



**SUMMARY OF PROFESSIONAL AND PARAPROFESSIONAL TIME**

<b>PROFESSIONALS</b>			
<u>Employee Name</u>	<u>Titles</u>	<u>Total Hours</u>	<u>Fees Billed in Application</u>
Feltman, James	Senior Managing Director	1.0	\$ 690.00
Fasel, Bill	Managing Director	144.5	93,925.00
Zoha, Todd	Senior Vice President	15.7	9,106.00
Thomas, Krysten	Vice President	9.5	4,940.00
Dhanani, Samir	Senior Associate	51.4	21,588.00
Bauck, Lyle	Senior Associate	7.8	2,730.00
Markin, Eric	Associate	25.9	4,921.00
		<u>255.8</u>	<u>137,900.00</u>
<b>PARAPROFESSIONAL</b>			
Beserra, Rebecca	Paraprofessional	18.7	\$ 2,805.00
Velasco, Jin	Paraprofessional	0.4	\$ 60.00
		<u>19.1</u>	<u>2,865.00</u>
<b>SUBTOTAL FEES</b>			<b>\$ 140,765.00</b>
Less: Voluntary Reduction (Employment Application) <sup>(1)</sup>			(842.00)
Less: Voluntary Reduction <sup>(2)</sup>			<u>(13,992.30)</u>
<b>TOTAL HOURS AND FEES REQUESTED</b>		<b><u>274.90</u></b>	<b><u>\$ 125,930.70</u></b>
<b>Total Hourly Blended Rate</b>		<b>\$ 458.10</b>	

(1) Voluntary reduction related to hours for preparation of the Second and Third Monthly Applications and the First Quarterly Fee Application.

(2) Pursuant to our Employment Application with respect to this engagement, all other services, as requested by the Debtors', and agreed to by MFC, shall be billed at the our normal and customary rates less a 10% discount to our fees as determined under the rate structure.

## COMPENSATION BY CATEGORY

<b>Time Category</b>	<b>Hours</b>	<b>Fees</b>
Bankruptcy Motions/Filings	24.4	\$ 10,855.00
Court Hearings and Committee Meetings	11.2	7,279.00
Disclosure Statement / Plan of Reorganization	29.0	18,794.00
Employment/Fee Applications (1)	23.4	3,521.00
Financial and Company Analysis	4.4	2,539.00
Liquidation Analysis	62.0	30,060.00
Meetings and Conference calls with Debtor's Representatives and Debtor's Counsel	8.5	5,370.00
Merger/Acquisition/Divestiture Analysis	90.5	55,175.00
Monthly Operating Reports	21.5	6,330.00
Voluntary Reduction		(13,992.30)

**274.9 \$ 125,930.70**

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<sup>(1)</sup> Fees net of voluntary reduction

In accordance with the Administrative Order, MFC seeks interim approval of the full amount of the fees and expenses requested in the above-referenced Monthly Fee Applications and authorization for the Debtors to pay the amounts requested in such Monthly Fee Applications in full.

WHEREFORE, after a hearing on the Application, MFC respectfully requests that the Court enter the attached order and grant the professional such other and further relief as is just and appropriate.

Dated: May 13, 2008

Respectfully submitted,



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FINANCIAL ADVISORS TO THE DEBTORS'