

Hearing Date: March 31, 2010 at 10:00 a.m.
Objection Deadline: March 24, 2010 at 4:00 p.m.

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Scouler & Company, LLC
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Financial Advisor for the Official Committee of Unsecured Creditors

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re

Case No. 09-14267 (BRL)

CRABTREE & EVELYN, LTD.,

Chapter 11

Debtor.

**FINAL APPLICATION OF SCOULER & COMPANY, LLC,
FOR ALLOWANCE OF COMPENSATION AND
REIMBURSEMENT OF EXPENSES INCURRED
FOR THE PERIOD JULY 21, 2009 THROUGH NOVEMBER 30, 2009**

SUMMARY SHEET

Name of Applicant:	SCOULER & COMPANY
Authorized to Provide Professional Services to:	The Official Committee of Unsecured Creditors
Date of Retention:	August 26, 2009 (effective July 21, 2009)
Period for which Compensation and Reimbursement of Expenses is Sought:	July 21, 2009 through November 30, 2009
Amount of Compensation sought as actual, reasonable and necessary:	\$427,435.75
Amount of Expense Reimbursement sought as actual, reasonable and necessary:	\$20,637.73

This is a **Final** application.

SUMMARY OF APPLICATIONS

PRIOR APPLICATIONS		REQUESTED		APPROVED			
<u>Date Filed</u>	<u>Period Covered</u>	<u>Fees</u>	<u>Expenses</u>	<u>Fees</u> (at 100%)	<u>Expenses</u> (at 100%)	<u>Fees Paid</u>	<u>Expenses Paid</u>
11/16/09	7/21/2009-9/30/2009	\$360,735.75	\$19,061.43	\$360,735.75	\$19,061.43	\$342,698.96	\$19,061.43
Outstanding 5% of fees:				\$18,036.79[1]	\$0		
CURRENT APPLICATION							
(Second Interim: October 1, 2009 - November 30, 2009)						<u>Fees Paid</u>	<u>Expenses Paid</u>
	10/1/2009 - 11/30/2009	\$66,700.00	\$1,576.30	\$0	\$0	\$53,360.00	\$1,576.30
Outstanding 20% of Fees:				\$13,340.00	\$0.00		
Grand Totals:		<u>\$427,435.75</u>	<u>\$20,637.73</u>	<u>\$360,735.75</u>	<u>\$19,061.43</u>		
Total Fees Outstanding				\$31,376.79			

[1] Pursuant to this Court's Order allowing interim compensation for professional services rendered and reimbursement of actual and necessary expenses incurred, dated December 22, 2009. The "Fees Payable" reflected a five percent (5%) holdback for all professionals and payment of the 5% holdback for the Professionals will be made upon further order of the Court.

SUMMARY OF CONSULTANTS

Current Period: October 1 –Nov. 30, 2009 / Final Period: July 21 – Nov 30,2009

Name of Professional	Position	Hourly Billing Rate	Total Billed Hours	Total Fees/Compensation	Hourly Billing Rate	Total Billed Hours	Total Fees/Compensation
		October 1, 2009 - November 30, 2009			July 21-2009 - November 30, 2009		
		Current Period	Current Period	Current Period	Final Period	Final Period	Final Period
Dan Scouler	Managing Principal	\$450	1.60	\$720.00	\$450	7.90	\$3,555.00
John Rudd	Principal	\$450	39.90	\$17,955.00	\$450	296.80	\$133,560.00
Al Kirchhein	Principal	\$450	3.10	\$1,395.00	\$450	68.50	\$30,825.00
Kern Gillette	Senior Consultant	\$450	105.30	\$47,385.00	\$450	384.80	\$173,160.00
Alex Strazzella	Senior Consultant	\$450	11.70	\$5,265.00	\$450	277.70	\$124,965.00
Christine Hedge	Consultant	\$450	4.90	\$2,205.00	\$450	67.70	\$30,465.00
Gillian Scouler	Consultant	\$450	23.30	\$10,485.00	\$450	29.60	\$13,320.00
Total:			189.80	\$85,410.00		1,133.00	\$509,850.00
Less Reduction of:			[1]	\$(18,710.00)		[2]	\$(82,414.25)
GRAND TOTAL:				\$66,700.00			\$427,435.75
Blended Rate:				\$351.42			\$377.26

[1] Reduction of fifteen percent (15%) and application of cap of \$66,700 for the Second interim period, per Agreement.

