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Lawrence C. Gottlieb
Jeffrey L. Cohen
Richelle Kalnit

Attorneys for Reorganized Debtor

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

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

**SECOND INTERIM AND FINAL APPLICATION OF
COOLEY GODWARD KRONISH LLP, COUNSEL FOR THE REORGANIZED
DEBTOR, FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR (I)
THE INTERIM PERIOD FROM OCTOBER 1, 2009 THROUGH JANUARY 27, 2010,
AND (II) THE FINAL PERIOD FROM JULY 1, 2009 THROUGH JANUARY 27, 2010**

Name of Applicant:	<u>Cooley Godward Kronish LLP</u>
Authorized to Provide Professional Services to:	<u>Crabtree & Evelyn, Ltd.</u>
Date of Retention:	<u>July 29, 2009, nunc pro tunc to July 1, 2009</u>
Period for which Interim Compensation and reimbursement is sought:	<u>October 1, 2009 through January 27, 2010</u>
Amount of Interim Compensation sought as actual, reasonable and necessary:	<u>\$322,484.50</u>
Amount of Expense Reimbursement sought	

as actual, reasonable and necessary
for the Interim Compensation Period: \$8,189.01

Period for which Final Compensation
and reimbursement is sought: July 1, 2009 through
January 27, 2010

Amount of Final Compensation sought
as actual, reasonable and necessary: \$623,160.50

Amount of expense reimbursement sought
as actual, reasonable and necessary
for the Final Compensation Period: \$18,358.56

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**UNITED STATES BANKRUPTCY COURT
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Reorganized Debtor. : Case No. 09-14267 (BRL)
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**SECOND INTERIM AND FINAL APPLICATION OF
COOLEY GODWARD KRONISH LLP, COUNSEL FOR THE REORGANIZED
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THE INTERIM PERIOD FROM OCTOBER 1, 2009 THROUGH JANUARY 27, 2010,
AND (II) THE FINAL PERIOD FROM JULY 1, 2009 THROUGH JANUARY 27, 2010**

Cooley Godward Kronish LLP (“Applicant”), counsel to Crabtree & Evelyn, Ltd.
(the “Reorganized Debtor”), respectfully represents:

PRELIMINARY STATEMENT

Applicant advised the Reorganized Debtor, one of the few retailers to reorganize and emerge from bankruptcy since the 2005 amendments to the Bankruptcy Code, in all aspects of its chapter 11 case. Applicant’s efforts included preparing all “first day” and other pleadings, representing the Reorganized Debtor before this Court at hearings, and drafting the Reorganized Debtor’s plan of reorganization and disclosure statement. Applicant worked with the

Reorganized Debtor's other professionals to ensure a seamless information flow, strategy and lack of duplication, including with respect to the Reorganized Debtor's business plan and renegotiation of the terms of the Reorganized Debtor's retail leases. Applicant also worked with the Committee's professionals and the Reorganized Debtor's parent and exit lender and its professionals to negotiate the terms of the plan of reorganization, which resulted in the confirmation of a consensual plan of reorganization. Finally, Applicant assisted the Reorganized Debtor in various day-to-day issues relating to the bankruptcy filing and the effect on its various business functions.

INTRODUCTION

1. This is Applicant's second interim and final 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 (i) interim allowance of compensation for legal services rendered by Applicant in the total amount of (i) **\$322,484.50** and reimbursement of certain expenses incurred by (or first billed by outside vendors to) Applicant in the amount of **\$8,189.01** for the period from October 1, 2009 through January 27, 2010 (the "Interim Compensation Period"), and (ii) final allowance of compensation for legal services rendered by Applicant in the total amount of **\$623,160.50**, and reimbursement of certain expenses incurred by (or billed by

outside vendors to) Applicant in the amount of **\$18,358.56**, including the release of any unpaid holdback or unpaid amounts for the period from July 1, 2009 through January 27, 2010 (the “Final 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 March 11, 2010, accompanying this Application, made on behalf of Applicant by Lawrence C. Gottlieb, Esq. (the “Certification”).

EXHIBITS TO THIS APPLICATION

4. Attached to this Application are the following exhibits:

- Exhibit A: Certification
- Exhibit B: Time Records for Interim Compensation Period
- Exhibit C: Summary of Compensation by Month for Interim Compensation Period
- Exhibit D: Summary of Compensation by Month for Final Compensation Period
- Exhibit E: Personnel Summary for Interim Compensation Period
- Exhibit F: Personnel Summary for Final Compensation Period
- Exhibit G: Project Code Summary for Interim Compensation Period
- Exhibit H: Project Code Summary for Final Compensation Period
- Exhibit I: Summary of Expenses Incurred During Interim Compensation Period
- Exhibit J: Summary of Expenses Incurred During Final Compensation Period

BACKGROUND

5. On July 1, 2009, the Reorganized Debtor commenced with this Court a voluntary case under the Bankruptcy Code. The Reorganized Debtor was 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.

6. 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

7. On July 9, 2009, the Reorganized 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 Reorganized Debtor's retention of Applicant pursuant to an order entered on July 29, 2009.¹

B. Previous Fee Applications

8. This is Applicant's second interim fee application in this case. Applicant has previously served monthly fee applications in accordance with the Interim Compensation Order

¹ 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.

for the months of October, November and December 2009 and January 2010:²

- Applicant served a fourth monthly fee application on November 9, 2009, pursuant to which it requested the sum of \$87,431.75, plus the sum of \$806.08, representing actual and necessary out-of-pocket disbursements incurred during the period of October 1, 2009 through October 31, 2009. No objections were filed to the fourth monthly fee application. Applicant has been paid 80% of the fees and 100% of the expenses requested in its fourth monthly fee application.
- Applicant served a fifth monthly fee application on December 23, 2009, pursuant to which it requested the sum of \$61,126.50, plus the sum of \$1,667.44, representing actual and necessary out-of-pocket disbursements incurred during the period of November 1, 2009 through November 30, 2009. No objections were filed to the fifth monthly fee application. Applicant has been paid 80% of the fees and 100% of the expenses requested in its fifth monthly fee application.
- Applicant served a sixth monthly fee application on January 15, 2010, pursuant to which it requested the sum of \$101,126.50, plus the sum of \$438.62, representing actual and necessary out-of-pocket disbursements incurred during the period of December 1, 2009 through December 31, 2009. No objections were filed to the sixth monthly fee application. Applicant has been paid 80% of the fees and 100% of the expenses requested in its sixth monthly fee application.
- Applicant served a seventh monthly fee application on February 11, 2010, pursuant to which it requested the sum of \$73,744.75, plus the sum of \$5,276.87, representing actual and necessary out-of-pocket disbursements incurred during the period of January 1, 2010 through January 27, 2010. No objections were filed to the seventh monthly fee application. Applicant has been paid 80% of the fees and 100% of the expenses requested in its seventh monthly fee application.

JURISDICTION AND STATUTORY PREDICATES

9. 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.

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

SERVICES RENDERED DURING INTERIM COMPENSATION PERIOD

10. During the Interim Compensation Period, Applicant's services to the Reorganized 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 Exhibit G to this Application.

11. To apprise this Court of the legal services rendered during the Interim 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 Reorganized Debtor. It is not intended to set forth each and every item of professional services which Applicant performed.

Asset Analysis and Recovery (B01)

12. This category includes time expended by Applicant with respect to analysis of the Reorganized Debtor's assets and recovery thereof. Applicant spent time in this category reviewing the liquidation analysis. Time spent in this category was *de minimis*.

13. Applicant expended 0.3 hours of time for a charge of \$208.50 for services rendered with respect to matters relating to asset analysis and recovery.

Asset Disposition (B02)

14. This category includes time expended by Applicant with respect to the disposition of the Reorganized Debtor's assets. Applicant spent time in this category reviewing the Reorganized Debtor's projections and conferring with the Reorganized Debtor regarding the same. Time spent in this category was *de minimis*.

15. Applicant expended 1.0 hour of time for a charge of \$695.00 for services rendered with respect to matters relating to asset dispositions.

Business Operations (B03)

16. This category includes time expended by Applicant with respect to the Reorganized Debtor's business operations. Applicant spent time in this category reviewing weekly financial reports prepared by the Reorganized Debtor's financial advisor, Clear Thinking Group LLC and the Reorganized Debtor's monthly operating reports.

17. Applicant expended 6.1 hours of time for a charge of \$3,794.50 for services rendered with respect to matters relating to business operations.

Case Administration (B04)

18. This category includes time expended by Applicant relating to a variety of activities regarding the day-to-day management and prosecution of this chapter 11 case. Services rendered in this category include (i) conferring with the Reorganized Debtor regarding case developments, (ii) conferences with counsel for the Committee concerning various issues in the case, including issues related to the plan of reorganization; and (iii) filing numerous pleadings with the Court on behalf of the Reorganized Debtor.

19. Applicant expended 107.9 hours of time for a charge of \$33,072.25 for services rendered with respect to case administration matters.

Claims (B05)

20. This category includes time expended by Applicant with respect to various claims against the Reorganized Debtor. Applicant spent time in this category, *inter alia*, (i) conferencing with the Reorganized Debtor and creditors regarding claims issues; (ii) conferring with the Reorganized Debtor concerning the claims reconciliation and objection process, including analyzing various claims; (iii) drafting a motion to establish procedures with respect to the objections to and settlement of various claims; (iv) attention to issue raised by Federal Trade

Commission (the “FTC”) and resolution of the same, including conferring with the Reorganized Debtor and the FTC regarding the same; (v) attention to a reclamation motion, including legal research regarding the same, conferring with the Reorganized Debtor and the creditor regarding a resolution of the same and drafting a stipulation resolving the same; (vi) attention to filed claim under section 503(b)(9), including drafting stipulation resolving the same; and (vii) drafting first omnibus claims objection.

21. Applicant expended 57.7 hours of time for a charge of \$30,978.00 for services rendered with respect to claims matters.

Fee/Employment Applications (B07)

22. This category includes time expended by Applicant regarding the retention and compensation of various professionals in the Reorganized Debtor’s bankruptcy proceeding. Applicant spent time during the Interim Compensation Period in connection with, among other things, (i) drafting Applicant’s first interim fee application and Applicant’s monthly invoices, (ii) reviewing and commenting on the interim fee applications of the Reorganized Debtor’s other professionals, and (iii) reviewing the Committee’s professionals’ monthly fee statements.

23. Applicant expended 15.9 hours of time for a charge of \$7,508.50 for services rendered with respect to fee/employment application matters.

Fee/Employment Objections (B08)

24. This category includes time expended by Applicant regarding objections to the compensation of one of the professionals in the Reorganized Debtor’s bankruptcy proceeding. Applicant spent time during the Interim Compensation Period in connection with, among other things, attending to issues relative to Scouler’s first interim fee application and October monthly invoice, which resulted in a consensual resolution approved by the Court.

25. Applicant expended 62.3 hours of time for a charge of \$30,374.50 for services rendered with respect to fee/employment objection matters.

Financing and Cash Collateral (B09)

26. This category includes time expended by Applicant regarding financing and the use of cash collateral. Applicant spent time during the Interim Compensation Period in connection with, among other things, drafting the exit financing note, security agreement, line letter and commitment letter, commenting on the subordination agreement, and conferring with the Reorganized Debtor and counsel for the exit lender and Reorganized Debtor's parent, KKK, regarding the same.

27. Applicant expended 45.3 hours of time for a charge of \$24,083.50 for services rendered with respect to matters concerning financing and cash collateral.

Litigation (B10)

28. This category includes time expended by Applicant with respect to litigation or contested hearings against third parties. Applicant spent time during the Interim Compensation Period in connection with, among other things, drafting a motion for allowance of the class action settlement claim, preparation for the hearing on the same, and reviewing and commenting on a stipulation concerning an extension of the Committee's challenge period.

29. Applicant expended 19.7 hours of time for a charge of \$9,572.00 for services rendered with respect of matters relating to litigation.

Meetings (B11)

30. This category includes time expended by Applicant with respect to meetings concerning the Reorganized Debtor. Applicant spent time during the Interim Compensation

Period in connection with, among other things, conferring with the Reorganized Debtor, the Committee and Committee counsel regarding the terms of a plan of reorganization.

31. Applicant expended 3.8 hours of time for a charge of \$2,277.00 for services rendered with respect of matters relating to meetings.

Plan and Disclosure Statement (B12)

32. This category includes time expended by Applicant with respect to the Reorganized Debtor's plan and disclosure statement. Applicant spent time in this category, *inter alia*, (i) considering various plan of reorganization structures, (ii) conferring with the Reorganized Debtor regarding the same, (iii) drafting the Reorganized Debtor's plan of reorganization, disclosure statement, motion for approval of the disclosure statement, plan supplement, proposed confirmation order and memorandum of law in support of confirmation, (iv) revising the plan of reorganization and disclosure statement to reflect comments from the Committee, the U.S. Trustee and various creditors, (v) conducting research regarding the same, (vi) conferring with counsel for KLK, the Committee and counsel for the Committee regarding the same, and (vii) reviewing various creditor objections to plan of reorganization and attention to resolving the same.

33. Applicant expended 257.65 hours of time for a charge of \$127,835.75 for services rendered with respect to plan and disclosure statement matters.

Travel (B14)

34. This category is for travel time expended by Applicant. Non-working travel time is billed at one-half of Applicant's hourly rates. Applicant's travel during the Interim Compensation Period includes time relating to its attendance at the Court hearings held on December 22, 2009 and January 14, 2010.

35. Applicant billed 1.5 hours of non-working travel time, which was billed at 50% of the time spent, for a charge of \$685.00.

Leases and Executory Contracts (B18)

36. This category includes time expended by Applicant with respect to the Reorganized Debtor's leases and executory contracts. Applicant spent time in this category (i) negotiating with one of the Reorganized Debtor's landlords concerning the terms of various lease amendments and numerous revisions to draft lease amendments, (ii) conferring with the Reorganized Debtor concerning issues related to rejection of leases and exiting of store locations and assumption of contracts and leases, (iii) drafting a lease termination agreement for one of the Reorganized Debtor's retail leases and confer with counsel for the landlord regarding the same, (iv) legal research regarding issues related to leases, and (v) attention to cure amount claim issues with counsel for various landlords.

37. Applicant expended 59.2 hours of time for a charge of \$27,569.00 for services rendered with respect of matters relating to leases and executory contracts.

Preparation For and Attendance at Court Hearings (B19)

38. This category includes time expended by Applicant with respect to preparation for, and attendance at, the hearings on (i) the adequacy of the Reorganized Debtor's disclosure statement, (ii) the professionals' first interim fee applications, and (iii) confirmation of the Reorganized Debtor's plan of reorganization.

39. Applicant expended 47.8 hours of time for a charge of \$24,776.00 for services rendered with respect to preparation for and attendance at Court hearings.

MATTERS PERTAINING TO APPLICANT

40. 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 during the Interim Compensation Period. Copies of these time records are annexed to this Application as Exhibit B. The total number of hours expended by Applicant's attorneys and paraprofessionals during the Interim Compensation Period in conjunction with this case is 686.15. The total number of hours expended by Applicant's attorneys and paraprofessionals during the Final Compensation Period in conjunction with this case is 1,360.5. All of the services have been rendered by those individuals at Applicant's firm as listed on Exhibits E and F hereto.

41. The personnel who have expended extensive time on this matter during the Interim 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 Interim Compensation Period.

42. 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; Any Mountain in Santa Rosa, California; Archibald Candy Corporation in Chicago, Illinois; Bag n'Baggage in Dallas, Texas; Bob's Stores in Wilmington, Delaware; Boscov's in

Wilmington, Delaware; BTWW Retail in Dallas, Texas; Casual Male in New York, New York; Crabtree & Evelyn in New York, New York; Dry Ice in St. Louis, Missouri; Eddie Bauer in Wilmington, Delaware; Filene's Basement in Wilmington, Delaware; G.I. Joe's in Wilmington, Delaware; Goody's in Wilmington, Delaware; Harvey Electronics in New York, New York; Innovation Luggage in New York, New York; J. Silver Clothing in Wilmington, Delaware; KB Toys in Wilmington, Delaware; Kuppenheimers in Wilmington, Delaware; Levitz Home Furnishings, Inc. in New York, New York; Lenox Sales in New York, New York; Loehmann's in Wilmington, Delaware; Marty's Shoes in Wilmington, Delaware; Mervyn's in Wilmington, Delaware; Montgomery Ward in Wilmington, Delaware; Princeton Ski Shops in Newark, New Jersey; Ritz Camera Centers in Wilmington, Delaware; Sharper Image in Wilmington, Delaware; Steve & Barry's in New York, New York; and Troutman's Emporium in Eugene, Oregon.

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

44. 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 Reorganized Debtor with respect to the matters upon which it is engaged.

45. 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.

EXPENSES

46. Annexed as Exhibits I and J is a list of the necessary and actual disbursements incurred 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 (and, with respect to the Final Compensation Period, from information found in Applicant's prior fee applications). These records indicate that Applicant has advanced and will have advanced, the sum of (i) **\$8,169.01** in necessary and actual out-of-pocket expenses during the Interim Compensation Period, and (ii) **\$18,358.56** in necessary and actual out-of-pocket expenses during the Final Compensation Period. 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 Reorganized Debtor or the Committee or when Applicant's personnel would work on this case through a normal meal period.

ALLOWANCE OF FINAL COMPENSATION

47. With respect to the level of compensation, section 330 of the Bankruptcy Code provides, in pertinent part, that the Court may award to a professional person, "reasonable compensation for actual, necessary services rendered." Section 330(a)(3)(A), in turn, provides that:

In determining the amount of reasonable compensation to be awarded, the court shall 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 rate charges for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time which the services 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, issues 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)(A).

48. The congressional policy expressed above provides for adequate compensation in order to continue to attract qualified and competent professionals to bankruptcy cases. See In Re Busy Beaver Bldg. Ctrs., Inc., 19 F. 3d 833, 850 (3d Cir. 1994) (“Congress rather clearly intended to provide sufficient economic incentive to lure competent bankruptcy specialists to practice in the bankruptcy courts.”) (citation and internal quotation marks omitted); In re Drexel Burnham Lambert Group, Inc., 133 B.R. 13, 18 (Bankr. S.D.N.Y. 1991) (“Congress’ objective on requiring that the market, not the Court, establish attorneys’ rates was to ensure that bankruptcy cases were staffed by appropriate legal specialists.”).

49. Applicant asserts that in accordance with the factors enumerated in 11 U.S.C. § 330, the amount requested is fair and reasonable given (a) the complexity of the case, (b) the time expended, (c) the nature and extent of the services rendered, (d) the value of such services, and (e) the costs of comparable services other than in a case under this title. It is respectfully submitted that, had counsel with less experience in these types of matters been retained, the cost to the estate would have been much greater. This Application covers a period of approximately seven months. During that time, Applicant’s partners, associates and paraprofessionals devoted 1,360.5 hours in rendering professional services to the Reorganized Debtor, all of which time was reasonable and necessary.

NOTICE AND PRIOR APPLICATION

50. Notice of this Application has been provided to (i) counsel for the Committee, (ii) the U.S. Trustee; (iii) counsel for KLK; (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.

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

WHEREFORE, Applicant hereby respectfully requests that this Court enter an order: (a) approving and allowing (i) compensation of Cooley Godward Kronish LLP for its duly authorized, necessary and valuable services to the Reorganized Debtor during the Interim Compensation Period in the aggregate amount of \$322,484.50 and (ii) reimbursement to Cooley Godward Kronish LLP for actual and necessary expenses incurred during the Interim Compensation Period in connection with the aforesaid services in the aggregate amount of \$8,189.01; (b) approving and allowing (i) compensation of Cooley Godward Kronish LLP for its duly authorized, necessary and valuable services to the Reorganized Debtor during the Final Compensation Period in the aggregate amount of \$623,160.50 and (ii) reimbursement to Cooley Godward Kronish LLP for actual and necessary expenses incurred during the Final Compensation Period in connection with the aforesaid services in the aggregate amount of \$18,358.56; (c) directing the Reorganized Debtor to pay said amounts to Applicant (to the extent they remain unpaid); and (d) granting such other and further relief as this Court deems just and proper.

