

EOD MAY 29 2002

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION

In re:	)	Case No. 01-24795
	)	(Jointly Administered)
COMDISCO, INC.,	)	
et al.,	)	Chapter 11
	)	
Debtors.	)	Hon. Ronald Barliant

**FILED**  
UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF ILLINOIS  
MAY 28 2002

KENNETH S. GARDNER, CLE.  
PS REP. - CS

**SECOND APPLICATION FOR ALLOWANCE OF  
INTERIM COMPENSATION AND REIMBURSEMENT OF EXPENSES  
BY ARTHUR ANDERSEN LLP, AS FINANCIAL ADVISORS**

**TO THE HONORABLE RONALD BARLIANT,  
UNITED STATES BANKRUPTCY JUDGE:**

Arthur Andersen LLP ("Andersen" or the "Applicant"), financial advisors to the debtor and debtor-in-possession, Comdisco Inc., (the "Debtor," "Comdisco," or the "Company") and certain of its subsidiaries and affiliates which are also debtors and debtors-in-possession in the above captioned jointly administered case (collectively, the "Debtors"), hereby presents this second application (the "Second Application") for: (a) allowance of reasonable interim compensation for professional services rendered by Applicant to the Debtors, and (b) reimbursement of actual and necessary charges and disbursements incurred for the period of December 1, 2001 through March 31, 2002 (the "Second Application Period").

In support of the Second Application, the Applicant states as follows:

**BACKGROUND**

1. On July 16, 2001 (the "Petition Date"), Comdisco and fifty of its subsidiaries and affiliates filed with this Court voluntary petitions for relief under Chapter 11 of Title 11, United

States Code (the "Bankruptcy Code"). The Debtors' cases are being jointly administered pursuant to an Order of this Court.

2. Pursuant to Sections 1107(a) and 1108 of the Bankruptcy Code, the Debtors continue to operate their business and manage their properties as debtors-in-possession ("DIP"). None of Comdisco's international subsidiaries located outside of the United States have filed for reorganization or insolvency protection in any jurisdiction, and each continues to operate in the ordinary course of business.

3. On July 24, 2001, the United States Trustee (the "Trustee") appointed an Official Committee of Unsecured Creditors (the "Creditor Committee") in these cases, pursuant to Section 1102 of the Bankruptcy Code.

4. On September 5, 2001, the Trustee appointed an Official Committee of Equity Security Holders (the "Equity Committee") in these cases, pursuant to Section 1102 of the Bankruptcy Code.

5. On January 24, 2002, this court approved the sale of Comdisco's Electronics and Lab & Scientific leasing businesses to GE Capital's Commercial Equipment Financing unit following an auction process pursuant to bidding procedures approved and authorized by this court. Under the terms of the agreement, GE Capital Commercial Equipment Financing will pay the Debtors approximately \$665 million, with future payments based on various portfolio performance criteria. The consideration includes the assumption of approximately \$250 million of related secured debt.

6. On February 14, 2002, this court approved the sale of substantially all of Comdisco's IT CAP services contracts to T-Systems, Inc.

7. In addition to the sales of its Electronics, Lab & Scientific, and IT CAP businesses, Comdisco completed its court supervised sales evaluation process for its remaining leasing businesses on February 14, 2002, without completing a transaction.

8. On April 4, 2002, Comdisco announced the sale of certain healthcare leasing assets in the United States to GE Capital's Healthcare Financial Services unit. Under the terms of the agreement, GE Capital Financial Healthcare Services will pay Comdisco approximately \$165 million for the purchased assets, including the assumption of approximately \$45 million in related secured debt.

9. On April 26, 2002, Comdisco filed a proposed Joint Plan of Reorganization and Disclosure Statement with this court. The plan contemplates a Reorganized Comdisco that will have three primary operating subsidiaries- Comdisco US Leasing Company, Comdisco Europe Holding Company, and Comdisco Ventures Company. Reorganized Comdisco will continue to operate in an orderly sale or run off of all its existing asset portfolios, which is expected to take up to three years to complete.

10. The Company provides global technology services to its customers to help maximize their technology functionality, predictability and availability. The Company's operations are conducted through its principal office in Rosemont, Illinois, and approximately 100 offices in the United States, Canada, Europe and the Pacific Rim.

#### RETENTION OF ANDERSEN

8. The Debtors required the services of an experienced financial advisor for various purposes, and on August 9, 2001, this Court entered an order authorizing the Debtors to employ and retain Applicant as financial advisors, nunc pro tunc to the Petition Date. A copy of this order (the "Retention Order") is attached as Exhibit A.

9. Prior to the Petition Date, Applicant had been performing restructuring and financial advisory services to the Debtors pursuant to a retainer agreement, dated as of June 13, 2001, with the Debtors and with Skadden, Arps, Slate, Meagher, & Flom (Illinois) and its affiliated law practice entities. As a result, Applicant has a great deal of institutional knowledge about the Debtors, their business and their operations.

10. Prior to the Petition Date, Applicant held a retainer of \$250,000 for professional services to be rendered and expenses to be charged by Applicant in connection with its services. Applicant continues to hold this retainer for, and to be applied against, post-petition fees and expenses that are allowed by this Court.

11. Applicant has complied with the Administrative Order Pursuant to 11 U.S.C. §§ 105(a) and 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by this Court on July 17, 2001 (the "Compensation Order"). In accordance with the Compensation Order, Applicant has submitted interim monthly statements to (i) the Debtors, (ii) Debtors' counsel, (iii) counsel for the Creditor Committee, (iv) counsel for the Equity Committee, (v) counsel for the Debtors' post petition lenders, and (vi) counsel for the Trustee. Applicant has sought 90% of the fees requested and 100% of the expenses incurred during the Second Application Period.

12. This is Applicant's second fee application submitted to this Court in the above captioned case.

13. Applicant seeks (i) allowance of reasonable interim compensation for necessary professional services and reimbursement of actual and necessary expenses incurred for the Second Application Period and (ii) approval and allowance of payments actually made and amounts withheld by the Debtors for professional services for the Second Application Period.

14. Attached as Exhibit B is the Supplemental Declaration of Thomas J. Allison Under Bankruptcy Rule 2016 in support of this Second Application.

#### SUMMARY OF SERVICES RENDERED BY APPLICANT

15. Applicant has performed valuable services as financial advisors on behalf of the Debtors. Summary descriptions of the services performed by category and the related time and gross fees incurred are as follows:

A. Meetings with Debtors and Debtors' Counsel. Applicant prepared for and participated in numerous meetings with the Debtors, the Debtors' Board of Directors, the Debtors' counsel and other professionals employed by the Debtors. At the request of the Debtors, Applicant assisted management in developing strategies to reorganize the Debtors' businesses while under the protection of Chapter 11. Applicant participated in numerous meetings and conference calls with the Debtors and Debtors' counsel regarding the Debtors' emergence from bankruptcy, the sale and evaluation of the Debtors' business units, and strategic options for the reorganized business. Applicant also assisted the Debtors' management by participating in meetings and teleconferences with the Debtors' Board of Directors to evaluate the reorganization strategy, sale of certain businesses, and to monitor the progress of these cases. Further, Applicant assisted in developing, compiling and analyzing financial and operational information at the request of the Debtors for these meetings. Andersen incurred 726.2 hours and \$221,395.50 of gross fees at a blended rate of \$305 with regard to preparing for and participating in meetings with the Debtors, the Debtors' Board of Directors and Debtors' counsel. Due to the nature and complexity of the issues discussed with the Debtors' management and professionals during these meetings, senior level Andersen personnel were required to attend.

B. Meetings with Bank Group and Bank Professionals. Applicant did not incur fees for services related to this category during the Second Application Period.

C. Meetings with Statutory Committees and Committees' Professionals. Applicant prepared for and participated in numerous meetings and teleconferences with the Creditor Committee and the Equity Committee (together, the "Statutory Committees"), counsels for the Statutory Committees and their respective financial advisors. Due to Applicant's familiarity and knowledge of the Debtors' operations and

the resource constraints of the Debtors' finance and accounting departments during the due diligence periods of the asset sales, Applicant was asked to respond to many of the Statutory Committees' requests. Applicant developed, compiled and provided financial and operational information and analyses requested by the Statutory Committees and their respective counsels and financial advisors. Applicant provided information concerning the Debtors' operations, the Company's financial statements and business plans, and the Debtors' cash receipts and disbursements. Applicant's assistance with the Statutory Committees' inquiries and turnover of information and analyses facilitated the Statutory Committees' independent analysis of various issues, enabled the Statutory Committees to evaluate and act upon the issues crucial to the decisions in these cases, and facilitated the Statutory Committees' consent to numerous matters in these cases. Additionally, Applicant assisted the Debtors with their monthly presentations to the Statutory Committees and attended these meetings in support of the Debtors. Andersen incurred 870.1 hours and \$265,516.50 of gross fees at a blended hourly rate of \$305 with regard to preparing for and participating in meetings with the Statutory Committees and responding to information requests by the Statutory Committees and their respective counsels and financial advisors.

D. Court Hearings and Preparation. Applicant incurred 2.0 hours and \$1,100 of gross fees at an hourly rate of \$550 with regard to attendance of a monthly omnibus hearing during the Second Application period.

E. Case Reporting: U.S. Trustee Monthly Operating Reports, Bankruptcy Statements and Schedules. Applicant assisted the Debtors and Debtors' counsel in the preparation of the Trustee monthly operating report. Applicant's experience in preparing these reports allowed the Debtors' management and personnel to devote their scarce time and energies to the asset sale process and operational issues central to the

successful reorganization of the Debtors. Applicant incurred 114 hours, which resulted in gross fees of \$22,364.5 at a blended rate of \$196 with regard to the preparation of required documents and reports for the Trustee and this Court.

F. Retention Documents and Fee Applications. Applicant incurred fees during the Second Application Period relating to the preparation of Applicant's First Application for Allowance of Interim Compensation and Reimbursement of Expenses. Applicant incurred 122.8 hours, which resulted in gross fees of \$29,750.00 of fees at a blended rate of \$242 with regard to these activities.

G. Disclosure Statement / Plan of Reorganization. Applicant incurred time in preparing various analyses concerning the Disclosure Statement relating to the Plan of Reorganization. Applicant incurred time in preparing liquidation analyses and assisted management in estimating claim values per class of claim. These analyses were necessary in order to assess the recovery to each class of claims as well as to meet the "best interest of creditors" test as required by Section 1129(a)(7) of the Bankruptcy Code. Andersen incurred 326.0 hours, which resulted in gross fees of \$80,227.00 at a blended hourly rate of \$246 for these services.

H. Business Plan and Analysis of Operations. Applicant assisted the Debtors' management in reviewing and assessing the financial performance and business plans for each of the Company's businesses. Applicant assisted the Debtors' management in coordinating the efforts of the individual business units to develop standard methodologies and ensure consistent presentations across the business plans. Applicant assisted the Debtors in consolidating the individual financial plans for each business, and updating such consolidations for various versions and scenarios. Applicant's assistance in reviewing and analyzing the Debtors' business plans enabled Applicant to advise the Debtors on the development and evaluation of reorganization

strategies to maximize the value of the Debtors' estates. In particular, Applicant expended a significant amount of time assisting the Debtors with analyzing and modeling various assumptions relating to the Debtor's operation in Europe. Such analysis was critical to enhancing management's understanding of the underlying business plan assumptions and projected financial performance of core and non-core operations in Europe.

Furthermore, Applicant assisted the Debtors in various other day-to-day operations and business matters. Applicant's presence at the Debtor's headquarters in Rosemont, Illinois enabled Applicant to assist the Debtors in immediately resolving a wide range of operational and financial issues that arose as a result of these proceedings. Applicant's services were requested by and coordinated with the Debtors, and were not duplicative of the services provided by Rothschild Inc., the Debtors' Investment Bankers, in the course of their valuation activities.

Andersen incurred 5,312.9 hours, which resulted in gross fees of \$1,622,982.00 at a blended hourly rate of \$305 with regard to business plans and analysis of operations.

I. Cash Flow Analysis and Reporting. Applicant assisted the Debtors in their monitoring of cash receipts and disbursements by each of the Debtors' businesses and the Company's non-debtor foreign operations. Applicant maintained the weekly reporting of cash activity on a business unit basis that it developed to facilitate the monitoring and analysis of the Debtors' operations and financial activities. In addition, Applicant was in contact with certain of the foreign operations on a weekly basis to discuss cash flow results or other cash reporting matters. Applicant analyzed the weekly cash flow reports for the Debtors and the Statutory Committees to assist them in monitoring the cash activities of the Debtors and non-debtor foreign operations.



Andersen incurred 709.5 hours and gross fees of \$135,917.50 at a blended hourly rate of \$192 for cash flow analysis and reporting.

J. DIP and Exit Financing, Collateral and Bank Issues. At the Debtors' request, Applicant assisted the Debtors with soliciting proposals and negotiating with potential lenders for new credit facilities and additional structured financing upon the Debtors' emergence from bankruptcy. Applicant met with several lenders and discussed potential facilities. Due to the nature of these discussions, senior level Andersen personnel were required. Andersen incurred 67.3 hours and \$33,607.50 of gross fees at a blended hourly rate of \$499 with regard to assisting the Debtors with financing matters.

K. Asset Sales and Disposition Support. Applicant assisted the Debtors with certain specific projects related to and in support of the sales of certain assets. Applicant's services were separate and distinct from those of Goldman Sachs as the Mergers and Acquisitions Advisors retained by the Debtors. Specifically, the Debtors requested Applicant's assistance in analyzing and reviewing the proposed purchase price adjustments associated with sale of Availability Solutions to SunGard. Specifically, at the request of the Debtors, Applicant reviewed and analyzed the supporting detail and components of the working capital calculation. Applicant's services regarding the working capital calculation were valuable to the Debtors in their efforts to maximize the proceeds from the sale of Availability Solutions. Andersen incurred 500.2 hours and \$189,037.50 of gross fees at a blended hourly rate of \$378 with regard to these analyses.

L. Tax Issues/Analysis. Applicant assisted the Debtors with certain tax issues as a result of the Debtors' proceedings and its efforts to reorganize. Applicant assisted the Debtors with tax issues relating to the tax implications of the Debtors Plan

of Reorganization. Applicant's services under this category were reasonable and necessary to assist the Debtors in tax planning, evaluating certain tax issues and ascertaining the proper treatment of various tax issues. Due to the complexity and technical nature of the Debtors' tax issues, senior level Andersen professionals were required to provide these services. Andersen incurred 292.8 hours and gross fees of \$117,966.00 at a blended hourly rate of \$403 in assisting the Debtors with tax issues.

Separately, Andersen was retained as an ordinary course professional with regards to its routine and ordinary course tax services in support of the Company's various required statutory filings, consistent with Andersen's pre petition tax services to the Company.

M. *Collateral and Credit Analysis.* Andersen assisted the Debtors in analyzing the credit quality of the Debtors' leasing portfolio and Comdisco Ventures portfolio. Due to the limited resources of the Debtors' workout managers for the Ventures portfolio, Applicant was requested to review and analyze many of the portfolio companies and their ability to perform under their arrangements with the Debtors. Applicant assisted the Debtors in negotiations with many portfolio companies to restructure their arrangements with the Debtors and allow for increased recovery under the revised terms. Andersen incurred 1081.0 hours and gross fees of \$386,091.00 for services in this category, at a blended rate of \$357 per hour.

N. *Account Analysis and Reconciliations.* Applicant assisted the Debtor in analyzing various accounts including various calculations relating to commissions. Applicant's services were reasonable and provided value to the Debtors by providing additional resources for necessary analyses. Andersen incurred 124.4 hours and \$37,425.00 of gross fees at a blended hourly rate of \$301 with regard to account analysis and reconciliations.

O. Avoidance Action Analysis. Andersen did not incur any time for services related to this category during the Second Application Period.

P. Unsecured Claims Analysis. Applicant assisted the Debtor and Logan & Company, the Debtors claim administrator, in reviewing filed and scheduled claims. Specifically, the Applicant assisted the Debtors in reviewing filed proofs of claims for duplicates. Applicant assisted the debtor in developing preliminary estimates of unsecured claims as well and calculating the value of potential claims not accounted for in the Company's financial statements. Applicant assisted the Debtors in preparing various claims, analyses and presentations to the Debtors statutory committees. The Applicant's work in this area aided the Debtor, as well as its statutory committees in developing a reasonable estimate of unsecured claims. Applicant incurred 354.1 hours and \$114,220.50 of fees at a blended rate of \$323 with regard to unsecured claims analysis.

Q. Intercompany Claims. Andersen performed various analyses of the Debtors' intercompany accounts. Due to the nature and structure of the Company's foreign operations, Applicant assisted the Debtors in analyzing the intercompany receivables and payables and identifying variances between accounts. Andersen incurred 72.5 hours and \$12,855.00 of gross fees at a blended hourly rate of \$177.

R. Employee Retention Program. At the request of the Debtors, Applicant advised the Debtors regarding human capital issues due to Applicant's considerable experience and expertise in employee retention and compensation matters for companies operating under Chapter 11. In addition, Applicant assisted the Debtors in other executive contract and compensation matters at their request. Applicant's services were necessary and valuable to the Debtors by addressing the human capital issues critical to the operations and successful reorganization of the Debtors. Andersen

incurred 42.3 hours and gross fees of \$17,935.00 for services in this category, at a blended rate of \$424.

S. *Analysis of Accounting and Disclosure Matters.* Applicant assisted the Debtors in evaluating the accounting and reporting treatment of various European contracts under US GAAP. The accurate accounting of these contracts were necessary to ensure accurate presentation of projections in Europe. Applicant incurred 53.2 hours, which resulted in gross fees of \$19,526.50 at a blended hourly rate of \$367 with regard to these activities.

X. *Ventures Credit Risk Management Database.* Applicant assisted the Debtors in developing and maintaining a credit scoring methodology and reporting database for the Company's Venture business. Due to the limited resources in the Comdisco Ventures group, the Debtors requested Applicant to assist in developing and populating a reporting database for the more than 500 portfolio companies. Applicant's development of the reporting database enabled the Debtors to more closely monitor and assess the financial performance and viability of the portfolio companies as well as standardized the reporting and file administration process. Andersen incurred 86.0 hours and gross fees of \$29,298.00 at blended hourly rate of \$341 for services under this category.

16. While the above summary of the services rendered by Andersen during the Second Application Period cannot entirely convey the full extent of the services provided to the Debtors, and indeed on behalf of all of the constituencies in these cases, such summary will give this Court a sense of the amount, breadth, and complexity of the work performed by the Applicant and of the results achieved.

**RELIEF REQUESTED**

17. Pursuant to Sections 330 and 331 of the Bankruptcy Code, the Local Rules, and the Compensation Order, Andersen submits this Second Application in connection with professional services rendered as financial advisors to the Debtors during the Second Application Period. The statement attached as Exhibit C includes a summary of the fees and expenses incurred by the Applicant during the Second Application Period and sets forth the hours, rates and fees for each professional who performed services on behalf of the Debtors. Exhibit C also includes categorizations of the time and fees incurred by nature of the services provided. Applicant incurred \$3,337,215.00 in gross fees associated with the services categorized and described above.

18. In addition to the above services, Andersen was retained to provide state and local tax advisory services (the "SALT Engagements") to the Debtors. With respect to the SALT Engagements, as is customary in the industry, Andersen receives fees based upon 25% of the cash savings achieved through reductions in the Debtors' various state and local tax obligations, or similar value-added fee arrangements. During the Second Application Period, the Debtors' received tax refunds in the amount of \$1,782,176.00 as a result of Applicant's services under the SALT Engagements. Applicant's services under the SALT Engagements created value for the Debtors' estates. Andersen seeks payment of \$445,544.00 for its services under the SALT Engagements during the Second Application Period pursuant to its customary arrangements with the Company.

19. Applicant incurred \$3,782,759.00 in gross fees and \$172,710.44 in actual and necessary expenses for an aggregate total of \$3,955,469.44 during the Second Application Period.

20. Andersen submitted four interim monthly billing statements for the Second Application Period and received payment of \$2,733,841.98.

21. The individual time detail supporting the fees incurred by the Applicant during the Second Application Period is attached as Exhibit D. The itemizations included in Exhibit D are set forth according to the nature of the service performed and the professional performing the service. The itemizations of time describe each service for which compensation has been requested, identify the parties with whom the professional has conferred and the nature of each conference, and list, in segments of 1/10 hours, the time spent performing each service.

22. Applicant expended a total of 10,857.3 hours during the Second Application Period at an average blended hourly rate of approximately \$307. Applicant made every effort to keep the time expended to the lowest amount practicable and to have the work performed by the least expensive professional capable of performing the tasks.

23. Due to the nature and urgency of many of the Debtors' requests for Applicant's services, and indeed the requests and requirements of other constituencies in these cases, Applicant needed to utilize a significant number of professionals in order to accomplish the Debtors' requests and objectives, satisfy the requests and requirements of other constituencies in these cases, and meet the deadlines and timeframes set forth by the Debtors and their counsel and dictated by the nature of these cases. Applicant made every effort to utilize professionals with institutional knowledge of the Debtors' business in order to efficiently serve the Debtors' needs. Further, the majority of Applicant's services to the Debtors were performed by a core group of Andersen professionals on site at the Debtors' headquarters, supplemented as needed and as requested by additional professionals for specific tasks.

24. Although Applicant utilized a significant number of professionals during the Second Application Period, such number of professionals was necessary and reasonable in light of (i) the urgency and importance associated with many of the requests of the Debtors, the Debtors' counsel and other constituencies in these cases, (ii) the services requested by the Debtors' to be performed at the Company's foreign subsidiaries, and (iii) the particular

expertise of the professionals performing certain technical projects requested by the Debtors. Applicant believes that the consideration of these criteria justifies the number of professionals utilized by Applicant and the compensation requested.

25. Applicant has elected not to charge the Debtors for any travel time related to its services rendered during the Second Application Period. Although Applicant has not quantified the amount of these savings, Applicant believes that this has created significant value for the Debtors' estates.

26. In addition to the above savings, Applicant has elected not to seek reimbursement of \$10,966.00 in fees for professionals who incurred less than ten hours of time assisting the Debtors during the Second Application Period. While Applicant believes that the services associated with these fees were necessary and provided value to the Debtors, Applicant has elected not to seek reimbursement as an accommodation to the Debtors.

27. Reflecting total fee reductions of \$10,966.00 as an accommodation to the Debtors, Applicant seeks allowance of \$3,771,793.00 in fees incurred during the Second Application Period.

28. The amount of compensation sought by Applicant reflects the customary and reasonable rates charged by Applicant in similar cases for the time incurred. Applicant has applied the rates that were approved by the Retention Order and set forth in Applicant's retention application and the affidavit in support of the retention application.

29. Applicant further submits that the professional services rendered as financial advisors to the Debtors have been valuable, necessary and appropriate and have not been duplicative of services performed by other professionals retained in these cases. Applicant believes the compensation sought is fair and reasonable for the professional services provided in light of the magnitude and complexity of these proceedings and the global nature of the Company's operations.

30. The time and fees incurred by Applicant in rendering professional services on behalf of the Debtors must be considered in light of: (a) the novelty and complexity of the issues presented, (b) the number of business units and operating entities of the Debtors, (c) the amounts involved and the results achieved, (d) the skills required to properly perform the financial and restructuring advisory services, (e) the turnover of management and key personnel of the Debtors, (f) the constrained resources of the Debtors' personnel, (g) the cash value obtained for the Debtors as a direct result of Applicant's services under the SALT Engagements, (h) the preclusion of other employment, (i) the customary fee to a client for the services rendered outside of bankruptcy, (j) awards in comparable cases, (k) time constraints required by the urgency of the case and related operational issues, including the frequency and amount of time required to be devoted other than during regular business hours, and (l) the experience, reputation and ability of the professionals rendering services. Applicant believes that the consideration of these criteria more than justifies the compensation requested.

31. Applicant incurred actual and necessary out of pocket expenses of \$172,710.44 during the Second Application Period. The individual expense record detail supporting the actual and necessary reimbursements sought is attached as Exhibit E. Applicant's expenses were incurred primarily as a result of the necessity for Applicant to be at the Debtors' headquarters in Rosemont, Illinois, at the Company's foreign subsidiaries, and at Comdisco Ventures' offices in Palo Alto, California, and to attend meetings with the Statutory Committees. Applicant also incurred expenses for reports and database research of comparable companies and retention programs in support of its services for human capital issues.

32. Applicant made every effort to minimize the amount of out of pocket expenses. Applicant staffed this engagement with professionals primarily based in its Chicago office in order to reduce the travel expenses associated with the need to be at the Debtors' headquarters in Rosemont, Illinois. Applicant would have been unable to render the type of advisory



services required by the Debtors without being at the Debtors' headquarters as requested. In addition, Applicant utilized professionals from its local European offices to assist the Debtors overseas in an effort to minimize the expenses associated with foreign travel.

33. As an accommodation to the Debtors, Applicant has elected to reduce the amount of reimbursement sought for expenses classified as meals, mileage and parking, rental cars, and other expenses by fifty percent during the Second Application Period. The savings to the Debtors resulting from this reduction are \$26,814.48. In addition, Applicant has reduced the expense reimbursements previously billed by \$1,093.95 as a result of its billing review process prior to request for reimbursement hereunder.

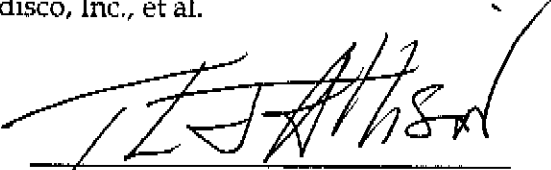
34. Reflecting total expense reductions of \$27,908.43 as an accommodation to the Debtors, Applicant seeks reimbursement of \$145,895.96 in expenses incurred during the Second Application Period. Applicant believes the reimbursements sought for actual expenses incurred are necessary and reasonable.

WHEREFORE, Applicant respectfully requests that: (i) it be awarded and allowed compensation for the Second Application Period of \$3,771,793.00 (reflecting fee accommodations of \$10,966.00) for professional services rendered as restructuring advisors to the Debtors, (ii) it be allowed reimbursement for \$145,895.96 (reflecting expenses accommodations of \$26,814.48) of actual and necessary expenses incurred by Applicant during the Second Application Period; (iii) the Debtors be authorized and ordered to pay the balance due to the Applicant of \$1,183,846.98 (including \$377,179.30 for the holdback of fees for the Second Application Period); and (iv) the Court grant such other and further relief as is just.

Respectfully submitted,

ARTHUR ANDERSEN LLP  
Financial Advisors to  
Comdisco, Inc., et al.

By



Thomas J. Allison  
Arthur Andersen LLP  
33 West Monroe Street  
Chicago, Illinois 60603  
(312) 507-6660

Dated: May 15, 2002  
Chicago, Illinois

EOD AUG 10 2001

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION

In re:	)	Case No. 01-24795
	)	
COMDISCO, INC.	)	(Jointly Administered)
et al.,	)	Chapter 11
	)	
Debtors.	)	Hon. Ronald Barliant

**FINAL ORDER PURSUANT TO 11 U.S.C. §§ 327(A)  
AND 329 AUTHORIZING THE EMPLOYMENT AND  
RETENTION OF ARTHUR ANDERSEN LLP  
AS FINANCIAL ADVISOR TO THE DEBTORS**

Upon the application (the "Application") of Comdisco, Inc. ("Comdisco") and certain of its subsidiaries and affiliates (the "Affiliate Debtors"), debtors and debtors-in-possession in the above captioned cases (collectively, the "Debtors"), for entry of an order, pursuant to sections 327(a) and 329 of title 11 of the United States Code, 11 U.S.C. §§ 101 et seq., as amended (the "Bankruptcy Code"), authorizing the Debtors to employ and retain the independent accounting firm of Arthur Andersen LLP ("Arthur Andersen") nunc pro tunc to the Petition Date; and upon the Affidavit of Norman P. Blake, Jr. in Support of Chapter 11 Petitions and First-Day Orders; and upon the Affidavit and Statement of Jerry L.

<sup>1</sup> Capitalized terms used but not defined herein shall have the meanings ascribed to such terms in the Application hereto.

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Turner, a partner in Arthur Andersen; and the Court being satisfied with the representations made in the Application and Affidavits that Arthur Andersen represents no interest adverse to any of the Debtors' estates, that Arthur Andersen is disinterested as that term is defined under section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code, that Arthur Andersen's employment is necessary and would be in the best interests of each of the Debtors' estates; and it appearing that proper and adequate notice has been given and that no other or further notice is necessary; and upon the record herein; and after due deliberation thereon; and good and sufficient cause appearing therefore,

IT IS HEREBY ORDERED, ADJUDGED, AND DECREED THAT:

1. The Application is granted.
2. Pursuant to sections 327(a) and 329 of the Bankruptcy Code, each of the Debtors, as a debtor-in-possession, is authorized to employ and retain Arthur Andersen as financial advisor under a general retainer nunc pro tunc to the date of commencement of these cases to perform the services set forth in the Application, upon the terms and conditions of the Retainer Agreement as modified below.
3. All compensation and reimbursement of expenses (including expenses arising from indemnity claims) to be paid to Arthur Andersen shall be subject to approval of this Court in accordance with the requirements under §§ 330 and 331 of

the Bankruptcy Code, the Orders of this Court regarding procedures for professional compensation, and such bankruptcy rules and local rules as may then be applicable.

4. All requests of Arthur Andersen for payment of indemnity pursuant to the Retention Agreement arising during the pendency of these Chapter 11 cases shall be made by means of an application (interim or final as the case may be) and shall be subject to review by the Court to ensure that payment of such indemnity conforms to the terms of the Retention Agreement and is reasonable based upon the circumstances of the litigation or settlement in respect of which indemnity is sought.

5. The Retention Agreement is further modified to provide that in no event shall Arthur Andersen be indemnified if the Debtor, the estate, or the official committee of unsecured creditors asserts a claim which is determined by a final order of a court of competent jurisdiction to have arisen out of Arthur Andersen's own bad-faith, self-dealing, breach of fiduciary duty, gross negligence, reckless or willful misconduct, malpractice or ordinary negligence arising from the same.

6. In the event that Arthur Andersen seeks reimbursement for attorneys' fees from the Debtor pursuant to the Retention Agreement, the invoices and supporting time records from such attorneys shall be included in Arthur Andersen's own applications (both interim and final) and such invoices and time records shall be subject to the United States Trustee's guidelines for compensation and reimbursement of expenses and the approval of the Bankruptcy Court under the standard of §§

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COMDISCO, INC.,	)	
et al.,	)	Chapter 11
	)	
Debtors.	)	Hon. Ronald Barliant

**SUPPLEMENTAL DECLARATION OF  
THOMAS J. ALLISON UNDER BANKRUPTCY RULE 2016**

THOMAS J. ALLISON, declares as follows:

1. During the period of the Second Application for Allowance of Interim Compensation and Reimbursement of Expenses (the "Application"), I was a partner in the independent public accounting firm of Arthur Andersen LLP ("Andersen"), whose office is located at 33 West Monroe Street, Suite 1000, Chicago, Illinois 60603. As such, I have been authorized to execute this declaration on behalf of Andersen.

2. I submit this declaration pursuant to Federal Rule of Bankruptcy Procedure 2016 and in support of the Second Application for Allowance of Interim Compensation and Reimbursement of Expenses by Arthur Andersen LLP, as Financial Advisors under 11 U.S.C. §§ 330 and 331 for the period of December 1, 2001 through March 31, 2002. Andersen has rendered valuable professional services on behalf of Comdisco, Inc. and certain of its subsidiaries and affiliates which are debtors and debtors-in-possession in the above captioned jointly administered case (the "Debtors"). I have personal knowledge of the materials set forth herein, and if called upon to testify, I could and would testify competently thereto.

(B)

3. No agreement or understanding exists between Andersen and any other persons for the sharing of compensation received, or to be received, for professional services rendered in or in connection with these cases.

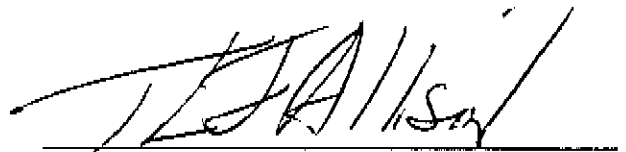
4. Andersen held a retainer of \$250,000 from the Debtors at the time of the filings and continues to hold this retainer for, and to be applied against, post petition fees and expenses that are allowed by this Court.

5. No agreement or understanding prohibited by 18 U.S.C. § 155 has been, or will be, made by Andersen.

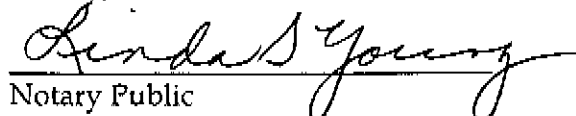
6. To the best of my knowledge, information and belief, subsequent to the retention of Andersen by the Debtors, no partner, manager or staff professional of Andersen has acquired or transferred, for his or her own account, any beneficial interest in, or claims against, any members of the Debtors.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information and belief.

Executed this 15<sup>th</sup> day of May, 2002.

  
Thomas J. Allison

SWORN TO AND SUBSCRIBED  
before me this 15 day  
of May, 2002

  
Notary Public



**Comdisco, Inc., et al.**  
**Arthur Andersen LLP**  
**Financial Advisor to the Debtors**  
**Summary of Professional Fees and Expenses**  
**December 1, 2001 to March 31, 2002**

Professional	Title	Office	Practice	Hourly Rate	Hours	Fees
Allison, Thomas	Partner	Chicago	Corporate Restructuring	\$ 550	649.9	\$ 357,445.00
Bubnovich, Nick	Partner	Chicago	Human Capital	550	20.7	11,385.00
Harrison, Rupert	Partner	UK	Corporate Restructuring	550	41.4	22,770.00
Lovett, David	Partner	UK	Corporate Restructuring	550	33.4	18,370.00
Sweeney, James	Partner	Chicago	Tax	550	3.5	1,925.00 [B]
Tucker, Howard	Partner	New York	Tax	550	154.8	85,140.00
Shaffer, Robert	Partner	Chicago	Accounting Advisory	500	75.0	37,500.00
Valenta, Doretta	Director	Chicago	Accounting Advisory	475	124.5	59,137.50
Steed, Christopher	Director	UK	Corporate Restructuring	450	16.2	7,290.00
Stellier, Donna	Director	Chicago	Human Capital	450	1.5	675.00 [B]
Grende, David	Director	New York	Corporate Restructuring	425	781.5	332,137.50
Krakora, Kevin	Director	Chicago	Corporate Restructuring	425	895.7	295,672.50
Smith, George	Director	Chicago	Corporate Restructuring	395	181.7	71,171.50
Gunderson, Cory	Senior Manager	Chicago	Accounting Advisory	390	10.7	4,173.00
Cheung, Terry	Manager	New York	Accounting Advisory	375	8.0	2,250.00 [B]
Buebel, Brian	Director	New York	Corporate Restructuring	360	645.1	232,238.00
Johnston, Mait	Director	UK	Corporate Restructuring	360	582.1	202,356.00
Rosellini, Dana	Manager	Chicago	Corporate Restructuring	350	426.7	149,345.00
Brenner, Greg	Manager	Chicago	Accounting Advisory	340	46.5	15,810.00
Miles, Martin	Manager	Chicago	Accounting Advisory	340	35.0	11,900.00
Shellebarger, Catherine	Manager	Chicago	Accounting Advisory	340	33.0	11,220.00
Stable, Lloyd	Manager	Chicago	Accounting Advisory	340	7.4	2,516.00 [B]
Alavi, Steve	Senior Associate	Chicago	Accounting Advisory	275	77.0	21,175.00
Carmody, Brad	Senior Associate	Chicago	Corporate Restructuring	275	144.0	39,800.00
Fietta, Glendon	Senior Associate	UK	Corporate Restructuring	275	448.4	122,750.00
Geissler, Marc	Senior Associate	Chicago	Tax	275	14.0	3,850.00
Palumbo, Michael	Senior Associate	Chicago	Accounting Advisory	275	62.5	17,187.50
Pepito, Denise	Senior Associate	Chicago	Accounting Advisory	275	19.5	5,362.50
Pheips, Katherine	Senior Associate	Chicago	Corporate Restructuring	275	804.2	221,155.00
Rados, Melissa	Senior Associate	Chicago	Accounting Advisory	275	36.5	10,037.50
Sankovich, Vladimir	Senior Associate	New York	Accounting Advisory	275	20.0	5,500.00
Sarieddine, Walid	Senior Associate	UK	Corporate Restructuring	275	343.8	94,545.00
Kaisrom, Lisa	Associate	Chicago	Corporate Restructuring	250	288.0	72,000.00
McKenna, Matthew	Associate	Chicago	Corporate Restructuring	250	591.0	147,750.00
Sciametta, Joseph	Associate	New York	Corporate Restructuring	250	527.0	131,750.00
Clancy, Kimberly	Senior	Chicago	Accounting Advisory	225	9.5	2,137.50 [B]
Johnson, Clare	Senior	Chicago	Accounting Advisory	225	44.5	10,012.50
Hubbard, Erik	Exp. Analyst	Chicago	Accounting Advisory	195	7.5	1,462.50 [B]
Loneragan, Luke	Exp. Analyst	Chicago	Corporate Restructuring	195	74.5	14,527.50
Selo, Emily	Exp. Analyst	Chicago	Corporate Restructuring	195	240.8	46,958.00
Wood, Ian	Exp. Analyst	UK	Corporate Restructuring	195	517.7	100,951.50
Goss, Chandra	Exp. Analyst	Chicago	Corporate Restructuring	175	600.6	105,105.00
Moldawer, Lauren	Exp. Analyst	New York	Tax	175	81.9	14,332.50
Smith, Stacey	Exp. Analyst	Chicago	Corporate Restructuring	175	516.7	90,422.50
Chakrabarti, Debasisch	Analyst	Chicago	Tax	150	15.8	2,370.00
Febel, Melissa	Analyst	Chicago	Corporate Restructuring	150	160.8	24,120.00
Khym, John	Analyst	Chicago	Corporate Restructuring	150	425.0	63,750.00
Shah, Hitesh	Analyst	UK	Corporate Restructuring	150	235.8	35,370.00
Subtotal				\$ 307 [A]	10,857.3	\$ 3,337,215.00
Fees Sought Under SALT Engagements						445,544.00
Subtotal Fees						3,782,759.00
Less Fee Accommodations						10,966.00
Total Fees Sought						<u>\$ 3,771,793.00</u>
Expenses						
Airfare						\$59,242.39
Cabs						16,059.11 [C]
Lodging						58,839.09
Meals						15,947.71 [C]
Mileage/Parking						5,902.87 [C]
Other						9,611.33 [C]
Rental Car						6,107.94 [C]
Subtotal Expenses						\$172,710.44
Less Expense Accommodations						26,814.48
Total Expenses Sought						<u>\$145,895.96</u>
Total Fees and Expenses Sought						<u>\$3,917,688.96</u>

[A] Represents blended billing rate

[B] Andersen has elected not to bill for these fees as an accommodation to the debtors

[C] Andersen has elected not to bill for 50% of these expenses as an accommodation to the debtors

(c)



**Comdisco, Inc.**  
**Arthur Andersen LLP**  
**Financial Advisor to the Debtors**  
*Index of Project Categories*  
**December 1, 2001 to March 31, 2002**

<b>Code Category</b>	<b>Hours Worked</b>	<b>Professional Fees</b>
A Meeting / teleconference with Debtor Management, Board, or Counsel	726.2	221,395.50
B Meeting / teleconference with Bank Group, Counsel or Advisors	0.0	0.00
C Meeting / teleconference with Statutory Committees, Counsels or Advisors	870.1	265,516.50
D Court Hearings / Preparation	2.0	1,100.00
E Case Reporting: UST Reports, Statements & Schedules	114.0	22,364.50
F Retention and Fee Applications	122.8	29,750.00
G Disclosure Statement / Plan of Reorganization	326.0	80,227.00
H Business Plan & Analysis of Operations	5312.9	1,622,982.00
I Cash Flow Analysis and Reporting	709.5	135,917.50
J DIP Financing, Exit Financing, Cash Collateral, Bank Issues	67.3	33,607.50
K Asset Sale & Disposition Support	500.2	189,037.50
L Tax Issues / Analysis	292.8	117,966.00
M Collateral and Credit Analysis	1081.0	386,091.00
N Account Analysis and Reconciliations	124.4	37,425.00
O Avoidance Action Analysis	0.0	0.00
P Unsecured Claim Analysis	354.1	114,220.50
Q Intercompany Claims	72.5	12,855.00
R Employee Retention Program	42.3	17,935.00
S Analysis of Accounting and Disclosure Matters	53.2	19,526.50
X Ventures credit risk management database entries and updates	86.0	29,298.00
<b>Total Hours and Fees</b>	<b>10,857.3</b>	<b>\$3,337,215.00</b>

**Comdisco, Inc.**  
**Arthur Andersen LLP**  
**Financial Advisor to the Debtors**  
*Hours by Person by Code*  
**December 1, 2001 to March 31, 2002**

me	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	X	Total Hours
Ilison, Thomas	71.9	0.0	32.1	2.0	0.0	0.0	11.4	396.5	0.0	43.9	32.7	13.1	15.9	0.0	0.0	18.8	0.0	1.8	9.8	0.0	649.9
ubnovich, Nick	1.9	0.0	0.0	0.0	0.0	0.0	0.0	1.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	17.1	0.0	0.0	20.7
arritson, Rupert	0.0	0.0	0.0	0.0	0.0	0.0	0.0	35.6	0.0	5.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	41.4
weeney, James	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3.5
cker, Howard	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	154.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	154.8
weitt, David	0.0	0.0	0.0	0.0	0.0	0.0	0.0	33.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	33.4
affer, Robert	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	5.7	0.0	66.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	75.0
alenta, Doretta	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	113.4	0.0	0.0	2.4	0.0	0.0	0.0	0.0	8.7	0.0	124.5
eed, Christopher	0.0	0.0	0.0	0.0	0.0	0.0	0.0	16.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	16.2
ettler, Donna	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.5
rende, David	46.4	0.0	132.6	0.0	0.0	0.0	3.4	217.3	0.0	0.0	4.0	0.0	351.0	0.0	0.0	1.2	0.0	0.0	0.0	25.6	781.5
akora, Kevin	103.8	0.0	103.5	0.0	3.7	37.2	33.2	220.4	32.0	8.7	13.3	0.3	0.0	7.4	0.0	132.2	0.0	0.0	0.0	0.0	695.7
mith, George	75.2	0.0	2.8	0.0	0.0	0.0	12.6	91.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	181.7
underson, Cory	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	10.7
uang, Terry	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	6.0
jebel, Brian	3.1	0.0	93.5	0.0	2.2	0.0	0.0	364.5	0.0	1.5	0.0	0.0	178.1	0.0	0.0	2.2	0.0	0.0	0.0	0.0	645.1
hnston, Matthew	4.2	0.0	10.0	0.0	0.0	0.0	0.0	542.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	562.1
psellini, Dana	0.0	0.0	23.7	0.0	0.0	0.0	0.0	136.3	0.8	0.0	0.0	0.0	250.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	426.7
enner, Greg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	46.5
artin, Miles	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	35.0
hellabarger, Cathen	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	33.0
eete, Lloyd	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	7.4
avi, Steve	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	77.0
armody, Brad	0.0	0.0	4.7	0.0	0.0	0.0	0.0	91.7	0.0	0.0	0.0	0.0	47.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	144.0
etta, Glendon	8.0	0.0	4.0	0.0	0.0	0.0	0.0	424.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	446.4
aissler, Marc	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	14.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	14.0
lumbo, Michael	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	62.5	0.0	0.0	0.0	0.0	0.0	0.0	62.5
ipito, Denise	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	19.5
telips, Katherine	1.8	0.0	84.7	0.0	0.0	0.0	0.0	431.5	8.5	0.0	29.1	0.0	218.6	14.2	0.0	0.0	0.0	6.4	0.0	9.4	804.2
ados, Melissa	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	36.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	36.5
inkovich, Vladimir	0.0	0.0	0.0	0.0	0.0	0.0	0.0	20.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	20.0
irneddine, Walid	6.6	0.0	6.4	0.0	0.0	0.0	0.0	322.4	0.0	7.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0	0.0	343.8

Line	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	X	Total Hours	
alsfrom, Lisa	86.3	0.0	0.0	0.0	0.0	0.0	0.0	199.7	0.0	0.0	0.0	2.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	288.0
ckenna, Matthew	38.8	0.0	19.8	0.0	2.9	2.1	0.0	466.5	41.0	0.0	0.0	0.0	0.0	6.9	0.0	1.6	1.5	0.0	9.9	0.0	0.0	591.0
blametta, Joseph	8.5	0.0	108.3	0.0	19.6	8.9	98.6	81.3	35.6	0.0	0.0	0.0	0.0	0.0	0.0	150.0	16.2	0.0	0.0	0.0	0.0	527.0
ancy, Kimberly	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	9.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	9.5
hnson, Clare	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	44.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	44.5
bbard, Erik	0.0	0.0	0.0	0.0	0.0	0.0	0.0	6.0	0.0	0.0	0.0	0.0	0.0	1.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	7.5
mergan, Luke	28.7	0.0	5.5	0.0	0.0	0.0	0.0	36.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	74.5
ito, Emily	57.0	0.0	1.3	0.0	0.0	0.0	0.0	182.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3.8	0.0	0.0	0.0	0.0	0.0	240.8
ood, Ian	3.1	0.0	1.6	0.0	0.0	0.0	0.0	507.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	517.7
ss, Chandra	44.8	0.0	81.4	0.0	55.2	0.0	150.2	63.1	203.8	0.0	0.0	0.0	1.3	0.0	0.0	0.8	0.0	0.0	0.0	0.0	0.0	600.6
ldawer, Lauren	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	81.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	81.9
nith, Stacey	46.3	0.0	95.0	0.0	6.2	0.0	0.0	114.7	188.8	0.0	0.0	0.0	11.5	0.0	0.0	43.5	8.4	0.0	0.0	2.3	0.0	516.7
akrabarti, Debasis	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	15.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	15.8
bel, Melissa	66.9	0.0	36.8	0.0	17.2	0.0	16.6	10.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	10.2	0.0	0.0	2.9	0.0	160.8
ym, John	22.9	0.0	22.4	0.0	7.0	74.6	0.0	61.9	193.3	0.0	0.0	0.0	6.7	0.0	0.0	0.0	36.2	0.0	0.0	0.0	0.0	425.0
eah, Hitesh	0.0	0.0	0.0	0.0	0.0	0.0	0.0	235.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	235.8
<b>Total Hours</b>	<b>726.2</b>	<b>0.0</b>	<b>870.1</b>	<b>2.0</b>	<b>114.0</b>	<b>122.8</b>	<b>326.0</b>	<b>5,312.9</b>	<b>709.5</b>	<b>67.3</b>	<b>500.2</b>	<b>292.8</b>	<b>081.0</b>	<b>124.4</b>	<b>0.0</b>	<b>354.1</b>	<b>72.5</b>	<b>42.3</b>	<b>53.2</b>	<b>86.0</b>	<b>0.0</b>	<b>10,857.3</b>

Comdisco, Inc., et al.  
 Arthur Andersen LLP  
 Financial Advisor to the Debtors  
 Fees by Person by Code  
 December 1, 2001 to March 31, 2002

