENT ISSUES (.3); CALL WITH C. CORDING RE: REJECTION NOTICE ISSUES (.1) AND FOLLOW UP RE: SAME (.2)	.60	261.00
8/20/09	R K	FINALIZE REJECTION NOTICE FOR FILING	.50	217.50
8/21/09	R K	REVIEW TISHMAN COMMENTS ON LEASE AMENDMENT AND CONSIDER SAME	.80	348.00
8/24/09	R K	REVIEW KPMG STATUS SUMMARY (.2); CALL WITH KPMG AND S. SINCERBEAUX RE: SAME (.3); CALL WITH L. SMITH RE: TISHMAN AMENDMENT AND FOLLOW UP RE: SAME (.4)	.90	391.50
8/24/09	JLC	REVIEW LEASE NEGOTIATION UPDATE STATUS AND DISCUSS SAME.	.70	388.50
8/25/09	R K	CALL WITH L. SMITH RE: LEASE ISSUES (.1); FOLLOW UP WITH C. HERSHCOPF RE: TISHMAN ISSUES (.2); FOLLOW UP RE: SAME (.1)	.40	174.00



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8/25/09	JLC	REVIEW MEMO ON LICENSE ASSUMPTION/REJECTION AND DISCUSS SAME.	.60	333.00
8/26/09	R K	PREPARE FOR (.2) AND CALL WITH TISHMAN COUNSEL RE: LEASE AMENDMENT (.8); CALLS WITH L. SMITH RE: LEASE ISSUES (.4)	1.40	609.00
8/27/09	R K	ATTENTION TO PREPARATION OF CNO AND ORDER RE: REJECTED LEASES (.3); REVIEW COMMENTS ON TISHMAN AMENDMENT AND EMAIL H. KUSHNICK RE: SAME (.2); REVIEW KPMG STATUS CHART (.2)	.60	261.00
8/27/09	JLC	REVIEW CNO FOR LEASE REJECTIONS.	.30	166.50

**Task total: 12.00 5,412.00**

**PREPARATION FOR AND ATTENDANCE AT COURT HEARINGS**

8/24/09	R K	PREPARE FOR 8/26 HEARING (.5); DRAFT AGENDA RE: SAME (.3)	.80	348.00
8/25/09	R K	PREPARE FOR TOMORROW'S HEARING	1.00	435.00
8/26/09	R K	PREPARE FOR AND PARTICIPATE IN OMNIBUS HEARING	1.20	522.00
8/26/09	JLC	PREPARE FOR AND ATTEND OMNIBUS HEARING.	3.00	1,665.00

**Task total: 6.00 2,970.00**

**TOTAL FEES: \$70,252.50**



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Attorney Summary:

<u>Attorney/Paralegal</u>	<u>Type</u>	<u>Rate</u>	<u>Hours</u>	<u>Fee</u>
ARV VELINSKY, ALEX R	Associate	295	18.80	5,546.00
R K KALNIT, RICHELLE	Associate	435	72.70	31,624.50
NMS SANTOIEEMMA, NICHOLAS M	Associate	295	5.80	1,711.00
LCG GOTTLIEB, LAWRENCE C.	Partner	695	10.80	7,506.00
DMF FLEISCHER, DAVID M.	Paralegal	250	14.70	3,675.00
R G GOLDSTEIN, REBECCA	Paralegal	225	18.20	4,095.00
JLC COHEN, JEFFREY L.	Associate	555	29.00	16,095.00

For costs and disbursements recorded through August 31, 2009:

PARKING AND TAXI KALNIT, RICHELLE TAXI FARE WHILE IN WILMINGTON, DE - CRABTREE HEARING 7/27	11.00
FEDERAL EXPRESS	226.94
FILING FEES COURTS/USBC-NY-SECF	1039.00
RESEARCH DATABASES / DOCUMENT RETRIEVAL	1100.90
MEALS	35.52
SPECIALIZED LEGAL SERVICES, INC. SPECIAL COURT SERVICE	57.00
SPECIALIZED LEGAL SERVICES, INC. SPECIAL SERVICE	60.00
MESSENGER SERVICE	146.00
TELEPHONE	73.95