[2] Reduction of fifteen percent (15%) of fees for the first interim period totaling \$63,659.25, per Agreement.

SUMMARY BY PROJECT CATEGORY

Current Period: October 1 –Nov. 30, 2009 / Final Period: July 21 – Nov 30,2009

Project Category	Hourly Billing Rate	Total Hours	Total Fees	Hourly Billing Rate	Total Hours	Total Fees
	October 1, 2009 - November 30, 2009			July 21-2009 - November 30, 2009		
	Current Period			Final Period		
Business Analysis	\$450	0.00	\$0.00	\$450	320.30	\$144,135.00
Prepare for and Attend Committee Meetings and Discussions	\$450	56.10	\$25,245.00	\$450	141.70	\$63,765.00
Corporate Finance: DIP Financing	\$450	38.60	\$17,370.00	\$450	112.60	\$50,670.00
Proceeds from Waterfall Analysis	\$450	0.00	\$0.00	\$450	91.40	\$41,130.00
Disclosure Statement and Plan of Reorganization	\$450	5.90	\$2,655.00	\$450	82.70	\$37,215.00
Forensic Analysis	\$450	0.00	\$0.00	\$450	80.00	\$36,000.00
Review and Analysis of Related Party Transactions	\$450	0.00	\$0.00	\$450	75.60	\$34,020.00
Executory Contracts and Leases	\$450	0.00	\$0.00	\$450	48.90	\$22,005.00
Case Administration: Monthly Operating Reports	\$450	20.60	\$9,270.00	\$450	20.60	\$9,270.00
Liquidity Assessment	\$450	0.00	\$0.00	\$450	16.70	\$7,515.00
Prepare for and Attend Meetings with Debtor	\$450	13.50	\$6,075.00	\$450	13.50	\$6,075.00
Data Analysis	\$450	4.90	\$2,205.00	\$450	4.90	\$2,205.00
Exit Financing	\$450	4.40	\$1,980.00	\$450	4.40	\$1,980.00
Travel	\$450	15.10	\$6,795.00	\$450	86.00	\$38,700.00

Retention and Fee Matters	\$450	30.80	\$13,860.00	\$450	33.70	\$15,165.00
Total:		189.90	\$85,410.00		1,133.00	\$509,850.00
Less Reduction of:		[1]	\$(18,710.00)		[2]	\$(82,414.25)
GRAND TOTAL:			\$66,700.00			\$427,435.75
Blended Rate:			\$351.42			\$377.26

[1] Reduction of fifteen percent (15%) and application of cap of \$66,700 for the Second interim period, per Agreement.

[2] Reduction of fifteen percent (15%) of fees for the first interim period totaling \$63,659.25, per Agreement.

EXPENSE SUMMARY¹

Expense	
a. Airfare	\$579.60
b. Carfare	\$0.00
c. Courier Service	\$0.00
d. Hotel Charges	\$464.50
e. Telecommunications	\$409.34
f. Meals	\$0.00
g. Overnight Delivery Charges	\$0.00
h. Taxi Fare (s)	\$97.90
i. Teleconference	\$0.00
j. Parking	\$24.96
k. Telecopy Charges	\$0.00
l. Train Fare	\$0.00
m. Travel	\$0.00
TOTAL	\$1,576.30

¹ See Exhibit C for an itemization of expenses.

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**FINAL APPLICATION OF SCOULER & COMPANY, LLC,
FOR ALLOWANCE OF COMPENSATION AND
REIMBURSEMENT OF EXPENSES INCURRED**

FOR THE PERIOD JULY 21, 2009 THROUGH NOVEMBER 30, 2009

TO: THE HONORABLE BURTON R. LIFLAND
UNITED STATES BANKRUPTCY JUDGE

Scouler & Company, LLC (“Scouler” or “Applicant”), submits this application pursuant to Section 327 of the United States Code (the “Bankruptcy Code”) and in accordance with the procedures set forth in Sections 105(a) and 331 of the Bankruptcy Code and Bankruptcy Rule 2016(a) for the second allowance of interim compensation for the period of October 1, 2009 through November 30, 2009 (the “Second Interim Period”) and for a final allowance of compensation for the period July 21, 2009 through November 30, 2009 (the “Final Compensation Period”) and reimbursement of actual and necessary expenses in connection with services rendered on behalf of The Official Committee of Unsecured Creditors (the “Committee”) of Crabtree & Evelyn, LTD., Debtor (the “Debtor” or the “Company”), and in support thereof represents as follows:

1. Applicant maintains an office for the practice of financial consulting at 445 Park Avenue, New York, NY 10022.
2. Applicant was retained effective as of July 20, 2009 under the order authorizing the retention of Scouler as Financial advisors and, if needed, forensic accountants for the Committee pursuant to this Court's Order dated August 26, 2009, a copy of which is annexed hereto as Exhibit "A".
3. Pursuant to the terms of an Order Establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals dated July 29, 2009 (the "Monthly Fee Order"), the Debtor was authorized and directed to pay 80% of the fees and 100% of the expenses incurred during each month to the extent an objection has not be received after notice.
4. Applicant seeks a second interim and final allowance of compensation in the amount of \$66,700.00 for 189.80 hours of services rendered during the Second Interim Period, and allowance and reimbursement of \$1,576.30 for actual and necessary out-of-pocket expenses incurred in connection with such representation. The aggregate fees and expenses incurred during the Second Interim Period was \$68,276.30. Of that amount, Applicant has received aggregate payments of \$54,936.30, representing payments of \$53,360.00 and \$1,576.30 for the fees and expenses, respectively, incurred during the Second Interim Period. There currently remains outstanding and unpaid \$13,340 in fees incurred during the Second Interim Period.
5. Applicant also seeks final approval of the fees and expenses previously approved on an interim basis for the first interim period of July 21, 2009 through September 30, 2009 (the "First Interim Period") in the amounts of \$360,735.75 for 943.00 hours of services rendered, and \$19,061.43 for actual and necessary out-of-pocket expenses incurred in connection with such representation. Of the aggregate amount of \$379,797.18 for first interim compensation and expenses incurred by Applicant, Applicant has received payments totaling \$361,760.39, representing 100% of the expenses incurred and 95% of the fees, with a 5% holdback in the amount of \$18,036.79

imposed by the Court in the Order Allowing Interim Compensation filed on December 22, 2009.

OVERVIEW OF THE CASE

6. Pursuant to Local Bankruptcy Rule, the Firm hereby incorporates by reference the brief narrative history and discussion of the present posture of the case furnished in the First Application of Hahn & Hessen for Interim Approval of Compensation and Reimbursement of Expenses.

SERVICES RENDERED

A. Overview of the Value of the Services Rendered by Applicant to the Committee and the Debtor's Estate

7. Throughout this case, Applicant has played an active and pivotal role in rendering legal services necessary to assist the Committee with its responsibilities and duties. Applicant submits that its stewardship and analysis has resulted in the best possible maximization of creditor claim recovery and reorganization of the Debtor's Estate. Pursuant to the OUST Guidelines and Local Bankruptcy Rule, the Firm has classified all services performed for which compensation is sought for this period into one of fifteen (15) categories. The Firm attempted to place the services performed in the category that best relates to the service provided. However, because certain services may relate to one or more categories, services to one category may in fact be included in another category.
8. Scouler provided the analysis which allowed unsecured creditors to obtain a \$4 million increase in cash at confirmation over the original proposed Plan. Through Scouler's efforts and coordination with Committee counsel, we were able to obtain a superior result for the Unsecured Creditors.
9. In the Plan of Reorganization that was confirmed on January 14, 2010 the Unsecured Creditors were paid cash at confirmation of 45 cents on the dollar. This is a nine-fold improvement over the Debtor's initial cash offer and an impressive result compared to recoveries in other recent retail cases.

B. Specific Categories of Services Performed by Applicant to the Committee and Debtor's Estate during the Second Interim Period

10. During the Second Interim Period, the Applicant rendered a variety of services, including, but not limited to, services in the following major areas:

i. Case Administration: Monthly Operating Reports
Fees: \$9,270.00² Hours: 20.60

11. During the Second Interim Period, the services performed in this category were completed by Mr. Gillette and Mr. Strazzella, both consultants of Scouler & Company, LLC (Scouler) and primarily involved: (a) Review and analysis of the August and September Monthly Operating Reports, (b) preparation of questions for the Debtor's Financial Advisor regarding the MORs, (c) comparison work in preparation for MOR review, (d) analysis of the Debtors' historical and projected performance, (e) evaluation of the Debtor's financial position and financial statements, (f) report to and advise the Committee and its counsel on the stability of the Debtor and its ability to continue operating until a plan of reorganization is finalized. These activities served to enable Scouler & Company to perform a variety of analysis for the benefit of the Committee.

