

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

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:
In re : **Chapter 11**
:
CRABTREE & EVELYN, LTD., :
:
: **Case No. 09-14267 (BRL)**
:
Debtor. :
:
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SECOND INTERIM AND FINAL APPLICATION OF CLEAR THINKING GROUP LLC, FINANCIAL ADVISOR FOR THE 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:	Clear Thinking Group LLC
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>\$ 58,472.50</u>
Amount of Expense Reimbursement sought as actual, reasonable and necessary for the Interim Compensation Period:	<u>\$ 3,628.82</u>
Period for which Final Compensation and reimbursement is sought:	<u>July 1, 2009 through January 27, 2010</u>
Amount of Final Compensation sought as actual, reasonable and necessary:	<u>\$415,370.00</u>
Amount of expense reimbursement sought as actual, reasonable and necessary for the Final Compensation Period:	<u>\$ 51,582.68</u>

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SOUTHERN DISTRICT OF NEW YORK**

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In re : **Chapter 11**
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CRABTREE & EVELYN, LTD., :
: **Case No. 09-14267 (BRL)**
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**SECOND INTERIM AND FINAL APPLICATION OF CLEAR THINKING GROUP
LLC, FINANCIAL ADVISOR FOR THE 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**

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

PRELIMINARY STATEMENT

Applicant has played an integral role in many critical issues in this case, which culminated in the confirmation of a plan of reorganization in January 2010. From the Petition Date to plan effective date, the Applicant provided financial advisory services to the Debtor and assisted in the detailed planning and execution of turnaround initiatives that ultimately led to the Debtor’s reorganization. Applicant attended various court hearings in a financial advisory capacity to assist the Debtor.

Applicant was intimately involved in providing detailed information to the Committee and the Committee’s financial advisor. Applicant also took part in the extensive negotiations that took place between the Debtor, the Debtor’s advisors and Committee professionals in finalizing the plan terms. In addition, the Applicant worked directly with management and equity sponsors to craft a restructuring plan designed to target improvements in

future performance. Applicant provided advisory services and best practice benchmarking in many operational areas including cash management, marketing, merchandising, inventory planning, supply chain management, expense reductions, operations, real estate, and other functional areas.

I.

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 professional services rendered by Applicant in the total amount of **\$58,472.50** and reimbursement of certain expenses incurred by (or first billed by outside vendors to) Applicant in the amount of **\$3,628.82** for the period from October 1, 2009 through January 27, 2010 (the "Interim Compensation Period"), and (ii) final allowance of compensation for professional services rendered by Applicant in the total amount of **\$415,370.00**, including the release of any unpaid holdback amounts in the amount of **\$29,539.38**, and reimbursement of certain expenses incurred by (or billed by outside vendors to) Applicant in the amount of **\$51,582.68** 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 February 23, 2010, accompanying this Application, made on behalf of Applicant by Lee A. Diercks (the "Certification"). The Certification is attached hereto as "**Exhibit A**".

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: Professional Summary for Interim Compensation Period
- Exhibit F: Professional 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

II.

BACKGROUND

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

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 1, 2009, the Debtor filed the *Debtor's Application for Entry of an Order Under Bankruptcy Code Sections 327, 328 and 330 Authorizing Retention and Employment of Clear Thinking Group LLC as Financial Advisor to the Debtor, Nunc Pro Tunc to the Petition Date*, as to which there was no objection. On July 22, 2009, Applicant filed a *Supplemental Affidavit of Lee A. Diercks in Support of Debtor's Application for Entry of an Order Under Bankruptcy Code Sections 327, 328 and 330 Authorizing Retention and Employment of Clear Thinking Group LLC as Financial Advisor to the Debtor, Nunc Pro Tunc to the Petition Date*, as to which there was no objection.. This Court approved the Debtor's retention of Applicant pursuant to an order entered on July 29, 2009.

B. Previous Fee Applications

8. This is Applicant's second interim and final fee application in this case. Applicant has previously filed an interim fee application with this Court for the first interim period, which application was approved pursuant to order entered by this Court (Docket No. 266). In addition, Applicant has previously served monthly fee applications in accordance with

the Interim Compensation Order for the months of July, 2009 through January 27, 2010, as set forth on “**Exhibit D**” hereto.

III.

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.

IV.

SERVICES RENDERED DURING INTERIM COMPENSATION PERIOD OF OCTOBER 1, 2009 THROUGH JANUARY 27, 2010

10. During the Interim Compensation Period, Applicant’s services to the Debtor included professional advice in connection with discreet categories in this chapter 11 proceeding. The aggregate hours and amount for each category is set forth on “**Exhibit G**” hereto.

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

Case Administration (110)

12. This category includes time expended by Applicant on a variety of activities related to the case administration.. Services rendered in this project category include (i) conferring with the Debtor and Debtor’s counsel regarding case developments and status; and (ii) review and correspondence regarding critical dates memo.

13. Applicant expended 3.5 hours of time for a charge of \$1,350.00 for services rendered with respect to matters relating to case administration.

Asset Analysis and Recovery (120)

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

15. Applicant expended 3.9 hours of time for a charge of \$1,560.00 for services rendered with respect to matters relating to asset analysis and recovery.

Creditors Committee (150)

16. This category includes time expended by Applicant with respect to preparation for and meeting with the Committee. Applicant spent time in this category (i) meeting and conferring with Debtor and Debtor's counsel regarding Committee requests; (ii) meeting and corresponding with Committee in response to questions regarding various case issues.

17. Applicant expended 11.6 hours of time for a charge of \$4,640.00 for services rendered with respect to matters relating to the creditors committee.

Court Hearings (155)

18. This category includes time expended by Applicant with respect to preparation for and attendance at Court hearings.

19. Applicant expended 3.1 hours of time for a charge of \$1,395.00 for services rendered with respect to matters relating to Court hearings.

Fee Applications (160)

20. This category includes time expended by Applicant with respect to preparation, review, and distribution of monthly fee statements and quarterly fee applications as required by

Court Order. Applicant spent time in this category (i) compiling information for time and expense summaries, preparing monthly fee statements and quarterly fee applications, and distribution of same; (ii) researching information and responding to Trustee questions; (iii) reviewing others professional fee applications; and (iv) reviewing objections to others professional fee applications.

21. Applicant expended 31.6 hours of time for a charge of \$9,390.00 for services rendered with respect to matters relating to fee applications.

Business Operations (210)

22. This category includes time expended by Applicant with respect to the business operations and day-to-day business issues of the Debtor. Applicant spent time during the Interim Compensation Period (i) meeting and conferring with Debtor related to various case and strategy issues including inventory supply chain management, employee matters, and other daily management issues; and (ii) meeting with Debtor and VP Supply Chain position candidates..

23. Applicant expended 6.4 hours of time for a charge of \$2,560.00 for services rendered with respect to matters relating to business operations.

Financial Reports (211)

24. This category includes time expended by Applicant with respect to preparation of monthly operating reports, weekly financial updates, and information requested by case constituents. Applicant spent time in this category (i) conferring with Debtor and Debtor's counsel regarding the Monthly Operating Reports ("MOR") required by the US Trustee; (ii) reviewing monthly MOR's; and (iii) researching and conferring with Debtor and Debtor's counsel regarding post-confirmation reporting .

25. Applicant expended 18.4 hours of time for a charge of \$7,250.00 for services rendered with respect to matters relating to financial reports.

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

26. This category includes time expended by Applicant with respect to the debtor-in-possession financing facility (the “DIP”) and the Debtor’s request to use cash collateral and the terms thereof. In connection therewith, Applicant (i) conferred with Debtor and Debtor’s counsel concerning issues related to the DIP agreement and budget; and (ii) updated the DIP budget model per amended DIP agreement; (iii) updated weekly DIP cash flow model; (iv) prepared actual vs. budget reports for Committee and case constituents; and (v) updated sources and uses schedule.

