

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

In re)
)
) Chapter 11
Calpine Corporation, et al.,)
)
) Case No. 05-60200 (BRL)
Debtors.) Jointly Administered
)

**EIGHTH INTERIM AND FINAL APPLICATION OF KIRKLAND & ELLIS LLP, AS
ATTORNEYS FOR DEBTORS AND DEBTORS IN POSSESSION, FOR
COMPENSATION FOR PROFESSIONAL SERVICES RENDERED AND FOR
REIMBURSEMENT OF ACTUAL AND NECESSARY EXPENSES INCURRED FROM
DECEMBER 21, 2005 THROUGH JANUARY 31, 2008**

NAME OF APPLICANT:	KIRKLAND & ELLIS LLP
AUTHORIZED TO PROVIDE PROFESSIONAL SERVICES TO:	DEBTORS IN POSSESSION
DATE OF RETENTION:	RETENTION ORDER ENTERED JANUARY 25, 2006
PERIOD FOR WHICH COMPENSATION AND REIMBURSEMENT IS SOUGHT:	DECEMBER 21, 2005 THROUGH JANUARY 31, 2008
TOTAL CASE COMPENSATION (FEES AND EXPENSES):	\$92,763,431.73
FEES SOUGHT FOR STUB COMPENSATION PERIOD (10/1/07 - 1/31/08):	\$18,845,816.50
EXPENSES SOUGHT FOR STUB COMPENSATION PERIOD (10/1/07 - 1/31/08):	\$1,374,554.75
TOTAL FEES PREVIOUSLY REQUESTED AND AWARDED (12/21/05 - 9/30/07):	REQUESTED: \$68,907,256.00 AWARDED: \$68,907,256.00
TOTAL EXPENSES PREVIOUSLY REQUESTED AND ALLOWED (12/21/05 - 9/30/07):	REQUESTED: \$3,568,616.98 AWARDED: \$3,565,116.98
TOTAL FEES REQUESTED FOR UNPAID AMOUNTS:	\$8,360,240.15

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Counsel for the Reorganized Debtors

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

Kirkland & Ellis LLP (“K&E”), attorneys for the above-captioned reorganized debtors and debtors in possession (collectively, “Calpine”), submits this combined eighth interim and final fee application (the “Final Fee Application”) pursuant to sections 330 and 331 of title 11 of the United States Code, as amended by the Bankruptcy Abuse Prevention and Consumer Protection Act of 2005 (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), Rule 2016-1 of the Local Rules for the United States Bankruptcy Court for the Southern District of New York (the “Local Rules”), General Order M-

151, Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases (the “Local Guidelines”), the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals [Docket No. 0617] (the “Interim Compensation Order”), and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 effective January 30, 1996 (the “UST Guidelines,” collectively, with the Local Guidelines, the “Guidelines”), requesting: (a) final allowance of compensation for professional services and reimbursement of expenses for such services rendered to Calpine from December 21, 2005 through and including January 31, 2008 (the “Final Fee Period”) (including allowance and approval of compensation for professional services rendered to Calpine and for reimbursement of actual and necessary expenses incurred in connection with such services from October 1, 2007 through and including January 31, 2008 (the “Stub Compensation Period”)); and (b) for Calpine to be authorized to pay any unpaid amounts withheld per this Court’s instruction for compensation for professional services rendered to Calpine from December 21, 2005 through and including January 31, 2008 (the “Unpaid Amounts”).

In support of this Final Fee Application, K&E respectfully represents as follows:

JURISDICTION

1. The Court has jurisdiction over this matter pursuant to 28 U.S.C. § 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157 (b)(2).
2. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.
3. The statutory predicates for the relief requested herein are sections 330 and 331 of the Bankruptcy Code, Bankruptcy Rule 2016, Local Rule 2016-1, and the Guidelines. Pursuant to the Local Guidelines, a certification of compliance is attached hereto as **Exhibit A**.

BACKGROUND

4. On December 20, 2005 (the “Petition Date”), Calpine filed voluntary petitions for relief (the “Chapter 11 Cases”) under chapter 11 of the Bankruptcy Code. During these Chapter 11 Cases, Calpine operated its businesses and managed its properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. K&E has confirmed that, to date, Calpine has paid all quarterly fees due to the United States Trustee on a timely basis.

5. On June 20, 2007, Calpine filed its “waterfall” Joint Plan of Reorganization Pursuant to Chapter 11 Bankruptcy Code (the “Plan”), and accompanying Disclosure Statement for Calpine’s Joint Plan of Reorganization Pursuant to Chapter 11 Bankruptcy Code (the “Disclosure Statement”). Following subsequent amendments, the Court approved the Disclosure Statement and related solicitation materials on September 26, 2007.

6. Over the next two months, Calpine engaged in extensive negotiations with parties in interest to resolve numerous objections to the Plan and settle disputes related to Calpine’s enterprise value. On December 19, 2007, the Court approved a settlement of the various parties’ valuation dispute that established the reorganized Calpine enterprise value at \$18.95 billion and confirmed Calpine’s Sixth Amended Joint Plan of Reorganization.

7. Confirmation of the Plan kept Calpine on track to consummate an exit financing agreement that Calpine had valued at \$800 million, which was set to expire at the end of January 2008 (expiration of the exit financing commitment was subsequently extended to February 7, 2008). Calpine emerged from chapter 11 on January 31, 2008, the Plan’s effective date.

RETENTION OF KIRKLAND & ELLIS LLP

8. Pursuant to an order of this Court dated January 12, 2006 [Docket No. 0411] (the “Interim Retention Order”), Calpine was authorized to retain K&E as its attorneys to render legal services in the prosecution of the Chapter 11 Cases on an interim basis, with the retention to

become final following a hearing to consider any objections filed to Calpine's application for authority to employ K&E.

9. On January 25, 2006, the Court entered a final order approving the retention of K&E [Docket No. 605] (the "Final Retention Order"). Copies of the Interim Retention Order and the Final Retention Order are annexed hereto as **Exhibit B**. The Final Retention Order authorizes Calpine to compensate K&E at K&E's hourly rates charged for services of this type and to reimburse K&E for K&E's actual and necessary out-of-pocket expenses incurred, subject to application to this Court in accordance with the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the Local Rules, and the Guidelines.

10. Throughout the course of the Chapter 11 Cases, K&E has filed quarterly fee applications (collectively, the "Quarterly Fee Applications") covering the period from December 21, 2005 through and including September 30, 2007, each of which is covered by this Final Fee Application and incorporated by reference herein. In addition, this Final Fee Application includes the Stub Compensation Period, for which a Quarterly Fee Application was not filed.

THE FEE REVIEW COMMITTEE

11. On April 12, 2007, this Court entered an order establishing protocols for a joint fee review committee (the "FRC") to streamline the process of professional fee and expense review in Calpine's chapter 11 cases and to reduce administrative liabilities to Calpine's estates [Docket No. 4312]. On August 15, 2007, the FRC filed its report in connection with the Fifth Interim Fee Applications wherein it made certain recommendations regarding compensation of fees and reimbursement of expenses in Calpine's Chapter 11 Cases (the "FRC Report") [Docket No. 5638]. Pursuant to the FRC Report, professionals are required to certify the reasonableness of certain fees and expenses during each interim fee period. These charges include: (a) time billed by "transitory" timekeepers (meaning those timekeepers who bill fewer than five hours in

any given month); and (b) timekeepers who record time over 15 hours in any given day or over an average of 12 hours per business day in any given month. Professionals are also required to write off any time billed by summer associates, interns, or trainees.

12. Over the course of these Chapter 11 Cases, K&E has voluntarily waived \$2,173,204.80 in fees and \$330,635.75 in expenses. In addition, pursuant to the requests of the FRC appointed in these Chapter 11 Cases, K&E reduced its fee requests in its Quarterly Fee Applications by a total aggregate amount of \$60,000.00. In accordance with the FRC's request, K&E has again audited its fees and expenses for the Stub Compensation Period and issued a certification to the FRC (the "FRC Certification Letter"), a copy of which is attached hereto as **Exhibit C**. Pursuant to the FRC Certification Letter, K&E has voluntarily agreed to write off a total of \$20,000.00.

COMPENSATION REQUESTED

13. By this Final Fee Application, K&E requests approval of its fees and expenses for the entirety of Calpine's chapter 11 cases, including approval of the fees and expenses incurred during the Stub Compensation Period for which interim approval has not yet been received.

I. The Stub Compensation Period

14. As previously stated, K&E has not yet received interim approval of the fees and expenses incurred for professional services provided to Calpine during the Stub Compensation Period. For such period, K&E seeks final approval of the amounts of the fees and expenses requested.¹ Specifically, K&E seeks allowance of compensation for professional services rendered to Calpine during this period in the aggregate amount of \$18,845,816.50 and for

¹ For services rendered after the January 31, 2008 effective date of the Plan and pursuant to the terms of the Plan K&E intends to invoice Calpine directly without application to this Court or any holdback amount.

reimbursement of actual expenses incurred in connection with the rendition of such services in the aggregate amount of \$1,374,554.75, for a total award of \$20,220,371.25 for fees and expenses. This amount reflects the fact that, during the Stub Compensation Period, K&E voluntarily wrote off a total of \$323,856.00 in fees and \$102,519.50 in expenses (for a total reduction of \$426,375.50).

15. For the convenience of the Court and all parties in interest, attached hereto as **Exhibit D** is a summary schedule of the total amount of fees and expenses incurred under each internal K&E matter during the Stub Compensation Period. Further, attached hereto as **Exhibit E** is a billing summary for the Stub Compensation Period, setting forth the name of each attorney and paraprofessional for whose work on these Chapter 11 Cases compensation is sought, each attorney's year of bar admission and area of practice concentration, the aggregate time expended by each attorney and each paraprofessional, the hourly billing rate for each attorney and each paraprofessional at K&E's current billing rates, and an indication of the individual amounts requested as part of the total amount of compensation requested.

16. As set forth in **Exhibit D** and **Exhibit E**, during the Stub Compensation Period, K&E attorneys and paraprofessionals expended a total of 44,081.80 hours for which compensation is requested. The blended average hourly rate for attorneys and paraprofessionals was \$427.52. For attorneys, the blended hourly rate was \$486.34.

17. K&E regularly reviews its bills to ensure that Calpine were only billed for services that were actual and necessary. Moreover, in accordance with the Guidelines, K&E regularly reduces its expenses, particularly expenses related to travel and overtime meals. In particular, as has been K&E's practice in these Chapter 11 Cases, K&E capped all hotel charges incurred by K&E professionals at \$350.00 per night.

18. K&E also maintains computerized records of all expenses incurred in connection with the performance of professional services. A summary of the amounts and categories of expenses for which reimbursement is sought for the Stub Compensation Period by project category is attached hereto as **Exhibit F**. Copies of these computerized records in the format specified by the Guidelines will be furnished to the Court, the United States Trustee, and the FRC.

II. Final Fee Approval and Payment of the Unpaid Amounts

A. General Information

19. This Final Fee Application has been prepared in accordance with the Guidelines. K&E is only seeking compensation for services rendered to Calpine and its estates for the Final Fee Period in connection with these Chapter 11 Cases.

20. For the convenience of the Court and all parties in interest, attached hereto as **Exhibit G** is a summary schedule of the total amount of fees previously approved by the Court through the Interim Fee Orders for compensation incurred during the period from December 21, 2005, through and including September 30, 2007, and the amount of the Unpaid Amounts maintained as part of each Interim Fee Order. In addition, **Exhibit G** reflects the fees requested and received for services rendered during the Stub Compensation Period and the Unpaid Amounts amount maintained for such period. Attached hereto as **Exhibit H** is a summary schedule of the total amount of fees and expenses incurred under each internal K&E matter during the Final Fee Period.

21. During the Final Fee Period, K&E incurred \$87,820,260.00 in fees for legal services provided to and on behalf of Calpine and \$4,943,171.73 in out-of-pocket expenses incurred in connection with such services. Additionally, K&E has already received, pursuant to the Guidelines, a total of \$80,317,687.84 for legal services provided to Calpine and

\$4,543,171.73 for expenses incurred in connection therewith. In accordance with the Guidelines, the Interim Compensation Order, and agreements with the United States Trustee and the FRC, such payments represent approximately 92.0% of K&E's legal fees and 92.0% of K&E's out-of-pocket expenses incurred during the Final Fee Period.

22. The Unpaid Amounts, in an aggregate amount of approximately \$7 million and representing approximately 8.0% of K&E's legal fees incurred during the Final Fee Period, has been held back pursuant to the Guidelines, the Interim Compensation Order, and agreements with the United States Trustee and the FRC. Through this Final Fee Application, K&E seeks final approval of all fees and expenses incurred during these Chapter 11 Cases in connection with professional services provided to Calpine and also requests that the Court authorize Calpine to release and pay the Unpaid Amounts to K&E.

23. K&E maintains computerized records of the time expended in the rendition of the professional services required by Calpine and its estates. These records are maintained in the ordinary course of K&E's practice. For the convenience of the Court and all parties in interest, attached hereto as **Exhibit I** is a billing summary for the Final Fee Period, setting forth the name of each attorney and paraprofessional for whose work on these Chapter 11 Cases compensation is sought, each attorney's year of bar admission and area of practice concentration, the aggregate time expended by each attorney and each paraprofessional, the hourly billing rate for each attorney and each paraprofessional at K&E's current billing rates, and an indication of the individual amounts requested as part of the total amount of compensation requested.

24. K&E also maintains computerized records of all expenses incurred in connection with the performance of professional services. A summary of the amounts and categories of expenses for which reimbursement is sought for the Final Fee Period, by project category, is

attached hereto as **Exhibit J**. Copies of these computerized records in the format specified by the Guidelines will be furnished to the Court, the United States Trustee, and the FRC.

B. *A Description of the Services Rendered by K&E*

25. Calpine's Chapter 11 Cases comprised one of the largest and most complex reorganizations in history. Calpine's organizational and capital structure is exceptionally large and complex, consisting of more than 400 entities and multiple layers of approximately \$17 billion in funded debt. During Calpine's more than two year stay in Chapter 11, K&E was required to exert truly extraordinary efforts and represent Calpine's interests literally around the clock, seven days a week, utilizing virtually every section of the Bankruptcy Code. In the following narrative section of this Final Fee Application, K&E recaps its representation of Calpine in these Chapter 11 Cases through, among other things, makewhole and related claims litigation with multiple series of bondholders, coordination of Calpine's restructuring with the insolvency proceedings of certain of its Canadian affiliates, negotiation and approval of a highly complex, multi-billion dollar settlement of intercompany claims between Calpine and its Canadian affiliates, refinancing of Calpine's \$5 billion debtor-in-possession credit facility and resultant litigation, litigation regarding the jurisdiction of the Federal Energy Regulatory Commission ("FERC") over certain of Calpine's contracts, many sales of underutilized or unprofitable assets and subsidiaries of Calpine, the plan of reorganization and exit process including preparation for a complex, contested valuation hearing, and the claims allowance process. K&E then illustrates how the services it performed were appropriate given the demands of this case.

C. *Narrative of the Chapter 11 Cases*

26. In the early morning of December 20, 2005, Calpine Corporation and 273 of its wholly-owned direct and indirect subsidiaries ("Calpine") filed voluntary petitions for Chapter

11 relief and began what has become one of the largest and most complex Chapter 11 reorganizations in United States history. The Chapter 11 Cases were the largest filed in 2005 and one of the 10 largest chapter 11 cases ever filed. On that day, K&E guided Calpine into Chapter 11 to ensure the softest landing possible. And from that day forward, K&E continuously worked with Calpine and its employees, creditors, and other stakeholders to successfully restructure almost every aspect of the energy company's business and create a platform for a feasible business plan. Finally, after just over two years of operating under Chapter 11 protection, Calpine has emerged from bankruptcy as an industry leader and is projected to be able to make a near full payout to unsecured creditors.

27. Calpine's two-year Chapter 11 case generally can be divided into four phases: (1) stabilizing Calpine's operations; (2) developing a comprehensive business plan; and (4) confirming a plan of reorganization and exiting bankruptcy. As with most Chapter 11 reorganizations, each phase of Calpine's restructuring was filled with complex disputes and issues, some of which were to be expected in a large Chapter 11 case, but others that clearly could not have been anticipated. However, at each step of the way, K&E assisted Calpine in formulating creative and novel solutions to complex problems and preparing to litigate, if necessary, a variety of factual and legal issues.

Phase 1 - Stabilizing Calpine's Operations

28. The first days of Calpine's Chapter 11 reorganization were among the most important of the entire bankruptcy case. When Calpine filed for Chapter 11 reorganization on December 20, 2005, it was facing significant, immediate liquidity needs. With little access to the capital markets, diminishing available liquidity, and over \$17 billion in current debt obligations, Calpine's financial condition was nothing short of critical.

29. Thus, the first step to restoring Calpine's financial stability was obtaining sufficient liquidity to run the business while Calpine undertook a massive restructuring. K&E represented Calpine in negotiating with various potential debtor-in-possession ("DIP") lenders to obtain the best possible deal for Calpine. Ultimately, Calpine was able to secure final approval of a \$2.0 billion DIP facility. K&E assisted Calpine with documenting and consummating the DIP facility and on January 26, 2006, this Court approved that facility on a final basis.

30. Further, to ensure a seamless entry into Chapter 11 and to minimize disruption to Calpine's ongoing business, Calpine also sought relief from this Court on the Petition Date to facilitate the continued operation of its business in the ordinary course. To this end, K&E worked with Calpine to obtain authority to, among other things, pay the prepetition claims of critical vendors, continue its prepetition insurance programs, and continue to honor and enter into new trading contracts critical to Calpine's operations. Calpine also sought authority to pay prepetition employee wages and benefits and continue honoring certain of Calpine's employee benefit and incentive programs. In total, K&E submitted 21 first day motions on Calpine's behalf to ensure that Calpine's operations would run smoothly in Chapter 11. Some of these motions ended up being the subject of significant negotiation, including Calpine's request for authority to obtain post-petition financing and to utilize cash collateral.

Phase 2 - Execution of Restructuring Initiatives

31. As part of Calpine's efforts to effectuate a financial and operational turnaround, Calpine executed multiple restructuring initiatives during its Chapter 11 Cases. These initiatives included:

- *Replacement DIP Financing.* In an effort to reduce its debt obligations and replace higher interest-rate debt with lower-interest rate debt, Calpine sought and received authority to enter into a \$5 billion replacement DIP facility in the first quarter of 2007. K&E assisted Calpine with the negotiation and approval of the replacement DIP facility, which included defending against multiple appeals of the order

approving the replacement DIP facility and negotiating certain claims settlements related to the repayment of certain debt obligations with the proceeds of the replacement DIP facility.

- *Asset Dispositions.* A central part of Calpine's restructuring efforts involved the analysis and rationalization of the company's asset portfolio. In particular, since the Petition Date, Calpine, with K&E's assistance, has sold, made arrangements to sell, or otherwise restructured a significant number of its large assets, consolidated businesses, equity investments and other miscellaneous assets to reduce debt, raise capital and dispose of idle or non-core assets. Specifically, Calpine has sold or otherwise divested itself of more than 15 projects that it determined would not add value to the company as a whole. K&E assisted Calpine with the marketing of such assets, the negotiation of the sale documents, as well as obtaining the necessary approvals to effectuate such sales.
- *Debt Restructuring Initiatives.* To reduce Calpine's monthly debt obligations, Calpine sought in early 2006 to repay its first lien debt using proceeds from asset dispositions and funds from the company's original DIP facility. K&E assisted Calpine in seeking Bankruptcy Court approval to repay the first lien debt and further assisted in handling the multiple appeals and negotiations regarding the prepayment that resulted from the request. K&E later assisted Calpine in ultimately settling the claims of the first lien debtholders that resulted from the prepayment and seeking court approval of that settlement. Repayment of the first lien debt in June 2006 resulting in savings to Calpine of approximately \$1.65 million per month.
- *Executory Contracts.* In conjunction with Calpine's overall asset rationalization efforts, Calpine, with the assistance of K&E and its other professionals, engaged in a comprehensive process to analyze and evaluate its portfolio of thousands of executory contracts and unexpired leases. This process including analyzing the economics of each contract or lease and determining whether such contract or lease was a candidate for assumption, rejection, or potential renegotiation. During the Chapter 11 Cases, K&E assisted Calpine with the assumption and rejection of thousands of executory contracts and leases, some of which resulted in litigation and contested hearings. Calpine also sought during the Chapter 11 Cases to reject certain contracts potentially subject to FERC jurisdiction. The attempted rejection of these contracts resulted in hotly contested litigation that was ultimately appealed to the Second Circuit. K&E represented Calpine in these matters and was responsible for briefing the arguments and participating in oral argument in front of the Second Circuit regarding FERC's jurisdiction over these contracts. To the extent necessary, K&E attorneys also worked with Calpine to develop alternative contract rejection strategies related to these energy agreements and negotiate settlements arising out of such purported rejections. K&E also assisted Calpine with the renegotiation of hundreds of executory contracts and unexpired leases, many of which were critical to improving profitability and cash flow at certain of Calpine's projects. Finally, in connection with the process of plan confirmation, K&E assisted Calpine in reviewing and preparing various schedules filed with the Plan for contract/lease assumption, rejection,

conditional assumption, and repudiation and tailored relevant Plan provisions to address particular contract and lease issues impacting Calpine.

- *Canadian Settlement.* A large part of Calpine's restructuring efforts involved the cross-border issues relating primarily to the group of nine Canadian Calpine affiliates that filed separate bankruptcy cases under the Companies' Creditors Arrangement Act in the Court of Queen's Bench in Calgary, Alberta, Canada. Throughout the cases, K&E monitored and, where necessary, participated in the Canadian insolvency proceedings to ensure that Calpine's interests in those proceedings are protected. Furthermore, K&E was heavily involved with the development and negotiation of a highly complex, multi-billion dollar global resolution of all cross-border issues between Calpine's domestic and Canadian affiliates which required approval of both the U.S. Bankruptcy Court and the Canadian Court. K&E also assisted Calpine with the negotiation and approval of various related settlements involving cross-border claims.
- *Employment and Compensation Matters.* During the Chapter 11 Cases, Calpine developed new broad-based incentive and severance programs for its employees. As a result of the changes to the law regarding bonus programs to employees under BAPCPA, K&E spent significant time advising Calpine regarding the legality of its newly formed incentive and benefit programs and was instrumental in the development, negotiation, and approval of such programs. In addition, Calpine implemented post-emergence management and director equity incentive programs in connection with the Plan. K&E provided support to Calpine in crafting the equity incentive programs and gathering support for such programs from Calpine's various constituencies.
- *Claims Administration.* Calpine had thousands of proofs of claims filed against it during the Chapter 11 Cases, totaling in the billions of dollars in claims. During the case, K&E worked with Calpine to resolve as many claims as possible during the pendency of the Chapter 11 Cases. Acting on Calpine's behalf, K&E worked vigorously to reconcile claims on an expedited basis, objected to thousands of proofs of claim, and successfully reduced or expunged a total of approximately \$85 billion in claims, reducing the total amount of the claims pool by nearly 75%.

Phase 3 - Development of a Business Plan

32. Since the inception of the Chapter 11 Cases, it was a paramount goal of Calpine to formulate a comprehensive business plan that would serve as the platform for Calpine's Plan and post-bankruptcy business operations. After dealing with the immediate need to stabilize its operations and initiate restructuring initiatives to reduce its debt obligations and streamline its businesses after the Petition Date, Calpine began the tremendous task of creating its business

plan. Working with K&E and its other professionals, Calpine conducted the initial roll-out of its business plan in December 2006, and thereafter continued to further refine and develop the business plan with the assistance and input of its advisors and constituents through a series of due diligence meetings. The business plan was substantially completed by third quarter of 2007, and played a significant role in development of the Plan. Throughout the process of developing the business plan, K&E played a critical support role in assisting Calpine with communications with its constituents, advising Calpine regarding the impact of its business plan on the Chapter 11 Cases, and, to the extent necessary, assisting Calpine with the effectuation of its business plan through appropriate legal representation.

Phase 4 - Development and Confirmation of the Plan of Reorganization

33. As Calpine neared completion of its various restructuring initiatives and finalized the details of its comprehensive business plan, K&E turned its attention towards facilitating Calpine's accelerated exit from Chapter 11, made necessary by two independent forces: (a) amendments to the Bankruptcy Code required the filing of a plan of reorganization no later than 18 months after the Petition Date (which date was June 20, 2007); and (b) the preservation of Calpine's valuable exit facility required exit from bankruptcy no later than January 31, 2008. Thus, to comply with these separate and critical deadlines, K&E established an aggressive schedule for filing the Plan and Disclosure Statement, obtaining approval of the Disclosure Statement and solicitation materials, soliciting acceptance of the Plan, and confirming the Plan.

34. In compliance with the Bankruptcy Code's timing requirements, K&E filed Calpine's initial Plan and Disclosure Statement on June 20, 2007. In the months leading up to the disclosure statement hearing, K&E attorneys worked virtually around the clock to build consensus by negotiating, drafting, and filing the first, second, third, and fourth amended Disclosure Statement and Plan. In particular, K&E professionals engaged in numerous

discussions with the official committee of unsecured creditors (the “Creditors’ Committee”), the official committee of equity security holders (the “Equity Committee”), other stakeholders, and Calpine’s other professionals regarding comments to Calpine’s Disclosure Statement and Plan. Due to the complexities of these cases—from Calpine’s highly intricate corporate and capital structure to the number of different stakeholders involved—these efforts required substantial outlays of time from K&E professionals. During this time, K&E also assisted Calpine in evaluating potential alternatives to its “waterfall” Plan, including a potential rights offering and various sale structures.