Rate	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	X	Total Fees
550	39,545	0	37,855	1,100	0	6,270	218,075	925	0	24,146	17,965	7,205	8,745	0	0	10,340	0	950	5,390	0	357,445
550	1,045	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,405	0	0	11,385
550	0	0	0	0	0	0	0	19,580	0	3,190	0	0	0	0	0	0	0	0	0	0	22,770
550	0	0	0	0	0	0	0	0	0	0	0	1,925	0	0	0	0	0	0	0	0	1,925
550	0	0	0	0	0	0	0	0	0	0	0	65,140	0	0	0	0	0	0	0	0	65,140
500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
475	0	0	0	0	0	0	0	0	2,850	0	33,100	0	0	0	0	0	0	0	1,550	0	19,370
450	0	0	0	0	0	0	0	7,290	0	0	53,865	0	0	1,140	0	0	0	0	4,133	0	37,500
450	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	58,138
425	19,720	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7,290
425	44,115	0	56,355	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	675
395	29,704	0	43,989	0	1,573	15,810	92,353	0	0	0	1,700	0	149,175	0	0	510	0	0	0	10,860	332,136
395	0	0	1,105	0	0	0	93,670	0	13,600	3,698	5,653	128	0	3,145	0	56,185	0	0	0	0	295,673
395	0	0	0	0	0	0	35,095	0	0	0	0	0	0	0	0	0	0	0	0	0	0
375	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
360	1,116	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	71,773
360	1,116	0	33,660	0	792	0	431,220	0	0	540	2,250	0	0	0	0	0	0	0	0	4,173	4,173
360	1,512	0	3,600	0	0	0	195,264	0	0	0	0	0	64,118	0	0	792	0	0	0	0	2,250
350	0	0	8,295	0	0	0	47,705	0	260	0	0	0	0	0	0	0	0	1,960	0	0	232,238
340	0	0	0	0	0	0	0	0	0	0	0	0	87,605	0	0	0	0	0	0	0	202,356
340	0	0	0	0	0	0	0	0	0	0	0	0	0	10,030	0	0	0	5,780	0	5,760	149,345
340	0	0	0	0	0	0	0	0	0	0	11,980	0	0	0	0	0	0	0	0	0	19,910
340	0	0	0	0	0	0	0	0	0	0	11,220	0	0	0	0	0	0	0	0	0	11,980
275	0	0	0	0	0	0	0	0	0	0	0	2,518	0	0	0	0	0	0	0	0	11,220
275	0	0	1,293	0	0	0	25,216	0	0	0	21,175	0	0	0	0	0	0	0	0	0	2,518
275	2,200	0	1,100	0	0	0	115,848	0	0	0	0	0	13,090	0	0	0	0	0	0	0	21,175
275	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	39,600
275	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,613	0	0	123,780
275	0	0	23,263	0	0	0	118,663	0	2,338	0	8,003	0	0	0	0	0	0	0	0	0	3,950
275	485	0	0	0	0	0	0	0	0	0	10,038	0	60,115	0	0	0	0	1,760	0	5,363	17,188
275	0	0	0	0	0	0	0	0	0	0	0	0	0	17,188	0	0	0	0	0	2,585	201,155
275	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,038
275	1,815	0	0	0	0	0	0	5,590	0	2,035	0	0	0	0	0	0	0	0	0	0	5,590
250	21,575	0	1,760	0	0	0	0	86,660	0	0	0	0	0	0	0	0	0	0	275	0	94,545
250	9,700	0	4,050	0	725	525	48,925	0	0	0	0	500	0	0	0	0	0	0	0	0	72,000
250	2,125	0	27,075	0	4,900	2,225	116,625	10,250	10,250	0	0	0	0	1,725	0	400	375	0	0	0	187,750
225	0	0	0	0	0	0	24,650	20,325	6,800	0	0	0	0	0	0	37,500	4,050	0	0	0	131,750
225	0	0	0	0	0	0	0	0	0	0	2,138	0	0	0	0	0	0	0	0	0	2,138
185	0	0	0	0	0	0	0	0	0	0	10,013	0	0	0	0	0	0	0	0	0	10,013
185	5,597	0	1,073	0	0	0	7,118	0	0	0	0	0	0	293	0	741	0	0	0	0	1,463
185	11,115	0	254	0	0	0	35,568	0	0	0	0	0	0	0	0	0	0	0	0	0	14,528
175	7,840	0	312	0	0	0	69,924	0	0	0	0	0	0	0	0	0	0	0	0	0	46,956
175	0	0	14,245	0	9,660	0	11,043	0	0	0	0	0	228	0	0	0	0	0	1,112	0	100,562
175	0	0	0	0	1,085	0	26,285	0	35,665	0	0	14,383	0	0	0	0	0	0	0	0	105,405
175	8,103	0	16,825	0	0	0	0	0	33,040	0	0	0	2,813	0	0	7,603	1,470	0	0	403	44,323
150	0	0	0	0	0	0	0	0	0	0	0	2,370	0	0	0	0	0	0	0	0	90,493
150	10,085	0	5,520	0	2,580	0	2,490	1,530	0	0	0	0	0	0	0	0	0	0	0	0	2,370
150	3,435	0	3,360	0	1,050	11,190	0	0,285	28,965	0	0	0	1,905	0	0	0	5,430	0	0	435	24,120
150	0	0	0	0	0	0	35,370	0	0	0	0	0	0	0	0	0	5,430	0	0	0	63,750
221,396	0	285,517	0	1,100	22,365	26,750	80,227	1,622,982	135,818	33,608	169,038	117,966	386,091	37,425	0	114,221	12,655	17,935	19,527	29,286	3,337,215.0

**Comdisco, Inc.**  
**Arthur Andersen LLP**  
**Financial Advisor to the Debtors**  
*Time Detail by Professional*  
*December 1, 2001 to March 31, 2002*

<i>Attorney</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
<i>Allison, Thomas</i>						
	12/3/2001	TJA	Meeting with management and advisors regarding strategy	4.00	550.00	2,200.00
	12/4/2001	TJA	Meeting with management and advisors regarding strategy	7.00	550.00	3,850.00
	2/11/2001	TJA	Preparation for Board of Directors meeting	3.20	550.00	1,760.00
	2/11/2001	TJA	Attended Board of Directors meeting	3.00	550.00	1,650.00
	2/12/2001	TJA	Attended Board of Directors Meeting	2.90	550.00	1,595.00
	2/13/2001	TJA	Meeting with M. Fazio regarding exit strategy	3.80	550.00	2,090.00
	2/14/2001	TJA	Discussions with M. Fazio regarding status of bids and refinancings	1.80	550.00	990.00
	1/1/2002	TJA	Attend Board of Directors meeting with advisors	2.10	550.00	1,155.00
	1/16/2002	TJA	Meeting with Company upper management and H. Parkhill (Rothschild) regarding European operations	2.20	550.00	1,210.00
	1/21/2002	TJA	Meeting with R. Mishler, J. McCoy, J. McNally and K. Krakora regarding bid negotiations and financing proposals	1.50	550.00	825.00
	1/28/2002	TJA	Attend Board of Directors meeting with advisors	5.50	550.00	3,025.00
	1/28/2002	TJA	Preparation for Board of Directors meeting	2.50	550.00	1,375.00
	1/30/2002	TJA	Meetings with M. Fazio and R. Mishler to prepare for Board of Directors Meeting	3.50	550.00	1,925.00
	1/30/2002	TJA	Attend Board of Directors meeting with advisors	4.50	550.00	2,475.00
	1/30/2002	TJA	Preparation for Board of Directors meeting	3.60	550.00	1,980.00
	2/27/2002	TJA	Meeting with B. Chen regarding review of Board of Directors presentation	3.40	550.00	1,870.00
	2/27/2002	TJA	Review of Board of Directors presentation	1.70	550.00	935.00
	2/28/2002	TJA	Review of Board of Directors presentation	1.70	550.00	935.00
	3/5/2002	TJA	Preparation of European information for Board of Directors meeting	3.50	550.00	1,925.00
	3/5/2002	TJA	Attend Board of Directors meeting regarding reorganization strategy	6.50	550.00	3,575.00
	3/15/2002	TJA	Reviewed financial projections for Europe for Board of Directors presentation	4.00	550.00	2,200.00
			<b>Professional Totals</b>	<b>71.90</b>	<b>550.00</b>	<b>\$39,545.00</b>

<i>Letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/26/2002	NB	Meeting with M. Blake, B. Mayer, N. Razi, and M. Peleccchia regarding revisions to presentation	1.90	550.00	1,045.00
			<b><i>Buebel, Brian</i></b>			
	3/4/2002	BSB	Work on slides for Board of Directors presentation regarding rationale for centralization of CYG into Comdisco headquarters	1.80	360.00	648.00
	3/6/2002	BSB	Develop work plan for preparing for Board of Directors meeting	1.30	360.00	468.00
			<b><i>Febel, Melissa</i></b>			
	2/28/2002	MMF	Created corporate asset management PowerPoint slides for Board of Directors presentation	3.60	150.00	540.00
	2/28/2002	MMF	Compiled slides into Board of Directors presentation	1.20	150.00	180.00
	3/1/2002	MMF	Revised management incentive slides for Board of Directors presentation	1.80	150.00	270.00
	3/1/2002	MMF	Updated organizational charts for Board of Directors presentation	3.50	150.00	525.00
	3/1/2002	MMF	Revised corporate asset management slides for Board of Directors presentation	2.70	150.00	405.00
	3/4/2002	MMF	Revised US Leasing slides for Board of Directors presentation	3.10	150.00	465.00
	3/4/2002	MMF	Revised and updated final slides for Board of Directors presentation	3.20	150.00	480.00
	3/4/2002	MMF	Revised organizational chart for Board of Director's presentation	1.80	150.00	270.00
	3/4/2002	MMF	Revised corporate asset management slides for Board of Director's presentation	2.90	150.00	435.00
	3/5/2002	MMF	Revised shared services slides for Board of Directors presentation	2.30	150.00	345.00
	3/14/2002	MMF	Updated introduction slides for each portion of the Board of Directors presentation	2.90	150.00	435.00
	3/14/2002	MMF	Created appendix slides for European core operations portion of Board of Directors presentation	1.50	150.00	225.00
	3/14/2002	MMF	Created appendix slides for European non-core operations portion of Board of Directors presentation	2.50	150.00	375.00
	3/14/2002	MMF	Revised appendix slides for European portion of Board of Directors presentation	3.10	150.00	465.00
	3/15/2002	MMF	Revised table of contents for Board of Directors presentation	0.70	150.00	105.00
	3/15/2002	MMF	Revised US Leasing slides for Board of Directors presentation	1.30	150.00	195.00
	3/15/2002	MMF	Revised Ventures portion of the appendix for Board of Directors presentation	2.30	150.00	345.00
	3/15/2002	MMF	Revised European portion of the appendix for Board of Directors presentation	3.80	150.00	570.00
	3/15/2002	MMF	Revised compensation slides for Board of Directors presentation	3.30	150.00	495.00
	3/15/2002	MMF	Revised introduction slides for Board of Directors presentation	0.40	150.00	60.00
	3/15/2002	MMF	Compiled slides from various verticals into Board of Directors presentation	3.90	150.00	585.00
			<b><i>Professional Totals</i></b>			<b>\$1,045.00</b>
			<b><i>Professional Totals</i></b>			<b>\$1,116.00</b>

<i>Year</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	3/15/2002	MMF	Revised appendix slides for European portion of Board of Directors presentation	2.30	150.00	345.00
	3/18/2002	MMF	Prepared additional copies of revised slides for Board of Directors presentation	3.60	150.00	540.00
	3/18/2002	MMF	Revised European slides for Board of Directors presentation	2.80	150.00	420.00
	3/18/2002	MMF	Revised US Leasing slides for Board of Directors presentation	2.10	150.00	315.00
	3/18/2002	MMF	Revised Ventures portion of the Appendix for Board of Directors presentation	1.50	150.00	225.00
	3/19/2002	MMF	Reviewed and revised presentation books for Board presentation	2.80	150.00	420.00
			<b>Professional Totals</b>	<b>66.90</b>	<b>150.00</b>	<b>\$10,035.00</b>
			<i>Fietta, Glendon</i>			
	3/18/2002	GF	Reconciled Board presentation to country models	4.00	275.00	1,100.00
	3/18/2002	GF	Reviewed drafts of Board of Directors presentation	4.00	275.00	1,100.00
			<b>Professional Totals</b>	<b>8.00</b>	<b>275.00</b>	<b>\$2,200.00</b>
			<i>Goss, Chandra</i>			
	2/21/2002	CNG	Prepared slides for presentation to the Board of Directors	2.60	175.00	455.00
	2/28/2002	CNG	Created corporate asset management slides for Board presentation	1.70	175.00	297.50
	3/1/2002	CNG	Created management incentive plan slides for Board of Directors presentation	2.50	175.00	437.50
	3/1/2002	CNG	Revised Creditor return on investment slide for Board of Directors presentation	2.30	175.00	402.50
	3/1/2002	CNG	Updated organizational chart slides for Board of Directors presentation	0.70	175.00	122.50
	3/4/2002	CNG	Reviewed the business plan development, strategic overview, and U.S. Leasing slides for the Board of Directors presentation	0.70	175.00	122.50
	3/4/2002	CNG	Reviewed the shared services slides for the Board of Directors presentation	0.70	175.00	122.50
	3/4/2002	CNG	Input the financial update slides into the Board of Directors presentation	0.60	175.00	105.00
	3/4/2002	CNG	Discussed management compensation slide with N. Razi for Board of Directors presentation	0.40	175.00	70.00
	3/4/2002	CNG	Consolidated the claims, Europe business plan, corporate asset management, and shared services slides in the Board of Directors presentation	2.80	175.00	490.00
	3/4/2002	CNG	Reviewed variance column on the income statement slide for the Board of Directors presentation	0.40	175.00	70.00
	3/4/2002	CNG	Revised the business plan development, strategic overview, and U.S. Leasing slides for the Board of Directors presentation	2.40	175.00	420.00
	3/4/2002	CNG	Revised the claims update slides for the Board of Directors presentation	0.30	175.00	52.50
	3/4/2002	CNG	Revised the shared services slides for the Board of Directors presentation	2.40	175.00	420.00
	3/4/2002	CNG	Reviewed the U.S. Leasing slides for the Board of Directors presentation	0.80	175.00	140.00
	3/5/2002	CNG	Forwarded the Board of Directors presentation to M. Murphy of Skadden Arps	1.00	175.00	175.00

<i>Enter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	3/14/2002	CNG	Discussed the compensation plan slides for the Board of Directors presentation with N. Razi	1.50	175.00	262.50
	3/14/2002	CNG	Revised the compensation slide for the Board of Directors presentation	2.10	175.00	367.50
	3/14/2002	CNG	Reviewed a draft of Board of Directors presentation	2.20	175.00	385.00
	3/14/2002	CNG	Revised participant groups slide for the Board of Directors presentation	0.30	175.00	52.50
	3/15/2002	CNG	Created a company-wide compensation plan graph for the Board of Directors meeting	1.10	175.00	192.50
	3/15/2002	CNG	Discussed revisions to compensation plan slides with N. Razi and M. Pellicchia for Board of Directors presentation	1.80	175.00	315.00
	3/15/2002	CNG	Reviewed Board of Directors presentation	1.80	175.00	280.00
	3/15/2002	CNG	Reviewed compensation plan slides for the Board of Directors presentation	2.30	175.00	402.50
	3/15/2002	CNG	Revised participant group compensation plan slide for the Board of Directors meeting	0.50	175.00	87.50
	3/15/2002	CNG	Revised the compensation plan slides for the Board of Directors meeting	0.90	175.00	157.50
	3/15/2002	CNG	Revised U.S. Leasing compensation slide for the Board of Directors meeting	1.20	175.00	210.00
	3/16/2002	CNG	Prepared materials for Board of Directors presentation	4.00	175.00	700.00
	3/16/2002	CNG	Revised slides for Board of Directors presentation	3.00	175.00	525.00
			<b>Greide, David</b>	<b>44.80</b>	<b>175.00</b>	<b>\$7,840.00</b>
	2/12/2002	DG	Meeting with M. Fazio regarding Ventures presentation review	1.10	425.00	467.50
	2/13/2002	DG	Attended senior management strategy session relating to remaining businesses	3.50	425.00	1,487.50
	2/13/2002	DG	Attended afternoon senior management strategy sessions relating to remaining businesses	3.80	425.00	1,530.00
	2/18/2002	DG	Meeting with T. Ahto to plan presentation to Board of Directors	1.80	425.00	765.00
	3/4/2002	DG	Meeting with B. Lackey, T. Ahto, and A. Hamilton regarding requirements and planning for Board of Directors meeting	1.20	425.00	510.00
	3/7/2002	DG	Meeting with B. Lackey, T. Ahto, and A. Hamilton regarding expectations for Board of Directors meeting	3.30	425.00	1,402.50
	3/11/2002	DG	Prepare summary plan presentation for Board of Directors meeting	2.00	425.00	850.00
	3/11/2002	DG	Meeting with T. Ahto to review accelerated runoff scenario and Board presentation package	0.90	425.00	382.50
	3/11/2002	DG	Work on acceleration runoff budget for presentation to Board of Directors	2.30	425.00	977.50
	3/11/2002	DG	Review package for B. Lackey regarding Board presentation and runoff budget	1.20	425.00	510.00
	3/12/2002	DG	Meeting with N. Blake, N. Razi, R. Misher, A. Hamilton and T. Ahto to review accelerated vs. normal runoff scenarios	2.50	425.00	1,062.50
	3/12/2002	DG	Meeting with T. Ahto, A. Hamilton, and B. Lackey to review accelerated vs. normal runoff plan and Board of Directors presentation	0.80	425.00	340.00
	3/14/2002	DG	Meeting with T. Ahto and A. Hamilton to review first draft of Ventures Board of Directors presentation	2.40	425.00	1,020.00



<i>Letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	3/14/2002	DG	Meeting with T. Ahlo to review revisions to Board of Directors presentation and revise key assumption language	1.80	425.00	880.00
	3/14/2002	DG	Reviewed priorities for Board of Directors presentation	1.10	425.00	467.50
	3/15/2002	DG	Meeting with N. Blake and A. Hamilton to review the final version of the Board of Directors and Creditor Committee presentation	1.40	425.00	595.00
	3/15/2002	DG	Meeting with T. Ahlo and A. Hamilton to discuss the division of presentation by individuals	0.80	425.00	340.00
	3/15/2002	DG	Meeting with T. Ahlo and A. Hamilton to review changes to Board of Directors presentation	0.60	425.00	255.00
	3/18/2002	DG	Review detail SG&A comparatives and detail equity realizations for Board of Directors meeting	2.10	425.00	892.50
	3/18/2002	DG	Prepare for Board of Directors presentation of Ventures runoff cash flow, SG&A, and compensation program	2.90	425.00	1,232.50
	3/18/2002	DG	Meeting with S. Ross to review cash flow detail in preparation for Board of Directors meeting	1.80	425.00	765.00
	3/18/2002	DG	Meeting with N. Blake, T. Ahlo, and A. Hamilton to review presentation for Board of Directors meeting	0.90	425.00	382.50
	3/18/2002	DG	Review of Board of Directors presentation slides	1.10	425.00	467.50
	3/18/2002	DG	Meeting with B. Lackey, T. Ahlo, S. Ross, and A. Hamilton regarding Board of Directors presentation	0.90	425.00	382.50
	3/18/2002	DG	Attend Board of Directors meeting and present Ventures slides	3.80	425.00	1,615.00
	3/19/2002	DG	Meeting with N. Blake and senior management team after Equity Committee meeting	0.80	425.00	340.00
			<i>Johnston, Matthew</i>	<b>46.40</b>	<b>425.00</b>	<b>\$19,720.00</b>
	3/6/2002	MJ	Reviewed revised forecasts for UK in preparation for Board of Directors meeting	3.10	360.00	1,116.00
	3/14/2002	MJ	Worked on European section of Board of Directors package	1.10	360.00	396.00
			<i>Kaisrom, Lisa</i>	<b>4.20</b>	<b>360.00</b>	<b>\$1,512.00</b>
	2/22/2002	LMK	Met with Company to discuss European operations wind down action plan steps for Board of Directors presentation	0.80	250.00	200.00
	2/22/2002	LMK	Met with Company to discuss European operations presentation to Company's Board of Directors	1.10	250.00	275.00
	2/22/2002	LMK	Met with Company to discuss European operations business strategy for Board of Directors presentation	1.20	250.00	300.00
	2/22/2002	LMK	Developed initial European Operations Board of Directors presentation	1.90	250.00	475.00
	2/24/2002	LMK	Updated initial European operations Board of Directors presentation	2.40	250.00	600.00
	2/25/2002	LMK	Updated Germany business operations strategy for Board of Directors presentation	2.60	250.00	650.00
	2/25/2002	LMK	Updated France business operations strategy for Board of Directors presentation	2.40	250.00	600.00
	2/25/2002	LMK	Met with Company to discuss status of European wind down action plan steps	1.40	250.00	350.00
	2/25/2002	LMK	Met with Company to discuss status of European Board of Directors presentation	0.80	250.00	200.00

<i>Inter le</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/25/2002	LMK	Updated UK business operations strategy for Board of Directors presentation	2.70	250.00	675.00
	2/26/2002	LMK	Updated France business operations strategy for Board of Directors presentation	2.40	250.00	600.00
	2/26/2002	LMK	Reviewed and analyzed Germany business operations strategy for Board of Directors presentation	2.20	250.00	550.00
	2/26/2002	LMK	Reviewed and analyzed France business operations strategy for Board of Directors presentation	1.90	250.00	475.00
	2/26/2002	LMK	Met with Company to discuss status of European Board of Directors presentation	0.50	250.00	125.00
	2/26/2002	LMK	Updated Germany business operations strategy for Board of Directors presentation	2.30	250.00	575.00
	2/27/2002	LMK	Reviewed an analyzed European critical path action plan for Board of Directors presentation	1.60	250.00	400.00
	2/27/2002	LMK	Reviewed and analyzed non-core European countries business operations strategy for Board of Directors presentation	2.40	250.00	600.00
	2/27/2002	LMK	Reviewed and analyzed UK business operations strategy for Board of Directors presentation	2.10	250.00	525.00
	2/27/2002	LMK	Updated non-core European operations strategy for Board of Directors presentation	3.20	250.00	800.00
	2/27/2002	LMK	Updated UK business operations strategy for Board of Directors presentation	3.30	250.00	825.00
	2/28/2002	LMK	Updated France business operations strategy for Board of Directors presentation	3.50	250.00	875.00
	2/28/2002	LMK	Updated UK business operations strategy for Board of Directors presentation	1.50	250.00	375.00
	2/28/2002	LMK	Updated non-core business operations strategy for Board of Directors presentation	2.10	250.00	525.00
	2/28/2002	LMK	Updated Germany business operations strategy for Board of Directors presentation	1.50	250.00	375.00
	2/28/2002	LMK	Met with Company to discuss status of European Board of Directors presentation	1.40	250.00	350.00
	3/1/2002	LMK	Met with Company to discuss new developments with Board of Directors presentation	1.50	250.00	375.00
	3/1/2002	LMK	Updated UK business operations strategy for Board of Directors presentation	2.70	250.00	675.00
	3/1/2002	LMK	Updated Germany business operations strategy for Board of Directors presentation	3.20	250.00	800.00
	3/1/2002	LMK	Updated France business operations strategy for Board of Directors presentation	3.10	250.00	775.00
	3/3/2002	LMK	Reviewed and analyzed overall European business operations strategy for Board of Directors presentation	0.50	250.00	125.00
	3/4/2002	LMK	Updated France business operations strategy for Board of Directors presentation	1.60	250.00	400.00
	3/4/2002	LMK	Updated Germany business operations strategy for Board of Directors presentation	4.20	250.00	1,050.00
	3/4/2002	LMK	Updated UK business operations strategy for Board of Directors presentation	3.60	250.00	900.00
	3/4/2002	LMK	Met with Company to discuss status of European Board of Directors presentation	2.60	250.00	650.00
	3/15/2002	LMK	Developed format for consolidated non-core country assumptions to financial projections for Board of Directors presentation	2.10	250.00	525.00
	3/18/2002	LMK	Developed non-core country summary information for Board of Directors presentation	1.80	250.00	450.00
	3/18/2002	LMK	Updated slides for Board of Directors and Equity Committee presentations	1.40	250.00	350.00

<i>Letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	3/18/2002	LMK	Updated non-core country financial statements for Board of Directors presentation	2.30	250.00	575.00
	3/18/2002	LMK	Reviewed non-core country financial statements for Board of Directors presentation	0.70	250.00	175.00
	3/18/2002	LMK	Formatted non-core country financial statements for Board of Directors presentation	1.40	250.00	350.00
	3/19/2002	LMK	Met with Company to discuss developments from Board of Directors presentation	0.80	250.00	200.00
	3/19/2002	LMK	Met with Company to discuss short term action plan regarding European business strategy	0.80	250.00	200.00
	3/19/2002	LMK	Met with Company to discuss developments from Board of Directors and Equity Committee presentations	0.90	250.00	225.00
<b>Professional Totals</b>				<b>86.30</b>	<b>250.00</b>	<b>\$21,575.00</b>
<b>Khym, John</b>						
	12/8/2001	JPK	Meeting with R. Mishler regarding slides for Board of Directors meeting	0.60	150.00	90.00
	12/8/2001	JPK	Reviewed and revised Lab and Science slides for Board of Directors meeting	2.20	150.00	330.00
	12/8/2001	JPK	Reviewed and revised Telecom slides for Board of Directors meeting	2.90	150.00	435.00
	2/22/2002	JPK	Prepared Ventures presentation to the Board of Directors	2.60	150.00	390.00
	2/28/2002	JPK	Created slides per J. McNally for Board of Directors presentation	1.70	150.00	255.00
	3/1/2002	JPK	Created slide of professional fee projections for Board of Directors presentation	1.00	150.00	150.00
	3/4/2002	JPK	Meeting with L. Cochran regarding shared services slides for Board of Directors presentation	0.40	150.00	60.00
	3/4/2002	JPK	Meeting with R. Mishler regarding slide revisions for Board of Directors presentation	0.30	150.00	45.00
	3/4/2002	JPK	Revised shared services slides for Board of Directors presentation	2.90	150.00	435.00
	3/4/2002	JPK	Revised U.S. Leasing slides for Board of Directors presentation	3.60	150.00	540.00
	3/4/2002	JPK	Revised slide of professional fee projections for Board of Directors presentation	0.90	150.00	135.00
	3/18/2002	JPK	Prepared information for Board of Director's meeting	3.80	150.00	570.00
<b>Professional Totals</b>				<b>22.90</b>	<b>150.00</b>	<b>\$3,435.00</b>
<b>Krakora, Kevin</b>						
	12/7/2001	KAK	Discussion with R. Mishler regarding proforma balance sheets for Board of Directors meeting	0.50	425.00	212.50
	2/10/2001	KAK	Review of preliminary draft materials for Board of Directors meeting	2.50	425.00	1,062.50
	2/11/2001	KAK	Attend Board of Directors meeting with advisors	4.00	425.00	1,700.00
	2/11/2001	KAK	Preparation for Board of Directors meeting	1.00	425.00	425.00
	2/12/2001	KAK	Meeting with M. Fazio, J. Butler (Skadden), V. Gutin (Goldman) and Rothschild regarding strategy and planning	2.00	425.00	850.00
	2/12/2001	KAK	Preparation for Board of Directors meeting with Company executives	0.80	425.00	340.00

<i>Item</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
2/12/2001	KAK		Attend Board of Directors meeting with advisors	2.50	425.00	1,062.50
2/21/2001	KAK		Attend conference call with Board of Directors regarding status update	0.60	425.00	255.00
1/7/2002	KAK		Discussion with M. Fazio, G. Panagakis and F. Peirman (Skadden) regarding reorganization issues and preliminary claims results	1.00	425.00	425.00
1/10/2002	KAK		Meeting with J. Butler (Skadden), V. Gulin (Goldman), Rothschild, and executives to debrief and discuss strategy	2.00	425.00	850.00
1/10/2002	KAK		Discussions with H. Parkhill (Rothschild) and J. McCoy regarding valuations and cash rolforward estimate	1.60	425.00	680.00
1/10/2002	KAK		Meeting with J. Butler (Skadden), H. Parkhill (Rothschild), M. Fazio, R. Mishler and J. McCoy regarding reorganization strategy and status of bids	3.00	425.00	1,275.00
1/11/2002	KAK		Meetings with M. Fazio, R. Mishler, J. McNally and J. McCoy regarding status of bids and business plans	1.50	425.00	637.50
1/11/2002	KAK		Preparation of information for Board of Directors meeting	1.00	425.00	425.00
1/12/2002	KAK		Preparation of information for Board of Directors meeting	1.50	425.00	637.50
1/12/2002	KAK		Attend Board of Directors meeting	4.50	425.00	1,912.50
1/16/2002	KAK		Attend Company employee meeting regarding reorganization status	1.00	425.00	425.00
1/21/2002	KAK		Meeting with R. Mishler, J. McCoy, J. McNally and T. Allison regarding bid negotiations and financing proposals	1.50	425.00	637.50
1/24/2002	KAK		Meetings with Comdisco management team regarding keep scenarios and reorganization strategy	3.00	425.00	1,275.00
1/25/2002	KAK		Preparation and review of information for Board of Directors meeting	1.00	425.00	425.00
1/25/2002	KAK		Discussion with G. Panagakis (Skadden) regarding reorganization strategy	0.70	425.00	297.50
1/26/2002	KAK		Attend Board of Directors meeting with advisors	5.50	425.00	2,337.50
1/30/2002	KAK		Review of preliminary draft of valuation comparisons for Board meeting	1.00	425.00	425.00
1/30/2002	KAK		Attend Board of Directors meeting with advisors	4.50	425.00	1,912.50
2/4/2002	KAK		Attend meeting with Comdisco executives and managers regarding strategy and SG&A reductions	2.00	425.00	850.00
2/5/2002	KAK		Attend company wide employee meeting regarding reorganization update	1.00	425.00	425.00
2/7/2002	KAK		Discussion with R. Mishler regarding bank meeting, excluded assets and information requests	0.50	425.00	212.50
2/11/2002	KAK		Meeting with M. Fazio, R. Mishler and J. McCoy regarding refinancing efforts, business plans and claims analysis	1.50	425.00	637.50
2/15/2002	KAK		Meeting with H. Blake, J. Butler (Skadden), Rothschild and Goldman Sachs regarding reorganization strategy	2.00	425.00	850.00
2/21/2002	KAK		Attend Board of Directors conference call on behalf of Debtors	1.50	425.00	637.50
2/21/2002	KAK		Discussions with B. Chen regarding preparation of European presentations for Board meeting	1.30	425.00	552.50
3/4/2002	KAK		Discussions with R. Lackey regarding preparation for Board meeting	1.80	425.00	765.00
3/4/2002	KAK		Discussions with N. Blake and R. Mishler to review and revise presentation to Board of Directors	2.00	425.00	850.00
3/4/2002	KAK		Revisions to Board of Director slides	2.50	425.00	1,062.50

<i>Letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	3/4/2002	KAK	Preparation and review of slides for Board of Directors meeting	1.50	425.00	637.50
	3/5/2002	KAK	Preparation of materials for Board of Directors meeting	2.00	425.00	850.00
	3/5/2002	KAK	Attend Board of Directors meeting regarding reorganization strategy	6.50	425.00	2,762.50
	3/7/2002	KAK	Meeting with N. Blake and management team regarding planning for business plan and compensation plan finalization	1.00	425.00	425.00
	3/13/2002	KAK	Discussion with R. Mishler regarding preparation of materials for Board of Directors meeting	0.50	425.00	212.50
	3/13/2002	KAK	Preparation of slides for Board of Directors meeting	1.00	425.00	425.00
	3/14/2002	KAK	Preparation and review of slides for Board of Directors meeting	3.50	425.00	1,487.50
	3/15/2002	KAK	Preparation and review of slides for Board of Directors meeting	3.00	425.00	1,275.00
	3/15/2002	KAK	Review of Board of Director materials with R. Mishler	2.00	425.00	850.00
	3/16/2002	KAK	Preparation and review of slides for Board of Directors meeting	2.00	425.00	850.00
	3/18/2002	KAK	Attend Board of Directors meeting on behalf of Debtors	8.20	425.00	2,635.00
	3/18/2002	KAK	Preparation and review of slides for Board of Directors meeting	3.80	425.00	1,615.00
	3/18/2002	KAK	Review of Board of Director materials with R. Mishler, R. Lackey and N. Blake	1.50	425.00	637.50
	3/18/2002	KAK	Revisions to presentation to Board of Directors	2.40	425.00	1,020.00
	3/18/2002	KAK	Meeting with N. Blake and management team in preparation for Board and Committee meetings	1.60	425.00	680.00
			<b>Professional Totals</b>	<b>103.80</b>	<b>425.00</b>	<b>\$44,115.00</b>
			<i>Loneragan, Luke</i>			
	1/17/2002	LAL	Meeting with J. VandeMoore to discuss IT business plan for the board meeting presentation	0.90	195.00	175.50
	1/17/2002	LAL	Meeting with L. Cochran to discuss Healthcare business plan for the board meeting presentation	1.00	195.00	195.00
	1/18/2002	LAL	Created slide of new assumptions for IT for inclusion in the board meeting presentation	1.40	195.00	273.00
	1/18/2002	LAL	Created slide of new assumptions for Telecom for inclusion in the board meeting presentation	1.20	195.00	234.00
	1/18/2002	LAL	Meeting with J. VandeMoore to create slides for IT business plan for the board meeting presentation	0.70	195.00	136.50
	1/18/2002	LAL	Meeting with J. Wolinski to create slides for Telecom business plan for the board meeting presentation	0.60	195.00	117.00
	1/18/2002	LAL	Meeting with L. Cochran to create slides for Telecom business plan for the board meeting presentation	0.60	195.00	117.00
	1/18/2002	LAL	Meeting with R. Mishler to review slides for board meeting presentation	0.50	195.00	97.50
	1/18/2002	LAL	Prepared outline of business plans for board meeting presentation	1.80	195.00	351.00
	1/18/2002	LAL	Created slide of new assumptions for Healthcare for inclusion in the board meeting presentation	1.20	195.00	234.00
	1/21/2002	LAL	Prepared slides by R. Mishler to include in board meeting presentation	3.70	195.00	721.50

<i>ffer le</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
1/21/2002	LAL		Meeting with R. Mishler to review slides for board meeting presentation	0.40	195.00	78.00
1/22/2002	LAL		Meeting with R. Mishler to review board presentation and discuss financial information to be included	0.60	195.00	117.00
1/24/2002	LAL		Updated plan comparison slide for board meeting presentation	0.70	195.00	136.50
1/24/2002	LAL		Included key financial assumptions slide utilized for IT keep scenario in board presentation	1.30	195.00	253.50
1/24/2002	LAL		Included key financial assumptions slide utilized for IT runoff scenario in board presentation	0.90	195.00	175.50
1/24/2002	LAL		Updated slides for Board meeting based on information received from R. Mishler	0.70	195.00	136.50
1/24/2002	LAL		Meeting with R. Mishler to review board presentation and discuss financial information to be included	0.60	195.00	117.00
1/24/2002	LAL		Meeting with L. Cochran to review SG&A and Healthcare information to be included in board meeting presentation	1.20	195.00	234.00
1/25/2002	LAL		Included key financial assumptions slide utilized for Telecom runoff scenario in board presentation	0.70	195.00	136.50
1/25/2002	LAL		Finalized direct SG&A expense slides for board meeting and provided to L. Cochran	1.40	195.00	273.00
1/25/2002	LAL		Finalized overhead SG&A expense slides for board meeting and provided to L. Cochran	1.30	195.00	253.50
1/25/2002	LAL		Finalized overhead SG&A expense by department slides for board meeting and provided to L. Cochran	1.30	195.00	253.50
1/25/2002	LAL		Meeting with L. Cochran to discuss information to be included in board meeting presentation	0.60	195.00	117.00
1/25/2002	LAL		Included key financial assumptions slide utilized for Healthcare keep scenario in board presentation	1.20	195.00	234.00
1/25/2002	LAL		Meeting with R. Mishler to review board meeting presentation	0.50	195.00	97.50
1/25/2002	LAL		Included key financial assumptions slide utilized for Telecom keep scenario in board presentation	1.00	195.00	195.00
1/25/2002	LAL		Included key financial assumptions slide utilized for Healthcare runoff scenario in board presentation	0.70	195.00	136.50
<i>McKenna, Matthew</i>				<b>28.70</b>	<b>195.00</b>	<b>\$5,596.50</b>
1/28/2001	MLM		Created and revised slides for the Board of Directors meeting	2.80	250.00	700.00
1/28/2001	MLM		Meeting with R. Mishler regarding status of Board of Directors presentation and analysis of payouts	0.80	250.00	200.00
2/10/2001	MLM		Meeting with E. Guo regarding production of the Board presentation	0.40	250.00	100.00
2/21/2001	MLM		Reviewed SG&A expenses for the Board of Directors presentation	1.20	250.00	300.00
1/22/2002	MLM		Meeting with L. Cochran regarding slides for the January 26, 2002 Board meeting	0.70	250.00	175.00
1/22/2002	MLM		Meeting with L. Cochran to discuss revisions to the selling, general and administrative expense slides for the Board presentation	0.80	250.00	200.00
1/23/2002	MLM		Meeting with R. Mishler, J. McCoy, and B. Lackey regarding business plans, financing and claims	0.70	250.00	175.00
1/24/2002	MLM		Revised slides for the Board of Directors presentation	1.90	250.00	475.00
2/18/2002	MLM		Call with B. Chen regarding the business plans for Comdisco UK, France and Germany	2.40	250.00	600.00

*Professional Totals*

<i>Letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	3/1/2002	MLM	Created PowerPoint slides for the Board Presentation	2.80	250.00	700.00
	3/1/2002	MLM	Meeting with B. Chen regarding the European presentation to the Board of Directors	0.70	250.00	175.00
	3/3/2002	MLM	Updated the Asset Management section of the March 5 Board presentation for changes from J. McNally	1.20	250.00	300.00
	3/3/2002	MLM	Created new slides for the Corporate Asset Management Section	2.60	250.00	650.00
	3/3/2002	MLM	Call with R. Mishler regarding revisions to the Board presentation	1.10	250.00	275.00
	3/3/2002	MLM	Updated the Shared Services section of the Board presentation	1.30	250.00	325.00
	3/3/2002	MLM	Reformatted and added the U.S. Leasing presentation to the consolidated Board presentation	2.40	250.00	600.00
	3/3/2002	MLM	Delivered draft of Board presentation to N. Blake	2.10	250.00	525.00
	3/4/2002	MLM	Created slides for the Financial Update section of the Board presentation	1.90	250.00	475.00
	3/4/2002	MLM	Meeting with F. Cirone and J. Vande Moore regarding revisions to the U.S. leasing portion of the Board presentation	0.80	250.00	200.00
	3/4/2002	MLM	Meeting with N. Blake, R. Mishler and B. Lackey regarding revisions to the 3-5-02 Board presentation	0.70	250.00	175.00
	3/4/2002	MLM	Reconsolidated slides for the Board presentation	1.20	250.00	300.00
	3/4/2002	MLM	Revised the professional fee slides for the March 5, 2002 Board presentation	1.30	250.00	325.00
	3/4/2002	MLM	Revised the Corporate Asset Management Slides for changes per J. McNally	2.90	250.00	725.00
	3/4/2002	MLM	Updated Shared Services slides for changes from L. Cochrane	2.30	250.00	575.00
	3/4/2002	MLM	Reformatted the slides for the European portion of the Board presentation	1.80	250.00	450.00
			<i>Phelps, Katherine</i>	<b>38.80</b>	<b>250.00</b>	<b>\$9,700.00</b>
	2/27/2002	KMP	Assembled information package for Ventures management and Board of Directors	1.80	275.00	495.00
			<i>Sarieddine, Walid</i>	<b>1.80</b>	<b>275.00</b>	<b>\$495.00</b>
	2/18/2002	WS	Revised wind down presentation to Board of Directors	3.60	275.00	990.00
	2/19/2002	WS	Reviewed presentation to the Board of Directors	0.50	275.00	137.50
	3/7/2002	WS	Discussion with B. Chen concerning presentation to Board of Directors	2.50	275.00	687.50
			<i>Sciameffa, Joseph</i>	<b>6.60</b>	<b>275.00</b>	<b>\$1,815.00</b>
	3/1/2002	JJS	Prepared organizational chart for presentation to board	1.90	250.00	475.00
	3/15/2002	JJS	Updated Corporate Asset Management slides for board presentation	0.90	250.00	225.00

<i>after de</i>	<i>Date Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	3/15/2002 JJS	Updated presentation of estimated claims for board presentation	0.80	250.00	200.00
	3/18/2002 JJS	Prepared package for Board of Directors presentation	4.90	250.00	1,225.00
		<b>Professional Totals</b>	<b>8.50</b>	<b>250.00</b>	<b>\$2,125.00</b>
		<i>Seto, Emily</i>			
	2/26/2002 EES	Created new presentation slides for Board of Directors presentation	1.80	195.00	312.00
	2/26/2002 EES	Reviewed and revised strategy presentation for Board of Directors	0.80	195.00	156.00
	2/26/2002 EES	Reviewed year-end and quarterly financials received for use in the presentation for the Board of Directors	0.30	195.00	58.50
	2/27/2002 EES	Updated and revised presentation slides for Board of Directors meeting	2.20	195.00	429.00
	2/27/2002 EES	Updated Board of Directors presentation to reflect changes in core and non-core European country strategies	1.80	195.00	351.00
	2/27/2002 EES	Updated Board of Directors presentation to reflect updated core European country financials	1.40	195.00	273.00
	2/28/2002 EES	Revised European strategy presentation to Board of Directors	0.80	195.00	156.00
	2/28/2002 EES	Verified support documents for financial figures used in Board of Directors presentation and analysis	1.40	195.00	273.00
	2/28/2002 EES	Revised presentation to Board of Directors to include more detailed assumptions and compensation program highlights	1.80	195.00	351.00
	3/14/2002 EES	Drafted Board of Directors presentation slides	1.40	195.00	273.00
	3/14/2002 EES	Redrafted Board of Directors presentation according to management updates and templates	2.60	195.00	507.00
	3/14/2002 EES	Formatted and input new financials into Board of Directors presentation	2.20	195.00	429.00
	3/14/2002 EES	Discussed and finalized work plan for Board presentation with Company management	3.10	195.00	604.50
	3/14/2002 EES	Assisted Company management in creating strategy slides for Board of Directors presentation	3.10	195.00	604.50
	3/15/2002 EES	Formatted and input new financials into Board of Directors presentation and appendix	4.20	195.00	819.00
	3/15/2002 EES	Updated and revised Board of Directors presentation	5.30	195.00	1,033.50
	3/15/2002 EES	Redrafted Board of Directors presentation according to management updates	4.20	195.00	819.00
	3/18/2002 EES	Updated and revised Board of Directors presentation	3.20	195.00	624.00
	3/18/2002 EES	Reprinted updated slides for Board of Directors presentation and assembled presentation books	5.10	195.00	994.50
	3/19/2002 EES	Updated income statement calculation for Board presentation book	2.40	195.00	468.00
	3/19/2002 EES	Reviewed and revised presentation books for Board	1.10	195.00	214.50
	3/19/2002 EES	Reprinted updated slides for Board of Directors presentation and put together presentation books	5.20	195.00	1,014.00
	3/20/2002 EES	Reviewed and revised presentation books to Board of Directors	1.80	195.00	351.00
		<b>Professional Totals</b>	<b>57.00</b>	<b>195.00</b>	<b>\$11,115.00</b>



<i>Item</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
			<i>Smith, George</i>			
	1/17/2002	GAS	Meeting with R. Mishler to discuss board meeting presentation related to potential options	0.70	395.00	276.50
	1/17/2002	GAS	Meeting with R. Mishler to update information on board presentation	0.70	395.00	276.50
	1/18/2002	GAS	Meeting with J. Vandellmore to discuss IT business plan for the board meeting presentation	0.80	395.00	316.00
	1/18/2002	GAS	Meeting with L. Cochran to create slides for Telecom business plan for the board meeting presentation	0.60	395.00	237.00
	1/18/2002	GAS	Prepared outline for board meeting presentation	0.70	395.00	276.50
	1/18/2002	GAS	Meeting with R. Mishler to review slides for board meeting presentation	0.80	395.00	316.00
	1/18/2002	GAS	Meeting with L. Cochran to discuss Healthcare business plan for the board meeting presentation	0.80	395.00	316.00
	1/18/2002	GAS	Meeting with J. Vandellmore to create slides for IT business plan for the board meeting presentation	0.70	395.00	276.50
	1/18/2002	GAS	Included organization charts in the board meeting presentation	0.40	395.00	158.00
	1/18/2002	GAS	Meeting with J. Wolinski to create slides for Telecom business plan for the board meeting presentation	0.60	395.00	237.00
	1/21/2002	GAS	Review and prepared slides by R. Mishler for board meeting presentation related to the potential options	2.60	395.00	1,027.00
	1/21/2002	GAS	Meeting with R. Mishler to review slide for board meeting presentation related to potential options	0.40	395.00	158.00
	1/21/2002	GAS	Meeting with J. Vandellmore to discuss IT business plan for the board meeting presentation	0.90	395.00	355.50
	2/22/2002	GAS	Meeting with B. Chen and N. Blake regarding the status of the European strategic alternatives presentation for the Board of Directors meeting	0.80	395.00	316.00
	2/22/2002	GAS	Meeting with B. Chen regarding reorganization and liquidation alternatives analysis for the Board of Directors	1.80	395.00	711.00
	2/22/2002	GAS	Meeting with B. Chen to discuss the timeline and key action steps related to the European strategy and to discuss the European operations presentation	1.00	395.00	395.00
	2/23/2002	GAS	Developed business plan information for the Board of Directors presentation	1.40	395.00	553.00
	2/25/2002	GAS	Reviewed European presentation for Board of Directors meeting	2.30	395.00	908.50
	2/25/2002	GAS	Teleconference with H. Parkhill and B. Chen regarding European business plan and forecast for Germany	1.40	395.00	553.00
	2/25/2002	GAS	Teleconference with H. Parkhill and B. Chen regarding the European work plan and critical path	1.30	395.00	513.50
	2/25/2002	GAS	Reviewed and updated European presentation for Board of Directors meeting	2.10	395.00	829.50
	2/26/2002	GAS	Created European slides for Board of Directors presentation	1.00	395.00	395.00
	2/26/2002	GAS	Meeting with B. Chen and N. Blake regarding status of the presentation for the Board of Directors meeting	1.40	395.00	434.50
	2/26/2002	GAS	Meeting with B. Chen and N. Blake regarding status of the presentation for the Board of Directors meeting and to discuss the European strategic approach	2.10	395.00	829.50
	2/27/2002	GAS	Meeting with B. Chen to review and discuss the European presentation to the Board of Directors	3.10	395.00	1,224.50
	2/27/2002	GAS	Meeting with N. Blake, R. Mishler, B. Chen and H. Parkhill to discuss the European business plan and strategic alternatives	3.40	395.00	1,343.00
	2/27/2002	GAS	Updated European presentation for Board of Directors meeting	2.10	395.00	829.50

<i>Inter de</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/28/2002	GAS	Meeting with management team in preparation for Board of Directors presentation	1.90	395.00	750.50
	2/28/2002	GAS	Review of final copy of European portion of Board of Directors presentation	1.80	395.00	711.00
	2/28/2002	GAS	Meeting with B. Chen to plan for next phase of European analysis	1.60	395.00	632.00
	2/28/2002	GAS	Meeting with B. Chen to review and prepare for Board of Directors meeting	1.50	395.00	592.50
	3/1/2002	GAS	Meeting with B. Chen to discuss and review European presentation to Board	3.10	395.00	1,224.50
	3/4/2002	GAS	Meeting with B. Chen to discuss and review European presentation to Board	1.30	395.00	513.50
	3/5/2002	GAS	Conference call with Company management regarding European projections for each scenario	1.80	395.00	711.00
	3/5/2002	GAS	Meeting with B. Chen to discuss and review European presentation to Board of Directors	2.70	395.00	1,066.50
	3/7/2002	GAS	Meeting with B. Chen to discuss and review European presentation to Board	1.50	395.00	592.50
	3/8/2002	GAS	Meeting with B. Chen to discuss objectives of European due diligence exercise for each country	2.40	395.00	948.00
	3/11/2002	GAS	Conference call with Company management regarding European due diligence project	1.60	395.00	632.00
	3/14/2002	GAS	Reviewed Board presentation based upon management updates	2.60	395.00	1,027.00
	3/14/2002	GAS	Created board presentation slides	1.80	395.00	711.00
	3/15/2002	GAS	Reviewed Board presentation based upon management updates	2.90	395.00	1,145.50
	3/15/2002	GAS	Meeting with B. Chen to discuss and review European presentation	3.90	395.00	1,540.50
	3/15/2002	GAS	Updated and revised board presentation	3.80	395.00	1,501.00
	3/18/2002	GAS	Reviewed revised Board of Directors presentation	3.40	395.00	1,343.00
			<b>Smith, Stacey</b>			
	2/20/2002	SS	Created foreign strategy presentation for B. Chen	2.50	175.00	437.50
	2/21/2002	SS	Revised presentation for Board of Directors meeting	1.50	175.00	262.50
	2/21/2002	SS	Created presentation for Board of Directors meeting	4.00	175.00	700.00
	2/27/2002	SS	Reviewed updated claims database to compare against balance sheet for Board of Directors presentation	2.80	175.00	490.00
	2/28/2002	SS	Updated claims consolidation summary for Board of Directors presentation	1.20	175.00	210.00
	2/28/2002	SS	Updated debt claims analysis for Board of Directors presentation	2.50	175.00	437.50
	2/28/2002	SS	Updated specific claims adjustments analysis for Board of Directors presentation	1.50	175.00	262.50
	2/28/2002	SS	Updated DLR claims analysis for Board of Directors presentation	1.30	175.00	227.50
	2/28/2002	SS	Updated SIP claims analysis for Board of Directors presentation	2.50	175.00	437.50
			<b>Professional Totals</b>	<b>75.20</b>	<b>395.00</b>	<b>\$29,704.00</b>