Dated: March 11, 2010
New York, New York

Respectfully submitted,

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

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Jeffrey L. Cohen (JC 2556)
Richelle Kalnit (RK 3728)

Attorneys for Reorganized Debtor

EXHIBIT A

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

----- X
In re : **Chapter 11**
:
CRABTREE & EVELYN, LTD., :
: **Case No. 09-14267 (BRL)**
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Reorganized Debtor. :
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CERTIFICATION OF LAWRENCE C. GOTTLIEB IN SUPPORT OF SECOND INTERIM AND FINAL APPLICATION OF COOLEY GODWARD KRONISH LLP, COUNSEL FOR THE REORGANIZED DEBTOR, FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR (I) THE INTERIM PERIOD FROM OCTOBER 1, 2009 THROUGH JANUARY 27, 2010, AND (II) THE FINAL PERIOD FROM JULY 1, 2009 THROUGH JANUARY 27, 2010

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 “Reorganized 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 *Second Interim and Final Application of Cooley Godward Kronish LLP, Counsel for the Reorganized Debtor, for Compensation and Reimbursement of Expenses for (I) the Interim Period From October 1, 2009 Through January 27, 2010, and (II) the Final Period From July 1, 2009 Through January 27, 2010* (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 Reorganized 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 promulgated pursuant to the order of Chief Judge Lifland dated June 24, 1991 as well as the amended guidelines promulgated pursuant to the order of Chief Judge Lifland 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 Reorganized Debtor, counsel for Kuala Lumpur Kepong Berhad, counsel for the official committee of unsecured creditors (the “Committee”) and the U.S. Trustee.

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

8. 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: March 11, 2010
New York, New York

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

Sworn to before me this
12th day of March, 2010

/s/ Theresa K. 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

TIME RECORDS FOR INTERIM COMPENSATION PERIOD



ATTORNEYS AT LAW

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November 9, 2009

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www.cooley.com
Taxpayer ID Number
94-1140085

Bill Number
20091106222 01 CL 60070 62105

311438- 202
Re: CHAPTER 11

For services rendered through October 31, 2009:

ASSET ANALYSIS AND RECOVERY

10/16/09 LCG REVIEW LATEST LIQUIDATION ANALYSIS. .30 208.50

Task total: .30 208.50

BUSINESS OPERATIONS

10/02/09 LCG REVIEW LATEST CASH FLOW THROUGH 9/26. .30 208.50

10/05/09 R K REVIEW WEEKLY CASH FLOW .20 87.00

10/15/09 R K REVIEW MONTHLY OPERATING REPORT AND ATTEND TO FILING OF SAME .20 87.00

10/15/09 JLC T/C WITH L. SMITH RE: VENDOR L C ISSUES. .30 166.50

10/19/09 R K REVIEW WEEKLY DIP CASH FLOW .20 87.00

10/20/09 LCG REVIEW 10/10 CASH FLOW. .20 139.00

10/20/09 JLC REVIEW UPDATED LIQUIDATION ANALYSIS AND DISCUSS SAME. .60 333.00

10/20/09 JLC REVIEW BUDGET-TO-ACTUAL REPORT. .40 222.00

10/26/09 LCG REVIEW 10/17 CASH FLOW ANALYSIS. .20 139.00

10/29/09 LCG REVIEW 10/23 CASH FLOW ANALYSIS. .30 208.50

Task total: 2.90 1,677.50

CASE ADMINISTRATION

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10/02/09	LCG	CALL WITH INDELICATO RE: VARIOUS ISSUES.	.20	139.00
10/03/09	LCG	EMAILS RE: NEGOTIATION PROCESS WITH COMMITTEE.	.30	208.50
10/05/09	R K	CALL RE: COMMITTEE COUNTER (.9); CALL WITH L. SMITH RE: L/C ISSUE (.1); CALL WITH C. CORDING RE: CLASS ACTION ISSUE (.3)	1.30	565.50
10/08/09	R G	REVIEW DOCKET, TRANSFER RELEVANT DOCUMENTS TO FILE SURF (1.4); REVIEW FILES SEND TO RECORDS (.5)	1.90	427.50
10/13/09	LCG	EMAILS RE: FEED BACK FROM CREDITORS.	.20	139.00
10/14/09	LCG	EMAILS IN RESPONSE TO COMPANY QUESTIONS ABOUT PROCESS.	.20	139.00
10/15/09	R K	CALL WITH L. SMITH RE: OPEN CASE ISSUES, INCLUDING LEASES AND CLAIMS	.40	174.00
10/15/09	DMF	ON PACER SYSTEM CHECKING STATUS OF DOCKET ENTRIES IN ORDER TO UPDATE FIRM FILES	.20	50.00
10/15/09	JNS	TELEPHONE CALL WITH DELAWARE REGARDING CORPORATE STATUS.	.20	50.00
10/16/09	R G	ATTENTION TO PREPARATION OF DISCS RE GRANT STREET REJECTION ORDER; EXCLUSIVITY EXTENSION ORDER AND 365(D) (4); EXTENSION ORDER	.50	112.50
10/16/09	DMF	REVIEW OF R. KALMNIT E-MAILS AND RSPONSE TO SAME (.1); DELIVERY OF R&R SERVICE SLIP TO KALNIT AND OC RE PROPER ADDRESS FOR JUDGE LIFLAND (.1); TC WITH SDNY RE PROPER FILING CATEGORY (.1); ELECTRONIC FILING OF	.60	150.00

		DECLARATION OF NO OBJECTION/RESOLUTION OF INQUIRY AND DOWNLOADING OF FILING RECEIPT (.3); FOLLOWUP E-MAIL TO KALNIT (0.0)		
10/19/09	R K	ATTEND TO ISSUES RELATED TO HEARING CANCELLATION, INCLUDING DRAFTING NOTICE OF CANCELLATION (.2) AND CORRESPONDING WITH COURT AND COMMITTEE RE: SAME (.3)	.50	217.50
10/19/09	R G	ATTENTION KALNIT E MAILS (.2); E FILE EPIQ AFFIDAVIT OF SERVICE RE DOCUMENT 200 (.4); E FILE NOTICE OF CANCELLATION OF HEARING (.4); PREPARE E MAIL TO EPIQ RE SERVICE (.3); PREPARE COVER LETTER TO CHAMBERS, PROCESS SAME (.4); FILE MAINTENANCE AND ORGANIZATION (.1)	1.80	405.00
10/20/09	LCG	CALL WITH KOH HAN AND EMAIL.	.30	208.50
10/20/09	DMF	UPDATING FIRM CASE FILES ON PACER SYSTEM AS PER J. COHEN/R. KALNIT REQUEST, THROUGH CASE DOCUMENT #206 (.7)	.70	175.00
10/21/09	LCG	EMAILS WITH STEVE RE: DISCUSSIONS WITH CREDITORS.	.30	208.50
10/22/09	LCG	CALLS WITH KOH HAN RE: SETTLEMENT ISSUES.	.30	208.50
10/22/09	DMF	REVIEW OF KALNIT E-MAIL RE ASSIGNMENTS, TC WITH R. GOLDSTEIN RE SAME (.1)	.10	25.00
10/23/09	DMF	OC WITH R. GOLDSTEIN RE ASSIGNMENT (.2); REVIEW OF KALNIT E-MAIL DETAILING DOCUMENTS TO BE FILED, DOWNLOADING IN PREP FOR	2.80	700.00

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		FILING (.1); ELECTRONIC FILING OF DISCLOSURE STATEMENT (.3), PLAN OF REORGANIZATION (.3) AND NOM AND MOTION RE DISCLOSURE STATEMENT (.4); XEROXING OF SETS OF DOCUMENTS FOR JUDGE LIFLAND, CGK , ARRANGING FOR BINDING OF ALL DOCUMENTS(.4); DRAFTING LETTER TO JUDGE LIFLAND, COPIES OF SAME, COPIES OF FILING RECEIPTS (.5); PREP OF FEDEX WITH ALL ENCLOSURES(.3); CREATING SET OF ALL DOCUMENTS, FILING RECEIPTS, LETTER, FEDEX RECEIPTS FOR R. GOLDSTEIN (.3)		
10/26/09	DMF	ON PACER SYSTEM ADDING CASE ENTRIES THROUGH #209 (PLAN-RELATED DOCUMENTS) TO FIRM FILES (.3), CREATING NEW FOLDER FOR PLAN RELATED DOCUMENTS (.1)	.40	100.00
10/27/09	R K	CALL WITH C. CORDING RE: OPEN CASE ISSUES, INCLUDING REJECTIONS AND CLAIMS RECONCILIATION PROCESS (1.1) AND FOLLOW UP RE: SAME (.1)	1.20	522.00
10/28/09	R K	CALL TO STROMBERG COUNSEL	.20	87.00
10/28/09	R G	REVIEW DOCKET RE AFFIDAVIT OF SERVICES TO BE FILED (.3); PREPARE E MAIL TO A. BROWN AT EPIQ RE SAME(.1); ATTENTION TO E MAIL RESPONSES OF A. BROWN; E FILE AFFIDAVIT OF SERVICE RE DOCUMENTS 204 AND 206(.4); E FILE AFFIDAVIT OF SERVICE RE DOCUMENTS 207, 208	2.60	585.00

		AND 209 (.4); E FILE ADDITIONAL AFFIDAVIT OF SERVICE RE DOC # 209 REGARDING NOTICE TO ALL CREDITORS (.4); PREPARE AND PROCESS CORRESPONDENCE TO CHAMBERS RE ALL DOCUMENTS E FILED (3 SEPARATE LETTERS), PROCESS SAME(.8); FILE MAINTENANCE AND ORGANIZATION (.2)		
10/28/09	LCG	EMAILS RE: SCOULER DEMANDS.	.20	139.00
10/29/09	R K	ATTENTION TO O'NEIL OCP DOCUMENTS (.2); EMAILS WITH L. SMITH RE: STATUS (.1)	.30	130.50
10/29/09	R G	ATTENTION TO KALNIT E MAIL (.1); E FILE SUPPLEMENTAL AFFIDAVIT AND DISCLOSURE STATEMENT OF SANDRA D. LONG (.4); PREPARE E MAIL TO EPIQ RE SERVICE(.1); PREPARE COVER LETTER, PROCESS SAME (.3); FILE MAINTENANCE AND ORGANIZATION (.2)	1.10	247.50
10/30/09	R K	CALL WITH C. CORDING RE: OPEN ITEMS (.2) AND EMAIL RE: SAME (.2); CALL WITH L. SMITH RE: LEASE ISSUES (.2); CALL WITH CREDITOR RE: CLAIMS TRADERS (.1)	.70	304.50
		Task total:	19.50	6,418.50
CLAIMS				
10/08/09	R K	CALL WITH L. SMITH RE: TAX CLAIM ISSUE	.10	43.50
10/13/09	R K	CALL WITH L. SMITH AND C.	1.10	478.50

		CORDING RE: CLAIMS ISSUES (.7); FOLLOW UP RE: SAME (.1); BRIEFLY REVIEW EPIQ CLAIMS CHART (.3)		
10/13/09	JLC	T/C WITH C. CORDING AND L. SMITH RE: CLAIMS PROCESS AND BAR DATE.	.70	388.50
10/20/09	R K	REVIEW VARIOUS CLAIMS	.10	43.50
10/21/09	R K	CALL TO COUNSEL FOR 503(B) (9) CLAIMANT AND REVIEW INVOICES RE: SAME (.1); REVIEW TAX CLAIMS AND NOTICES AND EMAIL K. KNIGHT RE: SAME (.2)	.30	130.50
10/22/09	R K	REVIEW EPIQ CLAIMS ANALYSIS (.1) AND CALL WITH EPIQ RE: SAME (.1)	.20	87.00
10/23/09	R K	REVIEW EPIQ CLAIMS ANALYSIS	.90	391.50
10/26/09	R K	CONTINUED REVIEW OF EPIQ CLAIMS ANALYSIS CHARTS	.60	261.00
10/27/09	R K	DRAFT CLAIMS PROCEDURES MOTION (2.4); REVIEW EMPIRE/EMCO INVOICES (.6)	3.00	1,305.00
10/29/09	R K	REVIEW EMPIRE-EMCO CLAIM EMAIL FROM K. KNIGHT AND ATTACHMENTS AND RESPOND (.4); REVISIONS TO CLAIMS PROCEDURES MOTION (.5)	.90	391.50

Task total: 7.90 3,520.50

FEE/EMPLOYMENT APPLICATIONS

10/06/09	JLC	REVIEW AUGUST FEE STATEMENT FOR COMPLIANCE WITH LOCAL RULES AND UST GUIDELINES.	.40	222.00
10/12/09	R K	REVIEW CRABTREE INVOICE AND ATTENTION TO COMPLIANCE OF SAME WITH UST GUIDELINES	.40	174.00



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10/14/09	R K	DRAFT SEPTEMBER FEE STATEMENT	.10	43.50
10/16/09	R K	DRAFT FIRST INTERIM FEE APPLICATION	4.40	1,914.00
10/18/09	R K	DRAFT FIRST INTERIM FEE APPLICATION	1.30	565.50
10/21/09	R K	REVISIONS TO INTERIM FEE APPLICATION	.70	304.50
10/21/09	JLC	REVIEW AND COMMENT ON CGK FIRST INTERIM FEE APPLICATION.	.80	444.00
10/22/09	R K	REVIEW PRIOR CASES RE: HOLDBACK ISSUE	.30	130.50
10/23/09	R K	REVISIONS TO INTERIM FEE APP	.50	217.50
10/26/09	LCG	SCOULER BILLS REVIEW; EMAILS RE: SAME.	.30	208.50
10/29/09	LCG	EMAILS RE: SCOULER BILLS.	.40	278.00
Task total:			9.60	4,502.00

FEE/EMPLOYMENT OBJECTIONS

10/26/09	R K	REVIEW AND COMMENT ON CTG INTERIM FEE APPLICATION (.8); DETAILED REVIEW OF SCOULER MONTHLY FEE STATEMENT RECEIVED TODAY (3.4)	4.20	1,827.00
10/27/09	R K	SUMMARIZE ISSUES WITH SCOULER INVOICES AS PER L. GOTTLIEB	1.20	522.00
10/28/09	R K	REVISIONS TO SCOULER INVOICE OBJECTION LETTER	.10	43.50
10/28/09	JLC	REVIEW LETTER OF OBJECTION TO SCOULER FEE REQUESTS.	.60	333.00
Task total:			6.10	2,725.50

FINANCING AND CASH COLLATERAL

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10/06/09	LCG	REVIEW DIP CASH FLOW THROUGH 10/3/09.	.40	278.00
			Task total:	.40 278.00

LITIGATION

10/02/09	LCG	REVIEW AND EXECUTE STIPULATION ON EXTENSION OF TIME TO OBJECT BY COMMITTEE TO LIENS, ETC.	.20	139.00
10/16/09	LCG	CONFERENCE CALL WITH COMPANY.	.60	417.00
10/22/09	JLC	O/C WITH COMMITTEE COUNSEL AND DISCUSS PLAN ISSUES (1.2); AND FOLLOW-UP MEETING WITH L. GOTTLIEB AND K. H. SEOW (.6).	1.80	999.00
			Task total:	2.60 1,555.00

MEETINGS

10/05/09	LCG	CONFERENCE CALL WITH COMPANY AND OI RE: SETTLEMENT TERMS	.70	486.50
10/20/09	LCG	EMAILS RE: POSSIBLE MEETING WITH COMMITTEE	.20	139.00
10/22/09	R K	MEETING WITH COMMITTEE PROFESSIONALS AND FOLLOW-UP INTERNALLY AND WITH C&E RE: SAME	1.40	609.00
10/22/09	LCG	MEETING WITH INDELICATO, RUDD, ETC. RE: SETTLEMENT	1.50	1,042.50
			Task total:	3.80 2,277.00

PLAN AND DISCLOSURE STATEMENT

10/01/09	R K	DRAFT PLAN OF REORGANIZATION (.5); DRAFT DISCLOSURE STATEMENT APPROVAL MOTION (.9)	1.40	609.00
10/02/09	R K	DRAFT DISCLOSURE STATEMENT APPROVAL MOTION	.50	217.50
10/05/09	R K	DRAFT DISCLOSURE STATEMENT APPROVAL MOTION AND PLAN	3.70	1,609.50
10/06/09	R K	DRAFT PLAN OF REORGANIZATION	2.90	1,261.50
10/07/09	JLC	REVIEW AND COMMENT ON DRAFT PLAN AND DISCLOSURE STATEMENT.	2.40	1,332.00
10/07/09	LCG	EMAILS RE: PLAN OF REORGANIZATION PROCESS.	.20	139.00
10/07/09	LCG	CALL WITH INDELICATO RE: PLAN OF REORGANIZATION.	.30	208.50
10/07/09	R K	EMAILS RE: TAX IMPLICATIONS OF PLAN OPTIONS (.3); CONFER WITH L. CASTLEBERRY RE: SAME (.4)	.70	304.50
10/07/09	WLC	CONFERENCE WITH R. KALNIT RE PARENT CREDITOR	.60	522.00
10/08/09	JLC	CONTINUED REVIEW OF DRAFT PLAN AND DISCLOSURE STATEMENT AND COMMENTS RE: SAME.	2.30	1,276.50
10/08/09	R K	REVISIONS TO PLAN	2.90	1,261.50
10/08/09	R K	CONFER WITH L. CASTLEBERRY RE: PLAN TAX ISSUES (.2); CONFER WITH K. SEOW RE: SAME (.2); EMAILS RE: SAME (.2)	.60	261.00
10/08/09	WLC	REVIEW R. KALNIT EMAIL AND PHONE CONFERENCE WITH R. KALNIT	.50	435.00
10/09/09	R K	REVISE DS APPROVAL MOTION, PLAN AND DISCLOSURE STATEMENT (5.3); CONFER WITH J. COHEN RE: PLAN ISSUES (.3)	5.60	2,436.00
10/09/09	JLC	CONTINUED REVIEW OF DRAFT PLAN AND DISCLOSURE	4.40	2,442.00

Date	Initials	Description	Rate	Amount
		STATEMENT.		
10/09/09	LCG	CALL WITH INDELICATO RE: PLAN OF REORGANIZATION NEGOTIATIONS.	.20	139.00
10/09/09	ARV	REVIEW EMAIL FROM R. KALNIT RE: DISCLOSURE STATEMENT	.10	29.50
10/09/09	ARV	REVIEW DISCLOSURE STATEMENT PER REQUEST OF R. KALNIT	2.40	708.00
10/12/09	JLC	REVIEW REVISED DRAFTS OF PLAN AND DISCLOSURE STATEMENT.	1.60	888.00
10/12/09	JLC	ATTENTION TO CORPORATE FORMATION ASPECT OF PLAN AND DISCLOSURE STATEMENT.	.60	333.00
10/12/09	R K	REVISIONS TO PLAN AND DISCLOSURE STATEMENT (3.1); CALLS WITH A. PAPANTONIOU (.3) AND S. BARSKY (.4) RE: PLAN AND DS ISSUES	3.80	1,653.00
10/12/09	APP	DISCUSSION WITH R. KALNIT RE: RESTRUCTURING.	.20	87.00
10/12/09	SAB	CONF. WITH RICHELLE KALNIT RE: DISCLOSURE STATEMENT.	.30	117.00
10/13/09	R K	REVISIONS TO PLAN AND DISCLOSURE STATEMENT, AND OBTAIN DOCUMENTS FOR A. PAPANTONIOU AND S. BARSKY (2.6); CALL WITH SILVERMANACAMPORA RE: PLAN AND DS (.5); CONFER WITH S. BARSKY, J. COHEN AND A. PAPANTONIOU RE: PLAN AND DS CORPORATE AND TAX ISSUES (.7)	3.80	1,653.00
10/13/09	JLC	CONFERENCE CALL WITH KLK COUNSEL RE: PLAN.	.60	333.00
10/13/09	JLC	O/C WITH A. PAPANTONIOU AND S. BARSKY RE: PLAN STRUCTURE.	.80	444.00
10/13/09	APP	MEETING WITH J. COHEN, R. KALNIT AND S. BARSKY RE: TAX IMPLICATIONS AND CORPORATE	1.80	783.00