27. Applicant expended 51.3 hours of time for a charge of \$15,395.00 for services rendered with respect to matters relating to financing, DIP negotiation, use of cash collateral, etc..

Tax Issues (240)

28. This category includes time expended by Applicant with respect to tax issues. Applicant spent time in this category conferring with Debtor regarding tax return reporting and review process.

29. Applicant expended 0.3 hours of time for a charge of \$120.00 for services rendered with respect to matters relating to tax issues.

Real Estate (250)

30. This category includes time expended by Applicant with respect to issues related to real estate. Applicant spent time in this category (i) updating lease cure schedules; and (ii) meetings and correspondence with Debtor regarding landlord claim estimates.

31. Applicant expended 5.2 hours of time for a charge of \$1,767.50 for services rendered with respect to matters relating to real estate.

Claims Administration (310)

32. This category includes time expended by Applicant with respect to issues related to claims administration. Applicant spent time in this category (i) compiling information and preparing potential claims summary; and (ii) conferring with Debtor and Debtor's counsel related to potential claims and reconciliation process.

33. Applicant expended 15.1 hours of time for a charge of \$5,115.00 for services rendered with respect to matters relating to claims administration.

Plan & Disclosure Statement (320)

34. This category includes time expended by Applicant with respect to the Debtor's plan and disclosure statement. Applicant spent time in this category (i) conferring with Debtor and Debtor's counsel regarding status of turnaround initiatives; (ii) reviewing and updating draft disclosure statement; and (iii) conferring with Debtor and Debtor's counsel regarding confirmation hearing and exit financing projections.

35. Applicant expended 19.7 hours of time for a charge of \$7,930.00 for services rendered with respect to matters relating to the plan and disclosure statement.

V.

MATTERS PERTAINING TO APPLICANT

36. Applicant has maintained contemporaneous time records which indicate the time that each professional has spent working on a particular matter and the nature of the work performed. Copies of these time records are annexed to this Application as "**Exhibit B**". The total number of hours expended by Applicant's professionals during the Interim Compensation Period in conjunction with this case is 170.1. All of the services have been rendered by those individuals at Applicant's firm as listed on "**Exhibit E**" hereto.

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

38. Established in 2001, Applicant has advised companies and creditors in numerous distressed situations, both in and out of bankruptcy proceedings. Applicant's clients include companies, creditors, corporate parents and financial sponsors, as well as acquirers of troubled assets. Applicant has participated in many restructurings and liquidations for retail clients including One Price Clothing, Inc., Market Antiques & Home Furnishings, Inc., Prints Plus, Inc., Bag 'n Baggage, Inc., Boot Town & Western Wearhouse, LTD., Copeland Sports, Inc., The Parent Company, Inc., Lillian Vernon, Inc., Rag Shop, Inc., Barbeques Galore, Inc., and Bachrach Acquisition, LLC. Applicant has a wealth of experience of providing services in retail Chapter 11 cases and has an excellent reputation as a result of many years of quality services it has rendered on behalf of debtors throughout the United States.

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

40. During the Interim Compensation Period, the professionals of Applicant devoted 170.1 hours, in rendering professional services to the Debtor, all of which time was reasonable and necessary.

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

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

VI.

EXPENSES

43. Attached hereto as “**Exhibit I**” is a list of the necessary and actual disbursements incurred during the Interim Compensation Period in connection with the above-described work. With respect to the necessary and actual disbursements incurred during the Final Compensation Period, attached hereto as “**Exhibit J**” is a list derived from the information found in Applicant’s prior fee applications. These records indicate that Applicant has advanced and will have advanced, the sum of (i) **\$3,628.82** in necessary and actual out-of-pocket expenses during the Interim Compensation Period, and (ii) **\$51,582.68** in necessary and actual out-of-pocket expenses during the Final Compensation Period. In connection with said expenses, it should be noted that Applicant only billed for coach airfare, for meals incurred in connection with assignment, for mileage at \$0.55 per mile, for photocopies at \$0.18 per page, and for the actual charges related to conference calls and FedEx charges.

VII.

THE REQUESTED COMPENSATION SHOULD BE ALLOWED

44. Section 331 of the Bankruptcy Code provides for interim compensation of professionals and incorporates the substantive standards of section 330 to govern the Court’s award of such compensation. 11 U.S.C. § 331. Section 330 provides that a court may award a

professional employed under section 327 of the Bankruptcy Code “reasonable compensation for actual necessary services rendered . . . and reimbursement for actual, necessary expenses.” 11 U.S.C. § 330(a)(1). Section 330 sets forth the criteria for the award of such compensation and reimbursement:

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

(A) the time spent on such services;

(B) the rates charged for such services;

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

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

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

(F) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3).

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

with the complexity, importance, and nature of the issues involved. Applicant respectfully submits that approval of the compensation sought herein is warranted.

VIII.

NOTICE AND PRIOR APPLICATION

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

47. 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 Clear Thinking Group LLC for its duly authorized, necessary and valuable services to the Debtor during the Interim Compensation Period in the aggregate amount of **\$58,472.50**, and (ii) reimbursement to Clear Thinking Group LLC for actual and necessary expenses incurred during the Interim Compensation Period in connection with the aforesaid services in the aggregate amount of **\$3,628.82**; (b) directing the Debtor to pay said amounts to Applicant (to the extent they remain unpaid); (c) approving and allowing (i) compensation of Clear Thinking Group LLC for its duly authorized, necessary and valuable services to the Debtor during the Final Compensation Period in the aggregate amount of **\$415,370.00**, and (ii) reimbursement to Clear Thinking Group LLC for actual and necessary expenses incurred during the Final Compensation Period in connection with the aforesaid services in the aggregate amount of **\$51,582.68**; (d) directing the Debtor to pay Applicant **\$29,539.38**, representing the amounts held back pursuant to the Interim Compensation Order

during the Interim Compensation Period; and (e) granting such other and further relief as this Court deems just and proper.

Dated: February 23, 2010

Respectfully submitted,

By:


/s/ Lee A. Diercks

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

Financial Advisor for the Debtors and
Debtors in Possession

Exhibit A

CERTIFICATION

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

----- x
: **Chapter 11**
: **Case No. 09-14267 (BRL)**
: **Debtor.**
: **2010**
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CERTIFICATION OF LEE A. DIERCKS IN SUPPORT OF SECOND INTERIM AND FINAL APPLICATION OF CLEAR THINKING GROUP LLC, FINANCIAL ADVISOR FOR THE 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)

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

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

2. I have read the *Second Interim and Final Application of Clear Thinking Group LLC, Financial Advisor for the Debtor, for Compensation and Reimbursement of Expenses for (I) the Interim Period of 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 professional services rendered by Applicant and am thoroughly familiar with all other work performed on behalf of the Debtor by the professionals in the firm.