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REPRODUCTION OF DOCUMENTS

184.92

TOTAL COSTS: \$2,935.23

**TOTAL:** \$73,187.73



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September 11, 2009

COLLEEN CREEVY CORDING  
GENERAL COUNSEL  
CRABTREE & EVELYN, LTD.  
102 PEAKE BROOK ROAD  
PO BOX 167  
WOODSTOCK CT 06281-0167

**Bill Number**  
**20090907467** 01 CL 60070 62105

**R E M I T T A N C E   A D V I C E**

**For services rendered, and cost and disbursements detailed in the current bill:**

<u>Client-Matter</u>	<u>Fees</u>	<u>Costs</u>	<u>Balance</u>
311438- 202 CHAPTER 11	70252.50	2935.23	73,187.73
TOTAL CURRENT FEES AND COSTS:			\$73,187.73

<b>Recapitulation of Past Due Amounts as of September 11, 2009</b>			<u>Total</u>
<u>Bill Number</u>	<u>Bill Date</u>		<u>Balance</u>
200908-07692	8/24/2009		182,722.37
<b>TOTAL CURRENT AND PAST DUE:</b>			\$255,910.10

**Please include this Remittance Advice with your payment to:**

**Cooley Godward Kronish LLP**  
101 California St., 5th Fl  
San Francisco, CA 94111-5800

Tax ID # 94-1140085

**Payment may be made by wire transfer:**

Bank of America - Main Branch - San Francisco, CA 94104  
Account # 14997-50919 ABA Routing # 026009593 Swift # BOFAUS3N  
**Reference: Provide Name of Payor and Bill Number(s)**



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858 550-6000  
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Broomfield, CO  
720 566-4000  
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October 14, 2009

COLLEEN CREEVY CORDING  
GENERAL COUNSEL  
CRABTREE & EVELYN, LTD.  
102 PEAKE BROOK ROAD  
PO BOX 167  
WOODSTOCK CT 06281-0167

**Bill Number**  
**20091007382** 01 CL 60070 62105

311438- 202  
Re: CHAPTER 11

For services rendered through September 30, 2009:

**ASSET ANALYSIS AND RECOVERY**

9/14/09	LCG	REVIEW LIQUIDATION ANALYSIS AND EMAIL TO MINKER RE: SAME.	.50	347.50
9/15/09	LCG	CALL WITH COLLEEN RE: LIQUIDATION ANALYSIS.	.10	69.50
			<b>Task total:</b>	<b>.60 417.00</b>

**BUSINESS OPERATIONS**

9/03/09	LCG	REVIEW LATEST CASH TO ACTUAL.	.20	139.00
9/08/09	JLC	REVIEW BUDGET-TO-ACTUAL PERFORMANCE.	.40	222.00
9/09/09	LCG	EMAILS RE: BUSINESS PLAN PROCESS AND MEETING WITH COMMITTEE.	.40	278.00
9/10/09	R K	CONFERENCE RE: BUSINESS PLAN	.70	304.50
9/14/09	R K	REVIEW WEEKLY CASH FLOW AND ANALYSES	.20	87.00
9/14/09	LCG	REVIEW LATEST CASH FLOW ANALYSIS.	.30	208.50
9/15/09	R K	REVIEW MONTHLY OPERATING REPORT (.2) AND ATTEND TO FILING OF SAME (.1)	.30	130.50
9/15/09	JLC	REVIEW BUDGET-TO-ACTUAL PERFORMANCE ANALYSIS.	.60	333.00
9/16/09	R K	REVIEW WEEKLY CASH FLOW	.10	43.50
9/16/09	LCG	REVIEW ACTUAL TO BUDGET FOR WEEK ENDING 9/12.	.20	139.00