		STRUCTURING; REVIEW OF PLAN OF REORGANIZATION (CORPORATE PROVISIONS)		
10/13/09	ARV	CONF WITH R. KALNIT RE: DISCLOSURE STATEMENT	.10	29.50
10/13/09	SAB	DRAFTING TAX DISCLOSURE; CONFERENCE WITH JEFFREY COHEN, RICHELLE KALNIT AND ANDREAS PAPANTONIOU RE: SAME (.6).	3.80	1,482.00
10/13/09	WLC	CONFERENCE WITH S. BARSKY RE SECTION 108(E)(6); PORTFOLIO INTEREST ETC. (36 MIN., .6 HR.)	.60	522.00
10/14/09	R K	CONFERENCES AND EMAILS WITH S. BARSKY RE: PLAN ISSUES	.50	217.50
10/14/09	R K	ATTENTION TO VOTING ISSUE AS PER K. SEOW	.30	130.50
10/14/09	SAB	DRAFTING TAX DISCLOSURE.	5.60	2,184.00
10/14/09	APP	REVIEW OF PLAN OF REORGANIZATION; RESEARCH RE: CONNECTICUT CORPORATE LAW.	3.50	1,522.50
10/15/09	R K	CONFER WITH S. BARSKY RE: PLAN ISSUES (.3); FOLLOW UP RE: SAME (.7); REVIEW AND INCORPORATE COMMENTS FROM EPIQ ON DS APPROVAL MOTION (2.3)	3.30	1,435.50
10/15/09	SAB	DRAFTING TAX DISCLOSURE AND RELATED RESEARCH; CONFERENCE WITH RICHELLE KALNIT RE: SAME (.3); CONFERENCE WITH LESSE CASTLEBERRY RE: SAME (.4).	6.20	2,418.00
10/15/09	WLC	CONFERENCE WITH S. BARSKY RE TAX CONSEQUENCES OF ALTERNATIVES (24 MIN., .40 HR.)	.40	348.00
10/16/09	R K	CALL WITH S. BARSKY RE: CORPORATE AND TAX	.50	217.50

10/16/09	LCG	CONSEQUENCES OF PLAN REVIEW PLAN OF REORGANIZATION AND COMMENT.	1.00	695.00
10/16/09	SAB	DRAFTING TAX DISCLOSURE; CONFERENCE WITH RICHELLE KALNIT RE: SAME (.6); CONFERENCE WITH LESSE CASTLEBERRY RE: SAME (.3); CONFERENCE WITH LESSE CASTLEBERRY AND RICHELLE KALNIT RE: SAME (.3).	7.40	2,886.00
10/16/09	WLC	CONFERENCE WITH S. BARSKY AND R. KALMIT RE TAX DISCUSSION FOR DISCLOSURE STATEMENT (.4 HR., 24 MIN.)	.40	348.00
10/18/09	R K	REVIEW TAX PLAN SECTION AND COMMENT ON SAME	.40	174.00
10/18/09	LCG	CALL WITH COUNSEL TO COMMITTEE RE: PLAN OF REORGANIZATION; EMAILS WITH GROUP RE: SAME.	.60	417.00
10/19/09	R K	CALL WITH A. MINKER RE: PLAN ISSUES (.2); ATTENTION TO TAX PLAN ISSUES (1.0); CLEAN-UP AND REVISIONS TO PLAN AND DISCLOSURE STATEMENT (5.7)	6.90	3,001.50
10/19/09	JLC	MULTIPLE CORRESPONDENCE WITH R. KALNIT AND R. FRIEDMAN RE: PLAN ISSUES.	1.30	721.50
10/19/09	SAB	DRAFTING TAX DISCLOSURE; CONFERENCE WITH RICHELLE KALNIT RE: SAME (.2); CONFERENCE WITH LESSE CASTLEBERRY RE: SAME (.4).	3.10	1,209.00
10/19/09	WLC	REVIEW AND COMMENT ON TAX SECTION (126 MIN., 2.1 HRS.); CONFERENCE WITH S. BARSKY RE SAME (30 MIN., .5 HR.); CONFERENCE WITH S. BARSKY RE	2.90	2,523.00

10/19/09	APP	REVISIONS (18 MIN., .3 HR.) DISCUSSION WITH R. KALNIT RE: PLAN OF REORGANIZATION AND STATE INCORPORATION ISSUES.	.30	130.50
10/20/09	LCG	DISCUSS PLAN MODIFICATIONS WITH R. KALNIT.	.50	347.50
10/20/09	LCG	CALL WITH BESTWICK AND KOH HAN RE: PLAN OF REORGANIZATION ISSUES.	.60	417.00
10/20/09	R K	CALL WITH A. MINKER RE: PLAN ISSUES (.3); REVIEW TAX SECTION OF DS AND CONFER WITH S. BARSKY RE: SAME (.5); CONFERENCES WITH L. GOTTLIEB AND J. COHEN RE: PLAN STRUCTURE ISSUES (.5); REVISIONS TO PLAN DOCUMENTS (7.4)	8.70	3,784.50
10/20/09	JLC	MULTIPLE O/CS WITH R. KALNIT AND L. GOTTLIEB TO DISCUSS PLAN REVISIONS.	1.20	666.00
10/20/09	JLC	REVIEW TAX INSERT AND RELATED ISSUES.	1.10	610.50
10/20/09	SAB	DRAFTING TAX DISCLOSURE; CONFERENCE WITH RICHELLE KALNIT RE: SAME (.2)	1.80	702.00
10/21/09	R K	CONTINUED REVISIONS TO PLAN AND DISCLOSURE STATEMENT (7.6); CONFER WITH G. LUCKMAN RE: SAME (.4)	8.00	3,480.00
10/21/09	JLC	O/C WITH R. KALNIT RE: OPEN PLAN/ DISCLOSURE STATEMENT ISSUES.	.70	388.50
10/21/09	JLC	REVIEW DISCLOSURE STATEMENT APPROVAL MOTION AND COMMENTS RE: SAME.	.60	333.00
10/21/09	SAB	DRAFTING TAX DISCLOSURE; CONFERENCE WITH RICHELLE KALNIT RE: SAME (.2)	.80	312.00

10/21/09	APP	REVIEW/REVISIONS TO PLAN OF REORGANIZATION.	.75	326.25
10/22/09	JLC	REVIEW FURTHER REVISED DRAFTS OF PLAN AND DISCLOSURE STATEMENT.	.90	499.50
10/22/09	R K	REVISE PLAN DOCUMENTS AS PER COMMITTEE RESOLUTION AND FINALIZE SAME FOR FILING (5.5); REVIEW DISCLOSURE STATEMENT MOTION AND UPDATE CALENDAR OF DATES BASED ON SAME (1.0)	6.50	2,827.50
10/22/09	LCG	CALL WITH INDELICATO RE: PLAN OF REORGANIZATION.	.20	139.00
10/22/09	LCG	REVIEW TAX SECTION FOR PLAN OF REORGANIZATION.	.40	278.00
10/22/09	SAB	REVIEW TAX DISCLOSURE.	.20	78.00
10/23/09	R K	FINALIZE PLAN, DISCLOSURE STATEMENT AND DISCLOSURE STATEMENT MOTION (3.0); EMAILS WITH C. CORDING AND S. BESTWICK RE: SAME (.4)	3.40	1,479.00
10/23/09	JLC	FINAL REVIEW OF DRAFT PLAN AND DISCLOSURE STATEMENT PRIOR TO FILING.	.70	388.50
Task total:			131.35	61,152.25

LEASES AND EXECUTORY CONTRACTS

10/01/09	R K	CALL TO TISHMAN COUNSEL RE: LEASE AMENDMENT ISSUE	.10	43.50
10/07/09	R K	EMAILS RE: TYSON'S POSTPETITION RENT (.2); REVIEW AND COMMENT ON REVISED TISHMAN AMENDMENTS (3.1)	3.30	1,435.50
10/13/09	R K	ATTENTION TO L. SMITH LEASE AMENDMENT QUESTION (.1);	.20	87.00



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		ATTENTION TO LANDLORD PROPOSED MODIFICATION RE: MOTION TO EXTEND TIME TO ASSUME/REJECT (.1)		
10/14/09	JLC	ATTENTION TO PROPOSED LANGUAGE FOR 365(D) (4) MOTION.	.60	333.00
10/14/09	R K	RESEARCH RE: LANDLORD COMMENT ON EXTENSION ORDER	.40	174.00
10/16/09	R K	EMAILS AND CALL WITH C. CORDING RE: GRANT STREET ISSUES	.30	130.50
10/28/09	R K	REVIEW TISHMAN AMENDMENTS	.20	87.00

Task total: 5.10 2,290.50

PREPARATION FOR AND ATTENDANCE AT COURT HEARINGS

10/15/09	R K	PREPARATION FOR 10/20 HEARING, INCLUDING PREPARING ORDERS AND DRAFTING AGENDA	.70	304.50
10/16/09	R K	CONFER WITH COURT RE: 10/20 HEARING AND CONFIRMATION HEARING DATES (.3); DRAFT DECLARATION RE: NO OBJECTION (.5); ATTEND TO PREPARATION OF PRESENTMENT PACKAGE FOR COURT (.4)	1.20	522.00

Task total: 1.90 826.50

TOTAL FEES: \$87,431.75

Attorney Summary:

<u>Attorney/Paralegal</u>	<u>Type</u>	<u>Rate</u>	<u>Hours</u>	<u>Fee</u>
ARV VELINSKY, ALEX R	Associate	295	2.60	767.00
APP PAPANTONIOU, ANDREAS P	Associate	435	6.55	2,849.25
R K KALNIT, RICHELLE	Associate	435	97.80	42,543.00
SAB BARSKY, STANLEY A	Associate	390	29.20	11,388.00
WLC CASTLEBERRY, WILLIAM L.	Partner	870	5.40	4,698.00
LCG GOTTLIEB, LAWRENCE C.	Partner	695	11.60	8,062.00
DMF FLEISCHER, DAVID M.	Paralegal	250	4.80	1,200.00
JNS SIMON-REISMAN, JILL N.	Paralegal	250	.20	50.00
R G GOLDSTEIN, REBECCA	Paralegal	225	7.90	1,777.50
JLC COHEN, JEFFREY L.	Associate	555	25.40	14,097.00

For costs and disbursements recorded through October 31, 2009:

AUDIO/VIDEO CONFERENCING SERVICES	3.83
FEDERAL EXPRESS	106.73
RESEARCH DATABASES / DOCUMENT RETRIEVAL	378.00
MEALS	32.13
POSTAGE	1.32
PRINTING AND BINDING	15.75
TAXI	33.60
REPRODUCTION OF DOCUMENTS	234.72
TOTAL COSTS:	\$806.08
TOTAL:	\$88,237.83



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November 9, 2009

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

www.cooley.com
Taxpayer ID Number
94-1140085

Bill Number
20091106222 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	87431.75	806.08	88,237.83
TOTAL CURRENT FEES AND COSTS:			\$88,237.83

Recapitulation of Past Due Amounts as of November 9, 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	141.82
200910-07382	10/14/2009	10,839.20
TOTAL CURRENT AND PAST DUE:		\$134,889.95



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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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December 23, 2009

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WOODSTOCK CT 06281-0167

Bill Number
20091207309 01 CL 60070 62105

311438- 202
Re: CHAPTER 11

For services rendered through November 30, 2009:

BUSINESS OPERATIONS

11/05/09	JLC	REVIEW BUDGET-TO-ACTUAL REPORT.	.30	166.50
11/05/09	LCG	REVIEW MINKER REVIEW OF 10/29 CASH FLOW.	.20	139.00
11/19/09	R K	REVIEW WEEKLY CASH FLOW	.10	43.50
Task total:			.60	349.00

CASE ADMINISTRATION

11/04/09	R G	E FILE AFFIDAVIT OF SERVICE RE DOCUMENT 213(.4); PREPARE CORRESPONDENCE TO CHAMBER, PROCESS SAME(.3); FILE MAINTENANCE AND ORGANIZATION (.1)	.90	202.50
11/05/09	R G	E FILE NOTICE OF OMNIBUS HEARING (.4); PREPARE CORRESPONDENCE TO CHAMBERS, PROCESS SAME(.3); PREPARE E MAIL TO EPIQ RE SERVICE (1); FILE MAINTENANCE AND ORGANIZATION (.1)	.90	202.50
11/10/09	JLC	CONFERENCE CALL WITH S. BESTWICK, C. CORDING AND K. H. SEOW RE: CASE ISSUES.	.80	444.00
11/10/09	LCG	CALL WITH COMPANY RE: CASE DEVELOPMENTS	.60	417.00
11/11/09	R G	E FILE AFFIDAVIT OF SERVICE	.90	202.50

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		RE DOCKET # 215 (.4); PREPARE COVER LETTER, PROCESS SAME(.4); FILE MAINTENANCE AND ORGANIZATION (.1)		
11/11/09	DMF	UPDATING CASE RECORDS FROM PACER SYSTEM THROUGH DOCKET #221(.75)	.75	187.50
11/12/09	R G	ATTENTION TO R. KALNIT E MAILS, DOWNLOAD REQUESTED DOCUMENTS IN PDF FORMAT, E MAIL SAME.	.30	67.50
11/16/09	R K	REVIEW MONTHLY OPERATING REPORT AND ATTEND TO FILING OF SAME	.70	304.50
11/16/09	DMF	ELECTRONIC FILING OF MONTHLY OPERATING REPORT FOR OCTOBER (DOCKET ENTRY #224) (.4); ELECTRONIC FILING OF FIRST APPLICATION OF CLEAR THINKING GROUP FOR COMPENSATION FROM 7/1/2009 TO 9/30/2009, CREATING PARTY (DOCKET ENTRY #225)(.5) ; ELECTRONIC FILING OF CGK'S FIRST INTERIM APPLICATION FOR COMPENSATION, EXPENSES FROM 7/1-9/30/2009, (DOCKET ENTRY 226) (.5); ELECTRONIC FILING OF INTERIM FEE APPLICATION FOR KPMG CORPORATE FINANCE LLC AS SPECIAL REAL ESTATE CONSULTANT TO THE DEBTOR (CREATING PARTY FOR FILING) WITH ATTACHED M. BORDWIN CERTIFICATION (DOCKET ENTRY 227) (.5) DOWNLOADING MULTI FILING RECEIPTS (.1) ; DRAFTING, REVISING COVER LETTER TO JUDGE LIFLAND (.3);	2.60	650.00

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		PREP OF FEDEX PACKAGE, ENCLOSURES (.3)		
11/17/09	R K	DRAFT HEARING AGENDA, OMNIBUS FEE HEARING NOTICE AND NOTICE OF OMNIBUS HEARING ADJOURNMENT	.40	174.00
11/17/09	R G	ATTENTION TO E MAILS FROM R. KALNIT (.3); E FILE LST AMENDED DISCLOSURE STATEMENT (.4); E FILE BLACKLINE VERSION RE SAME(.5); E FILE LST AMENDED PLAN (.5); E FILE BLACKLINE VERSION RE SAME(.4); PREPARE CORRESPONDENCE RE PLAN AND DISCLOSURE STATEMENT TO CHAMBERS, PROCESS FOR MESSENGER DELIVERY (.7); E FILE NOTICE OF AGENDA (.4); E FILE NOTICE OF ADJOURNMENT RE OMNIBUS HEARING(.6 - SYSTEM MALFUNCTION); E FILE NOTICE OF HEARING ON INTERIM FEE APPLICATIONS (4); FILE MAINTENANCE AND ORGANIZATION (.2)	4.40	990.00
11/17/09	DMF	FOLLOWUP RE FEDEX DELIVERY TO LIFLAND	.10	25.00
11/18/09	R K	UPDATE CRITICAL DATES MEMO	.20	87.00
11/18/09	R G	ATTENTION TO R. KALNIT E MAILS; (.2); E FILE AFFIDAVIT OF SERVICE RE DOCS 224, 225, 226, & 227 (.5); PREPARE CORRESPONDENCE TO CHAMBERS, PROCESS SAME (.5); E FILE AFFIDAVIT OF SERVICE RE DOCS 234, 235 AND 236 (.4); PREPARE CORRESPONDENCE TO CHAMBERS, PROCESS SAME (.3)	1.90	427.50

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Date	Initials	Description	Rate	Amount
11/18/09	DMF	UPDATING CASE FILES THROUGH DOCKET ENTRY #236, INCLUDING ALL EXHIBITS (1.3)	1.30	325.00
11/19/09	R G	E FILE AFFIDAVIT OF SERVICE RE DOCUMENT 239 (.4); MODIFY FOR ELECTRONIC FILING CLAIMS OBJECTION MOTION AND NOTICE OF PRESENTMENT (.5); E FILE MOTION FOR AUTHORIZATION TO FILE CLAIMS OBJECTION(.5); E FILE NOTICE OF PRESENTMENT (.4); PREPARE CORRESPONDENCE TO CHAMBERS, PROCESS SAME (.6); FILE MAINTENANCE AND ORGANIZATION (2)	2.60	585.00
11/19/09	JLC	LUNCH MEETING WITH C. CORDING AND L. GOTTLIEB.	1.00	555.00
11/23/09	R K	REVIEW AND COMMENT ON COMMITTEE STIP EXTENDING INVESTIGATION PERIOD	.30	130.50
11/23/09	JLC	O/C WITH R. KALNIT RE: OPEN CASE ISSUES.	.60	333.00
11/24/09	R K	PREPARE PRESENTMENT PACKAGE RE: CLAIMS OBJECTION AND SETTLEMENT PROCEDURES ORDER (.4); CALL WITH A. MINKER RE: OPEN CASE ISSUES (.2)	.60	261.00
11/25/09	R G	E FILE AFFIDAVITS OF SERVICE RE DOCUMENTS 241 AND 242(.4); PREPARE CORRESPONDENCE TO CHAMBERS, PROCESS SAME(.5)	.90	202.50
11/25/09	DMF	PER R. KALNIT REQUEST: ELECTRONIC FILING OF DECLARATION OF NO OBJECTION, RELATING TO DOC. #241 (.4), DOWNLOADING FILING RECEIPT , COPY TO R. GOLDSTEIN PER HER REQUEST (.1)	.50	125.00
11/28/09	R K	DRAFT SIDE LETTER TO FTC RE:	.70	304.50



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		RESOLUTION OF ISSUES		
11/30/09	R K	REVISIONS TO LETTER TO FTC AS PER J. CULLUM COMMENTS	.40	174.00
11/30/09	DMF	UPDATING CASE FILES ON PACER SYSTEM PER J. COHEN/R. KALNIT REQUEST THROUGH DOCUMENT #246 (.8)	.80	200.00

Task total: 25.15 7,577.00

CLAIMS

11/12/09	LCG	EMAILS AND CONFER WITH COHEN RE: FTC ISSUES.	.50	347.50
11/12/09	JLC	REVIEW FTC CORRESPONDENCE AND DISCUSS SAME INTERNALLY.	1.00	555.00
11/12/09	JC	REVIEW FTC COMPLAINT AND FOLLOW UP.	.80	556.00
11/12/09	KMK	RESEARCH RE: FTC PRECEDENT ON GIFT-CARD ENFORCEMENT; EMAIL TO J. CULLUM RE: RESULTS OF RESEARCH	1.30	448.50
11/13/09	JLC	REVIEW FTC DOCUMENTS AND ANALYZE SAME.	.80	444.00
11/13/09	JLC	CONFERENCE CALL TO DISCUSS FTC ISSUES AND STRATEGY.	1.00	555.00
11/13/09	JC	PREPARE FOR AND PARTICIPATE IN CALL WITH CLIENT; FOLLOW UP FACT GATHERING.	1.10	764.50
11/13/09	KMK	RESEARCH RE: TIME TO ANSWER FTC COMPLAINT AND PROSPECT OF MONETARY DAMAGES; EMAIL TO J. CULLUM RE: SAME	1.60	552.00
11/16/09	JC	REVIEW COMPLAINT AND RELATED MATERIALS; DISCUSS BANKRUPTCY WITH J. COHEN (1.6); E-MAIL WITH CLIENT (.2)	1.80	1,251.00
11/17/09	R K	REVIEW CLAIMS RECEIVED (.2);	1.00	435.00