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

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

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

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

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

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

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

Dated: February 23, 2010

By:

/s/


Lee A. Diercks

Sworn to before me this
23rd day of February, 2010

/s/


Notary Public

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

Exhibit B

TIME & EXPENSE RECORDS FOR INTERIM COMPENSATION PERIOD

Clear Thinking Group

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

CONSULTANT SUMMARY

FOR SERVICES RENDERED

Period: October 1, 2009 - January 27, 2010

PROFESSIONAL	INITIALS	TITLE	RATE	HOURS	FEES
Lee Diercks	LD	Partner	\$450.00	4.4	\$1,980.00
Alan Minker	AM	Managing Director	\$400.00	87.4	\$34,960.00
Roxane Norris	RN	Consultant	\$275.00	27.4	\$7,535.00
Patrick Diercks	PD	Consultant	\$275.00	50.9	\$13,997.50
Grand Total				170.1	\$58,472.50
Blended Rate			\$343.75		

Clear Thinking Group

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

Project Summary

FOR SERVICES RENDERED

Period: October 1, 2009 - January 27, 2010

CODE	PROJECT	HOURS	FEES
110	Case Administration	3.5	\$ 1,350.00
120	Asset Analysis & Recovery	3.9	\$ 1,560.00
150	Creditors Committee	11.6	\$ 4,640.00
155	Court Hearings	3.1	\$ 1,395.00
160	Fee Applications	31.6	\$ 9,390.00
210	Business Operations	6.4	\$ 2,560.00
211	Financial Reports	18.4	\$ 7,250.00
230	Financing, DIP Negotiation, Use of Cash Collateral, etc.	51.3	\$ 15,395.00
240	Tax Issues	0.3	\$ 120.00
250	Real Estate	5.2	\$ 1,767.50
310	Claims Administration	15.1	\$ 5,115.00
320	Plan & Disclosure Statement	19.7	\$ 7,930.00
	Total	170.1	\$ 58,472.50

Clear Thinking Group

Detail billing record for client:

Code 110 - Case Administration

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

Period: October 1, 2009 - January 27, 2010

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
10/12/09	AM	110	Phone calls with Debtor counsel (Cooley - Richelle K) regarding status of case and creditor committee discussions. Review of related materials and email correspondence.	1.2	\$ 480.00
10/16/09	AM	110	Correspondence with Controller and Debtor counsel regarding UST fees. Review of related materials.	0.3	\$ 120.00
10/23/09	AM	110	Review of critical dates memo. Related correspondence and review of supporting data.	0.5	\$ 200.00
10/28/09	AM	110	Review of critical dates and pending court hearing. Related correspondence with Co. staff and Debtor counsel.	0.7	\$ 280.00
12/02/09	AM	110	Call and correspondence with Debtor counsel regarding case matters and committee issues.	0.4	\$ 160.00
01/08/10	RN	110	Review court docket for updates. Phone call and e-mail exchange w/ L Diercks regarding same.	0.4	\$ 110.00
Totals				3.5	\$ 1,350.00

By Professional:

SK	0.0	\$ -
LD	0.0	\$ -
AM	3.1	\$ 1,240.00
RN	0.4	\$ 110.00
PD	0.0	\$ -
DR	0.0	\$ -
Total	3.5	\$ 1,350.00

Clear Thinking Group

Detail billing record for client:

Code 120 - Asset Analysis & Recovery

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

Period: October 1, 2009 - January 27, 2010

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
10/15/09	AM	120	Meetings with CFO and Controler regarding financial info. Update of liquidation analysis. Review of related materials and correspondence.	1.6	\$ 640.00
10/16/09	AM	120	Update of liquidation analysis. Review of related materials. Related correspondence with Co. staff, CTG staff and Debtor counsel..	1.4	\$ 560.00
10/16/09	AM	120	Correspondence with staff and debtor counsel regarding updated liquidation analysis and supporting data. Review of related materials.	0.9	\$ 360.00
Totals				3.9	\$ 1,560.00

By Professional:

SK	0.0	\$	-
LD	0.0	\$	-
AM	3.9	\$	1,560.00
RN	0.0	\$	-
PD	0.0	\$	-
DR	0.0	\$	-
Total	3.9	\$	1,560.00

Clear Thinking Group

Detail billing record for client:

Code 150 - Creditors Committee

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

Period: October 1, 2009 - January 27, 2010

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
10/14/09	AM	150	Meetings with Controller and staff regarding Creditors Committee FA questions. Related correspondence and review of related materials. Response to FA.	1.3	\$ 520.00
10/22/09	AM	150	Conference call with Debtor counsel, Creditors Committee counsel, and Committee FA. Related correspondence and review of presentation materials.	1.8	\$ 720.00
10/23/09	AM	150	Addressed Creditors Committee FA questions from MOR and DIP report. Related correspondence and review of supporting data.	1.6	\$ 640.00
10/27/09	AM	150	Review of Creditors Committee FA questions. Related correspondence with Co. staff and Debtor counsel. Related research reviewing A/R data.	1.0	\$ 400.00
11/03/09	AM	150	Review of Creditors Committee FA questions. Related correspondence with Co. staff and Debtor counsel. Related research reviewing financial data.	0.5	\$ 200.00
11/03/09	AM	150	Review of Creditors Committee FA questions. Related correspondence with Co. staff and Debtor counsel. Related research reviewing financial data.	0.6	\$ 240.00
11/24/09	AM	150	Call with Debtor counsel regarding case matters including claims research and committee FA correspondence which occurred earlier in the case.	0.5	\$ 200.00
11/25/09	AM	150	Correspondence with Debtor counsel regarding case matters including claims research and committee FA correspondence which occurred earlier in the case. Research into various reports and data provided to Committee FA.	1.0	\$ 400.00
11/25/09	AM	150	Correspondence with Committee FA in response to their questions regarding A/R and timing of sales tax payments. Related research and correspondence with Co. staff.	0.6	\$ 240.00
11/30/09	AM	150	Correspondence with Committee FA in response to their questions regarding MOR activity and timing of balance sheet activity. Related research and correspondence.	0.8	\$ 320.00
12/09/09	AM	150	Correspondence with Committee FA in responded to their questions regarding the DIP budget extension for the period from 12/1-1/30. Related research into questions and correspondence with Debtor counsel (Richelle K, Jeff C. & Larry G.).	1.1	\$ 440.00
12/09/09	AM	150	Correspondence with Committee FA in responded to their questions regarding the DIP budget report of actual versus plan. Related research into questions and correspondence with Debtor counsel (Richelle K, Jeff C. & Larry G.).	0.8	\$ 320.00
Totals				11.6	\$ 4,640.00

By Professional:

SK	0.0	\$ -
LD	0.0	\$ -
AM	11.6	\$ 4,640.00
RN	0.0	\$ -
PD	0.0	\$ -
DR	0.0	\$ -
Total	11.6	\$ 4,640.00

Clear Thinking Group

Detail billing record for client:

Code 155 - Court Hearings

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

Period: October 1, 2009 - January 27, 2010

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
01/13/10	LD	155	Preparation for court hearing w/ Cooley Attorneys	1.8	\$ 810.00
01/14/10	LD	155	Preparation for court hearing w/ Cooley Attorneys	1.3	\$ 585.00
			Totals	3.1	\$ 1,395.00

By Professional:

SK	0.0	\$ -
LD	3.1	\$ 1,395.00
AM	0.0	\$ -
RN	0.0	\$ -
PD	0.0	\$ -
DR	0.0	\$ -
Total	3.1	\$ 1,395.00

Clear Thinking Group

Detail billing record for client:

Code 160 - Fee Applications

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

Period: October 1, 2009 - January 27, 2010

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
10/07/09	RN	160	Preparation of monthly fee statement - August	1.5	\$ 412.50
10/13/09	RN	160	Preparation of monthly fee statement - September	3.0	\$ 825.00
10/14/09	AM	160	Meetings with CFO and calls with Debtor counsel regarding professional fees and estimates. Related correspondence.	0.7	\$ 280.00
10/14/09	RN	160	Preparation of monthly fee statement - September	2.0	\$ 550.00
10/16/09	AM	160	Review of fee application and invoice info. Review of related materials. Related correspondence with Co. staff, CTG staff and Debtor counsel..	1.0	\$ 400.00
10/19/09	RN	160	Preparation of 1st quarterly fee application	0.5	\$ 137.50
10/19/09	RN	160	Preparation of 1st quarterly fee application	1.2	\$ 330.00
10/22/09	RN	160	Preparation of 1st quarterly fee application	4.0	\$ 1,100.00
10/23/09	RN	160	Preparation of 1st quarterly fee application	4.0	\$ 1,100.00
10/26/09	AM	160	Review of draft fee application. Related correspondence.	0.3	\$ 120.00
10/26/09	AM	160	Review of draft fee application. Correspondence with Debtor counsel regarding Committee professionals fee app and related matters.	0.3	\$ 120.00
10/27/09	AM	160	Review of draft fee application. Conf call with CTG staff to discuss fee app entries and descriptions. Related correspondence.	0.8	\$ 320.00
10/27/09	RN	160	Preparation of 1st quarterly fee application	3.0	\$ 825.00
10/29/09	AM	160	Review of draft fee application objection letter at request of Debtor counsel and verified fees included in the DIP budget. Related correspondence.	0.5	\$ 200.00
11/17/09	RN	160	Preparation of monthly fee application - October	2.3	\$ 632.50
12/01/09	AM	160	Review of noticing agent bill and correspondence with staff re same.	0.3	\$ 120.00
12/02/09	AM	160	Review of fee application and related correspondence with staff.	0.3	\$ 120.00
12/02/09	RN	160	Preparation of fee statement - November	1.5	\$ 412.50
12/11/09	AM	160	Review of draft objections to Committee professionals fee applications prepared by Debtor counsel. Performed analysis of actual fees versus plan. Correspondence with Debtor counsel (Richelle K) regarding same as well as correspondence with CTG Partner	1.1	\$ 440.00
12/14/09	RN	160	Phone call w/ L Diercks regarding questions from Trustee	0.1	\$ 27.50
12/14/09	RN	160	Research and e-mail data to L Diercks regarding Trustee questions	0.8	\$ 220.00
12/15/09	AM	160	Review of fee application and related comments from UST. Correspondence with staff and CTG Partners (L. Diercks, S. Kessler)	0.3	\$ 120.00
01/21/10	RN	160	Preparation of fee statement - December	1.6	\$ 440.00
01/25/10	RN	160	Preparation of fee statement - December	0.5	\$ 137.50
Totals				31.6	\$ 9,390.00

By Professional:

SK	0.0	\$ -
LD	0.0	\$ -
AM	5.6	\$ 2,240.00
RN	26.0	\$ 7,150.00
PD	0.0	\$ -
DR	0.0	\$ -
Total	31.6	\$ 9,390.00

Clear Thinking Group

Detail billing record for client:

Code 210 - Business Operations

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

Period: October 1, 2009 - January 27, 2010

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
11/11/09	AM	210	Correspondence and conference call with candidate for VP/Director of supply chain.	0.5	\$ 200.00
11/13/09	AM	210	Meeting with candidate for VP/Director of supply chain and correspondence with President and CFO regarding same.	0.5	\$ 200.00
11/18/09	AM	210	Correspondence with CFO regarding royalties and agreement.	0.3	\$ 120.00
12/01/09	AM	210	Correspondence with President regarding VP Supply chain position candidate. Review of November sales results and correspondence with staff re same.	0.5	\$ 200.00
12/02/09	AM	210	Call and correspondence with VP Supply chain position candidate. Related correspondence with C&E staff.	1.0	\$ 400.00
01/08/10	AM	210	Correspondence with Debtor's President and conference call regarding VP Supply chain position candidate and progress of turnaround. Related correspondence.	0.9	\$ 360.00
01/11/10	AM	210	Conference call with regarding refernce for VP Supply chain position candidate. Related correspondence.	0.5	\$ 200.00
01/12/10	AM	210	Conference calls regarding refernce for VP Supply chain position candidate. Related correspondence including documenting reference checks.	0.8	\$ 320.00
01/13/10	AM	210	Correspondence with Debtor's President and conference call regarding VP Supply chain position candidate and progress of hiring. Related correspondence.	0.5	\$ 200.00
01/15/10	AM	210	Call with VP Supply chain position candidate and progress of hiring. Related correspondence.	0.5	\$ 200.00
01/18/10	AM	210	Correspondence with Debtor's President and conference call regarding VP Supply chain position candidate and progress of hiring. Related correspondence.	0.4	\$ 160.00
Totals				6.4	\$ 2,560.00

By Professional:

SK	0.0	\$	-
LD	0.0	\$	-
AM	6.4	\$	2,560.00
RN	0.0	\$	-
PD	0.0	\$	-
DR	0.0	\$	-
Total	6.4	\$	2,560.00

Clear Thinking Group

Detail billing record for client:

Code 211 - Financial Reports

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

Period: October 1, 2009 - January 27, 2010

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
10/12/09	AM	211	Review of performance reports and preliminary MOR data. Review of related materials and email correspondence.	0.8	\$ 320.00
10/13/09	AM	211	Meetings with Controller regarding Sept MOR and various reporting issues.	0.6	\$ 240.00
10/13/09	AM	211	Meetings with Controller regarding Sept MOR and various reporting issues.	0.9	\$ 360.00
10/14/09	AM	211	Meetings with Controller regarding Sept MOR and various reporting issues. Review of related materials.	2.0	\$ 800.00
10/15/09	AM	211	Meetings with Controller regarding Sept MOR and various reporting issues. Review of related materials.	1.1	\$ 440.00
10/16/09	AM	211	Correspondence with staff regarding Sept MOR and supporting data. Review of related materials.	0.9	\$ 360.00
11/12/09	AM	211	Review of preliminary October MOR and related materials. Related correspondence including recommendations to C&E staff.	1.4	\$ 560.00
11/13/09	AM	211	Review of preliminary October MOR and related materials. Related correspondence including recommendations to C&E staff and answering of questions.	1.5	\$ 600.00
11/17/09	AM	211	Review of preliminary October MOR and related materials. Related correspondence including recommendations to C&E staff and answering of questions.	2.1	\$ 840.00
11/19/09	AM	211	Review of preliminary October MOR and related materials. Related correspondence including recommendations to C&E staff and answering of questions.	0.4	\$ 160.00
12/11/09	AM	211	Review of Nov. MOR and related documents. Compared results to plan and other metrics. Correspondence with Debtor's CFO, Controller and staff regarding performance issues and status of plan.	1.3	\$ 520.00
12/30/09	AM	211	Correspondence with Debtor's Counsel (Richelle K), CFO, Controller and staff regarding MOR filing issues and requirements of post-confirmation reporting. Research into related issues.	1.1	\$ 440.00
01/08/10	LD	211	Review December MOR	0.3	\$ 135.00
01/14/10	AM	211	Reviewed draft Dec. MOR Related correspondence.	0.9	\$ 360.00
01/15/10	AM	211	Reviewed draft Dec. MOR Related correspondence with staff and Debtor counsel regarding Jan MOR.	0.5	\$ 200.00
01/21/10	AM	211	Correspondence with Debtor counsel (Richelle K.) regarding post-confirmation reporting	0.4	\$ 160.00
01/22/10	RN	211	Research local rules and requirements for post-confirmation reporting and e-mail to A Minker regarding same	1.0	\$ 275.00
01/22/10	AM	211	Correspondence with Debtor Controller, debtor's counsel (Richelle K.) regarding, escrow accounts, post-confirmation reporting and other operational matters.	0.5	\$ 200.00
01/25/10	AM	211	Correspondence with Debtor Controller, debtor's counsel (Richelle K.) regarding, escrow accounts, post-confirmation reporting and other operational matters. Review of post confirmation reporting requirements.	0.7	\$ 280.00
Totals				18.4	\$ 7,250.00

By Professional:

SK
LD

0.0 \$ -
0.3 \$ 135.00

Clear Thinking Group

Detail billing record for client:

Code 211 - Financial Reports

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

Period: October 1, 2009 - January 27, 2010

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
	AM			17.1	\$ 6,840.00
	RN			1.0	\$ 275.00
	PD			0.0	\$ -
	DR			0.0	\$ -
	Total			18.4	\$ 7,250.00