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9/17/09	R K	REVIEW DRAFT BUSINESS PLAN AND COMMENT ON SAME (1.5); CALLS WITH A. MINKER RE: SAME (.5)	2.00	870.00
9/18/09	JLC	REVIEW BUDGET-TO-ACTUAL REPORT.	.30	166.50
9/21/09	R K	OBSERVE BUSINESS PLAN PRESENTATION	3.90	1,696.50
9/22/09	R K	CALL WITH C&E AND CTG RE: BUSINESS PLAN ISSUES AND COMMITTEE MEETING	.80	348.00
9/23/09	R K	ATTENTION TO REVISED MOR	.20	87.00
9/24/09	R K	REVIEW WEEKLY CASH FLOW	.20	87.00
9/24/09	JLC	REVIEW BUDGET-TO-ACTUAL REPORT ON CUMULATIVE BASIS.	.40	222.00
9/24/09	LCG	REVIEW CASH FLOW ANALYSIS FOR 9/19.	.20	139.00

Task total: 11.40 5,501.00

CASE ADMINISTRATION

9/01/09	R K	REVIEW PUBLICATION NOTICES (.2); ATTENTION TO HEARING SCHEDULING AND UPDATE CALENDAR OF DATES (.2); DRAFT NOTICE OF OMNIBUS HEARING DATES (.3); PREPARATION FOR 341 MEETING (1.0); REVIEW LOCAL RULES RE: PRESENTMENT (.3)	2.00	870.00
9/01/09	R G	UPDATING CASE FILES FROM PACER SYSTEM PER REQUEST OF J. COHEN AND R. KALNIT (5); E FILE NOTICE OF OMNIBUS HEARING DATES(.4); PREPARE E MAIL TO EPIQ RE SERVICE(.1); E FILE AFFIDAVIT OF SERVICE	1.70	382.50

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		RE DOC # 168 (.3); PREPARE COVER LETTER TO CHAMBERS, PROCESS SAME (.4)		
9/02/09	R K	REVISIONS TO REMOVAL MOTION (.2); FOLLOW-UP RE: REJECTION ORDER (.1); PREPARE FOR AND ATTEND 341 MEETING (1.2)	1.50	652.50
9/02/09	LCG	CALL WITH RACHEL FEINTZEIG OF DOW JONES RE: DEVELOPMENTS.	.20	139.00
9/02/09	R G	DOWNLOAD AND E FILE AFFIDAVIT OF SERVICE RE BAR DATE RE FILING OF PROOF OF CLAIM; E FILE SAME (.6); E FILE AFFIDAVIT OF SERVICE RE OMNIBUS HEARING DATES (.4)	1.00	225.00
9/03/09	R K	EMAILS RE: CALENDAR ISSUES AND REVIEW B. CODE RE: SAME (.3); ATTENTION TO OPEN ISSUES (.1)	.40	174.00
9/03/09	R G	PREPARE CORRESPONDENCE TO CHAMBERS RE AFFIDAVIT OF SERVICE RE BAR DATE MOTION AND OMNIBUS HEARING DATES, PROCESS SAME.	.40	90.00
9/03/09	DMF	CHECKING CASE FILES, PACER DOCKET FOR POSSIBLE UPDATE; TC WITH R. GOLDSTEIN RE LAST ENTRY CHECKED	.30	75.00
9/04/09	R K	REVIEW MCDERMOTT OCP DOCUMENTS (.1); FINAL REVISIONS TO REMOVAL MOTION AND ATTEND TO FILING ISSUES RE: SAME (.3); REVIEW LICENSE AGREEMENT AND CONSIDER ISSUES IN CONNECTION WITH SAME (.6)	1.00	435.00
9/04/09	DMF	EXCHANGE OF E-MAILS WITH R. KALNIT; DOWNLOADING CASE DOCUMENTS TO BE ELECTRONICALLY FILED;	2.40	600.00