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		REVIEW RECONCILIATION INFO RE: EMPIRE EMCO CLAIM AND EMAIL EE COUNSEL RE: SAME (.7); CALL WITH K. KNIGHT RE: SAME (.1)		
11/17/09	JLC	T/C WITH C. CORDING AND J. CULLUM RE: FTC ISSUES.	.60	333.00
11/17/09	JLC	REVIEW DOCKET IN SUPPORT OF FTC RESPONSE.	1.20	666.00
11/17/09	LCG	REVIEW TAX CLAIMS.	.20	139.00
11/17/09	JC	PREPARE FOR AND PARTICIPATE IN CALL WITH CLIENT RE PLAN FOR CALL WITH FTC (1.0); FOLLOW UP WITH J. COHEN (.2)	1.20	834.00
11/18/09	JLC	CONFERENCE CALL WITH FTC RE: ASSERTED CLAIMS AND RELATED T/C WITH COMPANY.	1.00	555.00
11/18/09	JC	PREPARE FOR AND PARTICIPATE IN DISCUSSION WITH FTC AND FOLLOW UP.	1.80	1,251.00
11/19/09	R K	FINALIZE CLAIMS OBJECTION AND SETTLEMENT MOTION AND PREPARE FOR FILING	.20	87.00
11/20/09	R K	REVIEW RECENT LAW ON RECLAMATION CLAIMS, RECLAMATION MOTION AND EMAIL C. CORDING AND J. COHEN RE: SAME (.7); CALL WITH C&E TEAM AND J. COHEN RE: CLAIMS RECONCILIATION PROCESS (.6)	1.30	565.50
11/20/09	JLC	CONFERENCE CALL TO DISCUSS CLAIMS RECONCILIATION PROCESS.	.50	277.50
11/20/09	JC	FOLLOW UP RE FTC INQUIRY.	.30	208.50
11/23/09	LCG	REVIEW TAUBMAN REVISED CLAIM AND HILLSBOROUGH COUNTY CLAIM.	.20	139.00
11/23/09	R K	REVIEW VARIOUS CLAIMS (1.4); CONFER WITH J. COHEN RE: SAME	1.90	826.50



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		AND OTHER OPEN CASE ISSUES (.5)		
11/23/09	JLC	CORRESPONDENCE RE: FTC ISSUES AND UPCOMING CONFERENCE.	.40	222.00
11/23/09	JC	EMAIL TO CLIENT SUMMARIZING POINTS FOR CALL; FURTHER E-MAILS FROM CLIENT RE FACTS ON NOTICE TO PREFERRED CUSTOMERS	.90	625.50
11/24/09	R K	REVIEW 503(B)(9) CLAIMANT BACK-UP AND EMAIL C. CORDING AND K. KNIGHT RE: SAME	.30	130.50
11/24/09	JLC	REVIEW FILE TO PREPARE FOR FTC CONFERENCE CALL.	.60	333.00
11/24/09	JLC	PARTICIPATE IN PRE-CALL WITH TEAM AND CONFERENCE CALL WITH FTC.	1.50	832.50
11/24/09	LCG	CALL WITH FTC.	.40	278.00
11/24/09	JC	PREPARE FOR AND PARTICIPATE IN CALL WITH THE FTC AND FOLLOW UP.	1.30	903.50
11/28/09	JC	REVIEW AND COMMENT ON FORM OF LETTER TO FTC.	.80	556.00
11/29/09	JC	REVIEW PROPOSED DRAFT LETTER TO FTC AND SUGGEST REVISIONS.	.80	556.00
11/30/09	R K	EMAIL C. CORDING AND K. KNIGHT RE: RESULTS OF "NO AMOUNT STATED" CLAIMS (.5); DRAFT NORAMPAC STIPULATION RESOLVING 503(B)(9) CLAIM (.8)	1.30	565.50
11/30/09	JLC	REVIEW DRAFT LETTER RE: FTC RESOLUTION AND RELATED CORRESPONDENCE.	.60	333.00
11/30/09	JC	REVISIONS TO DRAFT LETTER TO FTC.	.50	347.50

Task total: 30.70 17,473.50

FEE/EMPLOYMENT APPLICATIONS

11/04/09	JLC	REVIEW OCTOBER INVOICE FOR COMPLIANCE WITH LOCAL RULES AND UST GUIDELINES.	.60	333.00
11/16/09	R K	REVIEW AND COMMENT ON KPMG FEE APPLICATION (.5); REVISIONS TO COOLEY FEE APPLICATION (.5); REVIEW CTG FEE APPLICATION (.2); ATTEND TO FILING ISSUES RE: FEE APPLICATIONS (.3)	1.50	652.50
			Task total:	2.10 985.50

FEE/EMPLOYMENT OBJECTIONS

11/02/09	JLC	REVIEW AND REVISE SCOULER OBJECTION LETTER.	.30	166.50
11/03/09	LCG	EMAILS RE: SCOULER AND QUESTIONS.	.20	139.00
11/10/09	LCG	REVIEW SILVERMAN LETTER TO SCOULER.	.10	69.50
11/16/09	LCG	EMAILS RE: SCOULER AND H & H FEES.	.30	208.50
11/17/09	JLC	REVIEW COMMITTEE FEE APPLICATIONS.	2.70	1,498.50
11/18/09	LCG	CALL WITH SCOULER AND EMAIL TO INDELICATO RE: SCOULER FEES.	.30	208.50
11/18/09	R K	DETAILED REVIEW OF COMMITTEE PROFESSIONAL FEE APPLICATIONS	1.50	652.50
11/19/09	R K	DETAILED REVIEW OF COMMITTEE PROFESSIONAL FEE APPLICATIONS	1.60	696.00
11/20/09	R K	DRAFT OUTLINE FOR SCOULER FEE APPLICATION OBJECTION	.40	174.00
11/20/09	R K	DETAILED REVIEW OF	.70	304.50

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		COMMITTEE'S PROFESSIONALS'			
		FEE APPLICATIONS			
11/24/09	R K	DRAFT OBJECTION TO SCOULER FEE APPLICATION	2.50	1,087.50	
11/24/09	LCG	REVIEW SCOULER AND H&H APPLICATIONS FOR ALLOWANCE.	1.60	1,112.00	
11/30/09	R K	DRAFT OBJECTION TO SCOULER FEE APPLICATION	3.70	1,609.50	
11/30/09	LCG	CONFER WITH COHEN RE: SCOULER FEES.	.20	139.00	
			Task total:	16.10	8,065.50

LITIGATION

11/20/09	R K	RESEARCH RE: EXPERT ISSUES	3.70	1,609.50	
			Task total:	3.70	1,609.50

PLAN AND DISCLOSURE STATEMENT

11/03/09	JLC	BEGIN PREPARATION OF ACTION ITEMS FOR CONFIRMATION.	.50	277.50	
11/04/09	JLC	RESEARCH RE: CONSENSUAL RELEASES.	1.40	777.00	
11/04/09	JLC	DRAFT TASK SHEET IN PREPARATION FOR CONFIRMATION.	1.20	666.00	
11/04/09	JLC	T/C WITH UST RE: COMMENTS TO DISCLOSURE STATEMENT.	.40	222.00	
11/04/09	JLC	REVIEW DISCLOSURE STATEMENT AND BEGIN PREPARATION OF AMENDED DISCLOSURE STATEMENT.	2.80	1,554.00	
11/05/09	JLC	FURTHER REVISION TO AMENDED DISCLOSURE STATEMENT AND CORRESPONDENCE RE: SAME.	1.30	721.50	
11/06/09	LCG	CALL WITH INDELICATO RE: FEES AND PLAN OF	.30	208.50	

		REORGANIZATION.		
11/09/09	JLC	T/C WITH R. LEHANE RE: TREATMENT OF LEASES IN DISCLOSURE STATEMENT AND PLAN.	.40	222.00
11/09/09	JLC	FURTHER REVISION TO DRAFT AMENDED DISCLOSURE STATEMENT AND AMENDED PLAN.	2.40	1,332.00
11/09/09	LCG	REVIEW COMMENTS TO PLAN OF REORGANIZATION FROM HAHN & HESSEN.	.50	347.50
11/09/09	LCG	CONFER WITH COHEN RE: PLAN OF REORGANIZATION, FEES, ETC.	.20	139.00
11/10/09	JLC	REVISE PLAN AND DISCLOSURE STATEMENT TO INCORPORATE CREDITORS' COMMITTEE COMMENTS.	2.60	1,443.00
11/10/09	JLC	MULTIPLE CORRESPONDENCE WITH LANDLORD COUNSEL RE: PLAN/DISCLOSURE STATEMENT REVISIONS.	1.20	666.00
11/10/09	LCG	CONFER WITH COHEN RE: COMMITTEE COMMENTS TO PLAN OF REORGANIZATION.	.30	208.50
11/11/09	JLC	T/C WITH LANDLORD'S COUNSEL RE: REVISIONS TO PLAN AND DISCLOSURE STATEMENT.	.60	333.00
11/11/09	JLC	T/CS WITH C. CORDING RE: PLAN TIMING AND RELATED ISSUES.	.70	388.50
11/11/09	JLC	T/C WITH COMMITTEE COUNSEL RE: PLAN AND DISCLOSURE STATEMENT REVISIONS.	.50	277.50
11/11/09	LCG	EMAILS RE: PLAN ISSUES.	.40	278.00
11/12/09	JLC	ATTENTION TO LANDLORD ISSUES AND CORRESPONDENCE RE: SAME.	.80	444.00
11/12/09	JLC	REVISE PLAN AND DISCLOSURE STATEMENT TO INCORPORATE FURTHER COMMITTEE EDITS.	1.20	666.00
11/16/09	R K	REVIEW REVISIONS TO PLAN AND	1.80	783.00



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11/16/09	JLC	DISCLOSURE STATEMENT FINAL REVISIONS TO AMENDED PLAN AND DISCLOSURE STATEMENT.	1.30	721.50
11/17/09	R K	REVISIONS TO AMENDED PLAN AND DISCLOSURE STATEMENT AND PREPARE SAME FOR FILING (3.0); DRAFT PRESS RELEASE RE: DISCLOSURE STATEMENT (.4)	3.40	1,479.00
11/18/09	R K	REVISIONS TO PROPOSED DISCLOSURE STATEMENT APPROVAL ORDER (.5); REVISIONS TO PLAN AND DISCLOSURE STATEMENT AS PER FTC COMMENTS (.3)	.80	348.00
11/18/09	JLC	REVIEW REVISED DRAFT DISCLOSURE STATEMENT ORDER AND COMMENT RE: SAME.	.90	499.50
11/19/09	R K	FINALIZE DISCLOSURE STATEMENT AND PLAN DOCUMENTS FOR SOLICITATION	2.20	957.00
11/20/09	R K	ATTENTION TO SOLICITATION INFORMATION FOR DISCLOSURE STATEMENT AND PLAN	.30	130.50
11/20/09	LCG	EMAILS RE: FTC, PLAN OF REORGANIZATION, ETC.	.40	278.00
11/23/09	R K	CALL WITH EPIQ RE: SOLICITATION LOGISTICS (.1) AND REVIEW SOLICITATION MATERIALS (.2)	.30	130.50
11/24/09	R K	REVIEW SOLICITATION MATERIALS FROM EPIQ	.20	87.00
11/24/09	JLC	CORRESPONDENCE WITH LANDLORD'S COUNSEL RE: PLAN ISSUES.	.80	444.00

Task total: 32.10 17,029.50

TRAVEL

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11/19/09	R K	TRAVEL TO AND FROM COURT (BILLED AT 1/2 TIME)	.50	217.50
			Task total:	.50 217.50

LEASES AND EXECUTORY CONTRACTS

11/03/09	JLC	T/CS WITH C. CORDING AND L. SMITH RE: CONTRACT MODIFICATIONS.	1.10	610.50
11/05/09	JLC	REVIEW LEASE UPDATE.	.30	166.50
11/18/09	CRH	CONFER WITH BRANCH AND LEHANE RE: LANGUAGE IN PLAN RE: YEAR END ADJUSTMENTS NOT BEING CURE UNLESS THEY ARE ALREADY DUE AND PAYABLE.	.70	416.50
11/20/09	R K	REVIEW TISHMAN LEASE AMENDMENTS	.30	130.50
11/23/09	R K	CALL WITH L. SMITH RE: TISHMAN LEASE AMENDMENT ISSUES (.8); REVISIONS TO TISHMAN LEASE AMENDMENT (.6); CALL WITH H. KUSHNICK RE: SAME (.1)	1.50	652.50
11/24/09	R K	CALL WITH L. SMITH RE: LEASE AMENDMENT ISSUE	.20	87.00
11/25/09	R K	CALLS AND EMAIL WITH L. SMITH RE: LEASE AMENDMENT ISSUES (.3) AND REVIEW AND EMAIL L. SMITH RE: REJECTION PROCEDURES (.2)	.50	217.50
11/30/09	R K	CALL WITH L. SMITH RE: LEASE AMENDMENT ISSUES (.3); FOLLOW UP WITH H. KUSHNICK RE: SAME (.3)	.60	261.00
11/30/09	LCG	EMAIL WITH TUCKER RE: LEASE ASSIGNMENTS.	.10	69.50
			Task total:	5.30 2,611.50

PREPARATION FOR AND ATTENDANCE AT COURT HEARINGS

11/18/09	R K	PREPARATION FOR DISCLOSURE STATEMENT HEARING	2.70	1,174.50
11/18/09	JLC	PREPARE PRESENTATION FOR DISCLOSURE STATEMENT HEARING.	2.70	1,498.50
11/19/09	R K	PREPARE FOR AND ATTEND DISCLOSURE STATEMENT HEARING	2.00	870.00
11/19/09	JLC	TRAVEL TO AND PARTICIPATE IN DISCLOSURE STATEMENT APPROVAL HEARING.	3.00	1,665.00

Task total: 10.40 5,208.00

TOTAL FEES: \$61,126.50

Attorney Summary:

<u>Attorney/Paralegal</u>	<u>Type</u>	<u>Rate</u>	<u>Hours</u>	<u>Fee</u>
JC CULLUM, JANET	Partner	695	11.30	7,853.50
R K KALNIT, RICHELLE	Associate	435	42.30	18,400.50
LCG GOTTLIEB, LAWRENCE C.	Partner	695	7.00	4,865.00
DMF FLEISCHER, DAVID M.	Paralegal	250	6.05	1,512.50
CRH HERSHCOPF, CATHY RAE	Partner	595	.70	416.50
R G GOLDSTEIN, REBECCA	Paralegal	225	12.80	2,880.00
JLC COHEN, JEFFREY L.	Associate	555	43.60	24,198.00
KMK KRAJECK, KATIE M	Associate	345	2.90	1,000.50

For costs and disbursements recorded through November 30, 2009:

FEDERAL EXPRESS	152.91
RESEARCH DATABASES / DOCUMENT RETRIEVAL	816.32
MEALS	15.66



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RAPID & RELIABLE ATTORNEY SERVICE, CORP.
SUBMIT DOCUMENTS BY HAND TO CLERK

135.00

TELEPHONE

10.15

REPRODUCTION OF DOCUMENTS

537.40

TOTAL COSTS: \$1,667.44

TOTAL: \$62,793.94



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December 23, 2009

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

Bill Number
20091207309 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	61126.50	1667.44	62,793.94
	TOTAL CURRENT FEES AND COSTS:		\$62,793.94

Recapitulation of Past Due Amounts as of December 23, 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	141.82
200910-07382	10/14/2009	10,839.20
200911-06222	11/09/2009	17,506.35
	TOTAL CURRENT AND PAST DUE:	\$126,952.41



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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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January 13, 2010

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

Bill Number
20100105888 01 CL 60070 62105

311438- 202
Re: CHAPTER 11

For services rendered through December 31, 2009:

ASSET DISPOSITION

12/11/09	LCG	REVIEW 2 SETS OF PROJECTIONS AND REVISE TERM SHEET; CALL WITH CORDING RE: SAME; EMAILS WITH KOH HAN RE: SAME.	1.00	695.00
			Task total:	1.00 695.00

BUSINESS OPERATIONS

12/01/09	LCG	REVIEW OCTOBER BALANCE SHEET WITH QUESTIONS FROM SCOULER.	.60	417.00
12/02/09	LCG	REVIEW 11/21 FINANCIALS.	.20	139.00
12/07/09	LCG	REVIEW BUDGET THROUGH 1/20.	.80	556.00
12/10/09	LCG	EMAILS RE: YEAR END ADJUSTMENTS.	.20	139.00
12/14/09	LCG	REVIEW 12/11 CASH FLOW ANALYSIS.	.20	139.00
12/17/09	LCG	REVIEW 12/12 CASH FLOW.	.20	139.00
12/30/09	LCG	REVIEW LATEST CASH FLOWS.	.20	139.00
			Task total:	2.40 1,668.00

CASE ADMINISTRATION

12/01/09	R G	E FILE AFFIDAVIT OF MAILING RE DOCUMENT 245 (.4); PREPARE CORRESPONDENCE TO CHAMBERS,	.90	202.50
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		PROCESS FOR SERVICE (.4); FILE MAINTENANCE AND ORGANIZATION (.1)		
12/03/09	DMF	UPDATING CASE DOCKET SHEET ON PACER SYSTEM (.2)	.20	50.00
12/04/09	R K	CALLS WITH A. MINKER RE: BUDGET QUESTION (.3) AND FOLLOW UP WITH J. COHEN RE: SAME (.1); REVIEW BUDGET (.1) AND EMAIL RE: EXTENDED BUDGET (.1)	.60	261.00
12/07/09	DMF	UPDATING CASE FILES ON PACER SYSTEM THROUGH DOCKET ENTRY #250 (.4)	.40	100.00
12/08/09	LCG	REVIEW EMAILS RE: QUESTIONS OF SCOULER.	.20	139.00
12/09/09	R G	ATTENTION TO R. KALNIT E MAILS RE AFFIDAVIT OF SERVICE RE SOLICITATION PACKAGE (.3); E FILE SAME (.5); PREPARE COVER LETTER TO CHAMBERS, PROCESS SAME (.4); FILE MAINTENANCE AND ORGANIZATION (.1)	1.30	292.50
12/10/09	R G	ATTENTION TO R. KALNIT E MAILS (.2); E FILE NORMAPAC STIPULATION (.4); PREPARE DISC AND LABEL (FORMAT ISSUE .4); PREPARE CORRESPONDENCE TO CHAMBERS, PROCESS SAME(.5)	1.50	337.50
12/11/09	LCG	CALL WITH CORDING RE: VARIOUS ISSUES.	.30	208.50
12/14/09	R G	E FILE AFFIDAVIT OF SERVICE RE NORMAPAC THOMPSON STIPULATION (.4); PREPARE COVER LETTER TO CHAMBERS, PROCESS SAME(.5)	.90	202.50
12/15/09	R K	REVIEW MONTHLY OPERATING REPORT	.20	87.00