35. To further prepare for confirmation, K&E assisted Calpine in finalizing a commitment for an amended and upsized exit facility from Goldman Sachs, Credit Suisse, Deutsche Bank, and Morgan Stanley that would provide for up to \$8 billion in secured financing, some \$3 billion more than the previous exit facility, on terms that Calpine viewed as favorable, particularly based on subsequent turbulence in the capital markets. Moreover, K&E provided services to Calpine in the development of the necessary governance documents for exit from bankruptcy including amended charters, bylaws, a registration rights agreement, and related agreements related to implementation of the Plan.

36. The Disclosure Statement was approved on September 26, 2007. After obtaining the Bankruptcy Court’s approval, K&E assisted Calpine with coordinating and monitoring the solicitation process. As confirmation neared, K&E continued to advise Calpine on the impact of the voting results and worked to resolve the more than fifty objections to confirmation of the Plan filed by various parties. On a parallel track, K&E worked tirelessly to prepare Calpine for what was expected to be heavily contested valuation hearing in connection with confirmation. This included negotiation and drafting of a confirmation discovery schedule and a protective

order to ensure that discovery could occur in an orderly and expedited fashion, while preserving the confidentiality of sensitive business information. K&E also worked extensively with Calpine's management, employees, and professional advisors to collect and process documents relevant to confirmation discovery issues. Finally, K&E attorneys also prepared discovery for 17 different counterparties that were potential objectors to the Plan. In the end, however, Calpine reached a deal with the Equity Committee and Creditors' Committee regarding the enterprise valuation of Calpine eliminating the need to present witness testimony at a contested hearing and significantly reducing the number of outstanding objections to the Plan.

37. K&E presented Calpine's Plan to this Court at the December 19, 2007 having consensually resolved more than fifty objections to the Plan prior to the confirmation hearing. At the confirmation hearing, only one objection remained outstanding, and it was subsequently overruled. At the conclusion of the confirmation hearing, the Bankruptcy Court announced that it would confirm Calpine's Plan and on that same day, entered an order confirming the Plan. And finally, after over two years in bankruptcy, Calpine emerged from Chapter 11 on January 31, 2007.

38. As stated in press releases and on the record in Court, Calpine projects to pay nearly one hundred cents on the dollar to its unsecured claimants, and, as a result of the settlement regarding valuation, was also able to provide some residual value to its equity holders. K&E submits that the unquestioned success of the Chapter 11 Cases was due, in part, to its zealous and assiduous representation of Calpine in nearly every aspect of its restructuring.

* * *

39. In addition to the specific successes discussed above, K&E assisted Calpine with the day to day administration of its Chapter 11 Cases—a significant undertaking in light of the size and complexity of the cases. For instance, K&E coordinated with Calpine to keep all

parties-in-interest fully informed as to the status of Calpine's reorganization on a "real-time" basis and required often daily communications with the various official and unofficial committees formed in the Chapter 11 Cases, countless other stakeholders, professionals, employees, as well as the Bankruptcy Court and the United States Trustee. This aspect of K&E's services also included monitoring the progress of Calpine's bankruptcy case and other related litigation, monitoring the docket to track the thousands of pleadings and other papers filed during the cases, organizing a monthly agenda for omnibus hearings, preparing for omnibus hearings, developing and maintaining comprehensive work-in-progress reports to track the multitude of key work streams, and compiling monthly status and operating reports for the benefit of this Court and all other interested parties. These efforts collectively helped ensure that the representation of Calpine was comprehensive and diligent, and that, despite the incredible size and complexity of the Chapter 11 Cases, no matters or issues failed to receive the proper consideration and action, if required.

40. With K&E's guidance, Calpine was able to use the Chapter 11 process to position itself to compete with the best energy companies and confront the challenges of a volatile industry. Over the past two years, Calpine has, among other steps: significantly reduced its average annual costs; substantially deleveraged its balance sheet; strengthened its operating assets while eliminating unprofitable services; restructured its fleet of power plants to focus on profitable operations and geographic regions; and significantly increased the productivity of all its assets. All of this and more could not have been achieved without the dedicated assistance of K&E. Overall, K&E's services to Calpine and its stakeholders were a key reason why this Chapter 11 reorganization ran as smoothly as it did.

K&E’S REQUESTED COMPENSATION AND REIMBURSEMENT SHOULD BE ALLOWED

I. Applicable Law

41. 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 also 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, 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; and
- (E) 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).

II. The Services Provided by K&E Were Reasonable and Necessary

42. A close look at the services performed by K&E during the course of these Chapter 11 Cases makes clear that K&E used the vast legal expertise of its diverse practice groups in an efficient and effective manner to achieve extraordinary results for the Debtors. K&E respectfully

submits that the services for which it seeks compensation in this Final Fee Application were, at the time rendered, necessary for and beneficial to Calpine and its estates and were rendered in order to protect and preserve Calpine's estates. K&E further believes that the services rendered to Calpine were performed economically, effectively, and efficiently and the results obtained to date have benefited not only Calpine, but also Calpine's estates and the unsecured creditor body as a whole.

43. During the course of the Chapter 11 Cases, K&E's hourly billing rates for attorneys ranged from \$240 to \$975. The hourly rates and corresponding rate structure utilized by K&E in these Chapter 11 Cases are equivalent to the hourly rates and corresponding rate structure predominantly used by K&E for restructuring, workout, bankruptcy, insolvency and comparable matters, and similar complex corporate, securities, and litigation matters whether in court or otherwise, regardless of whether a fee application is required. These rates and rate structure reflect that such particular matters are typically national in scope and typically involve great complexity, high stakes, and severe time pressures.

44. Moreover, K&E's hourly rates are set at a level designed to compensate K&E fairly for the work of its attorneys and paraprofessionals and to cover certain fixed and routine overhead expenses. Hourly rates vary with the experience and seniority of the individuals assigned. These hourly rates are subject to periodic adjustments to reflect economic and other conditions and are consistent with the rates charged elsewhere.

45. The great majority of the services performed by partners and associates of K&E were rendered by K&E's Restructuring Group. K&E has a practice in this area and enjoys a national and international reputation for its expertise in financial reorganizations and restructurings of troubled companies, with approximately 100 attorneys specializing in this area

of law. The attorneys at K&E have represented either the debtor or the creditors' committee or have acted as special counsel in such chapter 11 cases as Sea Containers Ltd.; Dura Automotive Systems, Inc.; Tower Automotive, Inc.; Solutia, Inc.; Collins & Aikman Corp.; NRG Energy, Inc.; Conseco, Inc.; United Air Lines, Inc.; Allegiance Telecom, Inc.; AT&T Latin America Corp.; Williams Communications Group, Inc.; Combustion Engineering, Inc.; Cable & Wireless USA, Inc.; Fleming Companies, Inc.; National Equipment Services, Trans World Airlines, Inc.; Exide Technologies; Polymer Group, Inc.; Iridium Operating LLC; Telegroup, Inc.; Chiquita Brands, Inc.; Dade Behring, Inc.; United Artists Theatre Company; The Babcock & Wilcox Company; W.R. Grace & Co.; USG Corporation; Quality Stores, Inc.; Armstrong World Industries, Inc.; AmeriServe Food Distribution, Inc.; Harnischfeger Industries, Inc.; Gaylord Container Corp.; Teligent, Inc.; Maruko Inc.; Carolco Pictures, Inc.; Store of Knowledge, Inc.; Zenith Electronics Corporation; and Dow Corning Corporation. As a consequence, K&E has brought to these Chapter 11 Cases a particularly high level of expertise, which inured to the benefit of Calpine, its estates, and all parties in interest.

46. In addition, K&E's work was done efficiently; the work conducted was carefully assigned to appropriate attorneys or paraprofessionals according to the experience and level of expertise required for each particular task. K&E's billing efficiency is further illustrated by the ratio of partner to associate and of counsel fees accrued during these Chapter 11 Cases. In particular, K&E utilized its restructuring associates and of counsel (with on average lower billing rates) to perform myriad day-to-day tasks to pass on a lower overall cost to Calpine. Where appropriate, K&E partners played more of an active, hands-on role to ensure that Calpine would have immediate access to certain specialized expertise that only experienced K&E partners could

deliver. This was particularly true in specialized practice areas outside of K&E's restructuring practice.

47. As demonstrated above, K&E's strategic staffing ensured that Calpine was receiving the most cost-effective representation during the course of these Chapter 11 Cases. In sum, K&E attorneys worked a total of 163,210.80 hours and paraprofessionals worked a total of 37,752.80 hours, accounting for 81% and 19% respectively of the total time billed by K&E attorneys and paraprofessionals in these Chapter 11 Cases. Overall K&E attorneys and paraprofessionals billed a total of 200,963.60 hours in these Chapter 11 Cases, at an average hourly rate of \$437.00.

48. The overall amount of professional fees in these cases is no doubt substantial. However, putting these numbers in their proper context—one of the largest Chapter 11 cases of all time—the overall amount of compensation requested by all professionals is well within the expected range of reasonableness. Thus, K&E respectfully submits that the professional services rendered by K&E on behalf of Calpine and its estates during the Chapter 11 Cases were necessary and appropriate given the complexity of these Chapter 11 Cases, the time expended by K&E, the nature and extent of K&E's services rendered, the value of K&E's services, and the costs of comparable services outside of bankruptcy, which are the relevant factors set forth in Section 330 of the Bankruptcy Code, and thus should be approved.

E. *Actual and Necessary Expenses Incurred by K&E*

49. As set forth in **Exhibit G** attached hereto, K&E has incurred a total of \$4,943,171.73 in expenses on behalf of Calpine providing professional services during the Chapter 11 Cases. K&E charges external copying and computer research at the provider's cost without markup. Each of these categories of expenses does not exceed and, in some instances, is well below the maximum rate set by the Guidelines. These charges are intended to cover K&E's

direct operating costs, which costs are not incorporated into the K&E hourly billing rates. Only clients who actually use services of the types set forth in **Exhibit G** of this Final Fee Application are separately charged for such services. The effect of including such expenses as part of the hourly billing rates would impose that cost upon clients who do not require extensive photocopying and other facilities and services.

50. The time constraints imposed by the circumstances of these Chapter 11 Cases required K&E attorneys and other employees to devote time during the evenings and on weekends to perform legal services on behalf of Calpine. These services were essential to meet deadlines, timely respond to inquiries on a daily basis from various creditors and other parties in interest, and to satisfy the demands of Calpine's businesses and ensure the orderly administration of its estates. Consistent with firm policy, as further disclosed in the K&E retention application, attorneys and other K&E employees who worked late in the evenings or on weekends were reimbursed for their reasonable meal and transportation costs. K&E's regular practice is not to include components for those charges in overhead when establishing billing rates, but rather to charge its clients for these and all other out-of-pocket disbursements incurred during the regular course of the rendition of legal services. The reimbursement amounts do not exceed those set forth in the Guidelines.

51. In addition, due to the location of Calpine's businesses, creditors, and other parties in interest in relation to K&E's offices, frequent long distance telephone conferences were required. On many occasions, overnight delivery of documents and other materials was required as a result of the exigencies and circumstances of these Chapter 11 Cases. The disbursements for such services are not included in K&E's overhead for the purpose of setting billing rates and K&E has made every effort to minimize its disbursements in these Chapter 11

Cases. The actual expenses incurred in providing professional services were necessary, reasonable, and justified under the circumstances to serve the needs of Calpine in these Chapter 11 Cases.

52. Each month, K&E scrutinizes its expenses to ensure that all expenses meet the requirements set forth in the Guidelines. Among other things, K&E makes sure that all overtime meals, travel meals, hotel rates, and airfares are reasonable and appropriate expenses for which to seek reimbursement. As mentioned above, K&E voluntarily has reduced the expenses requested by \$330,635.75. This amounts to more than 7% of the total request for expense reimbursement.

* * * * *

53. This Final Fee Application has been prepared in accordance with the Guidelines. As required by the Local Guidelines, a certification regarding compliance with the same is attached hereto as **Exhibit A**. Accordingly, approval of the compensation sought herein is warranted.

54. There is no agreement or understanding between K&E and any other person, other than members of the firm, for the sharing of compensation to be received for services rendered in these cases.

MEMORANDUM OF LAW

55. This Final Fee Application includes citations to the applicable authorities and a discussion of their application to this Final Fee Application. Accordingly, K&E respectfully submits that such citations and discussion satisfy the requirement that K&E submit a separate memorandum of law in support of this Final Fee Application pursuant to Rule 9013-1 of the Local Rules.

NOTICE

56. Notice of this Final Fee Application has been provided to: (a) the United States Trustee for the Southern District of New York; (b) counsel to the Creditors' Committee; (c) counsel to the administrative agents for Calpine's prepetition secured lenders; (d) counsel to the *ad hoc* committees; (e) the indenture trustees pursuant to Calpine's secured indentures; (f) counsel to Calpine's postpetition lenders; (g) the Securities and Exchange Commission; (h) the Internal Revenue Service; (i) the United States Department of Justice; (j) counsel to the Equity Committee; and (k) all parties entitled who have requested notice pursuant to Bankruptcy Rule 2002. In light of the nature of the relief requested herein, Calpine submit that no other or further notice is required. A copy of the Final Fee Application is also available on the website of Calpine's notice and claims agent, Kurtzman Carson Consultants LLC, at <http://www.kccllc.net/calpine>.

CONCLUSION

WHEREFORE, K&E respectfully requests entry of an order (i) granting final allowance of compensation for professional services in the amount of \$87,820,260.00 for such services rendered to Calpine during the Final Fee Period and reimbursement of expenses in the amount of \$4,943,171.73 for the same period (including fees earned and expenses incurred during the Stub Compensation Period); (ii) authorizing Calpine to pay the Unpaid Amounts, in the amount of approximately \$7 million, to K&E, representing approximately 8.0% percent of K&E's aggregate legal fees withheld since the Petition Date; and (iii) granting K&E such other and further relief as just and proper.

Dated: March 6, 2008
New York, New York

Respectfully submitted,

/s/ David R. Seligman
Richard M. Cieri (RC 6062)
Marc Kieselstein, P.C. (admitted *pro hac vice*)
David R. Seligman (admitted *pro hac vice*)
Edward O. Sassower (ES 5823)
KIRKLAND & ELLIS LLP
Citigroup Center
153 East 53rd Street
New York, New York 10022-4611
Telephone: (212) 446-4800
Facsimile: (212) 446-4900

Counsel for the Reorganized Debtors

Exhibit List

Exhibit A	Certification
Exhibit B	Retention Orders
Exhibit C	FRC Certification
Exhibit D	Fee and Expense Summary for Stub Compensation Period
Exhibit E	Billing Summary for Stub Compensation Period
Exhibit F	Expense Summary for Stub Compensation Period
Exhibit G	Summary of Approved Interim Compensation Orders
Exhibit H	Fee and Expense Summary for Final Fee Period
Exhibit I	Billing Summary for Final Fee Period
Exhibit J	Expense Summary for Final Fee Period

Exhibit A
Certification

KIRKLAND & ELLIS LLP
Citigroup Center
153 East 53rd Street
New York, New York 10022-4611
Telephone: (212) 446-4800
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David R. Seligman (admitted *pro hac vice*)
Edward O. Sassower (ES 5823)

Counsel for the Reorganized Debtors

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

In re)	
)	
Calpine Corporation, <u>et al.</u> ,)	Chapter 11
)	
)	Case No. 05-60200 (BRL)
Debtors.)	Jointly Administered
)	

CERTIFICATION OF DAVID R. SELIGMAN

I, David R. Seligman, certify as follows:

1. I am a partner in the law firm of Kirkland & Ellis LLP (“K&E”). I submit this certification with respect to the Final Fee Application of K&E as attorneys for Calpine in the above-captioned Chapter 11 Cases for final allowance of compensation for professional services rendered and for reimbursement of actual and necessary expenses incurred during the period from December 20, 2005 through January 31, 2008.¹

2. I make this certification in accordance with General Order M-151, Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New

¹ Unless otherwise defined herein, all capitalized terms used herein shall have the meanings set forth in the Final Fee Application.

York Bankruptcy Cases, adopted by the United States Bankruptcy Court for the Southern District of New York on April 19, 1995 (the “Local Guidelines”).

3. In connection therewith, I hereby certify that:

(a) I have read the Final Fee Application;

(b) To the best of my knowledge, information and belief formed after reasonable inquiry, the fees and disbursements sought in the Final Fee Application fall within the Local Guidelines and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, adopted on January 30, 1996 (the “UST Guidelines”), except as specifically noted herein;

(c) Except to the extent that fees or disbursements are prohibited by the Local Guidelines or the UST Guidelines, the fees and disbursements sought in the Final Fee Application are billed at rates customarily employed by K&E and generally accepted by K&E’s clients;

(d) In providing a reimbursable expense, K&E does not make a profit on that expense, whether the service is performed by K&E in-house or through a third party; and

(e) Pursuant to the Local Guidelines, Calpine, the United States Trustee, and the Committees will each be provided with a copy of the Final Fee Application simultaneously with the filing thereof, and will have at least 10 days to review such Final Fee Application prior to any objection deadline with respect thereto.

Dated: March 6, 2008
New York, New York

/s/ David R. Seligman
David R. Seligman

Exhibit B

Retention Orders

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

In re:)
)
) Chapter 11
Calpine Corporation, et al.)
)
) Case No. 05-60200 (BRL)
Debtors.) Jointly Administered
)

**INTERIM ORDER AUTHORIZING THE EMPLOYMENT AND RETENTION
OF KIRKLAND & ELLIS LLP AS ATTORNEYS FOR THE DEBTORS**

Upon the application (the “Application”)¹ of the above-captioned Debtors for entry of an order, pursuant to section 327(a) of the Bankruptcy Code authorizing the Debtors to employ and retain the law firm of Kirkland & Ellis LLP (“K&E”) as their attorneys; upon the affidavit of Richard M. Cieri (the “Cieri Affidavit”); the Court being satisfied based on the representations made in the Application and the Cieri Affidavit that the partners, counsel and associates of K&E who will be engaged in this case represent no interest adverse to the Debtors’ estates with respect to the matters upon which it is to be engaged, that they are disinterested persons as that term is defined under section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code; it appearing that the relief requested is in the best interests of the Debtors’ estates, their creditors and other parties in interest; it appearing that the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; it appearing that this proceeding is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); it appearing that venue of this proceeding and this Application in this District is proper pursuant to 28 U.S.C. §§ 1408 and 1409; it appearing that notice of this Application and the opportunity for a hearing on this Application was appropriate under the particular circumstances and that no other or further notice need be given; and after due deliberation and sufficient cause appearing therefor, it is hereby ORDERED:

1. The Application is granted in its entirety, on an interim basis.
2. Pursuant to section 327(a) of the Bankruptcy Code, the Debtors are authorized to employ and retain K&E, on an interim basis, as their attorneys on the terms set forth in the Application and the Cieri Affidavit, effective as of the commencement of the Chapter 11 Cases, subject to final approval by this Court .
3. K&E is authorized to render professional services to the Debtors, including the following services:
 - (a) advise the Debtors with respect to their powers and duties as debtors in possession in the continued management and operation of their businesses and properties;
 - (b) attend meetings and negotiate with representatives of creditors and other parties in interest;
 - (c) take all necessary action to protect and preserve the Debtors' estates, including prosecuting actions on the Debtors' behalf, defending any action commenced against the Debtors and representing the Debtors' interests in negotiations concerning all litigation in which the Debtors are involved, including objections to claims filed against the estates;
 - (d) prepare all motions, applications, answers, orders, reports and papers necessary to the administration of the Debtors' estates;
 - (e) take any action necessary on behalf of the Debtors to obtain approval of a disclosure statement and confirmation of the Debtors' plan of reorganization;
 - (f) represent the Debtors in connection with obtaining postpetition financing;
 - (g) advise the Debtors in connection with any potential sale of assets;
 - (h) appear before the Court, any appellate courts and the United States Trustee and protect the interests of the Debtors' estates before such Courts and the United States Trustee;
 - (i) consult with the Debtors regarding tax matters; and

¹ Capitalized terms used but not defined herein shall have the meaning ascribed to them in the Application.

- (j) perform all other necessary legal services to the Debtors in connection with the Chapter 11 Cases, including (i) the analysis of the Debtors leases and executory contracts and the assumption, rejection or assignment thereof, (ii) the analysis of the validity of liens against the debtors and (iii) advice on corporate, litigation and environmental matters.

4. K&E shall be compensated in accordance with the procedures set forth in sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the guidelines established by the Office of the United States Trustee and such other procedures as may be fixed by order of the Court.

5. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Interim Order in accordance with the Motion.

6. The terms and conditions of this Interim Order shall be immediately effective and enforceable upon its entry.

7. The requirement set forth in Rule 9013-1(b) of the Local Rules that any motion or other request for relief be accompanied by a memorandum of law is hereby deemed satisfied by the contents of the Application or otherwise waived.

8. The Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Interim Order.

Dated: January 12, 2006
New York, New York

/s/Burton R. Lifland
United States Bankruptcy Judge

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

In re:)
)
) Chapter 11
Calpine Corporation, et al.)
)
) Case No. 05-60200 (BRL)
Debtors.) Jointly Administered
)

**ORDER AUTHORIZING THE EMPLOYMENT AND RETENTION
OF KIRKLAND & ELLIS LLP AS ATTORNEYS FOR THE DEBTORS**

Upon the application (the “Application”)¹ of the above-captioned Debtors for entry of an order, pursuant to section 327(a) of the Bankruptcy Code authorizing the Debtors to employ and retain the law firm of Kirkland & Ellis LLP (“K&E”) as their attorneys; upon the affidavit of Richard M. Cieri (the “Cieri Affidavit”); the Court being satisfied based on the representations made in the Application and the Cieri Affidavit that the partners, counsel and associates of K&E who will be engaged in this case represent no interest adverse to the Debtors’ estates with respect to the matters upon which it is to be engaged, that they are disinterested persons as that term is defined under section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code; it appearing that the relief requested is in the best interests of the Debtors’ estates, their creditors and other parties in interest; it appearing that the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; it appearing that this proceeding is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); it appearing that venue of this proceeding and this Application in this District is proper pursuant to 28 U.S.C. §§ 1408 and 1409; it appearing that notice of this Application and the opportunity for a hearing on this Application was appropriate under the particular circumstances and that no other or further notice need be given; and after due deliberation and sufficient cause appearing therefor, it is hereby ORDERED:

1. The Application is granted in its entirety.
2. Pursuant to section 327(a) of the Bankruptcy Code, the Debtors are authorized to employ and retain K&E as their attorneys on the terms set forth in the Application and the Cieri Affidavit, effective as of the commencement of the Chapter 11 Cases.
3. K&E is authorized to render professional services to the Debtors, including the following services:
 - (a) advise the Debtors with respect to their powers and duties as debtors in possession in the continued management and operation of their businesses and properties;
 - (b) attend meetings and negotiate with representatives of creditors and other parties in interest;
 - (c) take all necessary action to protect and preserve the Debtors' estates, including prosecuting actions on the Debtors' behalf, defending any action commenced against the Debtors and representing the Debtors' interests in negotiations concerning all litigation in which the Debtors are involved, including objections to claims filed against the estates;
 - (d) prepare all motions, applications, answers, orders, reports and papers necessary to the administration of the Debtors' estates;
 - (e) take any action necessary on behalf of the Debtors to obtain approval of a disclosure statement and confirmation of the Debtors' plan of reorganization;
 - (f) represent the Debtors in connection with obtaining postpetition financing;
 - (g) advise the Debtors in connection with any potential sale of assets;
 - (h) appear before the Court, any appellate courts and the United States Trustee and protect the interests of the Debtors' estates before such Courts and the United States Trustee;
 - (i) consult with the Debtors regarding tax matters; and
 - (j) perform all other necessary legal services to the Debtors in connection with the Chapter 11 Cases, including (i) the analysis of the Debtors leases and executory contracts and the assumption, rejection or assignment

¹ Capitalized terms used but not defined herein shall have the meaning ascribed to them in the Application.

thereof, (ii) the analysis of the validity of liens against the debtors and (iii) advice on corporate, litigation and environmental matters.

4. K&E shall be compensated in accordance with the procedures set forth in sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the guidelines established by the Office of the United States Trustee and such other procedures as may be fixed by order of the Court.

5. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Motion.

6. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

7. The requirement set forth in Rule 9013-1(b) of the Local Rules that any motion or other request for relief be accompanied by a memorandum of law is hereby deemed satisfied by the contents of the Application or otherwise waived.

8. The Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: January 25, 2006
New York, New York

/s/Burton R. Lifland
United States Bankruptcy Judge

Exhibit C

FRC Certification Letter

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

Citigroup Center
153 E. 53rd Street
New York, New York 10022

212-446-4800

www.kirkland.com

March 6, 2008

BY ELECTRONIC MAIL

Melissa Brown
Paul Leikert
Eli Weinberg

Re: **Calpine Fee Review Committee Certification**

Dear Members of the Fee Review Committee:

Reference is hereby made to that certain “*Statement of the Joint Fee Review Committee Regarding Fifth Interim Applications for Allowance of Compensation and Reimbursement of Expenses*” (the “FRC Report”) filed by the Joint Fee Review Committee (the “FRC”) established in the chapter 11 cases (the “Chapter 11 Cases”) of Calpine Corporation and its debtor subsidiaries (collectively, the “Debtors”) pending before the United States Bankruptcy Court for the Southern District of New York.

Pursuant to paragraphs B.2 through B.4 of the FRC Report, the FRC has recommended that professionals analyze the following categories of fees charged during a given month and explain through written certification why such fees are generally reasonable and appropriate given the circumstances of the case:

- (i) fees charged by those timekeepers who have billed fewer than five hours in a given month (“Transitory Timekeeper Fees”);
- (ii) fees charged by timekeepers who record time over 15 hours in any given day (“Daily Overtime Fees”);
- (iii) fees charged by timekeepers averaging more than 12 hours per business day in a given month (“Monthly Average Fees”); and
- (iv) summer associates or other training-related charges.