<i>Attorney</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	3/1/2002	SS	Created and revised IT Leasing slides for Board presentation	1.40	175.00	245.00
	3/1/2002	SS	Updated tax claims analysis for Board presentation	1.80	175.00	315.00
	3/1/2002	SS	Updated employee claims analysis for Board presentation	2.40	175.00	420.00
	3/1/2002	SS	Updated claims identified for objection analysis for Board presentation	1.80	175.00	315.00
	3/1/2002	SS	Updated independent rejection claims for Board presentation	1.60	175.00	280.00
	3/4/2002	SS	Revised sharing concepts slide for Board presentation	1.70	175.00	297.50
	3/4/2002	SS	Revised conceptual design slide for Board presentation	2.80	175.00	490.00
	3/4/2002	SS	Revised compensation slide plan for Board presentation	1.60	175.00	280.00
	3/4/2002	SS	Created and revised sample leasing team and portfolio manager incentives slide for Board presentation	2.10	175.00	367.50
	3/4/2002	SS	Compiled Board presentation for final review process	1.70	175.00	297.50
	3/4/2002	SS	Revised financial statement slides for Board presentation	1.60	175.00	280.00
	3/15/2002	SS	Created compensation slide for Board of Directors presentation	0.80	175.00	140.00
	3/16/2002	SS	Created asset sale alternative slides for Board presentation	1.20	175.00	210.00
	3/18/2002	SS	Prepared materials for Board of Directors presentation	4.00	175.00	700.00
			<b>Professional Totals</b>	<b>46.30</b>	<b>175.00</b>	<b>\$8,102.50</b>
			<i>Wood, Ian</i>			
	3/6/2002	IW	Ran revised forecasts for UK in preparation of board meeting	3.10	195.00	604.50
			<b>Professional Totals</b>	<b>3.10</b>	<b>195.00</b>	<b>\$604.50</b>
			<b>Mutter Code Totals A</b>	<b>726.20</b>		<b>\$221,395.50</b>
			<i>Allison, Thomas</i>			
	12/3/2001	TJA	Prepared for and attended Equity Committee Meeting in New York	6.00	550.00	3,300.00
	12/4/2001	TJA	Prepared for and attended Creditor Committee Meeting in New York	3.00	550.00	1,650.00
	1/8/2002	TJA	Review of Creditor Committee presentation financials	2.10	550.00	1,155.00
	1/10/2002	TJA	Preparation for monthly Creditors Committee meeting	1.70	550.00	935.00
	1/10/2002	TJA	Preparation for Creditors Committee meeting with executives and advisors	1.80	550.00	990.00
	1/10/2002	TJA	Attend monthly Creditors Committee meeting	2.50	550.00	1,375.00
	3/7/2002	TJA	Review of European information in preparation for Creditor Committee meeting	2.40	550.00	1,320.00
	3/7/2002	TJA	Attend Creditors Committee meeting on behalf of the Debtors	4.50	550.00	2,475.00

<i>Attorney</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	3/22/2002	TJA	Review of detail claims schedules for E&Y information request	3.90	550.00	2,145.00
	3/22/2002	TJA	Preparation for E&Y call regarding claims analysis	3.20	550.00	1,760.00
	3/22/2002	TJA	Conference call with D. Miller, L. Franco (E&Y), R. Lackey and K. Krakora regarding claims analysis	1.00	550.00	550.00
			<b>Professional Totals</b>	<b>32.10</b>	<b>550.00</b>	<b>\$17,655.00</b>
			<i>Buehel, Brian</i>			
	2/5/2002	BSB	Discussions with management of CVG regarding presentation to Equity and Creditors Committees in San Francisco	0.70	360.00	252.00
	2/5/2002	BSB	Discussions with Ventures management regarding presentations to Equity and Creditors Committees in San Francisco and planning for presentation	0.60	360.00	216.00
	2/5/2002	BSB	Review prior presentations to management and committees in preparation for meeting with committees	1.10	360.00	396.00
	2/6/2002	BSB	Review proposed presentation to Creditors and Equity committees	1.50	360.00	540.00
	2/6/2002	BSB	Meeting with CVG management regarding presentation to Equity and Creditors Committees	1.90	360.00	684.00
	2/6/2002	BSB	Create additional slides for presentation to Creditors and Equity Committees regarding management of portfolio based on creditors	1.00	360.00	360.00
	2/7/2002	BSB	Review presentation to be presented to statutory committees	0.90	360.00	324.00
	2/11/2002	BSB	Prepare slide for presentation to statutory committees	0.70	360.00	252.00
	2/12/2002	BSB	Work on information to be included in presentation to statutory committees	1.70	360.00	612.00
	2/12/2002	BSB	Review presentation to statutory committees and prepare for meeting with senior Company management	1.10	360.00	396.00
	2/12/2002	BSB	Meeting with Company senior management regarding presentation to statutory committees	1.30	360.00	468.00
	2/13/2002	BSB	Develop plan for physical file maintenance in San Francisco in preparation for statutory committees meetings	0.80	360.00	288.00
	2/13/2002	BSB	Revise schedule of equity held to answer specific information requests of Creditors	1.10	360.00	396.00
	2/13/2002	BSB	Work on presentation to statutory committees	1.20	360.00	432.00
	2/15/2002	BSB	Review responses related to companies that have raised new rounds of financing for presentation to statutory committees	0.60	360.00	216.00
	2/16/2002	BSB	Meetings with and discussions with portfolio managers regarding work plan and upcoming presentation to Creditors Committee	1.10	360.00	396.00
	2/16/2002	BSB	Work with CVG personnel on the various information requests from Creditors Committee	3.40	360.00	1,224.00
	2/16/2002	BSB	Review presentation to be made to Creditors Committee	0.60	360.00	216.00
	2/16/2002	BSB	Review Creditors Committee request list and multiple discussions regarding work plan and responsibility for items	1.30	360.00	468.00
	2/16/2002	BSB	Multiple discussions with CDO legal regarding upcoming presentation to Creditors Committee	0.60	360.00	216.00
	2/16/2002	BSB	Discussions with CVG management regarding upcoming presentation to Creditors Committee	0.30	360.00	108.00
	2/19/2002	BSB	Multiple discussions with CDO legal regarding upcoming presentation to Creditors Committee	1.40	360.00	504.00
	2/19/2002	BSB	Meetings with and discussions with portfolio managers regarding work plan and upcoming presentation to Creditors Committee	0.70	360.00	252.00

<i>Iter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/18/2002	BSB	Review Creditors Committee request list and multiple discussions regarding work plan, responsibility for items and status of completion	1.30	360.00	468.00
	2/19/2002	BSB	Work with CVG personnel on the various information requests from Creditors Committee for presentation	3.90	360.00	1,404.00
	2/20/2002	BSB	Work with CVG personnel on the various information requests from Creditors Committee for presentation	3.10	360.00	1,116.00
	2/20/2002	BSB	Review Creditors Committee request list and multiple discussions regarding work plan, responsibility for items and status of completion	1.30	360.00	468.00
	2/20/2002	BSB	Multiple discussions with CDO legal regarding upcoming presentation to Creditors Committee	0.70	360.00	252.00
	2/20/2002	BSB	Meetings with and discussions with portfolio managers regarding work plan and upcoming presentation to Creditors Committee	2.70	360.00	972.00
	2/21/2002	BSB	Review Creditors Committee request list and multiple discussions regarding work plan, responsibility for items and status of completion	1.10	360.00	396.00
	2/21/2002	BSB	Work with CVG personnel on the various information requests from Creditors Committee for presentation	3.60	360.00	1,296.00
	2/21/2002	BSB	Multiple discussions with CDO legal regarding upcoming presentation to Creditors Committee	0.50	360.00	180.00
	2/21/2002	BSB	Meetings with CVG management regarding work plan and responsibility for items, and work to complete tasks	1.00	360.00	360.00
	2/21/2002	BSB	Meetings with and discussions with portfolio managers regarding work plan and upcoming presentation to Creditors Committee	0.70	360.00	252.00
	2/22/2002	BSB	Discussions with CVG management regarding work plan, responsibility for items, and work to complete tasks	0.80	360.00	288.00
	2/22/2002	BSB	Discussions with portfolio managers regarding work plan and upcoming presentation to Creditors Committee	1.10	360.00	396.00
	2/22/2002	BSB	Discussions with CVG administrative staff in San Francisco regarding preparations for statutory committees meetings	0.50	360.00	180.00
	2/22/2002	BSB	Review presentation to be made to statutory committees	1.20	360.00	432.00
	2/25/2002	BSB	Work with CVG personnel on support binders, pulling together latest information to be included, assisting with order of information and creating binders	2.60	360.00	936.00
	2/25/2002	BSB	Discussions with CDO legal regarding upcoming presentation to Creditors Committee	1.40	360.00	504.00
	2/25/2002	BSB	Meetings with and discussions with portfolio managers regarding work plan and upcoming presentation to Creditors Committee	1.10	360.00	396.00
	2/25/2002	BSB	Meetings with outside counsel regarding CVG and preparation for meetings with statutory committees	0.70	360.00	252.00
	2/25/2002	BSB	Review Creditors Committee request list and responsibility for items and status of completion	1.40	360.00	504.00
	2/25/2002	BSB	Work with copy service on pulling together presentation books for statutory committees	0.90	360.00	324.00
	2/25/2002	BSB	Work with CVG personnel on information to be included in presentation materials	2.30	360.00	828.00
	2/25/2002	BSB	Work with CVG personnel on the various information requests from Creditors Committee for presentation	2.30	360.00	828.00
	2/26/2002	BSB	Meetings with portfolio managers regarding presentations to be made to Creditors Committee representatives	0.90	360.00	324.00
	2/26/2002	BSB	Create additional schedules to be distributed to Creditors Committee representatives during meeting	1.80	360.00	576.00
	2/26/2002	BSB	Attend meeting with Creditors Committee representatives	3.80	360.00	1,368.00
	2/27/2002	BSB	Attend meeting with Creditors Committee representatives	2.40	360.00	864.00
	2/27/2002	BSB	Meetings with portfolio managers regarding presentations to be made to Creditors Committee representatives	0.50	360.00	180.00
	2/27/2002	BSB	Discussions with CVG director of finance regarding responses to business plan and work plan requests from Creditors Committee			

<i>Inter le</i>	<i>Date Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/27/2002 BSB	Create additional schedules to be distributed to Creditors Committee representatives during meeting	0.80	360.00	288.00
	2/28/2002 BSB	Multiple discussions with CDO legal regarding presentation to Creditors Committee and to Equity Committee	0.90	360.00	324.00
	2/28/2002 BSB	Prepare for meeting with Equity Committee	1.10	360.00	396.00
	2/28/2002 BSB	Work with CVG staff in San Francisco on presentation to be made to Equity Committee	0.60	360.00	216.00
	3/7/2002 BSB	Review and revise biographies of management of CVG for presentation to creditors	1.50	360.00	540.00
	3/6/2002 BSB	Meet with CVG management regarding presentation to Creditors Committee	1.10	360.00	396.00
	3/6/2002 BSB	Plan presentation for Creditors Committee meeting on March 19	1.60	360.00	576.00
	3/13/2002 BSB	Discussions with Equity committee representatives regarding black sholes valuation	0.20	360.00	72.00
	3/14/2002 BSB	Work on presentation to Creditors being created	2.20	360.00	792.00
	3/15/2002 BSB	Create appendices for Creditors Committee presentation	1.30	360.00	468.00
	3/19/2002 BSB	Prepare for meetings with statutory committees	1.30	360.00	468.00
	3/19/2002 BSB	Meeting with Equity Committee	3.00	360.00	1,080.00
	3/19/2002 BSB	Meeting with Creditors Committee	3.10	360.00	1,116.00
	3/21/2002 BSB	Discuss information request from Ernst and Young and compile information	1.20	360.00	432.00
	3/26/2002 BSB	Research and respond to Creditors Committee regarding Redwood Venture Capital call	1.40	360.00	504.00
		<i>Carmody, Brad</i>	<b>93.50</b>	<b>360.00</b>	<b>\$33,660.00</b>
	3/1/2002 BAC	Reviewed Ventures presentation to the Creditors' Committee	1.00	275.00	275.00
	3/5/2002 BAC	Prepared slides for Creditors' Committee meeting regarding the strategic rationale for the Ventures run-off plan	3.70	275.00	1,017.50
		<i>Febel, Melissa</i>	<b>4.70</b>	<b>275.00</b>	<b>\$1,292.50</b>
	2/21/2002 MMF	Prepared documents for Creditor Committee request list binder	3.70	150.00	555.00
	2/21/2002 MMF	Assembled documents into Creditor Committee request list binder	3.90	150.00	585.00
	2/22/2002 MMF	Prepared copies of revised documents for Creditor Committee request list binders	1.50	150.00	225.00
	2/22/2002 MMF	Revised Creditor Committee request list binders	2.10	150.00	315.00
	2/25/2002 MMF	Created table of contents for Creditor Committee request list binders	2.10	150.00	315.00
	2/25/2002 MMF	Revised additional Creditor Committee request list binders	1.60	150.00	240.00
	2/25/2002 MMF	Assembled four additional Creditor Committee request list binders	1.90	150.00	285.00

<i>Enter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/25/2002	MMF	Prepared duplicate copies for additional Creditor Committee request list binders	2.60	150.00	390.00
	2/25/2002	MMF	Obtained office supplies for Creditor Committee request list binders	1.90	150.00	285.00
	2/26/2002	MMF	Assembled updated Creditor Committee request list binders	2.30	150.00	345.00
	2/26/2002	MMF	Prepared duplicate copies for updated Creditor Committee request list binders	3.70	150.00	555.00
	2/27/2002	MMF	Assembled final Creditor Committee request list binders	1.90	150.00	285.00
	2/27/2002	MMF	Prepared duplicate copies for final draft Creditor Committee request list binders	2.40	150.00	360.00
	3/19/2002	MMF	Reprinted color slides for Creditor Committee presentation	3.40	150.00	510.00
	3/19/2002	MMF	Made final revisions to Creditor Committee presentation	1.80	150.00	270.00
			<b>Professional Totals</b>	<b>36.80</b>	<b>150.00</b>	<b>\$5,520.00</b>
	3/19/2002	GF	Reviewed drafts of Creditors Committee presentation	4.00	275.00	1,100.00
			<b>Professional Totals</b>	<b>4.00</b>	<b>275.00</b>	<b>\$1,100.00</b>
	12/9/2001	CNG	Prepared response to Ernst & Young cash flow questions	1.60	175.00	280.00
	12/4/2001	CNG	Revised response to Ernst & Young cash flow questions	1.00	175.00	175.00
	12/5/2001	CNG	Revised response to Ernst & Young cash flow questions	1.20	175.00	210.00
	2/10/2001	CNG	Reviewed accounts receivable aging schedule for Committee presentation	3.50	175.00	612.50
	2/13/2001	CNG	Prepared November foreign cash flow schedules for monthly Creditors Committee package	2.60	175.00	455.00
	2/16/2001	CNG	Reviewed November foreign cash flows for the Creditors Committee monthly reporting package	2.60	175.00	455.00
	2/18/2001	CNG	Reviewed November Prism cash flows for the Creditors Committee monthly reporting package	0.60	175.00	105.00
	2/19/2001	CNG	Reviewed November foreign cash flow for the monthly creditors committee package	1.70	175.00	297.50
	2/19/2001	CNG	Reviewed October consolidating income statement and balance sheet for Committee presentation	1.50	175.00	262.50
	2/20/2001	CNG	Prepared the monthly committee reporting package	2.70	175.00	472.50
	1/8/2002	CNG	Revised financial slides for Creditors Committee presentation	4.00	175.00	700.00
	1/9/2002	CNG	Prepared an accounts receivable aging slide for the Creditors Committee presentation	1.10	175.00	192.50
	1/9/2002	CNG	Revised slides for Creditors Committee presentation	1.30	175.00	227.50
	1/17/2002	CNG	Reviewed November consolidating income statement by vertical Committee's information package	0.80	175.00	140.00
	1/17/2002	CNG	Reviewed November consolidating balance sheet by vertical for Committee's information package	0.80	175.00	140.00

<i>date</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
1/13/2002	CNG		Reviewed foreign equipment purchases for December Committee's information package	0.80	175.00	140.00
1/18/2002	CNG		Prepared a summary schedule of foreign equipment purchases for December Committee's information package	0.60	175.00	105.00
1/21/2002	CNG		Prepared response to Ernst & Young cash flow questions regarding Japan cash flow	1.30	175.00	227.50
1/21/2002	CNG		Prepared response to foreign cash flow questions submitted by Ernst & Young	3.10	175.00	542.50
1/21/2002	CNG		Reviewed intercompany transaction reports to prepare response to Ernst & Young cash flow questions related to foreign intercompany loans	2.00	175.00	350.00
1/21/2002	CNG		Contacted D. Sutherland regarding Ernst & Young foreign cash flow questions	0.30	175.00	52.50
1/22/2002	CNG		Updated Ernst & Young cash flow response	0.70	175.00	122.50
1/22/2002	CNG		Reviewed post-petition accounts payable detail for Committee's request	0.60	175.00	105.00
1/23/2002	CNG		Reviewed consolidated financials for the monthly Creditors Committee package	1.20	175.00	210.00
1/23/2002	CNG		Gathered information for the Creditors Committee monthly reporting package	0.60	175.00	105.00
1/24/2002	CNG		Prepared actual foreign cash flow schedule for monthly Creditors Committee package	0.60	175.00	105.00
1/24/2002	CNG		Reviewed monthly Creditors Committee information package	1.20	175.00	210.00
1/24/2002	CNG		Revised response to Ernst & Young weekly foreign cash flow questions	3.90	175.00	682.50
1/24/2002	CNG		Created a reconciliation of November post-petition accounts payable and post-petition accounts payable detail for the Committees	0.50	175.00	87.50
1/25/2002	CNG		Discussed compiling the detail for post petition accounts payable with D. Reynolds for Committees' analysis	0.40	175.00	70.00
1/25/2002	CNG		Revised actual foreign cash flow for Creditors Committee monthly reporting package	1.80	175.00	315.00
1/28/2002	CNG		Revised slides for Creditors Committee presentation	3.60	175.00	630.00
1/28/2002	CNG		Revised SG&A slide for Creditors Committee presentation	2.60	175.00	457.50
1/28/2002	CNG		Revised scenario slides for Creditors Committee presentation	3.70	175.00	647.50
1/28/2002	CNG		Revised completed slides for Creditors Committee presentation	3.50	175.00	612.50
1/28/2002	CNG		Prepared presentation for Creditors Committee meeting	2.40	175.00	420.00
1/29/2002	CNG		Prepared notes to actual foreign cash flow for Creditors Committee monthly reporting package	0.70	175.00	122.50
1/29/2002	CNG		Revised response to Ernst & Young weekly foreign cash flow questions	0.40	175.00	70.00
1/29/2002	CNG		Revised actual foreign cash flow for Creditors Committee monthly reporting package	0.80	175.00	140.00
1/30/2002	CNG		Revised response to Ernst & Young weekly foreign cash flow questions	0.60	175.00	105.00
1/30/2002	CNG		Reviewed post-petition accounts payable detail for Committee's request	0.70	175.00	122.50
1/31/2002	CNG		Compared preliminary November financials in Creditors Committee presentation to final November financials	0.30	175.00	52.50
1/31/2002	CNG		Discussed Creditors Committee monthly reporting package with R. Mishler			



<i>date</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
1/31/2002	CNG		Compared November consolidating financials by vertical to October consolidating financials by vertical for Committees' information package	0.90	175.00	157.50
2/13/2002	CNG		Prepared electronic version of foreign cash flow schedule for Creditors Committee	0.40	175.00	70.00
2/13/2002	CNG		Prepared Income Statement and Balance Sheet slides for Equity Committee presentation	1.70	175.00	297.50
2/20/2002	CNG		Reviewed Ventures presentation for Creditors Committee meeting	1.00	175.00	175.00
2/20/2002	CNG		Revised Ventures presentation for Creditors Committee meeting	3.00	175.00	525.00
3/6/2002	CNG		Revised U.S. Leasing slide for Creditors Committee presentation	0.50	175.00	87.50
3/6/2002	CNG		Reviewed the slides for the Creditors Committee presentation	2.00	175.00	350.00
3/19/2002	CNG		Prepared materials for Statutory Committees presentations	1.50	175.00	262.50
3/21/2002	CNG		Reviewed the corporate asset management section of the statutory committee presentation in order to assess the value of the excluded assets	1.30	175.00	227.50
3/22/2002	CNG		Reviewed the corporate asset management section of the statutory committee presentation in order to assess the value of the Mexico excluded assets	0.70	175.00	122.50
<b>Greide, David</b>				<b>81.40</b>	<b>175.00</b>	<b>\$14,245.00</b>
2/11/2001	DG		Discussion with J. Hass regarding Venture Funds and funding issues for Creditor Committee questions	0.40	425.00	170.00
1/29/2002	DG		Review and initial planning of E&Y Ventures request list for presentation to Creditors Committee	0.50	425.00	212.50
1/30/2002	DG		Planning for presentation to Creditors Committee on Ventures	1.20	425.00	510.00
2/1/2002	DG		Conversation with V. Hanna regarding Creditor presentation on Ventures	0.40	425.00	170.00
2/4/2002	DG		Worked on draft of presentation regarding Ventures group for Equity Committee presentation	2.60	425.00	1,105.00
2/4/2002	DG		Meetings with B. Lackey to review proposed Equity Committee presentation	0.40	425.00	170.00
2/4/2002	DG		Reviewed plan for Equity Committee presentation	1.30	425.00	552.50
2/5/2002	DG		Meeting with N. Blake, M. Fazio, R. Lackey to discuss strategy and review draft of presentation to Equity Committee	2.10	425.00	892.50
2/5/2002	DG		Reviewed changes to draft for Equity Committee presentation	1.30	425.00	552.50
2/5/2002	DG		Meeting with V. Hanna to review detail of draft of Equity Committee presentation	2.30	425.00	977.50
2/5/2002	DG		Meeting with T. Ahto to review initial draft changes to Equity Committee presentation	1.20	425.00	510.00
2/6/2002	DG		Meeting with V. Hanna to review second draft of Ventures presentation to Equity Committee	2.10	425.00	892.50
2/6/2002	DG		Meeting with V. Hanna to prepare outline of slides on portfolio risk management for Creditor Committee presentation	1.90	425.00	807.50
2/7/2002	DG		Revised various slides for Ventures presentation	1.20	425.00	510.00
2/7/2002	DG		Revised Ventures portion of Equity Committee presentation	2.30	425.00	977.50
2/8/2002	DG		Meeting with T. Ahto to review presentation for Equity Committee	0.70	425.00	297.50

<i>Item</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/8/2002	DG	Reviewed presentation to Equity Committee on Ventures	1.80	425.00	765.00
	2/8/2002	DG	Revised Ventures portion of Equity Committee presentation	3.30	425.00	1,402.50
	2/11/2002	DG	Discussion with V. Hanna regarding planning for Creditor Committee requests	0.40	425.00	170.00
	2/11/2002	DG	Discussion with R. Misher regarding Creditor Committee requests	0.30	425.00	127.50
	2/12/2002	DG	Revised Ventures presentation for Equity Committee	1.30	425.00	552.50
	2/13/2002	DG	Reviewed presentation for Equity Committee regarding Ventures	0.80	425.00	340.00
	2/13/2002	DG	Meeting with M. Fazio to review changes to Ventures presentation for Equity Committee	0.80	425.00	340.00
	2/14/2002	DG	Meeting with A. Hamilton, T. Ahto regarding Ventures Creditor Committee information requests	1.80	425.00	765.00
	2/14/2002	DG	Meeting with V. Hanna to review final presentation of Ventures for the Equity Committee meeting	0.90	425.00	382.50
	2/14/2002	DG	Meeting with V. Hanna to prepare matrix of reporting responsibilities regarding Creditor Committee request	1.30	425.00	552.50
	2/15/2002	DG	Meeting with Equity Committee	3.60	425.00	1,530.00
	2/15/2002	DG	Meeting with V. Hanna regarding division of work for Creditor Committee request	0.60	425.00	255.00
	2/15/2002	DG	Reviewed all detail schedules and added comments to Ventures Equity Committee presentations	1.40	425.00	595.00
	2/15/2002	DG	Teleconference with Creditor Committee chair to request agenda and information for late February meeting	0.60	425.00	255.00
	2/15/2002	DG	Prepared V. Hanna for Ventures presentation to Equity Committee	0.80	425.00	340.00
	2/15/2002	DG	Meeting with V. Hanna, J. Haas regarding work plan matrix to satisfy Creditor Committee information requests	0.90	425.00	382.50
	2/18/2002	DG	Teleconference with J. Haas to review matrix of information requests and assign responsibilities	1.40	425.00	595.00
	2/18/2002	DG	Teleconference with Company in San Francisco to review details of information request from Creditor Committee	1.40	425.00	595.00
	2/18/2002	DG	Developed a formal presentation for Creditor Committee meeting in San Francisco	1.30	425.00	552.50
	2/19/2002	DG	Revised matrix of open issues for Creditor Committee requests	1.80	425.00	765.00
	2/19/2002	DG	Teleconference with J. Haas regarding presentation requested by Lazard	1.30	425.00	552.50
	2/19/2002	DG	Reviewed status of information request for Creditor Committee	1.20	425.00	510.00
	2/20/2002	DG	Teleconference with J. Haas regarding various items still needed for presentation to Creditor Committee	0.80	425.00	340.00
	2/20/2002	DG	Teleconference regarding status of Creditor Committee information requests	1.40	425.00	595.00
	2/20/2002	DG	Meeting with V. Gutin to discuss Ventures portfolio	0.50	425.00	212.50
	2/20/2002	DG	Teleconference with B. Leckey, A. Hamilton, T. Ahto, V. Hanna, J. Haas to discuss new Ventures organizational structure and Creditor Committee presentation	1.20	425.00	510.00
	2/20/2002	DG	Meeting with senior management and outside advisors regarding Ventures runoff strategy and Creditor Committee presentation	1.60	425.00	680.00
	2/20/2002	DG	Revised Ventures portion of Creditor Committee presentation	2.40	425.00	1,020.00

<i>Item</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
2/21/2002	DG		Revised Ventures portion of Creditor Committee presentation	2.30	425.00	977.50
2/21/2002	DG		Discussion with R. Mishler to discuss status of deliverables for Creditor Committee request	0.40	425.00	170.00
2/21/2002	DG		Teleconference with J. Haas to review status of matrix and presentation detail for Creditor Committee	0.80	425.00	340.00
2/21/2002	DG		Reviewed final presentation changes for Creditor Committee	0.80	425.00	340.00
2/21/2002	DG		Reviewed details for Ventures presentation to Creditor Committee	1.40	425.00	595.00
2/21/2002	DG		Meeting with T. Ahto to review timing of deliverables for Ventures presentation to Creditor Committee	0.80	425.00	340.00
2/21/2002	DG		Teleconference with J. Haas to discuss revisions to Ventures presentation to Creditor Committee	0.70	425.00	297.50
2/21/2002	DG		Meeting with A. Hamilton, T. Ahto, S. Hamilton to review Ventures presentation changes for Creditor Committee	0.90	425.00	382.50
2/21/2002	DG		Meeting with N. Blake, R. Lackey, T. Ahto, S. Hamilton to review Ventures presentation for Creditor Committee	1.30	425.00	552.50
2/22/2002	DG		Meeting with J. Haas, V. Hanna, T. Ahto to review presentation for Creditor Committee	2.30	425.00	977.50
2/22/2002	DG		Reviewed presentation to Creditor Committee and recommended final changes	0.90	425.00	382.50
2/22/2002	DG		Reviewed status of various deliverables to Creditor Committee	0.90	425.00	382.50
2/22/2002	DG		Meeting with T. Ahto to discuss final presentation and review timing of deliverables	0.90	425.00	382.50
2/22/2002	DG		Meeting with B. Lackey to review Equity Committee requests and review timing of deliverables	0.60	425.00	255.00
2/23/2002	DG		Meeting with J. Haas regarding Ventures Creditor Committee presentation status	1.10	425.00	467.50
2/25/2002	DG		Reviewed detail binder for presentation to ensure all Creditor Committee requests had been satisfied	4.50	425.00	1,912.50
2/25/2002	DG		Reviewed Ernst & Young request package	3.60	425.00	1,530.00
2/25/2002	DG		Revised detail binder to ensure all information requests for E&Y capital and Creditor Committee meeting had been satisfied	3.90	425.00	1,657.50
2/26/2002	DG		Meeting with Lazard Freres regarding presentation of Ventures portfolio	5.40	425.00	2,295.00
2/26/2002	DG		Meeting with Creditor Committee Chair regarding presentation of Ventures portfolio	5.40	425.00	2,295.00
2/27/2002	DG		Meeting with Creditor Committee regarding portfolio manager presentations	3.90	425.00	1,657.50
2/27/2002	DG		Meeting with Equity Committee advisors and counsel regarding Ventures presentation	3.40	425.00	1,445.00
2/27/2002	DG		Meeting with Equity Committee advisors and counsel regarding Committee's information request	2.30	425.00	977.50
2/28/2002	DG		Meeting with Equity Committee advisors and counsel	2.10	425.00	892.50
3/4/2002	DG		Draft various talking points for centralization philosophy for Creditors Committee meeting	0.80	425.00	340.00
3/6/2002	DG		Meeting with T. Ahto, A. Hamilton, and V. Hanna to review Creditors centralization plan	2.10	425.00	892.50
3/6/2002	DG		Meeting with N. Blake, R. Lackey, and T. Ahto to review presentation for Creditors for centralization of Ventures business	1.00	425.00	425.00
3/7/2002	DG		Meeting with Creditor Committee chair, N. Blake, B. Lackey, T. Ahto regarding Ventures centralization plan	1.40	425.00	595.00

<i>letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	3/14/2002	DG	Work on Board of Directors and statutory committee presentations	2.70	425.00	1,147.50
	3/19/2002	DG	Attend Creditor Committee meeting	3.10	425.00	1,317.50
	3/19/2002	DG	Attend Equity Committee meeting	1.50	425.00	637.50
	3/19/2002	DG	Meeting with T. Ahto and B. Lackey regarding presentation to Creditors Committee	0.60	425.00	255.00
	3/21/2002	DG	Meeting with M. Razi, B. Lackey, T. Ahto, R. Mishler regarding revised compensation plan targets, payouts, for Monday meeting with Creditors	1.90	425.00	807.50
	3/25/2002	DG	Meeting with Creditors Committee chair and advisers to propose compensation plans for runoff scenarios	4.60	425.00	1,955.00
	3/27/2002	DG	Discussion with L. Franco regarding Redwood Venture partners capital call issues	0.70	425.00	297.50
	3/28/2002	DG	Preliminary review of Ventures liquidation analysis	1.30	425.00	552.50
			<b>Professional Totals</b>	<b>132.60</b>	<b>425.00</b>	<b>\$56,355.00</b>
			<i>Johnston, Matthew</i>			
	3/19/2002	MJ	Attended Creditors Committee meeting	4.00	360.00	1,440.00
	3/19/2002	MJ	Discussed and prepared for Equity Committee meeting with B. Chen and B. Koe	2.40	360.00	864.00
	3/19/2002	MJ	Attended Equity Committee meeting	3.60	360.00	1,296.00
			<b>Professional Totals</b>	<b>10.00</b>	<b>360.00</b>	<b>\$3,600.00</b>
			<i>Klym, John</i>			
	2/13/2001	JPK	Reviewed table of contents and information for the monthly operating report to Ernst & Young	1.10	150.00	165.00
	2/20/2001	JPK	Reviewed selling, general, and administrative expense items by vertical per Ernst & Young request	3.10	150.00	465.00
	1/8/2002	JPK	Reconciled professional fee slide for Creditor Committee presentation to professional fee detail	2.10	150.00	315.00
	2/4/2002	JPK	Created variance analysis of October and November balance sheets for Creditor Committee monthly package	1.20	150.00	180.00
	2/4/2002	JPK	Reviewed and revised variance analysis for Creditor Committee	1.10	150.00	165.00
	2/6/2002	JPK	Reviewed Ventures cash flow slide data for Creditor Committee presentation	0.70	150.00	105.00
	2/6/2002	JPK	Reviewed Ventures cash from financing activities for Creditor Committee presentation	1.10	150.00	165.00
	2/6/2002	JPK	Reviewed Ventures cash from investing activities expenses for Creditor Committee presentation	1.10	150.00	165.00
	2/6/2002	JPK	Reviewed Ventures cash flows from operating activities for Creditor Committee presentation	1.10	150.00	165.00
	2/7/2002	JPK	Updated professional fee schedule with data from previous statutory committee presentations	1.30	150.00	195.00
	2/7/2002	JPK	Teleconference with M. Murphy (Skadden A/p/s) regarding professional fee slide for Creditor Committee presentation	2.10	150.00	315.00
	2/14/2002	JPK	Reviewed Ventures slides for presentation to the Creditors Committee	0.30	150.00	45.00
	3/6/2002	JPK	Revised U.S. Leasing slides for Creditor Committee presentation	1.10	150.00	165.00
				0.90	150.00	135.00

<i>Attorney</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	3/18/2002	JPK	Prepared information for Statutory Committee meetings	3.10	150.00	465.00
	3/19/2002	JPK	Prepared documents for the Equity Committee meeting	2.10	150.00	315.00
<b>Professional Totals</b>				<b>22.40</b>	<b>150.00</b>	<b>\$3,360.00</b>
<i>Krakora, Kevin</i>						
	12/3/2001	KAK	Review of Creditors Committee presentation with Company executives and Skadden	3.00	425.00	1,275.00
	12/3/2001	KAK	Review of cash flow issues in Creditor Committee information request	1.80	425.00	680.00
	12/9/2001	KAK	Attend Equity Committee meeting with the debtors and advisors	4.50	425.00	1,912.50
	12/4/2001	KAK	Attend Creditors Committee meeting with the debtors and advisors	5.00	425.00	2,125.00
	12/4/2001	KAK	Preparation for Creditors Committee meeting with Company executives and Skadden	2.50	425.00	1,062.50
	12/6/2001	KAK	Review outstanding issues from E&Y request list	1.20	425.00	510.00
	2/12/2001	KAK	Obtain information for E&Y regarding Ventures funding requests	0.30	425.00	127.50
	2/14/2001	KAK	Conference call with E. Vaavuren (E&Y) regarding information request for foreign balance sheets and SG&A	0.30	425.00	127.50
	2/14/2001	KAK	Review of information for turnover to E&Y	0.80	425.00	340.00
	2/14/2001	KAK	Obtain information for E&Y requests	1.00	425.00	425.00
	2/17/2001	KAK	Attention to E&Y information request list and response	0.50	425.00	212.50
	2/17/2001	KAK	Discussions with R. Mishler regarding E&Y SG&A information requests	0.30	425.00	127.50
	2/20/2001	KAK	Discussion H. Parkhill (Rothschild) regarding Creditor Committee valuation issues	0.30	425.00	127.50
	2/21/2001	KAK	Communication with E&Y regarding SG&A information	0.40	425.00	170.00
	2/21/2001	KAK	Preparation of SG&A detail for turnover to E&Y	0.50	425.00	212.50
	2/27/2001	KAK	Discussion with J. Steinle (Skadden) regarding Ventures partnership information for E&Y	0.20	425.00	85.00
	1/2/2002	KAK	Preparation of information for statutory committee meetings	1.50	425.00	637.50
	1/2/2002	KAK	Discussions with L. Franco (E&Y) regarding Ventures capital calls and partnership sale information	0.40	425.00	170.00
	1/2/2002	KAK	Discussions with J. Steinle (Skadden) regarding Ventures information for E&Y	0.40	425.00	170.00
	1/3/2002	KAK	Preparation of information for Creditors Committee presentation	1.50	425.00	637.50
	1/4/2002	KAK	Discussion with M. Murphy regarding information for Creditors Committee presentation	0.40	425.00	170.00
	1/7/2002	KAK	Review financial statements for Creditors Committee presentation	1.80	425.00	660.00
	1/7/2002	KAK	Meeting with G. Panagakis and F. Perlmutter (Skadden), R. Mishler and J. McCoy to review Creditors Committee presentation	1.50	425.00	637.50
	1/8/2002	KAK	Preparation and review of slides for committee presentations	1.50	425.00	637.50

<i>Year</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
1/8/2002	KAK		Review of E&Y questions regarding direct SG&A	0.90	425.00	382.50
1/8/2002	KAK		Discussion with R. Mishler regarding Creditors Committee presentation and E&Y inquiries	0.80	425.00	340.00
1/8/2002	KAK		Discussion with L. Cochrane regarding responses to E&Y inquiries	0.50	425.00	212.50
1/8/2002	KAK		Conference call with L. Franco and J. Grivetti (E&Y) and L. Cochrane regarding E&Y SG&A questions	0.60	425.00	255.00
1/8/2002	KAK		Discussion with J. Grivetti (E&Y) regarding SG&A issues and European entities	0.30	425.00	127.50
1/9/2002	KAK		Preparation and review of slides for committee presentations	1.10	425.00	467.50
1/10/2002	KAK		Attend monthly Creditors Committee meeting	2.50	425.00	1,062.50
1/10/2002	KAK		Preparation for Creditors Committee meeting with executives and advisors	1.50	425.00	637.50
1/11/2002	KAK		Preparation for Equity Committee meeting with executives and advisors	1.00	425.00	425.00
1/11/2002	KAK		Prepare information for breakout meeting with Dabors and co-chairs for Creditor Committee	0.80	425.00	340.00
1/14/2002	KAK		Attention to E&Y requests for SG&A information	0.80	425.00	340.00
1/16/2002	KAK		Discussion with L. Franco (E&Y) regarding SG&A inquiries	0.20	425.00	85.00
1/16/2002	KAK		Discussion with J. Grivetti (E&Y) regarding information requests	0.20	425.00	85.00
1/17/2002	KAK		Discussion with R. Mishler regarding E&Y information requests	0.30	425.00	127.50
1/18/2002	KAK		Conference call with L. Franco (E&Y) and M. McKenna regarding follow up questions on SG&A	0.40	425.00	170.00
1/21/2002	KAK		Conference call with L. Franco (E&Y) regarding information request list	0.40	425.00	170.00
1/21/2002	KAK		Discussion with R. Mishler regarding E&Y information request list	0.20	425.00	85.00
1/28/2002	KAK		Preparation of materials for executive meeting with Creditors Committee	2.00	425.00	850.00
1/29/2002	KAK		Review of E&Y information package with R. Mishler	1.20	425.00	510.00
1/29/2002	KAK		Review of Ventures information for E&Y	0.60	425.00	255.00
1/29/2002	KAK		Review of information for E&Y request	1.80	425.00	765.00
1/29/2002	KAK		Discussion with R. Mishler regarding E&Y information requests	0.30	425.00	127.50
1/30/2002	KAK		Discussion with D. Reynolds regarding information for turnover to E&Y	0.50	425.00	212.50
1/31/2002	KAK		Review of monthly information package for statutory committees	1.10	425.00	467.50
1/31/2002	KAK		Review of cash flow issues from E&Y	0.50	425.00	212.50
2/4/2002	KAK		Discussion with R. Mishler and J. Scametta regarding information requests for E&Y	0.60	425.00	255.00
2/5/2002	KAK		Preparation of recent developments slides for presentation to statutory committees	1.20	425.00	510.00
2/6/2002	KAK		Review and revise slides for Equity Committee presentation	1.10	425.00	467.50
2/8/2002	KAK		Discussions with F. Perfman (Skadden) regarding Equity Committee meeting			

<i>Year</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
2/11/2002	KAK		Discussion with F. Perlman (Skadden) regarding results from Equity Committee meeting	0.50	425.00	212.50
2/11/2002	KAK		Discussion with R. Mishler regarding Creditor and Equity Committee information requests	0.70	425.00	297.50
2/11/2002	KAK		Review of Creditor and Equity Committee monthly information packages	0.60	425.00	255.00
2/14/2002	KAK		Review of draft presentation for Equity Committee meeting	2.20	425.00	935.00
2/15/2002	KAK		Attend monthly meeting with Equity Committee on behalf of Debtors	3.00	425.00	1,275.00
2/19/2002	KAK		Teleconference with D. Miller and J. Grivetti (E&Y), R. Mishler, J. Evett and J. Scametta regarding foreign liabilities	0.70	425.00	297.50
2/26/2002	KAK		Discussion with L. Franco (E&Y) regarding outstanding items on request list	0.20	425.00	85.00
2/27/2002	KAK		Review preliminary draft of Creditors Committee presentation	1.00	425.00	425.00
3/5/2002	KAK		Preparation of slides for Creditors Committee presentation	2.00	425.00	850.00
3/5/2002	KAK		Review of revisions to Europe Plan for Creditors Committee presentation	0.50	425.00	212.50
3/6/2002	KAK		Revisions to Creditor Committee presentation with R. Mishler and M. Murphy (Skadden)	1.00	425.00	425.00
3/6/2002	KAK		Revise claims analysis for Creditors Committee meeting	2.30	425.00	977.50
3/6/2002	KAK		Preparation and analysis of liability data for Creditor Committee request	1.70	425.00	722.50
3/6/2002	KAK		Meeting with N. Blake, R. Mishler, R. Lackey and management team to prepare for Creditors Committee meeting	2.00	425.00	850.00
3/6/2002	KAK		Discussion with L. Franco (E&Y) regarding Creditor Committee information requests on claims and balance sheet items	0.30	425.00	127.50
3/6/2002	KAK		Analysis of claims data from Logan for Creditors Committee presentation	0.60	425.00	255.00
3/6/2002	KAK		Meeting with N. Blake, R. Mishler, R. Lackey to revise slides for Creditors Committee meeting	1.00	425.00	425.00
3/7/2002	KAK		Attend Creditors Committee meeting on behalf of the Debtors	4.50	425.00	1,912.50
3/8/2002	KAK		Attend Equity Committee meeting on behalf of Debtors	4.00	425.00	1,700.00
3/19/2002	KAK		Attend Creditors Committee meeting regarding the Plan on behalf of the Debtors	3.50	425.00	1,487.50
3/19/2002	KAK		Preparation for statutory committee meetings	1.00	425.00	425.00
3/19/2002	KAK		Attend Equity Committee meeting regarding the Plan on behalf of the Debtors	2.00	425.00	850.00
3/20/2002	KAK		Conference call with L. Franco (E&Y), R. Mishler and D. Reynolds regarding information requests	0.20	425.00	85.00
3/20/2002	KAK		Meeting with R. Mishler and D. Reynolds regarding information request for E&Y	0.50	425.00	212.50
3/21/2002	KAK		Conference call with D. Miller and L. Franco (E&Y), R. Mishler and R. Lackey regarding information requests on business plan and claims	1.00	425.00	425.00
3/22/2002	KAK		Preparation and review of detail claims schedules for E&Y information request	2.00	425.00	850.00
3/22/2002	KAK		Conference call with D. Miller and L. Franco (E&Y), R. Lackey and T. Allison regarding claims analysis	1.00	425.00	425.00
3/25/2002	KAK		Preparation and review of detail claims schedules for E&Y information request	2.60	425.00	1,105.00

<i>Item</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	3/27/2002	KAK	Discussion with R. Lackey and J. Sciametta regarding detail claims information for EB Y	0.80	425.00	340.00
	3/27/2002	KAK	Preparation and review of information for E&Y request	2.00	425.00	850.00
	3/27/2002	KAK	Discussion with R. Mishler and J. Sciametta regarding claims information for E&Y request	0.30	425.00	127.50
<i>Loneragan, Luke</i>						
	1/17/2002	LAL	Review of IT Business Plan submitted to the Creditor Committee for revisions	1.20	195.00	234.00
	1/17/2002	LAL	Review of Healthcare Business Plan submitted to the Creditor Committee for revisions	1.10	195.00	214.50
	1/17/2002	LAL	Review of Telecom Business Plan submitted to the Creditor Committee for revisions	1.10	195.00	214.50
	1/24/2002	LAL	Reviewed financial assumptions from prior business plans used in Creditor Committee presentation	2.10	195.00	409.50
<i>Professional Totals</i>				<b>103.50</b>	<b>425.00</b>	<b>\$43,987.50</b>
<i>McKenna, Matthew</i>						
	12/5/2001	MLM	Reviewed final version of the December Creditors Committee presentation	1.80	250.00	450.00
	2/12/2001	MLM	Composed memorandum to Ernst & Young regarding Ventures information	0.30	250.00	75.00
	2/12/2001	MLM	Call with E. VanVuren and A. Campbell (Ernst & Young) regarding capital calls for Ventures	0.40	250.00	100.00
	2/13/2001	MLM	Obtained and provided Oak Linsied Partnership agreement to Ernst & Young	0.20	250.00	50.00
	2/13/2001	MLM	Teleconference with L. Franko (Ernst & Young) regarding status of information request and additional questions about Ventures capital calls	0.20	250.00	50.00
	2/14/2001	MLM	Teleconference with E. VanVuren (Ernst & Young) regarding data requests for Comdisco Switzerland and Netherlands	0.30	250.00	75.00
	2/14/2001	MLM	Researched information on selling, general and administrative expenses for Ernst & Young information request	1.90	250.00	475.00
	2/21/2001	MLM	Compiled information on the leasing verticals to fulfill information request for the Creditors Committee	1.30	250.00	325.00
	1/9/2002	MLM	Meeting with B. Lackey, R. Mishler, N. Razi, J. McCoy and L. Cochran regarding selling, general and administrative expense slides for the creditor committee presentation	1.60	250.00	400.00
	1/16/2002	MLM	Researched answers to Ernst & Young information request regarding direct selling, general and administrative expenses	2.80	250.00	700.00
	1/18/2002	MLM	Call with L. Franko (Ernst & Young) regarding business plan questions	0.40	250.00	100.00
	1/28/2002	MLM	Created slides for presentation to Creditor Committee	1.80	250.00	450.00
	1/28/2002	MLM	Created a and revised slides on selling, general and administrative expenses for the presentation to the Creditor Committee	1.80	250.00	450.00
	2/18/2002	MLM	Created a summary file of actual SG&A for the remaining business units for Ernst & Young request	2.10	250.00	525.00
	3/5/2002	MLM	Call with L. Franko regarding requests of the Creditors' Committee	0.30	250.00	75.00
	3/6/2002	MLM	Created and revised slides for March 7, 2002 Creditor Committee presentation	2.60	250.00	650.00
<i>Professional Totals</i>				<b>19.80</b>	<b>250.00</b>	<b>\$4,950.00</b>



<i>Attorney</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
<i>Phelps, Katherine</i>						
	1/28/2002	KMP	Reviewed past Creditors Committee presentation on Ventures cash flows and summarized results	1.50	275.00	412.50
	1/28/2002	KMP	Reviewed Creditor Committee request list for Ventures	0.50	275.00	137.50
	1/28/2002	KMP	Meeting with Company management to discuss Creditor Committee request list and develop workplan	1.20	275.00	330.00
	1/29/2002	KMP	Meeting with accounting to reconcile Creditor Committee presentation cash flows to actual results	1.50	275.00	412.50
	1/29/2002	KMP	Meetings with Company personnel to generate reports to support Creditors information requests	1.30	275.00	357.50
	1/31/2002	KMP	Meeting with Ventures management to discuss Creditor Committee presentation outline	1.80	275.00	495.00
	1/31/2002	KMP	Created log to track receipt of information requests for Creditors Committee	0.40	275.00	110.00
	2/1/2002	KMP	Reviewed Creditors Committee and Equity Committee information request lists for Ventures	0.60	275.00	165.00
	2/4/2002	KMP	Prepared Ventures Industry Trends slide with updated Quarter 4, 2001 data	1.30	275.00	357.50
	2/5/2002	KMP	Meeting with Ventures management regarding Creditors Committee request lists and presentation	0.80	275.00	220.00
	2/5/2002	KMP	Prepared months of cash remaining slide for Creditors Committee presentation	0.70	275.00	192.50
	2/6/2002	KMP	Reviewed and updated Creditors Committee presentation for actual monthly cash flow results	1.40	275.00	385.00
	2/6/2002	KMP	Meeting with Ventures management regarding status of Creditors Committee presentation	0.80	275.00	220.00
	2/6/2002	KMP	Summarized monthly cash flows since bankruptcy for presentation to Creditors Committee	1.50	275.00	412.50
	2/7/2002	KMP	Updated Creditors Committee presentation for new financial projections based on actual Quarter 1, 2002 results	3.20	275.00	880.00
	2/8/2002	KMP	Reviewed quarterly write-off detail & prepared schedule for Creditors Committee	1.40	275.00	385.00
	2/8/2002	KMP	Teleconference with Ventures management regarding Creditors Committee presentation status	0.30	275.00	82.50
	2/8/2002	KMP	Teleconference with V. Hanna regarding status of Ventures presentation for Creditors Committee	0.30	275.00	82.50
	2/8/2002	KMP	Meeting with Ventures management regarding status of Creditors Committee presentation and recommended revisions	1.50	275.00	412.50
	2/11/2002	KMP	Revised Creditors Committee presentation related to industry code categorization	0.70	275.00	192.50
	2/11/2002	KMP	Meeting with Ventures management regarding Creditors Committee presentation and financial projection assumptions	0.90	275.00	247.50
	2/11/2002	KMP	Continued to revise Creditors Committee presentation based on updated financial data and management comments	2.70	275.00	742.50
	2/12/2002	KMP	Updated Creditors Committee presentation for new financial projections based on revised assumptions	3.10	275.00	852.50
	2/13/2002	KMP	Meeting with Ventures management regarding Creditors Committee presentation and equity/warrant position	1.70	275.00	467.50
	2/13/2002	KMP	Reviewed and revised presentation to statutory committees	1.60	275.00	440.00
	2/13/2002	KMP	Revised Creditors Committee presentation to reflect updated financial projections	3.10	275.00	852.50
	2/13/2002	KMP	Revised presentation to Equity Committee	1.20	275.00	330.00