		ELECTRONIC FILING OF MCDERMOTT AFFIDAVIT (DOC. NO. 176), NOTICE OF PRESENTMENT (DOC. NO. 177) AND RELATED MOTION (DOC. NO. 178); DRAFTED LETTER TO JUDGE LIFLAND; CREATING COPIES OF ALL DOCUMENTS FILED, FILING RECEIPTS, PREP OF FEDEX; CREATING SET OF DOCUMENTS FOR R. GOLDSTEIN		
9/08/09	R K	EMAILS AND CALL WITH C. CORDING RE: CLAIMS QUESTIONS (.1); CONFER WITH J. COHEN RE: LICENSE AGREEMENT RESEARCH (.2); CALL FROM CREDITOR RE: BAR DATE ISSUE (.1)	.40	174.00
9/08/09	DMF	UPDATING CASE FILES ON PACER SYSTEM AS PER J. COHEN, R. KALNIT REQUEST (.7); PROVIDING R. GOLDSTEIN WITH REQUESTED CASE DOCUMENTS (.2)	.90	225.00
9/09/09	JLC	CORRESPOND WITH COMMITTEE'S COUNSEL RE: SCHEDULING MEETING ON CASE ISSUES.	.40	222.00
9/09/09	LCG	EMAILS AND CALLS WITH KESSLER, DIERCKS RE: SCHEDULING.	.50	347.50
9/09/09	R G	E FILE AFFIDAVIT OF SERVICE RE DOCS 176, 177, AND 178 (.5); PREPARE COVER LETTER TO CHAMBERS, PROCESS SAME(.4)	.90	202.50
9/10/09	LCG	CALL WITH TUCKER RE: DEVELOPMENTS.	.30	208.50
9/10/09	LCG	CALL WITH COMPANY, CTG AND COHEN RE: GO FORWARD ISSUES.	.70	486.50
9/10/09	R G	FILE MAINTENANCE AND ORGANIZATION	.20	45.00

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9/11/09	JLC	CORRESPOND WITH INDELICATO RE: SCHEDULING MEETING WITH COMMITTEE.	.40	222.00
9/11/09	DMF	REVIEW OF E-MAIL FROM R. KALNIT RE ASSIGNMENT (.1); LETTER TO JUDGE LIFLAND RE PROPOSED ORDER; PREP OF FEDEX RE SAME (.9); REVIEW OF UPDATED DOCKET SHEET ON PACER SYSTEM, CHECKING "I" DRIVE FILES FOR LAST DOCUMENTS ADDED (.4)	1.40	350.00
9/14/09	LCG	CALL WITH OI AND COMPANY AND CTG RE: BUSINESS PLAN	.80	556.00
9/15/09	R G	E FILE AUGUST 2009 MONTHLY OPERATING REPORT (.4); PREPARE E MAIL TO EPIQ RE SERVICE (.1) PREPARE CORRESPONDENCE TO CHAMBERS, PROCESS SAME (.4)	.90	202.50
9/16/09	R K	DRAFT NOTICE OF CANCELLATION OF HEARING (.2); CALL TO COURT RE: SAME (.1)	.30	130.50
9/16/09	R G	E FILE NOTICE OF CANCELLATION OF HEARING (.4); PREPARE E MAIL TO EPIQ RE SERVICE (.1); PREPARE CORRESPONDENCE TO CHAMBERS, PROCESS SAME(.5)	1.00	225.00
9/16/09	JLC	MULTIPLE CORRESPONDENCE RE: SCHEDULING COMMITTEE MEETINGS AND INAPPROPRIATE E-MAILS FROM COMMITTEE FA.	.70	388.50
9/16/09	DMF	UPDATING CASE FILES FROM PACER SYSTEM AS PER J. COHEN, R. KALNIT REQUEST	.40	100.00
9/17/09	LCG	CALL WITH COLLEEN AND OI RE: PLAN	.30	208.50
9/17/09	LCG	EMAILS RE: ISSUES FOR MEETING WITH CREDITORS.	.30	208.50