Clear Thinking Group

Detail billing record for client:

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

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

Period: October 1, 2009 - January 27, 2010

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
10/01/09	PD	230	Updates to final DIP with actuals, review of cash flow	2.8	\$ 770.00
10/01/09	PD	230	Emails and correspondence re: cash flow actuals	1.6	\$ 440.00
10/02/09	PD	230	Update and review of cash flow	0.5	\$ 137.50
10/02/09	PD	230	Work on update of Final DIP cash flow, updates to working models	2.8	\$ 770.00
10/06/09	PD	230	Work on update of Final DIP cash flow, updates to working models	2.2	\$ 605.00
10/06/09	PD	230	Updates to working cash flow models	2.6	\$ 715.00
10/16/09	PD	230	Preparation and assembly of weekly DIP budget update with actuals and update of working cash flow model	1.7	\$ 467.50
10/16/09	PD	230	Preparation and assembly of weekly DIP budget update with actuals and update of working cash flow model	1.5	\$ 412.50
10/16/09	PD	230	Preparation and assembly of weekly DIP budget update with actuals and update of working cash flow model	1.9	\$ 522.50
10/19/09	AM	230	Review of materials regarding analysis of actual vs. DIP budgeted cash flow. Related correspondence including emails with data and info. Related discussions with C&E staff.	1.3	\$ 520.00
10/21/09	PD	230	Update of weekly DIP cash flow report and update of working cash flow model	1.1	\$ 302.50
10/21/09	PD	230	Update of weekly DIP cash flow report and update of working cash flow model	1.3	\$ 357.50
10/26/09	PD	230	Update to working cash flow model and weekly DIP reporting	1.5	\$ 412.50
10/26/09	AM	230	Review of weekly DIP activity and issuance of weekly DIP actual vs budget report to Committee and Company professionals. Related correspondence.	0.8	\$ 320.00
10/28/09	AM	230	Review of weekly DIP activity and issuance of weekly DIP actual vs budget report to Committee and Company professionals. Related correspondence.	0.8	\$ 320.00
11/05/09	PD	230	Update of weekly DIP reporting and working cash flow model	1.2	\$ 330.00
11/05/09	AM	230	Review of materials regarding analysis of actual vs. DIP budgeted cash flow. Related correspondence including emails with data and info. Related discussions with C&E staff.	1.3	\$ 520.00
11/12/09	AM	230	Review of weekly DIP activity and issuance of weekly DIP actual vs. budget report to Committee and Company professionals. Related correspondence.	0.8	\$ 320.00
11/18/09	PD	230	Work on updates to Final DIP budget and working cash flow models	1.1	\$ 302.50
11/18/09	AM	230	Review of weekly DIP activity and issuance of weekly DIP actual vs. budget report to Committee and Company professionals. Related correspondence.	0.5	\$ 200.00
12/02/09	PD	230	Updates to w/e 11/21 DIP cashflow and working model	1.4	\$ 385.00
12/02/09	AM	230	Review of weekly DIP activity and issuance of weekly DIP actual vs budget report to Committee and Company professionals. Related correspondence.	0.5	\$ 200.00
12/03/09	PD	230	Update of weekly cash flow working model and DIP update	1.5	\$ 412.50
12/03/09	AM	230	Review of weekly DIP activity and issuance of weekly DIP actual vs budget report to Committee and Company professionals. Related correspondence.	0.5	\$ 200.00
12/04/09	PD	230	Research and send extended Final DIP to Cooley	1.1	\$ 302.50
12/04/09	AM	230	Review of DIP agreement and original DIP budget. Calls with Debtor counsel and CTG staff regarding extension of DIP budget. Related correspondence with counsel, C&E staff and CTG staff.	1.7	\$ 680.00
12/10/09	PD	230	Weekly updates to working cash flow and Final DIP budgets	0.7	\$ 192.50
12/14/09	PD	230	Weekly updates to working cash flow and Final DIP budgets	1.2	\$ 330.00

Clear Thinking Group

Detail billing record for client:

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

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

Period: October 1, 2009 - January 27, 2010

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
12/14/09	AM	230	Review of weekly DIP activity and issuance of weekly DIP actual vs budget report to Committee and Company professionals. Related correspondence.	0.5	\$ 200.00
12/15/09	PD	230	Update of weekly final DIP cash flow with actuals	0.7	\$ 192.50
12/15/09	PD	230	update to weekly DIP cash flow with 12/12 actuals	0.7	\$ 192.50
12/17/09	AM	230	Review of weekly DIP activity and issuance of weekly DIP actual vs budget report to Committee and Company professionals. Related correspondence.	0.5	\$ 200.00
12/29/09	PD	230	Update of weekly cash flow model and Final DIP reporting for w/e 12/19 and 12/26	2.1	\$ 577.50
12/30/09	AM	230	Review of weekly DIP activity and issuance of weekly DIP actual vs budget report to Committee and Company professionals. Related correspondence.	0.7	\$ 280.00
01/04/10	PD	230	Reveiw of cash flow sent by K Seow, correspondence w/ A Minker	0.7	\$ 192.50
01/05/10	PD	230	work on cash sources and uses schedule, cash flow review	0.6	\$ 165.00
01/05/10	PD	230	work on cash sources and uses schedule, cash flow review	1.3	\$ 357.50
01/06/10	PD	230	conference call w/ K Knight, K Seow, L Diercks, A Minker re: sources and uses schedule and projected cash flow through EOFY2010	0.3	\$ 82.50
01/07/10	PD	230	Update of sources and uses per R Kalnit	1.1	\$ 302.50
01/08/10	PD	230	Work on sources and uses schedule	1.5	\$ 412.50
01/11/10	PD	230	Update to weekly cash flow for DIP reporting	2.3	\$ 632.50
01/18/10	AM	230	Correspondence with Debtor's CFO and Controller regarding cash flow projections. Related correspondence.	0.4	\$ 160.00
Totals				51.3	\$ 15,395.00

By Professional:

SK	0.0	\$ -
LD	0.0	\$ -
AM	10.3	\$ 4,120.00
RN	0.0	\$ -
PD	41.0	\$ 11,275.00
DR	0.0	\$ -
Total	51.3	\$ 15,395.00

Clear Thinking Group

Detail billing record for client:

Code 240 - Tax Issues

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

Period: October 1, 2009 - January 27, 2010

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
12/09/09	AM	240	Correspondence with Debtor's Controller and Debtor counsel (Richelle K.) regarding tax returns to be filed and the review process.	0.3	\$ 120.00
Totals				0.3	\$ 120.00

By Professional:

SK	0.0	\$	-
LD	0.0	\$	-
AM	0.3	\$	120.00
RN	0.0	\$	-
PD	0.0	\$	-
DR	0.0	\$	-
Total	0.30	\$	120.00

Clear Thinking Group

Detail billing record for client:

Code 250 - Real Estate

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

Period: October 1, 2009 - January 27, 2010

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
10/07/09	PD	250	Update of cures and 502(b)6 schedules	1.7	\$ 467.50
10/13/09	AM	250	Review of real estate lease rejection claim analysis and discussions with staff regarding same.	1.0	\$ 400.00
10/14/09	PD	250	Phone call w/ A Minker K Knight, E Besette, re: lease damages	0.2	\$ 55.00
10/14/09	PD	250	Update calculation of lease damages and email to Cooley	0.6	\$ 165.00
10/14/09	AM	250	Meetings with Controller and staff regarding Landlord claim estimates (502b6). Related correspondence and review of related materials.	1.2	\$ 480.00
01/06/10	AM	250	Correspondence with Controller and staff regarding lease rejections and handling for reporting purposes. Research into related issues.	0.5	\$ 200.00
Totals				5.2	\$ 1,767.50

By Professional:

SK	0.0	\$ -
LD	0.0	\$ -
AM	2.7	\$ 1,080.00
RN	0.0	\$ -
PD	2.5	\$ 687.50
DR	0.0	\$ -
Total	5.2	\$ 1,767.50

Clear Thinking Group

Detail billing record for client:

Code 310 - Claims Administration

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

Period: October 1, 2009 - January 27, 2010

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
10/07/09	PD	310	Review of claims information from SOFA schedules	2.2	\$ 605.00
10/07/09	PD	310	Analysis and development of schedule for possible claims	3.0	\$ 825.00
10/07/09	PD	310	Review of claims schedule	2.2	\$ 605.00
10/13/09	AM	310	Call with debtor counsel regarding claims analysis process and actions to be taken. Review of related materials and correspondence.	0.9	\$ 360.00
10/19/09	AM	310	Review of materials regarding claims liability estimates. Updated analysis and discussed with staff and Debtor counsel. Related correspondence including emails with data and info.	1.7	\$ 680.00
10/20/09	AM	310	Review of materials regarding claims liability estimates. Updated analysis and discussed with CFO and Debtor counsel. Related correspondence including emails with data and info.	1.9	\$ 760.00
10/27/09	AM	310	Review of claim information. Related correspondence with Co. staff and Debtor counsel. Related research reviewing SOFA schedules.	0.7	\$ 280.00
10/28/09	AM	310	Review of vendor claim matters. Related correspondence with Controller and Co. counsel.	0.3	\$ 120.00
11/09/09	AM	310	Correspondence and conference call with Controller, debtor counsel and staff regarding claims handling and status of investigation of disputed items. Review of related materials including SOFA schedules.	1.1	\$ 440.00
11/09/09	AM	310	Correspondence and conference call with staff and debtor counsel regarding reclamation claim. Review of related materials including prepetition A/P listing.	0.8	\$ 320.00
12/18/09	AM	310	Correspondence with Debtor's Controller regarding claims analysis and questions from Debtor's accounting firm.	0.3	\$ 120.00
Totals				15.1	\$ 5,115.00

By Professional:

SK	0.0	\$ -
LD	0.0	\$ -
AM	7.7	\$ 3,080.00
RN	0.0	\$ -
PD	7.4	\$ 2,035.00
DR	0.0	\$ -
Total	15.1	\$ 5,115.00

Clear Thinking Group

Detail billing record for client:

Code 320 - Plan & Disclosure Statement

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

Period: October 1, 2009 - January 27, 2010

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
10/12/09	AM	320	Phone calls with CTG staff and C&E staff regarding status of turnaround initiatives and certain reporting initiatives.	1.7	\$ 680.00
10/13/09	AM	320	Meetings with CFO and President regarding status of turnaround initiatives and certain BK case initiatives.	0.8	\$ 320.00
10/14/09	AM	320	Meetings with CFO and President regarding status of turnaround initiatives and certain BK case initiatives. Decided on timelines and next steps.	1.6	\$ 640.00
10/19/09	AM	320	Correspondence with CFO and President regarding turnaround initiatives. Review of related materials including sales results.	0.6	\$ 240.00
10/19/09	AM	320	Review of materials regarding claims liability estimates for disclosure statement. Updated analysis and discussed with staff and Debtor counsel. Related correspondence including emails with data and info.	1.2	\$ 480.00
10/20/09	AM	320	Correspondence with CTG Partner regarding claims liability estimates, plan and disclosure statement. Review of related materials.	0.5	\$ 200.00
10/20/09	AM	320	Review of draft disclosure statement. Updated financial sections, researched questions, and discussed with staff and Debtor counsel. Related correspondence including emails with data and info.	2.5	\$ 1,000.00
10/20/09	AM	320	Review of draft disclosure statement. Updated financial claims analysis, and discussed with Debtor counsel. Related correspondence including emails with data and info.	1.1	\$ 440.00
10/21/09	AM	320	Review of draft disclosure statement. Discussed financial claims analysis and related matters with Debtor counsel. Related correspondence including emails with data and info.	1.3	\$ 520.00
10/22/09	AM	320	Review of draft disclosure statement. Discussed case strategy and related matters with Debtor counsel. Related correspondence including emails with data and info.	1.2	\$ 480.00
11/04/09	AM	320	Correspondence with staff regarding turnaround initiatives. Review of related materials including sales results.	0.4	\$ 160.00
11/06/09	AM	320	Correspondence with staff regarding turnaround initiatives and November performance. Review of related materials including sales results.	0.4	\$ 160.00
11/09/09	AM	320	Correspondence and conference call with CFO and staff regarding turnaround initiatives. Review of related materials including sales results.	0.9	\$ 360.00
12/01/09	AM	320	Call and correspondence with CFO regarding status of turnaround initiatives and turnaround plan.	0.7	\$ 280.00
12/30/09	AM	320	Correspondence with Debtor's Counsel (Richelle K), CFO, Controller and staff regarding confirmation hearing testimony and exit financing projections. Research into related issues.	1.0	\$ 400.00
01/04/10	AM	320	Correspondence with CFO, Controller and staff regarding confirmation hearing testimony and exit financing projections. Research into related issues.	0.7	\$ 280.00
01/06/10	LD	320	Conference Call w/ C&E K. Seow, K. Knight; A. Minker - CTG re: discuss status of business plan, cash flow and plan confirmation hearing, etc.	1.0	\$ 450.00
01/06/10	AM	320	Correspondence and conference call with CFO, Controller, CTG Partner (Lee D) and staff regarding confirmation hearing testimony and exit financing projections. Review of related materials and conversation regarding turnaround progress and use of funds p	1.2	\$ 480.00

Clear Thinking Group

Detail billing record for client:

Code 320 - Plan & Disclosure Statement

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

Period: October 1, 2009 - January 27, 2010

Date of Service	Provided by	Service Code	Service provided	Hours	Fee
01/11/10	AM	320	Correspondence with Debtor's Counsel (Richelle K), CFO, and staff regarding confirmation hearing testimony, sources and uses of funds (including est. of expense savings) and exit financing projections. Research into related issues.	0.6	\$ 240.00
01/18/10	AM	320	Correspondence with Controller regarding business plan. Search for correct file to provide for insurance Co.	0.3	\$ 120.00
Totals				19.7	\$ 7,930.00

By Professional:

SK	0.0	\$ -
LD	1.0	\$ 450.00
AM	18.7	\$ 7,480.00
RN	0.0	\$ -
PD	0.0	\$ -
DR	0.0	\$ -
Total	19.7	\$ 7,930.00

Clear Thinking Group

Detail billing record for client:

Expense Summary

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

Period: October 1, 2009 - January 27, 2010

EXPENSE SUMMARY BY PROFESSIONAL AND CATEGORY

Professional	Air Fare	Hotel	Meals	Auto Rental	Parking, Gas, Tolls	Mileage	Trans- portation	Admin	Total
SK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LD	\$ 244.20	\$ 277.75	\$ 14.09	\$ -	\$ 30.00	\$ 53.00	\$ 70.40	\$ -	\$ 689.44
AM	\$ 504.20	\$ 190.40	\$ 63.30	\$ 440.54	\$ 98.80	\$ 26.40	\$ -	\$ -	\$ 1,323.64
RN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PD	\$ 665.20	\$ 257.60	\$ 46.42	\$ 180.20	\$ 56.66	\$ 53.90	\$ -	\$ -	\$ 1,259.98
DR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL	\$ 1,413.60	\$ 725.75	\$ 123.81	\$ 620.74	\$ 185.46	\$ 133.30	\$ 70.40	\$ -	\$ 3,273.06
Conference Calls								\$ 3.95	\$ 3.95
Postage								\$ 133.47	\$ 133.47
Print/Scan/Copy Charges								\$ 218.34	\$ 218.34
TOTAL	\$ 1,413.60	\$ 725.75	\$ 123.81	\$ 620.74	\$ 185.46	\$ 133.30	\$ 70.40	\$ 355.76	\$ 3,628.82