ii. Corporate Finance: DIP Financing
Fees: \$17,370³ Hours: 38.60

12. During the Second Interim Period, the services performed in this category were completed by Mr. Gillette, Mr. Strazzella, Ms. Hedge, and Ms. Scouler, all consultants of Scouler & Company, LLC (Scouler) and primarily involved:

(a) Review and analysis of the weekly DIP reports (b) Review of Debtor's financial projections, models, analyses, and other documents, to validate estimates of cash generation and cash flow projections; the reasonableness of its assumptions, review of the assets to be pledged as part of financing and review of the lender term sheet; prepare schedules and emails related to DIP financing; (c) advising the Committee on the DIP reports; (d) Creation of tracking models to measure current performance versus Debtor's

² Fees for the Second Interim Period are capped at \$66,700, per Agreement.

³ Fees for the Second Interim Period are capped at \$66,700, per Agreement.

multiple iterations of financial projections; and (e) Preparation of charts and other exhibits related to cash generation and cash flow projections, for use in the bi-weekly reporting to the Committee.

Scouler & Company advised and assisted the Committee regarding the assumptions of the financing structure, the adequacy of DIP facility, the risks associated with the financing, the impact of the financing on the success of the Debtor and in bankruptcy and ultimately its Plan.

iii. **Data Analysis**
Fees: \$2,205.00⁴ Hours: 4.90

13. During the Second Interim Period, the services performed in this category were completed by Mr. Rudd and Mr. Gillette, both consultants of Scouler & Company, LLC (Scouler) and primarily relate to: (a) Review of business plans, including adequacy of working capital, and cash flow budget, (b) complete AR analysis (c), report to and advise the Committee and its counsel on the relative short-term stability of the Debtor and its ability to continue operating until a plan of reorganization is confirmed.

These tasks enabled the Committee to monitor post-petition operating performance of the Debtor efficiently. Scouler & Company professionals were instrumental in keeping the Committee informed about the Debtor's financial situation and progress.

iv. **Disclosure Statement and Plan of Reorganization**
Fees: \$2,655.00⁵ Hours: 5.90

14. During the Second Interim Period, the services performed in this category were completed by Mr. Gillette and Mr. Scouler, both consultants of Scouler & Company, LLC (Scouler) and primarily related to the Debtor's Plan of Reorganization, including:

⁴ Fees for the Second Interim Period are capped at \$66,700, per Agreement.

⁵ Fees for the Second Interim Period are capped at \$66,700, per Agreement.

(a) review of the Debtor's plan of reorganization (b) analysis of the Debtor's counter offer and our recommended course of action to the Committee.

v. **Exit Financing**
Fees: \$1,980.00⁶ Hours: 4.40

15. During the Second Interim Period, the services performed in this category were completed by Mr. Strazzella and Mr. Gillette, both consultants of Scouler & Company, LLC (Scouler) and related to the (a) negotiation of an exit strategy, (b) analysis of the Debtor's exit financing projections and opportunities, (c) review and analysis of the term sheet.

vi. **Prepare for and Attend Meetings with Debtor**
Fees: \$6,075.00 Hours: 13.50

16. During the Second Interim Period, the services performed in this category were completed by Mr. Rudd, Mr. Kirchhein, and Mr. Strazzella, all consultants of Scouler & Company, LLC (Scouler) and primarily involved (a) preparation of analysis for Plan negotiations with the Debtor, (b) meeting with the Debtor's counsel and Debtor's Financial Advisors and Committee's counsel for the purposes of negotiations on behalf of the Committee, (c) review of the proposal from the Debtor in preparation for continued negotiations with the Debtor, (d) report to and advise the Committee and its counsel regarding Debtor's proposal.

vii. **Prepare for and Attend Committee Meetings and Discussions**
Fees: \$25,245.00⁷ Hours: 56.10

17. During the Second Interim Period, the services performed in this category were completed by Mr. Rudd, Mr. Strazzella, Mr. Gillette, Mr. Scouler, Ms. Hedge, all consultants of Scouler & Company, LLC (Scouler) and primarily involved: (a)

⁶ Fees for the Second Interim Period are capped at \$66,700, per Agreement.