Kirkland & Ellis LLP (“K&E”) conducted an in-depth review of its relevant monthly fee applications, specifically focusing on timekeepers and time entries that fell into the above

KIRKLAND & ELLIS LLP

March 6, 2008

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categories. By this letter, K&E provides its certification for the foregoing categories of fees for the interim fee period from October 1, 2007 through January 31, 2008 (the "Eighth Fee Period").

I. Transitory Timekeeper Fees

For the Eighth Fee Period, K&E identified a total of \$112,371.50 (or less than 1% of K&E's total fees for the Eighth Fee Period) for Transitory Timekeeper Fees (\$29,018.00 in October, \$27,658.50 in November, \$23,804.50 in December, and \$31,890.50 in January). The majority of the Transitory Timekeeper Fees (approximately \$112,971.50) either was charged by K&E attorneys providing specific services in connection with the multi-faceted aspects of these cases, including services in connection with tax, corporate, and environmental matters, for which brief consultation, as opposed to in-depth assistance, was required, or relates to certain projects, such as asset sales, that required minor follow up from K&E attorneys after such projects had largely been completed in prior months. During the Eighth Fee Period, \$112,371.50 in Transitory Timekeeper Fees were charged by K&E paraprofessionals whose services were generally required to assist in the completion of certain expedited projects of limited duration. While K&E submits that all of the Transitory Timekeeper Fees are reasonable and appropriate given the circumstances, K&E nevertheless has reduced its fee request by \$15,000.

II. Daily Overtime Fees

For the Eighth Fee Period, K&E identified a total of \$61,893.50 in Daily Overtime Fees. After reviewing the Daily Overtime Fees, K&E has concluded that these fees largely resulted from complex and critical matters, including: (a) the resolution of the more than fifty objections to the Debtors' Plan of Reorganization, which was confirmed by the Court on December 19, 2007; (b) preparation for a large-scale, complex, contested valuation hearing in connection with confirmation of the Plan; and (c) the negotiation and coordination of large-scale claims objections and settlements. In addition, the Daily Overtime Fees were generated by a limited number of K&E attorneys and paraprofessionals whose Daily Overtime Fees were critical to the completion of key projects, often on an expedited basis. While K&E submits that all of the Daily Overtime Fees are reasonable and appropriate given the deadlines faced by the Debtors during the Eighth Fee Period, K&E nevertheless has reduced its fee request by \$5,000.

III. Monthly Average Fees

For the Eighth Fee Period, K&E identified twelve attorneys who averaged more than 12 billable hours per day in a particular month. These attorneys performed services on matters that were central to the Chapter 11 Cases, and that, by their very nature, required serious time commitments over extended periods of time (*e.g.*, plan and disclosure statement negotiations, claims objections, adversary proceedings, etc.). After conducting a second review of its Monthly

KIRKLAND & ELLIS LLP

March 6, 2008

Page 3

Average Fees, K&E reaffirms that all of the Monthly Average Fees are reasonable and appropriate given the circumstances.

IV. Summer Associate or Other Training Charges

K&E has reviewed its time entries for the Eighth Fee Period and does not have any charges for summer associate or other training-related work for the Eighth Fee Period.

V. Conclusion

In performing the above analysis and after reviewing the circumstances under which the foregoing fees were charged, K&E respectfully certifies that the fees and expenses it requests to be paid for the Eighth Fee Period are appropriate. However, K&E has concluded in its best billing judgment to reduce its fee request for the Eighth Fee Period by \$20,000.

Very truly yours,

/s/ David R. Seligman

David R. Seligman

KIRKLAND & ELLIS LLP

cc: Gregory L. Doody, Esq.
Richard M. Cieri, Esq.
Marc Kieselstein, Esq.
James J. Mazza, Jr. Esq.

Exhibit D

Fee and Expense Summary for Stub Compensation Period

Summary of the Total Amount of Fees and Expenses Incurred Under Each Internal K&E Matter for the Period from October 1, 2007 through January 31, 2008

Matter Number and Description		Fees	Expenses	Total
13	Case Administration	172,275.50	75,395.80	247,671.30
14	Business Operations	21,437.50	460.55	21,898.05
16	Adversary Proceedings/Contested Matters	8,180,475.50	753,122.68	8,933,598.18
17	Asset Analysis & Recovery	1,030,284.00	108,756.82	1,139,040.82
18	Automatic Stay Matters	21,485.50	466.86	21,952.36
19	Avoidance Actions	81,722.00	2,039.71	83,761.71
20	Cash Collateral/DIP Financing	1,084,021.00	38,762.64	1,122,783.64
21	Claims Administration & Objections	1,252,667.50	61,304.85	1,313,972.35
22	Creditors/Shareholders Inquiries	46,884.00	34.11	46,918.11
23	Employee Benefits/Pension	189,003.00	1,897.39	190,900.39
24	Disclosure Statement/Plan/Confirmation	2,997,022.00	108,188.76	3,105,210.76
25	Environmental Counseling	1,881.50	85.95	1,967.45
26	Corporate & Securities Matters	754,187.50	17,688.55	771,876.05
27	K&E Fee Applications & Monthly Statements	194,527.50	5,623.43	200,150.93
28	Other Fee Applications/Professional Matters	152,810.50	7,876.91	160,687.41
31	Tax Issues	295,128.00	430.81	295,558.81
32	Travel	324,157.00	31,325.53	355,482.53
33	Hearings	248,189.50	46,177.10	294,366.60
34	Schedules/Statements of Financial Affairs	42.00	100.80	142.80
35	Executory Contracts and Leases	535,730.50	6,237.32	541,967.82
40	Energy Issues	1,067,952.00	103,693.36	1,171,645.36
42	International	193,933.00	4,884.82	198,817.82
TOTALS:		\$18,845,816.50	\$1,374,554.75	\$20,220,371.25

Exhibit E

Billing Summary for Stub Compensation Period

Summary of Hours Billed by Attorneys and Paraprofessionals for the Period from October 1, 2007 through January 31, 2008

Attorney Name	Position	Admitted	Department	Rate	Hours	Fees
Eliot A Adelson	Partner	1999	Litigation	485.00	12.20	5,917.00
Matthew J Antinossi	Partner	1999	Employee Benefits	555.00	10.90	6,049.50
Deanna D Boll	Partner	1998	Restructuring	625.00	7.30	4,562.50
Deanna D Boll	Partner	1998	Restructuring	575.00	140.40	80,730.00
Jonathan D Brightbill	Partner	2002	Litigation	485.00	122.00	59,170.00
Robert T Buday	Partner	1991	Real Estate	675.00	6.00	4,050.00
John G Caruso	Partner	1992	Real Estate	595.00	12.90	7,675.50
John G Caruso	Partner	1992	Real Estate	575.00	36.50	20,987.50
Iskender H Catto	Partner	2000	Corporate	605.00	136.40	82,522.00
Iskender H Catto	Partner	2000	Corporate	560.00	510.00	285,600.00
Shirley S Cho	Partner	1997	Restructuring	615.00	44.10	27,121.50
Richard M Cieri	Partner	1981	Restructuring	925.00	14.70	13,597.50
Richard M Cieri	Partner	1981	Restructuring	875.00	244.60	214,025.00
Elizabeth L Deeley	Partner	1998	Litigation	520.00	109.30	56,836.00
Daniel T Donovan	Partner	1997	Litigation	555.00	340.00	188,700.00
James W Draughn, Jr., P.C.	Partner	1991	Litigation	635.00	67.80	43,053.00
James W Draughn, Jr., P.C.	Partner	1991	Litigation	595.00	476.10	283,279.50
Jessica R Droeger	Partner	1993	Corporate	565.00	7.50	4,237.50
Barack S Echols	Partner	1999	Litigation	560.00	82.40	46,144.00
Barack S Echols	Partner	1999	Litigation	500.00	162.50	81,250.00
Carter W Emerson, P.C.	Of Counsel	1972	Corporate	925.00	2.10	1,942.50
Carter W Emerson, P.C.	Of Counsel	1972	Corporate	875.00	35.20	30,800.00
Michael D Foster	Partner	1998	Litigation	520.00	41.00	21,320.00
Kelly K Frazier	Partner	1997	Restructuring	645.00	13.30	8,578.50
Kelly K Frazier	Partner	1997	Restructuring	615.00	101.80	62,607.00
Michael I Gottfried	Partner	1988	Restructuring	735.00	0.50	367.50
Michael I Gottfried	Partner	1988	Restructuring	700.00	229.00	160,300.00
Patrick E Groomes	Partner	2001	Corporate	500.00	1.80	900.00
Michael J Hauswirth	Partner	2000	Taxation	545.00	0.80	436.00
Mitchell F Hertz	Partner	1990	Corporate	765.00	55.30	42,304.50
Mitchell F Hertz	Partner	1990	Corporate	725.00	157.60	114,260.00
Stephen E Hessler	Partner	2001	Restructuring	590.00	1.40	826.00
Stephen E Hessler	Partner	2001	Restructuring	560.00	442.20	247,632.00
Mark C Holscher	Partner	1988	Litigation	795.00	81.20	64,554.00
Vicki V Hood	Partner	1977	Employee Benefits	835.00	46.90	39,161.50
Vicki V Hood	Partner	1977	Employee Benefits	795.00	15.70	12,481.50
Helena C Huang	Partner	2001	Restructuring	605.00	88.60	53,603.00

Attorney Name	Position	Admitted	Department	Rate	Hours	Fees
Helena C Huang	Partner	2001	Restructuring	560.00	450.10	252,056.00
Yongjin Im	Partner	1992	Corporate	825.00	214.50	176,962.50
Yongjin Im	Partner	1992	Corporate	745.00	348.90	259,930.50
Partha Kar	Partner	1990	Restructuring	960.00	1.20	1,152.00
Partha Kar	Partner	1990	Restructuring	775.00	1.20	930.00
Andrew M Kaufman, P.C.	Partner	1974	Litigation	845.00	24.70	20,871.50
Andrew M Kaufman, P.C.	Partner	1974	Litigation	795.00	10.60	8,427.00
Marc Kieselstein, P.C.	Partner	1988	Restructuring	815.00	6.80	5,542.00
Marc Kieselstein, P.C.	Partner	1988	Restructuring	775.00	455.70	353,167.50
Mark L Kovner	Partner	1989	Litigation	725.00	2.50	1,812.50
Mark L Kovner	Partner	1989	Litigation	675.00	66.00	44,550.00
Brian R Land	Partner	1989	Environment	745.00	1.50	1,117.50
Neil L Levy	Partner	1990	Corporate	675.00	70.30	47,452.50
Neil L Levy	Partner	1990	Corporate	625.00	179.50	112,187.50
Russell S Light	Partner	2001	Taxation	545.00	0.30	163.50
Mark S Lillie, P.C.	Partner	1984	Litigation	695.00	12.00	8,340.00
Mark S Lillie, P.C.	Partner	1984	Litigation	655.00	265.80	174,099.00
Walter H Lohmann	Partner	1988	Environment	825.00	2.10	1,732.50
Todd F Maynes, P.C.	Partner	1988	Taxation	915.00	37.90	34,678.50
Todd F Maynes, P.C.	Partner	1988	Taxation	835.00	111.20	92,852.00
James J Mazza	Partner	2001	Restructuring	590.00	29.60	17,464.00
James J Mazza	Partner	2001	Restructuring	560.00	735.70	411,992.00
Andrew R McGaan, P.C.	Partner	1986	Litigation	695.00	50.50	35,097.50
Andrew R McGaan, P.C.	Partner	1986	Litigation	655.00	381.80	250,079.00
Mark E McKane	Partner	1997	Litigation	580.00	66.10	38,338.00
Mark E McKane	Partner	1997	Litigation	540.00	888.50	479,790.00
Andres C Mena	Partner	2001	Corporate	625.00	0.50	312.50
Andres C Mena	Partner	2001	Corporate	560.00	0.50	280.00
Toni B Merrick	Partner	1988	Employee Benefits	785.00	0.30	235.50
Gerald T Nowak	Partner	1993	Corporate	715.00	64.00	45,760.00
Gerald T Nowak	Partner	1993	Corporate	665.00	123.00	81,795.00
Ashley C Parrish	Partner	1998	Litigation	580.00	78.30	45,414.00
Ashley C Parrish	Partner	1998	Litigation	520.00	270.00	140,400.00
Adam C Paul	Partner	1997	Restructuring	615.00	415.10	255,286.50
Adan D Phillips	Partner	1988	Corporate	695.00	1.00	695.00
Adan D Phillips	Partner	1988	Corporate	635.00	0.50	317.50
Jeffrey S Powell	Partner	1986	Litigation	695.00	71.90	49,970.50
Jeffrey S Powell	Partner	1986	Litigation	655.00	572.60	375,053.00
Scott D Price	Partner	1990	Taxation	795.00	17.20	13,674.00
Jeffrey S Quinn	Partner	1998	Employee Benefits	525.00	19.50	10,237.50
Joshua Z Rabinovitz	Partner	2000	Litigation	540.00	15.30	8,262.00
Joshua Z Rabinovitz	Partner	2000	Litigation	485.00	172.00	83,420.00
Matthew T Regan, P.C.	Partner	1995	Litigation	625.00	538.50	336,562.50
Bruce L Richardson	Partner	1990	Corporate	530.00	3.00	1,590.00

Attorney Name	Position	Admitted	Department	Rate	Hours	Fees
Bruce L Richardson	Partner	1990	Corporate	495.00	38.00	18,810.00
Edward O Sassower	Partner	2000	Restructuring	615.00	460.60	283,269.00
David Seligman	Partner	1996	Restructuring	795.00	277.20	220,374.00
David Seligman	Partner	1996	Restructuring	700.00	760.70	532,490.00
Pratibha J Shenoy	Of Counsel	2001	Taxation	540.00	129.60	69,984.00
Pratibha J Shenoy	Of Counsel	2001	Taxation	515.00	140.30	72,254.50
Lori Sinanyan	Partner	2000	Restructuring	605.00	65.10	39,385.50
Lori Sinanyan	Partner	2000	Restructuring	560.00	188.20	105,392.00
Jeffrey S Sinek	Partner	1987	Litigation	500.00	128.20	64,100.00
Marimichael Skubel	Partner	1979	Litigation	675.00	3.80	2,565.00
Matthew O Solum	Partner	2000	Litigation	595.00	5.10	3,034.50
Matthew O Solum	Partner	2000	Litigation	550.00	9.80	5,390.00
Bennett L Spiegel	Partner	1985	Restructuring	815.00	39.30	32,029.50
Bennett L Spiegel	Partner	1985	Restructuring	775.00	101.60	78,740.00
David G Tewksbury	Partner	1998	Corporate	530.00	35.50	18,815.00
David G Tewksbury	Of Counsel	1998	Energy	455.00	131.00	59,605.00
Christopher MR Turner	Partner	1996	Litigation	580.00	66.70	38,686.00
Christopher MR Turner	Partner	1996	Litigation	550.00	527.40	290,070.00
Elaine M Walsh	Partner	1996	Corporate	595.00	1.50	892.50
Elaine M Walsh	Partner	1996	Corporate	565.00	52.50	29,662.50
Paul Zier	Partner	1996	Corporate	530.00	131.70	69,801.00
Paul Zier	Partner	1996	Corporate	495.00	24.50	12,127.50
Scott M Abeles	Associate	2004	Litigation	475.00	74.90	35,577.50
Scott M Abeles	Associate	2004	Litigation	435.00	6.30	2,740.50
Tanvir Alam	Associate	2003	Restructuring	565.00	11.00	6,215.00
Tanvir Alam	Associate	2003	Restructuring	535.00	154.70	82,764.50
Tawfiq Ali	Associate	2007	Litigation	295.00	53.90	15,900.50
Tawfiq Ali	Associate	2007	Litigation	275.00	20.80	5,720.00
Hans J Allhoff	Associate	Pending	Litigation	330.00	13.50	4,455.00
Peter L Asplund	Associate	2002	Litigation	535.00	3.90	2,086.50
Jennifer S Atkins	Associate	2002	Litigation	465.00	94.10	43,756.50
Alexander L Berg	Associate	Pending	Litigation	295.00	10.90	3,215.50
Alexander L Berg	Associate	Pending	Litigation	275.00	581.50	159,912.50
Thomas N Blanchard	Associate	2001	Corporate	530.00	114.20	60,526.00
Thomas N Blanchard	Associate	2001	Corporate	500.00	97.60	48,800.00
Carl J Blickle	Associate	2006	Litigation	350.00	9.20	3,220.00
Carl J Blickle	Associate	2006	Litigation	330.00	14.60	4,818.00
Lucas R Blocher	Associate	2005	Litigation	395.00	11.70	4,621.50
Lucas R Blocher	Associate	2005	Litigation	355.00	706.00	250,630.00
Kevin Bohl	Associate	2006	Real Estate	330.00	6.60	2,178.00
Diane M Boudalis	Associate	2005	Corporate	395.00	1.90	750.50
Diane M Boudalis	Associate	2005	Corporate	375.00	24.20	9,075.00
Judson D Brown	Associate	2004	Litigation	435.00	20.60	8,961.00
Judson D Brown	Associate	2004	Litigation	395.00	771.50	304,742.50

Attorney Name	Position	Admitted	Department	Rate	Hours	Fees
Patrick M Bryan	Associate	2002	Litigation	500.00	13.30	6,650.00
Patrick M Bryan	Associate	2002	Litigation	435.00	436.60	189,921.00
Katharine M Burke	Associate	Pending	Intellectual Property	295.00	17.80	5,251.00
Katharine M Burke	Associate	Pending	Intellectual Property	275.00	165.00	45,375.00
Angela M Butcher	Associate	2006	Litigation	355.00	13.50	4,792.50
Joseph F Cascio	Associate	2007	Litigation	350.00	54.10	18,935.00
Joseph F Cascio	Associate	2007	Litigation	315.00	360.90	113,683.50
Anthony J Casey	Associate	2003	Litigation	500.00	20.10	10,050.00
Anthony J Casey	Associate	2003	Litigation	465.00	318.70	148,195.50
Tarica P Chambliss	Associate	Pending	Litigation	275.00	475.00	130,625.00
Megan Chessare	Associate	2007	Litigation	295.00	0.10	29.50
Megan Chessare	Associate	2007	Litigation	275.00	154.40	42,460.00
Anthony M Danti	Associate	2002	Corporate	475.00	199.60	94,810.00
Anthony M Danti	Associate	2002	Corporate	450.00	470.20	211,590.00
David R Dempsey	Associate	2006	Litigation	395.00	53.00	20,935.00
David R Dempsey	Associate	2006	Litigation	355.00	802.50	284,887.50
Ryan R Durrie	Associate	2006	Corporate	330.00	36.60	12,078.00
Stephanie R Dykeman	Associate	2004	Litigation	395.00	3.50	1,382.50
Margaret Finzen	Associate	2005	Litigation	330.00	213.80	70,554.00
Seth A Gastwirth	Associate	2004	Litigation	435.00	19.70	8,569.50
Jeffrey Gettleman	Associate	1974	Restructuring	565.00	111.90	63,223.50
Jeffrey Gettleman	Associate	1974	Restructuring	535.00	713.60	381,776.00
Nicole L Greenblatt	Associate	2003	Restructuring	535.00	8.50	4,547.50
Lauren M Hawkins	Associate	2006	Restructuring	390.00	11.40	4,446.00
Lauren M Hawkins	Associate	2006	Restructuring	370.00	28.30	10,471.00
Sarah P Herlihy	Associate	2005	Litigation	395.00	3.30	1,303.50
Sarah P Herlihy	Associate	2005	Litigation	355.00	71.90	25,524.50
Gregory T Heyman	Associate	2003	Litigation	535.00	69.80	37,343.00
Micah N Hildenbrand	Associate	2005	Litigation	355.00	2.50	887.50
Ye Hong	Associate	2007	Corporate	390.00	173.10	67,509.00
Ye Hong	Associate	2007	Corporate	370.00	40.50	14,985.00
Emily Hughes	Associate	Pending	Litigation	295.00	59.70	17,611.50
Emily Hughes	Associate	Pending	Litigation	275.00	624.30	171,682.50
Chad J Husnick	Associate	2004	Restructuring	490.00	72.40	35,476.00
Chad J Husnick	Associate	2004	Restructuring	465.00	695.30	323,314.50
Bridget Jaunal	Associate	2006	Restructuring	390.00	175.90	68,601.00
Bridget Jaunal	Associate	2006	Restructuring	370.00	630.50	233,285.00
Brandon C Johnson	Associate	2001	Corporate	475.00	53.40	25,365.00
Brandon C Johnson	Associate	2001	Corporate	450.00	134.40	60,480.00
Brent Jones	Associate	2007	Litigation	275.00	62.30	17,132.50
Patrick M Kalscheur	Associate	2007	Litigation	275.00	63.40	17,435.00
Christopher Keegan	Associate	2002	Litigation	500.00	144.10	72,050.00
Christopher Keegan	Associate	2002	Litigation	465.00	756.40	351,726.00
John Keller	Associate	2007	Litigation	275.00	3.00	825.00

Attorney Name	Position	Admitted	Department	Rate	Hours	Fees
Alexandra S Kelly	Associate	2003	Restructuring	530.00	252.80	133,984.00
Alexandra S Kelly	Associate	2003	Restructuring	505.00	734.30	370,821.50
Zubin P Khambatta	Associate	2006	Litigation	315.00	3.50	1,102.50
Arun Kurichety	Associate	2006	Restructuring	370.00	78.30	28,971.00
Ross M Kwasteniet	Associate	2002	Restructuring	565.00	2.50	1,412.50
Ross M Kwasteniet	Associate	2002	Restructuring	535.00	80.50	43,067.50
Graham Lane	Associate	2003	Restructuring	750.00	1.90	1,425.00
Graham Lane	Associate	2003	Restructuring	665.00	7.40	4,921.00
Brian S Lennon	Associate	2004	Restructuring	530.00	22.60	11,978.00
Brian S Lennon	Associate	2004	Restructuring	505.00	142.20	71,811.00
Carl LeSueur	Associate	2005	Litigation	490.00	9.80	4,802.00
Carl LeSueur	Associate	2005	Litigation	465.00	9.10	4,231.50
Alex C Levine	Associate	2002	Litigation	500.00	3.50	1,750.00
Alex C Levine	Associate	2002	Litigation	465.00	424.30	197,299.50
Nicholas Lezak	Associate	2006	Employee Benefits	375.00	57.20	21,450.00
Jichao Lin	Associate	2004	Corporate	395.00	182.10	71,929.50
Jichao Lin	Associate	2004	Corporate	375.00	4.80	1,800.00
Elizabeth M Locke	Associate	2005	Litigation	395.00	15.40	6,083.00
Elizabeth M Locke	Associate	2005	Litigation	355.00	2.40	852.00
Phillip Mahony	Associate	2005	Corporate	440.00	66.50	29,260.00
Heather H Manning	Associate	2002	Corporate	475.00	24.30	11,542.50
Heather H Manning	Associate	2002	Corporate	450.00	8.30	3,735.00
Micah E Marcus	Associate	1999	Litigation	475.00	0.50	237.50
Micah E Marcus	Associate	1999	Litigation	465.00	66.50	30,922.50
Mercedes McFarland	Associate	2005	Corporate	395.00	0.20	79.00
Mercedes McFarland	Associate	2005	Corporate	375.00	1.90	712.50
Adam C McNeely	Associate	2006	Restructuring	390.00	24.50	9,555.00
Adam C McNeely	Associate	2006	Restructuring	370.00	333.00	123,210.00
Jennifer A McNeil	Associate	2005	Restructuring	490.00	36.00	17,640.00
Jennifer A McNeil	Associate	2005	Restructuring	465.00	370.50	172,282.50
Marisa B Miller	Associate	2006	Litigation	315.00	2.90	913.50
Wayne Myers	Associate	2007	Litigation	295.00	12.50	3,687.50
Wayne Myers	Associate	2007	Litigation	275.00	3.10	852.50
Casey M Nokes	Associate	2007	Litigation	375.00	35.90	13,462.50
Casey M Nokes	Associate	2007	Litigation	315.00	37.50	11,812.50
Micah Osgood	Associate	Pending	Litigation	295.00	23.40	6,903.00
Micah Osgood	Associate	Pending	Litigation	275.00	565.30	155,457.50
M Catherine Peshkin	Associate	2004	Restructuring	530.00	3.60	1,908.00
M Catherine Peshkin	Associate	2004	Restructuring	505.00	225.50	113,877.50
Amanda Raad	Associate	2005	Litigation	395.00	38.10	15,049.50
Amanda Raad	Associate	2005	Litigation	355.00	140.00	49,700.00
Alison Ridder	Associate	2006	Corporate	390.00	108.50	42,315.00
Allison Ridder	Associate	2006	Corporate	370.00	384.20	142,154.00
Aaron Rokach	Associate	2007	Taxation	315.00	13.20	4,158.00