Clear Thinking Group

Detail billing record for client:

Expense Detail

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

Period: October 1, 2009 - January 27, 2010

DATE	PROF	EXPENSE	EXPENSE DESCRIPTION	AMOUNT
01/06/10	ADMIN	Conference Calls	Conference Calls	\$ 3.95
		Conference Calls Total		\$ 3.95
11/19/09	ADMIN	FedEx	Fee Application Lawrence C. Gottlieb	\$ 8.28
11/19/09	ADMIN	FedEx	Fee Application Silverman Acampora	\$ 8.28
11/19/09	ADMIN	FedEx	Fee Application Colleen Cording	\$ 11.28
11/19/09	ADMIN	FedEx	Fee Application US Trustee	\$ 8.28
11/19/09	ADMIN	FedEx	Fee Application Hahn & Hessen LLP	\$ 8.28
12/03/09	ADMIN	FedEx	FedEx Charges Colleen Cording	\$ 11.28
12/03/09	ADMIN	FedEx	FedEx Charges Cooley Godward	\$ 8.28
12/03/09	ADMIN	FedEx	FedEx Charges Seren Nakano	\$ 8.28
12/03/09	ADMIN	FedEx	FedEx Charges Mark Indelicato	\$ 8.28
12/03/09	ADMIN	FedEx	FedEx Charges Silverman Acampora LLP	\$ 8.28
01/25/10	ADMIN	FedEx	FedEx Charges Fee Applications to Colleen Cording	\$ 9.43
01/25/10	ADMIN	FedEx	FedEx Charges Fee Applications to Larry Gottlieb	\$ 8.81
01/25/10	ADMIN	FedEx	FedEx Charges Fee Applications to Ronald J. Friedman	\$ 8.81
01/25/10	ADMIN	FedEx	FedEx Charges Fee Applications to Seren Nakano	\$ 8.81
01/25/10	ADMIN	FedEx	FedEx Charges Fee Applications to Mark Indelicato	\$ 8.81
		FedEx Total		\$ 133.47
10/30/09	ADMIN	Print/Scan/Copy Charges	Print/Scan/Copy Charges	\$ 88.38
11/30/09	ADMIN	Print/Scan/Copy Charges	Print/Scan/Copy Charges	\$ 25.56
12/30/09	ADMIN	Print/Scan/Copy Charges	Print/Scan/Copy Charges	\$ 88.38
01/31/10	ADMIN	Print/Scan/Copy Charges	Print/Scan/Copy Charges CTG Copier -	\$ 16.02
		Print/Scan/Copy Charges Total		\$ 218.34
10/06/09	PD	Air Fare	Southwest airfare from TPA to PVD roundtrip	\$ 665.20
10/13/09	AM	Air Fare	American - Rtrip - RDU/BDL (Hartford)	\$ 504.20
01/13/10	LD	Air Fare	Delta Airlines - One way - Tampa to New York LGA	\$ 114.60
01/14/10	LD	Air Fare	US Air - One way New York LGA - BOS	\$ 129.60
		Air Fare Total		\$ 1,413.60
10/06/09	PD	Auto Rental	Car rental from Hertz + PRP	\$ 180.20
10/16/09	AM	Auto Rental	Hertz - BDL airport - Hartford,CT - 4 days	\$ 440.54
		Auto Rental Total		\$ 620.74
10/06/09	PD	Hotel - Room	The Inn @ Woodstock Hill - 2 nights	\$ 257.60
10/15/09	AM	Hotel - Room	Comfort Inn - Dayville, CT - 2 nights	\$ 190.40
01/13/10	LD	Hotel - Room	Fairfield Inn - New York - 1 night - Court Preparation and Court hearing	\$ 277.75
		Hotel - Room Total		\$ 725.75
10/06/09	PD	Meals	PDiercks lunch @ Jessica Tuesdays	\$ 7.95
10/06/09	PD	Meals	PDiercks breakfast @ News Connection	\$ 2.29
10/06/09	PD	Meals	PDiercks dinner @ Palmieri's	\$ 10.80
10/07/09	PD	Meals	PDiercks dinner @ Thai Place	\$ 15.20
10/07/09	PD	Meals	PDiercks lunch @ Java Jive	\$ 6.89
10/08/09	PD	Meals	PDiercks breakfast @ Paradies Shops	\$ 3.29
10/13/09	AM	Meals	Lunch - Panera - Manchester, CT - Alan	\$ 10.15
10/13/09	AM	Meals	Dinner - Thai Place - Putnam, CT - Alan	\$ 14.70
10/13/09	AM	Meals	Bfast - RDU airport - Alan	\$ 9.34
10/14/09	AM	Meals	Dinner - Palmieris pizza - Putnam, CT - Alan	\$ 12.45
10/14/09	AM	Meals	Lunch - Java Jive - Woodstock, CT - Alan	\$ 8.45
10/16/09	AM	Meals	Bfast - BOS Airport, - Alan	\$ 8.21
01/13/10	LD	Meals	Pret A Manger - dinner	\$ 14.09
		Meals Total		\$ 123.81
10/01/09	AM	Mileage	Mileage - 16 miles to/from RDU airport	\$ 8.80
10/06/09	PD	Mileage	Parrish, FL to TPA roundtrip (98 miles)	\$ 53.90
10/13/09	AM	Mileage	Mileage - 16 miles to/from RDU airport	\$ 8.80
10/16/09	AM	Mileage	Mileage - 16 miles to/from RDU airport	\$ 8.80
01/14/10	LD	Mileage	Mileage to TPA airport and return to home (106 miles)	\$ 53.00
		Mileage Total		\$ 133.30
10/01/09	AM	Parking, Gas, Tolls	Parking RDU airport - 4 days	\$ 38.00
10/06/09	PD	Parking, Gas, Tolls	TPA parking	\$ 44.00

Clear Thinking Group

Detail billing record for client:

Expense Detail

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

Period: October 1, 2009 - January 27, 2010

DATE	PROF	EXPENSE	EXPENSE DESCRIPTION	AMOUNT
10/08/09	PD	Parking, Gas, Tolls	Rental car gas @ Sunoco	\$ 12.66
10/15/09	AM	Parking, Gas, Tolls	Gas - Gulf - Natick, MA	\$ 21.60
10/15/09	AM	Parking, Gas, Tolls	Toll - MA TPKE - Natick, MA	\$ 1.20
10/16/09	AM	Parking, Gas, Tolls	Parking RDU airport - 4 days	\$ 38.00
01/13/10	LD	Parking, Gas, Tolls	Tampa Airport - parking 2 days	\$ 30.00
		Parking, Gas, Tolls Total		\$ 185.46
01/13/10	LD	Transportation	Taxi - LGA to Hotel	\$ 32.00
01/14/10	LD	Transportation	Taxi - Court to LGA	\$ 38.40
		Transportation Total		\$ 70.40
Grand Total				\$ 3,628.82

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	\$32,035.00	\$25,628.00	\$6,407.00	\$2,672.00	\$2,672.00
November 1, 2009 through November 30, 2009	\$8,025.00	\$6,420.00	\$1,605.00	\$69.96	\$69.96
December 1, 2009 through December 31, 2009	\$9,205.00	\$7,364.00	\$1,841.00	\$132.78	\$132.78
January 1, 2010 through January 31, 2010	\$9,207.50	\$7,366.00	\$1,841.50	\$754.08	\$754.08
TOTAL 2ND INTERIM FEE APPLICATION	\$58,472.50	\$46,778.00	\$11,694.50	\$3,628.82	\$3,628.82