<i>Item</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
2/14/2002	KMP		Updated and revised Equity Committee presentation based on Ventures management review	3.60	275.00	990.00
2/14/2002	KMP		Revised Equity Committee presentation based on further review	2.10	275.00	577.50
2/14/2002	KMP		Meeting with Ventures management regarding updated Equity Committee presentation	2.30	275.00	632.50
2/14/2002	KMP		Prepared summary of changes to Equity Committee presentation from prior review	0.30	275.00	82.50
2/14/2002	KMP		Meeting with Company management regarding Equity Committee presentation	1.00	275.00	275.00
2/15/2002	KMP		Reviewed Equity Committee request list and compared to Creditors Committee	0.90	275.00	247.50
2/15/2002	KMP		Reviewed updated Creditors Committee request list	0.70	275.00	192.50
2/15/2002	KMP		Meeting with Ventures management to assign responsibility for items on Creditors Committee request list	1.30	275.00	357.50
2/15/2002	KMP		Teleconference with Ventures management regarding Equity Committee Meeting results	0.60	275.00	165.00
2/18/2002	KMP		Developed initial work plan for completion of Creditors Committee request list	1.90	275.00	522.50
2/19/2002	KMP		Reviewed Ventures Watch Lists provided to Creditors Committee in previous packages	1.20	275.00	330.00
2/19/2002	KMP		Updated and discussed with Ventures management Work plan for completion of Creditors Committee request list	1.10	275.00	302.50
2/20/2002	KMP		Meeting with Ventures management regarding presentation format of Creditors Committee requested items	1.00	275.00	275.00
2/22/2002	KMP		Updated Ventures presentation to Creditors Committee with revised graphs	1.80	275.00	495.00
2/22/2002	KMP		Organized and ordered Ventures supplemental information	1.30	275.00	357.50
2/22/2002	KMP		Meeting with Ventures management regarding supplemental information binder to Creditors Committee	1.90	275.00	522.50
2/23/2002	KMP		Teleconference with Ventures management regarding Ventures binder and Creditors Committee presentation	1.30	275.00	357.50
2/23/2002	KMP		Assembled Ventures supplemental binders for Creditors Committee for Ventures management review on Monday	1.10	275.00	302.50
2/23/2002	KMP		Revised Ventures supplemental information for Creditors Committee based on Ventures management comments	3.60	275.00	990.00
2/24/2002	KMP		Revised Ventures presentation to Creditors Committee based on Ventures management revisions	2.00	275.00	550.00
2/25/2002	KMP		Teleconference with Ventures management regarding revisions to supplemental binder information for Creditors Committee	1.10	275.00	302.50
2/25/2002	KMP		Teleconference with Ventures management regarding Creditors Committee presentation review	1.30	275.00	357.50
2/25/2002	KMP		Revised binder information based on Ventures management requests	2.40	275.00	660.00
2/25/2002	KMP		Prepared Ventures meeting agenda for Creditors and Equity Committees	1.50	275.00	412.50
2/25/2002	KMP		Reviewed SG&A projections and assumptions and prepared slide for presentation to Creditors Committee	1.60	275.00	440.00
2/25/2002	KMP		Meeting with Company Management regarding Ventures information requests from Creditors Committee	0.70	275.00	192.50
2/26/2002	KMP		Prepared support schedules for Creditors Committee queries	1.90	275.00	522.50
2/26/2002	KMP		Teleconference with Ventures management regarding Creditors Committee follow-up information requests	0.60	275.00	165.00
2/26/2002	KMP		Teleconference with Ventures management regarding status of supplemental binders and Creditors Committee			

<i>Enter</i> <i>de</i>	<i>Date</i> <i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/27/2002 KMP	Teleconference with Ventures management regarding additional Creditor and Equity Committee requests	0.50	275.00	137.50
	3/7/2002 KMP	Revised Ventures presentation to Creditor and Equity Committees for investment bankers distribution	1.80	275.00	495.00
	3/20/2002 KMP	Meeting with senior management and Creditors Committee advisors regarding information requests	1.10	275.00	302.50
	3/20/2002 KMP	Prepared and gathered various requested analyses for Creditors Committee advisors	1.40	275.00	385.00
		<b>Professional Totals</b>	<b>84.70</b>	<b>275.00</b>	<b>\$23,292.50</b>
		<i>Rosellini, Dana</i>			
	1/10/2002 DRR	Drafted memorandum to S. Bolster on portfolio company assignment for Creditors Committee information	0.30	350.00	105.00
	2/5/2002 DRR	Analysis and revision of December Ventures presentation in preparation for Statutory Committee meetings	1.40	350.00	490.00
	2/8/2002 DRR	Reviewed and noted revisions on Equity Committee presentation	2.10	350.00	735.00
	2/11/2002 DRR	Reviewed, analyzed and revised Equity Committee presentation	1.90	350.00	665.00
	2/12/2002 DRR	Review of most recent draft of Equity Committee presentation	1.70	350.00	595.00
	2/19/2002 DRR	Analyzed accounts scheduled in Equity Committee presentation	1.90	350.00	665.00
	2/15/2002 DRR	Reviewed final presentation for Equity Committee	1.30	350.00	455.00
	2/15/2002 DRR	Briefing regarding Equity Committee meeting	0.40	350.00	140.00
	2/15/2002 DRR	Reviewed information request from Creditors and corresponding work plans	1.40	350.00	490.00
	2/18/2002 DRR	Meeting to review status and responsible parties for Creditors request	1.60	350.00	560.00
	2/18/2002 DRR	Meeting with V. Hanna to discuss Creditors request work plan	0.90	350.00	315.00
	2/18/2002 DRR	Reviewed revised work plan for Creditors request	0.80	350.00	280.00
	2/19/2002 DRR	Status meetings regarding Creditors request list	1.40	350.00	490.00
	2/20/2002 DRR	Status meetings regarding upcoming Creditor and Equity Committee meetings	1.80	350.00	630.00
	2/20/2002 DRR	Follow up with portfolio managers on various requests for upcoming Committee meetings	1.30	350.00	455.00
	2/21/2002 DRR	Status meeting regarding upcoming Creditor and Equity Committee meetings	0.90	350.00	315.00
	2/27/2002 DRR	Reviewed outline for upcoming Creditors' Committee meeting	0.80	350.00	280.00
	3/4/2002 DRR	Follow up regarding management expectations on upcoming Creditors Committee presentation	0.60	350.00	210.00
	3/8/2002 DRR	Reviewed presentation to Creditors Committee	0.80	350.00	280.00
	3/13/2002 DRR	Contacted Lazard regarding information request	0.30	350.00	105.00
		<b>Professional Totals</b>	<b>23.70</b>	<b>350.00</b>	<b>\$8,295.00</b>
		<i>Sarieddine, Walid</i>			

<i>Year</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
2/15/2002	WS		Teleconference with B. Chen and Rothschild regarding German business plan	1.60	275.00	440.00
2/18/2002	WS		Teleconference with B. Chen and Rothschild regarding German business plan	0.80	275.00	220.00
3/14/2002	WS		Compiled documents necessary in order to support results of the Swiss forecast for presentation to Board and Creditors	4.00	275.00	1,100.00
<b>Professional Totals</b>						
				<b>6.40</b>	<b>275.00</b>	<b>\$1,760.00</b>
<i>Sciametta, Joseph</i>						
12/3/2001	JJS		Analyzed Ventures cash disbursements for equipment as requested by Ernst & Young	0.80	250.00	200.00
12/3/2001	JJS		Analyzed miscellaneous Corporate outflows as requested by Ernst & Young	1.80	250.00	450.00
12/3/2001	JJS		Analyzed third party service expenditures in September as requested by Ernst & Young	3.20	250.00	800.00
12/4/2001	JJS		Reviewed domestic receipt and disbursement information by vertical to be sent to Ernst & Young	2.30	250.00	575.00
12/4/2001	JJS		Reviewed foreign receipt and disbursement information to be sent to Ernst & Young	1.70	250.00	425.00
12/6/2001	JJS		Reviewed pre-petition and current outstanding hedge contracts at the request of Ernst & Young	3.40	250.00	850.00
12/6/2001	JJS		Spoke with E. VanVuren (Ernst & Young) regarding current hedging contracts	0.40	250.00	100.00
2/18/2001	JJS		Reviewed domestic weekly receipts and disbursements to be distributed to the statutory committees	2.50	250.00	625.00
2/18/2001	JJS		Reviewed foreign weekly receipts and disbursements to be distributed to the statutory committees	1.90	250.00	475.00
2/19/2001	JJS		Reviewed Prism weekly receipts and disbursements to be distributed to the statutory committees	0.50	250.00	125.00
2/20/2001	JJS		Prepared reporting packages for the statutory committees	3.50	250.00	875.00
1/7/2002	JJS		Prepared presentation to the statutory committees	2.80	250.00	700.00
1/7/2002	JJS		Reviewed presentation to the statutory committees	2.50	250.00	625.00
1/8/2002	JJS		Met with R. Mishler to review presentation to the statutory committees	0.40	250.00	100.00
1/8/2002	JJS		Prepared and distributed cash flow information to be sent to Ernst & Young	1.90	250.00	450.00
1/8/2002	JJS		Prepared Ventures information for presentation to the statutory committees	2.40	250.00	600.00
1/9/2002	JJS		Met with D. Reynolds to review the presentation to the statutory committees	0.30	250.00	75.00
1/9/2002	JJS		Reviewed presentation to the statutory committees	2.10	250.00	525.00
1/21/2002	JJS		Call with Ernst & Young regarding information requests	0.40	250.00	100.00
1/24/2002	JJS		Prepared response to Ernst & Young for call regarding cash flow questions	3.80	250.00	950.00
1/24/2002	JJS		Reviewed foreign cash flow for call with Ernst & Young	2.10	250.00	525.00
1/28/2002	JJS		Prepared slides for presentation to statutory committees	4.50	250.00	1,125.00
1/29/2002	JJS		Prepared cash flow responses for call with Ernst & Young	1.80	250.00	450.00

<i>Letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	1/29/2002	JJS	Analyzed detailed cash disbursement information at the request of Ernst & Young	2.40	250.00	600.00
	1/29/2002	JJS	Reviewed reporting package to the statutory committees	2.90	250.00	725.00
	1/29/2002	JJS	Met with R. Mishler and J. McCoy to discuss presentation and reports to the statutory committees	1.10	250.00	275.00
	1/30/2002	JJS	Compiled information to be sent to statutory committees	2.60	250.00	650.00
	1/31/2002	JJS	Reviewed cash flow information for call with Ernst & Young	2.30	250.00	575.00
	1/31/2002	JJS	Reviewed reporting package to statutory committees with R. Mishler	0.40	250.00	100.00
	1/31/2002	JJS	Spoke with J. Grivetti and L. Franco of Ernst & Young regarding cash receipts and disbursements	1.10	250.00	275.00
	2/4/2002	JJS	Reviewed cash flow responses for Ernst & Young	1.80	250.00	450.00
	2/4/2002	JJS	Met with R. Mishler to discuss Ernst & Young information requests	0.00	250.00	150.00
	2/4/2002	JJS	Amended claims analysis for presentation to statutory committees	2.60	250.00	650.00
	2/7/2002	JJS	Revised claims presentation for statutory committees	0.90	250.00	225.00
	2/8/2002	JJS	Revised claims presentation for statutory committees	0.80	250.00	200.00
	2/11/2002	JJS	Met with Equity advisors, Skadden and Rothschild to review preliminary claims analysis and Ventures portfolio	4.30	250.00	1,075.00
	2/11/2002	JJS	Met with counsel to review preliminary claims analysis and Ventures portfolio information in preparation for meeting with Equity Committee	1.20	250.00	300.00
	2/11/2002	JJS	Reviewed monthly reporting package for statutory committees	2.20	250.00	550.00
	2/14/2002	JJS	Prepared and distributed information to Ernst & Young	1.80	250.00	450.00
	2/14/2002	JJS	Prepared slides for presentation to Equity Committee	4.20	250.00	1,050.00
	2/18/2002	JJS	Prepared and sent requested data to Ernst & Young	1.80	250.00	450.00
	2/19/2002	JJS	Teleconference with R. Mishler, J. Evelt and Ernst & Young regarding foreign liabilities	0.80	250.00	200.00
	2/20/2002	JJS	Met with J. McNally regarding Corporate Asset Management presentation for statutory committees	1.20	250.00	300.00
	2/20/2002	JJS	Prepared slides for Ventures presentation to Creditors Committee	2.10	250.00	525.00
	2/21/2002	JJS	Prepared Corporate Asset Management presentation for statutory committees	0.80	250.00	200.00
	2/27/2002	JJS	Revised claims presentation to Creditors Committee	1.70	250.00	425.00
	2/27/2002	JJS	Prepared presentation to statutory committees	2.80	250.00	700.00
	2/28/2002	JJS	Analyzed revised claims presentation to Creditors Committee	2.50	250.00	625.00
	3/5/2002	JJS	Prepared slides for the Creditor Committee	3.60	250.00	900.00
	3/14/2002	JJS	Revised Corporate Asset Management slides for value of excluded assets for Creditor Committee	2.80	250.00	700.00
	3/19/2002	JJS	Attended Equity Committee meeting	2.50	250.00	625.00
	3/21/2002	JJS	Prepared support information for claims estimates re. restructured by Ernst & Young			

<i>Letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	3/22/2002	JJS	Call with Ernst & Young to discuss claims analysis	0.80	250.00	200.00
	3/22/2002	JJS	Review of claims summary prepared by Ernst & Young	1.90	250.00	475.00
<b>Professional Totals</b>				<b>108.30</b>	<b>250.00</b>	<b>\$27,075.00</b>
<i>Seto, Emily</i>						
	3/7/2002	EES	Updated slides for Creditor Committee presentation	1.30	195.00	253.50
<b>Professional Totals</b>				<b>1.30</b>	<b>195.00</b>	<b>\$253.50</b>
<i>Smith, George</i>						
	1/17/2002	GAS	Review of Telecom Business Plan submitted to the Creditor's Committee	1.20	395.00	474.00
	1/21/2002	GAS	Review of IT Business Plan submitted to the Creditor's Committee	1.60	395.00	632.00
<b>Professional Totals</b>				<b>2.80</b>	<b>395.00</b>	<b>\$1,106.00</b>
<i>Smith, Stacey</i>						
	12/1/2001	SS	Prepared Electronics and Lab and Scientific business plan slides to be included in Creditors Committee presentation	2.10	175.00	367.50
	12/1/2001	SS	Prepared Healthcare and IT Leasing business plans to be included in Creditors Committee presentations	1.90	175.00	332.50
	12/1/2001	SS	Prepared Europe and Ventures business plans to be included in Creditors Committee presentations	2.10	175.00	367.50
	12/1/2001	SS	Meeting with R. Mishler and J. McNally to discuss business plan slides for Creditors Committee meeting	0.40	175.00	70.00
	12/2/2001	SS	Reviewed and updated income statement slides to be included in Creditors Committee presentation	1.10	175.00	192.50
	12/2/2001	SS	Reviewed and updated leasing bid comparison schedule to be included in Creditors Committee presentation	3.80	175.00	665.00
	12/2/2001	SS	Updated professional fee summary to be included in Creditors Committee presentation	0.40	175.00	70.00
	12/2/2001	SS	Reviewed and updated business plan slides for Creditors Committee presentations	1.90	175.00	332.50
	12/2/2001	SS	Reviewed and updated cash flow slides to be included in Creditors Committee presentation	1.70	175.00	297.50
	12/2/2001	SS	Created leasing bid summary slides for Creditors Committee presentation	2.10	175.00	367.50
	12/3/2001	SS	Meetings with Skadden Arps to review and update Creditors Committee presentation	2.90	175.00	507.50
	12/3/2001	SS	Updated and revised response to Ernst and Young follow-up questions regarding September cash flows	2.10	175.00	367.50
	2/13/2001	SS	Reviewed and prepared November 2001 cash flows for Creditors Committee	1.20	175.00	210.00
	2/17/2001	SS	Prepared monthly domestic cash flows for Creditors Committee reporting package	1.20	175.00	210.00
	1/16/2002	SS	Created schedule to reconcile intercompany accounts by country to September consolidating balance sheet for E&Y response package	3.10	175.00	542.50
	1/16/2002	SS	Meeting with J. Evelt to discuss intercompany account balances for E&Y response package	0.90	175.00	157.50
	1/17/2002	SS	Reconciled intercompany account balances to final netting schedule provided by T. Hobeimann for E&Y response package	4.00	175.00	700.00

<i>Iter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
1/21/2002	SS		Meeting with J. Heas to discuss Ventures equipment financings for E&Y response package	0.30	175.00	52.50
1/21/2002	SS		Analyzed detail for direct SG&A expenses for August 2001 through November 2001 for E&Y response package	3.10	175.00	542.50
1/21/2002	SS		Created Leasing schedule detailing DLR interest and principal payments for October 2001 for E&Y	0.80	175.00	140.00
1/21/2002	SS		Created schedule detailing Ventures equipment financings for August 2001 through November 2001 for E&Y response package	2.50	175.00	437.50
1/22/2002	SS		Created schedules of miscellaneous outflow detail in cash flows as requested by E&Y	2.50	175.00	437.50
1/23/2002	SS		Reviewed and drafted responses to cash flow questions submitted by Ernst and Young	2.30	175.00	402.50
1/24/2002	SS		Reviewed and updated cash flow package in response to Creditors Committee requests	3.90	175.00	682.50
1/25/2002	SS		Meeting with M. Willow to discuss conduit payment process for E&Y response package	0.60	175.00	105.00
1/25/2002	SS		Updated and revised conduit payment analysis for E&Y response package	2.90	175.00	507.50
1/28/2002	SS		Revised responses to Ernst & Young regarding cash flow questions	0.90	175.00	157.50
1/28/2002	SS		Updated financial package for Creditors Committee	0.80	175.00	105.00
1/29/2002	SS		Updated and revised E&Y cash flow package, including SG&A schedule	3.30	175.00	577.50
1/31/2002	SS		Prepared cash flow package respond to E&Y follow-up questions	2.40	175.00	420.00
1/31/2002	SS		Meeting with E&Y to discuss domestic and foreign cash flows	1.10	175.00	192.50
2/1/2002	SS		Created schedule of Ventures contracts included in Ford transaction for E&Y response package	0.90	175.00	140.00
2/4/2002	SS		Reviewed Ventures database for customer credit ratings for E&Y response package	2.00	175.00	350.00
2/4/2002	SS		Updated ventures financing schedule to include credit ratings for E&Y response package	1.20	175.00	210.00
2/4/2002	SS		Prepared cash flow package response to E&Y follow-up questions	0.50	175.00	87.50
2/13/2002	SS		Created financial slides for Equity Committee presentation	3.00	175.00	525.00
2/13/2002	SS		Created schedule of corporate codes to send to E&Y	0.40	175.00	70.00
2/14/2002	SS		Meeting with R. Mishler to discuss changes to Equity Committee slides	1.00	175.00	175.00
2/14/2002	SS		Created financing slides for Equity Committee presentations	2.00	175.00	350.00
2/14/2002	SS		Created accounts receivable aging slide for Equity Committee presentation	0.40	175.00	70.00
2/14/2002	SS		Reviewed and updated Equity Committee slides	4.00	175.00	700.00
2/20/2002	SS		Created Ventures slides for Creditor Committee presentation	3.00	175.00	525.00
3/6/2002	SS		Reviewed European assumptions for Creditors Committee presentation	0.30	175.00	52.50
3/6/2002	SS		Revised shared services for Creditors Committee presentation	0.60	175.00	105.00
3/6/2002	SS		Revised financial statement slides for Creditors Committee presentation	1.80	175.00	315.00

<i>Attorney</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	3/6/2002	SS	Revised claims analysis slides for Creditors Committee presentation	2.10	175.00	367.50
	3/6/2002	SS	Revised US Leasing slides for Creditors Committee presentation	2.40	175.00	420.00
	3/6/2002	SS	Revised compensation slides for Creditors Committee presentation	3.50	175.00	612.50
	3/6/2002	SS	Revised corporate asset management slides for Creditors Committee presentation	0.70	175.00	122.50
	3/18/2002	SS	Production of Committee presentations	4.00	175.00	700.00
<i>Wood, Ian</i>				<b>95.00</b>	<b>175.00</b>	<b>\$16,625.00</b>
	3/19/2002	IW	Drafted notes for presentation to Creditors Committee	1.60	195.00	312.00
<i>Allison, Thomas</i>				<b>1.60</b>	<b>195.00</b>	<b>\$312.00</b>
	2/20/2001	TJA	Attend monthly omnibus hearing	2.00	550.00	1,100.00
<i>Buebel, Brian</i>				<b>2.00</b>	<b>550.00</b>	<b>\$1,100.00</b>
	12/5/2001	BSB	Discussions with various Company personnel regarding noticing of parties in schedules	1.80	360.00	648.00
	12/5/2001	BSB	Further discussions with company personnel to discuss updated information for schedules	0.40	360.00	144.00
<i>Febel, Melissa</i>				<b>2.20</b>	<b>360.00</b>	<b>\$792.00</b>
	3/5/2002	MMF	Completed entity balance sheets for the January operating report	3.70	150.00	555.00
	3/5/2002	MMF	Revised entity balance sheets for the January operating report	2.00	150.00	300.00
	3/6/2002	MMF	Compiled entity income statements for January monthly operating report	1.40	150.00	210.00
	3/6/2002	MMF	Compiled entity cash flows for January monthly operating report	2.40	150.00	360.00
	3/6/2002	MMF	Revised cash receipts and disbursements for January monthly operating report	2.50	150.00	375.00
	3/11/2002	MMF	Updated January monthly operating report per manager specifications	2.30	150.00	345.00
	3/12/2002	MMF	Updated January monthly operating report per manager specifications	2.40	150.00	360.00
	3/12/2002	MMF	Prepared duplicates of January monthly operating report	0.50	150.00	75.00
<i>Professional Totals</i>				<b>17.20</b>	<b>150.00</b>	<b>\$2,580.00</b>



<i>After</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
		<i>Goss, Chandra</i>				
	2/11/2001	CNG	Revised October monthly operating report for Comdisco, Inc and Comdisco Healthcare	0.80	175.00	140.00
	2/17/2001	CNG	Reviewed October monthly operating report	2.50	175.00	437.50
	2/18/2001	CNG	Revised the notes to the unaudited financial statements for the monthly operating report	0.70	175.00	122.50
	2/18/2001	CNG	Reviewed and revised the monthly operating report	2.30	175.00	402.50
	2/19/2001	CNG	Revised October monthly operating report	1.00	175.00	175.00
	2/19/2001	CNG	Revised the notes to the unaudited financial statements for the monthly operating report	0.40	175.00	70.00
	2/20/2001	CNG	Revised the November monthly operating report	2.40	175.00	420.00
	1/10/2002	CNG	Discussed the November U.S. Trustee monthly operating report with K. Jaap and J. Celio	0.40	175.00	70.00
	1/10/2002	CNG	Prepared cash receipts and disbursement schedules for Comdisco Trade and Prism for the November monthly operating report	1.50	175.00	262.50
	1/14/2002	CNG	Revised the November monthly operating report to include November financials	3.80	175.00	665.00
	1/14/2002	CNG	Revised November cash disbursement schedule for the monthly operating report	0.60	175.00	105.00
	1/14/2002	CNG	Calculated quarterly trustee fee for the November monthly operating report	1.00	175.00	175.00
	1/15/2002	CNG	Reviewed financials for monthly operating report	1.20	175.00	210.00
	1/15/2002	CNG	Revised December disbursement schedule for the November monthly operating report	0.40	175.00	70.00
	1/15/2002	CNG	Discussed monthly operating report with K. Jaap	0.30	175.00	52.50
	1/16/2002	CNG	Reviewed monthly operating report	2.90	175.00	507.50
	1/16/2002	CNG	Reviewed notes to the consolidated financial statements for monthly operating report	0.70	175.00	122.50
	1/17/2002	CNG	Revised cash disbursement schedules for the monthly operating report	0.80	175.00	140.00
	1/17/2002	CNG	Reviewed completed U.S. Trustee monthly operating report	1.20	175.00	210.00
	1/17/2002	CNG	Revised notes to the unaudited financial statements for the monthly operating report	0.50	175.00	87.50
	1/17/2002	CNG	Revised individual entity balance sheets for monthly operating report	3.90	175.00	682.50
	1/29/2002	CNG	Revised income statement for the monthly operating report	0.40	175.00	70.00
	1/31/2002	CNG	Revised U.S. Trustee monthly operating report	0.20	175.00	35.00
	2/4/2002	CNG	Revised balance sheet for monthly operating report	0.50	175.00	87.50
	2/6/2002	CNG	Revised the consolidated balance sheet for the monthly operating report	0.50	175.00	87.50
	2/7/2002	CNG	Prepared final version of November monthly operating report to be filed with the court	0.80	175.00	140.00
	2/15/2002	CNG	Compiled consolidated financials for the monthly operating report	1.70	175.00	297.50

<i>Initials</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/15/2002	CNG	Completed legal entity balance sheet and income statements for the monthly operating report	1.80	175.00	315.00
	2/15/2002	CNG	Prepared Prism and Taiwan cash flow schedules for the monthly operating report	0.70	175.00	122.50
	2/15/2002	CNG	Reviewed monthly operating report	1.00	175.00	175.00
	2/15/2002	CNG	Updated cash receipts and disbursement schedules for Comdisco Inc. and Comdisco Healthcare for the monthly operating report	1.10	175.00	192.50
	2/15/2002	CNG	Prepared balance sheet for the monthly operating report	0.60	175.00	105.00
	2/16/2002	CNG	Revised consolidated financial statements for the monthly operating report	0.70	175.00	122.50
	2/18/2002	CNG	Revised the balance sheets by legal entity for the monthly operating report	1.40	175.00	245.00
	2/18/2002	CNG	Revised the notes to the unaudited financial statements for the monthly operating report	0.80	175.00	140.00
	2/19/2002	CNG	Contacted A. Troita regarding the legal entity balance sheet necessary for the monthly operating report	0.40	175.00	70.00
	2/19/2002	CNG	Revised legal entity balance sheet for monthly operating report	0.40	175.00	70.00
	2/19/2002	CNG	Revised notes to the consolidated financial statements for the monthly operating report	0.90	175.00	157.50
	2/22/2002	CNG	Prepared final version of the December monthly operating report to filed with the court	2.10	175.00	367.50
	3/5/2002	CNG	Discussed the U.S. legal entity balance sheet with A. Troita	0.80	175.00	140.00
	3/5/2002	CNG	Contacted J. Heak regarding payroll summaries for the monthly operating report	0.20	175.00	35.00
	3/6/2002	CNG	Reviewed the notes to the unaudited financial statements for the monthly operating report	0.80	175.00	140.00
	3/6/2002	CNG	Created a cash receipts and disbursement template for the monthly operating report	0.40	175.00	70.00
	3/6/2002	CNG	Discussed January and February payroll summaries with T. Moravec	0.30	175.00	52.50
	3/6/2002	CNG	Prepared the Prism cash receipts and disbursements for the monthly operating report	0.50	175.00	87.50
	3/11/2002	CNG	Reviewed preliminary monthly operating report	1.60	175.00	280.00
	3/12/2002	CNG	Reviewed the Comdisco Inc. unconsolidated balance sheet for the monthly operating report	0.30	175.00	52.50
	3/12/2002	CNG	Reviewed the completed monthly operating report	1.60	175.00	280.00
	3/12/2002	CNG	Revised the financial statements for the monthly operating report	0.90	175.00	157.50
	3/14/2002	CNG	Revised the notes to the unconsolidated financial statements for the monthly operating report	0.30	175.00	52.50
	3/14/2002	CNG	Revised the cash receipts and disbursements schedules for the monthly operating reports	0.90	175.00	157.50
	3/14/2002	CNG	Reviewed the updated monthly operating report in preparation for filing with the Bankruptcy Court	1.30	175.00	227.50
<b>Professional Totals</b>				<b>55.20</b>	<b>175.00</b>	<b>\$9,660.00</b>
	2/14/2001	JPK	Updated monthly operating report for November with new financials	3.10	150.00	465.00

*Khym, John*

<i>Attorney</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/14/2001	JPK	Revised monthly operating report financials to conform to report format	1.10	150.00	165.00
	2/19/2001	JPK	Reviewed cash flows and income statements for monthly operating report	2.10	150.00	315.00
	2/20/2001	JPK	Revised restructuring payment file for Monthly Operating Report	0.70	150.00	105.00
			<b>Professional Totals</b>	<b>7.00</b>	<b>150.00</b>	<b>\$1,050.00</b>
			<i>Krakora, Kevin</i>			
	2/13/2001	KAK	Review status of US Trustee monthly operating report	0.60	425.00	255.00
	2/17/2001	KAK	Review preliminary information for US Trustee monthly operating report	1.00	425.00	425.00
	2/18/2001	KAK	Review preliminary draft of information for monthly US Trustee report	0.80	425.00	340.00
	2/27/2001	KAK	Review of preliminary US Trustee monthly operating report	0.80	425.00	340.00
	1/18/2002	KAK	Review draft of US Trustee monthly operating report	0.50	425.00	212.50
			<b>Professional Totals</b>	<b>3.70</b>	<b>425.00</b>	<b>\$1,572.50</b>
			<i>McKenna, Matthew</i>			
	2/10/2001	MLM	Researched Web Pacer for the bankruptcy docket to get material related to subsequent events	2.90	250.00	725.00
			<b>Professional Totals</b>	<b>2.90</b>	<b>250.00</b>	<b>\$725.00</b>
			<i>Scianetta, Joseph</i>			
	2/18/2001	JJS	Reviewed monthly operating report for the month of October	3.40	250.00	850.00
	2/19/2001	JJS	Reviewed notes to the monthly operating report for the month of November	1.80	250.00	450.00
	2/19/2001	JJS	Reviewed monthly operating report for the month of November	1.70	250.00	425.00
	2/19/2001	JJS	Revised monthly operating report for November	2.50	250.00	625.00
	2/20/2001	JJS	Reviewed the consolidating income statements for the monthly operating report	1.80	250.00	450.00
	2/27/2001	JJS	Reviewed consolidating balance sheets for the November monthly operating report	1.80	250.00	450.00
	2/27/2001	JJS	Reviewed monthly operating report for November	0.90	250.00	225.00
	1/14/2002	JJS	Reviewed Monthly Operating Report for November	1.30	250.00	325.00
	1/31/2002	JJS	Reviewed quarterly trustee fee calculation for payment	1.30	250.00	325.00
	2/22/2002	JJS	Reviewed Monthly Operating Report for December	1.50	250.00	375.00
	3/14/2002	JJS	Reviewed Monthly Operating Report	1.60	250.00	400.00
			<b>Professional Totals</b>	<b>19.60</b>	<b>250.00</b>	<b>\$4,900.00</b>
			<i>Smith, Stacey</i>			

<i>Attorney</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/11/2001	SS	Prepared US Trustee monthly operating report for October 2001	1.50	175.00	262.50
	1/14/2002	SS	Prepared monthly operating report for November 2001	2.20	175.00	385.00
	2/15/2002	SS	Created December monthly operating report schedules for Comdisco, Inc and Healthcare	2.50	175.00	437.50
			<b>Professional Totals</b>	<b>6.20</b>	<b>175.00</b>	<b>\$1,085.00</b>
			<b>Matter Code Totals</b>	<b>E 114.00</b>		<b>\$22,364.50</b>
			<i>Khyun, John</i>			
	1/2/2002	JPK	Consolidated all previous monthly fees into single database for fee application preparation	3.30	150.00	495.00
	1/2/2002	JPK	Consolidated all previous monthly expenses into database for fee application preparation	2.40	150.00	360.00
	1/2/2002	JPK	Reconciled fee application database to bills from July through November	2.30	150.00	345.00
	1/3/2002	JPK	Created fee and expense reports to supplement fee application	4.00	150.00	600.00
	1/3/2002	JPK	Revised exhibits to fee application	1.80	150.00	270.00
	1/4/2002	JPK	Reviewed and revised time descriptions for fee application	3.80	150.00	570.00
	1/4/2002	JPK	Reviewed and revised matter codes for fee application	2.90	150.00	435.00
	1/7/2002	JPK	Revised time descriptions and matter code usage for fee application	3.90	150.00	585.00
	1/7/2002	JPK	Updated consolidated reports to supplement fee application	1.90	150.00	285.00
	1/7/2002	JPK	Revised expense items and categories for fee application	3.70	150.00	555.00
	1/8/2002	JPK	Reviewed matter code classifications for fee application	4.00	150.00	600.00
	1/8/2002	JPK	Reviewed and revised time descriptions for fee application	4.00	150.00	600.00
	1/8/2002	JPK	Reviewed verbiage for fee application	2.60	150.00	390.00
	1/9/2002	JPK	Updated summary reports for fee application	3.10	150.00	465.00
	1/9/2002	JPK	Reviewed and revised time descriptions and matter codes for fee application	2.40	150.00	360.00
	1/10/2002	JPK	Reviewed and revised time descriptions for fee application	3.70	150.00	555.00
	1/10/2002	JPK	Reviewed verbiage for fee application	2.50	150.00	375.00
	1/11/2002	JPK	Updated exhibits for fee application	2.80	150.00	420.00
	1/11/2002	JPK	Reviewed and revised expense classifications for fee applications	3.90	150.00	585.00
	1/14/2002	JPK	Made final revisions to January fee application	4.00	150.00	600.00
	1/14/2002	JPK	Teleconference with C. Aberman (Skadden Arps) regarding fee application filing	0.40	150.00	60.00
	1/14/2002	JPK	Reviewed exhibits, verbiage, and expense report for fee application	2.20	150.00	330.00

<i>Attorney</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	1/14/2002	JPK	Preparation of documents for filing of fee application	3.20	150.00	480.00
	1/14/2002	JPK	Meeting with Skadden representative at courthouse to file fee application	1.20	150.00	180.00
	1/15/2002	JPK	Researched the service list for the fee application	1.40	150.00	210.00
	1/15/2002	JPK	Made final preparations to fee application and sent to Skadden Arps for filing with Bankruptcy Court	2.10	150.00	315.00
	1/15/2002	JPK	Assisted with service of fee application documents to official service list	1.10	150.00	165.00
			<b>Professional Totals</b>	<b>74.60</b>	<b>150.00</b>	<b>\$11,190.00</b>
			<i>Krakora, Kevin</i>			
	1/2/2002	KAK	Draft and edit fee application text	2.50	425.00	1,062.50
	1/4/2002	KAK	Review and revise fee application text	2.00	425.00	850.00
	1/4/2002	KAK	Discussion with F. Peirman (Skadden) regarding first fee application filing	0.20	425.00	85.00
	1/7/2002	KAK	Review and revise fee application exhibits	2.00	425.00	850.00
	1/7/2002	KAK	Draft and edit fee application text	3.60	425.00	1,530.00
	1/8/2002	KAK	Review and revise fee application text	2.50	425.00	1,062.50
	1/8/2002	KAK	Review and revise exhibits to fee application	2.20	425.00	935.00
	1/9/2002	KAK	Prepare declaration for fee application	0.90	425.00	382.50
	1/9/2002	KAK	Review and revise fee application text	3.50	425.00	1,487.50
	1/9/2002	KAK	Review and revise exhibits to fee application	2.10	425.00	892.50
	1/9/2002	KAK	Prepare fee application cover sheet	0.80	425.00	340.00
	1/10/2002	KAK	Review and revise fee application text	2.20	425.00	935.00
	1/11/2002	KAK	Review and revise exhibits to fee application	2.50	425.00	1,062.50
	1/11/2002	KAK	Review and revise fee application text	1.00	425.00	425.00
	1/14/2002	KAK	Revise and finalize fee application text	3.90	425.00	1,657.50
	1/14/2002	KAK	Finalize fee application cover sheet	0.40	425.00	170.00
	1/14/2002	KAK	Review and revise exhibits to fee application	2.80	425.00	1,190.00
	1/15/2002	KAK	Finalize first interim fee application	1.50	425.00	637.50
	1/15/2002	KAK	Preparation of affidavit of service for fee application	0.60	425.00	255.00
			<b>Professional Totals</b>	<b>37.20</b>	<b>425.00</b>	<b>\$15,810.00</b>
			<i>McKenna, Matthew</i>			

<i>Attorney</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	1/11/2002	MLM	Reviewed fee application for consistency and matter code classifications	2.10	250.00	525.00
<b>Professional Totals</b>						
				<b>2.10</b>	<b>250.00</b>	<b>\$525.00</b>
<i>Sciametta, Joseph</i>						
	1/4/2002	JJS	Reviewed first interim fee application	1.70	250.00	425.00
	1/7/2002	JJS	Reviewed first interim fee application	2.30	250.00	575.00
	1/9/2002	JJS	Reviewed first interim fee application	4.90	250.00	1,225.00
<b>Professional Totals</b>						
				<b>8.90</b>	<b>250.00</b>	<b>\$2,225.00</b>
<i>Allison, Thomas</i>						
	1/7/2002	TJA	Meeting with M. Fazio and B. Pontikes regarding the plan of reorganization	2.10	550.00	1,155.00
	2/7/2002	TJA	Reviewed European liquidation analysis	2.30	550.00	1,265.00
	2/15/2002	TJA	Reviewed European liquidation scenario	1.70	550.00	935.00
	2/19/2002	TJA	Review of German liquidation projections	2.40	550.00	1,320.00
	2/27/2002	TJA	Review of European liquidation analysis	2.90	550.00	1,595.00
<b>Professional Totals</b>						
				<b>11.40</b>	<b>550.00</b>	<b>\$6,270.00</b>
<i>Febel, Melissa</i>						
	3/6/2002	MMF	Reviewed intercompany reconciliations for US legal entities	1.70	150.00	255.00
	3/7/2002	MMF	Reviewed liquidation schedules for the legal entities in Europe	2.10	150.00	315.00
	3/11/2002	MMF	Revised liquidation schedules for legal entities in the Pacific Rim	1.60	150.00	240.00
	3/13/2002	MMF	Created intercompany account matrix to compare balances between business entities	3.20	150.00	480.00
	3/25/2002	MMF	Updated work papers binder with Ireland entity financials	1.30	150.00	195.00
	3/25/2002	MMF	Revised liquidation analysis	3.20	150.00	480.00
	3/26/2002	MMF	Added additional documentation into the work papers binder	3.50	150.00	525.00
<b>Professional Totals</b>						
				<b>16.60</b>	<b>150.00</b>	<b>\$2,490.00</b>
<i>Goss, Chandra</i>						
	2/20/2002	CNG	Performed analysis of immediate liquidation process of all filed and non-filed entities	1.50	175.00	262.50
	2/21/2002	CNG	Created liquidation schedules for all entities that filed for Chapter 11 in the U.S.	1.80	175.00	315.00
	2/21/2002	CNG	Created liquidation schedules for all European entities	1.20	175.00	210.00

<i>Iter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/21/2002	CNG	Prepared template for the liquidation analysis to be used in the plan of re-organization	2.40	175.00	420.00
	2/22/2002	CNG	Reviewed the other liabilities detail for the consolidating legal entity balance sheet in order to determine whether or not there are any cash liabilities in this line item	1.40	175.00	245.00
	2/22/2002	CNG	Revised the intercompany claims section of the liquidation analysis	1.30	175.00	227.50
	2/22/2002	CNG	Revised the liquidation schedule template for the Pacific Rim entities	0.70	175.00	122.50
	2/22/2002	CNG	Reviewed the other assets detail for the consolidating legal entity balance sheet in order to assess the liquidity of the assets	1.20	175.00	210.00
	2/25/2002	CNG	Revised the intercompany accounts receivable and accounts payable line items on the liquidation schedules	1.10	175.00	192.50
	2/25/2002	CNG	Revised the other liabilities support schedules on the Mexico and Prism liquidation schedules	1.00	175.00	175.00
	2/25/2002	CNG	Created liquidation schedules for Poland, Sweden, Belgium, Czech Republic, and Hungary	1.00	175.00	175.00
	2/25/2002	CNG	Met with J. Eveit regarding financial reporting for foreign legal entities	0.70	175.00	122.50
	2/25/2002	CNG	Reviewed the balance sheets for Pacific Rim by legal entity	1.30	175.00	227.50
	2/25/2002	CNG	Updated the realization rate section of the liquidation analysis	1.20	175.00	210.00
	2/25/2002	CNG	Reviewed domestic and foreign legal entity organizational charts in order to determine the number of individual liquidation analysis that need to be prepared	1.80	175.00	315.00
	2/25/2002	CNG	Updated the liquidation analysis with schedules for the entities in the Pacific Rim	0.90	175.00	157.50
	2/26/2002	CNG	Met with K. Fiedler to discuss the net book value of the leased assets securing discounted lease rentals	0.50	175.00	87.50
	2/26/2002	CNG	Revised payout priority order on the liquidation schedules	1.40	175.00	245.00
	2/26/2002	CNG	Revised the calculations of unsecured liabilities, unsecured borrowings, and post petition & administrative claims on the liquidation schedules	2.30	175.00	402.50
	2/26/2002	CNG	Revised the realization rates for secured claims, post petition claims, and administrative claims	1.50	175.00	262.50
	2/26/2002	CNG	Created liquidation schedules for legal entities in Ireland, UK, France, Germany, and Netherlands	3.30	175.00	577.50
	2/27/2002	CNG	Reviewed the consolidating balance sheet by vertical	1.70	175.00	297.50
	2/27/2002	CNG	Reviewed intercompany balance reconciliation for the US legal entities	0.30	175.00	52.50
	2/27/2002	CNG	Revised the liquidation schedule template for the Europe entities	1.60	175.00	280.00
	2/27/2002	CNG	Reviewed the liquidation schedules for legal entities in Europe, Pacific Rim, and U.S.	2.50	175.00	437.50
	2/27/2002	CNG	Created asset liquidation schedules for the U.S. verticals	2.40	175.00	420.00
	2/28/2002	CNG	Created a liquidation schedule for the Cayman Island entity	0.60	175.00	105.00
	2/28/2002	CNG	Created liquidation schedules for the legal entities in Canada	1.40	175.00	245.00
	2/28/2002	CNG	Met with M. Willow to discuss the financial structure and operations of CDO Capital	0.90	175.00	157.50
	2/28/2002	CNG	Reviewed conduit payment schedule	0.40	175.00	70.00
	2/28/2002	CNG	Reviewed consolidating legal entity balance sheet for Canada	0.90	175.00	157.50
	2/28/2002	CNG	Reviewed intercompany accounts receivable and accounts payable line items on the liquidation schedules			

<i>Letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/28/2002	CNG	Reviewed schedule of other liabilities for the Canadian entities	1.20	175.00	210.00
	2/28/2002	CNG	Revised the realization rates for leased assets, accounts receivable, PP&E, and inventory on all the liquidation schedules	0.80	175.00	140.00
	3/1/2002	CNG	Created direct financed leased assets sub-schedules for all entities in the Pacific Rim and Europe	1.80	175.00	315.00
	3/1/2002	CNG	Created a liquidation analysis template for Comdisco Inc.	2.20	175.00	385.00
	3/4/2002	CNG	Revised direct financing schedule for leased assets on the liquidation schedules	1.50	175.00	262.50
	3/5/2002	CNG	Contacted K. Jaap regarding the preparation of an intercompany reconciliation schedule for Canada	0.20	175.00	35.00
	3/5/2002	CNG	Reviewed intercompany reconciliation for the U.S. legal entities	0.30	175.00	52.50
	3/5/2002	CNG	Reviewed lease files for CDO Capital	0.40	175.00	70.00
	3/5/2002	CNG	Updated the liquidation schedules for the U.S. legal entities with an intercompany sub-schedule	1.30	175.00	227.50
	3/5/2002	CNG	Reviewed Europe intercompany reconciliation schedule	0.70	175.00	122.50
	3/6/2002	CNG	Reviewed liquidation analysis for U.K., France, and Germany prepared by Skadden Arps	1.30	175.00	227.50
	3/6/2002	CNG	Revised consolidated U.S. liquidation analysis	1.80	175.00	315.00
	3/7/2002	CNG	Contacted S. Aberle regarding the valuation of Prism's assets	0.40	175.00	70.00
	3/7/2002	CNG	Updated intercompany sub-schedules on the Belgium, Switzerland, and Netherlands liquidation schedules	1.40	175.00	245.00
	3/7/2002	CNG	Reviewed equity security detail for Comdisco Inc., Hybrid Partners, and Computer Discount Corp	1.20	175.00	210.00
	3/7/2002	CNG	Met with T. Ahto, C. Walters, D. Reynolds, and F. Perlman from Skadden to discuss the value of Prism's assets	0.60	175.00	105.00
	3/7/2002	CNG	Reviewed liquidation-schedules for the legal entities in Europe	1.70	175.00	297.50
	3/7/2002	CNG	Reviewed the December balance sheets for the U.S. legal entities	1.40	175.00	245.00
	3/8/2002	CNG	Created a list of asset valuations or appraisals needed for the liquidation analysis	0.70	175.00	122.50
	3/8/2002	CNG	Discussed with J. McHally the Leasing verticals asset valuations as well as the appraisals for Australia and New Zealand needed for the liquidation analysis	0.40	175.00	70.00
	3/8/2002	CNG	Reviewed the intercompany reconciliation for the legal entities in Canada	1.10	175.00	192.50
	3/8/2002	CNG	Contacted P. Knoll regarding obtaining property and real estate appraisals	0.20	175.00	35.00
	3/8/2002	CNG	Updated the legal entities in Canada liquidation schedules with an intercompany sub-schedule	1.30	175.00	227.50
	3/8/2002	CNG	Discussed asset valuations needed for the liquidation analysis with D. Reynolds	0.50	175.00	87.50
	3/8/2002	CNG	Read liquidation memorandum prepared by Skadden Arps regarding winding down operations in France and Germany	1.00	175.00	175.00
	3/10/2002	CNG	Read liquidation memorandum prepared by Skadden Arps regarding winding down operations in U.K.	1.50	175.00	262.50
	3/11/2002	CNG	Reviewed liquidation schedules for the legal entities in U.K. and Germany	1.90	175.00	332.50
	3/11/2002	CNG	Reviewed liquidation schedules for the legal entities in Pacific Rim	0.90	175.00	157.50



<i>Item</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
3/13/2002	CNG		Revised Intercompany A/R and A/P calculations on the Europe liquidation schedules	2.70	175.00	472.50
3/13/2002	CNG		Revised Intercompany A/R and A/P calculations on the Pacific Rim liquidation schedules	1.20	175.00	210.00
3/13/2002	CNG		Created Intercompany claim sub-schedule for all the Pacific Rim liquidation schedules	2.30	175.00	402.50
3/13/2002	CNG		Revised liquidation schedule for Comdisco Trade	1.10	175.00	192.50
3/13/2002	CNG		Reviewed drafts of all the legal entity liquidation schedules	2.90	175.00	507.50
3/14/2002	CNG		Discussed real estate appraisals with N. Skjoldager	0.40	175.00	70.00
3/14/2002	CNG		Reviewed the quarter end U.S. intercompany schedule	0.70	175.00	122.50
3/14/2002	CNG		Discussed Prism equipment valuations with S. Aberle	0.30	175.00	52.50
3/14/2002	CNG		Revised the intercompany claims schedules on the U.S. legal entity liquidation schedules	3.00	175.00	525.00
3/15/2002	CNG		Revised equity proceed calculations on the Singapore and Germany liquidation schedules	1.70	175.00	297.50
3/15/2002	CNG		Revised equity proceed calculations on the Australia, New Zealand, and Japan liquidation schedules	2.00	175.00	350.00
3/15/2002	CNG		Reviewed U.S. Leasing business plans	0.80	175.00	140.00
3/18/2002	CNG		Revised liquidation schedules for Germany, Austria, Sweden, Poland, Czech, Hungary and U.K.	2.00	175.00	350.00
3/19/2002	CNG		Revised equity payouts and intercompany calculations on the liquidation schedules for France, Netherlands, Switzerland, and Mexico	3.20	175.00	560.00
3/19/2002	CNG		Reviewed realization rates for all of the liquidation schedules	1.40	175.00	245.00
3/19/2002	CNG		Discussed the balance sheets for Rosemont Venture Management, Rosemont Equities, and Hybrid Venture Partners with A. Trotta	0.30	175.00	52.50
3/19/2002	CNG		Revised equity payouts on the liquidation schedules for Canada and all the filed U.S. legal entities	2.20	175.00	385.00
3/19/2002	CNG		Revised the Ventures portion of the U.S. Vertical liquidation schedule	0.40	175.00	70.00
3/19/2002	CNG		Discussed the balance sheets for Japan, Taiwan, and Grand Cayman with J. Evert	0.50	175.00	87.50
3/20/2002	CNG		Revised the leased asset balances for all the U.S. verticals to reflect the assets held by CDO Capital as a security for the conduit facilities	0.80	175.00	105.00
3/20/2002	CNG		Revised U.K. intercompany schedule on the U.K. legal entities liquidation schedules	0.80	175.00	140.00
3/20/2002	CNG		Revised the unsecured liabilities calculations for all the legal entity liquidation schedule	3.60	175.00	630.00
3/20/2002	CNG		Prepared the supporting schedules of the liquidation analysis for review	1.20	175.00	210.00
3/20/2002	CNG		Contacted S. Aberle regarding the status of the Prism inventory valuation	0.20	175.00	35.00
3/20/2002	CNG		Contacted J. Evert regarding the allocation of the Sungard sale proceeds between the U.K. and Comdisco Inc.	0.20	175.00	35.00
3/20/2002	CNG		Compared the net book value of the intercompany receivables and payables between each legal entity	1.40	175.00	245.00
3/21/2002	CNG		Revised the recovery rate for PP&E on the books of the Comdisco Inc. based the valuations and appraisals	0.50	175.00	87.50
3/21/2002	CNG		Revised the realization rates on the Australia and New Zealand liquidation schedules to reflect the prospective bids received to date	1.00	175.00	175.00