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9/18/09	LCG	REVIEW DRAFT PRESENTATION TO SCOLER AND COMMITTEE AND COMMENT.	.60	417.00
9/21/09	R K	CALLS WITH C. CORDING RE: MISC. OPEN ISSUES	.70	304.50
9/21/09	R G	ATTENTION TO E MAIL FROM R. KALNIT RE FILING OF STIPULATION RE ADM. EXPENSE CLAIM OF INDUSTRIAL PALLET(.1); E FILE SAME (.4); PREPARE E MAIL TO EPIQ RE SERVICE OF DOCUMENT (.3); PREPARE DISC RE PROPOSED ORDER (.2); E FILE AFFIDAVIT OF SERVICE RE DOCUMENT NO. 182 (.4); PREPARE COVER LETTER FORWARDING AFFIDAVIT AND STIPULATION, PROCESS SAME(.5)	1.90	427.50
9/22/09	R K	ATTENTION TO FOLLOWING UP WITH COURT RE: UPCOMING HEARINGS AND PROPOSED ORDER AND FOLLOW UP RE: SAME	.40	174.00
9/22/09	LCG	EMAILS WITH MINKER RE: MEETING WITH SCOULER.	.60	417.00
9/22/09	R G	FILE MAINTENANCE AND ORGANIZATION	.20	45.00
9/23/09	JLC	CORRESPONDENCE RE: INADVERTENT STAY VIOLATION BY LANDLORD.	.30	166.50
9/23/09	R K	ATTENTION TO C. CORDING NATIONAL GRID QUESTION (.1); CALL TO C. CORDING RE: OPEN ISSUES (.1); REVISIONS TO MISCELLANEOUS MOTIONS (.3)	.50	217.50
9/23/09	R G	REVIEW DOCKET TO VERIFY THAT AN AFFIDAVIT OF SERVICE FILED FOR EACH PLEADING SERVED (.4); E FILE EPIQ AFFIDAVIT	1.80	405.00



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		OF SERVICE RE DOCUMENT 183 (.4); E FILE EPIQ AFFIDAVIT OF SERVICE RE DOCUMENT 190 (.4); PREPARE COVER LETTER TO CHAMBERS, PROCESS SAME (.5); FIE MAINTENANCE AND ORGANIZATION(.1)		
9/24/09	R K	REVIEW AGREEMENTS TO BE PROVIDED TO COMMITTEE (.5); CONFERENCES WITH C. CORDING AND K. KNIGHT RE: OPEN ISSUES AND REVIEW EMAILS RE: SAME (.4); FINALIZE MOTIONS FOR FILING (.5)	1.40	609.00
9/25/09	R K	UPDATE DATES MEMO (.2); EMAILS RE: FILED MOTIONS (.1)	.30	130.50
9/25/09	R G	ATTENTION TO R. KALNIT E MAIL RE FILING OF VARIOUS DOCUMENTS (.1); E FILE AMENDED AUGUST 09 MONTHLY REPORT (.3); NOTICE & MOTION TO EXTEND EXCLUSIVITY (4); NOTICE AND MOTION TO REJECT UNEXPIRED LEASES (.5); NOTICE AND MOTION TO EXTEND TIME TO ASSUME OR REJECT LEASES(.4);PREPARE DISCS FOR EACH MOTION - SYSTEM MALFUNCTION (.6); PREPARE COVER LETTER TO CHAMBERS, PROCESS SAME (.5)	2.80	630.00
9/29/09	R G	E FILE EPIQ AFFIDAVIT OF MAILING RE DOCUMENT 195, 196, 197 AND 198 (.4); PREPARE COVER LETTER PROCESS SAME (.4); FILE MAINTENANCE AND ORGANIZATION(.1)	.90	202.50
9/29/09	DMF	UPDATING CASE DOCUMENT FILES ON PACER SYSTEM AS PER	1.60	400.00

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		J.COHEN, R. KALNIT REQUEST (MULTI-WEEK ENTRIES DUE TO VACATION); TC WITH R.GOLDSTEIN RE SAME		
9/30/09	R K	FOLLOW UP RE: FEE STATEMENT ISSUES (.1); FOLLOW UP RE: YESTERDAY'S MEETING (.1); CALL WITH CREDITOR COUNSEL RE: CLAIM ISSUES (.2); EMAILS RE: L/C ISSUE (.1)	.50	217.50
9/30/09	LCG	EMAILS RE: COMMUNICATIONS WITH CREDITORS.	.30	208.50
		<b>Task total:</b>	<b>36.50</b>	<b>13,117.50</b>