Attorney Name	Position	Admitted	Department	Rate	Hours	Fees
Lee Rudofsky	Associate	2005	Litigation	355.00	155.50	55,202.50
Soraya F Rudofsky	Associate	2007	Litigation	315.00	4.00	1,260.00
Tyler L Sande	Associate	2004	Litigation	435.00	167.80	72,993.00
Tyler L Sande	Associate	2004	Litigation	395.00	418.60	165,347.00
Todd M Schwartz	Associate	2007	Restructuring	335.00	35.20	11,792.00
Todd M Schwartz	Associate	2007	Restructuring	310.00	560.70	173,817.00
Colin Seals	Associate	2007	Litigation	275.00	59.80	16,445.00
Ashley Share	Associate	2006	Restructuring	390.00	133.40	52,026.00
Ashley Share	Associate	2006	Restructuring	370.00	654.40	242,128.00
Marisa D Shemi	Associate	2007	Litigation	325.00	12.70	4,127.50
Marisa D Shemi	Associate	2007	Litigation	310.00	26.50	8,215.00
Michael Shipley	Associate	2004	Litigation	375.00	73.70	27,637.50
Tiffany S Smith	Associate	2007	Litigation	295.00	22.50	6,637.50
Colleen Sorensen	Associate	2005	Litigation	395.00	6.30	2,488.50
Colleen Sorensen	Associate	2005	Litigation	355.00	331.20	117,576.00
Christopher E Spillman	Associate	2006	Corporate	355.00	2.90	1,029.50
Christopher E Spillman	Associate	2006	Corporate	330.00	96.90	31,977.00
David E Suchar	Associate	2002	Litigation	500.00	1.50	750.00
David E Suchar	Associate	2002	Litigation	465.00	450.30	209,389.50
Asha Thimmapaya	Associate	2007	Litigation	295.00	75.50	22,272.50
Asha Thimmapaya	Associate	2007	Litigation	275.00	267.80	73,645.00
Katie Trotter	Associate	2006	Restructuring	440.00	11.60	5,104.00
Katie Trotter	Associate	2006	Restructuring	415.00	537.10	222,896.50
Tammy A Tsoumas	Associate	2007	Litigation	330.00	76.00	25,080.00
Beth M Weinstein	Associate	2007	Litigation	275.00	5.60	1,540.00
Kelly Wessels	Associate	2005	Litigation	395.00	24.60	9,717.00
Kelly Wessels	Associate	2005	Litigation	375.00	556.00	208,500.00
Michael A Woods	Associate	2003	Corporate	440.00	14.90	6,556.00
Michael A Woods	Associate	2003	Corporate	415.00	48.60	20,169.00
Zachary L Wool	Associate	2008	Restructuring	310.00	6.40	1,984.00
Peter J Wozniak	Associate	2007	Litigation	295.00	30.00	8,850.00
Peter J Wozniak	Associate	2007	Litigation	275.00	7.60	2,090.00
Lilian Xu	Associate	Pending	Corporate	335.00	156.30	52,360.50
Lilian Xu	Associate	Pending	Corporate	310.00	136.60	42,346.00
Thomas Young	Associate	2003	Taxation	510.00	30.20	15,402.00
Thomas Young	Associate	2003	Taxation	480.00	4.90	2,352.00
Evan C Zoldan	Associate	2004	Litigation	475.00	3.50	1,662.50
Evan C Zoldan	Associate	2004	Litigation	435.00	100.60	43,761.00
ATTORNEY TOTALS:					35,164.60	\$17,101,797.00

Paraprofessional Name	Position	Department	Rate	Hours	Fees
Jesse Aguilar	Legal Assistant	Restructuring	225.00	88.70	19,957.50
Jesse Aguilar	Legal Assistant	Restructuring	220.00	420.10	92,422.00
April Albrecht	Technology Services	Litigation	165.00	5.60	924.00
David Andrews	Legal Assistant	Restructuring	195.00	25.60	4,992.00
David Andrews	Legal Assistant	Restructuring	190.00	104.50	19,855.00
Matthew Arenson	Law Clerk	Corporate	195.00	7.20	1,404.00
Renee E Ashley	Legal Assistant	Litigation	235.00	2.00	470.00
Adele Ashton	Legal Assistant	Corporate	320.00	1.10	352.00
Adele Ashton	Legal Assistant	Corporate	260.00	1.70	442.00
Deana Baglanzis	Legal Assistant	Corporate	215.00	40.00	8,600.00
James Barlow	Legal Assistant	Litigation	220.00	2.00	440.00
Daryl A Bascus	Legal Assistant	Corporate	205.00	16.00	3,280.00
Daryl A Bascus	Legal Assistant	Corporate	200.00	38.00	7,600.00
Belinda Beecham-Harris	Case Assistant	Litigation	135.00	2.90	391.50
Emily Beverage	Case Assistant	Restructuring	150.00	8.00	1,200.00
Emily Beverage	Case Assistant	Restructuring	145.00	72.60	10,527.00
Tiana A Bey	Legal Assistant	Litigation	200.00	18.50	3,700.00
Deborah L Bibbs	Legal Assistant	Restructuring	190.00	157.10	29,849.00
Jason A Bradley	Legal Assistant	Litigation	205.00	52.00	10,660.00
Jason A Bradley	Legal Assistant	Litigation	200.00	507.00	101,400.00
Derek J Bremer	Technology Services	Litigation	200.00	2.80	560.00
Michael Buchanio	Project Assistant	Intellectual Property	150.00	0.70	105.00
Kimberly A H Chervenak	Legal Assistant	Litigation	245.00	0.50	122.50
Christopher Chiu	Other	Administrative Services	215.00	4.00	860.00
Michael W Cohen	Law Clerk	Corporate	205.00	28.60	5,863.00
Patricia A Costello	Legal Assistant	Corporate	185.00	98.10	18,148.50
Patricia A Costello	Legal Assistant	Corporate	180.00	1.50	270.00
Anna O del Rosario	Legal Assistant	Restructuring	210.00	0.70	147.00
Michelle T Denny	Legal Assistant	Litigation	225.00	0.50	112.50
Michelle T Denny	Legal Assistant	Litigation	220.00	0.50	110.00
Mahmood Dualeh	Technology Services	Litigation	215.00	49.00	10,535.00
Kentaro J Ebersole	Technology Services	Litigation	200.00	7.30	1,460.00
Margo Eckstein	Technology Services	Litigation	220.00	45.50	10,010.00
Margo Eckstein	Technology Services	Litigation	200.00	73.00	14,600.00
Terry Ellis	Case Assistant	Restructuring	125.00	66.60	8,325.00
Taylor Evenson	Project Assistant	Corporate	145.00	19.50	2,827.50
Judith Everett	Legal Assistant	Litigation	230.00	1.50	345.00
Judith Everett	Legal Assistant	Litigation	225.00	180.00	40,500.00
Paul Fabsik	Legal Assistant	Restructuring	220.00	25.10	5,522.00
Sarah Farley	Legal Assistant	Litigation	260.00	1.60	416.00
Sarah Farley	Legal Assistant	Litigation	255.00	45.90	11,704.50
Michael S Fellner	Legal Assistant	Litigation	180.00	4.50	810.00
Michael S Fellner	Legal Assistant	Litigation	175.00	189.00	33,075.00
Patrick D Ferrell	Project Assistant	Litigation	140.00	8.00	1,120.00
Matthew Fink	Project Assistant	Litigation	140.00	13.50	1,890.00

Paraprofessional Name	Position	Department	Rate	Hours	Fees
Paul Fraumann	Case Assistant	Restructuring	145.00	10.00	1,450.00
Beth Friedman	Legal Assistant	Restructuring	265.00	68.90	18,258.50
Beth Friedman	Legal Assistant	Restructuring	260.00	251.30	65,338.00
Thomas P Gallo	Other	Administrative Services	300.00	1.00	300.00
Marvin R Gibbons, Jr.	Technology Services	Litigation	215.00	1.00	215.00
Christina M Gilpin	Legal Assistant	Corporate	215.00	18.30	3,934.50
Sheila D Givens	Case Assistant	Litigation	140.00	121.50	17,010.00
Sheila D Givens	Case Assistant	Litigation	135.00	315.50	42,592.50
Jacob Goldfinger	Legal Assistant	Restructuring	215.00	36.40	7,826.00
Jacob Goldfinger	Legal Assistant	Restructuring	210.00	488.80	102,648.00
Jason Goodman	Technology Services	Litigation	180.00	18.50	3,330.00
Justin L Harris	Case Assistant	Litigation	140.00	21.00	2,940.00
David Helstowski	Project Assistant	Restructuring	145.00	3.10	449.50
Lisa A Horton	Legal Assistant	Corporate	260.00	2.50	650.00
Lisa A Horton	Legal Assistant	Corporate	255.00	2.70	688.50
Claude W Irmis	Legal Assistant	Restructuring	250.00	4.90	1,225.00
Michelle Izzo	Legal Assistant	Litigation	175.00	20.50	3,587.50
Daneen L Jachino	Other	Administrative Services	545.00	11.20	6,104.00
Desiree P January	Legal Assistant	Litigation	180.00	2.00	360.00
Kenneth Kates	Technology Services	Litigation	165.00	4.00	660.00
David L Kern	Legal Assistant	Litigation	175.00	131.20	22,960.00
Benjamin Kirschner	Project Assistant	Real Estate	140.00	2.50	350.00
Brian D Krieter	Legal Assistant	Real Estate	260.00	9.20	2,392.00
Jocelyn C Kuo	Legal Assistant	Restructuring	215.00	128.10	27,541.50
Jocelyn C Kuo	Legal Assistant	Restructuring	210.00	415.20	87,192.00
Magali Lespinasse Lee	Legal Assistant	Restructuring	225.00	34.40	7,740.00
Magali Lespinasse Lee	Legal Assistant	Restructuring	220.00	199.90	43,978.00
Lib Bibliographic Research	Research Specialist	Administrative Services	200.00	8.30	1,660.00
Lib Bibliographic Research	Research Specialist	Administrative Services	195.00	15.40	3,003.00
Lib Biographical Research	Research Specialist	Administrative Services	195.00	2.00	390.00
Lib Business/Ind Research	Research Specialist	Administrative Services	200.00	0.80	160.00
Lib Business/Ind Research	Research Specialist	Administrative Services	195.00	11.20	2,184.00
Lib Expert Witness	Research Specialist	Administrative Services	195.00	4.00	780.00
Lib Gov't Agency Research	Research Specialist	Administrative Services	200.00	0.50	100.00
Lib Stk/Rates/Stats Research	Research Specialist	Administrative Services	200.00	0.30	60.00
Lib Stk/Rates/Stats Research	Research Specialist	Administrative Services	195.00	11.30	2,203.50
Gayle M Lodygowski	Case Assistant	Intellectual Property	130.00	4.50	585.00
Anne R Lubinsky	Technology Services	Litigation	165.00	23.60	3,894.00
Thomas Mangne	Technology Services	Litigation	220.00	1.60	352.00
Maureen McCarthy	Legal Assistant	Restructuring	225.00	1.30	292.50
Maureen McCarthy	Legal Assistant	Restructuring	220.00	18.50	4,070.00
Donna McClurkin-Fletcher	Legal Assistant	Corporate	260.00	5.00	1,300.00
Vallerie E McDaniel	Legal Assistant	Corporate	205.00	4.30	881.50
Suzanne J McPhail	Legal Assistant	Litigation	205.00	15.00	3,075.00
Suzanne J McPhail	Legal Assistant	Litigation	200.00	95.40	19,080.00
Jennifer Merchant	Project Assistant	Corporate	155.00	42.00	6,510.00

Paraprofessional Name	Position	Department	Rate	Hours	Fees
P Ryan Messier	Case Assistant	Litigation	140.00	5.00	700.00
Rafael Miranda	Project Assistant	Litigation	155.00	28.80	4,464.00
Lauren Mitchell-Dawson	Legal Assistant	Environment	240.00	0.80	192.00
Lauren Mitchell-Dawson	Legal Assistant	Environment	235.00	0.50	117.50
Emily W Moore	Case Assistant	Litigation	140.00	26.90	3,766.00
Thomas N Nelson, Jr.	Technology Services	Litigation	190.00	13.70	2,603.00
Thomas N Nelson, Jr.	Technology Services	Litigation	185.00	72.50	13,412.50
Martin O'Brien	Legal Assistant	Corporate	225.00	44.80	10,080.00
Robert Orren	Case Assistant	Restructuring	150.00	117.00	17,550.00
Robert Orren	Case Assistant	Restructuring	145.00	426.10	61,784.50
Khalid M Osman	Legal Assistant	Litigation	230.00	1.00	230.00
Susan J Perry	Legal Assistant	Restructuring	270.00	0.60	162.00
Susan J Perry	Legal Assistant	Restructuring	265.00	64.90	17,198.50
Carl Pickerill	Law Clerk	Law Clerk	205.00	7.00	1,435.00
Carl Pickerill	Law Clerk	Litigation	195.00	14.80	2,886.00
Mary M Plastina	Legal Assistant	Employee Benefits	215.00	1.00	215.00
Bianca Portillo	Project Assistant	Restructuring	150.00	0.70	105.00
Bianca Portillo	Project Assistant	Restructuring	145.00	10.40	1,508.00
Nancy H Powaga	Legal Assistant	Litigation	140.00	3.00	420.00
Dan Raffle	Technology Services	Litigation	210.00	5.00	1,050.00
Dan Raffle	Technology Services	Litigation	200.00	41.00	8,200.00
Daniel Raile	Project Assistant	Litigation	145.00	2.50	362.50
Daniel Raile	Project Assistant	Litigation	140.00	23.70	3,318.00
Eric Ramirez	Legal Assistant	Litigation	180.00	2.20	396.00
Hector J Rodriguez	Project Assistant	Litigation	145.00	24.10	3,494.50
Hector J Rodriguez	Project Assistant	Litigation	140.00	349.90	48,986.00
Jennifer M Roussil	Case Assistant	Litigation	140.00	0.50	70.00
Portia Sarmiento-Guerin	Legal Assistant	Corporate	215.00	3.10	666.50
Portia Sarmiento-Guerin	Legal Assistant	Corporate	210.00	1.50	315.00
Linda A Scussel	Other	Administrative Services	215.00	1.00	215.00
Timothy Sherman	Legal Assistant	Litigation	175.00	1.00	175.00
Carmelo A Soto	Technology Services	Litigation	215.00	15.00	3,225.00
Jack Spittell	Project Assistant	Litigation	140.00	4.80	672.00
Peter Stach	Project Assistant	Restructuring	145.00	4.50	652.50
Victoria L Stockwell	Legal Assistant	Litigation	250.00	106.30	26,575.00
Victoria L Stockwell	Legal Assistant	Litigation	245.00	232.00	56,840.00
Jonathan Stulberg	Project Assistant	Corporate	145.00	24.50	3,552.50
Kenneth J Sturek	Legal Assistant	Litigation	225.00	454.80	102,330.00
Jonathan J Thomas	Legal Assistant	Litigation	175.00	82.00	14,350.00
Nikki Thomas	Law Clerk	General	205.00	7.30	1,496.50
Nikki Thomas	Law Clerk	General	195.00	34.20	6,669.00
Katherine M Tibbetts	Legal Assistant	Litigation	175.00	506.30	88,602.50
Lorena G Toro	Case Assistant	Restructuring	125.00	35.50	4,437.50
Tia Trout-Perez	Law Clerk	Litigation	195.00	21.80	4,251.00
Tommie Turner	Other	Administrative Services	150.00	0.20	30.00
Gary M Vogt	Legal Assistant	Litigation	255.00	68.80	17,544.00

Paraprofessional Name	Position	Department	Rate	Hours	Fees
Gary M Vogt	Legal Assistant	Restructuring	250.00	478.10	119,525.00
Thomas F Wall	Legal Assistant	Litigation	180.00	9.50	1,710.00
Thomas F Wall	Legal Assistant	Litigation	175.00	24.60	4,305.00
Courtney A Way	Case Assistant	Intellectual Property	140.00	13.00	1,820.00
Kristen Weber	Project Assistant	Restructuring	155.00	3.00	465.00
Cheryl Wilson-Griffin	Technology Services	Litigation	200.00	5.00	1,000.00
Katherine M Wright	Case Assistant	Litigation	140.00	6.00	840.00
Kelly Yang	Project Assistant	Corporate	145.00	50.00	7,250.00
Howard Young	Legal Assistant	Corporate	260.00	1.00	260.00
Joseph Zlatnik	Case Assistant	Litigation	150.00	66.70	10,005.00
Joseph Zlatnik	Case Assistant	Litigation	145.00	340.20	49,329.00
PARAPROFESSIONAL TOTALS:				8,917.20	\$1,744,019.50

Total Billed Hours by Attorneys during the Final Fee Period	35,164.60
Total Billed Hours by Paraprofessionals during the Final Fee Period	8,917.20
Blended Rate (Including Paraprofessionals)	\$427.52
Blended Rate (Excluding Paraprofessionals)	\$486.34
Total Billed Hours during the Final Fee Period	44,081.80
Total Fees Requested during the Final Fee Period	\$18,845,816.50¹

¹ Pursuant to the FRC Certification Letter, the Debtors have voluntarily written off \$20,000.00, thereby resulting in a total fee request in the amount of \$18,845,816.50 and a Total Compensation Amount of \$20,220,371.25.

Exhibit F

Expense Summary for Stub Compensation Period

Summary of Expenses Incurred for the Period from October 1, 2007 through January 31, 2008

Disbursements	Total
Telephone	9,393.84
Standard Copies or Prints	36,781.40
Binding	666.40
Tabs/Indexes/Dividers	1,338.30
Color Copies or Prints	7,182.00
Bates Labels/Print & Affix	4.27
Exhibit Labels	0.30
Scanned Images	5,225.55
CD-ROM Duplicates	1,407.00
CD-ROM Master	90.00
Standard Copies or Prints NY	20,149.35
Standard Copies or Prints UK/MU	2.10
Standard Prints	57,170.70
Standard Prints NY	61,626.90
Color Prints	18,605.50
Postage	371.58
Overnight Delivery	24,379.34
Overnight Delivery - Refund	(521.79)
Outside Messenger Services	6,332.53
Local Transportation	21,221.75
Travel Expense	77,443.75
Airfare	130,333.48
Transportation to/from airport	41,616.60
Travel Meals	33,976.99
Car Rental	1,385.73
Other Travel Expenses	3,783.95
Court Reporter Fee/Deposition	247,562.69
Filing/Appearance Fees	36,322.01
Calendar/Court Services	325.00
Other Court Costs and Fees	15.00
Professional Fees	76,629.08
Process Server Fees	240.00
Other Trial Expenses	9.78
Outside Computer Services	37,684.24
Outside Video Services	1,018.98
Outside Printing Services	3,790.44
Outside Copy/Binding Services	109,531.29
Working Meals/K&E Only	2,968.39
Working Meals/K&E and Others	58,467.62

Disbursements	Total
Information Broker Doc/Svcs	3,007.30
Library Document Procurement	874.71
Computer Database Research	154,384.64
Overtime Transportation	26,764.73
Overtime Meals	4,778.12
Overtime Meals - Attorney	8,520.03
Secretarial Overtime	31,821.26
Word Processing Overtime	6,227.58
Overtime Meals - Legal Assistant	1,010.92
Hard Drive Inventory	92.47
Rental Expenses	2,138.85
Miscellaneous Office Expenses	402.10
TOTAL:	\$1,374,554.75

Exhibit G

Summary of Compensation Orders for the Period from December 21, 2005 through September 30, 2007

Interim Compensation Orders	Fees Awarded	Fees Received	Holdback Amount
First Interim Fee Order [Docket No. 1717] December 21, 2005 through January 31, 2006	\$4,264,024.50	\$3,837,622.05	\$426,402.45
Second Interim Fee Order [Docket No. 2677] February 1, 2006 through June 30, 2006	\$13,445,180.50	\$12,100,662.45	\$1,344,518.05
Third Interim Fee Order [Docket No. 3335] July 1, 2006 through September 30, 2006	\$8,723,596.50	\$6,978,877.20	\$1,744,719.30
Fourth Interim Fee Order [Docket No. 4418] October 1, 2006 through December 31, 2006	\$9,211,740.50	\$8,290,566.45	\$921,174.05
Fifth Interim Fee Order [Docket No. 6293] January 1, 2007 through March 31, 2007	\$11,943,098.00	\$10,151,633.30	\$1,791,464.70
Sixth Interim Fee Order [Docket No. 6418] April 1, 2007 through June 30, 2007	\$10,458,450.00	\$9,412,605.00	\$1,045,845.00
Seventh Interim Fee Order [Docket No. 7420] July 1, 2007 through September 30, 2007	\$10,861,166.00	\$9,775,049.40	\$1,086,116.60
Total Fees Approved on Interim Basis:	\$68,907,256.00	\$60,547,015.85	\$8,360,240.15

No Interim Compensation Order	Fees Requested	Fees Received	Unpaid Amount
Stub Compensation Period October 1, 2007 through January 31, 2008	\$18,845,816.50		
Total Unpaid Amounts Amount (12/21/05 - 1/31/08) (Fees and Expenses):	\$92,763,471.73	\$84,860,859.57	\$7,902,616.16

Exhibit H

Fee and Expense Summary for Final Fee Period

Summary of the Total Amount of Fees and Expenses Incurred Under Each Internal K&E Matter for the Period from December 20, 2005 through January 31, 2008

Matter Number and Description		Fees	Expenses	Total
13	Case Administration	2,790,072.50	770,810.36	3,560,882.86
14	Business Operations	1,365,340.50	42,415.51	1,407,756.01
15	Financing	95,621.00	1,142.79	96,763.79
16	Adversary Proceedings/Contested Matters	15,680,154.00	1,271,551.32	16,951,705.32
17	Asset Analysis & Recovery	10,378,207.00	442,117.22	10,820,324.22
18	Automatic Stay Matters	1,018,816.00	16,440.77	1,035,256.77
19	Avoidance Actions	362,329.50	7,388.76	369,718.26
20	Cash Collateral/DIP Financing	8,273,337.50	489,909.62	8,763,247.12
21	Claims Administration & Objections	6,994,084.50	199,124.88	7,193,209.38
22	Creditors/Shareholders Inquiries	835,082.50	21,079.60	856,162.10
23	Employee Benefits/Pension	1,131,734.00	9,504.21	1,141,238.21
24	Disclosure Statement/Plan/Confirmation	8,675,513.00	290,350.29	8,965,863.29
25	Environmental Counseling	79,647.00	842.79	80,489.79
26	Corporate & Securities Matters	3,124,236.00	91,140.39	3,215,376.39
27	K&E Fee Applications & Monthly Statements	1,308,971.00	54,911.14	1,363,882.14
28	Other Fee Applications/Professional Matters	1,366,987.00	35,828.82	1,402,815.82
29	Relief from Stay	21,231.00	95.05	21,326.05
30	Utilities	268,881.50	2,300.27	271,181.77
31	Tax Issues	1,933,325.00	28,450.45	1,961,775.45
32	Travel	1,634,199.00	265,766.65	1,899,965.65
33	Hearings	2,116,155.00	217,645.88	2,333,800.88
34	Schedules/Statements of Financial Affairs	227,854.00	41,894.17	269,748.17
35	Executory Contracts and Leases	8,061,650.50	256,961.12	8,318,611.62
36	Reclamation	1,783.50	98.39	1,881.89
37	Vendor Issues	3,843.50	-	3,843.50
38	Professional Retentions	111,464.00	325.55	111,789.55
39	Project Issues	235,584.00	733.87	236,317.87
40	Energy Issues	5,252,968.00	213,398.61	5,466,366.61
41	Energy Regulatory Counseling	61,394.00	122.78	61,516.78
42	International	4,234,190.00	187,699.38	4,421,889.38
43	Executory Contracts, Assumption & Rejection	17,260.50	-	17,260.50
44	Insurance	28,599.00	-	28,599.00
45	Asset Sale - Otay Mesa	64,396.00	1.75	64,397.75
46	Asset Sale - Dighton	7,894.00	28.30	7,922.30
47	Conflicts	15,678.00	-	15,678.00
48	Case Preparation	3,408.00	1,039.00	4,447.00
49	California Department of Water Resources	38,368.50	1.50	38,370.00
	Hotel Expense Credit	-	(17,949.46)	(17,949.46)
TOTALS:		\$87,820,260.00	\$4,943,171.73	\$92,763,431.73

Exhibit I

Billing Summary for Final Fee Period

Summary of Hours Billed by Attorneys and Paraprofessionals for the Period from December 20, 2005 through January 31, 2008

Attorney Name	Position	Admitted	Department	Rate	Hours	Total Fees
Eliot A Adelson	Partner	1999	Litigation	485.00	12.20	5,917.00
Eliot A Adelson	Associate	1999	Litigation	465.00	38.10	17,716.50
Eliot A Adelson	Associate	1999	Litigation	440.00	4.80	2,112.00
David A Agay	Partner	1998	Restructuring	560.00	41.80	23,408.00
David A Agay	Partner	1998	Restructuring	545.00	115.60	63,002.00
Julie Ahrens	Of Counsel	2003	Litigation	435.00	23.00	10,005.00
Matthew J Antinossi	Partner	1999	Employee Benefits	555.00	10.90	6,049.50
Janet S Baer	Partner	1982	Restructuring	745.00	29.30	21,828.50
John Baldry	Partner	1993	Taxation	775.00	8.90	6,897.50
John Baldry	Partner	1993	Taxation	615.00	19.10	11,746.50
Richard S Berger	Of Counsel	1967	Restructuring	695.00	10.90	7,575.50
C Robert Boldt	Partner	1995	Litigation	560.00	5.40	3,024.00
Deanna D Boll	Partner	1998	Restructuring	625.00	7.30	4,562.50
Deanna D Boll	Partner	1998	Restructuring	575.00	794.50	456,837.50
Deanna D Boll	Partner	1998	Restructuring	545.00	840.60	458,127.00
Nader R Boulos	Partner	1994	Litigation	545.00	5.80	3,161.00
Jonathan D Brightbill	Partner	2002	Litigation	485.00	122.00	59,170.00
Zhonette Brown	Partner	1998	Litigation	520.00	0.50	260.00
Zhonette Brown	Partner	1998	Litigation	475.00	32.10	15,247.50
Robert T Buday	Partner	1991	Real Estate	675.00	6.00	4,050.00
Robert G Burns	Partner	1995	Restructuring	635.00	952.80	605,028.00
Robert G Burns	Partner	1995	Restructuring	610.00	59.10	36,051.00
Matthew A Cantor	Partner	1989	Restructuring	745.00	863.80	643,531.00
Matthew A Cantor	Partner	1989	Restructuring	695.00	61.80	42,951.00
John G Caruso	Partner	1992	Real Estate	595.00	12.90	7,675.50
John G Caruso	Partner	1992	Real Estate	575.00	42.10	24,207.50
Iskender H Catto	Partner	2000	Corporate	605.00	136.40	82,522.00
Iskender H Catto	Partner	2000	Corporate	560.00	2,184.80	1,223,488.00
Iskender H Catto	Partner	2000	Corporate	505.00	911.20	460,156.00
Iskender H Catto	Associate	2000	Corporate	490.00	1,073.70	526,113.00
Iskender H Catto	Associate	2000	Corporate	485.00	83.00	40,255.00
Shirley S Cho	Partner	1997	Restructuring	615.00	80.50	49,507.50
Erik W Chalut	Partner	1999	Restructuring	545.00	2.70	1,471.50
Erik W Chalut	Associate	1999	Restructuring	510.00	17.70	9,027.00
Thomas W Christopher	Partner	1985	Corporate	725.00	7.90	5,727.50
Richard M Cieri	Partner	1981	Restructuring	925.00	14.70	13,597.50
Richard M Cieri	Partner	1981	Restructuring	875.00	1,268.30	1,109,762.50