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Date	Initials	Description	Rate	Amount
12/16/09	R K	CALLS WITH C&E RE: SCOULER/LEASE ISSUES (1.1); FOLLOW UP WITH TUCKER RE: SIMON ISSUES (.2); FOLLOW UP WITH L. SMITH RE: SAME (.2)	1.50	652.50
12/17/09	R G	PREPARE HEARING BINDER AND INDEX RE HEARING 12/22/09	1.20	270.00
12/18/09	R K	DRAFT 12/22 HEARING AGENDA (.5); REVIEW CERTIFICATE OF INCORPORATION AND COMMENT ON SAME (.2)	.70	304.50
12/18/09	LCG	EMAILS AND CALLS RE: VERA BRADLEY.	.30	208.50
12/18/09	DMF	EXCHANGE OF E-MAILS WITH R. KALNIT RE ASSIGNMENTS (.1); ELECTRONIC FILING NOTICE OF REJECTION OF EXECUTORY CONTRACTS (DOC. #261) AND TC TO SDNY HELP DESK RE FILE CATEGORY (.5); DOWNLOAD FILING RECEIPT AND FAX TO BRENT BUSH SDNY HELP DESK RE OBJECTION DATE CHANGE (.3); ELECTRONIC FILING OF NOTICE OF PRESENTMENT (RE 520 MADISON, DOC. 262), DOWNLOADING FILING RECEIPT (.4) ; DRAFTED LETTER TO JUDGE LIFLAND WITH NOTICE, FILING RECEIPT (.2); PREP OF FEDEX (.1)	1.60	400.00
12/21/09	R K	PREPARE AGENDA FOR FILING (.1); PREPARE CLASS ACTION MOTION AND PLAN SUPPLEMENT FOR FILING (.6)	.70	304.50
12/21/09	LCG	CONFER WITH KALNIT AND CALL WITH COLLEEN RE: VERA BRADLEY.	.30	208.50
12/21/09	DMF	EXCHANGE OF E-MAILS WITH R.	2.30	575.00

		KALNIT RE ASSIGNMENTS, DOWNLOADING NOTICE OF AGENDA IN PREP FOR ELECTRONIC FILING (.1); ELECTRONIC FILING OF NOTICE OF AGENDA OF MATTERS SCHEDULED FOR HEARING 12/22 (DOC. # 263), DOWNLOADING COURT FILING RECEIPT (.4); ELECTRONIC FILING OF NOM AND MOTION ALLOWING CLASS ACTION SETTLEMENT CLAIM (DOC. # 264), DOWNLOADING COURT FILING RECEIPT (.5); DRAFTING LETTER TO JUDGE LIFLAND, PREP OF FEDEX , DOCUMENT COPIES(.4); REVIEW OF FILING CATEGORY CHOICES FOR PLAN SUPPLEMENT AND TCS WITH R. KALNIT RE SAME (.2) ; ELECTRONIC FILING OF PLAN SUPPLEMENT FOR DEBTOR'S FIRST AMENDED PLAN OF REORGANIZATION (DOC. #265), (.7)		
12/22/09	R K	CALL WITH C. CORDING RE: PR ISSUES (.1); REVIEW FINANCIAL STATEMENT DRAFT (.2); CONFER WITH L. SMITH RE: CREDIT ISSUES (.2)	.50	217.50
12/22/09	R G	PREPARE CORRESPONDENCE TO CHAMBERS RE PLAN SUPPLEMENT, PROCESS SAME (.4); FILE MAINTENANCE AND ORGANIZATION (.3)	.70	157.50
12/22/09	DMF	UPDATING CASE FILES ON PACER SYSTEM THROUGH DOCUMENT # 266 ON DOCKET (.8); PROVIDING R. GOLDSTEIN WITH PLAN SUPPLEMENT FOR DEBTOR'S	1.60	400.00

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		FIRST AMENDED PLAN OF REORGANIZATION (TO BE SENT TO JUDGE LIFLAND), FILING RECEIPTS, OTHER CASE MATERIALS (.2); TC WITH SDNY HELP DESK RE ENTRY CORRECTION AS TO OBJECTION DATE (.2), SENDING FAX WITH CORRECTED INFO (.1); CASE DOCUMENTS TO RECORDS, FORMS FOR RECORDS (.3)		
12/23/09	R K	CONFER WITH C. CORDING RE: DISNEY CONTRACT ISSUE (.2); EMAIL COHEN RE: SAME (.1); REVIEW AND COMMENT ON FINANCIAL STATEMENT BANKRUPTCY SECTION (1.2)	1.50	652.50
12/23/09	R G	E FILE AFFIDAVIT OF SERVICE RE DOCKETS 263 AND 264 (.5); E FILE AFFIDAVIT OF SERVICE RE DOCKET # 265 (.4); PREPARE CORRESPONDENCE TO CHAMBERS, PROCESS SAME.	1.50	337.50
12/28/09	R G	ATTENTION TO KALNIT E MAIL, CHECK DOCKET RE OBJECTIONS RE LEASE APPROVAL BETWEEN DEBTOR AND 520 MADISON OWNERS (.2); E FILE DECLARATION OF NO OBJECTION RE SAME (.4); PREPARE E MAIL TO EPIQ RE SERVICE (.2); PREPARE PACKAGE AND DISC FOR DELIVERY TO CHAMBERS BY MESSENGER (.3)	1.10	247.50
12/28/09	DMF	CHECKING STATUS OF CASE DOCKET ON PACER SYSTEM, DOWNLOADING DOCKET SHEET (.3)	.30	75.00
12/29/09	R G	E FILE CERTIFICATE OF NO OBJECTION RE DOCKET # 261(.4); PREPARE E MAIL TO	.80	180.00



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		EPIQ RE SERVICE (.2); PROCESS DOCUMENT AND DISC TO CHAMBERS (.2)		
12/30/09	R G	EFILE AFFIDAVIT OF SERVICE RE DOCUMENT 269, PREPARE CORRESPONDENCE TO CHAMBERS, PROCESS SAME.	.90	202.50
12/31/09	DMF	UPDATING CASE FILES FROM PACER THROUGH DOCUMENT #276 (.8)	.80	200.00
			Task total:	24.80
				7,474.00

CLAIMS

12/01/09	R K	EMAILS RE: RECLAMATION MOTION (.1); REVIEW ZERO DOLLAR CLAIMS AND EMAIL C&E RE: SAME (.7)	.80	348.00
12/01/09	LCG	CALL WITH DWYER OF NYS TAX RE: CLAIM AND CONFER WITH KALNIT RE: SAME.	.40	278.00
12/01/09	LCG	REVIEW TAX CLAIM OF HARRIS COUNTY.	.20	139.00
12/01/09	R K	REVIEW DRAFT FTC LETTER WITH C. CORDING CHANGES (.1); REVIEW COMMITTEE STIPULATION AND REVISIONS TO SAME (.4) AND CONFER WITH L. GOTTLIEB RE: SAME (.1)	.60	261.00
12/01/09	JC	EMAILS RE FINAL LETTER TO FTC.	.20	139.00
12/02/09	R K	CONFER WITH C. CORDING RE: CLAIMS QUESTIONS RE: STROMBERG, HICKS, KLK (.3); CONFER WITH C. HERSHCOPF RE: LANDLORD CLAIM QUESTION RE: YEAR END ADJUSTMENTS (.1) AND	.70	304.50

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		FOLLOW UP RESEARCH RE: SAME (.3)		
12/03/09	R K	CALL WITH J. COHEN RE: CLAIMS ISSUES (STROMBERG, HICKS, KLK) (.2) AND FOLLOW UP WITH C. CORDING RE: SAME (.2)	.40	174.00
12/03/09	JLC	MULTIPLE CORRESPONDENCE WITH R. KALNIT RE: CLAIMS ISSUES.	.70	388.50
12/04/09	R K	CALL WITH EPIQ RE: CLAIMS REGISTER ISSUES (.2) AND FOLLOW UP WITH K. KNIGHT RE: SAME (.1)	.30	130.50
12/07/09	R K	CONFERENCE WITH CARRUBBA COUNSEL RE: RECLAMATION MOTION (.2) AND EMAIL C. CORDING AND K. KNIGHT RE: CARRUBBA INVOICES (.1)	.30	130.50
12/08/09	R K	REVIEW CARRUBBA INVOICES AND C&E ANALYSIS OF AMOUNTS OWED (.2); EMAIL RE: NORAMPAC 503(B)(9) STIPULATION (.1); CALL WITH CARRUBBA COUNSEL RE: RECLAMATION MOTION (.2) AND EMAIL ANALYSIS OF SAME TO COUNSEL (.2); CALL WITH L. SMITH RE: LANDLORD CLAIMS RECONCILIATION ISSUES (.2)	.90	391.50
12/08/09	JLC	MULTIPLE CORRESPONDENCE WITH R. KALNIT RE: CLASS ACTION SETTLEMENT.	.70	388.50
12/09/09	R K	CALL WITH CLAIMS TRADER RE: CLIENT CLAIMS (.1); ATTENTION TO LANDLORD CLAIM RECONCILIATION ISSUES (.3)	.40	174.00
12/09/09	JLC	REVIEW FTC CORRESPONDENCE AND INTERNAL DISCUSSIONS RE: SAME.	.60	333.00
12/09/09	JC	REVIEW LETTER FROM FTC AND FOLLOW UP.	.50	347.50



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12/10/09	R K	ATTENTION TO FILING ISSUES WITH NORAMPAC STIPULATION	.10	43.50
12/10/09	LCG	CONFER WITH KALNIT RE: SIMON ISSUES AND 503(B)(9) CLAIMS.	.30	208.50
12/10/09	JLC	REVIEW CLASS ACTION SETTLEMENT MOTION (REVISED) AND COMMENT RE: SAME.	.40	222.00
12/15/09	R K	REVIEW ENTERED NORAMPAC STIPULATION AND EMAILS RE: SAME	.10	43.50
12/18/09	CRH	CONFER WITH KALNIT RE: LANDLORD CLAIMS.	.40	238.00
12/18/09	CRH	CONFER WITH LIESEL AND RICHELLE RE: LANDLORD CLAIMS.	.40	238.00
12/21/09	CRH	EMAILS WITH KALNIT AND SMITH RE: LANDLORD CLAIMS AND ATTORNEY FEES.	.70	416.50
12/24/09	R K	FOLLOW UP RE: DISNEY CLAIM ISSUE (.1); EMAIL K. KNIGHT RE: REVISIONS TO FINANCIAL STATEMENT BANKRUPTCY SECTION (.1); PREPARE MADISON TERMINATION PRESENTMENT PACKAGE (.6); PREPARE REJECTION CNO AND PRESENTMENT PACKAGE (.5)	1.30	565.50

Task total: 11.40 5,903.00

FEE/EMPLOYMENT APPLICATIONS

12/02/09	R K	REVIEW EPIQ INVOICE AND RESPOND TO K. KNIGHT QUESTION RE: SAME	.40	174.00
12/08/09	JLC	REVIEW MONTHLY FEE INVOICE FOR COMPLIANCE WITH LOCAL RULES AND UST GUIDELINES.	.60	333.00



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12/18/09	R K	DRAFT PROPOSED OMNIBUS FEE ORDER	.50	217.50
12/21/09	R K	CONFER WITH S. NAKANO RE: FEE ORDER (.1) AND REVISIONS TO SAME (.3)	.40	174.00
12/22/09	R K	EMAIL C&E RE: INSTRUCTIONS AS PER ENTERED FEE ORDER	.60	261.00
12/23/09	R K	DRAFT MONTHLY FEE STATEMENT AND OBTAIN INFO FOR SAME	.20	87.00
12/24/09	R K	REVIEW SCOULER FEE STATEMENTS FOR OCT AND NOV (.2); DRAFT RESPONSE LETTER TO SAME (.2); CONFER WITH GOTTLIEB RE: SAME (.1)	.50	217.50
			Task total:	3.20 1,464.00

FEE/EMPLOYMENT OBJECTIONS

12/01/09	R K	DRAFT OBJECTION TO SCOULER FEE APPLICATION	1.60	696.00
12/02/09	R K	LEGAL RESEARCH RE: UNNECESSARY WORK PRODUCT FOR SCOULER FEE APPLICATION OBJECTION (1.0); LEGAL RESEARCH RE: INADEQUATE TIME ENTRIES (1.0); LEGAL RESEARCH RE: TRAVEL TIME (1.0); LEGAL RESEARCH RE: DUPLICATION OF SERVICES (2.5)	5.50	2,392.50
12/03/09	R K	DRAFT SCOULER INTERIM FEE APPLICATION OBJECTION (1.5); DRAFT AFFIDAVIT OF J. COHEN IN SUPPORT THEREOF (1.5)	3.00	1,305.00
12/04/09	R K	DRAFT OBJECTION TO SCOULER FEE APPLICATION	3.20	1,392.00
12/05/09	R K	DRAFT OBJECTION TO SCOULER INTERIM FEE APPLICATION	3.30	1,435.50

		(2.1); DRAFT COHEN AFFIDAVIT IN SUPPORT (.5); DRAFT H&H LIMITED OBJECTION (.7)		
12/07/09	R K	CONFER WITH COHEN RE: SCOULER OBJECTION DOCUMENTS (.2); REVISIONS TO COHEN AFFIDAVIT (.3); LEGAL RESEARCH RE: COMPENSATION FOR ADMINISTRATIVE FUNCTIONS (.7); REVISIONS TO SCOULER OBJECTION (.7)	1.90	826.50
12/07/09	JLC	REVIEW AND REVISE OBJECTIONS TO COMMITTEE FEE-APPLICATIONS.	6.50	3,607.50
12/08/09	R K	CALL WITH CORDING, BESTWICK, SEOW RE: POTENTIAL RESOLUTION OF SCOULER FEE APP ISSUES (.5) AND FOLLOW UP WITH GOTTLIEB AND COHEN RE: SAME (.2)	.70	304.50
12/08/09	JLC	CONFERENCE CALL TO DISCUSS SCOULER APPLICATION.	.60	333.00
12/08/09	LCG	CALL WITH INDELICATO RE: SCOULER.	.20	139.00
12/08/09	LCG	CALL WITH STEVE, KOH HAN AND COLLEEN RE: SCOULER.	.40	278.00
12/10/09	R K	REVISIONS TO SCOULER FEE APPLICATION OBJECTION (1.0); DRAFT GOTTLIEB AFFIDAVIT (.5); PREPARE EXHIBITS TO SCOULER OBJECTION (3.1)	4.60	2,001.00
12/10/09	LCG	REVIEW OBJECTION TO SCOULER FEES AND REVISE.	.50	347.50
12/10/09	JLC	REVIEW AND REVISE SCOULER OBJECTION.	1.20	666.00
12/11/09	R K	PREPARE EXHIBITS TO SCOULER FEE APPLICATION	2.30	1,000.50
12/11/09	LCG	CALL WITH INDELICATO RE: FEES.	.20	139.00



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12/11/09	LCG	REVIEW AND REVISE MY AFFIDAVIT RE: SCOULER FEE APPLICATION.	.20	139.00
12/15/09	R K	PREPARATION OF SCOULER FEE APP OBJECTION DOCUMENTS FOR FILING (.8); REVIEW UST SCOULER OBJECTION (.3); CALL WITH S. NAKANO RE: SAME (.2)	1.30	565.50
12/15/09	LCG	CALL WITH SCOULER'S COUNSEL.	.30	208.50
12/16/09	LCG	CALLS WITH GOLDMAN RE: FEE ISSUES.	.70	486.50
12/17/09	LCG	EMAILS WITH GOLDMAN, ET AL. RE: SCOULER FEES.	.50	347.50
12/18/09	LCG	REVIEW SCOULER SETTLEMENT DOCUMENTS AND CONFER WITH KALNIT RE: SAME; CALLS AND EMAILS WITH GOLDMAN.	.50	347.50
12/21/09	LCG	CALL WITH UST RE: SCOULER ISSUES.	.20	139.00
12/22/09	LCG	EMAILS RE: SCOULER FEE HEARING.	.40	278.00
12/24/09	LCG	ISSUES RE: SCOULER BILLS.	.30	208.50
Task total:			40.10	19,583.50

FINANCING AND CASH COLLATERAL

12/01/09	N S	O/C W/RICHELLE KALNIT RE: EXIT FINANCING	.40	224.00
12/02/09	N S	ATTENTION TO EXIT FINANCING	.60	336.00
12/02/09	R K	REVIEW FINANCING DOCUMENTS FOR EXIT FINANCING PREP	.20	87.00
12/03/09	R K	ATTENTION TO EXIT FINANCING DOCUMENTS	.50	217.50
12/03/09	N S	DRAFTED EXIT FINANCING DOCUMENTS; O/C'S W/RICHELLE KALNIT AND LARRY GOTTLIEB RE: SAME	2.60	1,456.00

12/04/09	JLC	MULTIPLE CORRESPONDENCE RE: BUDGET CONTINUANCE.	.70	388.50
12/04/09	N S	ATTENTION TO EXIT FINANCING DOCUMENTS; O/C'S W/L. GOTTLIEB AND R. KALNIT RE: SAME	1.30	728.00
12/07/09	R K	CONFER WITH SMITHBERG RE: EXIT FINANCING TERMS (.2); FOLLOW UP RE: SAME (.2)	.40	174.00
12/07/09	N S	ATTENTION TO EXIT FINANCING; DRAFTED OPERATIVE AGREEMENTS	2.10	1,176.00
12/09/09	JLC	CORRESPONDENCE WITH CTG RE: DIP EXTENSION QUESTIONS FROM SCOULER.	.50	277.50
12/09/09	N S	FINALIZED EXIT FINANCING AND UCC DOCUMENTS; O/C W/RICHELLE KALNIT RE: SAME	2.30	1,288.00
12/10/09	R K	REVIEW AND COMMENT ON EXIT FINANCING DOCUMENTS (1.3) AND REVISIONS TO SAME AS PER J. COHEN COMMENTS (.2)	1.50	652.50
12/10/09	JLC	REVIEW DRAFT EXIT FINANCING DOCUMENTS.	1.40	777.00
12/10/09	N S	ATTENTION TO EXIT FINANCING; O/C'S WITH L. GOTTLIEB AND R. KALNIT	.90	504.00
12/11/09	R K	DRAFT AND REVISIONS TO EXIT FINANCING TERM SHEET (1.5); CONFER WITH SMITHBERG RE: SAME (.2); CONFER WITH GOTTLIEB AND SMITHBERG RE: SAME (.3); REVISIONS TO EXIT LOAN DOCUMENTS (1.0)	3.00	1,305.00
12/11/09	LCG	REVIEW DRAFT OF EXIT FINANCING DOCUMENTS.	.80	556.00
12/13/09	R K	REVISIONS TO EXIT FINANCING DOCUMENTS	.60	261.00
12/14/09	R K	REVISIONS TO EXIT FINANCING DOCUMENTS (.8); DRAFT	1.90	826.50

12/15/09	R K	COMMITMENT LETTER (1.1) EMAIL C. CORDING AND K. SEOW RE: EXIT FINANCING COMMITMENT LETTER (.1); CALL WITH L. SMITH RE: EXIT FINANCING COMMITMENT LETTER COMMENTS (.2); FOLLOW UP WITH SMITHBERG RE: SAME (.1); REVISIONS TO SAME (.4)	.80	348.00
12/15/09	LCG	REVIEW LATEST DRAFT OF EXIT LOAN AGREEMENTS.	.40	278.00
12/16/09	R K	EMAILS RE: EXIT FINANCING COMMITMENT LETTER/DOCUMENTS	.10	43.50
12/16/09	N S	ATTENTION TO EXIT FINANCING; O/C'S WITH LARRY GOTTLIEB AND RICHELLE KALNIT	.90	504.00
12/17/09	R K	CONFER WITH GOTTLIEB AND SMITHBERG RE: REORG. DEBTOR BALANCE SHEET ISSUES (.2); CALL WITH C&E RE: SAME (.7); REVISIONS TO COMMITMENT LETTER AS PER FRIEDMAN COMMENTS (.2)	1.10	478.50
12/17/09	LCG	CALL WITH COMPANY RE: EXIT FINANCING.	.80	556.00
12/17/09	LCG	CONFER WITH KALNIT AND SMITHBERG RE: FINANCING ISSUES.	.20	139.00
12/17/09	N S	ATTENTION TO COMMITMENT LETTER	.30	168.00
12/17/09	N S	CONFERENCE CALL WITH CLIENT; O/C'S WITH GOTTLIEB AND KALNIT	1.30	728.00
12/22/09	R K	CONFER WITH SMITHBERG RE: SECURITY AGREEMENT ISSUES (.1); REVISIONS TO EXIT FINANCING DOCUMENTS (.4); DRAFT INTERCREDITOR SIDE LETTER (.4)	.90	391.50