⁷ Fees for the Second Interim Period are capped at \$66,700, per Agreement.

preparation and attendance on Committee conference calls and meetings; (b) preparation of bi-weekly reports for the Unsecured Creditor Committee; (c) communication with the Committee's counsel with respect to the Debtor's proposal and our response (d) advise the Committee on a response to the Debtor's proposal, (f) negotiations with the Debtor on behalf of the Committee with respect to the Debtor's proposal, (g) review of comparative data for purposes of settlement negotiations on behalf of the Committee.

Through this process, Scouler & Company was able to provide the Committee with the necessary information and interact with members of the Committee so they were able to better assess and determine the optimal outcome for the unsecured creditors. Scouler & Company professionals responded to information requests from the Committee's counsel and prepared reports, matrices and schedules to update the creditors specifically with respect to the Debtor's settlement proposals. Scouler & Company professionals closely monitored the Debtor's weekly operating results and developed an efficient process to analyze and distribute the results to the Committee. These tasks were intended to enable the Committee to monitor post-petition operating performance of the Debtor efficiently. Scouler & Company professionals were instrumental in keeping the Committee informed about the Debtor's financial situation and progress and keeping the Committee informed about the ongoing settlement negotiations.

viii. Travel
Fees: \$6,075.00⁸ Hours: 15.10

18. During the Second Interim Period, Mr. Rudd, a consultant of Scouler & Company, LLC (Scouler) traveled to and from meetings with counsel and the Committee in New York.

ix. Retention and Fee Matters
Fees: \$13,860.00⁹ Hours: 30.80

⁸ Fees for the Second Interim Period are capped at \$66,700, per Agreement.

⁹ Fees for the Second Interim Period are capped at \$66,700, per Agreement.

19. During the Second Interim Period, the services performed in this category were completed by Ms. Scouler, Mr. Rudd, Mr. Gillette, Mr. Strazzella, Mr. Scouler, all consultants of Scouler & Company, LLC (Scouler) and primarily involved: (a) preparing, assembling, reviewing, editing, formatting time and expense details for the First Interim Fee Application and monthly fee statements as is required under the Bankruptcy Code and the Bankruptcy Rules (b) commencing preparation of the second interim fee application.

APPLICANT'S COMPENSATION AND EXPENSES

20. Applicant was engaged in the performance of the foregoing services for a total of 189.80 hours from September 1, 2009 to through and including November 30, 2009. Based on Applicant's usual and normal time charges, the value for such services is \$66,700. Applicant believes this amount is fair and reasonable value for the services it rendered on behalf of the Committee.

21. The Cover Sheet to this application identifies the professionals performing services for which compensation is sought and their individual billing rates and hours expended. Applicant advises the Court that the hourly rates are customarily charged by Applicant and that they are no greater and, in most instances are considerably less than the rates charged by regional firms for equivalent work in other bankruptcy cases.

22. Appended to the application, as Exhibit "B" is a computer printout that presents a detailed narrative of Applicant's services during the Second Interim Period. The printout is taken from the daily timesheets maintained by all professionals as a routine business practice for the purpose of billing Applicant's clients. The printout describes the dates services were performed, the nature of the services performed and how much time was spent on each activity.

23. In connection with services rendered, Applicant incurred out-of-pocket disbursements totaling \$1,576.30. Applicant has maintained careful records of these expenditures,

which are detailed in Exhibit “B” and summarized in Exhibit “C” annexed herto. Applicants believes the disbursements were reasonable in amount and necessarily made.

FACTORS AFFECTING THE AWARDING OF FEES

(a) Objective Standards

24. Applicant is cognizant of the fee approval process, which necessarily begins with an examination of the nature and extent of the services rendered, referred to as the “time spent” standard. Therefore, a measure of the quantity of services must precede a determination of the value of these services.

25. As required by local rules, Applicant submits to this Court the prefixed Cover Sheet, which sets forth the individual billing rates applicable to the persons performing the services for which it seeks compensation. The average hourly rate recognizes the basic element underlying bankruptcy, i.e. the economy of administration. Applicant further advises the Court that the rates are no greater, and in most instances, considerably less than those being charged by other firms in other bankruptcy cases. The rates charged herein are customarily charged by Applicant and other similar firms for equivalent work.

26. Although Applicant believes that the complexity of the primary issues involved in this case required the attention of senior professionals, wherever possible Applicant has taken considerable care in assigning tasks to the most appropriate consultant for the task. The hourly blended rate in this case was considerably less than the standard hourly bill rate for the senior professionals involved in this case. Where possible, care has been taken to avoid unnecessary duplication of effort.