Attorney Name	Position	Admitted	Department	Rate	Hours	Total Fees
Richard M Cieri	Partner	1981	Restructuring	825.00	1,445.00	1,192,125.00
Richard M Cieri	Partner	1981	Restructuring	795.00	53.80	42,771.00
Thomas A Clare	Partner	1995	Litigation	625.00	230.40	144,000.00
Thomas A Clare	Partner	1995	Litigation	555.00	130.20	72,261.00
Jennifer Clark-Smith	Of Counsel	2003	Litigation	375.00	9.50	3,562.50
Steven E Clemens	Partner	1994	Litigation	735.00	4.40	3,234.00
Steven E Clemens	Partner	1994	Litigation	695.00	138.30	96,118.50
Steven E Clemens	Partner	1994	Litigation	640.00	1.00	640.00
Andrew B Clubok	Partner	1994	Litigation	545.00	69.50	37,877.50
Andrew B Clubok	Partner	1994	Litigation	475.00	9.50	4,512.50
Kevin J Coenen	Partner	1997	Taxation	515.00	2.50	1,287.50
Brian E Davis	Partner	1998	Real Estate	475.00	123.60	58,710.00
Eva H Davis	Partner	1990	Corporate	695.00	14.90	10,355.50
Eva H Davis	Partner	1990	Corporate	675.00	146.50	98,887.50
Elizabeth L Deeley	Partner	1998	Litigation	520.00	109.30	56,836.00
Maureen A Donley	Partner	1980	Futures	595.00	0.80	476.00
Daniel T Donovan	Partner	1997	Litigation	555.00	346.00	192,030.00
James W Draughn, Jr., P.C.	Partner	1991	Litigation	635.00	67.80	43,053.00
James W Draughn, Jr., P.C.	Partner	1991	Litigation	595.00	793.70	472,251.50
James W Draughn, Jr., P.C.	Partner	1991	Litigation	565.00	55.50	31,357.50
Jessica R Droeger	Partner	1993	Corporate	565.00	7.50	4,237.50
Richard C East	Partner	1997	Restructuring	800.00	29.10	23,280.00
Barack S Echols	Partner	1999	Litigation	560.00	82.40	46,144.00
Barack S Echols	Partner	1999	Litigation	500.00	537.20	268,600.00
Barack S Echols	Partner	1999	Litigation	455.00	69.90	31,804.50
Carter W Emerson, P.C.	Of Counsel	1972	Corporate	925.00	2.10	1,942.50
Carter W Emerson, P.C.	Of Counsel	1972	Corporate	875.00	316.70	277,112.50
Carter W Emerson, P.C.	Of Counsel	1972	Corporate	825.00	3.20	2,640.00
Thomas L Evans	Partner	1984	Taxation	735.00	0.50	367.50
Shiva A Farouki	Partner	1999	Litigation	520.00	366.30	190,476.00
Shiva A Farouki	Partner	1999	Litigation	495.00	19.20	9,504.00
Damon Fisher	Partner	1995	Corporate	635.00	283.00	179,705.00
Damon Fisher	Partner	1995	Corporate	595.00	161.00	95,795.00
Michael D Foster	Partner	1998	Litigation	520.00	268.90	139,828.00
Scott W Fowkes, P.C.	Partner	1988	Litigation	625.00	0.30	187.50
Scott W Fowkes, P.C.	Partner	1988	Litigation	595.00	17.60	10,472.00
Laura L Fraedrich	Partner	1995	International Trade	465.00	0.80	372.00
Laura L Fraedrich	Partner	1995	International Trade	445.00	18.90	8,410.50
Kelly K Frazier	Partner	1997	Restructuring	645.00	13.30	8,578.50
Kelly K Frazier	Partner	1997	Restructuring	615.00	666.60	409,959.00
Kelly K Frazier	Partner	1997	Restructuring	595.00	1,534.20	912,849.00
Rebecca O Fruchtman	Of Counsel	1987	Restructuring	595.00	27.10	16,124.50
Robert R Gasaway	Partner	1994	Environment	570.00	1.00	570.00
Andrew M Genser	Partner	1995	Corporate	525.00	2.50	1,312.50

Attorney Name	Position	Admitted	Department	Rate	Hours	Total Fees
Scott J Gordon	Partner	1994	Corporate	675.00	2.00	1,350.00
Michael I Gottfried	Partner	1988	Restructuring	735.00	0.50	367.50
Michael I Gottfried	Partner	1988	Restructuring	700.00	803.40	562,380.00
Ashley S Gregory	Partner	2000	Corporate	550.00	2.00	1,100.00
Patrick E Groomes	Partner	2001	Corporate	500.00	1.80	900.00
Mark E Grummer	Partner	1976	Environment	745.00	5.60	4,172.00
Mark E Grummer	Partner	1976	Environment	645.00	69.00	44,505.00
Juliette M Harrhy	Partner	1993	Corporate	525.00	712.80	374,220.00
Juliette M Harrhy	Partner	1993	Corporate	495.00	26.20	12,969.00
Michael J Hauswirth	Partner	2000	Taxation	545.00	0.80	436.00
Michael J Hauswirth	Associate	2000	Taxation	545.00	0.60	327.00
Michael J Hauswirth	Associate	2000	Taxation	515.00	12.40	6,386.00
Michael J Hauswirth	Associate	2000	Taxation	485.00	2.00	970.00
Michael J Hauswirth	Associate	2000	Taxation	450.00	2.00	900.00
Robert M Hayward	Partner	1997	Corporate	595.00	0.50	297.50
Tina R Hernandez	Partner	1999	Litigation	500.00	2.50	1,250.00
Mitchell F Hertz	Partner	1990	Corporate	765.00	55.30	42,304.50
Mitchell F Hertz	Partner	1990	Corporate	725.00	514.40	372,940.00
Mitchell F Hertz	Partner	1990	Corporate	695.00	694.50	482,677.50
Stephen E Hessler	Partner	2001	Restructuring	590.00	1.40	826.00
Stephen E Hessler	Partner	2001	Restructuring	560.00	594.10	332,696.00
Stephen E Hessler	Associate	2001	Litigation	465.00	1,218.30	566,509.50
Stephen E Hessler	Associate	2001	Litigation	435.00	1,018.80	443,178.00
Stephen E Hessler	Associate	2001	Litigation	400.00	1,129.00	451,600.00
Stephen E Hessler	Associate	2001	Litigation	390.00	49.90	19,461.00
Roger J Higgins	Partner	1997	Restructuring	545.00	175.90	95,865.50
Neil S Hirshman, P.C.	Partner	1990	Intellectual Property	675.00	24.50	16,537.50
Neil S Hirshman, P.C.	Partner	1990	Intellectual Property	645.00	42.20	27,219.00
Mark C Holscher	Partner	1988	Litigation	795.00	81.70	64,951.50
Vicki V Hood	Partner	1977	Employee Benefits	835.00	46.90	39,161.50
Vicki V Hood	Partner	1977	Employee Benefits	795.00	27.90	22,180.50
Vicki V Hood	Partner	1977	Employee Benefits	675.00	47.40	31,995.00
Helena C Huang	Partner	2001	Restructuring	605.00	88.60	53,603.00
Helena C Huang	Partner	2001	Restructuring	560.00	2,267.60	1,269,856.00
Helena C Huang	Partner	2001	Restructuring	545.00	898.60	489,737.00
Helena C Huang	Associate	2001	Restructuring	510.00	84.90	43,299.00
Anne Huber	Partner	1992	Restructuring	675.00	6.40	4,320.00
Yongjin Im	Partner	1992	Corporate	825.00	214.50	176,962.50
Yongjin Im	Partner	1992	Corporate	745.00	1,348.60	1,004,707.00
Yongjin Im	Partner	1992	Corporate	695.00	123.50	85,832.50
John S Irving, Jr.	Partner	1965	Labor	695.00	2.90	2,015.50
Robert M Jason	Partner	1981	Taxation	735.00	0.20	147.00
Robert M Jason	Partner	1981	Taxation	695.00	121.30	84,303.50
Garry W Jaunal	Partner	1999	Corporate	525.00	1.90	997.50

Attorney Name	Position	Admitted	Department	Rate	Hours	Total Fees
Garry W Jaunal	Partner	1999	Corporate	475.00	485.60	230,660.00
Garry W Jaunal	Partner	1999	Corporate	450.00	27.80	12,510.00
Jason Kanner	Partner	1998	Corporate	560.00	154.00	86,240.00
Partha Kar	Partner	1990	Restructuring	960.00	1.20	1,152.00
Partha Kar	Partner	1990	Restructuring	775.00	246.10	190,727.50
Partha Kar	Partner	1990	Restructuring	615.00	248.30	152,704.50
Partha Kar	Partner	1990	Restructuring	560.00	1.20	672.00
Andrew M Kaufman, P.C.	Partner	1974	Litigation	845.00	24.70	20,871.50
Andrew M Kaufman, P.C.	Partner	1974	Litigation	795.00	258.40	205,428.00
Andrew M Kaufman, P.C.	Partner	1974	Litigation	765.00	226.40	173,196.00
Andrew M Kaufman, P.C.	Partner	1974	Litigation	725.00	39.90	28,927.50
James W Kapp	Partner	1994	Restructuring	675.00	38.60	26,055.00
James W Kapp	Partner	1994	Restructuring	610.00	8.10	4,941.00
Brian P Kavanaugh	Partner	1999	Litigation	455.00	277.70	126,353.50
Natalie H Keller	Partner	1997	Taxation	590.00	0.80	472.00
Natalie H Keller	Partner	1997	Taxation	545.00	16.20	8,829.00
Stacey T Kern	Partner	1996	Corporate	525.00	15.00	7,875.00
Michael H Kerr, P.C.	Partner	Of Counsel	Corporate	795.00	45.00	35,775.00
Marc Kieselstein, P.C.	Partner	1988	Restructuring	815.00	6.80	5,542.00
Marc Kieselstein, P.C.	Partner	1988	Restructuring	775.00	1,596.30	1,237,132.50
Marc Kieselstein, P.C.	Partner	1998	Restructuring	745.00	324.10	241,454.50
Leonard Klingbaum	Partner	2000	Corporate	575.00	18.30	10,522.50
Mark L Kovner	Partner	1989	Litigation	725.00	2.50	1,812.50
Mark L Kovner	Partner	1989	Litigation	675.00	114.10	77,017.50
Mark L Kovner	Partner	1989	Litigation	645.00	39.80	25,671.00
S Raja Krishnamoorthi	Partner	2000	Litigation	485.00	2.00	970.00
S Raja Krishnamoorthi	Partner	2000	Litigation	455.00	25.00	11,375.00
S Raja Krishnamoorthi	Partner	2000	Litigation	435.00	90.00	39,150.00
Brian R Land	Partner	1989	Environment	745.00	15.90	11,845.50
Brian R Land	Partner	1989	Environment	645.00	16.50	10,642.50
Neil L Levy	Partner	1990	Corporate	675.00	70.30	47,452.50
Neil L Levy	Partner	1990	Corporate	625.00	565.90	353,687.50
Neil L Levy	Partner	1990	Corporate	595.00	870.70	518,066.50
Neil L Levy	Partner	1990	Corporate	460.00	53.40	24,564.00
Russell S Light	Partner	2001	Taxation	545.00	0.30	163.50
Mark S Lillie, P.C.	Partner	1984	Litigation	695.00	12.00	8,340.00
Mark S Lillie, P.C.	Partner	1984	Litigation	655.00	265.80	174,099.00
Walter H Lohmann	Partner	1988	Environment	825.00	4.70	3,877.50
Todd F Maynes, P.C.	Partner	1988	Taxation	915.00	37.90	34,678.50
Todd F Maynes, P.C.	Partner	1988	Taxation	835.00	558.70	466,514.50
Todd F Maynes, P.C.	Partner	1988	Taxation	795.00	461.20	366,654.00
Todd F Maynes, P.C.	Partner	1988	Taxation	690.00	6.50	4,485.00
James J Mazza	Partner	2001	Restructuring	590.00	29.60	17,464.00
James J Mazza	Partner	2001	Restructuring	560.00	1,443.60	808,416.00

Attorney Name	Position	Admitted	Department	Rate	Hours	Total Fees
James J Mazza	Associate	2001	Restructuring	535.00	1,404.60	751,461.00
James J Mazza	Associate	2001	Restructuring	510.00	702.70	358,377.00
James J Mazza	Associate	2001	Restructuring	480.00	322.10	154,608.00
Andrew R McGaan, P.C.	Partner	1986	Litigation	695.00	50.50	35,097.50
Andrew R McGaan, P.C.	Partner	1986	Litigation	655.00	1,321.00	865,255.00
Andrew R McGaan, P.C.	Partner	1986	Litigation	625.00	445.70	278,562.50
Mark E McKane	Partner	1997	Litigation	580.00	66.10	38,338.00
Mark E McKane	Partner	1997	Litigation	540.00	2,439.80	1,317,492.00
Mark E McKane	Partner	1997	Litigation	505.00	611.50	308,807.50
Mark E McKane	Partner	1997	Litigation	475.00	47.00	22,325.00
Kevin McKenna	Of Counsel	1990	Real Estate	565.00	6.30	3,559.50
Andres C Mena	Partner	2001	Corporate	625.00	0.50	312.50
Andres C Mena	Partner	2001	Corporate	560.00	5.10	2,856.00
Toni B Merrick	Partner	1988	Employee Benefits	785.00	0.30	235.50
Dennis M Myers, P.C.	Partner	1990	Corporate	775.00	1.50	1,162.50
Lynda K Myers, P.C.	Partner	1990	Corporate	795.00	0.60	477.00
Lynda K Myers, P.C.	Partner	1990	Corporate	745.00	0.50	372.50
Christian O Nagler	Partner	1997	Litigation	615.00	72.90	44,833.50
Christian O Nagler	Partner	1997	Litigation	575.00	66.40	38,180.00
Lyndon E Norley	Partner	1992	Restructuring	975.00	10.30	10,042.50
Lyndon E Norley	Partner	1992	Restructuring	825.00	33.50	27,637.50
Lyndon E Norley	Partner	1992	Restructuring	800.00	1.60	1,280.00
David G Norrell	Of Counsel	1980	International Trade	575.00	0.60	345.00
Gerald T Nowak	Partner	1993	Corporate	715.00	64.00	45,760.00
Gerald T Nowak	Partner	1993	Corporate	665.00	424.50	282,292.50
Gerald T Nowak	Partner	1993	Corporate	625.00	454.70	284,187.50
Krista Nunemaker	Partner	2000	Intellectual Property	475.00	0.30	142.50
Maureen D O'Brien	Partner	1998	Employee Benefits	525.00	28.50	14,962.50
Maureen D O'Brien	Partner	1998	Employee Benefits	475.00	4.00	1,900.00
Ashley C Parrish	Partner	1998	Litigation	580.00	78.30	45,414.00
Ashley C Parrish	Partner	1998	Litigation	520.00	425.70	221,364.00
Ashley C Parrish	Partner	1998	Litigation	475.00	148.90	70,727.50
Ashley C Parrish	Partner	1998	Litigation	425.00	1.00	425.00
Adam C Paul	Partner	1997	Restructuring	615.00	1,822.60	1,120,899.00
Adam C Paul	Partner	1997	Restructuring	595.00	965.40	574,413.00
Adan D Phillips	Partner	1988	Corporate	695.00	1.00	695.00
Adam D Phillips	Partner	1988	Corporate	635.00	127.70	81,089.50
Adam D Phillips	Partner	1988	Corporate	595.00	245.00	145,775.00
Adam D Phillips	Partner	1988	Corporate	495.00	40.70	20,146.50
Martha E Phillips	Of Counsel	1990	Corporate	410.00	0.50	205.00
R Alexander Pilmer	Partner	1993	Litigation	555.00	22.20	12,321.00
Vincent J Pisano	Partner	1979	Corporate	810.00	0.50	405.00
Jeffrey S Powell	Partner	1986	Litigation	695.00	71.90	49,970.50
Jeffrey S Powell	Partner	1986	Litigation	655.00	1,373.60	899,708.00

Attorney Name	Position	Admitted	Department	Rate	Hours	Total Fees
Jeffrey S Powell	Partner	1986	Litigation	625.00	1,575.80	984,875.00
Jeffrey S Powell	Partner	1986	Litigation	565.00	55.10	31,131.50
Scott D Price	Partner	1990	Taxation	795.00	28.60	22,737.00
Jeffrey S Quinn	Partner	1998	Employee Benefits	525.00	19.50	10,237.50
Jeffrey S Quinn	Partner	1998	Employee Benefits	475.00	42.40	20,140.00
Joshua Z Rabinovitz	Partner	2000	Litigation	540.00	15.30	8,262.00
Joshua Z Rabinovitz	Partner	2000	Litigation	485.00	251.20	121,832.00
Matthew T Regan, P.C.	Partner	1995	Litigation	625.00	580.80	363,000.00
Victoria Reznik	Partner	2000	Litigation	505.00	22.80	11,514.00
Bruce L Richardson	Partner	1990	Corporate	530.00	3.00	1,590.00
Bruce L Richardson	Of Counsel	1990	Corporate	495.00	185.60	91,872.00
Bruce L Richardson	Of Counsel	1990	Corporate	475.00	74.50	35,387.50
Bruce L Richardson	Of Counsel	1990	Corporate	435.00	3.00	1,305.00
Bradley V Ritter	Partner	1991	Real Estate	595.00	2.00	1,190.00
Naria K Santa Lucia	Of Counsel	Pending	Litigation	315.00	117.80	37,107.00
Naria K Santa Lucia	Of Counsel	Pending	Litigation	275.00	129.00	35,475.00
Edward O Sassower	Partner	2000	Restructuring	615.00	1,981.00	1,218,315.00
Edward O Sassower	Partner	2000	Restructuring	595.00	2,382.60	1,417,647.00
Edward O Sassower	Partner	2000	Restructuring	520.00	89.00	46,280.00
Joseph U Schorer	Of Counsel	1978	Corporate	705.00	11.70	8,248.50
David Seligman	Partner	1996	Restructuring	795.00	277.20	220,374.00
David Seligman	Partner	1996	Restructuring	700.00	2,981.20	2,086,840.00
David Seligman	Partner	1996	Restructuring	675.00	1,908.50	1,288,237.50
Christian C Semonsen	Partner	1999	Environment	500.00	3.60	1,800.00
Pratibha J Shenoy	Of Counsel	2001	Taxation	540.00	129.60	69,984.00
Pratibha J Shenoy	Of Counsel	2001	Taxation	515.00	159.80	82,297.00
Lori Sinanyan	Partner	2000	Restructuring	605.00	65.10	39,385.50
Lori Sinanyan	Partner	2000	Restructuring	560.00	504.00	282,240.00
Lori Sinanyan	Partner	2000	Restructuring	545.00	187.10	101,969.50
Lori Sinanyan	Associate	2000	Restructuring	510.00	120.20	61,302.00
Jeffrey S Sinek	Partner	1987	Litigation	500.00	128.20	64,100.00
Marimichael Skubel	Partner	1979	Litigation	675.00	20.50	13,837.50
Marimichael Skubel	Partner	1979	Litigation	575.00	14.20	8,165.00
Matthew O Solum	Partner	2000	Litigation	595.00	5.10	3,034.50
Matthew O Solum	Partner	2000	Litigation	550.00	61.30	33,715.00
Matthew O Solum	Partner	2000	Litigation	505.00	485.30	245,076.50
Bennett L Spiegel	Partner	1985	Restructuring	815.00	39.30	32,029.50
Bennett L Spiegel	Partner	1985	Restructuring	775.00	704.20	545,755.00
Bennett L Spiegel	Partner	1985	Restructuring	745.00	1,436.80	1,070,416.00
Bennett L Spiegel	Partner	1985	Restructuring	690.00	4.00	2,760.00
Gregory E Spitzer	Partner	1989	Real Estate	715.00	8.60	6,149.00
Gregory E Spitzer	Partner	1989	Real Estate	675.00	19.70	13,297.50
R Timothy Stephenson	Partner	1990	Labor	745.00	9.70	7,226.50
R Timothy Stephenson	Partner	1990	Labor	595.00	6.20	3,689.00

Attorney Name	Position	Admitted	Department	Rate	Hours	Total Fees
R Timothy Stephenson	Partner	1990	Labor	595.00	1.80	1,071.00
Maureen E Sweeney	Partner	1996	Corporate	625.00	27.10	16,937.50
Ian Taplin	Partner	2004	Taxation	885.00	0.80	708.00
Kimberly P Taylor	Partner	1994	Corporate	645.00	5.00	3,225.00
David G Tewksbury	Partner	1998	Corporate	530.00	35.50	18,815.00
David G Tewksbury	Of Counsel	1998	Energy	455.00	267.30	121,621.50
David G Tewksbury	Of Counsel	1998	Energy	435.00	1,328.30	577,810.50
Christopher MR Turner	Partner	1996	Litigation	580.00	66.70	38,686.00
Christopher MR Turner	Partner	1996	Litigation	550.00	670.20	368,610.00
Laurence A Urgenson	Partner	1976	Litigation	745.00	1.50	1,117.50
Keith E Villmow	Partner	1993	Taxation	695.00	0.30	208.50
Gregory Vogelsperger	Partner	2000	Corporate	475.00	29.00	13,775.00
Elaine M Walsh	Partner	1996	Corporate	595.00	1.50	892.50
Elaine M Walsh	Partner	1996	Corporate	565.00	183.40	103,621.00
Elaine M Walsh	Partner	1996	Corporate	495.00	102.20	50,589.00
Elaine M Walsh	Partner	1996	Corporate	445.00	24.70	10,991.50
John A Weissenbach	Partner	1980	Corporate	825.00	1.00	825.00
Steven M Wellner	Partner	1985	Environment	645.00	0.70	451.50
Richard L Wynne	Partner	1996	Restructuring	810.00	1.80	1,458.00
Richard L Wynne	Partner	1996	Restructuring	775.00	1.80	1,395.00
Mark D Young	Partner	1977	Futures	625.00	3.30	2,062.50
Paul Zier	Partner	1996	Corporate	530.00	131.70	69,801.00
Paul Zier	Partner	1996	Corporate	495.00	24.50	12,127.50
Robert R Zitko	Partner	1994	Employee Benefits	645.00	7.20	4,644.00
Robert R Zitko	Partner	1994	Employee Benefits	545.00	16.20	8,829.00
Scott M Abeles	Associate	2004	Litigation	475.00	74.90	35,577.50
Scott M Abeles	Associate	2004	Litigation	435.00	6.30	2,740.50
Tanvir Alam	Associate	2003	Restructuring	565.00	11.00	6,215.00
Tanvir Alam	Associate	2003	Restructuring	535.00	485.40	259,689.00
Tanvir Alam	Associate	2003	Restructuring	505.00	0.10	50.50
Tawfiq Ali	Associate	2007	Litigation	295.00	53.90	15,900.50
Tawfiq Ali	Associate	2007	Litigation	275.00	20.80	5,720.00
Hans J Allhoff	Associate	Pending	Litigation	330.00	392.90	129,657.00
Hans J Allhoff	Associate	Pending	Litigation	275.00	207.10	56,952.50
Hans J Allhoff	Associate	Pending	Litigation	260.00	68.00	17,680.00
Kon Asimacopoulos	Associate	1999	Restructuring	700.00	46.20	32,340.00
Kon Asimacopoulos	Associate	1999	Restructuring	560.00	15.20	8,512.00
Peter L Asplund	Associate	2002	Litigation	535.00	3.90	2,086.50
Sashi Athota	Associate	2006	Restructuring	330.00	5.00	1,650.00
Sashi Athota	Associate	2006	Restructuring	310.00	137.50	42,625.00
Sashi Athota	Associate	2006	Restructuring	295.00	81.70	24,101.50
Jennifer S Atkins	Associate	2002	Litigation	465.00	94.10	43,756.50
Jennifer S Atkins	Associate	2002	Litigation	435.00	7.00	3,045.00
Dean C Bachus	Associate	2004	Taxation	325.00	5.90	1,917.50