<i>date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
3/21/2002	CNG	Met with J. McNally to discuss the appraisal value and outstanding bids related to corporate assets	1.60	175.00	280.00
3/21/2002	CNG	Adjusted the U.K. intercompany schedule to account for transactions on the books related to the Sungard deal	0.80	175.00	140.00
3/21/2002	CNG	Revised the vertical realization rates to account for a possible high or low recovery scenario	1.40	175.00	245.00
3/22/2002	CNG	Updated the equity securities schedule with the assumed recovery rates for both publicly traded and non-publicly traded companies	1.00	175.00	175.00
3/22/2002	CNG	Prepared a schedule of intercompany and equity proceeds owed to Comdisco Inc. upon liquidation of all the foreign entities	0.60	175.00	105.00
3/22/2002	CNG	Adjusted the equity securities realization rates for the consolidated liquidation schedules	0.80	175.00	140.00
3/25/2002	CNG	Reviewed the Pacific Rim Intercompany detail	2.00	175.00	350.00
3/25/2002	CNG	Reviewed the Europe Intercompany detail	2.40	175.00	420.00
3/25/2002	CNG	Reviewed vertical breakout intercompany schedule	1.90	175.00	332.50
3/25/2002	CNG	Revised the Australia and New Zealand liquidation schedules	1.70	175.00	297.50
3/26/2002	CNG	Revised the vertical breakout liquidation schedule to reflect adjustments to Ventures, Electronics, and Lab & Scientific	1.10	175.00	192.50
3/26/2002	CNG	Discussed the operating entities in Canada with K. Jaap	0.20	175.00	35.00
3/26/2002	CNG	Prepared all of the liquidation schedules and corresponding details for review	1.40	175.00	245.00
3/26/2002	CNG	Reviewed intercompany detail used to prepare intercompany schedules for the liquidation analysis	1.00	175.00	175.00
3/26/2002	CNG	Revised balance sheet detail on the Australia, New Zealand, and Spain liquidation schedules	1.60	175.00	280.00
3/26/2002	CNG	Revised the High and Low liquidation values on the Comdisco Inc. liquidation analysis	0.80	175.00	140.00
3/26/2002	CNG	Discussed the vertical breakout liquidation analysis with K. Jaap	0.60	175.00	105.00
3/26/2002	CNG	Revised the liquidation fees and PP&E realization rates Comdisco Inc. liquidation analysis	1.30	175.00	227.50
3/27/2002	CNG	Revised the Post Petition and Administrative Claims calculations for all the legal entity liquidation schedules	2.20	175.00	385.00
3/27/2002	CNG	Met with R. Mishler to discuss the liquidation, claims, and cash roll-forward analyses	1.40	175.00	245.00
3/27/2002	CNG	Revised the unsecured liabilities calculations for all the legal entity liquidation schedules	2.10	175.00	367.50
3/27/2002	CNG	Revised Inventory, A/R, and Leased Assets realization rates based on the vertical bid summaries	2.80	175.00	490.00
3/27/2002	CNG	Reviewed memorandum outlining assumptions used to prepare liquidation analysis	0.30	175.00	52.50
3/28/2002	CNG	Reviewed the vertical breakout liquidation schedule	2.30	175.00	402.50
3/28/2002	CNG	Reviewed the liquidation schedule for Comdisco Inc.	1.70	175.00	297.50
<b>Professional Totals</b>			<b>150.20</b>	<b>175.00</b>	<b>\$26,285.00</b>
2/4/2002	DG	Teleconference with V. Hanna and portfolio company regarding reorganization proposal	2.10	425.00	892.50

*Grende, David*

<i>Inter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/28/2002	DG	Teleconference with senior management N. Blake, F. Cirone, J. McNally, R. Mishler, R. Lackey regarding status of emergence plan	1.30	425.00	552.50
			<i>Krakora, Kevin</i>			
	2/19/2002	KAK	Draft preliminary liquidation analysis methodology	1.50	425.00	637.50
	2/20/2002	KAK	Review of preliminary liquidation analysis methodology	0.70	425.00	297.50
	2/20/2002	KAK	Meeting with N. Blake, F. Perlman (Skadden), and Rothschild regarding legal structure of reorganization plan	1.50	425.00	637.50
	2/20/2002	KAK	Discussion with F. Perlman (Skadden) regarding methodology for liquidation analysis	0.50	425.00	212.50
	2/20/2002	KAK	Discussions with G. Panagakis (Skadden) regarding reorganization strategy	0.60	425.00	255.00
	2/21/2002	KAK	Meeting with G. Panagakis and F. Perlman (Skadden) regarding preliminary methodology and assumptions for liquidation analysis	2.50	425.00	1,062.50
	2/21/2002	KAK	Review and revise liquidation analysis methodology	1.10	425.00	467.50
	2/21/2002	KAK	Review of information for preliminary liquidation analysis	1.00	425.00	425.00
	2/25/2002	KAK	Analysis of balance sheets of foreign entities for preliminary liquidation analyses	1.60	425.00	680.00
	2/25/2002	KAK	Review status of liquidation analysis methodology	0.60	425.00	255.00
	2/26/2002	KAK	Review assumptions and methodology for liquidation analyses	0.50	425.00	212.50
	2/27/2002	KAK	Review status of liquidation analysis development and financial information	1.20	425.00	510.00
	3/7/2002	KAK	Meeting with F. Perlman (Skadden), C. Walters and D. Reynolds regarding Prism assets and liabilities for the Plan	1.10	425.00	467.50
	3/8/2002	KAK	Discussions with J. McNally and D. Reynolds regarding appraisals and valuation information for plan of reorganization	1.00	425.00	425.00
	3/11/2002	KAK	Review wind down issues for preliminary liquidation analysis	0.70	425.00	297.50
	3/13/2002	KAK	Review of preliminary liquidation analysis for certain entities	0.90	425.00	382.50
	3/14/2002	KAK	Meeting with R. Mishler, H. Parkhill (Rothschild) and F. Perlman (Skadden) regarding claims and valuation analyses	1.50	425.00	637.50
	3/15/2002	KAK	Discussion with R. Mishler and H. Parkhill (Rothschild) regarding liability detail for valuation summary	0.90	425.00	382.50
	3/18/2002	KAK	Discussions with T. Snyder and H. Parkhill (Rothschild) regarding liability detail for valuation summary	0.80	425.00	340.00
	3/19/2002	KAK	Meeting with N. Blake, Rothschild, Skadden, V. Gutin (Goldman) and management team regarding reorganization strategy	1.30	425.00	552.50
	3/19/2002	KAK	Discussions with T. Snyder and H. Parkhill (Rothschild) regarding support for reorganization plan	1.10	425.00	467.50
	3/19/2002	KAK	Meeting with T. Snyder and H. Parkhill (Rothschild), R. Mishler and R. Lackey regarding support for claims and valuations	1.00	425.00	425.00
	3/19/2002	KAK	Discussions with T. Snyder and H. Parkhill (Rothschild) regarding liability detail for valuation summary	0.50	425.00	212.50
	3/20/2002	KAK	Review of preliminary liquidation analysis for disclosure statement	2.00	425.00	850.00
	3/20/2002	KAK	Review preliminary assumptions for liquidation analysis	1.40	425.00	595.00

*Professional Totals*

<i>letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	3/21/2002	KAK	Preparation of information for Rothschild in support of valuations	2.20	425.00	935.00
	3/25/2002	KAK	Discussion with H. Parkhill (Rothschild) regarding support for valuations	0.50	425.00	212.50
	3/26/2002	KAK	Discussions with H. Parkhill (Rothschild) regarding support for valuation analyses	0.50	425.00	212.50
	3/26/2002	KAK	Review of preliminary liquidation analyses and assumptions	2.00	425.00	850.00
	3/27/2002	KAK	Discussion with R. Misdler and J. Sciameita regarding preliminary liquidation analysis and assumptions	0.50	425.00	212.50
			<i>Sciameita, Joseph</i>			
	2/19/2002	JJS	Developed methodology for preliminary liquidation analysis	3.10	250.00	775.00
	2/20/2002	JJS	Developed methodology for preliminary liquidation analysis	2.60	250.00	650.00
	2/21/2002	JJS	Reviewed methodology for preliminary liquidation analysis	1.10	250.00	275.00
	2/21/2002	JJS	Call with G. Panagakis and F. Pearlman (Skadden) regarding preliminary liquidation analysis	2.40	250.00	600.00
	2/21/2002	JJS	Reviewed template for preliminary liquidation analysis of individual entities	0.80	250.00	200.00
	2/22/2002	JJS	Reviewed preliminary liquidation analysis for Australia and New Zealand	1.10	250.00	275.00
	2/25/2002	JJS	Amended preliminary liquidation analysis for Japan to reflect legal structure	1.20	250.00	300.00
	2/25/2002	JJS	Prepared preliminary liquidation analysis for Pac Rim entities	3.40	250.00	850.00
	2/25/2002	JJS	Reviewed preliminary liquidation analysis for Pac Rim	2.70	250.00	675.00
	2/26/2002	JJS	Teleconference with M. Murphy regarding Prism assets	0.20	250.00	50.00
	2/26/2002	JJS	Analyzed DLR balances compared to net book value of assets	2.40	250.00	600.00
	2/26/2002	JJS	Reviewed Europe balance sheets by legal entity	3.90	250.00	975.00
	2/26/2002	JJS	Reviewed Pac Rim balance sheets by legal entity	2.10	250.00	525.00
	2/26/2002	JJS	Met with K. Flader regarding DLR balances	0.60	250.00	150.00
	2/27/2002	JJS	Reviewed liquidation analysis for filed entities	3.80	250.00	950.00
	2/28/2002	JJS	Analyzed tax consequences to liquidation of New Zealand	1.20	250.00	300.00
	2/28/2002	JJS	Reviewed liquidation analysis for European entities	3.50	250.00	875.00
	3/11/2002	JJS	Reviewed liquidation analysis for UK	0.70	250.00	175.00
	3/11/2002	JJS	Reviewed liquidation analysis for Austria and New Zealand	1.40	250.00	350.00
	3/11/2002	JJS	Reviewed liquidation analysis for Germany	0.80	250.00	200.00
	3/11/2002	JJS	Reviewed liquidation analysis for Japan	0.30	250.00	75.00
			<i>Professional Totals</i>	<b>33.20</b>	<b>425.00</b>	<b>\$14,110.00</b>

<i>Iter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
3/12/2002	JJS		Reviewed intercompany detail and ownership structure of foreign operations for liquidation analysis	3.80	250.00	950.00
3/13/2002	JJS		Reviewed liquidation analysis, by legal entity, for Pac Rim	4.70	250.00	1,175.00
3/13/2002	JJS		Reviewed liquidation analysis, by legal entity, for Europe	4.60	250.00	1,150.00
3/13/2002	JJS		Reviewed liquidation analysis, by legal entity, for Debtor entities	2.70	250.00	675.00
3/14/2002	JJS		Reviewed intercompany schedules for liquidation analysis	2.70	250.00	675.00
3/18/2002	JJS		Prepared detail of liabilities in support of Valuation prepared by Rothschild	1.40	250.00	350.00
3/18/2002	JJS		Reviewed balance sheets, by legal entity, for foreign operations in the UK and Canada	2.10	250.00	525.00
3/19/2002	JJS		Met with J. Evert regarding legal entities in Germany, UK and Grand Cayman for liquidation analysis	0.40	250.00	100.00
3/19/2002	JJS		Met with A. Trotta regarding legal entity balance sheets for liquidation analysis	0.40	250.00	100.00
3/20/2002	JJS		Reviewed asset realization rates for Debtor Assets	2.10	250.00	525.00
3/20/2002	JJS		Reviewed preliminary liquidation analysis to be included in the disclosure statement	4.50	250.00	1,125.00
3/21/2002	JJS		Reviewed intercompany balances for the UK to be included in the liquidation analysis	1.50	250.00	375.00
3/25/2002	JJS		Reviewed intercompany claim analysis	1.20	250.00	300.00
3/25/2002	JJS		Reviewed liquidation analysis for each legal entity in Canada	0.80	250.00	200.00
3/25/2002	JJS		Reviewed liquidation analysis for each legal entity in Pac Rim	2.10	250.00	525.00
3/25/2002	JJS		Reviewed liquidation analysis for each legal entity in Europe	3.40	250.00	850.00
3/26/2002	JJS		Revised assumptions to the preliminary liquidation analysis	3.60	250.00	900.00
3/26/2002	JJS		Reviewed revised Debtor asset schedule to be included in the liquidation analysis	1.20	250.00	300.00
3/26/2002	JJS		Reviewed adjustments to claims estimates	2.70	250.00	675.00
3/27/2002	JJS		Preparation of draft liquidation analysis	2.80	250.00	700.00
3/27/2002	JJS		Met with R. Mishler to discuss the preliminary liquidation analysis	0.50	250.00	125.00
3/27/2002	JJS		Revised assumptions to the preliminary liquidation analysis	2.80	250.00	650.00
3/28/2002	JJS		Reviewed revisions to the draft liquidation analysis for Europe	3.10	250.00	775.00
3/28/2002	JJS		Reviewed revisions to the draft liquidation analysis for Debtor entities	1.80	250.00	450.00
3/28/2002	JJS		Reviewed revisions to the draft liquidation analysis for Pac Rim	2.60	250.00	650.00
<b>Professional Totals</b>				<b>98.60</b>	<b>250.00</b>	<b>\$24,650.00</b>

*Smith, George*

2/22/2002 GAS Reviewed Company reorganization and liquidation alternatives for Germany, France and U.K.

1.20 395.00

474.00

<i>Attorney</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/22/2002	GAS	Developed European operations presentation for the Board of Directors	2.80	395.00	1,106.00
	2/22/2002	GAS	Reviewed wind down operating plans for France and the U.K.	1.40	395.00	553.00
	2/23/2002	GAS	Reviewed business plan overviews for U.K., France and Germany	0.60	395.00	237.00
	2/25/2002	GAS	Created European summary and detailed work plan for the management team	3.40	395.00	1,343.00
	2/25/2002	GAS	Reviewed work plan critical path for European strategy	0.90	395.00	355.50
	2/26/2002	GAS	Updated European work plan critical path	1.20	395.00	474.00
	2/28/2002	GAS	Updated European work plan and critical path	1.10	395.00	434.50
<b>Professional Totals</b>				<b>12.60</b>	<b>395.00</b>	<b>\$4,977.00</b>
<b>Matter Code Totals</b>				<b>G</b>	<b>326.00</b>	<b>\$80,227.00</b>
<i>Allison, Thomas</i>						
	12/1/2001	TJA	Reviewed IT portfolio structure and residuals	4.00	550.00	2,200.00
	12/5/2001	TJA	Meeting with M. Fazio, J. McNally, and R. Mishler regarding the IT portfolio	2.60	550.00	1,430.00
	12/5/2001	TJA	Meeting with F. Cirone regarding IT portfolio	1.70	550.00	935.00
	12/5/2001	TJA	Review of default rates and status pool of IT portfolio	2.90	550.00	1,595.00
	12/5/2001	TJA	Reviewed advance rates and residuals of IT portfolio	3.20	550.00	1,760.00
	12/8/2001	TJA	Reviewed projected secured debt	2.20	550.00	1,210.00
	12/8/2001	TJA	Review of portfolio business plans	2.40	550.00	1,320.00
	12/8/2001	TJA	Review of portfolio run-off projections	2.30	550.00	1,265.00
	2/10/2001	TJA	Meeting with R. Mishler regarding balance sheet projections	1.30	550.00	715.00
	2/10/2001	TJA	Meeting with J. McCoy regarding IT portfolio	0.50	550.00	275.00
	2/11/2001	TJA	Review of Rothschild run off and keep valuations	2.00	550.00	1,100.00
	2/11/2001	TJA	Meeting with F. Cirone regarding IT portfolio	1.50	550.00	825.00
	2/12/2001	TJA	Review of Rothschild run off and keep valuations	1.10	550.00	605.00
	2/12/2001	TJA	Review termination value of run off scenario	1.10	550.00	605.00
	2/14/2001	TJA	Review of SG&A analysis	1.40	550.00	770.00
	2/19/2001	TJA	Meeting with M. Fazio regarding SG&A assumptions	3.60	550.00	1,980.00
	2/19/2001	TJA	Meeting with M. Fazio regarding company organization structure	3.50	550.00	1,925.00
	1/7/2002	TJA	Meeting with F. Cirone regarding departmental job structures	1.50	550.00	825.00

<i>After</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	1/7/2002	TJA	Meeting with J. Haas and V. Hanna regarding Ventures portfolio	1.80	550.00	990.00
	1/7/2002	TJA	Meeting with M. Fazio regarding organization structure	1.80	550.00	990.00
	1/8/2002	TJA	Review of headcount and organization structure going forward	2.30	550.00	1,265.00
	1/8/2002	TJA	Meeting with M. Fazio regarding organization structure	1.50	550.00	825.00
	1/8/2002	TJA	Review of work-out plan for equity in Ventures	2.80	550.00	1,540.00
	1/9/2002	TJA	Meeting with M. Fazio regarding organization structure	2.20	550.00	1,210.00
	1/11/2002	TJA	Meeting with F. Cirone regarding business plans	1.80	550.00	990.00
	1/11/2002	TJA	Review of remarketing plans going forward	3.30	550.00	1,815.00
	1/12/2002	TJA	Meeting with company management regarding SG&A reductions for FY02 and FY03	2.40	550.00	1,320.00
	1/12/2002	TJA	Reviewed written off assets and possibility of realization	2.10	550.00	1,155.00
	1/14/2002	TJA	Review of Comdisco Europe financials and current business plans	2.30	550.00	1,265.00
	1/14/2002	TJA	Meeting with M. Fazio and J. McNally regarding structuring of remarketing business	2.90	550.00	1,595.00
	1/15/2002	TJA	Reviewed concentrations of IT portfolio	2.10	550.00	1,155.00
	1/15/2002	TJA	Review of Ventures portfolio high credit risk accounts	2.30	550.00	1,265.00
	1/15/2002	TJA	Review of Healthcare portfolio	1.90	550.00	1,045.00
	1/16/2002	TJA	Review of Ventures portfolio and forward going strategy	1.60	550.00	880.00
	1/16/2002	TJA	Review of keep strategy and projections	2.00	550.00	1,100.00
	1/16/2002	TJA	Review of assumptions of European business plan	2.80	550.00	1,540.00
	1/17/2002	TJA	Meeting with M. Fazio regarding business plans going forward	2.90	550.00	1,595.00
	1/17/2002	TJA	Meeting with R. Mishler and J. McNally regarding European business plan	1.90	550.00	1,045.00
	1/17/2002	TJA	Reviewed assumptions of European business plan model	3.20	550.00	1,760.00
	1/17/2002	TJA	Teleconference with European advisory plan regarding European business plan model	0.50	550.00	275.00
	1/18/2002	TJA	Reviewed analysis of Ventures portfolio NBV versus market value	2.40	550.00	1,320.00
	1/18/2002	TJA	Reviewed key drivers of Ventures portfolio	1.80	550.00	990.00
	1/18/2002	TJA	Reviewed collectability of Ventures accounts	1.70	550.00	935.00
	1/18/2002	TJA	Meeting with Ventures personnel regarding Black Shrods analysis	3.80	550.00	2,090.00
	1/18/2002	TJA	Review of Ventures equity portfolio	2.50	550.00	1,375.00
	1/21/2002	TJA	Reviewed Germany projections	2.10	550.00	1,155.00
	1/21/2002	TJA	Reviewed McKinsey model for France			

<i>letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	1/21/2002	TJA	Reviewed assumptions behind European projections	1.00	550.00	550.00
	1/21/2002	TJA	Meetings with Company personnel regarding standardization of management reporting	2.30	550.00	1,265.00
	1/21/2002	TJA	Reviewed assumptions for European projections	1.80	550.00	990.00
	1/21/2002	TJA	Reviewed UK projections	2.10	550.00	1,155.00
	1/22/2002	TJA	Review of TRQ refresh option and accounting	3.10	550.00	1,705.00
	1/22/2002	TJA	Discussion with Company personnel regarding discount rate assumptions	2.60	550.00	1,430.00
	1/22/2002	TJA	Review of Rothschild European valuation model	2.10	550.00	1,155.00
	1/22/2002	TJA	Review of European comparable company research	2.20	550.00	1,210.00
	1/22/2002	TJA	Review of European business plan projections	2.00	550.00	1,100.00
	1/23/2002	TJA	Conference call with H. Parkhill (Rothschild) regarding European business plans	2.10	550.00	1,155.00
	1/23/2002	TJA	Reviewed new volume assumptions for Europe	2.80	550.00	1,540.00
	1/23/2002	TJA	Reviewed European infrastructure and assumptions for future	3.40	550.00	1,870.00
	1/23/2002	TJA	Reviewed business plans for Germany and UK	3.70	550.00	2,035.00
	1/24/2002	TJA	Review of Q4 FY01 income statement	1.90	550.00	1,045.00
	1/24/2002	TJA	Reviewed quarterly projections for Europe	2.50	550.00	1,375.00
	1/24/2002	TJA	Review of European intercompany and cash balances	2.60	550.00	1,430.00
	1/24/2002	TJA	Conference call with B. Chen regarding European projections	1.90	550.00	1,045.00
	2/1/2002	TJA	Review of Comdisco Netherlands legal entity for business plans	2.10	550.00	1,155.00
	2/1/2002	TJA	Review of European business plans	3.00	550.00	1,650.00
	2/1/2002	TJA	Review of European debt structure	3.40	550.00	1,870.00
	2/4/2002	TJA	Review of preliminary liquidation analysis structure	2.80	550.00	1,540.00
	2/4/2002	TJA	Review of revised European financials	1.30	550.00	715.00
	2/4/2002	TJA	Review of SG&A analysis and assumptions	3.40	550.00	1,870.00
	2/4/2002	TJA	Teleconference with European team regarding business plans and financial models	2.20	550.00	1,210.00
	2/4/2002	TJA	Review run off and keep scenarios for European entities	2.30	550.00	1,265.00
	2/5/2002	TJA	Analyzed possible sale of DLR rental stream	2.90	550.00	1,595.00
	2/5/2002	TJA	Teleconference with B. Chen regarding European operations	0.40	550.00	220.00
	2/5/2002	TJA	Review of European repurchasing options	2.20	550.00	1,210.00



<i>Iter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
2/5/2002	TJA		Meeting with B. Chen regarding European business plans	3.90	550.00	2,145.00
2/6/2002	TJA		Review of German business plans	2.30	550.00	1,265.00
2/6/2002	TJA		Review of keep, run off, and sale scenarios for Europe	3.20	550.00	1,760.00
2/6/2002	TJA		Review of France business plans	1.40	550.00	770.00
2/6/2002	TJA		Review of UK business plans	1.20	550.00	660.00
2/7/2002	TJA		Reviewed capital constraint scenario for European businesses	2.80	550.00	1,540.00
2/7/2002	TJA		Reviewed and revised run off scenario for European operations	3.50	550.00	1,925.00
2/7/2002	TJA		Reviewed growth scenario for European businesses	3.40	550.00	1,870.00
2/8/2002	TJA		Meeting with M. Fazio regarding the Telecom vertical	3.20	550.00	1,760.00
2/9/2002	TJA		Review of European business plans with B. Chen	3.10	550.00	1,705.00
2/9/2002	TJA		Review of German business plans with B. Chen and UK team	2.20	550.00	1,210.00
2/11/2002	TJA		Review of UK margins on services	3.20	550.00	1,760.00
2/11/2002	TJA		Teleconference with B. Chen regarding European operations	1.70	550.00	935.00
2/11/2002	TJA		Review of Ventures run off scenario	3.30	550.00	1,815.00
2/11/2002	TJA		Review of emergence compensation structure	3.80	550.00	2,090.00
2/12/2002	TJA		Review of France and Promodata operations	2.20	550.00	1,210.00
2/12/2002	TJA		Review of FMD assumptions for Europe	3.10	550.00	1,705.00
2/12/2002	TJA		Reviewed assumptions for European models	3.00	550.00	1,650.00
2/12/2002	TJA		Reviewed potential social costs for European run off plans	3.70	550.00	2,035.00
2/13/2002	TJA		Reviewed FMD depreciation assumptions	3.80	550.00	1,990.00
2/13/2002	TJA		Reviewed IT CAP operations in Europe	1.50	550.00	825.00
2/14/2002	TJA		Reviewed FMD accounting methods and GAAP requirements	3.30	550.00	1,815.00
2/14/2002	TJA		Reviewed run off scenario for European operations	1.60	550.00	880.00
2/14/2002	TJA		Reviewed updated keep scenario for European operations	3.10	550.00	1,705.00
2/15/2002	TJA		Reviewed social charge expense assumptions for run off scenario	0.40	550.00	220.00
2/15/2002	TJA		Reviewed TRO growth rate assumptions	1.90	550.00	1,045.00
2/18/2002	TJA		Reviewed Electronics residual assets	2.70	550.00	1,485.00
2/18/2002	TJA		Reviewed of European shutdown cost assumptions	2.30	550.00	1,265.00
2/18/2002	TJA		Review of SG&A wind down assumptions			

<i>letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/18/2002	TJA	Review of value of default assets	1.80	550.00	990.00
	2/19/2002	TJA	Review of German business plans	2.70	550.00	1,485.00
	2/19/2002	TJA	Review of historical remarketing margins	2.90	550.00	1,595.00
	2/20/2002	TJA	Review of French management retention plans	1.10	550.00	605.00
	2/20/2002	TJA	Reviewed update German wind down projections	3.40	550.00	1,870.00
	2/20/2002	TJA	Review of projections for France	3.50	550.00	1,925.00
	2/21/2002	TJA	Review of German wind down scenario	2.40	550.00	1,320.00
	2/21/2002	TJA	Review of UK keep scenario	3.10	550.00	1,705.00
	2/21/2002	TJA	Teleconference with B. Chen regarding European scenarios	1.80	550.00	990.00
	2/21/2002	TJA	Teleconference with B. Chen regarding German wind down	0.70	550.00	385.00
	2/25/2002	TJA	Reviewed updated UK model	3.40	550.00	1,870.00
	2/25/2002	TJA	Review of revised German wind down scenario	2.20	550.00	1,210.00
	2/25/2002	TJA	Review of European SG&A projections	2.40	550.00	1,320.00
	2/26/2002	TJA	Reviewed real estate appraisals	3.30	550.00	1,815.00
	2/28/2002	TJA	Review of European run off and keep scenarios	3.20	550.00	1,760.00
	3/1/2002	TJA	Review of European financials and business plans	3.10	550.00	1,705.00
	3/1/2002	TJA	Teleconference with U.K. advisory team regarding European operations	2.20	550.00	1,210.00
	3/1/2002	TJA	Review of key business plan assumptions for Germany	2.70	550.00	1,485.00
	3/6/2002	TJA	Teleconference with B. Chen regarding presentation of European business plans	3.10	550.00	1,705.00
	3/6/2002	TJA	Review of French leases with Letters of Credit	2.20	550.00	1,210.00
	3/6/2002	TJA	Review of U.S. GAAP reporting standards and application to TROs	1.10	550.00	605.00
	3/6/2002	TJA	Teleconference regarding U.S. GAAP compliance for European TROs	1.40	550.00	770.00
	3/11/2002	TJA	Review of European compensation structure by country	3.10	550.00	1,705.00
	3/11/2002	TJA	Review of incentive plan for European management	2.60	550.00	1,430.00
	3/11/2002	TJA	Review of Hungarian and Italian wind down models	2.60	550.00	1,430.00
	3/11/2002	TJA	Review of European shared services and SG&A structure	3.50	550.00	1,925.00
	3/12/2002	TJA	Review of European Net Book Values	2.20	550.00	1,210.00
	3/12/2002	TJA	Review of European remaining rents	1.90	550.00	1,045.00
	3/12/2002	TJA	Review of international IT Leases			

<i>date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
3/12/2002	TJA	Review of Austrian portfolio	2.50	550.00	1,375.00
3/12/2002	TJA	Review of Swiss Air TRO	1.80	550.00	990.00
3/12/2002	TJA	Reviewed remaining rents for Austrian operations	1.20	550.00	660.00
3/13/2002	TJA	Teleconference with B. Chen regarding Austrian operations and Italy CEG	2.90	550.00	1,595.00
3/13/2002	TJA	Review of top three Austrian customers	1.90	550.00	1,045.00
3/13/2002	TJA	Meeting with Austrian management to discuss Italy CEG sale to GE	2.40	550.00	1,320.00
3/13/2002	TJA	Review of Austrian financing	1.80	550.00	990.00
3/14/2002	TJA	Reviewed Austrian portfolio analysis	3.60	550.00	1,980.00
3/14/2002	TJA	Review of GE offer for Italy CEG sales	3.80	550.00	2,090.00
3/14/2002	TJA	Meeting with Austrian management to discuss Italy CEG sale to GE	3.30	550.00	1,815.00
3/14/2002	TJA	Reviewed remaining rents for Austrian operations	1.30	550.00	715.00
3/21/2002	TJA	Teleconference with B. Chen regarding Austrian operations	1.60	550.00	880.00
3/21/2002	TJA	Reviewed reconciliation of core countries financial statements to CDO Inc. financial statements	3.30	550.00	1,815.00
3/21/2002	TJA	Review of Ireland and Sweden models	3.40	550.00	1,870.00
3/21/2002	TJA	Review of European models and projections	3.70	550.00	2,035.00
3/25/2002	TJA	Review of France growth scenario	3.60	550.00	1,980.00
3/25/2002	TJA	Teleconference with B. Chen regarding Europe	1.80	550.00	990.00
3/25/2002	TJA	Review of German growth scenario	3.50	550.00	1,925.00
3/25/2002	TJA	Review of German financials and projections	3.10	550.00	1,705.00
3/26/2002	TJA	Review of Swiss Air TRO	3.20	550.00	1,760.00
3/26/2002	TJA	Meeting with Ventures team regarding wind down effort	2.30	550.00	1,265.00
3/26/2002	TJA	Review of UK financials	3.10	550.00	1,705.00
3/26/2002	TJA	Review of financial and projections for CFN	2.80	550.00	1,540.00
3/27/2002	TJA	Review of Netherlands financials and updated notes	3.50	550.00	1,925.00
3/27/2002	TJA	Review of Austria and Switzerland financials and amended notes	4.00	550.00	2,200.00
3/27/2002	TJA	Meeting with Company Ventures group regarding wind down	1.30	550.00	715.00
3/28/2002	TJA	Review of potential sale of Italy CEG	2.70	550.00	1,485.00
3/28/2002	TJA	Review of Swiss Air TRO transactions	3.30	550.00	1,815.00

<i>Letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
			<i>Brimovich, Nick</i>			
	2/15/2002	NB	Review and revise term sheet	0.80	550.00	440.00
	2/25/2002	NB	Review performance bonus plan with B. Meyer	0.90	550.00	495.00
			<b>Professional Totals</b>	<b>1.70</b>	<b>550.00</b>	<b>\$935.00</b>
			<i>Buebel, Brian</i>			
	12/3/2001	BSB	Review Ventures Group business plan presentation to management	0.70	360.00	252.00
	12/3/2001	BSB	Discussions with Electronics Group financial group regarding business plan model	0.30	360.00	108.00
	12/4/2001	BSB	Meeting with management of portfolio company	1.60	360.00	576.00
	12/4/2001	BSB	Conference call with venture leasing administration to discuss past due receivables on venture portfolio companies	1.20	360.00	432.00
	12/5/2001	BSB	Meet with portfolio manager regarding repossessing equipment	1.00	360.00	360.00
	12/5/2001	BSB	Perform analysis of collectability of accounts receivable in the Electronics group	1.10	360.00	396.00
	12/6/2001	BSB	Review request for update to business plan for electronics group and plan updates	0.60	360.00	216.00
	12/6/2001	BSB	Conference call with team to discuss status of work on ventures portfolio	0.60	360.00	216.00
	12/6/2001	BSB	Conference call regarding a ventures portfolio company with management of portfolio company	0.80	360.00	288.00
	12/6/2001	BSB	Conference call regarding a ventures portfolio company with other investors	1.10	360.00	396.00
	12/6/2001	BSB	Review unapplied cash report for ventures group	0.40	360.00	144.00
	12/6/2001	BSB	Review files on ventures portfolio companies in preparation for discussions and for calls	1.60	360.00	576.00
	12/7/2001	BSB	Review files for portfolio accounts in preparation for calls to discuss them	1.20	360.00	432.00
	12/7/2001	BSB	Make revisions to Company Electronics Group business plan per requests of Rothschild	3.20	360.00	1,152.00
	2/10/2001	BSB	Discussions with portfolio managers on specific ventures portfolio companies	1.30	360.00	468.00
	2/10/2001	BSB	Discussion with other investor on specific Ventures portfolio company	1.90	360.00	684.00
	2/11/2001	BSB	Review files related to specific Ventures Group portfolio companies in preparation for discussions with portfolio managers and management of portfolio companies	2.70	360.00	972.00
	2/11/2001	BSB	Meeting with Company information technology personnel to discuss restructure form and automation of form	0.60	360.00	216.00
	2/12/2001	BSB	Discussion with management of Company Ventures Group regarding close-outs of companies on database, on billing system and in accounting	1.50	360.00	540.00
	2/12/2001	BSB	Conference call with investor in specific Ventures Group portfolio company	2.10	360.00	756.00
	2/12/2001	BSB	Request changes to restructure form and review changes when received	1.30	360.00	468.00
	2/12/2001	BSB	Request creation of a schedule of written off/inactive accounts and review results	1.20	360.00	432.00
	2/12/2001	BSB	Review files for specific portfolio accounts	1.00	360.00	360.00

<i>offer</i>	<i>de</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
		2/12/2001	BSB	Create form for directing close-outs of portfolio companies on database, billing system and in accounting	1.20	360.00	432.00
		2/13/2001	BSB	Discussions with portfolio managers regarding specific portfolio companies	1.40	360.00	504.00
		2/13/2001	BSB	Discuss the status of each of the past due portfolio companies with the collection and cash application personnel	1.20	360.00	432.00
		2/18/2001	BSB	Review files related to portfolio companies for background information	2.30	360.00	828.00
		2/19/2001	BSB	Discussions with General Counsel's office regarding position in specific portfolio companies and options regarding defaults and rights to assets	1.20	360.00	432.00
		2/19/2001	BSB	Review files related to portfolio companies for background information	1.90	360.00	648.00
		2/19/2001	BSB	Discussions with management of portfolio companies	0.60	360.00	216.00
		2/20/2001	BSB	Review legal documents on specific portfolio company	2.10	360.00	756.00
		2/21/2001	BSB	Discussions with company management for specific portfolio companies	0.60	360.00	216.00
		2/21/2001	BSB	Work on memorandum describing restructuring of specific portfolio companies	1.20	360.00	432.00
		2/21/2001	BSB	Work with General Counsel's office on drafting documents for cancellation of debt and leases in specific restructure	0.80	360.00	288.00
		1/3/2002	BSB	Discussions with J. McNally regarding Company Electronics Group runoff business plan	0.60	360.00	216.00
		1/4/2002	BSB	Discussions with Company legal personnel regarding restructures of Company Ventures Group portfolio companies	0.50	360.00	180.00
		1/4/2002	BSB	Review status of various Ventures projects	0.60	360.00	216.00
		1/8/2002	BSB	Discussions with E. Anraku regarding Company Electronics Group runoff business plan	0.40	360.00	144.00
		1/9/2002	BSB	Discussions with financial accounting personnel regarding reconciliation of NBV for Company Ventures Group to balance sheet	0.50	360.00	180.00
		1/9/2002	BSB	Work on 3 year Company Ventures Group business plan for Company management	2.10	360.00	756.00
		1/9/2002	BSB	Discussion with A. Trotta regarding cash reconciliation for Company Ventures Group for Q1 2002	0.30	360.00	108.00
		1/9/2002	BSB	Review file received from A. Trotta regarding Company Ventures Group equity gains in Q1 2002	0.60	360.00	216.00
		1/9/2002	BSB	Review cash reconciliation received from A. Trotta for Company Ventures Group for Q1 2002	0.90	360.00	324.00
		1/9/2002	BSB	Review reconciliation of NBV for Company Ventures Group to balance sheet	1.00	360.00	360.00
		1/9/2002	BSB	Discussion with A. Trotta regarding equity gains in Company Ventures Group portfolio during Q1 2002	0.40	360.00	144.00
		1/10/2002	BSB	Review response from A. Trotta regarding reconciliation of equity balances	1.30	360.00	468.00
		1/10/2002	BSB	Discussion with A. Trotta regarding reconciliation of equity balances per Company Ventures Group and per Company balance sheet	0.60	360.00	216.00
		1/10/2002	BSB	Create analysis of portfolio companies based on months of remaining cash	1.90	360.00	684.00
		1/11/2002	BSB	Discussions with A. Trotta and review of reconciliation of Company Ventures Group equity balances to Company balance sheet	1.20	360.00	432.00
		1/14/2002	BSB	Review schedule of unapplied cash	1.30	360.00	468.00
		1/15/2002	BSB	Reviewed workplan for preparation of Company Ventures Group business plan	0.60	360.00	216.00

<i>Letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	1/15/2002	BSB	Meetings to discuss Company Ventures Group business plan through 2005	1.70	360.00	612.00
	1/15/2002	BSB	Discussions with Company Ventures Group personnel regarding equity component of restructurings	0.40	360.00	144.00
	1/16/2002	BSB	Meetings with Company Ventures Group management to discuss business plan	1.30	360.00	468.00
	1/16/2002	BSB	Review initial draft of Company Ventures Group business plan financial model	1.00	360.00	360.00
	1/16/2002	BSB	Meeting with Company management to discuss Company Ventures Group business plan	1.20	360.00	432.00
	1/16/2002	BSB	Discussions with Company personnel regarding Company Ventures Group business plan and financial model	3.10	360.00	1,116.00
	1/16/2002	BSB	Review additional versions of Company Ventures Group business plan	2.00	360.00	720.00
	1/16/2002	BSB	Create various components of Company Ventures Group business plan financial model	2.10	360.00	756.00
	1/17/2002	BSB	Meetings with Company management to discuss Company Ventures Group business plan	1.30	360.00	468.00
	1/17/2002	BSB	Review financial model for Company Ventures Group business plan	2.30	360.00	828.00
	1/17/2002	BSB	Multiple discussions with Company personnel regarding equity and valuation of warrants in Company Ventures Group portfolio	1.40	360.00	504.00
	1/17/2002	BSB	Work on reconciliation of cash receipts to contractually anticipated receipts for support of financial model	1.10	360.00	396.00
	1/17/2002	BSB	Discussions with Company personnel regarding financial model for Company Ventures Group business plan	1.70	360.00	612.00
	1/17/2002	BSB	Create various components of financial model for Company Ventures Group business plan	1.50	360.00	540.00
	1/17/2002	BSB	Reconcile financial model historical information to Company financials	2.40	360.00	864.00
	1/17/2002	BSB	Review and revise various components of financial models for Company Ventures Group business plan	1.60	360.00	576.00
	1/18/2002	BSB	Discussions with Company personnel regarding Black Shoals analysis of Company Ventures Group warrant portfolio	0.70	360.00	252.00
	1/18/2002	BSB	Make revisions to equity summary for Company Ventures Group business plan	1.30	360.00	468.00
	1/18/2002	BSB	Discussions with portfolio managers regarding Company Ventures Group portfolio companies	0.30	360.00	108.00
	1/18/2002	BSB	Review equity summary for Company Ventures Group business plan and discuss with Company Ventures Group management	0.60	360.00	216.00
	1/18/2002	BSB	Meetings with Company management to discuss Company Ventures Group business plan	0.70	360.00	252.00
	1/18/2002	BSB	Work with contractual runoff of portfolio from Company financial accounting for reconciliation to Company Ventures Group business plan financial model	1.50	360.00	540.00
	1/18/2002	BSB	Work with components of financial model for Company Ventures Group business plan	1.80	360.00	648.00
	1/19/2002	BSB	Review analysis of Company Ventures Group warrants portfolio	0.30	360.00	108.00
	1/19/2002	BSB	Update business plan for revised SG&A figures from Company	1.20	360.00	432.00
	1/20/2002	BSB	Review Company Ventures Group financial model	1.70	360.00	612.00
	1/20/2002	BSB	Review Company Ventures Group equity analysis	0.30	360.00	108.00
	1/21/2002	BSB	Review report of equity and create cash proceeds schedule	1.20	360.00	432.00

<i>Inter le</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
1/21/2002	BSB		Create analysis of Company Ventures Group portfolio companies by creditor with monthly cash flow and expected proceeds	1.10	360.00	396.00
1/21/2002	BSB		Create schedule of Company Ventures Group lease and loan cash flows	1.50	360.00	540.00
1/21/2002	BSB		Discussions with Company personnel involved in planning SG&A regarding Company Ventures Group portfolio book value and allocation of SG&A	0.30	360.00	108.00
1/21/2002	BSB		Review and revise analysis of Company Ventures Group warrant portfolio	1.30	360.00	468.00
1/23/2002	BSB		Meetings with Company personnel involved in preparing financial model for Company Ventures Group business plan	2.20	360.00	792.00
1/23/2002	BSB		Meetings with Company management regarding Company Ventures Group business plan	1.40	360.00	504.00
1/23/2002	BSB		Meetings with Company personnel involved regarding financial model for business plan	0.70	360.00	252.00
1/23/2002	BSB		Review financial model for Company Ventures Group business plan to ensure accuracy and flow	1.80	360.00	648.00
1/23/2002	BSB		Review file received related to Company Ventures Group public warrants portfolio	0.80	360.00	288.00
1/23/2002	BSB		Work on schedule of historical cash receipts actual vs. contractual	1.30	360.00	468.00
1/23/2002	BSB		Meetings with Company management regarding Company Ventures Group business plan	1.40	360.00	504.00
1/23/2002	BSB		Analyze Company Ventures Group historical cash receipts and contractual cash receipts	1.40	360.00	504.00
1/23/2002	BSB		Meetings with Company financial accounting personnel regarding Company Ventures Group historical cash receipts	1.40	360.00	504.00
1/23/2002	BSB		Meetings with Company personnel involved in preparing financial model for Company Ventures Group business plan	2.30	360.00	828.00
1/23/2002	BSB		Meetings with Company personnel involved in Company Ventures Group business model regarding the financial model	0.50	360.00	180.00
1/23/2002	BSB		Discussions with J. Belmonte regarding various reports being created for Company Ventures Group and review of drafts of reports	0.40	360.00	144.00
1/23/2002	BSB		Meetings with Company management regarding Company Ventures Group business plan	1.50	360.00	540.00
1/23/2002	BSB		Meetings with Company personnel involved in preparing financial model for Company Ventures Group business plan	3.10	360.00	1,116.00
1/23/2002	BSB		Recreate direct cash flow for use in presentation of business plan to statutory committees	1.00	360.00	360.00
1/23/2002	BSB		Review financial model for Company Ventures Group business plan to ensure accuracy and flow	1.10	360.00	396.00
1/23/2002	BSB		Study Company Ventures Group historical cash receipts and contractual cash receipts	1.10	360.00	396.00
1/23/2002	BSB		Discussions with Company legal personnel regarding specific Company Ventures Group restructurings	0.30	360.00	108.00
1/23/2002	BSB		Meetings with Company financial accounting personnel regarding Company Ventures Group historical financials and review schedules provided	0.80	360.00	288.00
1/24/2002	BSB		Review financial model for Company Ventures Group business plan	0.80	360.00	288.00
1/24/2002	BSB		Meetings with Company personnel involved in preparing financial model for Company Ventures Group business plan	2.40	360.00	864.00
1/24/2002	BSB		Meetings with Company management regarding Company Ventures Group business plan	1.30	360.00	468.00
1/24/2002	BSB		Discussions with J. Belmonte regarding various reports being created for Company Ventures Group	1.40	360.00	504.00
1/24/2002	BSB		Discussions with Company financial accounting personnel regarding cash collections	0.40	360.00	144.00

1/24/2002 BSB Analyze Company Ventures Group historical cash receipts and contractual cash receipts

<i>Inter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	1/25/2002	BSB	Review financial model for Company Ventures Group business plan	0.80	360.00	288.00
	1/25/2002	BSB	Discussions with Company financial accounting personnel regarding cash collections	0.40	360.00	144.00
	1/25/2002	BSB	Discussions with Company personnel involved in Company Ventures Group regarding business plan	0.50	360.00	180.00
	1/25/2002	BSB	Continue work on cash analysis for Q4 2001 and historical for Company Ventures Group to determine appropriate handling in business plan	2.10	360.00	756.00
	1/25/2002	BSB	Review system generated Company Ventures Group cash flow for comparison to cash flow in business plan	0.40	360.00	144.00
	1/28/2002	BSB	Review financial model for business plan for specific information	0.40	360.00	144.00
	1/29/2002	BSB	Discussions with J. Belmonte regarding specific Company Ventures Group reports requested and review of reports	0.90	360.00	324.00
	1/29/2002	BSB	Review financial model for Company Ventures Group business plan	0.60	360.00	216.00
	1/30/2002	BSB	Review reconciliation of cash collections to contractual cash collections and cash collections analysis for Q4 2001 and Q1 2002	1.30	360.00	468.00
	1/30/2002	BSB	Meetings with Company financial accounting personnel regarding cash collections analysis	0.60	360.00	216.00
	1/30/2002	BSB	Discussions with J. Belmonte regarding reports to be created for Company Ventures Group	1.20	360.00	432.00
	1/31/2002	BSB	Work on reconciliation of Company Ventures Group balance sheet to Company balance sheet	0.80	360.00	288.00
	1/31/2002	BSB	Revised memorandum to J. McNally regarding collections efforts	0.90	360.00	324.00
	2/1/2002	BSB	Work on proposal to provide assistance with collections effort on Ventures portfolio	1.60	360.00	576.00
	2/1/2002	BSB	Discussion with Ventures Group Management regarding specific restructurings of portfolio companies	0.80	360.00	288.00
	2/1/2002	BSB	Discussion with management of portfolio company to discuss restructuring debt and equity	0.60	360.00	216.00
	2/1/2002	BSB	Team meeting to discuss involvement in collections on Ventures portfolio	0.40	360.00	144.00
	2/1/2002	BSB	Review minutes from portfolio management conference call of January 28 ("ICU call") in preparation for February 4 ICU call	0.90	360.00	324.00
	2/1/2002	BSB	Meeting with J. McNally regarding planning for involvement in collections effort on Ventures portfolio	0.50	360.00	180.00
	2/1/2002	BSB	Review materials related to specific restructurings for discussion on February 4 ICU call	1.20	360.00	432.00
	2/4/2002	BSB	Discussions with CVG legal team regarding notices of default and material adverse change language for specific portfolio company	0.90	360.00	324.00
	2/4/2002	BSB	Discussions with management of CVG database regarding inclusion of financial accounting Net Book Value in database	0.40	360.00	144.00
	2/4/2002	BSB	Review language for specific portfolio company loan and lease agreement	1.20	360.00	432.00
	2/4/2002	BSB	Discussion with management of portfolio company and its advisors regarding restructuring	1.30	360.00	468.00
	2/4/2002	BSB	Discussion with management of portfolio company regarding restructuring	0.90	360.00	324.00
	2/4/2002	BSB	Review leases and amortization of loans for negotiation of restructuring and recreate amortization schedule using assumptions of restructuring	2.20	360.00	792.00
	2/4/2002	BSB	Review of asset purchase agreement for portfolio company	1.10	360.00	396.00
	2/5/2002	BSB	Review documentation related to portfolio company leases and loan for restructure discussions	1.60	360.00	576.00