(b) Subjective Standards

27. One of the subjective factors to be considered by the Court in awarding fees is the quality of the consulting provided. Applicant believes that it has provided, and continues to provide, the Committee with the best consulting possible.

CONCLUSION

28. The major portion of the Applicant's extensive practice is specializing in financial consulting and forensic accounting on behalf of Unsecured Creditor Committees. The individual consultants performing the services for which Applicant seeks compensation are respected members in their field and are experts in the field of bankruptcy and financial consulting. Applicant believes that it has played a major role in successfully obtaining a superior result for the Unsecured Creditors.

WHEREFORE, Applicant respectfully requests that it be allowed compensation in the amount of \$66,700 for services rendered during the Second Interim Period and that it be allowed and reimbursed the sum of \$1,576.30 for its actual out-of-pocket expenses incurred in connection with the Second Interim Period. In addition, Applicant seeks approval of final compensation in the amount of \$427,435.75 for the services it has rendered as financial advisors for the Committee during the Final Compensation Period. Accordingly, in connection with its request for approval of its Final Compensation, Applicant requests payment of outstanding holdback and other unpaid fees in the amount of \$13,340 from the Second Interim Period and in the amount of \$18,036.79 with respect to the First Interim Period.

Dated: New York, NY

March 11, 2010

Scouler & Company, LLC
Financial Advisors for the Official
Committee of Unsecured Creditors of
Crabtree & Evelyn, Ltd.

By: Gillian Scouler
Scouler & Company, LLC
445 Park Avenue, 10th Floor
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(212) 362-1140 (telephone)
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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

IN RE

CASE NO. 09 - 14267 (BRL)
Chapter 11

CRABTREE & EVELYN, LTD.,

Debtor

CERTIFICATION AND AFFIDAVIT

STATE OF NEW YORK :

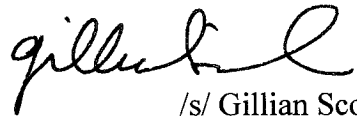
COUNTY OF NEW YORK :

I, GILLIAN SCOULER, hereby certify that:

1. I am a consultant of the firm of Scouler & Company, LLC, applicant (the “Applicant”) in the foregoing application for second interim and final allowance of compensation and reimbursement of expenses as financial advisor to the Committee herein (the “Application”).
2. I have read the Application and attest to the fact that the contents thereof are true and correct to the best of my knowledge, information and belief.
3. To the best of my knowledge, information and belief formed after reasonable inquiry, the Application complies with the mandatory guidelines set for fees and disbursements of professionals in the Southern District of New York (the “Guidelines”).
4. To the best of my knowledge, information and belief formed after reasonable inquiry, the fees and disbursements sought fall within the Guidelines.
5. The Debtor, through its counsel, and all other principal parties-in-interest have been provided with a copy of the Application contemporaneously with it being filed.
6. The fees and disbursements sought by Applicant are billed at rates no higher than and otherwise in accordance with the practices customarily employed by the

Applicant and generally accepted by Applicant's clients and approved in numerous prior applications for compensation submitted to the Bankruptcy Court.

7. To the best of my knowledge, information and belief, in providing a reimbursable service, Applicant does not make a profit on that service. In charging for a particular service, Applicant does not include in the amount for which reimbursement is sought the amortization of the cost of any investment, equipment or capital outlay. In seeking reimbursement for a service that Applicant justifiably purchased or contracted for from a third party, Applicants requests reimbursement only for the amount billed to Applicant by the third party vendor and paid by Applicant to such vendor.
8. No agreement or understanding in any form or guise has been made or exists between the Applicant and any other person for a division or sharing of compensation allowed or to be paid for services rendered in this proceeding.
9. No division of compensation shall be made by Applicant and no agreement prohibited by Section 155, Title 18 of the United States Code has been made.

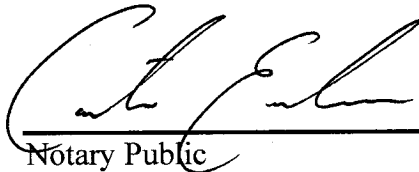


/s/ Gillian Scouler

Gillian Scouler

Sworn to before me this
11th day of March, 2010

KOSTADINOS ERACLEOUS
NOTARY PUBLIC, STATE OF NEW YORK
QUALIFIED IN QUEENS COUNTY
REG. # 01ER6210040
MY COMM. EXP. AUG. 10, 2013



Notary Public