**CLAIMS**

9/10/09	R K	REVIEW 503(B)(9) CLAIM AND EMAILS RE: SAME	.20	87.00
9/11/09	R K	EMAILS RE: 503(B)(9) CLAIM (.2) AND CALL WITH 503(B)(9) CLAIMANT RE: SAME (.2); BEGIN DRAFTING STIP RE: SAME (.3)	.70	304.50
9/14/09	R K	DRAFT 503(B)(9) CLAIM STIPULATION	.70	304.50
9/14/09	JLC	REVIEW DRAFT 503(B)(9) STIPULATION AND COMMENT RE: SAME.	.30	166.50
9/15/09	R K	EMAILS RE: 503(B)(9) CLAIM	.10	43.50
9/16/09	R K	CALL WITH NJ TAX DEPT RE: CLAIM ISSUE (.1)	.10	43.50
9/17/09	R K	CALL WITH IBM RE: CLAIMS	.10	43.50
9/21/09	R K	ATTENTION TO STIP RE: 503(B)(9) CLAIM (.1); CALL WITH CREDITOR RE: CLAIMS (.2)	.30	130.50
9/21/09	LCG	REVIEW CLAIM OF SOHOMISH COUNTY.	.10	69.50
9/29/09	LCG	EMAILS WITH POWER RE:	.20	139.00

503(B)(9) AND UNSECURED  
CLAIM.

**Task total: 2.80 1,332.00**

**EMPLOYEE BENEFITS/PENSIONS**

9/03/09 R K CALL WITH C. CORDING RE:  
EMPLOYEE ISSUES .10 43.50

**Task total: .10 43.50**

**FEE/EMPLOYMENT APPLICATIONS**

9/04/09 JLC REVIEW AUGUST PREBILL FOR  
COMPLIANCE WITH LOCAL RULES  
AND UST GUIDELINES. .90 499.50

9/11/09 R K ATTENTION TO FEE STATEMENT  
ISSUES .20 87.00

9/14/09 R K FINALIZE AUGUST FEE STATEMENT .10 43.50

**Task total: 1.20 630.00**

**FINANCING AND CASH COLLATERAL**

9/08/09 JLC CORRESPONDENCE RE: INTEREST  
CHARGES ON UNSECURED NOTE. .40 222.00

9/11/09 N S O/C W/RICHELLE KALNIT RE:  
FINANCING .20 112.00

**Task total: .60 334.00**

**MEETINGS**

9/23/09 LCG CALL WITH MINKER RE: MEETING .30 208.50

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		AT HAHN & HESSEN.		
9/23/09	LCG	MEETING AT HAHN & HESSEN.	2.00	1,390.00
9/24/09	LCG	EMAILS RE: CREDITORS MEETING.	.30	208.50
9/29/09	R K	MEETING WITH COMMITTEE AND FOLLOW UP RE: SAME	4.50	1,957.50
9/29/09	LCG	MEETING WITH COMMITTEE.	4.00	2,780.00

**Task total: 11.10 6,544.50**

**PLAN AND DISCLOSURE STATEMENT**

9/01/09	R K	CONSIDER STRUCTURE OF DISCLOSURE STATEMENT AND BEGIN DRAFTING SAME	1.40	609.00
9/03/09	R K	DRAFT DISCLOSURE STATEMENT	3.40	1,479.00
9/04/09	R K	DRAFT DISCLOSURE STATEMENT	.50	217.50
9/08/09	R K	DRAFT DISCLOSURE STATEMENT	2.50	1,087.50
9/09/09	R K	CONFER WITH J. COHEN RE: PLAN STRUCTURES (.2); DRAFT PLAN OF REORGANIZATION (4.5)	4.70	2,044.50
9/09/09	JLC	O/C WITH R. KALNIT RE: PLAN ISSUES.	.40	222.00
9/10/09	R K	DRAFT PLAN OF REORGANIZATION	3.20	1,392.00
9/10/09	JLC	CONFERENCE CALL WITH MANAGEMENT RE: PLAN PROPOSAL.	.60	333.00
9/15/09	R K	REVIEW AND REVISE DISCLOSURE STATEMENT	3.30	1,435.50
9/16/09	R K	DRAFT AND REVISE PLAN OF REORGANIZATION	3.30	1,435.50
9/17/09	R K	REVIEW AND REVISE PLAN OF REORGANIZATION (1.5); DRAFT DISCLOSURE STATEMENT APPROVAL MOTION (1.5)	3.00	1,305.00
9/17/09	JLC	T/C WITH C. CORDING RE: EXIT FINANCING.	.30	166.50
9/17/09	JLC	REVIEW POWERPOINT PRESENTATION IN SUPPORT OF	2.60	1,443.00