Attorney Name	Position	Admitted	Department	Rate	Hours	Total Fees
Kara W Beal	Associate	1999	Corporate	430.00	9.40	4,042.00
Alexander L Berg	Associate	Pending	Litigation	295.00	10.90	3,215.50
Alexander L Berg	Associate	Pending	Litigation	275.00	742.50	204,187.50
Patricia E Betterly	Associate	2001	Corporate	535.00	3.70	1,979.50
Thomas N Blanchard	Associate	2001	Corporate	530.00	114.20	60,526.00
Thomas N Blanchard	Associate	2001	Corporate	500.00	252.90	126,450.00
Thomas N Blanchard	Associate	2001	Corporate	475.00	71.30	33,867.50
Thomas N Blanchard	Associate	2001	Corporate	450.00	144.80	65,160.00
Thomas N Blanchard	Associate	2001	Corporate	430.00	75.70	32,551.00
Carl J Blickle	Associate	2006	Litigation	350.00	9.20	3,220.00
Carl J Blickle	Associate	2006	Litigation	330.00	14.60	4,818.00
Lucas R Blocher	Associate	2005	Litigation	395.00	11.70	4,621.50
Lucas R Blocher	Associate	2005	Litigation	355.00	1,123.40	398,807.00
Lucas R Blocher	Associate	2005	Litigation	315.00	53.50	16,852.50
Kevin Bohl	Associate	2006	Real Estate	330.00	6.60	2,178.00
Diane M Boudalis	Associate	2005	Corporate	395.00	1.90	750.50
Diane M Boudalis	Associate	2005	Corporate	375.00	105.70	39,637.50
Diane M Boudalis	Associate	2005	Corporate	330.00	257.20	84,876.00
Tanya E Brady	Associate	1999	Real Estate	415.00	23.00	9,545.00
Tanya E Brady	Associate	1999	Real Estate	395.00	79.30	31,323.50
Judson D Brown	Associate	2004	Litigation	435.00	20.60	8,961.00
Judson D Brown	Associate	2004	Litigation	395.00	1,142.50	451,287.50
Judson D Brown	Associate	2004	Litigation	355.00	674.50	239,447.50
Judson D Brown	Associate	2004	Litigation	315.00	370.10	116,581.50
Paul S Brown	Associate	2001	Intellectual Property	430.00	2.00	860.00
Patrick M Bryan	Associate	2002	Litigation	500.00	13.30	6,650.00
Patrick M Bryan	Associate	2002	Litigation	435.00	436.60	189,921.00
Leonard A Budyonny	Associate	2003	Restructuring	535.00	957.00	511,995.00
Leonard A Budyonny	Associate	2003	Restructuring	510.00	1,056.20	538,662.00
Leonard A Budyonny	Associate	2003	Restructuring	480.00	1,231.50	591,120.00
Leonard A Budyonny	Associate	2003	Restructuring	455.00	80.80	36,764.00
Lacey J Bundy	Associate	2005	Corporate	260.00	40.30	10,478.00
Katharine M Burke	Associate	Pending	Intellectual Property	295.00	17.80	5,251.00
Katharine M Burke	Associate	Pending	Intellectual Property	275.00	165.00	45,375.00
Angela M Butcher	Associate	2006	Litigation	355.00	31.50	11,182.50
Angela M Butcher	Associate	2006	Litigation	275.00	72.10	19,827.50
Jason W Callen	Associate	2003	Litigation	395.00	188.00	74,260.00
Jason W Callen	Associate	2003	Litigation	365.00	170.40	62,196.00
Jason W Callen	Associate	2003	Litigation	315.00	153.30	48,289.50
Leo S Carameli Jr.	Associate	2004	Corporate	275.00	1.30	357.50
Leo S Carameli Jr.	Associate	2004	Corporate	260.00	93.80	24,388.00
Michael A Carew	Associate	2004	Taxation	325.00	17.70	5,752.50
Marc J Carmel	Associate	2000	Restructuring	510.00	1.30	663.00
Joseph F Cascio	Associate	2007	Litigation	350.00	54.10	18,935.00

Attorney Name	Position	Admitted	Department	Rate	Hours	Total Fees
Joseph F Cascio	Associate	2007	Litigation	315.00	360.90	113,683.50
Anthony J Casey	Associate	2003	Litigation	500.00	20.10	10,050.00
Anthony J Casey	Associate	2003	Litigation	465.00	318.70	148,195.50
Tarica P Chambliss	Associate	Pending	Litigation	275.00	475.00	130,625.00
Sudwiti Chanda	Associate	2002	Litigation	445.00	48.60	21,627.00
Sudwiti Chanda	Associate	2002	Litigation	420.00	25.50	10,710.00
Tarun J Chandran	Associate	2003	Real Estate	375.00	5.00	1,875.00
Tarun J Chandran	Associate	2003	Real Estate	315.00	54.30	17,104.50
Megan Chessare	Associate	2007	Litigation	295.00	0.10	29.50
Megan Chessare	Associate	2007	Litigation	275.00	157.30	43,257.50
Mukang Cho	Associate	2000	Real Estate	510.00	2.00	1,020.00
Megan A Christensen	Associate	2005	Taxation	295.00	4.10	1,209.50
Megan A Christensen	Associate	2005	Taxation	275.00	2.80	770.00
Ryan M Christian	Associate	2005	Litigation	315.00	15.50	4,882.50
Tobias D Chun	Associate	1996	Environment	450.00	0.30	135.00
Lisa Cox	Associate	2000	Real Estate	415.00	4.20	1,743.00
Lisa Cox	Associate	2000	Real Estate	395.00	44.80	17,696.00
Lisa Cox	Associate	2000	Real Estate	355.00	213.60	75,828.00
Scott M Cullen	Associate	2005	Litigation	240.00	8.80	2,112.00
Ryan P Dahl	Associate	2007	Restructuring	310.00	21.40	6,634.00
Michael B Daniel	Associate	2005	Corporate	260.00	52.90	13,754.00
Anthony M Danti	Associate	2002	Corporate	475.00	199.60	94,810.00
Anthony M Danti	Associate	2002	Corporate	450.00	910.30	409,635.00
Anthony M Danti	Associate	2002	Corporate	415.00	1,047.10	434,546.50
Anthony M Danti	Associate	2002	Corporate	365.00	843.10	307,731.50
Anthony M Danti	Associate	2002	Corporate	315.00	341.70	107,635.50
Thad Davis	Associate	2005	Taxation	345.00	14.00	4,830.00
David R Dempsey	Associate	2006	Litigation	395.00	53.00	20,935.00
David R Dempsey	Associate	2006	Litigation	355.00	1,434.60	509,283.00
David R Dempsey	Associate	2006	Litigation	315.00	513.60	161,784.00
David R Dempsey	Associate	2006	Litigation	275.00	177.30	48,757.50
Stephanie M Denton	Associate	2003	Litigation	365.00	8.70	3,175.50
Ron DeRose	Associate	2003	Corporate	310.00	47.00	14,570.00
Katherine A Dubin	Associate	2005	Taxation	360.00	62.00	22,320.00
Ryan R Durrie	Associate	2006	Corporate	330.00	93.80	30,954.00
Ryan R Durrie	Associate	2006	Corporate	275.00	76.80	21,120.00
Stephanie R Dykeman	Associate	2004	Litigation	395.00	232.90	91,995.50
Ceylan A Eatherton	Associate	2005	Litigation	315.00	1.00	315.00
Steven A Engel	Associate	2003	Litigation	455.00	269.30	122,531.50
Susan Engel	Associate	2003	Litigation	455.00	111.00	50,505.00
Susan Engel	Associate	2003	Litigation	430.00	32.50	13,975.00
Margaret Finzen	Associate	2005	Litigation	330.00	213.80	70,554.00
Wendy A Fleske	Associate	2004	Real Estate	415.00	6.70	2,780.50
Wendy A Fleske	Associate	2004	Real Estate	375.00	18.90	7,087.50

Attorney Name	Position	Admitted	Department	Rate	Hours	Total Fees
Heather L Fowler	Associate	2004	Restructuring	415.00	402.30	166,954.50
Heather L Fowler	Associate	2004	Restructuring	395.00	589.80	232,971.00
Heather L Fowler	Associate	2004	Restructuring	350.00	675.30	236,355.00
Heather L Fowler	Associate	2004	Restructuring	330.00	43.70	14,421.00
Reena Ganju	Associate	2004	Corporate	415.00	0.30	124.50
Reena Ganju	Associate	2004	Corporate	375.00	2.50	937.50
Reena Ganju	Associate	2004	Corporate	355.00	132.60	47,073.00
Evan Gartenlaub	Associate	1998	Restructuring	480.00	277.50	133,200.00
Evan Gartenlaub	Associate	1998	Restructuring	455.00	74.00	33,670.00
Seth A Gastwirth	Associate	2004	Litigation	435.00	19.70	8,569.50
Jeffrey Gettleman	Associate	1974	Restructuring	565.00	111.90	63,223.50
Jeffrey Gettleman	Associate	1974	Restructuring	535.00	1,420.90	760,181.50
Jeffrey Gettleman	Associate	1974	Restructuring	505.00	1,513.00	764,065.00
Jeffrey Gettleman	Associate	1974	Restructuring	480.00	1,275.50	612,240.00
Jeffrey Gettleman	Associate	1974	Restructuring	445.00	284.30	126,513.50
John P Gonsoulin	Associate	2001	Litigation	400.00	119.00	47,600.00
Uday Gorrepati	Associate	2005	Corporate	355.00	146.30	51,936.50
Nicole L Greenblatt	Associate	2003	Restructuring	535.00	59.80	31,993.00
Nicole L Greenblatt	Associate	2003	Restructuring	505.00	78.40	39,592.00
William H Grignon	Associate	2003	Litigation	405.00	10.00	4,050.00
Patrick E Grooms	Associate	2001	Corporate	500.00	61.50	30,750.00
Patrick E Grooms	Associate	2001	Corporate	475.00	19.40	9,215.00
Patrick E Grooms	Associate	2001	Corporate	435.00	43.80	19,053.00
Valerie L Gutmann	Associate	2005	Intellectual Property	330.00	7.00	2,310.00
Valerie L Gutmann	Associate	2005	Intellectual Property	260.00	189.30	49,218.00
Valerie L Gutmann	Associate	2005	Intellectual Property	245.00	18.00	4,410.00
Jared E Hansen	Associate	2006	Corporate	295.00	22.20	6,549.00
Audrey L Harris	Associate	2002	Litigation	400.00	3.80	1,520.00
Lauren M Hawkins	Associate	2006	Restructuring	390.00	11.40	4,446.00
Lauren M Hawkins	Associate	2006	Restructuring	370.00	120.80	44,696.00
Lauren M Hawkins	Associate	2006	Restructuring	310.00	364.00	112,840.00
Lauren M Hawkins	Associate	2006	Restructuring	295.00	527.60	155,642.00
Atief Heermance	Associate	2005	Employee Benefits	260.00	12.30	3,198.00
Katherine A Heptig	Associate	2001	Taxation	485.00	8.30	4,025.50
Katherine A Heptig	Associate	2001	Taxation	440.00	66.40	29,216.00
Katherine A Heptig	Associate	2001	Taxation	415.00	137.60	57,104.00
Katherine A Heptig	Associate	2001	Taxation	360.00	4.60	1,656.00
Sarah P Herlihy	Associate	2005	Litigation	395.00	3.30	1,303.50
Sarah P Herlihy	Associate	2005	Litigation	355.00	71.90	25,524.50
Gregory T Heyman	Associate	2003	Litigation	535.00	157.80	84,423.00
Gregory T Heyman	Associate	2003	Litigation	515.00	282.00	145,230.00
Gregory T Heyman	Associate	2003	Litigation	490.00	456.70	223,783.00
Gregory T Heyman	Associate	2003	Litigation	475.00	469.70	223,107.50
Gregory T Heyman	Associate	2003	Litigation	460.00	4.80	2,208.00

Attorney Name	Position	Admitted	Department	Rate	Hours	Total Fees
Marisa C Higgins	Associate	2004	Corporate	275.00	13.90	3,822.50
Micah N Hildenbrand	Associate	2005	Litigation	355.00	3.30	1,171.50
Micah N Hildenbrand	Associate	2005	Litigation	275.00	38.90	10,697.50
Dana E Hill	Associate	2006	Litigation	315.00	1.90	598.50
Ye Hong	Associate	2007	Corporate	390.00	173.10	67,509.00
Ye Hong	Associate	2007	Corporate	370.00	62.40	23,088.00
Emily Hughes	Associate	Pending	Litigation	295.00	59.70	17,611.50
Emily Hughes	Associate	Pending	Litigation	275.00	624.30	171,682.50
Chad J Husnick	Associate	2004	Restructuring	490.00	72.40	35,476.00
Chad J Husnick	Associate	2004	Restructuring	465.00	1,427.40	663,741.00
Chad J Husnick	Associate	2004	Restructuring	415.00	1,239.70	514,475.50
Chad J Husnick	Associate	2004	Restructuring	395.00	770.30	304,268.50
Chad J Husnick	Associate	2004	Restructuring	350.00	248.50	86,975.00
Camden Hutchison	Associate	2004	Corporate	260.00	62.50	16,250.00
James Hyre	Associate		Corporate	280.00	9.00	2,520.00
Anna Isman	Associate	2004	Restructuring	505.00	4.80	2,424.00
Anna Isman	Associate	2004	Restructuring	465.00	81.50	37,897.50
Anna Isman	Associate	2004	Restructuring	445.00	333.90	148,585.50
Anna Isman	Associate	2004	Restructuring	395.00	84.90	33,535.50
Bridget Jaunal	Associate	2006	Restructuring	390.00	175.90	68,601.00
Bridget Jaunal	Associate	2006	Restructuring	370.00	1,439.70	532,689.00
Bridget Jaunal	Associate	2006	Restructuring	310.00	1,583.90	491,009.00
Bridget Jaunal	Associate	2006	Restructuring	295.00	575.90	169,890.50
Brandon C Johnson	Associate	2001	Corporate	475.00	53.40	25,365.00
Brandon C Johnson	Associate	2001	Corporate	450.00	144.60	65,070.00
Brent Jones	Associate	2007	Litigation	275.00	62.30	17,132.50
Patrick M Kalscheur	Associate	2007	Litigation	275.00	63.40	17,435.00
Nickolas A Kacprowski	Associate	2005	Litigation	245.00	1.30	318.50
Albert H Kass	Associate	2003	Litigation	445.00	4.50	2,002.50
Albert H Kass	Associate	2003	Litigation	395.00	39.80	15,721.00
Christopher Keegan	Associate	2002	Litigation	500.00	144.10	72,050.00
Christopher Keegan	Associate	2002	Litigation	465.00	1,051.20	488,808.00
Christopher Keegan	Associate	2002	Litigation	435.00	873.40	379,929.00
Christopher Keegan	Associate	2002	Litigation	415.00	636.50	264,147.50
Christopher Keegan	Associate	2002	Litigation	385.00	172.30	66,335.50
Christopher Keegan	Associate	2002	Litigation	375.00	8.30	3,112.50
John Keller	Associate	2007	Litigation	275.00	3.00	825.00
Alexandra S Kelly	Associate	2003	Restructuring	530.00	252.80	133,984.00
Alexandra S Kelly	Associate	2003	Restructuring	505.00	1,348.40	680,942.00
Alexandra S Kelly	Associate	2003	Restructuring	465.00	1,225.10	569,671.50
Alexandra S Kelly	Associate	2003	Restructuring	445.00	1,048.00	466,360.00
Alexandra S Kelly	Associate	2003	Restructuring	395.00	1,268.40	501,018.00
Alexandra S Kelly	Associate	2003	Restructuring	375.00	46.30	17,362.50
Zubin P Khambatta	Associate	2006	Litigation	315.00	3.50	1,102.50

Attorney Name	Position	Admitted	Department	Rate	Hours	Total Fees
Elizabeth M Kim	Associate	2005	Litigation	260.00	27.30	7,098.00
Katie L Koenig	Associate	2004	Restructuring	350.00	1.30	455.00
Arun Kurichety	Associate	2006	Restructuring	370.00	234.80	86,876.00
Arun Kurichety	Associate	2006	Restructuring	310.00	238.70	73,997.00
Arun Kurichety	Associate	2006	Restructuring	295.00	1.40	413.00
Ross M Kwasteniet	Associate	2002	Restructuring	565.00	2.50	1,412.50
Ross M Kwasteniet	Associate	2002	Restructuring	535.00	123.60	66,126.00
Ross M Kwasteniet	Associate	2002	Restructuring	505.00	488.60	246,743.00
Ross M Kwasteniet	Associate	2002	Restructuring	480.00	210.10	100,848.00
Ross M Kwasteniet	Associate	2002	Restructuring	445.00	569.50	253,427.50
Ross M Kwasteniet	Associate	2002	Restructuring	420.00	71.90	30,198.00
Graham Lane	Associate	2003	Restructuring	750.00	1.90	1,425.00
Graham Lane	Associate	2003	Restructuring	665.00	43.90	29,193.50
Graham Lane	Associate	2003	Restructuring	610.00	142.20	86,742.00
Graham Lane	Associate	2003	Restructuring	480.00	46.40	22,272.00
June Lee	Associate	2003	Corporate	480.00	36.80	17,664.00
Brian S Lennon	Associate	2004	Restructuring	530.00	22.60	11,978.00
Brian S Lennon	Associate	2004	Restructuring	505.00	702.60	354,813.00
Brian S Lennon	Associate	2004	Restructuring	465.00	1,231.80	572,787.00
Brian S Lennon	Associate	2004	Restructuring	445.00	1,147.40	510,593.00
Brian S Lennon	Associate	2004	Restructuring	395.00	988.70	390,536.50
Carl LeSueur	Associate	2005	Litigation	490.00	9.80	4,802.00
Carl LeSueur	Associate	2005	Litigation	465.00	47.70	22,180.50
Alex C Levine	Associate	2002	Litigation	500.00	3.50	1,750.00
Alex C Levine	Associate	2002	Litigation	465.00	424.30	197,299.50
Nicholas Lezak	Associate	2006	Employee Benefits	375.00	57.20	21,450.00
Nicholas Lezak	Associate	2006	Employee Benefits	315.00	2.50	787.50
Nicholas Lezak	Associate	2006	Employee Benefits	260.00	4.50	1,170.00
Russell S Light	Associate	2001	Taxation	545.00	1.80	981.00
Jichao Lin	Associate	2004	Corporate	395.00	182.10	71,929.50
Jichao Lin	Associate	2004	Corporate	375.00	6.80	2,550.00
Jichao Lin	Associate	2004	Corporate	330.00	142.50	47,025.00
Joe Lin	Associate	2006	Corporate	275.00	36.60	10,065.00
Eva Lo	Associate	1998	Real Estate	475.00	3.10	1,472.50
Elizabeth M Locke	Associate	2005	Litigation	395.00	15.40	6,083.00
Elizabeth M Locke	Associate	2005	Litigation	355.00	37.20	13,206.00
Elizabeth M Locke	Associate	2005	Litigation	315.00	198.30	62,464.50
Elizabeth M Locke	Associate	2005	Litigation	275.00	214.30	58,932.50
Tyler D Mace	Associate	2003	Litigation	435.00	1.00	435.00
Tyler D Mace	Associate	2003	Litigation	395.00	174.50	68,927.50
Tyler D Mace	Associate	2003	Litigation	365.00	160.30	58,509.50
Phillip Mahony	Associate	2005	Corporate	440.00	66.50	29,260.00
Heather H Manning	Associate	2002	Corporate	475.00	24.30	11,542.50
Heather H Manning	Associate	2002	Corporate	450.00	8.30	3,735.00

Attorney Name	Position	Admitted	Department	Rate	Hours	Total Fees
Jason E Manning	Associate	2003	Litigation	395.00	139.50	55,102.50
Micah E Marcus	Associate	1999	Restructuring	505.00	35.40	17,877.00
Micah E Marcus	Associate	1999	Restructuring	480.00	363.30	174,384.00
Micah E Marcus	Associate	1999	Litigation	475.00	0.50	237.50
Micah E Marcus	Associate	1999	Litigation	465.00	87.60	40,734.00
Micah E Marcus	Associate	1999	Restructuring	445.00	307.50	136,837.50
Micah E Marcus	Associate	1999	Litigation	435.00	19.20	8,352.00
Peter P Massumi	Associate	2005	Corporate	315.00	23.50	7,402.50
Peter P Massumi	Associate	2005	Corporate	260.00	2.50	650.00
Peter P Massumi	Associate	2005	Corporate	260.00	248.60	64,636.00
Peter P Massumi	Associate	2005	Corporate	245.00	13.40	3,283.00
Marisa C McCurdy	Associate	2004	Corporate	415.00	85.40	35,441.00
Marisa C McCurdy	Associate	2004	Corporate	375.00	244.60	91,725.00
Marisa C McCurdy	Associate	2004	Corporate	315.00	73.20	23,058.00
Mercedes McFarland	Associate	2005	Corporate	395.00	0.20	79.00
Mercedes McFarland	Associate	2005	Corporate	375.00	33.80	12,675.00
Mercedes McFarland	Associate	2005	Corporate	330.00	266.50	87,945.00
Mercedes McFarland	Associate	2005	Corporate	315.00	52.90	16,663.50
Mercedes McFarland	Associate	2005	Corporate	260.00	428.50	111,410.00
Mercedes McFarland	Associate	2005	Corporate	245.00	62.40	15,288.00
Clinton S McHugh	Associate	2005	Corporate	260.00	48.30	12,558.00
Adam C McNeely	Associate	2006	Restructuring	390.00	24.50	9,555.00
Adam C McNeely	Associate	2006	Restructuring	370.00	559.00	206,830.00
Adam C McNeely	Associate	2006	Restructuring	310.00	678.40	210,304.00
Adam C McNeely	Associate	2006	Restructuring	295.00	85.30	25,163.50
Jennifer A McNeil	Associate	2005	Restructuring	490.00	36.00	17,640.00
Jennifer A McNeil	Associate	2005	Restructuring	465.00	654.90	304,528.50
Jennifer A McNeil	Associate	2005	Restructuring	415.00	1,027.00	426,205.00
Jennifer A McNeil	Associate	2005	Restructuring	395.00	929.80	367,271.00
Jennifer A McNeil	Associate	2005	Restructuring	350.00	402.50	140,875.00
Hamed Meshki	Associate	2003	Corporate	355.00	1.30	461.50
Drew Meyer	Associate	2005	Litigation	355.00	125.40	44,517.00
Drew Meyer	Associate	2005	Litigation	315.00	301.20	94,878.00
Drew Meyer	Associate	2005	Litigation	275.00	147.30	40,507.50
Sara J Michaelchuck	Associate	2004	Environment	260.00	19.80	5,148.00
Marisa B Miller	Associate	2006	Litigation	315.00	2.90	913.50
Jennifer D Molinar	Associate	2003	Litigation	435.00	6.10	2,653.50
Jennifer D Molinar	Associate	2003	Litigation	395.00	170.50	67,347.50
Christina M Moore	Associate	2004	Litigation	315.00	373.90	117,778.50
Christina M Moore	Associate	2004	Litigation	295.00	3.30	973.50
Diana S Moran	Associate	2002	Restructuring	480.00	354.20	170,016.00
Diana S Moran	Associate	2002	Restructuring	445.00	626.60	278,837.00
Michelle Mulkern	Associate	2002	Corporate	450.00	0.10	45.00
Brian R Mullins	Associate	206	Real Estate	260.00	4.80	1,248.00

Attorney Name	Position	Admitted	Department	Rate	Hours	Total Fees
Wayne Myers	Associate	2007	Litigation	295.00	12.50	3,687.50
Wayne Myers	Associate	2007	Litigation	275.00	3.10	852.50
Casey M Nokes	Associate	2007	Litigation	375.00	35.90	13,462.50
Casey M Nokes	Associate	2007	Litigation	315.00	94.50	29,767.50
Casey M Nokes	Associate	2007	Litigation	260.00	179.50	46,670.00
Casey M Nokes	Associate	2007	Litigation	245.00	49.60	12,152.00
Kate S O'Scannlain	Associate	2005	Litigation	315.00	9.50	2,992.50
Maryam L Odom	Associate	2004	Restructuring	415.00	199.40	82,751.00
Maryam L Odom	Associate	2004	Restructuring	395.00	43.10	17,024.50
Rebecca Oldroyd	Associate	2005	Employee Benefits	330.00	6.80	2,244.00
Rebecca Oldroyd	Associate	2005	Employee Benefits	315.00	3.00	945.00
Micah Osgood	Associate	Pending	Litigation	295.00	23.40	6,903.00
Micah Osgood	Associate	Pending	Litigation	275.00	720.80	198,220.00
M Catherine Peshkin	Associate	2004	Restructuring	530.00	3.60	1,908.00
M Catherine Peshkin	Associate	2004	Restructuring	505.00	860.40	434,502.00
M Catherine Peshkin	Associate	2004	Restructuring	465.00	175.50	81,607.50
Theodore A Peto	Associate	2002	Corporate	430.00	345.10	148,393.00
Theodore A Peto	Associate	2002	Corporate	395.00	306.00	120,870.00
Katherine C Piper	Associate	2002	Restructuring	505.00	809.60	408,848.00
Katherine C Piper	Associate	2002	Restructuring	480.00	965.60	463,488.00
Katherine C Piper	Associate	2002	Restructuring	445.00	1,349.70	600,616.50
Katherine C Piper	Associate	2002	Restructuring	420.00	61.70	25,914.00
Helena Potts	Associate	2005	Restructuring	540.00	1.30	702.00
Wendy A Prager	Associate	Pending	Corporate	310.00	163.40	50,654.00
Karin W Preusse	Associate	2004	Intellectual Property	375.00	2.30	862.50
Duncan M Quinn-Smith	Associate	2000	Corporate	545.00	36.50	19,892.50
Amanda Raad	Associate	2005	Litigation	395.00	38.10	15,049.50
Amanda Raad	Associate	2005	Litigation	355.00	152.00	53,960.00
Mark W Rasmussen	Associate	2006	Litigation	370.00	1.20	444.00
John W Reale	Associate	2002	Litigation	465.00	18.00	8,370.00
Taryn Reynolds	Associate	2005	Real Estate	395.00	0.60	237.00
Christopher M Rickey	Associate	2004	Corporate	395.00	19.80	7,821.00
Christopher M Rickey	Associate	2004	Corporate	355.00	111.20	39,476.00
Allison Ridder	Associate	2006	Corporate	390.00	108.50	42,315.00
Allison Ridder	Associate	2006	Corporate	370.00	643.40	238,058.00
Allison Ridder	Associate	2006	Corporate	310.00	642.80	199,268.00
Allison Ridder	Associate	2006	Corporate	295.00	155.70	45,931.50
Maureen A Rodgers	Associate	2006	Litigation	275.00	111.30	30,607.50
Megan Rodkin	Associate	2006	Litigation	330.00	41.80	13,794.00
James F Rodriguez	Associate	2005	Intellectual Property	315.00	107.50	33,862.50
James F Rodriguez	Associate	2005	Intellectual Property	260.00	30.50	7,930.00
Brenton A Rogers	Associate	2007	Taxation	345.00	5.80	2,001.00
Brenton A Rogers	Associate	2007	Taxation	325.00	2.20	715.00
Aaron Rokach	Associate	2007	Taxation	315.00	13.20	4,158.00