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12/23/09	R K	DRAFT INTERCREDITOR SIDE LETTER	1.20	522.00
12/23/09	N S	ATTENTION TO EXIT FINANCING DOCUMENTS	1.30	728.00
12/24/09	N S	ATTENTION TO EXIT FINANCING DOCUMENTS	.70	392.00
12/30/09	R K	CALL WITH SMITHBERG RE: COMMENTS ON EXIT FINANCING DOCUMENTS (.2); REVISIONS TO SAME (.2)	.40	174.00
12/30/09	N S	ATTENTION TO EXIT FINANCING DOCUMENTS; P/C W/RICHELLE KALNIT RE: SAME	1.30	728.00

Task total: 33.40 17,413.00

LITIGATION

12/01/09	LCG	REVIEW AND REVISE STIPULATION ON EXTENSION OF TIME.	.30	208.50
12/08/09	R K	DRAFT MOTION FOR ALLOWANCE/PAYMENT OF CLASS ACTION CLAIM	3.20	1,392.00
12/09/09	R K	DRAFT MOTION FOR ALLOWANCE/PAYMENT OF CLASS ACTION CLAIM AND REVISIONS TO SAME	2.40	1,044.00
12/10/09	R K	REVIEW CLASS ACTION STATE COURT ORDER	.20	87.00
12/14/09	R K	FINALIZE CLASS ACTION MOTION AS PER S. JONES COMMENTS	.20	87.00
12/19/09	LCG	REVIEW FINAL DRAFT OF STIPULATION RE: STAY OF LITIGATION.	.20	139.00

Task total: 6.50 2,957.50

PLAN AND DISCLOSURE STATEMENT

12/01/09	R K	ATTENTION TO NYS TAXING AUTHORITY ISSUES WITH PLAN (.2); DRAFT LETTER TO NYS TAXING AUTHORITY RE: SAME (.2); REVIEW EPIQ SOLICITATION CHARTS (.2)	.60	261.00
12/02/09	R K	ATTENTION TO CLASS 2 SOLICITATION ISSUES (.2); CONFER WITH EPIQ (.2) AND A. MINKER RE: SAME (.1)	.50	217.50
12/08/09	R K	EMAILS WITH C. CORDING AND L. SMITH RE: PLAN SUPPLEMENT PREPARATION (.3); DRAFT EXHIBIT D TO PLAN AND UPDATE BASED ON REJECTIONS (.8)	1.10	478.50
12/08/09	LCG	CONFER WITH KALNIT AND COHEN RE: SCOULER, SIMON AND PLAN OF REORGANIZATION.	.20	139.00
12/08/09	JLC	MULTIPLE CORRESPONDENCE WITH R. KALNIT RE: PLAN RELATED ISSUES.	1.30	721.50
12/08/09	JLC	T/C WITH L. SMITH RE: EXHIBIT D TO PLAN SUPPLEMENT.	.50	277.50
12/08/09	JLC	O/C WITH R. KALNIT RE: PLAN SUPPLEMENT ISSUES.	.60	333.00
12/09/09	R K	REVIEW REJECTION NOTICE ISSUES AND EMAIL C&E RE: SAME	.10	43.50
12/10/09	R K	PREPARATION OF PLAN SUPPLEMENT DOCUMENT	.60	261.00
12/10/09	JLC	REVIEW PLAN SUPPLEMENT - RELATED DOCUMENTS.	1.20	666.00
12/11/09	JLC	T/C WITH C. CORDING RE: FTC AND PLAN ISSUES.	1.00	555.00
12/14/09	R K	ATTENTION TO K. SEOW PLAN VOTING QUESTION (.2); CALL WITH L. SMITH RE: PLAN SUPPLEMENT DOCUMENTS (.1); DRAFT CONFIRMATION MEMORANDUM	4.80	2,088.00

Date	Initials	Description	Rate	Amount
12/15/09	R K	OF LAW (4.5) DRAFT CONFIRMATION MEMO OF LAW (1.0); DRAFT PROPOSED CONFIRMATION ORDER (2.1)	3.10	1,348.50
12/16/09	R K	DRAFT PROPOSED CONFIRMATION ORDER	1.90	826.50
12/17/09	R K	DRAFT PROPOSED CONFIRMATION ORDER	4.50	1,957.50
12/18/09	R K	DRAFT CONFIRMATION ORDER	1.10	478.50
12/21/09	R K	DRAFT CONFIRMATION MEMO OF LAW (4.2); REVISIONS TO PLAN SUPPLEMENT (2.0); CONFERENCES WITH C. CORDING RE: SAME (.5); NUMEROUS CONFERENCES WITH L. SMITH RE: SAME (.5); REVIEW BYLAWS (.3)	7.50	3,262.50
12/21/09	JLC	REVIEW PLAN SUPPLEMENT MATERIAL AND RELATED DOCUMENTS.	2.40	1,332.00
12/22/09	R K	REVISIONS TO CONFIRMATION MEMO OF LAW	.90	391.50
12/28/09	R K	REVISIONS TO CONFIRMATION MEMO OF LAW (.4); CALL WITH S. JONES RE: VOTING ISSUES (.1); REVIEW DECLARATIONS IN SUPPORT OF CONFIRMATION (.2)	.70	304.50
12/28/09	R K	DRAFT AND REVISE CONFIRMATION MEMO OF LAW	1.70	739.50
12/28/09	JLC	REVIEW DRAFT CONFIRMATION ORDER AND COMMENT RE: SAME	2.50	1,387.50
12/29/09	R K	CONFER WITH COHEN RE: HAWAII TAX ISSUE AND CONFIRMATION TESTIMONY ISSUES (.3); FOLLOW UP WITH C. CORDING RE: SAME (.1)	.40	174.00
12/30/09	R K	OBTAIN CONFIRMATION STATUTES FOR C. CORDING (.1); REVISE CONFIRMATION ORDER AS PER J. COHEN COMMENTS (.4);	1.00	435.00

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		REVISIONS TO CONFIRMATION MEMO OF LAW (.5)		
12/30/09	JLC	REVIEW AND REVISE CONFIRMATION ORDER.	1.60	888.00
12/30/09	JLC	REVIEW AND REVISE DRAFT MEMO IN SUPPORT OF CONFIRMATION.	2.30	1,276.50
12/30/09	R K	REVIEW MOR REQUIREMENTS AND EMAIL A. MINKER RE: SAME (.2); FOLLOW UP RE: POSTCONFIRMATION ORDER AND REPORTING REQUIREMENTS (.2)	.40	174.00
12/31/09	R K	REVIEW TRAVIS TAX PLAN OBJECTION	.10	43.50
12/31/09	LCG	EMAILS RE: PLAN ISSUES.	.20	139.00
			Task total:	44.80 21,200.00

TRAVEL

12/22/09	R K	TRAVEL TO AND FROM FEE APP HEARING (BILLED AT 1/2 TIME)	.50	217.50
			Task total:	.50 217.50

LEASES AND EXECUTORY CONTRACTS

12/04/09	R K	CONFERENCES WITH L. SMITH RE: LEASE AMENDMENT STATUS AND ISSUES INCLUDING THOSE RELATED TO SIMON, MACERICH, TISHMAN	.50	217.50
12/04/09	LCG	EMAILS RE: LANDLORD ISSUES.	.30	208.50
12/07/09	R K	REVISIONS TO ROCK 1 LEASE AMENDMENT (1.0) AND CONFER WITH L. SMITH RE: SAME (.3); CONFER WITH L. SMITH RE: SIMON AMENDMENT ISSUES (.3)	5.10	2,218.50

		AND ROCK 1 STORAGE LEASE AMENDMENT ISSUES (.2); REVISIONS TO ROCK 1 STORAGE LEASE AMENDMENT (.8); DRAFT LEASE TERMINATION AGREEMENT (1.8) AND REVISE MADISON LEASE IN CONNECTION WITH SAME (.7)		
12/08/09	R K	CALL WITH L. SMITH RE: LEASE AMENDMENT STATUS AND ISSUES (.2); REVISIONS TO MADISON LEASE AMENDMENT (.1) AND CONFER WITH L. SMITH RE: SAME (.1); LEGAL RESEARCH RE: PAYMENT OF YEAR END RECONCILIATION AMOUNTS (1.8)	2.20	957.00
12/09/09	R K	LEGAL RESEARCH RE: PAYMENT OF YEAR END RECONCILIATION AMOUNTS (3.5) AND DRAFT SUMMARY OF SAME (.8); CONFER WITH C. HERSHCOPF RE: SAME (.2); CONFER WITH L. SMITH RE: CURE AMOUNT QUESTIONS (.4); CONFER WITH TRAMANTANO RE: SIMON CURE AND AMENDMENT ISSUES (.3); EMAILS WITH C&E AND GOTTLIEB RE: SIMON AMENDMENT ISSUES (.3)	5.50	2,392.50
12/10/09	R K	CALL WITH L. SMITH RE: MACERICH QUESTIONS AND SIMON REQUESTS (.3); REVIEW L. SMITH EMAIL TO BRANCH RE: MACERICH COMMENTS (.1); CONFER WITH GOTTLIEB RE: SIMON REQUESTS AND LEGAL FEES (.3); REVIEW MADISON TERMINATION AGREEMENT COMMENTS (.3); CALL WITH L. SMITH RE: SAME (.2); COMMENT	4.30	1,870.50

		ON MADISON REVISIONS (.3); CALLS WITH L. SMITH RE: SIMON AMENDMENT/REJECTION/CURE ISSUES (.5); CALL WITH TRAMANTANO RE: SAME (.2); CONFERENCES WITH GOTTLIEB AND COHEN RE: SAME (.8); CALL WITH K. SEOW RE: ADEQUATE ASSURANCE INFO (.2); REVIEW TISHMAN COMMENTS ON AMENDMENTS AND COMMENT ON SAME (1.1)		
12/10/09	JLC	O/C WITH L. GOTTLIEB AND R. KALNIT RE: ADEQUATE ASSURANCE PACKAGES.	.40	222.00
12/10/09	LCG	EMAILS RE: SIMON ISSUES.	.20	139.00
12/10/09	LCG	CALL WITH KOH HAN, RICHELLE AND COHEN RE: ADEQUATE ASSURANCE.	.30	208.50
12/10/09	LCG	CALL WITH TUCKER RE: SIMON ISSUES.	.50	347.50
12/11/09	R K	CALL WITH L. SMITH RE: SIMON CURE/CREDIT ISSUES (.2); FOLLOW UP RE: GGP LEASE SIGNATURES WITH J. MINICK (.1); CALL WITH J. MINNICK RE: GGP SIGNATURES (.2) AND FOLLOW UP WITH L. SMITH RE: SAME (.1); REVIEW SIMON CURE CHART (.2); CALL WITH L. SMITH RE: TISHMAN COMMENTS ON AMENDMENTS (.2); REVISE TISHMAN AMENDMENTS AND EMAIL KUSHNICK RE: SAME (.3); REVIEW ADEQUATE ASSURANCE MATERIALS AND PREPARE SAME FOR SIMON (.6); CONFER WITH GOTTLIEB AND C&E RE: SAME (.3); CALL WITH KUSHNICK RE:	3.30	1,435.50

		TISHMAN AMENDMENTS AND MADISON LTA (.2) AND EMAIL L. SMITH RE: SAME (.2); REVIEW AND COMMENT ON MACERICH FORM AMENDMENT (.7)		
12/11/09	LCG	REVIEW LEASE INFORMATION FOR SIMON SUCH AS CURES, ETC.	.20	139.00
12/11/09	LCG	REVIEW AND REVISE ADEQUATE ASSURANCE PACKAGE AND SEND TO TUCKER.	.80	556.00
12/14/09	R K	CONFERENCES WITH C. CORDING RE: TIMING OF ASSUMPTIONS/REJECTIONS (.3); CALL WITH L. SMITH RE: LEASE AMENDMENT UPDATE ISSUES (.1); CALLS WITH C. CORDING RE: CONTRACT ASSUMPTION/REJECTION QUESTIONS (.6); CALL WITH L. SMITH RE: MADISON TERMINATION ISSUES (.2); REVIEW REVISED 30 ROCK LEASE (.1)	1.30	565.50
12/14/09	LCG	EMAILS RE: ADEQUATE ASSURANCE PACKAGE.	.20	139.00
12/15/09	R K	CALL WITH L. SMITH RE: MACERICH AMENDMENT QUESTIONS (.2); CALLS WITH L. SMITH RE: TISHMAN MADISON TERMINATION ISSUES (.4) AND REVIEW SPREADSHEET RE: SAME (.1); CALL WITH C. CORDING RE: EXECUTORY CONTRACT QUESTIONS (.4); CALL WITH KUSHNICK RE: MADISON TERMINATION/AMENDMENT (.2); FOLLOW UP WITH HERSHCOPF RE: SAME (.2); FOLLOW UP WITH L. SMITH RE: SAME (.2) CALL WITH R. TRAMANTANO RE: PRIME/SIMON/TISHMAN AMENDMENT	2.10	913.50

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12/16/09	R K	AND NEGOTIATION ISSUES (.3) REVIEW TISHMAN FINAL LEASE AMENDMENTS (.2); EMAIL GOTTLIEB RE: SIMON/PRIME ISSUES (.1); REVISIONS TO SIMON CURE SCHEDULE (.2); CALL RE: TISHMAN AMENDMENTS WITH KUSHNICK (.2); NUMEROUS CONFERENCE CALLS WITH C. CORDING AND L. SMITH RE: LEASE AND CONTRACT ASSUMPTION/REJECTION ISSUES (1.3)	2.00	870.00
12/16/09	LCG	EMAILS AND CALL WITH TUCKER RE: SIMON ISSUES.	.40	278.00
12/16/09	LCG	CALL WITH LIESL RE: SIMON ISSUES; EMAILS WITH TUCKER.	.30	208.50
12/17/09	R K	EMAIL TO C. CORDING RE: REJECTION DAMAGE QUESTION (.1); CALL WITH K. NEWMAN RE: PRIME AMENDMENTS (.1); NUMEROUS CALLS WITH C. CORDING RE: CONTRACT ASSUMPTION/REJECTION QUESTIONS (1.7); CALL WITH L. SMITH RE: TISHMAN DOCUMENTS (.1); CALLS WITH L. SMITH RE: LEASE AMENDMENT ISSUES (.5); DRAFT REJECTION NOTICE (.5)	3.00	1,305.00
12/18/09	R K	EMAILS RE: SIMON LEASE AMENDMENT ISSUES WITH L. SMITH (.2); REVIEW VERA CONTRACT AND CONFER WITH GOTTLIEB RE: SAME (.4); LEGAL RESEARCH REGARDING REJECTION DAMAGE CLAIM ISSUES (2.8); FINALIZE REJECTION NOTICE FOR FILING (.2); REVIEW TISHMAN DOCUMENTS (.2); CALL WITH L.	6.40	2,784.00

		SMITH RE: EXHIBIT D ISSUES (.3); FINALIZE MADISON FOR FILING (.3); PREPARATION OF PLAN SUPPLEMENT, INCLUDING DETAILED REVIEW OF EXHIBIT D TO PLAN (2.0)		
12/18/09	LCG	REVIEW LIST OF TWO NEW REJECTED LEASES.	.10	69.50
12/28/09	R K	CALL WITH C. CORDING AND S. SINCERBEAUX RE: REJECTION ISSUES	.20	87.00
12/28/09	R K	FINALIZE REJECTION CNO AND PRESENTMENT PACKAGE	.20	87.00
12/29/09	R K	CALL WITH L. SMITH RE: LEASE SAVINGS CALCULATIONS (.3) AND SIMON LEASE AMENDMENT ISSUE (.1); CALL WITH C. CORDING RE: LICENSE AGREEMENTS (.1); CONFERENCES WITH L. SMITH RE: OPEN ISSUES RE: LEASE AMENDMENTS (.3)	.80	348.00
12/29/09	JLC	CORRESPONDENCE RE: TAUBMAN LEASE AND RELATED ISSUES	.60	333.00
12/29/09	R K	FINALIZE REJECTION CNO PACKAGE (.2); FINALIZE SCOULER OCT/NOV RESPONSE LETTER (.1); FINALIZE NYS TAX AUTHORITY LETTER RE: PLAN ISSUE (.1); DRAFT LETTER TO HAWAII TAX AUTHORITY RE: PLAN ISSUE (.1)	.50	217.50
12/30/09	R K	CALL WITH L. SMITH RE: BOCA CLOSURE ISSUE (.1); EMAIL TO SIMON RE: SAME (.1); EMAILS WITH L. SMITH AND S. SINCERBEAUX RE: REGENCY EXIT DATE (.1); EMAILS WITH C&E RE: KEY/SIGNAGE ISSUES (.3) CALL WITH K. NEWMAN RE:	1.20	522.00

12/31/09	R K	LANDLORD PLAN ISSUES (.3) AND FOLLOW UP RE: SAME (.2) RESPOND TO K. NEWMAN EMAIL RE: PLAN ISSUES AND REVIEW PLAN IN CONNECTION WITH SAME (.8); EMAILS WITH J. COHEN (.1) AND TO L. SMITH (.1) RE: SAME	1.00	435.00
			Task total:	43.90
				20,074.50
PREPARATION FOR AND ATTENDANCE AT COURT HEARINGS				
12/21/09	JLC	PREPARE FOR 12/22 HEARING.	1.60	888.00
12/22/09	R K	PREPARE FOR (.2) AND ATTEND FEE APP HEARING (.9)	1.10	478.50
12/22/09	JLC	PREPARE FOR, TRAVEL TO AND PARTICIPATE IN FIRST INTERIM FEE HEARING.	2.00	1,110.00
			Task total:	4.70
				2,476.50
			TOTAL FEES:	\$101,126.50

Attorney Summary:

<u>Attorney/Paralegal</u>	<u>Type</u>	<u>Rate</u>	<u>Hours</u>	<u>Fee</u>
JC CULLUM, JANET	Partner	695	.70	486.50
R K KALNIT, RICHELLE	Associate	435	132.40	57,594.00
LCG GOTTLIEB, LAWRENCE C.	Partner	695	16.20	11,259.00
DMF FLEISCHER, DAVID M.	Paralegal	250	7.20	1,800.00
CRH HERSHCOPF, CATHY RAE	Partner	595	1.50	892.50
R G GOLDSTEIN, REBECCA	Paralegal	225	10.80	2,430.00
N S SMITHBERG, NICHOLAS	Associate	560	16.00	8,960.00
JLC COHEN, JEFFREY L.	Associate	555	31.90	17,704.50

For costs and disbursements recorded through December 31, 2009:

AUDIO/VIDEO CONFERENCING SERVICES	9.88	
FEDERAL EXPRESS	77.58	
FAX	7.00	
MEALS	62.96	
MESSENGER SERVICE	12.00	
TAXI	97.10	
TELEPHONE	111.50	
REPRODUCTION OF DOCUMENTS	60.60	
	TOTAL COSTS:	\$438.62
	TOTAL:	\$101,565.12



ATTORNEYS AT LAW

101 California Street
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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

www.cooley.com

Taxpayer ID Number
94-1140085

January 13, 2010

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

Bill Number
20100105888 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	101126.50	438.62	101,565.12
TOTAL CURRENT FEES AND COSTS:			\$101,565.12

Recapitulation of Past Due Amounts as of January 13, 2010

<u>Bill Number</u>	<u>Bill Date</u>	<u>Total Balance</u>
200908-07692	8/24/2009	747.02
200909-07467	9/11/2009	141.82
200910-07382	10/14/2009	10,839.20
200911-06222	11/09/2009	17,506.35
200912-07309	12/23/2009	62,793.94
TOTAL CURRENT AND PAST DUE:		\$193,593.45



ATTORNEYS AT LAW

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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

www.cooley.com

Taxpayer ID Number
94-1140085

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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

101 California Street
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

February 10, 2010

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

Bill Number
20100207112 01 CL 60070 62105

311438- 202
Re: CHAPTER 11

For services rendered through January 31, 2010:

BUSINESS OPERATIONS

1/15/10 R K REVIEW MONTHLY OPERATING .20 100.00
REPORT AND PREPARE SAME FOR
FILING

Task total: .20 100.00

CASE ADMINISTRATION

1/04/10 LCG CONFER WITH J. COHEN RE: .20 139.00
PREPARATION FOR CONFIRMATION
HEARING.