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		BUSINESS PLAN.		
9/17/09	JLC	T/C WITH R. FRIEDMAN RE: BUSINESS PLAN.	.60	333.00
9/18/09	R K	DRAFT DISCLOSURE STATEMENT APPROVAL MOTION	1.00	435.00
9/21/09	R K	DRAFT DISCLOSURE STATEMENT APPROVAL MOTION, AND CONSIDER RELEVANT DATES IN CONNECTION WITH SAME (1.5); REVIEW AND REVISE DISCLOSURE STATEMENT (1.7)	3.20	1,392.00
9/22/09	R K	REVIEW AND REVISE DISCLOSURE STATEMENT	1.40	609.00
9/22/09	JLC	O/C WITH R. KALNIT TO DISCUSS PLAN ISSUES.	.60	333.00
9/23/09	JLC	REVIEW PLAN EXCLUSIVITY MOTION DRAFT AND CORRESPONDENCE RE: SAME.	.40	222.00
9/23/09	JLC	CORRESPONDENCE WITH KLK COUNSEL RE: PLAN STRUCTURE.	.30	166.50
9/23/09	R K	CONTINUE DRAFTING EXCLUSIVITY EXTENSION MOTION AND REVISIONS TO SAME (1.8); REVISIONS TO DISCLOSURE STATEMENT (.7)	2.50	1,087.50
9/24/09	R K	DRAFT PLAN OF REORGANIZATION	3.30	1,435.50
9/25/09	R K	DRAFT PLAN OF REORGANIZATION	3.60	1,566.00
9/29/09	R K	DRAFT PLAN OF REORGANIZATION	.40	174.00
9/30/09	R K	DRAFT PLAN OF REORGANIZATION	2.20	957.00
		<b>Task total:</b>	<b>48.70</b>	<b>21,880.50</b>

TRAVEL

9/02/09	R K	TRAVEL TO AND FROM 341 MEETING (BILLED AT HALF TIME)	.50	217.50
		<b>Task total:</b>	<b>.50</b>	<b>217.50</b>

**LEASES AND EXECUTORY CONTRACTS**

9/03/09	R K	CALL WITH TISHMAN COUNSEL RE: LEASE AMENDMENT (.4); FOLLOW UP WITH L. SMITH RE: SAME (.1)	.50	217.50
9/08/09	R K	CALL WITH LANDLORD COUNSEL AT KELLEY DRYE RE: LEASE REJECTIONS	.10	43.50
9/09/09	R K	CONFER WITH C. HERSCHOPF RE: TISHMAN AMENDMENT ISSUES (.4); FOLLOW UP RE: SAME (.3); CONFER WITH L. SMITH RE: SAME (.5); EMAILS RE: ACCESS (.1)	1.30	565.50
9/10/09	R K	RESPOND TO L. SMITH QUESTION RE: LANDLORD AMENDMENT PROPOSAL (.1); EMAILS RE: TISHMAN CLAIMS (.1)	.20	87.00
9/11/09	R K	EMAILS WITH L. SMITH RE: TISHMAN LEASE ISSUES	.10	43.50
9/14/09	R K	DRAFT EMAIL TO TISHMAN COUNSEL RE: OPEN ISSUES RE: LEASE AMENDMENT	.20	87.00
9/15/09	R K	EMAILS RE: DAVIS STREET RENT (.1) AND CALL WITH COUNSEL FOR LL RE: SAME (.1); CALL WITH TISHMAN COUNSEL RE: AMENDMENT (.1)	.30	130.50
9/18/09	JLC	REVIEW REAL ESTATE LEASE UPDATE REPORT.	.30	166.50
9/21/09	R K	DRAFT REJECTION NOTICE	.20	87.00
9/21/09	CRH	CONFER WITH KALNIT RE: EFFECTIVE DATE FOR SUBLEASE REJECTION.	.20	119.00
9/22/09	R K	DRAFT REJECTION MOTION (1.3); REVISION TO 365(D)(4) EXTENSION MOTION (1.8)	3.10	1,348.50