Attorney Name	Position	Admitted	Department	Rate	Hours	Total Fees
Lee Rudofsky	Associate	2005	Litigation	355.00	155.50	55,202.50
Soraya F Rudofsky	Associate	2007	Litigation	315.00	4.00	1,260.00
Alejandro M Ruiz	Associate	2006	Taxation	295.00	1.50	442.50
Sara B Sager	Associate	2005	Corporate	330.00	3.00	990.00
Sara B Sager	Associate	2005	Corporate	315.00	129.70	40,855.50
Sara B Sager	Associate	2005	Corporate	260.00	375.50	97,630.00
Sara B Sager	Associate	2005	Corporate	245.00	22.50	5,512.50
Tyler L Sande	Associate	2004	Litigation	435.00	167.80	72,993.00
Tyler L Sande	Associate	2004	Litigation	395.00	418.60	165,347.00
Javier Schiffrin	Associate	2001	Restructuring	480.00	720.80	345,984.00
Javier Schiffrin	Associate	2001	Restructuring	455.00	39.00	17,745.00
Kimberly Schriever	Associate	2006	Corporate	275.00	11.30	3,107.50
Todd M Schwartz	Associate	2007	Restructuring	335.00	35.20	11,792.00
Todd M Schwartz	Associate	2007	Restructuring	310.00	560.70	173,817.00
Colin Seals	Associate	2007	Litigation	275.00	59.80	16,445.00
Ashley Share	Associate	2006	Restructuring	390.00	133.40	52,026.00
Ashley Share	Associate	2006	Restructuring	370.00	1,362.80	504,236.00
Ashley Share	Associate	2006	Restructuring	310.00	903.80	280,178.00
Ashley Share	Associate	2006	Restructuring	295.00	45.00	13,275.00
Marisa D Shemi	Associate	2007	Litigation	325.00	12.70	4,127.50
Marisa D Shemi	Associate	2007	Litigation	310.00	26.50	8,215.00
Ami H Sheth	Associate	2008	Litigation	310.00	1.00	310.00
Michael Shipley	Associate	2004	Litigation	375.00	73.70	27,637.50
Lauren E Shumejda	Associate	2006	Restructuring	370.00	3.70	1,369.00
Lauren E Shumejda	Associate	2006	Restructuring	310.00	736.40	228,284.00
Lauren E Shumejda	Associate	2006	Restructuring	295.00	509.20	150,214.00
Jeffrey A Sipos	Associate	2003	Corporate	465.00	175.10	81,421.50
Tiffany S Smith	Associate	2007	Litigation	295.00	22.50	6,637.50
Colleen Sorensen	Associate	2005	Litigation	395.00	6.30	2,488.50
Colleen Sorensen	Associate	2005	Litigation	355.00	588.00	208,740.00
Colleen Sorensen	Associate	2005	Litigation	315.00	111.90	35,248.50
Colleen Sorensen	Associate	2005	Litigation	275.00	42.00	11,550.00
Christopher E Spillman	Associate	2006	Corporate	355.00	2.90	1,029.50
Christopher E Spillman	Associate	2006	Corporate	330.00	103.40	34,122.00
Christopher E Spillman	Associate	2006	Corporate	275.00	16.50	4,537.50
Andrew J Stanger	Associate	2004	Litigation	275.00	1.90	522.50
Jane D Stiegman	Associate	2002	Environment	450.00	0.50	225.00
Jane D Stiegman	Associate	2002	Environment	430.00	7.10	3,053.00
Jane D Stiegman	Associate	2002	Environment	395.00	25.70	10,151.50
David E Suchar	Associate	2002	Litigation	500.00	1.50	750.00
David E Suchar	Associate	2002	Litigation	465.00	450.30	209,389.50
Chuan Sun	Associate	2004	Intellectual Property	375.00	0.60	225.00
Chuan Sun	Associate	2004	Intellectual Property	330.00	62.00	20,460.00
Chuan Sun	Associate	2004	Intellectual Property	315.00	73.60	23,184.00

Attorney Name	Position	Admitted	Department	Rate	Hours	Total Fees
Chuan Sun	Associate	2004	Intellectual Property	260.00	16.10	4,186.00
David Sussman	Associate	2007	Taxation	295.00	34.20	10,089.00
Paul D Tanaka	Associate	2000	Environment	415.00	5.80	2,407.00
Asha Thimmapaya	Associate	2007	Litigation	295.00	75.50	22,272.50
Asha Thimmapaya	Associate	2007	Litigation	275.00	267.80	73,645.00
Katie Trotter	Associate	2006	Restructuring	440.00	11.60	5,104.00
Katie Trotter	Associate	2006	Restructuring	415.00	1,130.00	468,950.00
Katie Trotter	Associate	2006	Restructuring	370.00	1,111.40	411,218.00
Katie Trotter	Associate	2006	Restructuring	350.00	480.00	168,000.00
Adreanna Truelove	Associate	2004	Corporate	275.00	9.80	2,695.00
Tammy A Tsoumas	Associate	2007	Litigation	330.00	76.00	25,080.00
Robert R Urband	Associate	2005	Restructuring	350.00	160.40	56,140.00
Robert R Urband	Associate	2005	Restructuring	330.00	16.40	5,412.00
Karla P Valenti	Associate	2005	Corporate	330.00	53.00	17,490.00
Mary C Warner	Associate	2004	Corporate	375.00	287.80	107,925.00
Mary C Warner	Associate	2004	Corporate	355.00	137.80	48,919.00
Mary C Warner	Associate	2004	Corporate	315.00	119.20	37,548.00
Mary C Warner	Associate	2004	Corporate	295.00	3.00	885.00
Natasha Watson	Associate	2003	Restructuring	610.00	7.50	4,575.00
Beth M Weinstein	Associate	2007	Litigation	275.00	5.60	1,540.00
Kelly Wessels	Associate	2005	Litigation	395.00	24.60	9,717.00
Kelly Wessels	Associate	2005	Litigation	375.00	637.90	239,212.50
Jack L White II	Associate	Pending	Litigation	385.00	85.50	32,917.50
Jack L White II	Associate	Pending	Litigation	355.00	65.00	23,075.00
Jeffrey Williamson	Associate	2000	Corporate	435.00	106.50	46,327.50
Michael A Woods	Associate	2003	Corporate	440.00	14.90	6,556.00
Michael A Woods	Associate	2003	Corporate	415.00	84.80	35,192.00
Michael A Woods	Associate	2003	Corporate	395.00	161.30	63,713.50
Michael A Woods	Associate	2003	Corporate	325.00	349.90	113,717.50
Michael A Woods	Associate	2003	Corporate	275.00	127.90	35,172.50
Zachary L Wool	Associate	2008	Restructuring	310.00	38.60	11,966.00
Peter J Wozniak	Associate	2007	Litigation	295.00	30.00	8,850.00
Peter J Wozniak	Associate	2007	Litigation	275.00	7.60	2,090.00
Lilian Xu	Associate	Pending	Corporate	335.00	156.30	52,360.50
Lilian Xu	Associate	Pending	Corporate	310.00	136.60	42,346.00
Pantea Yashar	Associate	2004	Litigation	315.00	153.60	48,384.00
Thomas Young	Associate	2003	Taxation	510.00	30.20	15,402.00
Thomas Young	Associate	2003	Taxation	480.00	7.90	3,792.00
Thomas Young	Associate	2003	Taxation	455.00	25.90	11,784.50
Thomas Young	Associate	2003	Taxation	425.00	13.30	5,652.50
Thomas Young	Associate	2003	Taxation	380.00	8.00	3,040.00
Sara B Zablotney	Associate	2003	Taxation	525.00	22.60	11,865.00
Sara B Zablotney	Associate	2003	Taxation	495.00	176.20	87,219.00
Sara B Zablotney	Associate	2003	Taxation	455.00	71.80	32,669.00

Attorney Name	Position	Admitted	Department	Rate	Hours	Total Fees
Sara B Zabloutney	Associate	2003	Taxation	435.00	1.10	478.50
Erin Zavalkoff-Babej	Associate	2004	Corporate	415.00	1.00	415.00
Erin Zavalkoff-Babej	Associate	2004	Corporate	395.00	72.00	28,440.00
Erin Zavalkoff-Babej	Associate	2004	Restructuring	350.00	553.30	193,655.00
Evan C Zoldan	Associate	2004	Litigation	475.00	3.50	1,662.50
Evan C Zoldan	Associate	2004	Litigation	435.00	158.70	69,034.50
Evan C Zoldan	Associate	2004	Taxation	395.00	300.90	118,855.50
Evan C Zoldan	Associate	2004	Taxation	365.00	220.40	80,446.00

ATTORNEY TOTALS: **163,210.80** **\$80,832,361.00**

Paraprofessional Name	Position	Department	Rate	Hours	Total Fees
Kristofer Adams	Technology Services	Litigation	200.00	11.50	2,300.00
Kristofer Adams	Technology Services	Litigation	195.00	6.00	1,170.00
Kristofer Adams	Technology Services	Litigation	185.00	6.50	1,202.50
Jesse Aguilar	Legal Assistant	Restructuring	225.00	88.70	19,957.50
Jesse Aguilar	Legal Assistant	Restructuring	220.00	641.40	141,108.00
Jesse Aguilar	Legal Assistant	Restructuring	215.00	114.10	24,531.50
April Albrecht	Technology Services	Litigation	165.00	5.60	924.00
Nandita Anand	Case Assistant	Intellectual Property	150.00	23.00	3,450.00
Toni Anderson	Technology Services	Litigation	165.00	3.00	495.00
Toni Anderson	Technology Services	Litigation	160.00	38.00	6,080.00
David Andrews	Legal Assistant	Restructuring	195.00	25.60	4,992.00
David Andrews	Legal Assistant	Restructuring	190.00	329.10	62,529.00
David Andrews	Legal Assistant	Restructuring	185.00	47.40	8,769.00
David Andrews	Legal Assistant	Restructuring	160.00	7.90	1,264.00
David Andrews	Legal Assistant	Restructuring	150.00	7.80	1,170.00
Matthew Arenson	Law Clerk	Corporate	195.00	7.20	1,404.00
Renee E Ashley	Legal Assistant	Litigation	235.00	2.00	470.00
Adele Ashton	Legal Assistant	Corporate	320.00	1.10	352.00
Adele Ashton	Legal Assistant	Corporate	260.00	1.70	442.00
Deana Baglanzis	Legal Assistant	Corporate	215.00	40.00	8,600.00
Deana Baglanzis	Legal Assistant	Corporate	210.00	3.50	735.00
Deana Baglanzis	Legal Assistant	Corporate	205.00	77.30	15,846.50
Deana Baglanzis	Legal Assistant	Corporate	190.00	52.80	10,032.00
Jaime Bardina	Case Assistant	Restructuring	140.00	350.50	49,070.00
James Barlow	Legal Assistant	Litigation	220.00	106.50	23,430.00
James Barlow	Legal Assistant	Litigation	215.00	16.50	3,547.50
James Barlow	Legal Assistant	Litigation	205.00	327.00	67,035.00
Jill Baron	Legal Assistant	Restructuring	190.00	111.40	21,166.00
Jill Baron	Legal Assistant	Restructuring	185.00	19.20	3,552.00
Jill Baron	Legal Assistant	Restructuring	180.00	12.00	2,160.00
Daryl A Bascus	Legal Assistant	Corporate	205.00	16.00	3,280.00
Daryl A Bascus	Legal Assistant	Corporate	200.00	244.50	48,900.00
Daryl A Bascus	Legal Assistant	Corporate	190.00	46.30	8,797.00

Paraprofessional Name	Position	Department	Rate	Hours	Total Fees
Jordan M Baucum	Case Assistant	Litigation	135.00	3.00	405.00
Barbara A Beach	Legal Assistant	Corporate	230.00	5.80	1,334.00
Barbara A Beach	Legal Assistant	Corporate	225.00	0.80	180.00
Belinda Beecham-Harris	Case Assistant	Litigation	135.00	2.90	391.50
Jonas C Belu-John	Legal Assistant	Litigation	175.00	1.00	175.00
Jason Berrebi	Law Clerk	Litigation	185.00	7.50	1,387.50
Emily Beverage	Case Assistant	Restructuring	150.00	8.00	1,200.00
Emily Beverage	Case Assistant	Restructuring	145.00	254.10	36,844.50
Tiana A Bey	Legal Assistant	Litigation	200.00	18.50	3,700.00
Deborah L Bibbs	Legal Assistant	Restructuring	190.00	309.80	58,862.00
Deborah L Bibbs	Legal Assistant	Restructuring	165.00	27.30	4,504.50
Allison Blemberg	Legal Assistant	Litigation	140.00	2.50	350.00
Andrea L Blood	Other	Administrative Services	115.00	0.50	57.50
Sarah A Bobbe	Case Assistant	Litigation	140.00	6.50	910.00
Emily G Boggs	Project Assistant	Litigation	145.00	31.40	4,553.00
Neil P Bohan	Project Assistant	Restructuring	190.00	10.00	1,900.00
Neil P Bohan	Project Assistant	Restructuring	185.00	3.00	555.00
Neil P Bohan	Project Assistant	Restructuring	150.00	2.50	375.00
Gregory M Borchardt	Case Assistant	Litigation	175.00	2.00	350.00
Gregory M Borchardt	Case Assistant	Litigation	135.00	3.00	405.00
Dale W Boyer	Other	Administrative Services	210.00	2.30	483.00
Jason A Bradley	Legal Assistant	Litigation	205.00	52.00	10,660.00
Jason A Bradley	Legal Assistant	Litigation	200.00	531.00	106,200.00
Jason A Bradley	Legal Assistant	Litigation	190.00	2.00	380.00
Derek J Bremer	Technology Services	Litigation	200.00	5.30	1,060.00
Derek J Bremer	Technology Services	Litigation	195.00	2.00	390.00
Jamie Brown	Project Assistant	Real Estate	145.00	19.50	2,827.50
Jamie Brown	Project Assistant	Real Estate	135.00	1.00	135.00
Michael Buchanio	Project Assistant	Intellectual Property	150.00	0.70	105.00
Allison W Buchner	Law Clerk	General	185.00	15.60	2,886.00
Thaina G Campo	Legal Assistant	Corporate	190.00	181.00	34,390.00
Thaina G Campo	Legal Assistant	Corporate	185.00	223.50	41,347.50
Christine A Casey	Legal Assistant	Intellectual Property	210.00	4.00	840.00
Stephanie Casillas	Other	Administrative Services	100.00	7.10	710.00
Benjamin Casper	Case Assistant	Intellectual Property	140.00	3.50	490.00
Kimberly A H Chervenak	Legal Assistant	Litigation	245.00	54.60	13,377.00
Kimberly A H Chervenak	Legal Assistant	Litigation	235.00	4.10	963.50
Eryck M Chinnery	Legal Assistant	Litigation	175.00	13.50	2,362.50
Christopher Chiu	Other	Administrative Services	215.00	4.00	860.00
Christopher Chiu	Other	Administrative Services	165.00	1.00	165.00
Michael W Cohen	Law Clerk	Corporate	205.00	28.60	5,863.00
Julia P Coney	Legal Assistant	Intellectual Property	210.00	5.10	1,071.00
Fern C Copas	Legal Assistant	Litigation	255.00	20.50	5,227.50
Patricia A Costello	Legal Assistant	Corporate	185.00	98.10	18,148.50

Paraprofessional Name	Position	Department	Rate	Hours	Total Fees
Patricia A Costello	Legal Assistant	Corporate	180.00	2.80	504.00
Patricia A Costello	Legal Assistant	Corporate	175.00	35.10	6,142.50
Patricia A Costello	Legal Assistant	Corporate	170.00	1.00	170.00
Kirk A Crawford	Legal Assistant	Litigation	200.00	18.00	3,600.00
Kirk A Crawford	Legal Assistant	Litigation	190.00	80.50	15,295.00
John Creegan	Case Assistant	Litigation	110.00	7.00	770.00
William G Cross	Project Assistant	Restructuring	150.00	7.00	1,050.00
Ryan P Dahl	Law Clerk	Restructuring	195.00	24.50	4,777.50
Ryan P Dahl	Law Clerk	Restructuring	185.00	12.90	2,386.50
Anna O del Rosario	Legal Assistant	Restructuring	210.00	0.70	147.00
Ann Dell'Aria	Case Assistant	Intellectual Property	145.00	38.00	5,510.00
Michelle T Denny	Legal Assistant	Litigation	225.00	0.50	112.50
Michelle T Denny	Legal Assistant	Litigation	220.00	0.50	110.00
Michelle T Denny	Legal Assistant	Litigation	205.00	19.10	3,915.50
John M DeStegano III	Law Clerk	General	185.00	54.50	10,082.50
Linda Difillipo	Technology Services	Litigation	200.00	34.10	6,820.00
Linda Difillipo	Technology Services	Litigation	195.00	68.80	13,416.00
Lauren D Dixon	Project Assistant	Litigation	155.00	97.10	15,050.50
Caroline V Dolan	Legal Assistant	Litigation	175.00	1.00	175.00
Caroline V Dolan	Case Assistant	Litigation	140.00	2.00	280.00
Caroline V Dolan	Case Assistant	Litigation	135.00	3.30	445.50
Kevin Donnelly	Project Assistant	Restructuring	155.00	22.30	3,456.50
Kevin Donnelly	Project Assistant	Restructuring	140.00	5.60	784.00
Joan D Donovan	Legal Assistant	Corporate	230.00	24.50	5,635.00
Peter Dreyer	Case Assistant	Litigation	90.00	6.80	612.00
Mahmood Dualeh	Technology Services	Litigation	215.00	71.00	15,265.00
Laura L Dunn	Legal Assistant	Corporate	180.00	5.50	990.00
Kentaro J Ebersole	Technology Services	Litigation	200.00	7.30	1,460.00
Margo Eckstein	Technology Services	Litigation	220.00	45.50	10,010.00
Margo Eckstein	Technology Services	Litigation	200.00	86.50	17,300.00
Brittany L Eighmey	Case Assistant	Intellectual Property	145.00	3.00	435.00
Terry Ellis	Case Assistant	Restructuring	125.00	75.00	9,375.00
Terry Ellis	Case Assistant	Restructuring	120.00	100.80	12,096.00
Terry Ellis	Case Assistant	Restructuring	115.00	339.40	39,031.00
Robert Esrís	Technology Services	Litigation	200.00	2.60	520.00
Robert Esrís	Technology Services	Litigation	195.00	18.90	3,685.50
Robert Esrís	Technology Services	Litigation	185.00	1.30	240.50
Taylor Evenson	Project Assistant	Corporate	145.00	19.50	2,827.50
Taylor Evenson	Project Assistant	Corporate	135.00	3.10	418.50
Judith Everett	Legal Assistant	Litigation	230.00	1.50	345.00
Judith Everett	Legal Assistant	Litigation	225.00	205.00	46,125.00
Judith Everett	Legal Assistant	Litigation	215.00	41.50	8,922.50
Paul Fabsik	Legal Assistant	Restructuring	220.00	73.60	16,192.00
Paul Fabsik	Legal Assistant	Restructuring	215.00	43.20	9,288.00

Paraprofessional Name	Position	Department	Rate	Hours	Total Fees
Sarah Farley	Legal Assistant	Litigation	260.00	1.60	416.00
Sarah Farley	Legal Assistant	Litigation	255.00	143.70	36,643.50
Sarah Farley	Legal Assistant	Litigation	245.00	67.00	16,415.00
Sarah Farley	Legal Assistant	Litigation	225.00	16.80	3,780.00
Karen S Fayson	Other	Administrative Services	115.00	27.40	3,151.00
Michael S Fellner	Legal Assistant	Litigation	180.00	4.50	810.00
Michael S Fellner	Legal Assistant	Litigation	175.00	212.00	37,100.00
Raoul D Fention	Case Assistant	Litigation	115.00	6.30	724.50
Patrick D Ferrell	Project Assistant	Litigation	140.00	8.00	1,120.00
Matthew Fink	Project Assistant	Litigation	140.00	13.50	1,890.00
Chantal Fontaine	Legal Assistant	Corporate	260.00	4.50	1,170.00
Paul Fraumann	Case Assistant	Restructuring	145.00	66.00	9,570.00
Paul Fraumann	Case Assistant	Restructuring	140.00	105.60	14,784.00
Nora J Frazier	Case Assistant	Intellectual Property	115.00	7.00	805.00
Beth Friedman	Legal Assistant	Restructuring	265.00	68.90	18,258.50
Beth Friedman	Legal Assistant	Restructuring	260.00	1,062.20	276,172.00
Beth Friedman	Legal Assistant	Restructuring	255.00	1,124.30	286,696.50
Beth Friedman	Legal Assistant	Restructuring	240.00	49.40	11,856.00
Stephanie D Frye	Other	Administrative Services	190.00	1.00	190.00
Stephanie D Frye	Other	Administrative Services	185.00	43.80	8,103.00
Stephanie D Frye	Other	Administrative Services	175.00	5.00	875.00
Amanda Gabriel	Project Assistant	Real Estate	145.00	0.30	43.50
Thomas P Gallo	Other	Administrative Services	300.00	1.50	450.00
Donna R Gasiorowski	Legal Assistant	Intellectual Property	255.00	30.10	7,675.50
Marvin R Gibbons, Jr.	Technology Services	Litigation	215.00	1.00	215.00
Christina M Gilpin	Legal Assistant	Corporate	215.00	18.30	3,934.50
Sheila D Givens	Case Assistant	Litigation	140.00	121.50	17,010.00
Sheila D Givens	Case Assistant	Litigation	135.00	315.50	42,592.50
Jacob Goldfinger	Legal Assistant	Restructuring	215.00	36.40	7,826.00
Jacob Goldfinger	Legal Assistant	Restructuring	210.00	2,037.40	427,854.00
Jacob Goldfinger	Legal Assistant	Restructuring	205.00	884.50	181,322.50
Jacob Goldfinger	Legal Assistant	Restructuring	185.00	1,024.60	189,551.00
Jacob Goldfinger	Legal Assistant	Restructuring	180.00	39.10	7,038.00
Lisa D Goldman	Case Assistant	Litigation	100.00	23.60	2,360.00
Thaddine Gomez	Legal Assistant	Corporate	250.00	0.20	50.00
Jason Goodman	Technology Services	Litigation	180.00	29.00	5,220.00
Jason Goodman	Technology Services	Litigation	175.00	5.00	875.00
Adam Gorman	Legal Assistant	Restructuring	185.00	4.40	814.00
Adam Gorman	Project Assistant	Restructuring	160.00	37.60	6,016.00
Adam Gorman	Project Assistant	Restructuring	150.00	12.70	1,905.00
Paul Gray	Legal Assistant	Corporate	260.00	37.30	9,698.00
Adir Greenfield	Case Assistant	Litigation	140.00	491.80	68,852.00
Adir Greenfield	Case Assistant	Litigation	105.00	3.00	315.00
Jose Gutierrez	Project Assistant	Litigation	150.00	164.20	24,630.00

Paraprofessional Name	Position	Department	Rate	Hours	Total Fees
Jose Gutierrez	Project Assistant	Litigation	145.00	65.20	9,454.00
Eric J Hansen	Project Assistant	Corporate	135.00	11.60	1,566.00
Brian Harden	Case Assistant	Restructuring	145.00	29.00	4,205.00
Brian Harden	Case Assistant	Restructuring	140.00	48.20	6,748.00
Brian Harden	Case Assistant	Restructuring	110.00	47.40	5,214.00
Justin L Harris	Case Assistant	Litigation	140.00	21.00	2,940.00
Kelly M Harris	Legal Assistant	Litigation	190.00	9.00	1,710.00
Kelly M Harris	Legal Assistant	Litigation	180.00	2.00	360.00
Nika Hasegawa	Project Assistant	Real Estate	135.00	19.00	2,565.00
Donna J Hatcher	Technology Services	Litigation	200.00	4.70	940.00
Donna J Hatcher	Technology Services	Litigation	195.00	2.00	390.00
Michael A Heidler	Law Clerk	General	185.00	42.00	7,770.00
David Helstowski	Project Assistant	Restructuring	145.00	14.10	2,044.50
Michael Hensler	Project Assistant	Litigation	160.00	25.90	4,144.00
David Hernandez	Project Assistant	Restructuring	165.00	233.20	38,478.00
David Hernandez	Project Assistant	Restructuring	160.00	58.00	9,280.00
Dominique A Hieb	Case Assistant	Litigation	150.00	8.00	1,200.00
Kimberly Hollingsworth	Legal Assistant	Restructuring	195.00	4.90	955.50
Kimberly Hollingsworth	Legal Assistant	Restructuring	190.00	485.50	92,245.00
Kimberly Hollingsworth	Legal Assistant	Restructuring	185.00	629.30	116,420.50
Kimberly Hollingsworth	Case Assistant	Restructuring	135.00	300.10	40,513.50
Kimberly Hollingsworth	Case Assistant	Restructuring	110.00	16.30	1,793.00
Lisa A Horton	Legal Assistant	Corporate	260.00	2.50	650.00
Lisa A Horton	Legal Assistant	Corporate	255.00	9.20	2,346.00
Emily Hughes	Law Clerk	Litigation	185.00	12.10	2,238.50
Sylvia Igbiovina	Case Assistant	Litigation	120.00	6.00	720.00
Claude W Irmis	Legal Assistant	Restructuring	250.00	23.00	5,750.00
Claude W Irmis	Legal Assistant	Restructuring	240.00	23.20	5,568.00
David B Isbell	Legal Assistant	Litigation	175.00	1.50	262.50
Michelle Izzo	Legal Assistant	Litigation	175.00	20.50	3,587.50
Daneen L Jachino	Other	Administrative Services	545.00	12.10	6,594.50
Daneen L Jachino	Other	Administrative Services	540.00	2.90	1,566.00
Desiree P January	Legal Assistant	Litigation	180.00	2.00	360.00
Rajini Jayasekera	Legal Assistant	Corporate	245.00	0.50	122.50
Jackie Jones	Other	Administrative Services	120.00	1.50	180.00
Kenneth Kates	Technology Services	Litigation	165.00	10.00	1,650.00
Kenneth Kates	Technology Services	Litigation	160.00	0.50	80.00
David L Kern	Legal Assistant	Litigation	175.00	157.00	27,475.00
Esther H Kim	Law Clerk	General	185.00	13.50	2,497.50
Benjamin Kirschner	Project Assistant	Real Estate	140.00	2.50	350.00
Jessica M Kiser	Law Clerk	General	185.00	10.50	1,942.50
Eugene Kornel	Case Assistant	Litigation	145.00	4.50	652.50
Teresa M Koziara	Legal Assistant	Corporate	175.00	22.80	3,990.00
Ellen J Kratofil	Other	Administrative Services	215.00	2.50	537.50