<i>letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/5/2002	BSB	Discussions with management of portfolio company to discuss restructure and past due payments	0.70	360.00	252.00
	2/5/2002	BSB	Review loan amortization table prepared by CVG portfolio manager for comparison to one prepared on February 4 and discussion of variance	0.80	360.00	288.00
	2/5/2002	BSB	Multiple discussions with CDO counsel and equity tracking person for CVG regarding specific portfolio companies	1.20	360.00	432.00
	2/6/2002	BSB	Review IP assignment agreement related to specific portfolio company	1.40	360.00	504.00
	2/6/2002	BSB	Discussions with CVG management regarding restructures of deal, specifically related to equity to be received and anti-dilution measures	0.80	360.00	288.00
	2/6/2002	BSB	Discussions regarding modeling the potential recoveries on written-off accounts in the future	0.60	360.00	216.00
	2/6/2002	BSB	Discussion with company management regarding restructuring	0.50	360.00	180.00
	2/6/2002	BSB	Meet with management CVG regarding involvement with collections effort on top tier accounts	0.70	360.00	252.00
	2/6/2002	BSB	Discussions with portfolio manager on specific account regarding re-amortization of loan balance	0.80	360.00	288.00
	2/6/2002	BSB	Review report on recoveries from Ventures portfolio accounts that have been written off	1.40	360.00	504.00
	2/6/2002	BSB	Draft proposal to management of CVG regarding involvement in collections effort on top tier accounts	1.40	360.00	504.00
	2/7/2002	BSB	Meeting with F. Swann regarding report of Accounts Receivable	0.50	360.00	180.00
	2/7/2002	BSB	Discussions with Ventures database administrator regarding cash payments remaining from companies and cash remaining at the companies	0.30	360.00	108.00
	2/7/2002	BSB	Discussions with portfolio managers regarding portfolio companies	0.40	360.00	144.00
	2/7/2002	BSB	Discussions with company management to discuss requests for restructurings	0.60	360.00	216.00
	2/7/2002	BSB	Meeting with CVG management regarding involvement in collection effort	0.40	360.00	144.00
	2/7/2002	BSB	Review report, by company, of cash remaining and months past due	2.80	360.00	1,008.00
	2/7/2002	BSB	Discussions with Ventures database administrator regarding reports to be created	0.70	360.00	252.00
	2/7/2002	BSB	Create Accounts Receivable aging report based on information received from F. Swann	2.40	360.00	864.00
	2/8/2002	BSB	Discussions with management of portfolio companies in preparation for ICU call	0.30	360.00	108.00
	2/8/2002	BSB	Review report of portfolio companies on restructure and watch lists in preparation for ICU call	1.20	360.00	432.00
	2/8/2002	BSB	Review various compilations of portfolio companies, both troubled and not troubled, and create list of portfolio companies for each portfolio manager to present to CVG management and to statutory committees	2.10	360.00	756.00
	2/8/2002	BSB	Review list of portfolio companies, by portfolio manager, with net book value to ensure appropriate coverage of accounts	0.90	360.00	324.00
	2/8/2002	BSB	Discussions with portfolio managers in preparation for ICU call	0.80	360.00	288.00
	2/8/2002	BSB	Review proposals for restructures of accounts	0.70	360.00	252.00
	2/11/2002	BSB	Review specific restructures on accounts	0.80	360.00	288.00
	2/11/2002	BSB	Participate in conference call with CVG personnel to discuss portfolio companies past due, in restructuring, on watch list and on write-off list ("ICU Call")	3.00	360.00	1,080.00
	2/12/2002	BSB	Review portfolio accounts	0.40	360.00	144.00

<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
2/12/2002	BSB	Meeting with CVG database administrator regarding additional reports to be created	0.60	360.00	216.00
2/12/2002	BSB	Review past due report for portfolio companies and create trend analysis	1.20	360.00	432.00
2/12/2002	BSB	Preparation for and discussion with company management for specific company requesting restructure	1.50	360.00	540.00
2/12/2002	BSB	Teleconference with portfolio company and its financial advisors	1.90	360.00	648.00
2/13/2002	BSB	Discussions with portfolio managers regarding past due report and additional information required	0.40	360.00	144.00
2/13/2002	BSB	Discussion with CDO legal and portfolio manager regarding specific portfolio company and possibility of default or MAC	0.70	360.00	252.00
2/13/2002	BSB	Review language in documentation of arrangement with portfolio company for MAC language	1.00	360.00	360.00
2/13/2002	BSB	Reviewed past due portfolio companies and need for additional information from portfolio managers	0.50	360.00	180.00
2/13/2002	BSB	Work with CVG personnel on creating a trend analysis for watch list of companies in trouble	0.60	360.00	216.00
2/14/2002	BSB	Create and discuss plan for San Francisco file maintenance and timing	0.30	360.00	108.00
2/14/2002	BSB	Discussions with CVG personnel regarding future funding commitments	0.40	360.00	144.00
2/14/2002	BSB	Review actual cash flows compared to contractual cash flows to substantiate collections rate in business plan	1.30	360.00	468.00
2/14/2002	BSB	Review business plan financial model and make revisions	0.80	360.00	288.00
2/14/2002	BSB	Review detailed quarterly financial statements to ensure business plan numbers are reasonable	0.80	360.00	288.00
2/14/2002	BSB	Discussions with CVG personnel on revisions to past due report and trending analysis	0.40	360.00	144.00
2/14/2002	BSB	Discuss plan for San Francisco files with CVG personnel in San Francisco and ensure supply availability	0.50	360.00	180.00
2/14/2002	BSB	Review past due report and trending analysis progress	0.30	360.00	108.00
2/14/2002	BSB	Review reconciliation of database to past due report	0.60	360.00	216.00
2/14/2002	BSB	Work on reconciliation of net book value between CVG administration and CDO financial accounting	1.10	360.00	396.00
2/15/2002	BSB	Review reports created by CVG database administrator	0.60	360.00	216.00
2/15/2002	BSB	Review business plan financial model for revisions	0.70	360.00	252.00
2/18/2002	BSB	Participate in conference call with CVG personnel to discuss portfolio companies past due, in restructuring, on watch list and on write-off list ("ICU Call")	3.00	360.00	1,080.00
2/18/2002	BSB	Meetings with CVG (Comdisco Ventures Group) management regarding work plan and responsibility for items	0.70	360.00	252.00
2/19/2002	BSB	Work on file management with portfolio managers and with administrative staff in San Francisco	0.80	360.00	288.00
2/19/2002	BSB	Discussions with management of portfolio companies to request most recent financial statements and update on progress of achieving plan, raising round, selling company, restructuring company	3.20	360.00	1,152.00
2/19/2002	BSB	Discussions with CVG personnel regarding updates to business plan	0.40	360.00	144.00
2/19/2002	BSB	Meetings with CVG management regarding work plan and responsibility for items	0.80	360.00	288.00
2/20/2002	BSB	Updates to CVG database to reflect conversations with management of companies and updated information	1.20	360.00	432.00

<i>After</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/20/2002	BSB	Meetings with CVG management regarding work plan and responsibility for items, and work to complete tasks	1.70	360.00	612.00
	2/21/2002	BSB	Work on file management with portfolio managers and with administrative staff in San Francisco	1.60	360.00	576.00
	2/22/2002	BSB	Review business plan and direct cash flow for CVG	1.30	360.00	468.00
	2/25/2002	BSB	Participate in conference call with CVG personnel to discuss portfolio companies past due, in restructuring, on watch list and on write-off list ("ICU Call")	1.50	360.00	540.00
	2/26/2002	BSB	Meetings with CVG management regarding work plan and responsibility for items	1.60	360.00	576.00
	2/26/2002	BSB	Work on file management with portfolio managers and with administrative staff in San Francisco	0.90	360.00	324.00
	2/26/2002	BSB	Work with CVG director of finance on information requested by Creditors Committee representatives	0.70	360.00	252.00
	2/27/2002	BSB	Work with Company personnel on potential compensation packages for CVG and incorporate into business plan	1.30	360.00	468.00
	2/27/2002	BSB	Discussions with CDO legal regarding revisions to business plan for new assumption of accelerated runoff	0.90	360.00	324.00
	2/27/2002	BSB	Review methods for modeling revisions to business plan for best method	1.10	360.00	396.00
	2/27/2002	BSB	Work with CVG director of finance on information requested by Creditors Committee representatives	0.40	360.00	144.00
	2/27/2002	BSB	Discussions with Company financial accounting personnel regarding updated information for CVG to ensure revised business plan is reasonable	0.40	360.00	144.00
	2/28/2002	BSB	Create responses to multiple due diligence requests from parties interested in pieces of CVG at request of Company legal	1.40	360.00	504.00
	2/28/2002	BSB	Work with Company personnel on potential compensation packages for CVG and incorporate into business plan	0.60	360.00	216.00
	2/28/2002	BSB	Review revisions to business plan for new assumption of accelerated runoff	1.30	360.00	468.00
	2/28/2002	BSB	Discussions with portfolio managers on specific portfolio companies	0.70	360.00	252.00
	2/28/2002	BSB	Discussions with management of portfolio companies regarding requested restructures	0.50	360.00	180.00
	2/28/2002	BSB	Discussions with CVG director of finance regarding revisions to business plan and work through options for modeling	0.80	360.00	288.00
	2/28/2002	BSB	Discussions with CDO legal regarding revisions to business plan	1.00	360.00	360.00
	3/1/2002	BSB	Review Accounts and files	1.20	360.00	432.00
	3/1/2002	BSB	Clean up of files in CVG San Francisco office	0.60	360.00	216.00
	3/4/2002	BSB	Create analyses of portfolio stratification by restructure, watch list, and workout by NBV	2.10	360.00	756.00
	3/4/2002	BSB	Prepare presentation for outline of discussion of structure of organization	0.90	360.00	324.00
	3/4/2002	BSB	Meeting with management of CVG to discuss structure of organization post-emergence	1.30	360.00	468.00
	3/4/2002	BSB	Review CVG customers with AR outstanding for 21 days	1.30	360.00	468.00
	3/4/2002	BSB	Review documentation of settlement with CVG portfolio company	1.90	360.00	684.00
	3/4/2002	BSB	Review changes to Standard Credit Summary (STaCS)	1.20	360.00	432.00
	3/5/2002	BSB	Review list of "Active" CVG portfolio companies and compare to responsibility lists of portfolio managers	0.70	360.00	252.00

<i>Item</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
3/5/2002	BSB		Review SG&A for original business plan to ensure that starting point in the current plan is consistent with the original	1.30	360.00	468.00
3/5/2002	BSB		Meeting to discuss proposed future structure of CVG post-emergence	2.30	360.00	828.00
3/5/2002	BSB		Discussions with management of CVG portfolio companies	1.10	360.00	396.00
3/5/2002	BSB		Review organizational chart of CVG post-emergence, provide comments and revise	1.70	360.00	612.00
3/6/2002	BSB		Work on Biographies of management of CVG for presentation format	2.10	360.00	756.00
3/6/2002	BSB		Work with Director of Finance for CVG on revised budget taking into account discounted buyouts to liquidate portfolio quickly	2.20	360.00	792.00
3/6/2002	BSB		Work on business plan and overhead allocations in SG&A	2.40	360.00	864.00
3/7/2002	BSB		Work with Director of Finance for CVG on revised budget taking into account discounted buyouts to liquidate portfolio quickly	2.20	360.00	792.00
3/7/2002	BSB		Meetings with L. Cochran regarding overhead allocations to CVG	0.50	360.00	180.00
3/7/2002	BSB		Review financials for understanding of results based on various compensation plans for former management of CVG	0.70	380.00	262.00
3/7/2002	BSB		Review historical actual SG&A for comparisons to plan numbers	1.70	360.00	612.00
3/7/2002	BSB		Review Statement of Financial Affairs and Schedule of Assets and Liabilities to answer specific questions	0.60	360.00	216.00
3/7/2002	BSB		Discussions with portfolio managers regarding portfolio companies	0.80	360.00	288.00
3/8/2002	BSB		Meet with CVG personnel regarding compensation plans for CVG and milestones to be achieved for payments	2.10	360.00	756.00
3/8/2002	BSB		Work with Director of Finance for CVG on revised budget taking into account discounted buyouts to liquidate portfolio quickly	2.50	360.00	900.00
3/8/2002	BSB		Review and revise management biographies based on meeting with CVG management	0.70	360.00	252.00
3/11/2002	BSB		Calculate present values under various scenarios of business plan	1.20	360.00	432.00
3/11/2002	BSB		Review revised SG&A plan for CVG business plan	0.90	360.00	324.00
3/11/2002	BSB		Review historical equity sales and gains for assessment of business plan realization	1.00	360.00	360.00
3/11/2002	BSB		Further review of historical financials, including SG&A detail, for analysis of claims from former management of CVG	1.10	360.00	396.00
3/11/2002	BSB		Participate in conference call with CVG personnel to discuss portfolio companies past due, in restructuring, on watch list and on write off list (ICU Call)	3.00	360.00	1,080.00
3/11/2002	BSB		Work with Director of Finance for CVG on revised budget taking into account discounted buyouts to liquidate portfolio quickly	2.80	360.00	1,008.00
3/12/2002	BSB		Meetings with Senior management of CVG regarding business plan, SG&A, Compensation plan	2.10	360.00	756.00
3/12/2002	BSB		Meeting with Senior management of Company regarding accelerated buyout plan for CVG	1.40	360.00	504.00
3/12/2002	BSB		Conference call with potential buyer regarding Ventures contractual cash flow reconciliations	1.20	360.00	432.00
3/12/2002	BSB		Work with Director of Finance for CVG on revised budget taking into account discounted buyouts to liquidate portfolio quickly	1.90	360.00	648.00
3/12/2002	BSB		Review memorandum written by Skadden attorney regarding status of affairs at CVG and provide comments	1.80	360.00	648.00
3/12/2002	BSB		Review new compensation numbers for business plan	1.40	360.00	504.00

<i>date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
3/12/2002	BSB	Reviewed revised settlement agreement for Ventures portfolio company	0.70	360.00	252.00
3/13/2002	BSB	Review historical SG&A for assessment of claims of former CVG management	1.10	360.00	396.00
3/13/2002	BSB	Work with various targets in business plan regarding compensation plans and present value calculations to achieve those	2.60	360.00	936.00
3/13/2002	BSB	Perform valuations scenarios on equity portfolio of CVG	2.10	360.00	756.00
3/13/2002	BSB	Discussions with portfolio managers regarding portfolio accounts	1.40	360.00	504.00
3/13/2002	BSB	Revisions to business model to reflect original assumptions rather than accelerated plan	2.30	360.00	828.00
3/13/2002	BSB	Discussions with L. Cochran regarding allocation of corporate overhead to CVG	0.70	360.00	252.00
3/13/2002	BSB	Discussions with management of portfolio companies	1.60	360.00	576.00
3/14/2002	BSB	CVG restructuring meeting	2.10	360.00	756.00
3/14/2002	BSB	Meeting with CDO legal team regarding claims of former management of CVG	1.80	360.00	648.00
3/14/2002	BSB	Meeting with CVG management on revisions to slides	2.30	360.00	828.00
3/14/2002	BSB	Review offer from GECC for servicing or for purchase of CVG portfolio and calculate actual cash proceeds to CVG	2.60	360.00	936.00
3/15/2002	BSB	Review companies past due on payments to CVG	0.80	360.00	288.00
3/15/2002	BSB	Discussions with Skadden attorney regarding summary of CVG and review of summary	0.60	360.00	216.00
3/15/2002	BSB	Assessment of opportunity with GECC to sell portfolio or have serviced	1.40	360.00	504.00
3/16/2002	BSB	Review reconciliation of equity portfolio to cash flow projections	2.10	360.00	756.00
3/16/2002	BSB	Conference call and phone calls with management of portfolio companies	1.50	360.00	540.00
3/16/2002	BSB	Further review of SG&A and financials for assessment of claim of former CVG management	0.80	360.00	288.00
3/16/2002	BSB	Participate in conference call with CVG personnel to discuss portfolio companies past due, in restructuring, on watch list and on write off list ("ICU Call")	3.00	360.00	1,080.00
3/20/2002	BSB	Meetings with CVG management	2.10	360.00	756.00
3/20/2002	BSB	Review business plan for CVG and discuss revisions	1.10	360.00	396.00
3/20/2002	BSB	Discussions with CVG portfolio managers	0.80	360.00	288.00
3/20/2002	BSB	Discussions with management of CVG portfolio companies	1.20	360.00	432.00
3/21/2002	BSB	Perform a portfolio review for companies with less than 3 months cash for CVG management	1.60	360.00	576.00
3/21/2002	BSB	Meetings with CVG management	2.20	360.00	792.00
3/21/2002	BSB	Call with management of CVG portfolio companies	0.90	360.00	324.00
3/22/2002	BSB	Discussions with management of CVG portfolio companies	1.30	360.00	468.00
3/22/2002	BSB	Review details on portfolio companies	1.20	360.00	432.00
3/22/2002	BSB	Discussions with CVG portfolio managers regarding portfolio accounts			

<i>Inter de</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	3/25/2002	BSB	Review SG&A used in business plan and ensure accuracy of various components	2.10	360.00	756.00
	3/25/2002	BSB	Review legal documentation of restructure deal with specific CVG portfolio company	1.20	360.00	432.00
	3/25/2002	BSB	Review business plan and numbers in compensation plans presented by CVG management and provide comments	2.30	360.00	828.00
	3/25/2002	BSB	Meeting with legal staff regarding claims of former management of CVG	1.30	360.00	468.00
	3/26/2002	BSB	Discussions with management of portfolio companies	0.70	360.00	252.00
	3/26/2002	BSB	Participate in conference call with CVG personnel to discuss portfolio companies past due, in restructuring, on watch list (VICU Call)	3.00	360.00	1,080.00
	3/26/2002	BSB	Prepare for ICU call by reviewing companies and discussions with team regarding companies	1.20	360.00	432.00
	3/27/2002	BSB	Discussions with management of CVG portfolio companies	1.20	360.00	432.00
	3/27/2002	BSB	Review analyses for assessment of claims of former management of CVG	0.90	360.00	324.00
	3/27/2002	BSB	Review legal docs on restructures of CVG portfolio companies	1.40	360.00	504.00
	3/28/2002	BSB	Perform Present Value analyses for business plan for CVG	2.00	360.00	720.00
	3/29/2002	BSB	Discussions with portfolio managers regarding CVG portfolio accounts	0.80	360.00	288.00
	3/29/2002	BSB	Review CVG business plan	1.20	360.00	432.00
			<b>Professional Totals</b>	<b>364.50</b>	<b>360.00</b>	<b>\$131,220.00</b>
			<i>Carmody, Brad</i>			
	3/4/2002	BAC	Reviewed accounting procedures for leases to determine the Company's internal accounting methods	0.80	275.00	220.00
	3/4/2002	BAC	Reviewed overall Ventures portfolio	1.50	275.00	412.50
	3/4/2002	BAC	Reviewed Ventures run-off budget	1.90	275.00	522.50
	3/5/2002	BAC	Called Company portfolio managers regarding status of various accounts on the restructure schedule	0.40	275.00	110.00
	3/7/2002	BAC	Teleconference with L. Lujan regarding the preparation of the distressed debt account schedule	0.20	275.00	55.00
	3/7/2002	BAC	Assisted in preparation of information binder for potential Ventures bidder	1.30	275.00	357.50
	3/7/2002	BAC	Reviewed the Venture distressed debt master schedule in order to review the status of various accounts on the schedule	2.50	275.00	687.50
	3/7/2002	BAC	Reviewed account write-off policies and procedures	1.00	275.00	275.00
	3/7/2002	BAC	Reviewed Ventures SG&A expense projections for the next two quarters	1.00	275.00	275.00
	3/7/2002	BAC	Revised account settlement spreadsheet	0.50	275.00	137.50
	3/7/2002	BAC	Researched accounts in the Ventures database regarding the status of Ventures accounts	1.50	275.00	412.50
	3/8/2002	BAC	Teleconference with Company personnel regarding the open items for follow-up in San Francisco in order to close open accounts	0.30	275.00	82.50
	3/8/2002	BAC	Reviewed the pending write-off accounts and organized them by portfolio manager	1.50	275.00	412.50

<i>Attorney</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	3/11/2002	BAC	Updated reconciling schedule for bankrupt accounts	2.90	275.00	797.50
	3/11/2002	BAC	Meeting with K. Bishop to discuss status of certain Ventures portfolio accounts	1.30	275.00	357.50
	3/11/2002	BAC	Prepared for meeting with K. Bishop to discuss status of bankrupt accounts	0.90	275.00	247.50
	3/12/2002	BAC	Meeting with L. Lujan regarding updates to the master distressed debt schedule	0.30	275.00	82.50
	3/12/2002	BAC	Meeting with M. Gaffney regarding the status of his accounts	0.50	275.00	137.50
	3/12/2002	BAC	Revised memorandum on the pending write-off account procedures	1.30	275.00	357.50
	3/12/2002	BAC	Reviewed M. Gaffney's accounts in the Venture's database	1.10	275.00	302.50
	3/13/2002	BAC	Reviewed outstanding accounting issues related to write-off process of closeout accounts	0.50	275.00	137.50
	3/13/2002	BAC	Teleconference with Venture's legal department regarding the status of three accounts	0.30	275.00	82.50
	3/13/2002	BAC	Revised report spreadsheet for tracking the closeout accounts	2.10	275.00	577.50
	3/13/2002	BAC	Meeting with Company personnel regarding follow-up on closeout accounts	0.20	275.00	55.00
	3/13/2002	BAC	Revised memorandum regarding procedures for the pending write-off accounts	3.80	275.00	1,045.00
	3/14/2002	BAC	Meeting with V. Hanna to discuss revised pending write-off schedule and account status	1.10	275.00	302.50
	3/15/2002	BAC	Revised new closeout schedule and sent to V. Hanna for his updates and comments	2.00	275.00	550.00
	3/18/2002	BAC	Teleconference with S. Ross regarding the accounting process for recording assets related to the Ventures portfolio accounts and also the write-off process	0.50	275.00	137.50
	3/18/2002	BAC	Reviewed accounting procedures for capital and working leases	3.00	275.00	825.00
	3/18/2002	BAC	Reviewed a NBV schedule to see if certain pending write off accounts were listed with NBVs	1.60	275.00	440.00
	3/19/2002	BAC	Updated the closeout reconciliation schedule with the recovery account information received from S. Bolster	2.60	275.00	715.00
	3/19/2002	BAC	Updated the closeout reconciliation schedule with the NBV account information received from S. Bolster	2.40	275.00	660.00
	3/19/2002	BAC	Updated the closeout reconciliation schedule with the accounts receivable information received from L. Geller	2.30	275.00	632.50
	3/19/2002	BAC	Teleconference with Company personnel regarding the relationship between the accounting system and the Ventures database	0.30	275.00	82.50
	3/19/2002	BAC	Teleconference with L. Geller regarding the accounts receivable detail for the closeout accounts	0.40	275.00	110.00
	3/20/2002	BAC	Researched the total amount due for J. Lee's accounts	0.70	275.00	192.50
	3/20/2002	BAC	Reconciled existing closeout memorandum list with actual closeout memorandums	0.90	275.00	247.50
	3/20/2002	BAC	Reviewed comments regarding J. Lee's accounts	0.90	275.00	247.50
	3/20/2002	BAC	Teleconference with V. Hanna regarding the status of his account updates	0.30	275.00	82.50
	3/20/2002	BAC	Reviewed closeout memorandum for J. Lee's accounts	1.40	275.00	385.00
	3/20/2002	BAC	Reviewed database information for J. Lee's accounts	1.50	275.00	412.50

<i>utter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	3/20/2002	BAC	Revised the restructure account reconciliation schedule	0.80	275.00	220.00
	3/20/2002	BAC	Teleconference with S. Bolster regarding the status of the accounts for which the legal department is handling	0.40	275.00	110.00
	3/21/2002	BAC	Researched account information for M. Gaffney	0.50	275.00	137.50
	3/21/2002	BAC	Revised account database comments based for meeting notes	1.30	275.00	357.50
	3/21/2002	BAC	Researched account information for J. Lee's accounts	2.10	275.00	577.50
	3/21/2002	BAC	Researched account information for T. Pandjiris's accounts	1.70	275.00	467.50
	3/21/2002	BAC	Researched account information for M. Norris	0.80	275.00	220.00
	3/21/2002	BAC	Revised reconciliation schedule for meeting notes	1.20	275.00	330.00
	3/21/2002	BAC	Updated the reconciliation schedule to reflect M. Gaffney's comments	0.40	275.00	110.00
	3/22/2002	BAC	Designed work plan for follow-up steps for account reconciliation schedule	2.50	275.00	687.50
	3/22/2002	BAC	Reviewed meeting notes on reconciliation schedule	2.90	275.00	797.50
	3/22/2002	BAC	Revised reconciliation schedule	2.60	275.00	715.00
	3/25/2002	BAC	Reviewed the reconciliation schedule for potential improvements and next steps	3.90	275.00	1,072.50
	3/27/2002	BAC	Reviewed S. Mitta's close-out accounts from database	1.10	275.00	302.50
	3/27/2002	BAC	Reviewed J. Marchette's close-out accounts from database	1.20	275.00	330.00
	3/27/2002	BAC	Meeting with V. Hanna to review his close-out accounts and other management issues	0.20	275.00	55.00
	3/27/2002	BAC	Reviewed S. Sood's close-out accounts from database	1.20	275.00	330.00
	3/27/2002	BAC	Teleconference with S. Mitta regarding his accounts	0.20	275.00	55.00
	3/27/2002	BAC	Reviewed V. Hanna's account comments in preparation for a meeting with Nim	3.90	275.00	1,072.50
	3/27/2002	BAC	Teleconference with J. Marchette regarding his accounts' status	0.20	275.00	55.00
	3/28/2002	BAC	Prepared for teleconference with S. Mitta regarding his accounts	1.50	275.00	440.00
	3/28/2002	BAC	Teleconference with S. Mitta regarding his accounts	0.40	275.00	110.00
	3/28/2002	BAC	Teleconference with J. Marchette regarding his accounts	0.60	275.00	165.00
	3/28/2002	BAC	Prepared for teleconference with J. Marchette regarding his accounts	1.40	275.00	385.00
	3/29/2002	BAC	Revised close-out reconciliation based on teleconferences with S. Mitta and J. Marchette	3.10	275.00	852.50
	3/29/2002	BAC	Reviewed close-out form and communicated questions to V. Hanna	2.90	275.00	797.50
<i>Professional Totals</i>				<b>91.70</b>	<b>275.00</b>	<b>\$25,217.50</b>

*Febel, Melissa*



<i>letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/21/2002	MMF	Revised manager biographies to be entered into Ventures presentation	1.70	150.00	255.00
	2/21/2002	MMF	Reviewed and revised Ventures presentation	1.10	150.00	165.00
	2/21/2002	MMF	Performed vintage analysis for the Ventures presentation	1.30	150.00	195.00
	2/22/2002	MMF	Revised graphs for the equity portfolio analysis	2.10	150.00	315.00
	2/22/2002	MMF	Assembled first draft of client request list binder	0.80	150.00	120.00
	2/28/2002	MMF	Compiled documentation for each legal entity's financial analyses and organized into a binder	3.20	150.00	480.00
			<b>Professional Totals</b>	<b>10.20</b>	<b>150.00</b>	<b>\$1,530.00</b>
			<i>Fietta, Glendon</i>			
	1/17/2002	GF	Preparation for meeting with A. Suda regarding European operations	4.00	275.00	1,100.00
	1/18/2002	GF	Review of Swiss and Austrian forecasts	3.00	275.00	825.00
	1/18/2002	GF	Work with A. Suda to prepare Swiss forecasts	4.00	275.00	1,100.00
	1/18/2002	GF	Meeting with A. Suda regarding Swiss operations and financials	1.00	275.00	275.00
	1/18/2002	GF	Work with A. Suda to prepare Austrian forecasts	2.00	275.00	550.00
	1/18/2002	GF	Meeting with A. Suda regarding Austrian operations and financials	1.00	275.00	275.00
	1/28/2002	GF	Revised models for business plans	1.80	275.00	495.00
	1/28/2002	GF	Mapped German model in detail in order to redesign the model	3.60	275.00	990.00
	1/28/2002	GF	Remodeled cash and debt schedules	3.30	275.00	907.50
	1/28/2002	GF	Redesigned SGA schedule	1.50	275.00	412.50
	1/28/2002	GF	Meeting with P. Hunsberger to discuss proposed new design	1.80	275.00	495.00
	1/29/2002	GF	Amended UK model for finance leases	2.10	275.00	577.50
	1/29/2002	GF	Checked functionality of new model	1.50	275.00	412.50
	1/29/2002	GF	Made presentational changes to new German model	2.20	275.00	605.00
	1/29/2002	GF	Amended French model for off-balance sheet leases	0.80	275.00	220.00
	1/29/2002	GF	Amended all models after input from B. Chen during teleconference	3.30	275.00	907.50
	1/29/2002	GF	Responded to queries from S. Blansett	1.30	275.00	357.50
	1/29/2002	GF	Revised German model to UK and assumptions	0.30	275.00	82.50
	1/29/2002	GF	Teleconference with B. Chen, S. Blansett and B. LeMaistre regarding France	2.40	275.00	660.00
	1/29/2002	GF	Amended all models for service contracts	3.60	275.00	990.00

<i>after</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	1/30/2002	GF	Changed formatting of French model	1.20	275.00	330.00
	1/30/2002	GF	Built additional functionality into each model	3.10	275.00	852.50
	1/30/2002	GF	Ran different growth scenarios for Germany and incorporated into model	2.70	275.00	742.50
	1/30/2002	GF	Changed formatting of German model	0.80	275.00	220.00
	1/30/2002	GF	Teleconference with B. Chen regarding European operations	2.80	275.00	770.00
	1/30/2002	GF	Changed formatting of UK model	2.40	275.00	660.00
	1/31/2002	GF	Teleconference with B. Chen regarding business plans	1.10	275.00	302.50
	1/31/2002	GF	Ran different growth scenarios for France	1.80	275.00	495.00
	1/31/2002	GF	Meeting with P. Humsberger to compare new model's output to old model's output	2.10	275.00	577.50
	1/31/2002	GF	Ran different growth scenarios for UK	1.20	275.00	330.00
	1/31/2002	GF	Responded to local management concerns about new model functionality	0.60	275.00	165.00
	1/31/2002	GF	Amended the UK model to incorporate non-German accounting treatments	2.70	275.00	742.50
	1/31/2002	GF	Amended the service inputs on the UK model	0.80	275.00	220.00
	1/31/2002	GF	Ran different growth scenarios for Germany after review by B. Chen and incorporated into model	2.50	275.00	687.50
	1/31/2002	GF	Amended the UK amortization schedule	3.20	275.00	880.00
	2/1/2002	GF	Updated UK model	0.80	275.00	220.00
	2/1/2002	GF	Amended TRO schedule for Germany	2.80	275.00	770.00
	2/1/2002	GF	Developed billing schedule for UK model	2.90	275.00	797.50
	2/1/2002	GF	Met with S. Blansett regarding C&W amortization schedule	2.90	275.00	797.50
	2/1/2002	GF	Revised TRO schedule for France	2.80	275.00	770.00
	2/1/2002	GF	Teleconference with B. Chen regarding UK model	0.90	275.00	247.50
	2/1/2002	GF	Updated German model	1.10	275.00	302.50
	2/2/2002	GF	Amended local currency P&L, Balance Sheet and Cash Flow for UK model	1.80	275.00	495.00
	2/2/2002	GF	Amended C&W schedule for UK	2.10	275.00	577.50
	2/2/2002	GF	Developed graphs for France model	0.40	275.00	110.00
	2/2/2002	GF	Developed graphs for Germany model	0.60	275.00	165.00
	2/2/2002	GF	Developed graphs for UK model	0.70	275.00	192.50
	2/2/2002	GF	Flowed changes to local currency sheets to front USD sheets	0.50	275.00	137.50

<i>letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/2/2002	GF	Revised UK model	1.20	275.00	330.00
	2/3/2002	GF	Reviewed and amended UK model	3.00	275.00	825.00
	2/3/2002	GF	Reviewed and amended German model	4.00	275.00	1,100.00
	2/4/2002	GF	Reviewed and revised German model	1.80	275.00	495.00
	2/4/2002	GF	Met with local management in Austria and Netherlands regarding projections	1.50	275.00	412.50
	2/4/2002	GF	Improved analytical capabilities of German model	1.80	275.00	495.00
	2/4/2002	GF	Amended German model to be used as Dutch model	2.00	275.00	550.00
	2/4/2002	GF	Improved analytical capabilities of UK model	2.20	275.00	605.00
	2/4/2002	GF	Reviewed and revised UK model	2.50	275.00	687.50
	2/5/2002	GF	Ran different growth scenarios for UK	3.00	275.00	825.00
	2/5/2002	GF	Checked Netherlands data for accuracy	2.10	275.00	577.50
	2/5/2002	GF	Produced difference analysis for Germany comparing new model to previous version	4.00	275.00	1,100.00
	2/5/2002	GF	Produced gap analysis for UK comparing new model to previous version	2.10	275.00	577.50
	2/5/2002	GF	Met with P. Humsberger to discuss new model	0.90	275.00	247.50
	2/6/2002	GF	Amended German model for capital constraints	4.00	275.00	1,100.00
	2/6/2002	GF	Amended UK model for capital constraints	2.00	275.00	550.00
	2/6/2002	GF	Drafted notes to the financial statements for UK	1.70	275.00	467.50
	2/6/2002	GF	Met with P. Humsberger to obtain more backup for the German numbers	1.30	275.00	357.50
	2/6/2002	GF	Amended French model for capital constraints	3.00	275.00	825.00
	2/7/2002	GF	Discussed new UK model with S. Blansett	0.60	275.00	165.00
	2/7/2002	GF	Reconciled between versions of models	3.10	275.00	852.50
	2/7/2002	GF	Revised Accounts Payable in the German model to more accurately reflect the business	1.80	275.00	495.00
	2/7/2002	GF	Drafted notes to the financial statements for Germany	2.10	275.00	577.50
	2/7/2002	GF	Revised Accounts Payable in the French model to more accurately reflect the business	0.90	275.00	247.50
	2/7/2002	GF	Revised structure of UK model to reflect SG&A costs	1.00	275.00	275.00
	2/7/2002	GF	Amended gap analysis schedule to reflect new numbers	0.70	275.00	192.50
	2/7/2002	GF	Revised structure of German model to reflect SG&A costs	1.30	275.00	357.50
	2/7/2002	GF	Revised structure of French model to reflect SG&A costs	0.00	275.00	0.00

<i>after</i>	<i>date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/8/2002	GF	Reviewed UK model with B. Chen	0.80	275.00	220.00
	2/8/2002	GF	Reviewed amended German model with P. Humsberger	1.20	275.00	330.00
	2/8/2002	GF	Amended German model after review with P. Humsberger	2.30	275.00	632.50
	2/8/2002	GF	Drafted notes to the financial statements for France	3.00	275.00	825.00
	2/8/2002	GF	Reviewed France projections with B. Chen	2.00	275.00	550.00
	2/8/2002	GF	Reviewed German projections with B. Chen	7.00	275.00	1,925.00
	2/9/2002	GF	Reviewed UK projections with B. Chen	2.00	275.00	550.00
	2/10/2002	GF	Reviewed UK projections with B. Chen	3.00	275.00	825.00
	2/10/2002	GF	Reviewed German projections with B. Chen	4.00	275.00	1,100.00
	2/10/2002	GF	Reviewed France projections with B. Chen	4.00	275.00	1,100.00
	2/11/2002	GF	Reviewed German projections	3.20	275.00	880.00
	2/11/2002	GF	Reviewed and updated UK model	3.00	275.00	825.00
	2/11/2002	GF	Reviewed UK projections	1.90	275.00	522.50
	2/12/2002	GF	Discussed German model with B. Chen	2.20	275.00	605.00
	2/12/2002	GF	Updated German projections in light of comments from B. Chen	4.00	275.00	1,100.00
	2/12/2002	GF	Reviewed German model	1.90	275.00	522.50
	2/13/2002	GF	Added new functionality into German model	4.00	275.00	1,100.00
	2/13/2002	GF	Added new functionality into French model	1.90	275.00	522.50
	2/13/2002	GF	Added new functionality into UK model	4.00	275.00	1,100.00
	2/14/2002	GF	Remodeled Accounts Receivable line in model	2.80	275.00	770.00
	2/14/2002	GF	Reviewed notes to the UK model	2.80	275.00	770.00
	2/14/2002	GF	Reviewed projections for France, UK, Germany	4.00	275.00	1,100.00
	2/15/2002	GF	Updated UK notes in line with revised model	1.40	275.00	385.00
	2/15/2002	GF	Updated the UK model	2.70	275.00	742.50
	2/15/2002	GF	Updated notes to German model	3.00	275.00	825.00
	2/15/2002	GF	Sent status note to B. Chen	3.20	275.00	880.00
	2/15/2002	GF	Reviewed SG&A costs in Germany	2.20	275.00	605.00
	2/15/2002	GF	Reviewed accounting for TRO product with B. Chen	0.80	275.00	220.00
	2/15/2002	GF		1.60	275.00	440.00
	2/15/2002	GF		2.80	275.00	770.00

<i>Inter</i>	<i>de</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
		2/18/2002	GF	Teleconference with B. Chen to discuss changes required to projections	2.50	275.00	687.50
		2/18/2002	GF	Updated notes to projections - UK	2.00	275.00	550.00
		2/19/2002	GF	Amended Accounts Receivable calculation in German model	4.00	275.00	1,100.00
		2/20/2002	GF	Created presentation for capital rationing scenario in the UK	3.00	275.00	825.00
		2/20/2002	GF	Created presentation for capital rationing scenario in Germany	3.00	275.00	825.00
		2/20/2002	GF	Created presentation for capital rationing scenario in France	3.00	275.00	825.00
		2/21/2002	GF	Teleconference with B. Chen to discuss status of European business plans	2.00	275.00	550.00
		2/21/2002	GF	Reviewed Netherlands forecasts	3.00	275.00	825.00
		2/22/2002	GF	Reviewed UK and France latest updates	2.00	275.00	550.00
		2/22/2002	GF	Remodeled Accounts Receivable in line with turnover	4.00	275.00	1,100.00
		2/22/2002	GF	Discussion with Austrian management to agree on timing of Swiss forecasts	1.30	275.00	357.50
		2/25/2002	GF	Teleconference with B. Chen regarding German business plan	3.00	275.00	825.00
		2/25/2002	GF	Teleconference with B. Chen to discuss immediate deliverables	2.00	275.00	550.00
		2/25/2002	GF	Created new model scenario to flex dividend payments and DLR percentage to identify impacts upon investment under a capital constrained scenario	2.00	275.00	550.00
		2/25/2002	GF	Prepared first draft of Germany wind-down model	4.00	275.00	1,100.00
		2/28/2002	GF	Ran new scenarios of Germany model to identify impact of DLR percentage upon wind-down	3.10	275.00	852.50
		2/28/2002	GF	Updated models for quarterly cash flows	2.00	275.00	550.00
		2/28/2002	GF	Updated model notes for Germany	2.00	275.00	550.00
		2/28/2002	GF	Inputted model functionality for costs of wind-down	2.40	275.00	660.00
		2/28/2002	GF	Coordinated availability of UK audit team	1.50	275.00	412.50
		2/27/2002	GF	Teleconference with B. Chen regarding German business plan	2.50	275.00	687.50
		2/27/2002	GF	Revised and forwarded wind-down presentation to US advisory team	2.20	275.00	605.00
		2/27/2002	GF	Created Germany wind-down version 8	2.40	275.00	660.00
		2/27/2002	GF	Reformatted links to USD sheets on Germany model	1.10	275.00	302.50
		2/27/2002	GF	Compiled notes to Germany wind-down	1.70	275.00	467.50
		2/27/2002	GF	Created integrated wind down model, incorporating Cash Flow, Balance Sheet and P&L	2.60	275.00	715.00
		2/28/2002	GF	Reviewed latest Germany wind-down scenario	3.00	275.00	825.00
		2/28/2002	GF	Compiled notes to Germany wind-down draft 8	2.50	275.00	687.50

<i>Initial</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	3/1/2002	GF	Amended country models to incorporate CIS costs	3.40	275.00	935.00
	3/1/2002	GF	Developed SGA detailed schedule to reconcile to country models	1.90	275.00	522.50
	3/1/2002	GF	Investigated future German margin	1.40	275.00	385.00
	3/4/2002	GF	Amended SGA schedule for Germany	1.60	275.00	440.00
	3/4/2002	GF	Developed consolidated model for Germany, France, and UK	4.00	275.00	1,100.00
	3/4/2002	GF	Reviewed DLR workings in model in response to queries by H. Parkhill and N. Bhatia (Rolfshaid)	4.00	275.00	1,100.00
	3/4/2002	GF	Reviewed and revised SG&A assumptions for Germany	4.00	275.00	1,100.00
	3/4/2002	GF	Produced growth model for Germany	4.00	275.00	1,100.00
	3/5/2002	GF	Reconcile individual models to consolidations	2.90	275.00	797.50
	3/5/2002	GF	Ran new scenarios on settlement of DLR liability in response to request of N. Blake	2.00	275.00	550.00
	3/5/2002	GF	Ran UK & German scenarios	4.00	275.00	1,100.00
	3/6/2002	GF	Presentational changes to wind-down model	1.10	275.00	302.50
	3/6/2002	GF	Researched the US GAAP treatment of the TRO product	2.00	275.00	550.00
	3/6/2002	GF	Revised consolidated model incorporating increased damages and revenue collection problems	2.00	275.00	550.00
	3/6/2002	GF	Ran revised forecast for UK	2.80	275.00	770.00
	3/6/2002	GF	Ran revised forecast for Germany	3.10	275.00	852.50
	3/6/2002	GF	Conference call with B. Chen to discuss wind-down projections	3.50	275.00	962.50
	3/7/2002	GF	Updated German model to reflect discussions with B. Chen, including reduced refresh activity	1.50	275.00	412.50
	3/7/2002	GF	Conference call with B. Chen to discuss wind-down projections	4.00	275.00	1,100.00
	3/7/2002	GF	Produced summary of management changes in the wind-down model	1.50	275.00	412.50
	3/7/2002	GF	Produced summary of recovery to book in the wind-down model	1.00	275.00	275.00
	3/8/2002	GF	Prepared wind-down model for Austria	1.00	275.00	275.00
	3/8/2002	GF	Populated wind-down model for Austria	4.00	275.00	1,100.00
	3/11/2002	GF	Discussed Netherlands projections with P. Mosch	4.00	275.00	1,100.00
	3/11/2002	GF	Discussed Swedish projections with P. Mosch	4.00	275.00	1,100.00
	3/12/2002	GF	Analyzed Netherlands customer list	4.00	275.00	1,100.00
	3/12/2002	GF	Analyzed Swedish customer list	4.00	275.00	1,100.00
	3/13/2002	GF	Contacted CDO Spain regarding Spanish projections	1.00	275.00	275.00

<i>after</i>	<i>ide</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
		3/13/2002	GF	Wrote notes on Netherlands model	1.50	275.00	412.50
		3/13/2002	GF	Contacted CDO Ireland regarding Spanish projections	1.00	275.00	275.00
		3/14/2002	GF	Discussed projections with H. Parkhill (Rothschilds)	1.00	275.00	275.00
		3/14/2002	GF	Updated German model in light of discussions	2.00	275.00	550.00
		3/14/2002	GF	Worked on European section of board pack	4.00	275.00	1,100.00
		3/14/2002	GF	Discussed projections with B. Chen	1.00	275.00	275.00
		3/15/2002	GF	Revised European consolidations and forwarded to H. Parkhill and M. Bhatia (Rothschilds)	1.00	275.00	275.00
		3/15/2002	GF	Revised German model to show increased retention payments following as requested by B. Chen	2.00	275.00	550.00
		3/15/2002	GF	Liaised with P. Humsberger regarding latest European wind-down forecasts	1.00	275.00	275.00
		3/20/2002	GF	Discussed level of retention bonuses with B. Chen	1.00	275.00	275.00
		3/20/2002	GF	Reviewed latest non-core drafts	4.00	275.00	1,100.00
		3/20/2002	GF	Reviewed latest core drafts	4.00	275.00	1,100.00
		3/21/2002	GF	Reviewed Irish information	1.10	275.00	302.50
		3/21/2002	GF	Developed Sweden model	1.50	275.00	412.50
		3/21/2002	GF	Reviewed Swedish information	1.10	275.00	302.50
		3/21/2002	GF	Discussed European projections with J. Yates	2.50	275.00	687.50
		3/21/2002	GF	Developed Ireland model	1.20	275.00	330.00
		3/22/2002	GF	Discussed Swedish projections with P. Mosch	1.50	275.00	412.50
		3/22/2002	GF	Reviewed Ireland Model	1.50	275.00	412.50
		3/25/2002	GF	Prepared updated consolidated models	4.00	275.00	1,100.00
					<b>424.90</b>	<b>275.00</b>	<b>\$116,847.50</b>
					<i>Professional Totals</i>		
		1/23/2001	CNG	Compiled fiscal 2001 SG&A and capital expenditures information	1.50	175.00	262.50
		1/23/2001	CNG	Revised the preliminary foreign liquidation analysis template	1.80	175.00	315.00
		2/10/2001	CNG	Reviewed net leased assets schedule	2.80	175.00	490.00
		2/11/2001	CNG	Reviewed Europe lease tape	4.00	175.00	700.00
		1/11/2002	CNG	Revised Europe analysis to incorporate information from September 30 balance sheets	1.80	175.00	290.00
		1/14/2002	CNG	Researched historical equipment auctions in order to perform a comparison to vertical bids	1.00	175.00	175.00

*Goss, Chandra*

<i>Inter de</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	1/22/2002	CNG	Researched historical stock prices of companies in Ventures portfolio	0.40	175.00	70.00
	2/5/2002	CNG	Reviewed lease portfolio for Australia	2.80	175.00	490.00
	2/5/2002	CNG	Prepared Australia cash flow forecast and cash actual variance for October, November, and December	2.80	175.00	490.00
	2/6/2002	CNG	Prepared SG&A run-off schedule for Australia and New Zealand	2.20	175.00	385.00
	2/6/2002	CNG	Prepared an Australia and New Zealand SG&A trend analysis for the past 5 quarters	2.60	175.00	455.00
	2/7/2002	CNG	Prepared Australia and New Zealand lease portfolio run-off	2.90	175.00	507.50
	2/7/2002	CNG	Reviewed lease portfolio tapes for Australia and New Zealand	2.80	175.00	490.00
	2/8/2002	CNG	Revised Australia and New Zealand portfolio run-off to account for contractual and non-contractual forecasted lease receipts	3.00	175.00	525.00
	2/8/2002	CNG	Contacted T. Oakey regarding Australia and New Zealand run-rate analysis	0.50	175.00	87.50
	2/8/2002	CNG	Revised SG&A run-off forecasts for Australia and New Zealand	1.70	175.00	297.50
	2/11/2002	CNG	Prepared liquidation analysis for Australia and New Zealand	2.80	175.00	507.50
	2/11/2002	CNG	Revised sales receipts calculations on the Australia and New Zealand run-off schedule	1.90	175.00	332.50
	2/11/2002	CNG	Revised SG&A run-off forecasts for Australia and New Zealand	1.80	175.00	315.00
	2/11/2002	CNG	Revised forecasted contractual and month-to-month lease receipts on the Australia and New Zealand run-off schedule	2.40	175.00	420.00
	2/12/2002	CNG	Revised Australia and New Zealand liquidation analysis	2.40	175.00	420.00
	2/12/2002	CNG	Reviewed Accounts Receivable agings for Australia and New Zealand	1.60	175.00	280.00
	2/13/2002	CNG	Revised working capital portion of New Zealand run-off analysis	2.30	175.00	402.50
	2/13/2002	CNG	Contacted A. Stokes regarding Australia and New Zealand AVR agings schedule	0.40	175.00	70.00
	2/13/2002	CNG	Met with J. Evelt to discuss accounts receivable agings for Australia and New Zealand	0.50	175.00	87.50
	2/13/2002	CNG	Revised working capital portion of Australia run-off analysis	3.70	175.00	647.50
	2/14/2002	CNG	Prepared an Australian and New Zealand run-off analysis assumptions memorandum	1.70	175.00	297.50
	2/14/2002	CNG	Reviewed roll-up schedule of Australia and New Zealand run-off analysis	1.20	175.00	210.00
	2/14/2002	CNG	Reviewed Australia and New Zealand liquidation analysis	0.90	175.00	157.50
	2/14/2002	CNG	Revised SG&A calculation in the Australia and New Zealand run-off analysis	1.80	175.00	315.00
	2/14/2002	CNG	Revised the lease receipt recovery rate calculations for the Australia and New Zealand run-off analysis	0.80	175.00	140.00
	2/14/2002	CNG	Reviewed Australia and New Zealand SG&A run-off analysis	2.40	175.00	420.00
			<b>Professional Totals</b>	<b>63.10</b>	<b>175.00</b>	<b>\$11,042.50</b>