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9/22/09	JLC	REVIEW AND COMMENT ON 365(D)(4) MOTION AND MOTION TO REJECT SUBLEASES.	.40	222.00
9/23/09	R K	FINALIZE 365(D)(4) EXTENSION MOTION AND REJECTION MOTION	.30	130.50
9/24/09	R K	CALL WITH L. SMITH RE: TISHMAN ISSUES AND TENANT ALLOWANCE ISSUES (.3); CALL WITH TISHMAN COUNSEL RE: TISHMAN AMENDMENT ISSUES (.1)	.40	174.00
9/24/09	CRH	CONFER WITH KALNIT RE: LEASE ISSUES.	.30	178.50
9/24/09	LCG	REVIEW 365(D)(4) MOTION AND EXCLUSIVITY MOTION.	.50	347.50
9/29/09	R K	CALL WITH L. SMITH RE: LEASE AMENDMENT AND CLAIMS ISSUES	.20	87.00
9/30/09	R K	CALL WITH TISHMAN COUNSEL RE: LEASE AMENDMENT AND FOLLOW UP WITH L. SMITH RE: SAME	.10	43.50

**Task total: 8.70 4,078.50**

TOTAL FEES: \$54,096.00

Attorney Summary:

<u>Attorney/Paralegal</u>	<u>Type</u>	<u>Rate</u>	<u>Hours</u>	<u>Fee</u>
R K KALNIT, RICHELLE	Associate	435	75.30	32,755.50
LCG GOTTLIEB, LAWRENCE C.	Partner	695	13.90	9,660.50
DMF FLEISCHER, DAVID M.	Paralegal	250	7.00	1,750.00
CRH HERSHCOPF, CATHY RAE	Partner	595	.50	297.50
R G GOLDSTEIN, REBECCA	Paralegal	225	13.70	3,082.50
N S SMITHBERG, NICHOLAS	Associate	560	.20	112.00
JLC COHEN, JEFFREY L.	Associate	555	11.60	6,438.00

For costs and disbursements recorded through September 30, 2009:

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AUDIO/VIDEO CONFERENCING SERVICES	32.08	
FEDERAL EXPRESS	194.09	
RESEARCH DATABASES / DOCUMENT RETRIEVAL	2185.01	
TAXI	32.50	
TELEPHONE	16.05	
TRANSPORTATION	290.72	
REPRODUCTION OF DOCUMENTS	17.00	
	TOTAL COSTS:	\$2,767.45
	<b>TOTAL:</b>	<b>\$56,863.45</b>





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October 14, 2009

COLLEEN CREEVY CORDING  
GENERAL COUNSEL  
CRABTREE & EVELYN, LTD.  
102 PEAKE BROOK ROAD  
PO BOX 167  
WOODSTOCK CT 06281-0167

**Bill Number**  
**20091007382** 01 CL 60070 62105

**R E M I T T A N C E   A D V I C E**

**For services rendered, and cost and disbursements detailed in the current bill:**

<u>Client-Matter</u>	<u>Fees</u>	<u>Costs</u>	<u>Balance</u>
311438- 202 CHAPTER 11	54096.00	2767.45	56,863.45
TOTAL CURRENT FEES AND COSTS:			\$56,863.45

**Recapitulation of Past Due Amounts as of October 14, 2009**

<u>Bill Number</u>	<u>Bill Date</u>	<u>Total Balance</u>
200908-07692	8/24/2009	35,671.10
200909-07467	9/11/2009	609.08
TOTAL CURRENT AND PAST DUE:		\$93,143.63

**Please include this Remittance Advice with your payment to:**

**Cooley Godward Kronish LLP**  
101 California St., 5th Fl  
San Francisco, CA 94111-5800

Tax ID # 94-1140085

**Payment may be made by wire transfer:**

Bank of America - Main Branch - San Francisco, CA 94104  
Account # 14997-50919 ABA Routing # 026009593 Swift # BOFAUS3N  
**Reference: Provide Name of Payor and Bill Number(s)**