Paraprofessional Name	Position	Department	Rate	Hours	Total Fees
Ellen J Kratofil	Other	Administrative Services	210.00	18.20	3,822.00
Brian D Krieter	Legal Assistant	Real Estate	260.00	9.20	2,392.00
Brian D Krieter	Legal Assistant	Real Estate	250.00	14.50	3,625.00
Jocelyn C Kuo	Legal Assistant	Restructuring	215.00	128.10	27,541.50
Jocelyn C Kuo	Legal Assistant	Restructuring	210.00	1,505.70	316,197.00
Jocelyn C Kuo	Legal Assistant	Restructuring	205.00	684.60	140,343.00
Jocelyn C Kuo	Legal Assistant	Restructuring	185.00	720.30	133,255.50
Jocelyn C Kuo	Legal Assistant	Restructuring	180.00	28.30	5,094.00
Mindy Laff	Other	Administrative Services	120.00	3.80	456.00
John Lane	Project Assistant	Corporate	150.00	3.00	450.00
John Lane	Project Assistant	Corporate	145.00	1.00	145.00
Whitney Lappley	Project Assistant	Restructuring	155.00	221.30	34,301.50
Whitney Lappley	Project Assistant	Restructuring	150.00	197.20	29,580.00
Whitney Lappley	Project Assistant	Restructuring	140.00	4.80	672.00
Lisa V LeCointe	Law Clerk	General	185.00	11.00	2,035.00
Magali Lespinasse Lee	Legal Assistant	Restructuring	225.00	34.40	7,740.00
Magali Lespinasse Lee	Legal Assistant	Restructuring	220.00	970.00	213,400.00
Magali Lespinasse Lee	Legal Assistant	Restructuring	215.00	643.80	138,417.00
Adrienne Levin	Legal Assistant	Litigation	200.00	3.10	620.00
Michael Levin	Case Assistant	Restructuring	140.00	102.20	14,308.00
Michael Levin	Case Assistant	Restructuring	105.00	40.60	4,263.00
Lib Bibliographic Research	Research Specialist	Administrative Services	200.00	8.30	1,660.00
Lib Bibliographic Research	Research Specialist	Administrative Services	195.00	51.70	10,081.50
Lib Bibliographic Research	Research Specialist	Administrative Services	185.00	16.50	3,052.50
Lib Biographical Research	Research Specialist	Administrative Services	195.00	4.60	897.00
Lib Biographical Research	Research Specialist	Administrative Services	185.00	0.40	74.00
Lib Business	Research Specialist	Administrative Services	185.00	2.00	370.00
Lib Business/Ind Research	Research Specialist	Administrative Services	200.00	0.80	160.00
Lib Business/Ind Research	Research Specialist	Administrative Services	195.00	47.40	9,243.00
Lib Business/Ind Research	Research Specialist	Administrative Services	185.00	13.20	2,442.00
Lib Expert Witness Research	Research Specialist	Administrative Services	195.00	6.50	1,267.50
Lib Expert Witness Research	Research Specialist	Administrative Services	185.00	1.10	203.50
Lib Gov't Agency Research	Research Specialist	Administrative Services	200.00	0.50	100.00
Lib Gov't Agency Research	Research Specialist	Administrative Services	185.00	4.50	832.50
Lib Legislative Research	Research Specialist	Administrative Services	195.00	8.40	1,638.00
Lib Legislative Research	Research Specialist	Administrative Services	185.00	19.00	3,515.00
Lib Stk/Rates/Stats Research	Research Specialist	Administrative Services	200.00	0.30	60.00
Lib Stk/Rates/Stats Research	Research Specialist	Administrative Services	195.00	26.90	5,245.50
Lib Stk/Rates/Stats Research	Research Specialist	Administrative Services	185.00	5.00	925.00
Esty R Lobovits	Law Clerk	General	185.00	3.30	610.50
Gayle M Lodygowski	Case Assistant	Intellectual Property	130.00	4.50	585.00
Michael Loose	Case Assistant	Litigation	135.00	5.70	769.50
Kristin B Lowery	Case Assistant	Litigation	135.00	5.50	742.50
Anne R Lubinsky	Technology Services	Litigation	165.00	26.70	4,405.50

Paraprofessional Name	Position	Department	Rate	Hours	Total Fees
Jane B Mackie	Project Assistant	Restructuring	150.00	1.00	150.00
Chistopher J Maner	Case Assistant	Litigation	140.00	4.00	560.00
Thomas Mangne	Technology Services	Litigation	220.00	10.30	2,266.00
Thomas Mangne	Technology Services	Litigation	215.00	1.80	387.00
Maureen McCarthy	Legal Assistant	Restructuring	225.00	1.30	292.50
Maureen McCarthy	Legal Assistant	Restructuring	220.00	22.50	4,950.00
Maureen McCarthy	Legal Assistant	Restructuring	190.00	31.80	6,042.00
Maureen McCarthy	Legal Assistant	Restructuring	185.00	6.20	1,147.00
Donna McClurkin-Fletcher	Legal Assistant	Corporate	260.00	5.00	1,300.00
Donna McClurkin-Fletcher	Legal Assistant	Corporate	235.00	0.80	188.00
Donna McClurkin-Fletcher	Legal Assistant	Corporate	230.00	1.80	414.00
Vallerie E McDaniel	Legal Assistant	Corporate	205.00	4.30	881.50
Vallerie E McDaniel	Legal Assistant	Corporate	195.00	30.30	5,908.50
Caroline McGrath	Legal Assistant	Corporate	285.00	4.00	1,140.00
Meredith D McGuire	Project Assistant	Litigation	150.00	21.50	3,225.00
Meredith D McGuire	Project Assistant	Litigation	135.00	63.50	8,572.50
Suzanne J McPhail	Legal Assistant	Litigation	205.00	15.00	3,075.00
Suzanne J McPhail	Legal Assistant	Litigation	200.00	199.20	39,840.00
Suzanne J McPhail	Legal Assistant	Litigation	190.00	2.00	380.00
Damary Medina	Legal Assistant	Real Estate	175.00	162.30	28,402.50
Laure E Mellis	Legal Assistant	International Trade	175.00	4.80	840.00
Jennifer Merchant	Project Assistant	Corporate	155.00	42.00	6,510.00
Jennifer Merchant	Project Assistant	Corporate	150.00	119.30	17,895.00
Jennifer Merchant	Project Assistant	Corporate	135.00	86.50	11,677.50
P Ryan Messier	Case Assistant	Litigation	140.00	5.00	700.00
Rafael Miranda	Project Assistant	Litigation	155.00	28.80	4,464.00
Wendy D Mitchell	Technology Services	Litigation	175.00	1.00	175.00
Lauren Mitchell-Dawson	Legal Assistant	Environment	240.00	0.80	192.00
Lauren Mitchell-Dawson	Legal Assistant	Environment	235.00	1.50	352.50
Lauren Mitchell-Dawson	Legal Assistant	Environment	230.00	17.00	3,910.00
Emily W Moore	Case Assistant	Litigation	140.00	26.90	3,766.00
Robert E Moore	Technology Services	Litigation	200.00	1.00	200.00
Bella More	Legal Assistant	Litigation	205.00	8.00	1,640.00
Lauren B Mulhern	Case Assistant	Litigation	135.00	1.00	135.00
Thomas N Nelson, Jr.	Technology Services	Litigation	190.00	13.70	2,603.00
Thomas N Nelson, Jr.	Technology Services	Litigation	185.00	72.50	13,412.50
Martin O'Brien	Legal Assistant	Corporate	225.00	44.80	10,080.00
Michelle O'Brien	Case Assistant	Restructuring	145.00	27.80	4,031.00
Michelle O'Brien	Case Assistant	Restructuring	115.00	832.30	95,714.50
Kevin O'Keefe	Case Assistant	Litigation	105.00	8.20	861.00
Ann M O'Malley	Law Clerk	Litigation	185.00	23.30	4,310.50
Holly A Oberle	Legal Assistant	Litigation	175.00	10.60	1,855.00
Aya Okuma	Legal Assistant	Litigation	175.00	19.20	3,360.00
Aya Okuma	Legal Assistant	Litigation	170.00	4.00	680.00

Paraprofessional Name	Position	Department	Rate	Hours	Total Fees
Shawn M Olender	Case Assistant	Litigation	115.00	51.00	5,865.00
Abraham N Oler	Law Clerk	Corporate	185.00	5.10	943.50
Elizabeth Ori	Project Assistant	Restructuring	150.00	39.30	5,895.00
Elizabeth Ori	Project Assistant	Restructuring	140.00	47.70	6,678.00
Robert Orren	Case Assistant	Restructuring	150.00	117.00	17,550.00
Robert Orren	Case Assistant	Restructuring	145.00	1,538.40	223,068.00
Robert Orren	Case Assistant	Restructuring	140.00	1,257.50	176,050.00
Khalid M Osman	Legal Assistant	Litigation	230.00	1.00	230.00
Khalid M Osman	Legal Assistant	Litigation	180.00	5.50	990.00
Tamir Packin	Law Clerk	General	185.00	3.80	703.00
Carlos A Padilla	Legal Assistant	Litigation	190.00	2.50	475.00
Isidro N Panizales	Legal Assistant	Restructuring	220.00	17.90	3,938.00
Isidro N Panizales	Legal Assistant	Restructuring	205.00	613.00	125,665.00
Isidro N Panizales	Legal Assistant	Restructuring	180.00	43.70	7,866.00
Matthew J Parnell	Legal Assistant	Litigation	180.00	14.50	2,610.00
Matthew J Parnell	Legal Assistant	Litigation	175.00	42.60	7,455.00
Susan J Perry	Legal Assistant	Restructuring	270.00	0.60	162.00
Susan J Perry	Legal Assistant	Restructuring	265.00	93.60	24,804.00
Susan J Perry	Legal Assistant	Restructuring	260.00	39.40	10,244.00
Susan J Perry	Legal Assistant	Restructuring	250.00	137.10	34,275.00
Carl Pickerill	Law Clerk	Law Clerk	205.00	7.00	1,435.00
Carl Pickerill	Law Clerk	Litigation	195.00	14.80	2,886.00
Alex Plakas	Law Clerk	Litigation	185.00	40.00	7,400.00
Mary M Plastina	Legal Assistant	Employee Benefits	215.00	1.00	215.00
Mary M Plastina	Legal Assistant	Employee Benefits	210.00	0.80	168.00
Mary M Plastina	Legal Assistant	Employee Benefits	205.00	6.20	1,271.00
Bianca Portillo	Project Assistant	Restructuring	150.00	0.70	105.00
Bianca Portillo	Project Assistant	Restructuring	145.00	164.30	23,823.50
Bianca Portillo	Project Assistant	Restructuring	140.00	79.20	11,088.00
Nancy H Powaga	Legal Assistant	Litigation	140.00	3.00	420.00
Sharon Powell	Other	Administrative Services	145.00	0.70	101.50
Sharon Powell	Other	Administrative Services	140.00	0.70	98.00
Shamim A Prodhan	Technology Services	Litigation	185.00	0.50	92.50
Timothy B Pryzbylski	Legal Assistant	Taxation	185.00	2.80	518.00
Dan Raffle	Technology Services	Litigation	210.00	5.00	1,050.00
Dan Raffle	Technology Services	Litigation	200.00	185.00	37,000.00
Dan Raffle	Technology Services	Litigation	195.00	3.50	682.50
Daniel Raile	Project Assistant	Litigation	145.00	2.50	362.50
Daniel Raile	Project Assistant	Litigation	140.00	41.30	5,782.00
Lucia Rajec	Case Assistant	Litigation	135.00	1.00	135.00
Eric Ramirez	Legal Assistant	Litigation	180.00	2.20	396.00
Marnie A Ratner	Technology Services	Litigation	195.00	76.70	14,956.50
Rocio Renteria	Technology Services	Litigation	155.00	9.70	1,503.50
Joyce Rocco	Other	Administrative Services	120.00	1.00	120.00

Paraprofessional Name	Position	Department	Rate	Hours	Total Fees
Joyce Rocco	Other	Administrative Services	115.00	6.10	701.50
Hector J Rodriguez	Project Assistant	Litigation	145.00	24.10	3,494.50
Hector J Rodriguez	Project Assistant	Litigation	140.00	349.90	48,986.00
Jennifer M Roussil	Case Assistant	Litigation	140.00	0.50	70.00
Virginia M Ruszczyk	Legal Assistant	Litigation	185.00	5.50	1,017.50
Laura Saal	Legal Assistant	Restructuring	205.00	2.30	471.50
Laura Saal	Legal Assistant	Restructuring	185.00	4.00	740.00
Laura Saal	Legal Assistant	Restructuring	180.00	12.10	2,178.00
Shanti E Sadtler	Case Assistant	Intellectual Property	145.00	34.50	5,002.50
Sarah Sanchez	Legal Assistant	Litigation	190.00	4.80	912.00
Portia Sarmiento-Guerin	Legal Assistant	Corporate	215.00	3.10	666.50
Portia Sarmiento-Guerin	Legal Assistant	Corporate	210.00	12.90	2,709.00
Portia Sarmiento-Guerin	Legal Assistant	Corporate	205.00	25.50	5,227.50
Brian Schartz	Law Clerk	General	185.00	3.00	555.00
Brian F Schaughnessy	Law Clerk	General	185.00	19.50	3,607.50
Robert T Schmadeke	Case Assistant	Intellectual Property	145.00	40.50	5,872.50
Linda A Scussel	Other	Administrative Services	215.00	4.70	1,010.50
Linda A Scussel	Other	Administrative Services	190.00	11.50	2,185.00
Linda A Scussel	Other	Administrative Services	185.00	36.90	6,826.50
Linda A Scussel	Other	Administrative Services	175.00	4.30	752.50
Peter Scutero	Case Assistant	Restructuring	150.00	250.70	37,605.00
Peter Scutero	Case Assistant	Restructuring	120.00	34.50	4,140.00
Yogesh Sharma	Case Assistant	Intellectual Property	140.00	3.50	490.00
Rachel A Shea	Case Assistant	Real Estate	145.00	58.40	8,468.00
Timothy Sherman	Legal Assistant	Litigation	175.00	1.00	175.00
Katherine Sklarsky	Case Assistant	Restructuring	145.00	265.60	38,512.00
Katherine Sklarsky	Case Assistant	Restructuring	140.00	71.20	9,968.00
Bryan S Snyder	Legal Assistant	Corporate	210.00	1.50	315.00
Bryan S Snyder	Legal Assistant	Corporate	205.00	38.20	7,831.00
Carmelo A Soto	Technology Services	Litigation	215.00	15.00	3,225.00
Helen C Spink	Case Assistant	Litigation	140.00	3.00	420.00
Jack Spittell	Project Assistant	Litigation	140.00	4.80	672.00
Peter Stach	Project Assistant	Restructuring	145.00	4.50	652.50
Charisma J Starr	Technology Services	Litigation	215.00	1.10	236.50
Charisma J Starr	Technology Services	Litigation	210.00	1.00	210.00
Jorie F Statland	Legal Assistant	Litigation	165.00	4.50	742.50
Tonette Steenes	Case Assistant	Real Estate	120.00	1.00	120.00
Mark Stephens	Project Assistant	Litigation	150.00	15.50	2,325.00
Michelle Stevens	Project Assistant	Corporate	135.00	13.80	1,863.00
Victoria L Stockwell	Legal Assistant	Litigation	250.00	106.30	26,575.00
Victoria L Stockwell	Legal Assistant	Litigation	245.00	232.00	56,840.00
Steven Strang	Case Assistant	Intellectual Property	140.00	1.80	252.00
James R Strohl	Legal Assistant	Restructuring	220.00	3.50	770.00
James R Strohl	Legal Assistant	Restructuring	215.00	25.20	5,418.00

Paraprofessional Name	Position	Department	Rate	Hours	Total Fees
Jonathan Stulberg	Project Assistant	Corporate	145.00	24.50	3,552.50
Kenneth J Sturek	Legal Assistant	Litigation	225.00	552.80	124,380.00
Kenneth J Sturek	Legal Assistant	Litigation	215.00	8.00	1,720.00
Robert Swenson	Case Assistant	Litigation	140.00	134.50	18,830.00
Robert Swenson	Case Assistant	Litigation	105.00	8.00	840.00
Robert Tan	Legal Assistant	Corporate	210.00	61.50	12,915.00
Vincent E Taurassi	Law Clerk	General	185.00	13.90	2,571.50
Jonathan J Thomas	Legal Assistant	Litigation	175.00	82.00	14,350.00
Jonathan J Thomas	Legal Assistant	Litigation	165.00	1.50	247.50
Nikki Thomas	Law Clerk	General	205.00	7.30	1,496.50
Nikki Thomas	Law Clerk	General	195.00	34.20	6,669.00
Katherine M Tibbetts	Legal Assistant	Litigation	175.00	556.10	97,317.50
Lorena G Toro	Case Assistant	Restructuring	125.00	35.50	4,437.50
Lorena G Toro	Case Assistant	Restructuring	105.00	26.50	2,782.50
Lorena G Toro	Case Assistant	Restructuring	100.00	188.70	18,870.00
Lauren M Tozzi	Case Assistant	Litigation	140.00	1.00	140.00
Yao Trinh	Legal Assistant	Corporate	260.00	2.90	754.00
Tia Trout-Perez	Law Clerk	Litigation	195.00	21.80	4,251.00
Tommie Turner	Other	Administrative Services	150.00	0.20	30.00
Tommie Turner	Other	Administrative Services	145.00	8.50	1,232.50
Sarah E Tybor	Legal Assistant	Real Estate	195.00	51.00	9,945.00
Laura-Jayne Urso	Legal Assistant	Corporate	240.00	1.00	240.00
Dana Vessey	Project Assistant	Corporate	150.00	22.00	3,300.00
Dana Vessey	Project Assistant	Corporate	145.00	6.50	942.50
Gary M Vogt	Legal Assistant	Litigation	255.00	68.80	17,544.00
Gary M Vogt	Legal Assistant	Restructuring	250.00	790.10	197,525.00
Gary M Vogt	Legal Assistant	Restructuring	240.00	188.00	45,120.00
Scott F Walker	Legal Assistant	Restructuring	190.00	44.20	8,398.00
Scott F Walker	Legal Assistant	Restructuring	185.00	33.30	6,160.50
Thomas F Wall	Legal Assistant	Litigation	180.00	9.50	1,710.00
Thomas F Wall	Legal Assistant	Litigation	175.00	24.60	4,305.00
Nancy L Warner	Legal Assistant	Corporate	235.00	0.50	117.50
LaTonia Warren	Legal Assistant	Corporate	200.00	82.50	16,500.00
LaTonia Warren	Legal Assistant	Corporate	195.00	221.50	43,192.50
LaTonia Warren	Legal Assistant	Corporate	190.00	8.50	1,615.00
Courtney A Way	Case Assistant	Intellectual Property	140.00	13.00	1,820.00
Kristen Weber	Project Assistant	Restructuring	155.00	3.00	465.00
Melea L Weber	Project Assistant	Litigation	160.00	2.20	352.00
Melea L Weber	Project Assistant	Litigation	145.00	31.00	4,495.00
Ian Whalen	Case Assistant	Litigation	145.00	23.60	3,422.00
Ian Whalen	Case Assistant	Litigation	140.00	73.30	10,262.00
Shannon Williams	Project Assistant	Restructuring	140.00	4.50	630.00
Shannon Williams	Project Assistant	Restructuring	130.00	2.00	260.00
Cheryl Wilson-Griffin	Technology Services	Litigation	200.00	5.00	1,000.00

Paraprofessional Name	Position	Department	Rate	Hours	Total Fees
Lars B Winoy	Legal Assistant	Intellectual Property	195.00	4.00	780.00
Mariano J Wolff	Legal Assistant	Litigation	185.00	129.00	23,865.00
Zachary L Wool	Law Clerk	General	195.00	10.00	1,950.00
Katherine M Wright	Case Assistant	Litigation	140.00	6.00	840.00
Kelly Yang	Project Assistant	Corporate	145.00	50.00	7,250.00
Maria E Yapan	Case Assistant	Restructuring	130.00	3.50	455.00
Maria E Yapan	Case Assistant	Restructuring	125.00	5.70	712.50
Dena R Young	Case Assistant	Litigation	135.00	1.00	135.00
Howard Young	Legal Assistant	Corporate	260.00	1.00	260.00
Rubbina Zafar	Case Assistant	Litigation	135.00	1.50	202.50
Joseph Zlatnik	Case Assistant	Litigation	150.00	66.70	10,005.00
Joseph Zlatnik	Case Assistant	Litigation	145.00	1,595.40	231,333.00
Joseph Zlatnik	Case Assistant	Litigation	140.00	1,051.40	147,196.00
Sara Zweig	Project Assistant	Litigation	150.00	10.30	1,545.00
PARAPROFESSIONAL TOTALS:				37,752.80	\$6,987,899.00

Total Billed Hours by Attorneys during the Final Fee Period **163,210.80**
Total Billed Hours by Paraprofessionals during the Final Fee Period **37,752.80**

Blended Rate (Including Paraprofessionals) **\$437.00**
Blended Rate (Excluding Paraprofessionals) **\$495.26**

Total Billed Hours during the Final Fee Period **200,963.60**
Total Fees Requested during the Final Fee Period **\$87,820,260.00¹**

¹ Pursuant to the FRC Certification Letters, the Debtors have voluntarily written off an aggregate of \$80,000.00, thereby resulting in a total fee request in the amount of \$87,820,260.00 and a Total Compensation Amount of \$92,763,471.73.

Exhibit J

Expense Summary for Final Fee Period

Summary of Expenses Incurred for the Period from December 20, 2005 through January 31, 2008

Disbursements	Total
Telephone	67,478.50
Fax Telephone Charge	114.66
Fax Charge	6,941.41
RightFAX Charge	79.50
Standard Copies or Prints	143,795.69
Binding	2,250.15
Tabs/Indexes/Dividers	5,528.10
Color Copies or Prints	34,490.00
Bates Labels/Print & Affix	26.02
Exhibit Labels	0.30
Scanned Images	40,416.30
CD-ROM Duplicates	2,847.00
CD-ROM Master	782.00
Standard Copies or Prints NY	125,090.10
Standard Copies or Prints UK/MU	158.50
Standard Prints	227,605.56
Standard Prints NY	333,994.65
Standard Prints UK/MU	430.20
Color Prints	35,918.00
Postage	2,869.42
Overnight Delivery	57,840.18
Overnight Delivery - Refund	(1,345.76)
In-house Messenger Services	157.25
Outside Messenger Services	21,119.86
Local Transportation	66,848.93
Travel Expense	434,371.84
Airfare	591,182.33
Transportation to/from airport	172,609.89
Travel Meals	101,057.72
Car Rental	5,017.04
Other Travel Expenses	12,747.73
Hotel (Credit)	(17,949.46)
Court Reporter Fee/Deposition	340,187.24
Filing/Appearence Fees	56,727.90
Calendar/Court Services	2,890.00
Other Court Costs and Fees	245.05
Expert Fees	10,075.00
U.S. Local Counsel Fees	1,891.00
Professional Fees	93,057.30

Disbursements	Total
Foreign Local Counsel	3,276.10
Process Server Fees	557.25
Other Trial Expenses	315.33
Outside Computer Services	161,227.96
Outside Paralegal Assistance	7,736.51
Outside Video Services	4,734.44
Outside Printing Services	3,909.62
Investigators	110.00
Outside Copy/Binding Services	380,268.24
Working Meals/K&E Only	10,690.63
Working Meals/K&E and Others	229,176.46
Information Broker Doc/Svcs	167,395.69
Library Document Procurement	2,800.64
Computer Database Research	583,737.91
Overtime Transportation	119,458.53
Overtime Meals	19,995.36
Overtime Meals - Attorney	42,439.48
Secretarial Overtime	151,255.69
Word Processing Overtime	49,963.82
Overtime Meals - Legal Assistant	6,875.62
Hard Drive Inventory	92.47
Bank Charges	13.12
Rental Expenses	2,860.10
Miscellaneous Office Expenses	16,545.33
Cash Credits	(1,811.67)
TOTAL:	\$4,943,171.73