Exhibit D

SUMMARY OF COMPENSATION BY MONTH FOR FINAL COMPENSATION PERIOD

Period Covered	Fees Requested	Fees Paid or To Be Paid 95%	Holdback 5%	Expenses Requested	Expenses Paid or To Be Paid 100%
July 1, 2009 through July 31, 2009	\$123,652.50	\$117,469.88	\$6,182.63	\$15,069.31	\$14,945.22
August 1, 2009 through August 30, 2009	\$117,680.00	\$111,796.00	\$5,884.00	\$18,243.34	\$17,890.20
September 1, 2009 through September 30, 2009	\$115,565.00	\$109,786.75	\$5,778.25	\$15,249.53	\$15,118.44
TOTAL 1ST INTERIM FEE APPLICATION	\$356,897.50	\$339,052.63	\$17,844.88	\$48,562.18	\$47,953.86
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	\$32,035.00	\$25,628.00	\$6,407.00	\$2,672.00	\$2,672.00
November 1, 2009 through November 30, 2009	\$8,025.00	\$6,420.00	\$1,605.00	\$69.96	\$69.96
December 1, 2009 through December 31, 2009	\$9,205.00	\$7,364.00	\$1,841.00	\$132.78	\$132.78
January 1, 2010 through January 31, 2010	\$9,207.50	\$7,366.00	\$1,841.50	\$754.08	\$754.08
TOTAL 2ND INTERIM FEE APPLICATION	\$58,472.50	\$46,778.00	\$11,694.50	\$3,628.82	\$3,628.82
TOTAL FINAL FEE APPLICATION	\$415,370.00	\$385,830.63	\$29,539.38	\$52,191.00	\$51,582.68

Exhibit E

PROFESSIONAL SUMMARY FOR INTERIM COMPENSATION PERIOD

Clear Thinking Group

CONSULTANT SUMMARY

FOR SERVICES RENDERED

Period: October 1, 2009 - January 27, 2010

PROFESSIONAL	INITIALS	TITLE	RATE	HOURS	FEES
Lee Diercks	LD	Partner	\$450.00	4.4	\$1,980.00
Alan Minker	AM	Managing Director	\$400.00	87.4	\$34,960.00
Roxane Norris	RN	Consultant	\$275.00	27.4	\$7,535.00
Patrick Diercks	PD	Consultant	\$275.00	50.9	\$13,997.50
Grand Total				170.1	\$58,472.50
Blended Rate			\$343.75		

Exhibit F

PROFESSIONAL SUMMARY FOR FINAL COMPENSATION PERIOD

Clear Thinking Group

CONSULTANT SUMMARY

FOR SERVICES RENDERED

Period: July 1, 2009 - January 27, 2010

PROFESSIONAL	INITIALS	TITLE	RATE	HOURS	FEES
Stuart Kessler	SK	Partner	\$450.00	4.7	\$2,115.00
Lee Diercks	LD	Partner	\$450.00	89.0	\$39,262.50
Alan Minker	AM	Managing Director	\$400.00	468.3	\$187,320.00
Roxane Norris	RN	Consultant	\$275.00	156.5	\$43,037.50
Patrick Diercks	PD	Consultant	\$275.00	432.8	\$119,020.00
David Russo	DR	Analyst	\$150.00	164.1	\$24,615.00
Grand Total				1315.4	\$415,370.00
Blended Rate			\$315.77		

Exhibit G

PROJECT CODE SUMMARY FOR INTERIM COMPENSATION PERIOD

Clear Thinking Group

Project Summary

FOR SERVICES RENDERED

Period: October 1, 2009 - January 27, 2010

CODE	PROJECT	HOURS	FEES
110	Case Administration	3.5	\$ 1,350.00
120	Asset Analysis & Recovery	3.9	\$ 1,560.00
150	Creditors Committee	11.6	\$ 4,640.00
155	Court Hearings	3.1	\$ 1,395.00
160	Fee Applications	31.6	\$ 9,390.00
210	Business Operations	6.4	\$ 2,560.00
211	Financial Reports	18.4	\$ 7,250.00
230	Financing, DIP Negotiation, Use of Cash Collateral, etc.	51.3	\$ 15,395.00
240	Tax Issues	0.3	\$ 120.00
250	Real Estate	5.2	\$ 1,767.50
310	Claims Administration	15.1	\$ 5,115.00
320	Plan & Disclosure Statement	19.7	\$ 7,930.00
Total		170.1	\$ 58,472.50

Exhibit H

PROJECT CODE SUMMARY FOR FINAL COMPENSATION PERIOD

Clear Thinking Group

Project Summary

FOR SERVICES RENDERED

Period: July 1, 2009 - January 27, 2010

CODE	PROJECT	HOURS	FEES
110	Case Administration	19.5	\$ 7,472.50
111	SOFA Preparation	100.6	\$ 31,247.50
112	General Creditor Inquiries	94.1	\$ 33,685.00
113	Pleadings and Motions	9.0	\$ 2,962.50
120	Asset Analysis & Recovery	13.5	\$ 5,425.00
121	Accounts Receivable Collection	1.4	\$ 560.00
150	Creditors Committee	68.2	\$ 27,990.00
155	Court Hearings	13.8	\$ 6,210.00
160	Fee Applications	46.2	\$ 13,567.50
170	Applicant Retention Agreement Preparation	0.5	\$ 225.00
185	Leases & Contracts	11.5	\$ 3,900.00
195	Non-working Travel	3.5	\$ 787.50
210	Business Operations	91.5	\$ 31,415.00
211	Financial Reports	158.8	\$ 48,647.50
212	Vendor Issues	16.1	\$ 6,327.50
220	Employee Benefits & Pensions	2.0	\$ 800.00
230	Financing, DIP Negotiation, Use of Cash Collateral, etc.	112.1	\$ 36,360.00
240	Tax Issues	1.4	\$ 560.00
241	Utility Issues	7.4	\$ 2,510.00
250	Real Estate	18.5	\$ 5,912.50
310	Claims Administration	15.1	\$ 5,115.00
311	Reclamation Claims	17.8	\$ 5,145.00
311.1	Secured Creditors	0.4	\$ 160.00
320	Plan & Disclosure Statement	19.7	\$ 7,930.00
321	Business Plan	472.8	\$ 130,455.00
	Total	1315.4	\$ 415,370.00

Exhibit I

SUMMARY OF EXPENSES INCURRED DURING INTERIM COMPENSATION PERIOD

Clear Thinking Group

EXPENSE SUMMARY BY CATEGORY

Period: October 1, 2009 - January 27, 2010

EXPENSE CATEGORY	AMOUNT
AIR FARE	\$ 1,413.60
HOTEL	\$ 725.75
MEALS	\$ 123.81
AUTO RENTAL	\$ 620.74
PARKING, GAS, TOLLS	\$ 185.46
MILEAGE	\$ 133.30
TRANSPORTATION	\$ 70.40
CONFERENCE CALLS	\$ 3.95
POSTAGE	\$ 133.47
PRINT/SCAN/COPY CHARGES	\$ 218.34
TOTALS	\$ 3,628.82

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

Exhibit J

SUMMARY OF EXPENSES INCURRED DURING FINAL COMPENSATION PERIOD

Clear Thinking Group

EXPENSE SUMMARY BY CATEGORY

Period: July 1, 2009 - January 27, 2010

EXPENSE CATEGORY	AMOUNT
AIR FARE	\$ 20,919.99
HOTEL	\$ 13,357.43
MEALS	\$ 3,536.26
AUTO RENTAL	\$ 9,276.79
PARKING, GAS, TOLLS	\$ 1,955.60
MILEAGE	\$ 1,812.81
TRANSPORTATION	\$ 215.30
CONFERENCE CALLS	\$ 56.10
POSTAGE	\$ 175.25
PRINT/SCAN/COPY CHARGES	\$ 277.15
TOTALS	\$ 51,582.68

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