1/04/10 R G ATTENTION TO A. BROWN E MAIL .80 188.00
(.1); E FILE AFFIDAVIT OF
SERVICE RE DOCKET 270 (.3); E
FILE AFFIDAVIT OF SERVICE RE
DOCKET 271(.4)

1/04/10 ARV REVIEW WORKER, HOMEOWNER AND 1.20 366.00
BUSINESS ASSISTANCE ACT OF
2009 AND DRAFT EMAIL SUMMARY
FOR L. GOTTLIEB

1/04/10 R K CALL WITH C&E RE: 2.30 1,150.00
CONFIRMATION ISSUES (.5);
OBTAIN SAMPLE PRESS RELEASES
(.5); DRAFT CONFIRMATION
PRESS RELEASE (1.3)

1/04/10 DMF UPDATING CASE FILES FROM .75 198.75
PACER SYSTEM THROUGH ENTRY
#279 (.75)

1/05/10 R G PREPARE CORRESPONDENCE TO 1.00 235.00

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		CHAMBERS RE FILING OF AFFIDAVIT OF SERVICE RE DOCUMENTS 278 AND 279, PROCESS SAME(.5);R FILE MAINTENANCE AND ORGANIZATION (.1) REVIEW FILES, ENTER INTO FILE SURF (.4)		
1/06/10	R K	DRAFT DISNEY STAY VIOLATION LETTER (.3); CALL WITH L. SMITH AND K. KNIGHT RE: PAYMENT ISSUES (.2)	.50	250.00
1/07/10	R G	BEGIN TO ASSEMBLE BINDER AND PREPARE INDEX TO BINDER (1.1); ATTN TO BROWN E MAILS (.1) E FILE AFFIDAVIT OF SERVICE RE CLAIM TRANSFERS (.4); PREPARE CORRESPONDENCE TO CHAMBERS, PROCESS SAME (.5); TRANSFER PLEADINGS TO FILE SURF (.8	2.90	681.50
1/07/10	R K	FINALIZE AND SEND STAY VIOLATION LETTER TO DISNEY (.1); DRAFT CONFIRMATION HEARING AGENDA (.5); COMMENT ON DRAFT PRESS RELEASE (.7) AND CONFER WITH LARKIN RE: SAME (.2)	1.50	750.00
1/07/10	DMF	CHECKING STATUS OF CASE DOCKET ON PACER SYSTEM IN CONNECTION WITH REQUEST TO UPDATE (.2); TC WITH R. GOLDSTEIN RE STATUS OF UPDATES(.1)	.30	79.50
1/08/10	R G	TRANSFER PLEADINGS TO FILE SURF	.70	164.50
1/08/10	DMF	REVIEW OF R. KALNIT E-MAILS RE ASSIGNMENT (.1); ELECTRONIC FILING OF DECLARATION OF STEPHENIE	1.60	424.00

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		KJONTVEDT RE CERTIFICATION OF BALLOTS (DOCKET ENTRY #284) (.4); LETTER AND PREP OF FEDEX TO JUDGE LIFLAND (.3); COPIES FOR JUDGE, R. GOLDSTEIN(.1); UPDATING CASE FILES ON PACER SYSTEM THROUGH DOCKET ENTRY #285, WITH ALL EXHIBITS (.7)		
1/11/10	R G	ATTENTION TO KALNIT E MAILS, DOWNLOAD AND COPY DOCUMENTS FOR BINDER FOR HEARING 1/14/10.	.90	211.50
1/11/10	R K	REVIEW AND PROVIDE FINAL COMMENTS ON CONFIRMATION PRESS RELEASE	.30	150.00
1/11/10	DMF	ON PACER SYSTEM CHECKING STATUS OF CASE DOCKET IN CONNECTION WITH UPDATES (.25)	.25	66.25
1/12/10	R G	ATTENTION TO KALNIT E MAILS RE BINDER AND FILINGS (.4) ATTENTION TO BINDER ASSEMBLY AND DISCUSS SAME WITH D. FLEISCHER (.8); E FILE CARRUBBIA STIPULATION (4); E FILE AMENDED PLAN (.4); E FILE BLACK LINED COPY OF PLAN (.4); E FILE MEMO OF LAW (.5)	2.90	681.50
1/12/10	R K	PROVIDE FINAL COMMENTS ON CONFIRMATION PRESS RELEASE	.20	100.00
1/12/10	DMF	OC WITH R. GOLDSTEIN RE NEED FOR ASSISTANCE CREATING CASE BINDERS, OBTAINING CASE DOCUMENTS (.4); OBTAINED NEEDED SUPPLIES (.2); ASSEMBLED SEVEN SETS OF BINDERS WITH CASE DOCUMENTS, SUBSTITUTING R. KALNIT REVISED VERSIONS FOR CERTAIN	4.80	1,272.00

		DOCUMENTS AS APPROPRIATE (2.3); ARRANGED WITH R&R BY PHONE, E-MAIL FOR TWO BINDERS TO BE SENT TO JUDGE LIFLAND (.2); ELECTRONICALLY FILED NOTICE OF FILING OF PROPOSED ORDER CONFIRMING FIRST AMENDED PLAN OF REORGANIZATION (DOCKET #290)(.4), NOTICE OF SCHEDULING OF OMNIBUS HEARINGS (DOCKET # 291)(.4) AND WITNESS AND EXHIBIT LIST FOR HEARING OF 1/14 (DOCKET #292)(.4); ASSEMBLED SET OF ALL FILED DOCUMENTS AND COURT FILING RECEIPTS FOR R. GOLDSTEIN, DELIVERING SAME (.3); FOLLOWUP PHONE TC RE DELIVERY TO LIFLAND WITH R&R, INFORMING KALNIT DELIVERY COMPLETED (.2)		
1/13/10	R G	ATTENTION TO KALNIT E MAILS (.3); E FILE SUPPLEMENTAL BORDWIN DECLARATION(.4); PREPARE CORRESPONDENCE TO CHAMBERS, RE BORDWIN DECLARATION, PROCESS SAME (.5); E FILE NOTICE OF AGENDA (.4); E FILE AFFIDAVIT OF SERVICE RE DOCUMENT # 284 (.4); E FILE NOTICE OF MODIFICATION OF EXHIBIT D (.5); FILE MAINTENANCE AND ORGANIZATION (.3)	2.80	658.00
1/13/10	JNS	REVIEW AUDIT REQUEST LETTER. OFFICE CONFERENCE WITH R. KALNIT.	.20	55.00
1/14/10	JNS	AUDIT RESPONSE LETTER. POLL	1.50	412.50

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		ATTORNEYS. PREPARE RESPONSE. FINALIZE.		
1/15/10	R G	ATTENTION TO R. KALNIT E MAIL (.1); E FILE DECEMBER 2010 (.3) PREPARE E MAIL TO EPIQ FOR SERVICE (.2); PREPARE CORRESPONDENCE TO CHAMBERS, PROCESS SAME (.5)	1.10	258.50
1/19/10	R G	FILE MAINTENANCE AND ORGANIZATION.	.20	47.00
1/19/10	DMF	UPDATING CASE FILES ON PACER SYSTEM THROUGH DOCKET ENTRY #302 (1.1)	1.10	291.50
1/20/10	R K	CALL WITH L. SMITH RE: EQUITY ISSUANCE (.3) AND REVIEW COLLIER AND EMAIL COHEN RE: SAME (.1); FOLLOW UP RE: CHECK ISSUE (.1); REVIEW SAMPLE POSTCONFIRMATION REPORTS (.2)	.70	350.00
1/20/10	R G	ATTENTION TO EPIQ E MAILS FROM A. BROWN (.1) E FILE AFFIDAVIT OF SERVICE RE DOCKET NOS. 293, 295 AND 296(,5); E FILE AFFIDAVIT OF SERVICE RE DOCKET NO. 301 (4.); E FILE AFFIDAVIT OF SERVICE RE DOCKET NO. 302(.4); REVIEW DOCKET TO ACCOUNT FOR AFFIDAVITS OF SERVICE FOR EACH DOCUMENT. (.3)	1.70	399.50
1/21/10	R K	CALL WITH L. SMITH AND K. KNIGHT RE: CLAIM ISSUE (.1); FOLLOW UP RE: POSTCONFIRMATION REPORTS (.2)	.30	150.00
1/21/10	R G	ATTENTION TO A. BROWN E MAIL, E FILE AFFIDAVIT OF SERVICE RE NOTICE OF PLAN	.50	117.50



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		CONFIRMATION.		
1/21/10	DMF	UPDATING CASE DOCKET ON PACER SYSTEM FOR LATEST ENTRIES (.3)	.30	79.50
1/22/10	DMF	UPDATING CASE FILES THROUGH DOCKET ENTRY #309 (.4); MOVING APPROPRIATE DOCUMENTS FROM CHRONOLOGY TO PLAN RELATED DOCUMENTS FILE (.2)	.60	159.00
1/22/10	JNS	SEND OUT AUDIT RESPONSE LETTER TO AUDITORS AND THE COMPANY	.40	110.00
1/25/10	R K	FOLLOW UP RE: POSTCONFIRMATION REPORTS AND CALL WITH UST RE: SAME	.40	200.00
1/26/10	R K	UPDATES TO CRITICAL DATES MEMO (.4); DRAFT DISTRIBUTION LETTERS (.7)	1.10	550.00
1/26/10	DMF	UPDATING CASE DOCKET SHEET ON PACER SYSTEM (.2)	.20	53.00
1/27/10	R K	UPDATE DATES MEMO AND EMAIL OTHER PROFESSIONALS RE: SAME	.20	100.00
1/27/10	R G	ATTENTION TO KALNIT E MAIL (.1); E FILE NOTICE OF OCCURRENCE OF EFFECTIVE DATE(.4); PREPARE E MAIL TO EPIQ RE SERVICE (.1); PREPARE CORRESPONDENCE, PROCESS TO CHAMBERS (.5); FILE MAINTENANCE AND ORGANIZATION (.2)	1.30	305.50
1/27/10	DMF	UPDATING CASE FILES ON PACER SYSTEM THROUGH DOCUMENT #315	.75	198.75

Task total: 38.45 11,602.75

CLAIMS

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1/02/10	LCG	EMAILS RE: INSURANCE CLAIMS.	.20	139.00
1/04/10	R K	DRAFT CARRUBBA CLAIM STIPULATION	.60	300.00
1/05/10	R K	REVIEW AND COMMENT ON CARRUBBA STIP CHANGES	.10	50.00
1/06/10	JLC	REVIEW AND COMMENT ON VARIOUS CLAIM RESOLUTIONS.	.80	476.00
1/06/10	JLC	REVIEW AND REVISE DISNEY STAY VIOLATION LETTER AND RELATED CLAIM ISSUES.	.40	238.00
1/06/10	R K	REVISIONS TO CARRUBBA STIPULATION (.3); EMAIL C. CORDING RE: SAME (.1); DRAFT FORM OF CLAIMS OBJECTION (1.6)	2.00	1,000.00
1/07/10	R K	REVIEW UPDATED EPIQ CLAIMS ANALYSIS (.3); CALL WITH EPIQ RE: SAME (.2); DRAFT DETAILED EMAIL TO C&E RE: SAME (.3); DRAFT FORM OF CLAIMS OBJECTION (.3)	1.10	550.00
1/11/10	R K	FINALIZE CARRUBBA STIPULATION	.20	100.00
1/15/10	R K	REVIEW TRICHEMA CLAIM AND CORRESPONDENCE RE: SAME	.20	100.00
1/19/10	R K	CALL WITH TWO CREDITORS RE: CLAIMS ISSUES	.20	100.00
1/20/10	R K	CALL WITH C. CORDING, K. KNIGHT, L. SMITH RE: CLAIMS OBJECTION PROCESS AND ISSUES	.80	400.00
1/22/10	R K	CALL WITH CREDITOR RE: CLAIMS ISSUES (.1); REVIEW ADMINISTRATIVE PAYMENT REQUEST AND RELEVANT CLAIMS (.3)	.40	200.00
1/22/10	LCG	REVIEW ASSIGNMENTS OF CLAIM.	.20	139.00
1/25/10	R K	FOLLOW UP RE: CLAIMS RECONCILIATION QUESTIONS	.10	50.00
1/26/10	R K	EMAILS RE: 503B9 CLAIMS WITH C&E	.20	100.00

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1/27/10	LCG	CALL WITH DWYER OF NYS TAX.	.20	139.00
			Task total:	7.70 4,081.00

FEE/EMPLOYMENT APPLICATIONS

1/06/10	JLC	REVIEW DECEMBER PREBILL FOR COMPLIANCE WITH LOCAL RULES AND UST GUIDELINES.	.60	357.00
1/06/10	R K	REVIEW H&H OCTOBER INVOICE	.20	100.00
1/15/10	R K	DRAFT DECEMBER MONTHLY FEE STATEMENT	.20	100.00
			Task total:	1.00 557.00

FINANCING AND CASH COLLATERAL

1/04/10	R K	CONFER WITH SMITHBERG RE: EXIT FINANCING ISSUES (.1); REVISIONS TO INTERCREDITOR LETTER (.1)	.20	100.00
1/04/10	N S	ATTENTION TO EXIT FINANCING	.30	168.00
1/05/10	R K	FOLLOW UP WITH FRIEDMAN RE: EXIT LOAN DOCUMENTS	.10	50.00
1/05/10	N S	O/C W/RICHELLE KALNIT	.20	112.00
1/07/10	JLC	PRELIMINARY REVIEW OF EXIT FINANCING DOCUMENTS.	1.00	595.00
1/07/10	JLC	REVIEW INTER-CREDITOR LETTER DRAFT AND COMMENT RE: SAME.	.70	416.50
1/07/10	R K	DRAFT EXIT FINANCING SIDE LETTER TO SECURITY AGREEMENT (.3); REVIEW REVISED INTERCREDITOR LETTER (.2)	.50	250.00
1/07/10	N S	ATTENTION TO EXIT FINANCING DOCUMENTS	1.10	616.00
1/08/10	JLC	CONTINUED REVIEW OF DRAFT EXIT FINANCING DOCUMENTS.	2.00	1,190.00

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1/08/10	R K	CONFER WITH L. SMITH RE: COMMENTS ON EXIT FINANCING DOCUMENTS (.2); REVISE EXIT FINANCING DOCUMENTS AS PER L. SMITH COMMENTS (.2)	.40	200.00
1/11/10	JLC	REVIEW EXIT FINANCING DOCUMENTS AND CORRESPONDENCE RE: SAME.	1.80	1,071.00
1/11/10	R K	REVIEW AND COMMENT ON EXIT FINANCING DOCUMENTS	.10	50.00
1/11/10	R K	REVIEW AND COMMENT ON EXIT LOAN DOCUMENTS	1.80	900.00
1/12/10	R K	COMMENT ON SUBORDINATION AGREEMENT	.50	250.00
1/12/10	N S	O/C W/RICHELLE KALNIT	.20	112.00
1/14/10	N S	O/C W/RICHELLE KALNIT	.20	112.00
1/19/10	R K	PREPARE EXECUTION COPIES OF EXIT FINANCING DOCUMENTS	.20	100.00
1/20/10	R K	CALL WITH KRELL RE: LINE LETTER	.10	50.00
1/21/10	R K	CALL WITH L. SMITH RE: DRAW QUESTION	.10	50.00
Task total:			11.50	6,392.50

LITIGATION

1/04/10	R K	PREPARATION FOR CLASS ACTION APPROVAL MOTION HEARING PRESENTATION, INCLUDING REVIEWING CASES CITED IN MOTION	.60	300.00
1/05/10	R K	PREPARATION FOR CLASS ACTION APPROVAL MOTION HEARING PRESENTATION, INCLUDING REVIEWING CASES CITED IN MOTION	2.90	1,450.00
1/06/10	R K	PREPARATION FOR CLASS ACTION	2.60	1,300.00



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		APPROVAL MOTION HEARING PRESENTATION, INCLUDING REVIEWING CASES CITED IN MOTION		
1/07/10	R K	DRAFT OUTLINE OF ARGUMENTS FOR HEARING ON CLASS ACTION MOTION	.80	400.00

Task total: 6.90 3,450.00

PLAN AND DISCLOSURE STATEMENT

1/04/10	LCG	REVIEW CURE OBJECTION OF WESTFIELD TO PLAN OF REORGANIZATION.	.10	69.50
1/04/10	JLC	BEGIN PREPARATION FOR CONFIRMATION HEARING.	4.30	2,558.50
1/04/10	R K	REVISIONS TO CONFIRMATION ORDER (.9); PREPARE CHART OF CONFIRMATION OBJECTIONS (.6) AND CONSIDER RESPONSES TO SAME (.5); DRAFT WITNESS AND EXHIBIT LIST (.6); PREPARE NECESSARY DOCUMENTS FOR CONFIRMATION HEARING (.5)	3.10	1,550.00
1/05/10	LCG	CONFER WITH KALNIT RE: PLAN OF REORGANIZATION ISSUES, OBJECTION TO CONFIRMATION AND CONFIRMATION HEARING.	.30	208.50
1/05/10	JLC	MULTIPLE CORRESPONDENCE WITH AFFECTED CREDITORS RE: CURE/ASSUMPTION REJECTION DEADLINE RELATIVE TO PLAN.	1.00	595.00
1/05/10	R K	DRAFT CHART OF DEADLINES BASED ON PLAN REQUIREMENTS (.3); CONFER WITH COUNSEL FOR TEXAS TAX AUTHORITIES RE: POTENTIAL PLAN OBJECTION	2.00	1,000.00

		(.2); DRAFT LETTER TO COUNSEL RE: SAME (.4); CONFER WITH L. SMITH RE: PLAN VOTING ISSUES (.1); REVIEW PRIME/PYRAMID CONFIRMATION OBJECTION (.3); DRAFT CHART OF PLAN OBJECTIONS AND POTENTIAL RESOLUTIONS OF SAME (.7)		
1/05/10	LCG	LETTER RE: OBJECTION TO CONFIRMATION BY TAXING AUTHORITY.	.20	139.00
1/05/10	LCG	REVIEW TRAVIS OBJECTION TO CONFIRMATION.	.30	208.50
1/06/10	JLC	REVIEW AND COMMENT ON RESOLUTIONS TO VARIOUS PLAN OBJECTIONS.	.80	476.00
1/06/10	JLC	CONTINUED PREPARATION FOR CONFIRMATION HEARING.	2.00	1,190.00
1/06/10	R K	REVIEW VOTING TABULATION AND EMAILS WITH EPIQ RE: SAME (.1); FINALIZE LETTER TO TRAVIS COUNTY (.1); ATTENTION TO RESOLUTION OF PLAN OBJECTIONS (.2)	.40	200.00
1/06/10	R K	REVIEW SOURCES AND USES (.2) AND EMAILS WITH J. COHEN RE: SAME (.1); CALL WITH DIERCKS RE: SAME (.2) AND EMAILS RE: SAME (.1) REVIEW GGP CURE OBJECTION AND EXHIBITS FROM B. LEHANE (.3) AND MODIFY CONFIRMATION OBJECTION CHART TO REFLECT SAME (.2); REVIEW OUTLINE OF C. CORDING DIRECT EXAMINATION QUESTIONS (.3)	1.40	700.00
1/07/10	JLC	REVIEW OBJECTION SUMMARY CHART AND COMMENT RE: SAME.	.60	357.00
1/07/10	JLC	CONTINUED PREPARATION FOR CONFIRMATION HEARING.	3.00	1,785.00