Grende, David



<i>offer</i>	<i>de</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
		12/3/2001	DG	Review of management FY02 budget and compare for Ventures	1.30	425.00	552.50
		12/3/2001	DG	Review of preliminary FY02 revised budget headcount for Ventures	1.40	425.00	595.00
		12/5/2001	DG	Teleconference with T. Ahto regarding business plan status	1.40	425.00	595.00
		12/5/2001	DG	Review status of predictable cash flows and roll up of data	1.50	425.00	637.50
		12/6/2001	DG	Teleconference with T. Ahto regarding preliminary findings and conclusions	2.20	425.00	935.00
		12/7/2001	DG	Meeting with R. Lackey and T. Ahto to brief review of findings in Palo Alto	0.70	425.00	297.50
		12/7/2001	DG	Created presentation to senior debtor management on portfolio monitoring and accounting control issues on the Ventures Group	1.70	425.00	722.50
		12/7/2001	DG	Meeting with M. Fazio, R. Lackey, and T. Ahto to review recommendations for portfolio process, restructure process and accounting control improvement recommendations	1.30	425.00	552.50
		12/7/2001	DG	Meeting with V. Hanna, J. Haas, T. Ahto to create strategy for implementation of process improvement recommendations	2.30	425.00	977.50
		12/7/2001	DG	Preparation for meeting with senior debtor management regarding Ventures	1.00	425.00	425.00
		2/1/2001	DG	Meeting with K. Belair, T. Ahto, and M. Corlina regarding priorities for clean up of accounting issues relating to Ventures	1.60	425.00	680.00
		2/1/2001	DG	Prepare agenda for meeting with J. Haas regarding procedure and monitoring improvements for Ventures Group	1.30	425.00	552.50
		2/18/2001	DG	Meeting with J. Haas to review portfolio monitoring strategies, remarketing strategies, and warrant disposition strategy	0.40	425.00	170.00
		2/18/2001	DG	Discussion with K. Belair regarding unapplied cash on transactions	2.70	425.00	1,147.50
		2/19/2001	DG	Meeting with J. Belmonte regarding compliance section of database, senior lender information and cash burn formula change	1.20	425.00	510.00
		2/19/2001	DG	Meeting with T. Ahto regarding circulation of restructure term sheet and assignment of legal staff to projects	0.60	425.00	255.00
		2/19/2001	DG	Meeting with J. Belmonte regarding various IT projects	3.10	425.00	1,317.50
		2/21/2001	DG	Review outline for portfolio administration policies and procedures for Ventures Group	0.50	425.00	212.50
		2/21/2001	DG	Review and sign off on portfolio administration outline for Ventures	0.90	425.00	382.50
		2/26/2001	DG	Review and respond to various emails relating to Ventures issues	1.20	425.00	510.00
		2/26/2001	DG	Redraft of Ventures policies and procedures outline	0.80	425.00	340.00
		2/27/2001	DG	Review and redraft of portfolio policy and procedures outline	0.70	425.00	297.50
		1/2/2002	DG	Meeting with J. Belmonte regarding Top 75 Report, watch list and EWI status	0.80	425.00	340.00
		1/3/2002	DG	Meeting with J. Belmonte to discuss EWI, watchlist and other database projects	0.80	425.00	340.00
		1/3/2002	DG	Discussions with R. Mishler regarding Ventures process and control issues	1.40	425.00	595.00
		1/4/2002	DG	Meeting with J. Belmonte regarding STACS functionality, EWI and watchlist	1.10	425.00	467.50
		1/8/2002	DG	Meeting with M. Fazio, V. Hanna, T. Ahto, and J. Haas regarding overview of Ventures business portfolio	3.10	425.00	1,317.50
		1/8/2002	DG	Reviewed status of various Ventures projects	1.10	425.00	467.50

<i>letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	1/8/2002	DG	Meeting with T. Ahto to follow up on open issues of management meeting	0.70	425.00	297.50
	1/9/2002	DG	Meeting with D. Franz regarding requests of M. Fazio	1.10	425.00	467.50
	1/10/2002	DG	Meeting with A. Hamilton and T. Ahto regarding restructuring group budget	0.60	425.00	255.00
	1/10/2002	DG	Meeting with T. Ahto to refine parameters for restructure group budget	0.80	425.00	340.00
	1/10/2002	DG	Follow up meeting with T. Ahto, S. Harvey, and J. Fredenicks regarding portfolio company strategy session	1.40	425.00	595.00
	1/10/2002	DG	Discussion with J. Haas regarding past due report, top 100 customer report and credit tier trend analysis	0.30	425.00	127.50
	1/11/2002	DG	Discussion with T. Ahto regarding status of various Ventures open issues for next week	0.40	425.00	170.00
	1/11/2002	DG	Final review of portfolio company term sheet prior to T. Ahto signature	0.40	425.00	170.00
	1/11/2002	DG	Review and respond to numerous company emails regarding various Venture topics	0.60	425.00	255.00
	1/14/2002	DG	Meeting with R. Mishler to get his requirements for cash flow project	0.50	425.00	212.50
	1/14/2002	DG	Meeting with J. McNally and S. Ross regarding requirements for cash flow model for Ventures valuation	1.30	425.00	552.50
	1/14/2002	DG	Review and planning for Rothschild's information request	1.10	425.00	467.50
	1/14/2002	DG	Follow up meeting with S. Ross to request and receive detail for cash flow project	0.70	425.00	297.50
	1/15/2002	DG	Meeting with S. Ross to discuss process plan for Venture business plan	1.30	425.00	552.50
	1/15/2002	DG	Meeting with S. Ross, V. Hanna, and J. Haas to review portfolio on an account by account basis for reserves, writeoffs, recoveries and its effect on cash flow for Ventures business plan	3.80	425.00	1,615.00
	1/15/2002	DG	Meeting with J. McNally and S. Ross to discuss what Rothschild expects from the Ventures business plan	0.50	425.00	212.50
	1/15/2002	DG	Meeting with V. Hanna, J. Haas, and S. Ross to discuss the process for Ventures business plan	0.60	425.00	255.00
	1/15/2002	DG	Discussion with J. McNally, S. Ross, V. Hanna regarding progress on business plan	0.70	425.00	297.50
	1/15/2002	DG	Meeting with S. Ross, V. Hanna, and J. Haas to review entire portfolio on an account by account basis for collectibility	3.40	425.00	1,445.00
	1/16/2002	DG	Meeting with S. Ross, J. Haas, and V. Hanna regarding Ventures business plan assumptions for cash flow build up	2.70	425.00	1,147.50
	1/16/2002	DG	Review of assumptions to Ventures business plan model	1.20	425.00	510.00
	1/16/2002	DG	Review of Ventures equity portfolio and warrant portfolio for private and public companies	1.10	425.00	467.50
	1/16/2002	DG	Reviewed assumptions to Venture business plan	1.20	425.00	510.00
	1/16/2002	DG	Teleconference with Rothschild regarding assumptions for valuation of equity portfolio	0.60	425.00	255.00
	1/16/2002	DG	Meeting with S. Ross regarding cash flow detail components of Venture business plan	2.30	425.00	977.50
	1/17/2002	DG	Meeting with J. Haas and V. Hanna regarding SG&A assumptions for Ventures business model	0.90	425.00	382.50
	1/17/2002	DG	Reviewed various components of Ventures business model	1.20	425.00	510.00
	1/17/2002	DG	Meetings with M. Fazio, S. Ross, V. Hanna, J. McNally, and J. Haas regarding first pass at major drivers to Ventures business model	3.40	425.00	1,445.00
	1/17/2002	DG	Meeting with V. Hanna and J. Haas regarding valuation of warrant and equity portfolios			

<i>after</i>	<i>date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	1/17/2002	DG	Meeting with S. Ross, V. Hanna, and J. McNally regarding Ventures business model	1.80	425.00	765.00
	1/17/2002	DG	Meeting with S. Ross and J. McNally regarding cash flow runoff assumptions to Ventures business model	0.90	425.00	382.50
	1/17/2002	DG	Meeting with J. Haas regarding private equity portfolio valuation and private warrant portfolio valuation	0.90	425.00	382.50
	1/18/2002	DG	Teleconference with J. Haas and J. Schmet regarding valuation work for equity warrant portfolio	0.80	425.00	340.00
	1/18/2002	DG	Conference with V. Hanna regarding portfolio warrant valuation	0.40	425.00	170.00
	1/18/2002	DG	Teleconference with J. Haas to review revised SG&A assumptions and warrant and equity portfolio pricing assumptions	1.70	425.00	722.50
	1/18/2002	DG	Review of accounts receivable, SG&A and cash flow assumptions for Ventures business plan model	1.20	425.00	510.00
	1/18/2002	DG	Meeting with S. Ross to review status of Ventures business plan and reconcile MBV of leases and loans to cash flow	1.10	425.00	467.50
	1/18/2002	DG	Reviewed status of various components of Ventures budget	0.80	425.00	255.00
	1/18/2002	DG	Meeting with M. Fazio regarding status of Ventures business plan	0.30	425.00	127.50
	1/21/2002	DG	Detail review with S. Ross of Ventures business plan reviewing various balance sheet, cash flow components	2.30	425.00	977.50
	1/21/2002	DG	Teleconference with S. Ross and J. Haas to discuss detail observations and changes to Ventures business plan	2.30	425.00	977.50
	1/21/2002	DG	Review Ventures business plan and assumptions	1.30	425.00	552.50
	1/21/2002	DG	Review of revisions to Ventures business plan no cash recovery rates, accounts receivable and equity portfolio	1.30	425.00	552.50
	1/21/2002	DG	Meeting with S. Ross and J. McNally regarding various issues in Ventures business plan	1.60	425.00	680.00
	1/21/2002	DG	Teleconference with S. Ross, J. McNally and H. Parkhill regarding status of Ventures business plan	1.70	425.00	722.50
	1/21/2002	DG	Detailed review of Ventures business plan prepared by S. Ross	2.20	425.00	935.00
	1/21/2002	DG	Call with V. Hanna regarding status of Ventures business plan	0.30	425.00	127.50
	1/22/2002	DG	Review and review key modeling assumptions to Ventures business plan	2.60	425.00	1,105.00
	1/22/2002	DG	Work with S. Ross, V. Hanna and J. Haas reviewing and revising Ventures business plan	3.20	425.00	1,360.00
	1/22/2002	DG	Meeting with M. Fazio, V. Hanna, S. Ross, and J. Haas to preliminary review the Ventures business plan	2.70	425.00	1,147.50
	1/22/2002	DG	Meeting with J. Haas and V. Hanna to review in detail Ventures business plan prior to meeting with senior management	3.40	425.00	1,445.00
	1/22/2002	DG	Meeting with J. Haas and V. Hanna to review and revise Ventures business plan based upon recommendations of debtor management	2.30	425.00	977.50
	1/23/2002	DG	Meeting with V. Hanna, J. Haas, and S. Ross regarding Ventures business plan	2.40	425.00	1,020.00
	1/23/2002	DG	Meeting with S. Ross to review final changes and make slight revisions to final Ventures plan for transmittal	1.60	425.00	680.00
	1/23/2002	DG	Meeting with M. Fazio and J. Haas to review and discuss revised Ventures business plan	1.80	425.00	765.00
	1/23/2002	DG	Review of data and calculations to arrive at modeled collection rates	0.80	425.00	340.00
	1/23/2002	DG	Review status of Ventures business plan	1.20	425.00	510.00

<i>Letter Code</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	1/23/2002	DG	Revisions to assumptions and create direct cash flow model for Ventures business plan	2.10	425.00	892.50
	1/23/2002	DG	Further work to finalize Ventures business plan for presentation to N. Blake and Rothschild	2.10	425.00	892.50
	1/23/2002	DG	Meeting with D. Reynolds and K. Jaap to receive data to support collectability analysis for modeled collection rate	0.70	425.00	297.50
	1/24/2002	DG	Meeting with J. Srisal at Rothschild to review detail components of Venture business plan	1.30	425.00	552.50
	1/24/2002	DG	Meeting with T. Ahto to review and take him through Venture business plan	0.80	425.00	340.00
	1/24/2002	DG	Meeting with H. Parkhill at Rothschild regarding Ventures business plan	0.40	425.00	170.00
	1/24/2002	DG	Review of collectability analysis data for determining Ventures collectability	1.30	425.00	552.50
	1/25/2002	DG	Meeting with T. Ahto to review Ventures runoff scenario plan	1.20	425.00	510.00
	1/26/2002	DG	Review and response to various emails related to Ventures projects	1.30	425.00	552.50
	1/26/2002	DG	Review of detail data behind Q1 cash receipts analysis to determine final collectability	1.30	425.00	552.50
	1/26/2002	DG	Meeting with M. Fazio to review collectability of Ventures Q1 portfolio data	0.60	425.00	255.00
	1/28/2002	DG	Meeting with S. Ross to review Q1 final reserves and writeoffs	0.40	425.00	170.00
	1/28/2002	DG	Review and respond to various Ventures related emails	0.80	425.00	340.00
	1/30/2002	DG	Review and respond to various Ventures emails	0.60	425.00	255.00
	2/1/2002	DG	Meeting with T. Ahto, J. McNally regarding past-due collection effort strategy	0.70	425.00	297.50
	2/6/2002	DG	Meeting with T. Ahto, V. Hanna to discuss Ventures procedural/process issues	1.90	425.00	807.50
	2/7/2002	DG	Meeting with T. Ahto regarding status of Ventures restructure committee group	0.90	425.00	382.50
	2/7/2002	DG	Meeting with T. Ahto and D. Franz regarding status of portfolio company remarketing	0.80	425.00	340.00
	2/8/2002	DG	Meeting with T. Ahto to discuss progress on restructure committee	0.60	425.00	255.00
	2/12/2002	DG	Meeting with senior management regarding the business plan	3.50	425.00	1,487.50
	2/12/2002	DG	Meeting with B. Pontikes to discuss issues relating to senior management meeting	0.80	425.00	340.00
	2/13/2002	DG	Meeting with T. Ahto to discuss California trip and findings/recommendations	1.10	425.00	467.50
	2/14/2002	DG	Meeting with S. Bolster and J. Froberg to discuss Ventures legal parking lot deals	0.60	425.00	255.00
	2/14/2002	DG	Meeting with T. Ahto regarding centralization of Ventures portfolio into Chicago	0.80	425.00	340.00
	2/14/2002	DG	Meeting with B. Lackey, R. Mshier regarding transfer of Ventures portfolio to Chicago	0.40	425.00	170.00
	2/18/2002	DG	Meeting with J. Froberg and T. Ahto to review various Ventures issues	0.80	425.00	340.00
	2/18/2002	DG	Meeting with B. Lackey to discuss status of various diligence requests	0.40	425.00	170.00
	2/19/2002	DG	Meeting with T. Ahto regarding the process for cleaning up portfolio company past-due buyouts	0.70	425.00	297.50
	2/19/2002	DG	Meeting with T. Ahto to review Ventures recommendations about and about			

<i>date</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fee</i>
2/19/2002	DG		Meeting with T. Ahto, M. Cortina regarding past-due buyout, Ventures accounts	1.30	425.00	552.50
2/19/2002	DG		Meeting with T. Ahto regarding business plan and organization charts	0.80	425.00	340.00
2/19/2002	DG		Meeting with A. Hamilton, B. Lackey, T. Ahto regarding Ventures consolidation strategy	1.20	425.00	510.00
2/19/2002	DG		Meeting with B. Pontikes, T. Ahto, M. Cortina regarding Ventures lease administration	1.10	425.00	467.50
2/20/2002	DG		Revised restructure process procedures and flow processes	1.70	425.00	722.50
2/20/2002	DG		Prepared for meeting with N. Blake regarding Ventures runoff strategy	1.20	425.00	510.00
2/21/2002	DG		Meeting with B. Lackey to walk through presentation book prior to N. Blake review	0.40	425.00	170.00
2/21/2002	DG		Meeting with R. Lackey, T. Ahto, S. Hamilton to plan organizational structure and resource needs for centralizing Ventures portfolio in Chicago	1.40	425.00	595.00
2/21/2002	DG		Discussion with J. McNally regarding vintage analysis	0.30	425.00	127.50
2/22/2002	DG		Teleconference with J. Haas regarding logistics of executive summaries	0.50	425.00	212.50
2/28/2002	DG		Reviewed accelerated runoff plan assumptions and SG&A modeling for centralization plan	1.20	425.00	510.00
2/28/2002	DG		Revised timeline and organizational plan for centralization/runoff strategy	2.10	425.00	892.50
2/28/2002	DG		Meeting with V. Hanna regarding strategy of centralization plan	0.80	425.00	340.00
2/28/2002	DG		Meeting with V. Hanna regarding timeline for centralization team for restructures and accelerated runoff strategy assumptions	0.90	425.00	382.50
3/4/2002	DG		Work on implementation timeline slide	0.40	425.00	170.00
3/4/2002	DG		Meeting with T. Ahto to discuss proposed organization teams and layout for centralization	1.10	425.00	467.50
3/4/2002	DG		Review implementation of centralization plan and plan of organizational requirements	1.80	425.00	765.00
3/4/2002	DG		Work on accelerated run-off model and SG&A centralization costs	3.10	425.00	1,317.50
3/6/2002	DG		Work on revisions to Ventures centralization plan from meeting comments	0.90	425.00	382.50
3/6/2002	DG		Work on assumption modeling for accelerated Ventures run-off plan	1.30	425.00	552.50
3/6/2002	DG		Work on changes to Ventures centralization plan	0.90	425.00	382.50
3/6/2002	DG		Meeting with R. Lackey, V. Hanna, T. Ahto, and A. Hamilton to review revised Ventures centralization plan	0.80	425.00	340.00
3/7/2002	DG		Review and revised accelerated business plan assumptions	1.70	425.00	722.50
3/7/2002	DG		Meeting with S. Ross to review model assumptions for accelerated Ventures runoff	0.90	425.00	382.50
3/8/2002	DG		Review of revised business plan SG&A and discount acceleration of assumptions for Ventures	0.70	425.00	297.50
3/11/2002	DG		Meeting with A. Hamilton and T. Ahto regarding compensation plan outline for runoff scenario	2.60	425.00	1,105.00
3/12/2002	DG		Review acceleration plan and board presentation for Ventures	0.90	425.00	382.50
3/12/2002	DG		Meeting with A. Hamilton and T. Ahto to review compensation plan assumptions	1.60	425.00	680.00

<i>Letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	3/12/2002	DG	Review of accelerated business plan model for Ventures portfolio	0.90	425.00	382.50
	3/12/2002	DG	Meeting with A. Hamilton and T. Ahto regarding incentive compensation plan scheme	1.60	425.00	680.00
	3/13/2002	DG	Conversation with J. Haas regarding portfolio company requests	0.30	425.00	127.50
	3/13/2002	DG	Meeting with N. Blake, R. Mishler, M. Razi, and T. Ahto to review revised Ventures plan and incentive compensation plan schemes	2.30	425.00	977.50
	3/13/2002	DG	Meeting with T. Ahto and A. Hamilton to review revised SG&A and compensation numbers	0.90	425.00	382.50
	3/13/2002	DG	Work on revisions to Ventures business plan as a result of meetings with senior management	0.90	425.00	382.50
	3/13/2002	DG	Work on revised Ventures business plan and SG&A model	2.30	425.00	977.50
	3/13/2002	DG	Teleconference with J. Haas to discuss independence numbers for SG&A	0.70	425.00	297.50
	3/13/2002	DG	Meeting with T. Ahto to review revised SG&A numbers for Ventures	1.30	425.00	552.50
	3/15/2002	DG	Meeting with T. Ahto to discuss organizational issues with runoff scenario	0.60	425.00	255.00
	3/19/2002	DG	Meeting with B. Lackey, A. Hamilton, and T. Ahto regarding potential group litigation strategies	0.90	425.00	382.50
	3/19/2002	DG	Meeting with S. Ross, A. Hamilton, and T. Ahto to review various aspects of Venture runoff plan and its effect on the proposed compensation hurdles	0.90	425.00	382.50
	3/19/2002	DG	Meeting with T. Ahto to review strategy of run off transactions	0.60	425.00	255.00
	3/21/2002	DG	Follow up meeting on compensation plan changes with A. Hamilton and T. Ahto	0.70	425.00	297.50
	3/21/2002	DG	Meeting with B. Lackey, T. Ahto, and A. Hamilton regarding compensation plan strategy	2.50	425.00	1,062.50
	3/21/2002	DG	Meeting with T. Ahto and A. Hamilton to devise portfolio manager performance metrics	1.30	425.00	552.50
	3/21/2002	DG	Teleconference with S. Dollinger regarding consolidating warrant and collection plans	0.40	425.00	170.00
	3/22/2002	DG	Conference call with A. Hamilton regarding business plan and proposed compensation	0.40	425.00	170.00
	3/22/2002	DG	Review proposed present value numbers and future gross receipts proposed for Ventures compensation plan	0.80	425.00	340.00
	3/25/2002	DG	Call with T. Ahto to brief him on meeting and discuss issues with V. Hanna	0.40	425.00	170.00
	3/25/2002	DG	Review of adjusted compensation plan numbers in preparation for meeting	0.50	425.00	212.50
	3/26/2002	DG	Meeting with T. Ahto and A. Hamilton regarding business plan achievability, targets, and percentage achievability to threshold	1.90	425.00	807.50
	3/26/2002	DG	Meeting with S. Ross to discuss issues around reserves and plan for 3/31 discussion	0.80	425.00	340.00
	3/27/2002	DG	Meeting with A. Hamilton to review collectibility schedule	0.80	425.00	340.00
	3/27/2002	DG	Meet with S. Ross to review details of February financials and review collectibility schedule	0.80	425.00	340.00
	3/27/2002	DG	Reviewed new sale price threshold at 4/1/02 and collectibility percentage required to achieve plan	1.10	425.00	467.50
	3/27/2002	DG	Meeting with T. Ahto regarding team staffing and portfolio transfer logistical issues	1.20	425.00	510.00
	3/28/2002	DG	Meeting with S. Ross to review calculation of collectibility percentage	0.90	425.00	382.50

<i>Attorney</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	3/29/2002	DG	Meeting with B. Lackey and T. Ahto regarding San Francisco office	1.20	425.00	510.00
<b><i>Harrison, Rupert</i></b>						
	1/17/2002	RH	Teleconference with B. Chen regarding German operations	1.60	550.00	880.00
	1/17/2002	RH	Reviewed KPMG model for Germany	2.20	550.00	1,210.00
	1/17/2002	RH	Reviewed McKinsey model for Germany	2.20	550.00	1,210.00
	1/17/2002	RH	Meeting with B. Chen regarding German operations and engagement	1.80	550.00	990.00
	1/17/2002	RH	Meeting with P. Humsberger regarding German operations and financials	3.20	550.00	1,760.00
	1/29/2002	RH	Reviewed and revised French Model	1.00	550.00	550.00
	1/29/2002	RH	Meetings with P. Humsberger regarding German operations and financials	3.50	550.00	1,925.00
	1/29/2002	RH	Reviewed and revised German Model	1.50	550.00	825.00
	1/30/2002	RH	Teleconference with B. Chen, Germany, France, UK and UK personnel	1.70	550.00	935.00
	2/4/2002	RH	Meeting with B. Chen regarding funding alternatives in Europe	2.70	550.00	1,485.00
	2/8/2002	RH	Discussion with management in Germany regarding modeling of operations	2.30	550.00	1,265.00
	2/9/2002	RH	Meeting with B. Chen regarding funding alternatives in Europe	3.10	550.00	1,705.00
	2/10/2002	RH	Reviewed funding possibilities	1.90	550.00	1,045.00
	2/16/2002	RH	Reviewed German business plans	2.50	550.00	1,375.00
	2/22/2002	RH	Teleconference with Rofhschild and B. Chen regarding Germany	1.80	550.00	990.00
	2/24/2002	RH	Teleconference with Rofhschild and B. Chen regarding German business plan assumptions	1.60	550.00	880.00
	2/24/2002	RH	Teleconference with B. Chen regarding European operations	1.00	550.00	550.00
<b><i>Hubbard, Erik</i></b>						
	2/11/2002	EH	Researched competitive information for comparative analysis	3.10	195.00	604.50
	2/13/2002	EH	Researched competitive information for comparative analysis	2.90	195.00	565.50
<b><i>Johnston, Matthew</i></b>						
	1/16/2002	MJ	Teleconference with B. Chen regarding business planning and timing	3.00	360.00	1,080.00
	1/17/2002	MJ	Reviewed KPMG model for Germany	3.00	360.00	1,080.00
<b><i>Professional Totals</i></b>				<b>217.30</b>	<b>425.00</b>	<b>\$92,352.50</b>
<b><i>Professional Totals</i></b>				<b>35.60</b>	<b>550.00</b>	<b>\$19,580.00</b>
<b><i>Professional Totals</i></b>				<b>6.00</b>	<b>195.00</b>	<b>\$1,170.00</b>

<i>Letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	1/17/2002	MJ	Teleconference with B. Chen regarding German operations	2.00	360.00	720.00
	1/17/2002	MJ	Meeting with B. Chen regarding UK operations	0.40	360.00	144.00
	1/17/2002	MJ	Meeting with P. Humsberger regarding German operations and financials	3.20	360.00	1,152.00
	1/17/2002	MJ	Reviewed McKinsey model for Germany	2.10	360.00	756.00
	1/17/2002	MJ	Meeting with B. Chen regarding German operations and engagement	2.00	360.00	720.00
	1/17/2002	MJ	Meeting with B. Chen regarding French operations	0.30	360.00	108.00
	1/18/2002	MJ	Reviewed German model and TRO product	3.00	360.00	1,080.00
	1/18/2002	MJ	Performed overview check on German model	2.00	360.00	720.00
	1/18/2002	MJ	Meeting with B. Chen regarding Austrian, Swiss, and Dutch operations	1.10	360.00	396.00
	1/18/2002	MJ	Reviewed the French forecasts and specific issues on McKinsey model	3.00	360.00	1,080.00
	1/18/2002	MJ	Performed overview check on French model	1.90	360.00	684.00
	1/18/2002	MJ	Performed overview check on UK model	1.00	360.00	360.00
	1/18/2002	MJ	Discussion with A. Suda regarding the forecasts for Austria and Switzerland	3.00	360.00	1,080.00
	1/20/2002	MJ	Checked integrity of Austrian model	2.00	360.00	720.00
	1/20/2002	MJ	Reviewed French model and identified issues to rectify	2.00	360.00	720.00
	1/20/2002	MJ	Reviewed first draft of Dutch forecasts	2.00	360.00	720.00
	1/20/2002	MJ	Designed page of key assumptions for Germany, UK and France	2.00	360.00	720.00
	1/20/2002	MJ	Meeting with B. Chen regarding business plans	2.00	360.00	720.00
	1/20/2002	MJ	Reviewed UK financials	3.00	360.00	1,080.00
	1/21/2002	MJ	Reviewed and revised France model assumptions	2.00	360.00	720.00
	1/21/2002	MJ	Meeting with B. Berjal regarding forecast of French operations	4.00	360.00	1,440.00
	1/21/2002	MJ	Remodeled France to reflect updated assumptions	3.10	360.00	1,116.00
	1/21/2002	MJ	Teleconference with B. Chen for discussion of model results	4.40	360.00	1,584.00
	1/21/2002	MJ	Review of French operations in preparation for meeting with B. Berjal	3.20	360.00	1,152.00
	1/22/2002	MJ	Teleconference with Rothschild regarding France operations	2.30	360.00	828.00
	1/22/2002	MJ	Prepared schedule of variances between McKinsey model and new model	2.70	360.00	972.00
	1/22/2002	MJ	Meeting with B. LeMaitre regarding pipeline of projects and justification of revenues	2.00	360.00	720.00
	1/22/2002	MJ	Meeting with B. Berjal regarding model results and clarification of differences from McKinsey model	2.50	360.00	900.00
	1/22/2002	MJ		2.90	360.00	1,044.00



<i>Enter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	1/22/2002	MJ	Drafted new version of key assumptions for France and Germany	2.00	360.00	720.00
	1/22/2002	MJ	Amended French Model and accompanying memorandum	2.90	360.00	1,044.00
	1/23/2002	MJ	Teleconference with B. Chen regarding German business model	1.50	360.00	540.00
	1/23/2002	MJ	Meeting P. Humsberger regarding rewriting the German model	3.60	360.00	1,296.00
	1/23/2002	MJ	Prepared answers to questions from M. Fazio regarding revised draft of Germany	3.70	360.00	1,332.00
	1/23/2002	MJ	Reviewed updated French forecasts	2.50	360.00	900.00
	1/23/2002	MJ	Teleconference with Rothschild regarding Germany	1.30	360.00	468.00
	1/23/2002	MJ	Discussed treatment of reserves with P. Humsberger	1.60	360.00	664.00
	1/24/2002	MJ	Meeting with P. Humsberger regarding changes in the numbers to date	1.40	360.00	504.00
	1/24/2002	MJ	Developed and issued a standardized format for written assumptions behind the models	2.00	360.00	720.00
	1/24/2002	MJ	Issued revised draft of German, UK and French models	1.50	360.00	540.00
	1/24/2002	MJ	Reviewed updated French forecasts	3.60	360.00	1,296.00
	1/24/2002	MJ	Standardized presentation of French model for revised draft as per Rothschild request	1.50	360.00	540.00
	1/24/2002	MJ	Standardized presentation of German model for revised draft as per Rothschild request	2.00	360.00	720.00
	1/24/2002	MJ	Teleconference with B. Chen regarding business plan assumptions	2.50	360.00	900.00
	1/24/2002	MJ	Assisted UK preparing responses to issues raised in teleconferences	1.50	360.00	540.00
	1/24/2002	MJ	Standardized presentation of UK model for revised draft per Rothschild request	1.50	360.00	540.00
	1/25/2002	MJ	Commenced planning work for fundamentally redesigning German model	3.10	360.00	1,116.00
	1/25/2002	MJ	Prepared consolidated European cash flow for N. Stellen	1.00	360.00	360.00
	1/25/2002	MJ	Teleconference with B. Chen regarding German business model	0.90	360.00	324.00
	1/25/2002	MJ	Worked on integration of France forecasts	2.00	360.00	720.00
	1/25/2002	MJ	Worked on integration of German forecasts	3.00	360.00	1,080.00
	1/26/2002	MJ	Worked on integration of German forecasts	4.00	360.00	1,440.00
	1/26/2002	MJ	Discussed progress of UK model S. Blansett	2.00	360.00	720.00
	1/28/2002	MJ	Meeting with P. Humsberger to discuss proposed new design	1.80	360.00	648.00
	1/28/2002	MJ	Worked on integration of French forecasts	0.60	360.00	216.00
	1/28/2002	MJ	Mapped updated draft of German model in detail in order to redesign the model	3.60	360.00	1,296.00
	1/29/2002	MJ	Issued German model to UK and France to fill in	0.30	360.00	108.00
	1/29/2002	MJ	Worked on integration of UK forecasts			

<i>Letter Code</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	1/29/2002	MJ	Amended all models for service contracts	2.00	360.00	720.00
	1/29/2002	MJ	Responded to queries from S. Blansett	0.70	360.00	252.00
	1/29/2002	MJ	Amended all models after input from B. Chen during teleconference	3.30	360.00	1,188.00
	1/29/2002	MJ	Amended French model for off-balance sheet leases	1.00	360.00	360.00
	1/29/2002	MJ	Amended UK model for finance leases	1.00	360.00	360.00
	1/29/2002	MJ	Teleconference with B. Chen, S. Blansett and B. LeMaistre regarding business plans	2.40	360.00	864.00
	1/29/2002	MJ	Worked on integration of German forecasts	3.80	360.00	1,296.00
	1/30/2002	MJ	Teleconference with B. Chen regarding European operations and models	2.80	360.00	1,008.00
	1/30/2002	MJ	Ran different growth scenarios for Germany and incorporated into model	2.70	360.00	972.00
	1/30/2002	MJ	Discussed French forecasts with Andersen team and B. Bejjani	3.40	360.00	1,224.00
	1/30/2002	MJ	Changed formatting of UK model	2.10	360.00	756.00
	1/30/2002	MJ	Changed formatting of French model	1.20	360.00	432.00
	1/30/2002	MJ	Changed formatting of German model	0.80	360.00	288.00
	1/31/2002	MJ	Amended the service inputs on the UK model	0.80	360.00	288.00
	1/31/2002	MJ	Amended the UK amortization schedule	1.00	360.00	360.00
	1/31/2002	MJ	Amended the UK model to incorporate non-German accounting treatments	2.80	360.00	1,008.00
	1/31/2002	MJ	Ran different growth scenarios for France	1.90	360.00	684.00
	1/31/2002	MJ	Ran different growth scenarios for Germany after review by B. Chen and incorporated into model	2.50	360.00	900.00
	1/31/2002	MJ	Ran different growth scenarios for UK	1.30	360.00	468.00
	1/31/2002	MJ	Responded to local management concerns about new model functionality	1.40	360.00	504.00
	1/31/2002	MJ	Teleconference with B. Chen regarding UK operations	1.10	360.00	396.00
	1/31/2002	MJ	Meeting with P. Humsberger to compare new model's output to old model's output	2.20	360.00	792.00
	2/1/2002	MJ	Revised UK model with updated data	0.80	360.00	288.00
	2/1/2002	MJ	Reviewed France forecasts	2.90	360.00	1,044.00
	2/1/2002	MJ	Reviewed German forecasts	3.20	360.00	1,152.00
	2/1/2002	MJ	Teleconference with B. Chen regarding European projections	3.10	360.00	1,116.00
	2/2/2002	MJ	Discussion with S. Blansett regarding C&W amortization schedule	1.20	360.00	432.00
	2/2/2002	MJ	Reviewed France forecasts	3.50	360.00	1,260.00
	2/2/2002	MJ	Amended UK model for service revenues			

<i>father</i>	<i>ode</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/2/2002	MJ		Reviewed German projections	3.80	360.00	1,368.00
	2/2/2002	MJ		Amended UK model to ensure balancing	1.50	360.00	540.00
	2/2/2002	MJ		Reviewed changes to UK model	2.80	360.00	1,008.00
	2/3/2002	MJ		Reviewed and amended UK model	3.00	360.00	1,080.00
	2/3/2002	MJ		Reviewed and amended France model	2.10	360.00	756.00
	2/3/2002	MJ		Reviewed and amended German model	2.90	360.00	1,044.00
	2/4/2002	MJ		Improved analytical capabilities of German model	0.90	360.00	324.00
	2/4/2002	MJ		Discussion with local management in Austria and Netherlands regarding projections	1.20	360.00	432.00
	2/4/2002	MJ		Reviewed UK model after changes to assumptions	2.00	360.00	720.00
	2/4/2002	MJ		Reviewed changes to German model	1.80	360.00	648.00
	2/4/2002	MJ		Improved analytical capabilities of UK model	1.10	360.00	396.00
	2/5/2002	MJ		Reviewed different growth scenarios for UK	2.50	360.00	900.00
	2/5/2002	MJ		Produced gap analysis for Germany comparing new model to Draft 3	1.80	360.00	576.00
	2/5/2002	MJ		Produced gap analysis for UK comparing new model to Draft 3	0.90	360.00	324.00
	2/5/2002	MJ		Reviewed Netherlands data and updated model	1.30	360.00	468.00
	2/5/2002	MJ		Met with P. Humsberger to discuss new model	2.10	360.00	756.00
	2/5/2002	MJ		Reviewed German model for capital constraint	2.10	360.00	756.00
	2/6/2002	MJ		Met with P. Humsberger to obtain more information regarding the German numbers	0.70	360.00	252.00
	2/6/2002	MJ		Discussed discrepancies to France model with local management (B. Berjal)	4.90	360.00	1,764.00
	2/6/2002	MJ		Revised French model for capital constraint	3.00	360.00	1,080.00
	2/7/2002	MJ		Reviewed German forecasts	3.00	360.00	1,080.00
	2/7/2002	MJ		Reviewed France forecasts	3.10	360.00	1,116.00
	2/7/2002	MJ		Teleconference with R. Mishler regarding France forecasts	1.80	360.00	648.00
	2/7/2002	MJ		Constructed method to introduce capital constraints into model	2.70	360.00	972.00
	2/7/2002	MJ		Revised method of change in Accounts Payable	2.80	360.00	1,008.00
	2/8/2002	MJ		Drafted notes to the financial statements for Germany - Balance Sheet	3.10	360.00	1,116.00
	2/8/2002	MJ		Drafted notes to the financial statements for Germany - Cash Flow Statement	3.50	360.00	1,260.00
	2/8/2002	MJ		Drafted notes to the financial statements for Germany - Income Statement	2.90	360.00	1,044.00
	2/9/2002	MJ		Reviewed UK projections with B. Chen			

<i>after</i> <i>date</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/9/2002	MJ	Reviewed German projections with B. Chen	6.50	360.00	2,340.00
	2/9/2002	MJ	Reviewed France projections with B. Chen	3.70	360.00	1,332.00
	2/10/2002	MJ	Reviewed France projections with B. Chen	3.70	360.00	1,332.00
	2/10/2002	MJ	Reviewed German projections with B. Chen	4.00	360.00	1,440.00
	2/10/2002	MJ	Reviewed UK projections with B. Chen	3.30	360.00	1,188.00
	2/11/2002	MJ	Drafted notes to the financial statements for Germany - Balance Sheet	3.20	360.00	1,152.00
	2/11/2002	MJ	Drafted notes to the financial statements for Germany - Income Statement	3.60	360.00	1,368.00
	2/12/2002	MJ	Updated German projections in light of comments from B.Chen	4.00	360.00	1,440.00
	2/12/2002	MJ	Reviewed and amended UK model in light of comments from B. Chen	3.20	360.00	1,152.00
	2/12/2002	MJ	Discussed German model with B. Chen	3.50	360.00	1,260.00
	2/13/2002	MJ	Drafted presentation on options for European wind down - UK	2.70	360.00	972.00
	2/13/2002	MJ	Reviewed Skadden Arps legal document on wind down of European operations	3.80	360.00	1,368.00
	2/13/2002	MJ	Reviewed Skadden Arps legal document on European operations	3.30	360.00	1,188.00
	2/14/2002	MJ	Drafted presentation on options for European wind down - France	2.50	360.00	900.00
	2/14/2002	MJ	Drafted presentation on options for European wind down - UK	3.50	360.00	1,260.00
	2/15/2002	MJ	Calculated wind down costs - Germany	3.10	360.00	1,116.00
	2/15/2002	MJ	Updated notes to German model	2.20	360.00	792.00
	2/15/2002	MJ	Calculated wind down costs - UK	2.00	360.00	720.00
	2/15/2002	MJ	Reviewed accounting for TRO product with B. Chen	2.80	360.00	1,008.00
	2/15/2002	MJ	Updated B.Chen on current status of German business plan	0.90	360.00	324.00
	2/18/2002	MJ	Amended notes to projections - France	1.40	360.00	504.00
	2/18/2002	MJ	Amended notes to projections - UK	1.20	360.00	432.00
	2/18/2002	MJ	Teleconference with B. Chen to discuss changes required to projections	2.40	360.00	864.00
	2/18/2002	MJ	Amended notes to projections - Germany	2.50	360.00	900.00
	2/19/2002	MJ	Amended Accounts Receivable calculation in German model	3.70	360.00	1,332.00
	2/19/2002	MJ	Amended presentation on wind down - UK	3.00	360.00	1,080.00
	2/20/2002	MJ	Reviewed presentation for capital rationing scenario in France	1.10	360.00	396.00
	2/20/2002	MJ	Reviewed presentation for capital rationing scenario in UK	0.90	360.00	324.00
	2/20/2002	MJ	Reviewed presentation for capital rationing scenario in Germany			

<i>Letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/20/2002	MJ	Reviewed key assumptions page in forecasts for wind down scenario - France	1.80	360.00	648.00
	2/20/2002	MJ	Reviewed key assumptions page in forecasts for wind down scenario - Germany	3.90	360.00	1,404.00
	2/21/2002	MJ	Teleconference with B. Chen to discuss status of business plans	2.20	360.00	792.00
	2/26/2002	MJ	Adjusted model to incorporate costs of wind-down	2.70	360.00	972.00
	2/26/2002	MJ	Updated models for quarterly cash flows	3.80	360.00	1,368.00
	2/26/2002	MJ	Reviewed new scenarios of Germany model to identify impact of DLR percentage upon wind-down	2.20	360.00	792.00
	2/28/2002	MJ	Updated model notes for Germany	1.30	360.00	468.00
	2/27/2002	MJ	Teleconference with B. Chen regarding Germany business model	2.50	360.00	900.00
	2/27/2002	MJ	Revised links to USD sheets on Germany model	1.10	360.00	396.00
	2/27/2002	MJ	Created an updated version of Germany wind-down	3.90	360.00	1,404.00
	2/27/2002	MJ	Reviewed integrated wind down model, incorporating Cash Flow, Balance Sheet and P&L	2.50	360.00	900.00
	2/27/2002	MJ	Compiled notes to Germany wind-down	1.70	360.00	612.00
	2/28/2002	MJ	Analyzed project status and formulated work plan	3.50	360.00	1,260.00
	2/28/2002	MJ	Reviewed latest Germany wind-down scenario	2.00	360.00	720.00
	2/28/2002	MJ	Reviewed notes to Germany wind-down	2.00	360.00	720.00
	3/1/2002	MJ	Reviewed the developed SGA detailed schedule to reconcile to country models	1.80	360.00	648.00
	3/1/2002	MJ	Investigated German future margin calculation	2.70	360.00	972.00
	3/1/2002	MJ	Reviewed the amended country models to incorporate CIS costs	3.00	360.00	1,080.00
	3/4/2002	MJ	Produced growth model for Germany	1.50	360.00	540.00
	3/4/2002	MJ	Reviewed amended SGA detailed schedule for each country	2.00	360.00	720.00
	3/4/2002	MJ	Continued developing consolidated model draft 1 for Germany, France, UK	4.00	360.00	1,440.00
	3/4/2002	MJ	Researched Deutsche Telekom and T-Systems	1.00	360.00	360.00
	3/4/2002	MJ	Amended Draft 1 of consolidated model for changes in each country model	2.50	360.00	900.00
	3/4/2002	MJ	Reconciled country models to consolidated model	2.50	360.00	900.00
	3/5/2002	MJ	Teleconference call with B. Chen to discuss consolidated wind-down projections	1.00	360.00	360.00
	3/5/2002	MJ	Produced different scenarios for UK and updated consolidated model	1.00	360.00	360.00
	3/5/2002	MJ	Discussed future margin calculation with P. Humsberger	1.00	360.00	360.00
	3/5/2002	MJ	Reviewed presentational changes to country and consolidated models	2.00	360.00	720.00

<i>Letter Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
3/6/2002	MJ	Revised consolidated model incorporating increased damages and revenue collection problems	2.80	360.00	1,008.00
3/6/2002	MJ	Researched the US GAAP treatment of the TRO product	2.00	360.00	720.00
3/6/2002	MJ	Developed recovery to book schedule for the models	1.30	360.00	468.00
3/6/2002	MJ	Evaluated impact of remodeling TRO to be GAAP compliant	3.30	360.00	1,188.00
3/6/2002	MJ	Teleconference call with B. Chen to discuss wind-down projections	1.50	360.00	540.00
3/7/2002	MJ	Teleconference call with B. Chen to discuss wind-down projections	1.00	360.00	360.00
3/7/2002	MJ	Revised the notes accompanying the UK model	1.00	360.00	360.00
3/7/2002	MJ	Reviewed summary of management changes in the wind-down model	1.00	360.00	360.00
3/7/2002	MJ	Updated UK and French models to reflect discussions with B. Chen	1.00	360.00	360.00
3/8/2002	MJ	Reviewed pro-forma for non-core countries in preparation for visit to Austria	4.00	360.00	1,440.00
3/8/2002	MJ	Discussed with B Chen the plan for following week regarding forecasts for other non core countries	2.00	360.00	720.00
3/8/2002	MJ	Developed wind down model for Netherlands	4.00	360.00	1,440.00
3/11/2002	MJ	Reviewed notes to accompany Czech Republic, Italy models	1.30	360.00	468.00
3/11/2002	MJ	Discussed assumptions inherent in Austrian forecasts with A. Suda	4.00	360.00	1,440.00
3/11/2002	MJ	Discussed small country issues with A. Suda	1.00	360.00	360.00
3/11/2002	MJ	Developed Czech Republic wind down model	3.00	360.00	1,080.00
3/11/2002	MJ	Reviewed Hungarian wind down model	2.00	360.00	720.00
3/11/2002	MJ	Reviewed Italian wind down model	2.20	360.00	792.00
3/12/2002	MJ	Added CEG items from Czech forecasts	1.30	360.00	468.00
3/12/2002	MJ	Reviewed wind down assumptions in each country with A. Suda	4.00	360.00	1,440.00
3/12/2002	MJ	Reviewed Poland wind down model	1.70	360.00	612.00
3/12/2002	MJ	Amended wind down costs in each small country	2.40	360.00	864.00
3/12/2002	MJ	Added CEG items into Italian forecasts	1.60	360.00	576.00
3/13/2002	MJ	Reviewed the revised European consolidation	4.00	360.00	1,440.00
3/13/2002	MJ	Reviewed amendments to the consolidation to incorporate Netherlands and Belgium	3.50	360.00	1,260.00
3/13/2002	MJ	Prepared drafts to distribute to advisory team and B. Chen	1.30	360.00	468.00
3/13/2002	MJ	Made presentational changes to consolidated model	1.20	360.00	432.00
3/14/2002	MJ	Updated German model in light of discussions with B. Chen	2.90	360.00	1,044.00
3/14/2002	MJ	Discussed projections with B. Chen			

<i>after</i> <i>date</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	3/14/2002	MJ	Discussed projections with H. Parkhill (Roitshchild)	2.50	360.00	900.00
	3/15/2002	MJ	Revised German model to show increased retention payments following as requested by B. Chen	1.00	360.00	360.00
	3/15/2002	MJ	Discussed level of retention and other bonuses with B. Chen	2.70	360.00	972.00
	3/15/2002	MJ	Revised European consolidations and forwarded to H. Parkhill and N. Bratia (Roitshchild)	2.70	360.00	972.00
	3/15/2002	MJ	Liaised with P. Humsberger regarding latest European wind-down forecasts	3.60	360.00	1,296.00
	3/18/2002	MJ	Amended projections following B. Chen requests	3.40	360.00	1,224.00
	3/18/2002	MJ	Discussed cash flows and valuations with H. Parkhill, Roitshchild	2.00	360.00	720.00
	3/18/2002	MJ	Produced schedule of cash movements for B. Chen for each country	2.60	360.00	936.00
	3/20/2002	MJ	Confirmed and agreed deliverables following Board meeting with advisory team	2.10	360.00	756.00
	3/20/2002	MJ	Updated individual country models after changes discussed with management in the US	3.50	360.00	1,260.00
	3/20/2002	MJ	Amended Netherlands model wind down costs and updated consolidated files	1.90	360.00	684.00
	3/21/2002	MJ	Reconciled current models to numbers presented on 19 March	1.40	360.00	504.00
	3/21/2002	MJ	Discussed Irish data with R. Jattan	1.20	360.00	432.00
	3/21/2002	MJ	Amended UK, France and German growth models	1.80	360.00	648.00
	3/21/2002	MJ	Responded to questions from P. Humsberger regarding growth models	1.10	360.00	396.00
	3/21/2002	MJ	Discussed European projections with J. Yates	2.50	360.00	900.00
	3/22/2002	MJ	Reviewed top level consolidation	1.00	360.00	360.00
	3/22/2002	MJ	Continued reconciliation of current models to numbers presented on 19 March	2.00	360.00	720.00
	3/22/2002	MJ	Added Irish, Swedish and Spanish models to the non core consolidation	2.00	360.00	720.00
	3/25/2002	MJ	Reviewed top level consolidation after amendments	7.50	360.00	2,700.00
	3/26/2002	MJ	Drafted e-mails to CDO European employees requesting information following earlier teleconference	3.50	360.00	1,260.00
	3/26/2002	MJ	Teleconference with L. Cochrane (CDO US) and other CDO US employees on sale of CEG and implications on European solvency	4.00	360.00	1,440.00
	3/27/2002	MJ	Produced summary of information of Concert leases per country	4.00	360.00	1,440.00
	3/27/2002	MJ	Drafted detailed notes of teleconference and distributed to team on call	1.00	360.00	360.00
	3/28/2002	MJ	Followed-up progress of requests following on from conference call	2.50	360.00	900.00
	3/28/2002	MJ	Produced answers to questions raised on conference call	2.50	360.00	900.00

*Professional Totals*    542.40    360.00    \$195,264.00

*Kalstrom, Lisa*

<i>Letter Code</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/22/2002	LMK	Reviewed and analyzed European operations business strategy documents	3.00	250.00	750.00
	2/22/2002	LMK	Met with Company to discuss core European countries business operations	0.60	250.00	150.00
	2/22/2002	LMK	Met with Company to discuss non-core European countries business operations	0.40	250.00	100.00
	2/23/2002	LMK	Developed European operations timeline for wind down action plan steps summary	2.10	250.00	525.00
	2/23/2002	LMK	Reviewed and analyzed European operations business strategy documents	0.90	250.00	225.00
	2/24/2002	LMK	Updated European operations wind down action plan steps summary	0.60	250.00	150.00
	2/25/2002	LMK	Reviewed and analyzed non-core European country operations	2.10	250.00	525.00
	2/26/2002	LMK	Met with Company to discuss status of European wind down action plan steps	0.70	250.00	175.00
	2/27/2002	LMK	Reviewed and analyzed European wind down action plan steps	1.90	250.00	475.00
	3/5/2002	LMK	Reviewed potential buyer analysis for Germany and France operations	3.90	250.00	975.00
	3/5/2002	LMK	Reviewed recovery analysis for European operations	3.40	250.00	850.00
	3/5/2002	LMK	Reviewed and analyzed European business operations	3.90	250.00	975.00
	3/5/2002	LMK	Met with Company to discuss status of European business plan	2.30	250.00	575.00
	3/6/2002	LMK	Updated assumptions for analysis of potential TRO risk	2.60	250.00	650.00
	3/6/2002	LMK	Reviewed analysis of potential TRO risk	2.70	250.00	675.00
	3/6/2002	LMK	Met with Company to discuss results of Board meeting regarding European operations	1.50	250.00	375.00
	3/6/2002	LMK	Met with Company regarding new scenarios and assumptions for European operations	2.60	250.00	650.00
	3/7/2002	LMK	Reviewed potential buyer analysis for Germany and France operations	3.10	250.00	775.00
	3/7/2002	LMK	Reviewed and analyzed balance sheet detail for German operations	1.70	250.00	425.00
	3/7/2002	LMK	Reviewed and analyzed balance sheet detail for French operations	3.20	250.00	800.00
	3/7/2002	LMK	Met with Company to discuss detail and assumptions on existing balance sheet accounts for Germany	2.40	250.00	600.00
	3/7/2002	LMK	Met with Company to discuss detail and assumptions on existing balance sheet accounts for France	1.70	250.00	425.00
	3/8/2002	LMK	Reviewed and analyzed balance sheet detail for UK operations	1.10	250.00	275.00
	3/8/2002	LMK	Prepared data request for Non-core countries management	2.20	250.00	550.00
	3/8/2002	LMK	Met with Company to discuss detail and assumptions on existing balance sheet accounts for Austria, Italy, Poland, Hungary, and Czech Republic	1.40	250.00	350.00
	3/8/2002	LMK	Reviewed and analyzed balance sheet detail for German operations	2.10	250.00	525.00
	3/8/2002	LMK	Met with Company to discuss detail and assumptions on existing balance sheet accounts for UK	1.20	250.00	300.00
	3/10/2002	LMK	Reviewed and analyzed existing balance sheet accounts for Poland	2.10	250.00	525.00
	3/10/2002	LMK	Reviewed and analyzed existing balance sheet accounts for Italy			