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1/07/10	JLC	REVIEW PRESS RELEASE FOR CONFIRMATION.	.30	178.50
1/07/10	JLC	REVIEW PROPOSED SIDE LETTER RESOLVING PLAN OBJECTIONS.	.30	178.50
1/07/10	R K	DRAFT LANGUAGE TO RESOLVE PLAN OBJECTIONS (.3); UPDATE CHART OF PLAN OBJECTIONS (.2); CONFER WITH COHEN RE: SAME (.2); DRAFT FIRST SUPPLEMENT TO PLAN SUPPLEMENT (.6); EMAILS WITH LL COUNSEL RE: RESOLUTION OF PLAN OBJECTIONS (.2)	1.50	750.00
1/07/10	N S	ATTENTION TO CONFIRMATION ORDER	.60	336.00
1/08/10	JLC	CONTINUED PREPARATION OF ARGUMENT AND TESTIMONY FOR CONFIRMATION HEARING.	3.50	2,082.50
1/08/10	R K	REVIEW AND COMMENT ON EPIQ DRAFT SOLICITATION DECLARATION (.3); CALL WITH CHAMBERS RE: DOCKET ITEMS FOR 1/14 (.1); CALL WITH L. SMITH RE: CURE OBJECTIONS AND RESOLUTION THEREOF (.5); ATTENTION TO CONFIRMATION ORDER LANGUAGE AS PER N. SMITHBERG (.3) AND CALL WITH SMITHBERG RE: SAME (.2); EMAIL K. NEWMAN RE: OBJECTION ISSUES (.3); REVIEW LL CURE OBJECTION FILED TODAY (.3); UPDATE CHART OF OBJECTIONS (.3); CONFER WITH I. MARKUS RE: CURE OBJECTION RESOLUTION (.1); REVIEW AND REVISE CONFIRMATION DOCUMENTS IN PREPARATION FOR HEARING (3.1)	5.50	2,750.00
1/08/10	N S	ATTENTION TO CONFIRMATION	.60	336.00

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		ORDER		
1/11/10	JLC	REVIEW WITNESS AND EXHIBIT LIST AND COMMENT RE: SAME.	.40	238.00
1/12/10	LCG	PREPARE ISSUES FOR CONFIRMATION.	1.10	764.50
1/12/10	JLC	ATTENTION TO SUPPLEMENTAL PLAN FILINGS AND EXIT DOCUMENTS.	2.40	1,428.00
1/12/10	JLC	CONTINUED PREPARATION OF TESTIMONY AND ARGUMENT FOR CONFIRMATION HEARING.	2.60	1,547.00
1/13/10	LCG	PREPARE FOR CONFIRMATION AND CONFER WITH COHEN RE: SAME.	1.50	1,042.50
1/13/10	LCG	CALL WITH DOW JONES RE: CONFIRMATION.	.20	139.00
1/13/10	JLC	WITNESS PREPARATION FOR CONFIRMATION HEARING.	3.00	1,785.00
1/13/10	JLC	CONTINUED PREPARATION FOR CONFIRMATION HEARING INCLUDING REVIEW OF COURT SUBMISSIONS AND LEGAL REQUIREMENTS.	4.50	2,677.50
1/14/10	LCG	CALLS WITH THE MEDIA.	.50	347.50
1/15/10	LCG	CONFER WITH PRESS RE: CONFIRMATION HEARING.	.50	347.50
1/15/10	R K	CALL WITH C. CORDING RE: CLAIMS PAYMENT ISSUES (.2); FINALIZE CONFIRMATION NOTICE (.1); CONFER WITH L. SMITH RE: EFFECTIVE DATE QUESTIONS (.2)	.50	250.00
1/22/10	R K	DRAFT NOTICE OF PLAN EFFECTIVE DATE	.20	100.00
1/25/10	LCG	REVIEW PRESS RELEASE RE: CONFIRMATION.	.20	139.00

Task total: 49.40 28,454.00

TRAVEL

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1/14/10	R K	TRAVEL TO AND FROM COURT HEARING (BILLED AT 1/2 TIME)	.50	250.00
			Task total:	.50 250.00

LEASES AND EXECUTORY CONTRACTS

1/05/10	R K	CALL WITH L. SMITH RE: MACERICH/PRIME AMENDMENT AND PLAN ISSUES (.5) AND FOLLOW UP RE: SAME (.2); REVIEW WALDEN CURE AMOUNT CALCULATION (.2)	.90	450.00
1/06/10	R K	CALL WITH L. SMITH RE: STATUS OF LEASE AMENDMENTS AND SIMON ISSUE	.10	50.00
1/07/10	CRH	CONFER WITH BRANCH RE: LANDLORD CURES.	.30	178.50
1/08/10	JLC	MULTIPLE CORRESPONDENCE WITH LANDLORD'S COUNSEL RE: ATTORNEYS FEES.	1.20	714.00
1/11/10	R K	CALL WITH L. SMITH RE: LEASE AMENDMENT ISSUES (.2); ATTENTION TO PYRAMID CURE AMOUNT ISSUES WITH L. SMITH AND E. BESSETTE (.2); ATTENTION TO NUMEROUS LEASE AMENDMENT ISSUES AND CONFERENCES WITH L. SMITH RE: SAME (1.3)	1.70	850.00
1/15/10	R K	ATTENTION TO CURE AMOUNT CLAIM PAYMENT TIMING ISSUES (.2); REVIEW PENDING CURE OBJECTIONS (.2) AND CREATE STATUS CHART OF SAME (.3)	.70	350.00

Task total: 4.90 2,592.50

PREPARATION FOR AND ATTENDANCE AT COURT HEARINGS

1/11/10	R K	FINALIZE WITNESS AND EXHIBIT LIST (.2); REVIEW AND REVISE INDEX FOR CHAMBERS BINDER OF HEARING DOCUMENTS (.3); UPDATE AGENDA (.2); UPDATE CONFIRMATION OBJECTION CHART (.2); DRAFT UPDATE PLAN SUPPLEMENT (.5); PREPARATION FOR CONFIRMATION HEARING, INCLUDING ORAL SPEAKING PREPARATION (3.2)	4.60	2,300.00
1/12/10	R K	PREPARATION FOR CONFIRMATION HEARING, INCLUDING PREPARATION FOR ORAL SPEAKING PORTIONS OF HEARING (4.1); ATTEND TO FILING OF MEMO OF LAW, CONFIRMATION ORDER, PLAN AND BLACKLINE, WITNESS AND EXHIBIT LIST (1.0); REVISIONS TO MODIFIED EXHIBIT D (1.0); PREPARATION OF DOCUMENTS FOR CONFIRMATION HEARING (1.0)	7.10	3,550.00
1/13/10	LCG	ATTEND CONFIRMATION HEARING.	2.00	1,390.00
1/13/10	R K	PREPARATION FOR CONFIRMATION HEARING, INCLUDING FINALIZING DOCUMENTS FOR CONFIRMATION (.7), PREPARATION FOR SPEAKING PORTIONS OF HEARING (6.0), PREP WITH L. DIERCKS (1.0) AND C. CORDING (1.0) RE: TESTIMONY, AND CONFERENCES WITH J. COHEN RE: SAME (.5)	9.20	4,600.00
1/14/10	JLC	PREPARE FOR, TRAVEL TO AND PARTICIPATE IN CONFIRMATION HEARING.	5.00	2,975.00

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1/14/10 R K PREPARATION FOR (2.0) AND 2.90 1,450.00
ATTENDANCE AT (.9)
CONFIRMATION HEARING

Task total: 30.80 16,265.00

TOTAL FEES: \$73,744.75

Attorney Summary:

<u>Attorney/Paralegal</u>	<u>Type</u>	<u>Rate</u>	<u>Hours</u>	<u>Fee</u>
ARV VELINSKY, ALEX R	Associate	305	1.20	366.00
R K KALNIT, RICHELLE	Associate	500	67.20	33,600.00
LCG GOTTLIEB, LAWRENCE C.	Partner	695	7.70	5,351.50
DMF FLEISCHER, DAVID M.	Paralegal	265	10.65	2,822.25
JNS SIMON-REISMAN, JILL N.	Paralegal	275	2.10	577.50
CRH HERSHCOPF, CATHY RAE	Partner	595	.30	178.50
R G GOLDSTEIN, REBECCA	Paralegal	235	16.80	3,948.00
N S SMITHBERG, NICHOLAS	Associate	560	3.20	1,792.00
JLC COHEN, JEFFREY L.	Partner	595	42.20	25,109.00

For costs and disbursements recorded through January 31, 2010:

FEDERAL EXPRESS	148.55
RESEARCH DATABASES / DOCUMENT RETRIEVAL	2554.22
MEALS	75.54
MESSENGER SERVICE	26.50
POSTAGE	.44
PRINTING AND BINDING	1.75
TELEPHONE	63.35



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TRANSPORTATION

113.28

REPRODUCTION OF DOCUMENTS

2293.24

TOTAL COSTS: \$5,276.87

TOTAL: \$79,021.62



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February 10, 2010

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

Bill Number
20100207112 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	73744.75	5276.87	79,021.62
	TOTAL CURRENT FEES AND COSTS:		\$79,021.62

Recapitulation of Past Due Amounts as of February 10, 2010

<u>Bill Number</u>	<u>Bill Date</u>	<u>Total Balance</u>
200908-07692	8/24/2009	747.02
200909-07467	9/11/2009	141.82
200910-07382	10/14/2009	10,839.20
200911-06222	11/09/2009	17,506.35
200912-07309	12/23/2009	62,793.94
201001-05888	1/13/2010	101,565.12
	TOTAL CURRENT AND PAST DUE:	\$272,615.07



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Taxpayer ID Number
94-1140085

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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311438- 202 201002-07112 60070

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)

EXHIBIT C

**SUMMARY OF COMPENSATION BY MONTH
FOR INTERIM COMPENSATION PERIOD**

Period Covered	Fees Requested	Fees Paid or To Be Paid (80%)	Holdback (20%)	Expenses Requested	Expenses Paid or To Be Paid (100%)
October 1, 2009 through October 31, 2009	\$87,431.75	\$69,945.40	\$17,486.35	\$806.08	\$806.08
November 1, 2009 through November 30, 2009	\$61,126.50	\$48,901.20	\$12,225.30	\$1,667.44	\$1,667.44
December 1, 2009 through December 31, 2009	\$101,126.50	\$80,901.20	\$20,225.30	\$438.62	\$438.62
January 1, 2010 through January 27, 2010	\$73,744.75	\$58,995.80	\$14,748.95	\$5,276.87	\$5,276.87
<i>Less Reduction</i>	(\$945.00)*		(\$945.00)		
TOTAL	\$322,484.50	\$258,743.60	\$63,740.90	\$8,189.01	\$8,189.01

* This amount reflects a reduction to accommodate the reduced partner billing rate.

EXHIBIT D

**SUMMARY OF COMPENSATION BY MONTH
FOR FINAL COMPENSATION PERIOD**

Period Covered	Fees Requested	Fees Paid or To Be Paid (80%)	Holdback (20%)	Expenses Requested	Expenses Paid or To Be Paid (100%)
July 1, 2009 through July 31, 2009	\$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
October 1, 2009 through October 31, 2009	\$87,431.75	\$69,945.40	\$17,486.35	\$806.08	\$806.08
November 1, 2009 through November 30, 2009	\$61,126.50	\$48,901.20	\$12,225.30	\$1,667.44	\$1,667.44
December 1, 2009 through December 31, 2009	\$101,126.50	\$80,901.20	\$20,225.30	\$438.62	\$438.62
January 1, 2010 through January 27, 2010	\$73,744.75	\$58,995.80	\$14,748.95	\$5,276.87	\$5,276.87
<i>Less Reduction</i>	(\$2,873.00)*		(\$2,873.00)		
TOTAL	\$623,160.50	\$500,826.80	\$122,333.70	\$18,358.56	\$18,358.56

* Applicant has voluntarily determined not to bill timekeepers to the Reorganized Debtor's estate. In addition, Applicant has reduced the rate of one of its partner timekeepers to reflect the reduced partner billing rate. This amounts to a reduction in the amount of \$2,873.00.

EXHIBIT E

PERSONNEL SUMMARY FOR INTERIM COMPENSATION PERIOD

Name of Professional Person	Position of the Applicant and Year of Obtaining License to Practice	Hourly Billing Rate ¹	Total Billed Hours	Total Compensation
Lawrence C. Gottlieb	Partner; Member of New York Bar since 1974	\$695*	42.5	\$29,537.50
Lesse Castleberry	Partner; Member of New York Bar since 1970	\$695*	5.4	\$3,753.00 ²
Janet Cullum	Partner; Member of California Bar since 1983	\$695*	12.0	\$8,340.00
Cathy Herschopf	Partner; Member of New York Bar since 1989	\$595*	2.5	\$1,487.50
Jeffrey L. Cohen	Partner; Member of New York Bar since 2000	\$555 - \$595	143.1	\$81,108.50
Nicholas Smithberg	Associate; Member of New York Bar since 1995	\$560	19.2	\$10,752.00
Richelle Kalnit	Associate; Member of New York Bar since 2006	\$435 - \$500	339.7	\$152,137.50
Andreas Papantoniou	Associate; Member of New York Bar since 2006	\$435	6.55	\$2,849.25
Stanley Barsky	Associate; Member of New York Bar since 2007	\$390	29.2	\$11,388.00
Katie Krajeck	Associate; Member of New York Bar since 2008	\$345	2.9	\$1,000.50
Alex Velinsky	Associate; Not Yet Admitted to Practice	\$295 - \$305	3.8	\$1,133.00
Jill Simon-Reisman	Paralegal	\$250 - \$275	2.3	\$627.50
David Fleischer	Paralegal	\$250 - \$265	28.7	\$7,334.75
Rebecca Goldstein	Paralegal	\$225 - \$235	48.3	\$11,035.50
Total Compensation				\$322,484.50

¹ Billing rates were adjusted on January 1, 2010.

² This amount reflects a reduction of \$945 to accommodate the reduced partner billing rate.

Total Hours	686.15	
Blended Rate		\$469.99/hour

* As an accommodation to the Reorganized 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.

EXHIBIT F

PERSONNEL SUMMARY FOR FINAL COMPENSATION PERIOD

Name of Professional Person	Position of the Applicant and Year of Obtaining License to Practice	Hourly Billing Rate ¹	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*	109.2	\$75,894.00
Lesse Castleberry	Partner; Member of New York Bar since 1970	\$695*	5.4	\$3,753.00
Janet Cullum	Partner; Member of California Bar since 1983	\$695*	12.0	\$8,340.00
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*	8.5	\$5,057.50
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***	19.4	\$11,388.00
Jeffrey L. Cohen	Partner; Member of New York Bar since 2000	\$555 - \$595	289.4	\$162,305.00
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 - \$500	638.6	\$282,159.00
Andreas Papantoniou	Associate; Member of New York Bar since 2006	\$435	6.55	\$2,849.25
Lesley Kroupa	Associate; Member of New York Bar since 2007	\$390	2.5	\$975.00
Stanley Barsky	Associate; Member of New York Bar since 2007	\$390	29.2	\$11,388.00
Katie Krajeck	Associate; Member of New York Bar since 2008	\$345	2.9	\$1,000.50
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 - \$305	22.6	\$6,679.00

¹ Billing rates were adjusted on January 1, 2010.

David Fleischer	Paralegal	\$250 - \$265	70.45	\$17,772.25
Jill Simon-Reisman	Paralegal	\$250 - \$275	4.6	\$1,202.50
Rebecca Goldstein	Paralegal	\$225 - \$235	104.9	\$23,770.50
Total Fees				\$625,088.50
Total Hours			1,360.5	
Total Fees Less Reduction Noted Below (See ** and ***)				\$623,160.50
Blended Rate				\$458.04/hour

* As an accommodation to the Reorganized 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 Reorganized Debtor's estate. This amounts to a reduction in the amount of \$1,928.00.

*** Applicant has voluntarily determined not to bill 0.2 hours from this timekeeper to the Reorganized Debtor's estate. The reduction is reflected in ** above.

EXHIBIT G

PROJECT CODE SUMMARY FOR INTERIM COMPENSATION PERIOD

Subject Matter Categories		Hours During Period	Amount
B01	Asset Analysis and Recovery	0.3	\$208.50
B02	Asset Disposition	1.0	\$695.00
B03	Business Operations	6.1	\$3,794.50
B04	Case Administration	107.9	\$33,072.25
B05	Claims	57.7	\$30,978.00
B06	Employee Benefits/Pensions	--	--
B07	Fee/Employment Applications	15.9	\$7,508.50
B08	Fee/Employment Objections	62.3	\$30,374.50
B09	Financing and Cash Collateral	45.3	\$24,083.50
B10	Litigation	19.7	\$9,572.00
B11	Meetings	3.8	\$2,277.00
B12	Plan and Disclosure Statement	257.65	\$127,835.75
B13	Relief from Stay Proceedings	--	--
B14	Travel	1.5	\$685.00
B15	Accounting/Auditing	--	--
B16	Business Analysis	--	--
B17	Corporate Finance	--	--
B18	Leases and Executory Contracts	59.2	\$27,569.00
B19	Preparation For and Attendance at Court Hearings	47.8	\$24,776.00
B20	Reconstruction Accounting	--	--
B21	Tax Issues	--	--
B22	Valuation	--	--
B23	Avoidance Actions	--	--
B24	Regulatory Compliance	--	--
	TOTAL	686.15	\$323,429.50

EXHIBIT H

PROJECT CODE SUMMARY FOR FINAL COMPENSATION PERIOD

Subject Matter Categories		Hours During Period	Amount
B01	Asset Analysis and Recovery	2.7	\$1,792.50
B02	Asset Disposition	2.4	\$1,740.00
B03	Business Operations	79.0	\$38,416.00
B04	Case Administration	349.25	\$129,575.25
B05	Claims	137.6	\$61,492.50
B06	Employee Benefits/Pensions	2.9	\$1,309.50
B07	Fee/Employment Applications	33.4	\$16,936.00
B08	Fee/Employment Objections	75.6	\$36,394.00
B09	Financing and Cash Collateral	85.7	\$45,048.50
B10	Litigation	33.9	\$16,725.00
B11	Meetings	42.0	\$25,392.00
B12	Plan and Disclosure Statement	307.45	\$150,480.75
B13	Relief from Stay Proceedings	--	--
B14	Travel	2.7	\$1,207.00
B15	Accounting/Auditing	--	--
B16	Business Analysis	--	--
B17	Corporate Finance	--	--
B18	Leases and Executory Contracts	122.6	\$57,314.00
B19	Preparation For and Attendance at Court Hearings	83.3	\$42,210.50
B20	Reconstruction Accounting	--	--
B21	Tax Issues	--	--
B22	Valuation	--	--
B23	Avoidance Actions	--	--
B24	Regulatory Compliance	--	--
	TOTAL	1,360.5	\$626,033.50

EXHIBIT I

**SUMMARY OF EXPENSES INCURRED DURING
INTERIM COMPENSATION PERIOD**

Subject Matter Categories	Amount
Audio/Video Conferencing Services	\$13.71
Federal Express	\$485.77
Fax	\$7.00
Meals	\$186.29
Messenger Service	\$173.50
Reproduction of Documents	\$3,125.96
Research Databases/Document Retrieval	\$3,748.54
Taxi	\$130.70
Telephone	\$185.00
Transportation	\$113.28
Postage	\$1.76
Printing and Binding	\$17.50
TOTAL	\$8,189.01

EXHIBIT J

**SUMMARY OF EXPENSES INCURRED DURING
FINAL COMPENSATION PERIOD**

Subject Matter Categories	Amount
Audio/Video Conferencing Services	\$76.98
Federal Express	\$1,050.11
Fax	\$74.00
Meals	\$646.01
Messenger Service	\$357.50
Reproduction of Documents	\$5,874.16
Research Databases/Document Retrieval	\$7,738.53
Taxi	\$275.05
Telephone	\$450.96
Transportation	\$449.00
United Corporate Services, Inc.	\$180.00
Court Filing Fees	\$1,039.00
Service Fees	\$117.00
Parking and Taxi	\$11.00
Postage	\$1.76
Printing and Binding	\$17.50
TOTAL	\$18,358.56