<i>utter code</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
3/10/2002 LMK			Reviewed and analyzed CEG transaction information regarding Italy	2.70	250.00	675.00
3/10/2002 LMK			Reviewed and analyzed existing balance sheet accounts for Austria	2.60	250.00	650.00
3/10/2002 LMK			Reviewed and analyzed existing balance sheet accounts for Hungary	1.70	250.00	425.00
3/11/2002 LMK			Met with Austrian management to discuss balance sheet accounts for Austrian operations	2.80	250.00	700.00
3/11/2002 LMK			Met with Austrian management to discuss customer information	1.80	250.00	450.00
3/11/2002 LMK			Met with Austrian management to discuss portfolio information	2.20	250.00	550.00
3/11/2002 LMK			Reviewed and analyzed existing balance sheet accounts for Czech Republic	3.30	250.00	825.00
3/12/2002 LMK			Reviewed CEG net book value information for portfolio analysis	2.90	250.00	725.00
3/12/2002 LMK			Met with Austrian management to discuss discount rate for present value of remaining leases analysis	1.10	250.00	275.00
3/12/2002 LMK			Reviewed Austrian portfolio information for portfolio analysis	4.20	250.00	1,050.00
3/12/2002 LMK			Reviewed customer information for Austrian operations	4.70	250.00	1,175.00
3/13/2002 LMK			Incorporated CEG sale into Austrian customer review analysis	2.10	250.00	525.00
3/13/2002 LMK			Updated Austrian present value of remaining leases analysis	2.90	250.00	725.00
3/13/2002 LMK			Met with Austrian management to discuss Italy CEG sale to GE	2.10	250.00	525.00
3/13/2002 LMK			Developed Austrian net book value for portfolio analysis	3.40	250.00	850.00
3/13/2002 LMK			Developed analysis to determine present value of remaining rents for Austrian operations	3.50	250.00	875.00
3/14/2002 LMK			Developed Austrian customer analysis	4.20	250.00	1,050.00
3/14/2002 LMK			Developed Austrian portfolio analysis	4.60	250.00	1,150.00
3/14/2002 LMK			Updated Austrian net book value analysis	1.10	250.00	275.00
3/14/2002 LMK			Updated Austrian portfolio analysis	3.80	250.00	950.00
3/14/2002 LMK			Formatted accounts receivable aging information to incorporate into customer analysis	1.40	250.00	350.00
3/14/2002 LMK			Updated Austrian customer analysis	2.70	250.00	675.00
3/14/2002 LMK			Reviewed accounts receivable aging information for customer analysis	3.20	250.00	800.00
3/15/2002 LMK			Met with Company to discuss non-core countries customer analysis	0.90	250.00	225.00
3/15/2002 LMK			Updated consolidated non-core country assumptions with Switzerland assumptions	2.10	250.00	525.00
3/15/2002 LMK			Updated consolidated non-core country assumptions with Austrian assumptions	3.80	250.00	950.00
3/15/2002 LMK			Met with Company to discuss non-core countries portfolio analysis	1.20	250.00	300.00
3/15/2002 LMK			Developed summary for Austrian portfolio and customer analysis	1.90	250.00	475.00
3/16/2002 LMK			Updated consolidated non-core country assumptions with Czech Republic assumptions			

<i>Butter</i> <b>Code</b>	<b>Date</b>	<b>Initials</b>	<b>Description</b>	<b>Time</b>	<b>Rate</b>	<b>Fees</b>
3/16/2002	LMK		Updated consolidated non-core country assumptions with Hungary assumptions	1.90	250.00	475.00
3/16/2002	LMK		Updated consolidated non-core country assumptions with Poland assumptions	1.60	250.00	400.00
3/19/2002	LMK		Reviewed and analyzed Austrian financial statements	1.10	250.00	275.00
3/19/2002	LMK		Reviewed and analyzed Germany financial statements	2.80	250.00	725.00
3/19/2002	LMK		Reviewed and analyzed UK financial statements	1.60	250.00	400.00
3/20/2002	LMK		Reviewed and analyzed France financial statements	1.90	250.00	475.00
3/20/2002	LMK		Reviewed TR0 liability analysis for Germany	0.80	250.00	200.00
3/20/2002	LMK		Consolidated and organized all non-core assumptions and notes for European business strategy book for Company management	1.40	250.00	350.00
3/20/2002	LMK		Consolidated and organized Austrian assumptions and notes for European business strategy book for Company management	1.20	250.00	300.00
3/20/2002	LMK		Developed summary of Netherlands employment and severance issues	2.60	250.00	650.00
3/20/2002	LMK		Met with Company to discuss Belgium audit	0.90	250.00	225.00
3/20/2002	LMK		Met with Company to discuss Netherlands employment and severance issues	0.70	250.00	175.00
3/20/2002	LMK		Reviewed contact sheet to be delivered to Company management	0.90	250.00	225.00
3/20/2002	LMK		Updated TR0 liability analysis for Germany	1.50	250.00	375.00
3/21/2002	LMK		Reconciled core countries financial statements to CDO Inc. financial statements	4.80	250.00	1,200.00
3/21/2002	LMK		Reconciled non-core countries financial statements to CDO Inc. financial statements	3.20	250.00	800.00
3/22/2002	LMK		Reviewed and analyzed consolidated European financial statements to CDO Inc. financial statements	2.30	250.00	575.00
3/22/2002	LMK		Consolidated and compiled all Austrian working papers and backup data related to Austrian business plan	2.70	250.00	675.00
3/25/2002	LMK		Consolidated and compiled all core countries' available working papers and backup data related to the core countries business plan	1.90	250.00	475.00
3/25/2002	LMK		Reviewed and analyzed Germany growth scenario business plan	3.90	250.00	975.00
3/25/2002	LMK		Reviewed and analyzed France growth scenario business plan	2.20	250.00	550.00
3/26/2002	LMK		Reviewed and updated France financials and changes to notes	3.20	250.00	800.00
3/26/2002	LMK		Reviewed and updated Germany financials and changes to notes	1.90	250.00	475.00
3/26/2002	LMK		Reviewed and updated U.K. financials and changes to notes	2.40	250.00	600.00
3/26/2002	LMK		Reviewed and analyzed U.K. growth scenario business plan	2.50	250.00	625.00
3/27/2002	LMK		Reviewed and updated Netherlands financials and changes to notes	3.10	250.00	775.00
3/27/2002	LMK		Reviewed and updated Austria financials and changes to notes	2.10	250.00	525.00
3/27/2002	LMK		Reviewed and updated Switzerland financials and changes to notes	2.20	250.00	550.00
3/27/2002	LMK		Met with Company to discuss Sungard transaction			

<i>date</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
3/28/2002	LMK		Reviewed and updated Italy financials and changes to notes	2.40	250.00	600.00
3/28/2002	LMK		Met with Company to discuss sale of Italian CEG assets	0.60	250.00	150.00
<i>Professional Totals</i>						
				199.70	250.00	\$49,925.00
<i>Khym, John</i>						
12/4/2001	JPK		Reviewed Ventures income statement model assumptions	1.10	150.00	165.00
12/4/2001	JPK		Updated Ventures equity portfolio portion of income statement model	2.20	150.00	330.00
12/4/2001	JPK		Updated Ventures loan portfolio portion of income statement model	2.30	150.00	345.00
12/5/2001	JPK		Reviewed business plan run off strategies for leasing verticals	1.10	150.00	165.00
12/5/2001	JPK		Reviewed business plan keep strategies for leasing verticals	1.10	150.00	165.00
12/5/2001	JPK		Reviewed Ventures run off budget	0.60	150.00	90.00
12/5/2001	JPK		Updated business plan run off scenarios for leasing verticals	1.30	150.00	195.00
12/5/2001	JPK		Reviewed consolidated Ventures income statement	0.80	150.00	120.00
12/5/2001	JPK		Updated Ventures leasing costs and expenses portion of income statement model	2.10	150.00	315.00
12/5/2001	JPK		Updated Ventures leasing revenue portion of income statement model	2.00	150.00	300.00
12/6/2001	JPK		Reviewed Ventures financial statement model	2.60	150.00	390.00
12/7/2001	JPK		Reviewed and analyzed Ventures financial statement model for potential budget implications	3.10	150.00	465.00
2/10/2001	JPK		Reviewed Ventures financial statement model	1.50	150.00	225.00
2/20/2001	JPK		Reviewed roll up of supporting data to total selling, general, and administrative costs by vertical	2.30	150.00	345.00
1/21/2002	JPK		Reviewed Ventures run off projected commitments and fundings	1.60	150.00	240.00
1/21/2002	JPK		Reviewed and revised Ventures run off scenario income statement	2.30	150.00	345.00
1/21/2002	JPK		Reviewed Ventures run off modeling assumptions	0.70	150.00	105.00
1/21/2002	JPK		Reviewed and revised Ventures run off scenario consolidated cash flow statement	2.30	150.00	345.00
1/21/2002	JPK		Reviewed and revised Ventures run off scenario consolidated balance sheet	2.10	150.00	315.00
1/22/2002	JPK		Reviewed Ventures portfolio company uncollected loans schedule going forward for run off scenario	2.40	150.00	360.00
1/22/2002	JPK		Reviewed Ventures portfolio company loans and repayment schedule going forward for run off scenario	2.70	150.00	405.00
1/22/2002	JPK		Reviewed Ventures portfolio company loan write off schedule going forward for run off scenario	1.90	150.00	285.00
1/22/2002	JPK		Reconciled Ventures indirect cash flow statement to direct cash flow method	2.00	150.00	300.00
2/4/2002	JPK		Updated professional fee analysis with new invoices	2.30	150.00	345.00

<i>Author</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/6/2002	JPK	Reconciled consolidating income tax schedule to consolidated income tax expense for Ventures	1.00	150.00	150.00
	2/6/2002	JPK	Reviewed consolidated income tax expense for Ventures portfolio	0.90	150.00	135.00
	2/6/2002	JPK	Created schedule of Ventures income tax expense by domestic and foreign entities	1.90	150.00	285.00
	2/8/2002	JPK	Created a run rate schedule of professional fees by vendor	2.10	150.00	315.00
	2/8/2002	JPK	Created schedule of department codes for IT SG&A analysis	2.20	150.00	330.00
	2/11/2002	JPK	Reviewed German business plan model	1.60	150.00	240.00
	2/12/2002	JPK	Review of German business plan model	1.80	150.00	270.00
	2/12/2002	JPK	Teleconference with Company European personnel regarding European business plan assumptions	0.80	150.00	120.00
	2/14/2002	JPK	Reviewed New Zealand and Australia headcount projections	0.40	150.00	60.00
	2/14/2002	JPK	Reviewed New Zealand run off scenario cash flow statement	0.50	150.00	75.00
	2/14/2002	JPK	Reviewed Australia run off scenario cash flow statement	0.60	150.00	90.00
	3/1/2002	JPK	Meeting with L. Cochran regarding professional fee projections after emergence	0.30	150.00	45.00
	3/1/2002	JPK	Revised professional fee projections post emergence	1.10	150.00	165.00
	3/6/2002	JPK	Updated income tax analysis by geography	1.20	150.00	180.00
	3/21/2002	JPK	Created schedule of income taxes paid for domestic versus foreign entities	1.10	150.00	165.00
			<b>Professional Totals</b>	<b>61.90</b>	<b>150.00</b>	<b>\$9,285.00</b>
	12/3/2001	KAK	<i>Krakora, Kevin</i> Analysis of preliminary consolidating income statements for business plans	1.60	425.00	680.00
	12/3/2001	KAK	Analysis of preliminary consolidating cash flow statements for business plans	1.00	425.00	425.00
	12/5/2001	KAK	Review and revise consolidating business cash flow statements for business plans	2.00	425.00	850.00
	12/5/2001	KAK	Discussions with J. McNally regarding consolidating cash flow statements for business plans	0.60	425.00	255.00
	12/5/2001	KAK	Discussions with J. McNally regarding consolidating business plans for keep scenario	0.80	425.00	340.00
	12/5/2001	KAK	Analysis of consolidating financial statements for business plans	5.50	425.00	2,337.50
	12/6/2001	KAK	Review analysis of business plan changes	1.50	425.00	637.50
	12/6/2001	KAK	Review and revise summary consolidating cash flow statements for business plans	3.10	425.00	1,317.50
	12/6/2001	KAK	Review status of Ventures portfolio issues and business plan	0.60	425.00	255.00
	12/6/2001	KAK	Meeting with R. Mshar regarding status of business plans	0.50	425.00	212.50
	12/6/2001	KAK	Discussion with D. Reynolds regarding balance sheet updates	0.30	425.00	127.50

Matter Code	Date	Initials	Description	Time	Rate	Fees
12/6/2001	KAK		Meeting with M. Fazio, R. Mishler and vertical heads to review shared services budgets	3.00	425.00	1,275.00
12/7/2001	KAK		Analysis of balance sheet rollforwards and proforma adjustments	2.80	425.00	1,190.00
12/7/2001	KAK		Analysis of consolidating business plans	3.50	425.00	1,487.50
12/7/2001	KAK		Meeting with R. Mishler to review proceeds analysis	1.00	425.00	425.00
12/7/2001	KAK		Discussions with D. Reynolds regarding specific balance sheet details	0.90	425.00	382.50
12/7/2001	KAK		Analysis of certain detail balance sheet accounts	2.90	425.00	1,232.50
12/7/2001	KAK		Discussion with D. Reynolds regarding detail balance sheet accounts	0.40	425.00	170.00
2/10/2001	KAK		Discussions with R. Mishler regarding deferred commissions	0.50	425.00	212.50
2/10/2001	KAK		Review of draft valuation summaries	0.90	425.00	382.50
2/10/2001	KAK		Analysis of leased assets by vertical	1.50	425.00	637.50
2/11/2001	KAK		Discussion with F. Perlman (Skadden) regarding Ventures funding issues	0.30	425.00	127.50
2/12/2001	KAK		Analysis of current Ventures funding information	0.60	425.00	255.00
2/12/2001	KAK		Review of valuations and business plans	0.60	425.00	255.00
2/13/2001	KAK		Discussion with F. Perlman (Skadden) regarding Ventures capital calls	0.20	425.00	85.00
2/13/2001	KAK		Discussion with M. Murphy (Skadden) regarding Ventures bad debt trends	0.30	425.00	127.50
2/13/2001	KAK		Review of information regarding Ventures capital calls	1.00	425.00	425.00
2/13/2001	KAK		Review of Ventures portfolio issues	0.90	425.00	382.50
2/13/2001	KAK		Analysis of consolidating financial statements for business plans	1.80	425.00	765.00
2/17/2001	KAK		Analysis of SG&A assumptions in business plans	2.20	425.00	935.00
2/18/2001	KAK		Review of SG&A assumptions in business plans	3.60	425.00	1,530.00
2/18/2001	KAK		Meeting with R. Mishler and M. McKenna regarding business plan SG&A analysis for E&Y	1.10	425.00	467.50
2/18/2001	KAK		Discussion with H. Parkhill (Rothschild) regarding business plan review	0.50	425.00	212.50
2/19/2001	KAK		Meeting with R. Mishler, L. Cochrane and K. Murphy regarding SG&A historical detail	1.10	425.00	467.50
2/19/2001	KAK		Analyze historical SG&A reports by vertical	3.50	425.00	1,487.50
2/19/2001	KAK		Discussion with J. McCoy, L. Cochrane and M. McKenna regarding SG&A request for E&Y	0.50	425.00	212.50
2/19/2001	KAK		Meeting with R. Mishler, J. McCoy, L. Cochrane and E. Guo regarding SG&A analysis	1.60	425.00	680.00
2/19/2001	KAK		Review detail and formatting for SG&A analysis	2.30	425.00	977.50
2/19/2001	KAK		Discussions with L. Cochrane, E. Guo and J. VandellMoore regarding SG&A detail in business plans	1.10	425.00	467.50
2/20/2001	KAK		Analysis of historical SG&A detail by vertical			

<i>Amfter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/20/2001	KAK	Discussion with R. Mishler regarding SG&A scenarios	0.50	425.00	212.50
	2/20/2001	KAK	Discussions with J. McNally, L. Cochrane and E. Guo regarding SG&A detail analysis	1.80	425.00	765.00
	2/20/2001	KAK	Meeting with R. Mishler, L. Cochrane and E. Guo regarding SG&A detail and variances	0.90	425.00	382.50
	2/20/2001	KAK	Review business plan detail supporting SG&A analysis	2.30	425.00	977.50
	2/21/2001	KAK	Review of SG&A analysis with L. Cochrane	1.20	425.00	510.00
	2/21/2001	KAK	Analysis SG&A variances for business plans	2.60	425.00	1,105.00
	2/21/2001	KAK	Discussion with J. McNally and L. Cochrane regarding Electronics business plan	0.90	425.00	382.50
	2/21/2001	KAK	Analysis of historical SG&A detail by vertical	2.90	425.00	1,232.50
	2/21/2001	KAK	Discussions with L. Cochrane and E. Guo regarding SG&A detail for business plans	1.10	425.00	467.50
	2/27/2001	KAK	Meeting with R. Mishler, J. McCoy and L. Cochrane to review SG&A detail analysis	2.00	425.00	850.00
	2/27/2001	KAK	Analysis of SG&A support detail	1.00	425.00	425.00
	2/27/2001	KAK	Review of Ventures partnership memorandum	0.50	425.00	212.50
	2/28/2001	KAK	Analysis of SG&A support detail	1.80	425.00	765.00
	2/28/2001	KAK	Review summary schedule of SG&A by vertical	0.90	425.00	382.50
	1/2/2002	KAK	Review of Venture partnership sale information and capital calls	1.30	425.00	552.50
	1/2/2002	KAK	Analysis of direct SG&A expenses	1.00	425.00	425.00
	1/2/2002	KAK	Discussions with R. Mishler and J. McCoy regarding indirect SG&A and consolidating business plans	0.90	425.00	382.50
	1/3/2002	KAK	Discussion with L. Cochrane regarding indirect SG&A expenses in business plans	0.90	425.00	382.50
	1/3/2002	KAK	Discussion with E. Guo regarding indirect SG&A breakdowns	0.90	425.00	382.50
	1/4/2002	KAK	Review of SG&A analysis of corporate overhead	0.50	425.00	212.50
	1/4/2002	KAK	Meeting with R. Mishler, J. McCoy, A. Hamilton and L. Cochrane to review indirect SG&A	2.40	425.00	1,020.00
	1/4/2002	KAK	Discussions with L. Cochrane regarding indirect SG&A assumptions	1.50	425.00	637.50
	1/4/2002	KAK	Discussion with D. Reynolds regarding monthly financial statements	0.80	425.00	340.00
	1/7/2002	KAK	Discussion with K. Murphy regarding accrual for restructuring charges	0.30	425.00	127.50
	1/8/2002	KAK	Analysis of estimated accrual for restructuring charges	0.50	425.00	212.50
	1/8/2002	KAK	Analysis of cash SG&A expenses	1.50	425.00	637.50
	1/8/2002	KAK	Discussion with K. Murphy regarding accrual for restructuring charges	1.60	425.00	680.00
	1/8/2002	KAK	Review of preliminary SG&A analysis	0.40	425.00	170.00
	1/10/2002	KAK	Review of final draft of 10-K and associated information	0.60	425.00	255.00

<i>Letter Code</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
1/11/2002	KAK		Analysis of conduit runoff estimates by vertical	1.70	425.00	722.50
1/11/2002	KAK		Analysis of capital structure scenarios of reorganized verticals			
1/11/2002	KAK		Discussions with J. McCoy and E. Guo regarding conduit rolforwards	2.80	425.00	1,190.00
1/14/2002	KAK		Review status of Ventures projections and assumptions	0.30	425.00	127.50
1/15/2002	KAK		Discussion with J. McCoy regarding business plan status	0.70	425.00	297.50
1/16/2002	KAK		Review status of Ventures revised business plan and cash flows	0.30	425.00	127.50
1/16/2002	KAK		Discussion with H. Parkhill (Rothschild) and T. Allison regarding business plans for Europe and Ventures	1.10	425.00	467.50
1/16/2002	KAK		Discussion with L. Cochrane regarding Healthcare business plan assumptions	0.50	425.00	212.50
1/18/2002	KAK		Conference call with H. Parkhill (Rothschild) and T. Allison regarding status of business plans	0.20	425.00	85.00
1/21/2002	KAK		Conference call with H. Parkhill (Rothschild) and T. Allison regarding status of business plans	0.50	425.00	212.50
1/23/2002	KAK		Review of revised business plans for reorganization strategy	0.90	425.00	382.50
1/23/2002	KAK		Meeting with R. Mishler, J. McCoy and T. Allison regarding business plans and status	1.50	425.00	637.50
1/23/2002	KAK		Conference call with B. Chen, T. Allison and H. Parkhill (Rothschild) regarding assumptions for European business plans	2.00	425.00	850.00
1/24/2002	KAK		Review of revised Ventures business plan	1.00	425.00	425.00
1/24/2002	KAK		Conference call with B. Chen, T. Allison and H. Parkhill (Rothschild) regarding assumptions for European business plans	0.90	425.00	382.50
1/24/2002	KAK		Review of revised IT leasing and Healthcare business plans	2.00	425.00	850.00
1/25/2002	KAK		Analysis of variances in preliminary December financial statements	1.40	425.00	595.00
1/25/2002	KAK		Discussions with M. Fazio and R. Mishler regarding SG&A run rates and variances	1.60	425.00	680.00
1/25/2002	KAK		Discussions with L. Cochrane regarding revisions to business plans	1.70	425.00	722.50
1/25/2002	KAK		Discussion with J. McCoy regarding business plan revisions	0.80	425.00	340.00
1/25/2002	KAK		Discussion with M. Razi and R. Mishler regarding business plan revenues	0.50	425.00	212.50
1/25/2002	KAK		Analysis of revised keep business plans	0.50	425.00	212.50
1/26/2002	KAK		Analyze assumptions in winddown expense model	0.70	425.00	297.50
1/28/2002	KAK		Review of revised business plans for reorganization strategy	1.60	425.00	680.00
1/28/2002	KAK		Review of management's winddown analysis for IT Leasing	3.00	425.00	1,275.00
1/28/2002	KAK		Conference call with A. Hamilton and G. Smith regarding assumptions in winddown model	1.10	425.00	467.50
1/28/2002	KAK		Meeting with R. Mishler regarding estimated winddown expenses	0.50	425.00	212.50
1/28/2002	KAK		Meeting with R. Mishler and J. McCoy regarding revised run-off business plans	0.70	425.00	297.50
1/28/2002	KAK		Review of estimated winddown expenses with R. Mishler	2.50	425.00	1,062.50

<i>Letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	1/29/2002	KAK	Discussion with J. McCoy, R. Mishler, J. McNally and J. Wolinski regarding revised business plans and strategies	1.00	425.00	425.00
	1/29/2002	KAK	Conference call with H. Parkhill (Rothschild) and B. Chen regarding European plans and analyses	0.30	425.00	127.50
	1/30/2002	KAK	Discussion with J. McCoy regarding business plan revisions	0.50	425.00	212.50
	1/30/2002	KAK	Discussion with J. McCoy regarding revised business plan assumptions	0.70	425.00	297.50
	1/30/2002	KAK	Discussion with L. Codrane regarding revised business plans	0.50	425.00	212.50
	1/31/2002	KAK	Conference call with H. Parkhill (Rothschild), M. Fazio and B. Chen regarding European plans and analyses and preparation for plan of reorganization	1.20	425.00	510.00
	1/31/2002	KAK	Review of consolidating balance sheets	1.00	425.00	425.00
	2/1/2002	KAK	Conference call with D. Lovett and T. Allison regarding run-off analysis for Europe	0.50	425.00	212.50
	2/1/2002	KAK	Discussion with R. Mishler regarding IT strategy	0.30	425.00	127.50
	2/4/2002	KAK	Analysis of preliminary SG&A reductions for keep plan	1.80	425.00	765.00
	2/5/2002	KAK	Discussion with R. Mishler regarding reorganization items and analyses	0.50	425.00	212.50
	2/5/2002	KAK	Discussion with R. Mishler regarding recent developments	0.60	425.00	255.00
	2/5/2002	KAK	Review preliminary SG&A reduction analysis	0.30	425.00	127.50
	2/6/2002	KAK	Discussion with J. Srivisal (Rothschild) regarding open items for valuations and consolidations	1.00	425.00	425.00
	2/7/2002	KAK	Identify examples of reorganization plan risks for M. Fazio	0.50	425.00	212.50
	2/7/2002	KAK	Discussions with C. Gallagher regarding business plan preparation	1.20	425.00	510.00
	2/7/2002	KAK	Discussion with R. Mishler and J. McCoy regarding reorganization strategy and business plans	0.90	425.00	382.50
	2/7/2002	KAK	Analysis of SG&A run rates for business plan	0.50	425.00	212.50
	2/8/2002	KAK	Discussion with R. Mishler regarding business plan preparation and analysis	0.80	425.00	340.00
	2/8/2002	KAK	Review of draft monthly restructuring fee analysis	0.30	425.00	127.50
	2/8/2002	KAK	Conference call with J. Srivisal (Rothschild) regarding status of business plans and reorganization items	0.30	425.00	127.50
	2/8/2002	KAK	Discussion with C. Gallagher regarding preparation of business plans	1.40	425.00	595.00
	2/8/2002	KAK	Review of SG&A analysis by department	1.20	425.00	510.00
	2/8/2002	KAK	Review of preliminary run-off data for Australia	0.30	425.00	127.50
	2/11/2002	KAK	Review status of business plan materials with C. Gallagher	1.60	425.00	680.00
	2/12/2002	KAK	Review of business plan for Germany	0.50	425.00	212.50
	2/12/2002	KAK	Review status of business plan development meetings with D. Grande	1.30	425.00	552.50
	2/13/2002	KAK	Analysis of business plan for Germany			
	2/13/2002	KAK	Review of status of business plan development meetings			



<i>Author</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/14/2002	KAK	Analysis of DLR balances for filed entities	0.80	425.00	255.00
	2/14/2002	KAK	Discussion with J. McCoy and E. Guo regarding business plan strategy	1.10	425.00	467.50
	2/14/2002	KAK	Discussion with A. Troita regarding DLR balances	0.30	425.00	127.50
	2/14/2002	KAK	Review of European business plans and assumptions	1.80	425.00	765.00
	2/14/2002	KAK	Review and revise run-off analysis for Australia and New Zealand	1.90	425.00	807.50
	2/14/2002	KAK	Analysis of indirect SG&A run rates	0.90	425.00	382.50
	2/14/2002	KAK	Analysis of excluded assets from asset sales	0.80	425.00	340.00
	2/15/2002	KAK	Meeting with N. Blake, R. Misher, B. Lackey and M. Razi regarding organization structure	1.00	425.00	425.00
	2/15/2002	KAK	Analysis of DLR balances for filed entities	0.60	425.00	255.00
	2/15/2002	KAK	Analysis of balance sheets for filed entities	1.40	425.00	595.00
	2/16/2002	KAK	Discussion with R. Misher regarding foreign liabilities	0.50	425.00	212.50
	2/18/2002	KAK	Discussion with J. McCoy regarding run-off business plans	0.80	425.00	340.00
	2/18/2002	KAK	Discussions with K. Jaap regarding detail for other liabilities	0.40	425.00	170.00
	2/18/2002	KAK	Discussion with R. Misher regarding run-off business plans	0.40	425.00	170.00
	2/19/2002	KAK	Discussion with B. Lackey regarding organization structure	0.50	425.00	212.50
	2/19/2002	KAK	Review of balance sheets by geography	0.80	425.00	340.00
	2/19/2002	KAK	Analysis of updated balance sheets	2.50	425.00	1,062.50
	2/20/2002	KAK	Discussion with B. Chen and T. Allison regarding status of European reorganization	0.60	425.00	255.00
	2/20/2002	KAK	Meeting with N. Blake, Rothschild, Goldman and Skadden regarding Ventures business plans	1.50	425.00	637.50
	2/20/2002	KAK	Meeting with N. Blake, J. McNally, management team, Rothschild, Goldman and Skadden regarding residual assets plan	1.00	425.00	425.00
	2/20/2002	KAK	Meeting with M. Blake, F. Cirone, management team, Rothschild, Goldman and Skadden regarding IT leasing business plans	1.00	425.00	425.00
	2/20/2002	KAK	Meeting with N. Blake, B. Chen, management team, Rothschild, Goldman and Skadden regarding European business plans	2.00	425.00	850.00
	2/20/2002	KAK	Discussion with R. Misher regarding local assistance for Netherlands entity	0.50	425.00	212.50
	2/21/2002	KAK	Review of draft revised run off plans and assumptions	1.50	425.00	637.50
	2/21/2002	KAK	Discussion with R. Misher and J. McCoy regarding revised run off plan assumptions	0.40	425.00	170.00
	2/22/2002	KAK	Meeting with B. Chen regarding preparation of European plan presentation	1.00	425.00	425.00
	2/22/2002	KAK	Preparation of materials for European presentations	1.00	425.00	425.00
	2/22/2002	KAK	Review of Germany wind down scenario assumptions	1.00	425.00	425.00
	2/22/2002	KAK	Comparison of original and revised run off business plans	0.50	425.00	212.50

<i>Enter</i> <b>Code</b>	<b>Date</b>	<b>Initials</b>	<b>Description</b>	<b>Time</b>	<b>Rate</b>	<b>Fees</b>
2/22/2002	KAK		Analysis of new run-off consolidated business plans	1.50	425.00	637.50
2/22/2002	KAK		Discussions with R. Mishler regarding business plans	0.40	425.00	170.00
2/22/2002	KAK		Review of financial information for European business plans and assumptions	1.90	425.00	807.50
2/25/2002	KAK		Review of financial information for European business plans and assumptions	1.60	425.00	680.00
2/25/2002	KAK		Review revised comparison of run off scenarios	0.90	425.00	382.50
2/25/2002	KAK		Conference call with B. Chen and H. Parkhill (Rothschild) regarding revisions to European presentations and action plans	0.50	425.00	212.50
2/25/2002	KAK		Review status of European presentations	1.00	425.00	425.00
2/26/2002	KAK		Analysis of detail balance sheets of European operations	0.70	425.00	297.50
2/27/2002	KAK		Discussion with K. Chapman regarding financial assistance in Netherlands operations	0.20	425.00	85.00
2/28/2002	KAK		Review of financial information for European business plans and assumptions	0.40	425.00	170.00
2/28/2002	KAK		Review revised comparison of run off scenarios	0.90	425.00	382.50
3/7/2002	KAK		Meeting with R. Mishler, J. Vandek Moore and E. Guo regarding consolidating business plan	0.80	425.00	340.00
3/7/2002	KAK		Discussions with R. Mishler regarding format for consolidating business plans	0.50	425.00	212.50
3/8/2002	KAK		Review status of revised Europe business plans	1.60	425.00	680.00
3/8/2002	KAK		Discussions with H. Parkhill (Rothschild) regarding consolidation of business plans	0.50	425.00	212.50
3/11/2002	KAK		Discussion with R. Mishler and L. Cochrane regarding business plans and cost capturing	0.90	425.00	382.50
3/11/2002	KAK		Conference call with H. Parkhill (Rothschild) and R. Mishler regarding business plans and preparation for Board meeting	0.80	425.00	340.00
3/11/2002	KAK		Review of January financial statement detail	1.40	425.00	595.00
3/12/2002	KAK		Discussion with H. Parkhill (Rothschild) regarding status of revised business plans	0.30	425.00	127.50
3/13/2002	KAK		Review status of revised Ventures business plan	0.80	425.00	340.00
3/13/2002	KAK		Review of revised European business plans	0.50	425.00	212.50
3/13/2002	KAK		Analysis of non-core European entity wind down scenario	3.50	425.00	1,487.50
3/13/2002	KAK		Discussion with H. Parkhill (Rothschild) regarding status of business plans	0.30	425.00	127.50
3/13/2002	KAK		Meeting with R. Mishler, J. McCoy, D. Reynolds and E. Guo regarding other assets and other liabilities detail	1.50	425.00	637.50
3/14/2002	KAK		Discussions with R. Mishler and A. Hamilton regarding Ventures business plan	0.40	425.00	170.00
3/14/2002	KAK		Discussions with R. Mishler, J. Vandek Moore, and H. Parkhill (Rothschild) regarding US leasing business plans	0.80	425.00	340.00
3/14/2002	KAK		Review of notes to non-core Europe wind down projections	0.80	425.00	340.00
3/14/2002	KAK		Discussion with H. Parkhill (Rothschild) regarding status of business plans	0.50	425.00	212.50
3/14/2002	KAK		Review preliminary consolidated business plans			

<i>Enter Code</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
3/14/2002	KAK		Review of consolidated US leasing business plan	1.50	425.00	637.50
3/15/2002	KAK		Discussion with M. Razi and M. Pellicchia regarding compensation plans and slides	1.10	425.00	467.50
3/15/2002	KAK		Review of revised European business plans	1.60	425.00	765.00
3/15/2002	KAK		Revise consolidated business plan financial statements	2.90	425.00	1,232.50
3/21/2002	KAK		Review of consolidated US leasing business plan	1.40	425.00	595.00
3/25/2002	KAK		Review of consolidated business plan financial statements	2.20	425.00	935.00
<i>Lonergan, Luke</i>				<b>220.40</b>	<b>425.00</b>	<b>\$93,670.00</b>
1/17/2002	LAL		Meeting with J. McCoy to discuss financial statements for the keep strategy and Telecom business plan	0.60	195.00	117.00
1/17/2002	LAL		Meeting with R. Mishler to discuss board meeting presentation	0.70	195.00	136.50
1/17/2002	LAL		Meeting with M. Razi to discuss headcount and selling, general and administrative expenses for the keep strategy	0.40	195.00	78.00
1/21/2002	LAL		Prepared headcount reduction matrix for keep strategy for board meeting presentation	1.10	195.00	214.50
1/21/2002	LAL		Meeting with J. McCoy to discuss financial information to be included per R. Mishler	0.60	195.00	117.00
1/21/2002	LAL		Outlined direct and indirect SG&A expense slides for keep strategy for L. Cochran	1.60	195.00	312.00
1/21/2002	LAL		Meeting with L. Cochran to discuss direct and indirect SG&A expenses for the keep strategy	0.60	195.00	117.00
1/22/2002	LAL		Prepared analysis of salaries by department given the changes in headcount through 2003	2.30	195.00	448.50
1/22/2002	LAL		Created annualized analysis of SG&A expenses by department from 2003 to 2006	2.10	195.00	409.50
1/22/2002	LAL		Reconciled retention bonus and compensation by department to SG&A information provided by L. Cochran	1.70	195.00	331.50
1/22/2002	LAL		Created summary of commissions by department for L. Cochran	1.70	195.00	331.50
1/22/2002	LAL		Meeting with L. Cochran to review direct and indirect SG&A expenses for the keep strategy	0.80	195.00	156.00
1/23/2002	LAL		Created summary of retention bonus by department	1.70	195.00	331.50
1/23/2002	LAL		Prepared analysis of overhead SG&A by department	2.80	195.00	546.00
1/23/2002	LAL		Prepared graph of direct SG&A expense through 2006 for keep strategy	2.30	195.00	448.50
1/23/2002	LAL		Prepared graph of overhead SG&A by department through 2006 for keep strategy	1.90	195.00	370.50
1/23/2002	LAL		Prepared graph of overhead SG&A expense through 2006 for keep strategy	2.30	195.00	448.50
1/24/2002	LAL		Meeting with J. VandeMoore to discuss key financial assumptions to be included in keep and runoff scenarios	0.60	195.00	117.00
1/24/2002	LAL		Updated graph of overhead SG&A expense through 2006 for keep strategy	0.80	195.00	156.00
1/24/2002	LAL		Reviewed SG&A allocation analysis for Ventures and International for impact on keep scenario	1.50	195.00	292.50

<i>Attor Code</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
1/24/2002	LAL		Updated analysis of overhead SG&A by department	1.10	195.00	214.50
1/24/2002	LAL		Meeting with L. Cochran to discuss overhead cost items by department			
1/24/2002	LAL		Updated graph of direct SG&A expense through 2006 for keep strategy	0.70	195.00	136.50
1/25/2002	LAL		Prepared December 2001 consolidated income statement	0.90	195.00	175.50
1/25/2002	LAL		Meeting with L. Cochran to discuss key financial assumptions for keep and runoff scenarios	1.70	195.00	331.50
1/25/2002	LAL		Meeting with E. Guo to discuss key financial assumptions for keep and runoff scenarios	1.20	195.00	234.00
2/8/2002	LAL		Researched business plan templates	0.40	195.00	78.00
2/11/2002	LAL		Researched business plan templates	0.90	195.00	175.50
				1.10	195.00	214.50
			<b>Professional Totals</b>	<b>36.50</b>	<b>195.00</b>	<b>\$7,117.50</b>
1/17/2002	DCL	<i>Lovett, David</i>	Teleconference with advisory team and B. Chen regarding German operations	2.00	500.00	1,000.00
1/17/2002	DCL		Teleconference with Company personnel regarding European businesses	2.20	500.00	1,210.00
1/17/2002	DCL		Review of European financial statements and planning	2.80	500.00	1,540.00
1/18/2002	DCL		Refined engagement plan for B. Chen	1.30	500.00	715.00
1/18/2002	DCL		Teleconference regarding European businesses with B. Chen	2.20	500.00	1,210.00
1/21/2002	DCL		Reviewed KPMG model prior to teleconference	1.20	500.00	660.00
1/21/2002	DCL		Teleconference with B. Chen regarding business plan model	1.90	500.00	1,045.00
1/22/2002	DCL		Teleconference with company personnel regarding McKinsey model	0.90	500.00	495.00
1/23/2002	DCL		Teleconference with Rothschild regarding German operations	1.10	500.00	605.00
1/23/2002	DCL		Reviewed documents and financials prior to teleconference	1.00	500.00	550.00
1/23/2002	DCL		Reviewed German operations analysis prior to teleconference	1.20	500.00	660.00
1/23/2002	DCL		Teleconference B. Chen regarding German business model	1.30	500.00	715.00
1/24/2002	DCL		Reviewed German business plan assumptions prior to teleconference	1.00	500.00	550.00
1/24/2002	DCL		Teleconference with B. Chen regarding business plan assumptions	1.50	500.00	825.00
1/29/2002	DCL		Teleconference with B. Chen regarding business plan and historical basis	2.40	500.00	1,320.00
1/29/2002	DCL		Reviewed Germany financial statements prior to teleconference	1.10	500.00	605.00
2/1/2002	DCL		Teleconference with B. Chen to discuss changes required to projections for UK model	0.90	500.00	495.00
2/18/2002	DCL		Teleconference with B. Chen to discuss changes required to projections for UK model	2.00	500.00	1,000.00

<i>Letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/21/2002	DCL	Teleconference with B. Chen to discuss latest drafts of Germany, France and UK	2.00	500.00	1,000.00
	2/25/2002	DCL	Teleconference with B. Chen to discuss immediate deliverables	1.90	500.00	1,045.00
	2/25/2002	DCL	Teleconference with B. Chen regarding wind down assumptions for Germany, UK and France	1.50	500.00	825.00
			<b>Professional Totals</b>	<b>33.40</b>	<b>500.00</b>	<b>\$18,370.00</b>
	12/4/2001	MLM	<i>McKenma, Matthew</i> Reviewed liquidation analysis template for Europe and noted necessary changes	3.10	250.00	775.00
	12/5/2001	MLM	Created a template for comparison of the bids for each of the leasing verticals and the stay version of the business plan	1.10	250.00	275.00
	12/5/2001	MLM	Revised memorandum on inventory and remarketing	1.20	250.00	300.00
	12/6/2001	MLM	Created consolidated comparison of forecasted SG&A expenses for the leasing portfolio versus 2001 actual expenses	1.60	250.00	400.00
	12/6/2001	MLM	Created a comparison of actual SG&A expense versus the forecasted SG&A expense under the keep and run-off scenarios of the business plan for Telecom	0.80	250.00	200.00
	12/6/2001	MLM	Reviewed cash selling, general and administrative expense by vertical for the last twelve months	1.30	250.00	325.00
	12/6/2001	MLM	Created a comparison of actual SG&A expense versus the forecasted SG&A expense under the keep and run-off scenarios of the business plan for Lab & Science	0.70	250.00	175.00
	12/6/2001	MLM	Created a comparison of actual SG&A expense versus the forecasted SG&A expense under the keep and run-off scenarios of the business plan for Information Technology	1.20	250.00	300.00
	12/6/2001	MLM	Created a comparison of actual SG&A expense versus the forecasted SG&A expense under the keep and run-off scenarios of the business plan for Healthcare	1.10	250.00	275.00
	12/7/2001	MLM	Applied balance sheet balances to the cash recovery templates for each individual vertical for analysis	1.10	250.00	275.00
	12/7/2001	MLM	Meeting with R. Mishler to discuss template for recovery of assets and payout on liability analysis	2.10	250.00	525.00
	12/7/2001	MLM	Reviewed detailed account balances for the assets and liabilities of Company as of October 31, 2001	0.50	250.00	125.00
	12/7/2001	MLM	Formulated cash recovery percentages to apply to the assets of Comdisco Inc. for a cash recovery analysis	2.60	250.00	650.00
	12/7/2001	MLM	Created template for analysis of cash recovery of assets and distributions to creditors	2.20	250.00	550.00
	12/7/2001	MLM	Meeting with D. Reynolds regarding October 31, 2001 balance sheets	2.90	250.00	725.00
	12/8/2001	MLM	Revised schedule of payouts for Comdisco, Inc.	0.40	250.00	100.00
	2/10/2001	MLM	Calculated estimated cash commissions per the IT commission plan and breakdown of new lease volume	1.80	250.00	450.00
	2/10/2001	MLM	Meeting with J. VandellMoore regarding commissions for Information Technology	0.40	250.00	100.00
	2/11/2001	MLM	Teleconference with J. Haas regarding capital calls for the Ventures funds	0.40	250.00	100.00
	2/11/2001	MLM	Teleconference with F. Pedman (Skadden Arps) regarding payments scheduled for the Ventures funds	0.30	250.00	75.00
	2/12/2001	MLM	Researched information regarding capital calls in Venture funds	1.60	250.00	400.00
	2/12/2001	MLM	Call with J. Haas regarding status of capital calls and information on unfunded commitments	0.60	250.00	150.00

<i>Letter Code</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
2/12/2001	MLM		Reviewed memorandum regarding the funding requests for the Oak and Vantage Point Venture funds	1.50	250.00	375.00
2/12/2001	MLM		Call with F. Perlman (Skadden Arps) regarding information request for Ventures funds	0.40	250.00	100.00
2/12/2001	MLM		Researched Venture account information	2.20	250.00	550.00
2/13/2001	MLM		Reviewed Oak Limited Partnership agreement for Ventures	2.40	250.00	600.00
2/14/2001	MLM		Reviewed and revised memorandum regarding remarketing and residual values	1.50	250.00	375.00
2/14/2001	MLM		Composed memorandum to J. Vandellone regarding questions on remarketing	0.20	250.00	50.00
2/18/2001	MLM		Reviewed departmental breakdown of selling, general and administrative expenses for Information Technology	1.80	250.00	450.00
2/18/2001	MLM		Reviewed summary of top 25 IT remarketing deals for 2001	0.90	250.00	225.00
2/18/2001	MLM		Meeting with R. Mishler regarding selling, general and administrative expenses in the business plans	1.10	250.00	275.00
2/18/2001	MLM		Reviewed breakdown of Information Technology inventory and comparison of net book value versus fair market value	2.30	250.00	575.00
2/19/2001	MLM		Meeting with J. McCoy, L. Cochran, R. Mishler and E. Guo regarding template and presentation of selling, general and administrative expenses	1.20	250.00	300.00
2/19/2001	MLM		Meeting with E. Guo to discuss breakdown of telecom expenses	0.40	250.00	100.00
2/19/2001	MLM		Created consolidated rolup by department of selling, general and administrative expense for Telecom	1.10	250.00	275.00
2/19/2001	MLM		Created consolidated rolup by department of selling, general and administrative expense for Lab & Science	1.30	250.00	325.00
2/19/2001	MLM		Created consolidated rolup by department of selling, general and administrative expense for Information Technology	1.50	250.00	375.00
2/19/2001	MLM		Created consolidated rolup by department of selling, general and administrative expense for Healthcare	1.10	250.00	275.00
2/19/2001	MLM		Created a standardized template of selling, general and administrative expense	2.30	250.00	575.00
2/19/2001	MLM		Meeting with R. Mishler and L. Cochran regarding SG&A expense detail and bridge analysis for the business plans	1.90	250.00	475.00
2/19/2001	MLM		Meeting with L. Cochran regarding distribution of historical selling, general and administrative expenses	0.40	250.00	100.00
2/19/2001	MLM		Revised Information Technology selling, general and administrative expense data for updated info	0.60	250.00	150.00
2/19/2001	MLM		Created consolidated rolup by department of selling, general and administrative expense for Electronics	1.30	250.00	325.00
2/19/2001	MLM		Reviewed detail of selling, general and administrative expenses for Electronics orderly run-off scenario	1.60	250.00	400.00
2/20/2001	MLM		Meeting with R. Mishler, L. Cochran, E. Guo and M. Miller regarding final template and revisions to the selling, general and administrative expense analysis	1.30	250.00	325.00
2/20/2001	MLM		Created a variance analysis for each vertical to break down spikes in selling, general and administrative expenses	3.20	250.00	800.00
2/20/2001	MLM		Meeting with K. Cruz to get the breakdown of SG&A expenses for the runoff scenario for Information Technology	0.30	250.00	75.00
2/20/2001	MLM		Created a schedule of the international selling, general and administrative expenses	1.80	250.00	450.00
2/20/2001	MLM		Meeting with L. Cochran regarding status of the selling, general and administrative expense analysis	0.40	250.00	100.00
2/20/2001	MLM		Created a consolidated summary of selling, general and administrative expenses by vertical for October	2.10	250.00	525.00
2/20/2001	MLM		Added SG&A expenses to consolidated <del>been</del> <del>created</del> for all business units			

<i>Letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/20/2001	MLM	Revised summary schedules for the selling, general and administrative expenses to include overhead allocations	2.20	250.00	550.00
	2/21/2001	MLM	Created tables of historical headcount utilizing "Walker" codes	2.20	250.00	550.00
	2/21/2001	MLM	Meeting with R. Mishler, L. Cochrane, and J. McCoy regarding information request of Creditor Committee and information detail for selling, general and administrative expenses	2.10	250.00	525.00
	2/21/2001	MLM	Meeting with M. Miller regarding breakdown of historical selling, general and administrative expenses	1.10	250.00	275.00
	2/21/2001	MLM	Added forecasted headcount numbers to detail of selling, general and administrative expense	0.80	250.00	200.00
	2/21/2001	MLM	Created narrative of selling, general and administrative variances for Healthcare	1.30	250.00	325.00
	2/21/2001	MLM	Revised selling, general and administrative expenses for Healthcare	1.10	250.00	275.00
	2/21/2001	MLM	Created narrative of selling, general and administrative variances for Lab & Science	1.60	250.00	400.00
	2/28/2001	MLM	Created a binder of consolidated information on selling, general and administrative expenses	1.60	250.00	400.00
	2/28/2001	MLM	Reviewed cash flows for SG&A expense for FY 2000 and 2001 against detailed build up provided by K. Murphy	2.40	250.00	600.00
	1/3/2002	MLM	Created a master schedule of variances for indirect selling, general and administrative expenses versus the business plan	1.40	250.00	350.00
	1/3/2002	MLM	Created a template to consolidate the indirect selling, general and administrative expenses	1.90	250.00	475.00
	1/3/2002	MLM	Meeting with L. Cochrane regarding indirect selling, general and administrative expenses	0.50	250.00	125.00
	1/3/2002	MLM	Prorated indirect selling, general and administrative expenses for Telecom and Lab & Science to arrive at FY 2005 and FY 2006 numbers	1.10	250.00	275.00
	1/3/2002	MLM	Reconciled detailed breakdown of selling, general and administrative expenses to the business plans	1.60	250.00	400.00
	1/3/2002	MLM	Reviewed summary information of indirect selling, general and administrative expenses provided by E. Guo	1.70	250.00	425.00
	1/4/2002	MLM	Created a template to perform a roll forward of the cash balance to March 31, 2002 for the Creditor Committee	1.70	250.00	425.00
	1/4/2002	MLM	Meeting with L. Cochrane regarding difference between normalized FY 2001 indirect selling, general and administrative expenses and forecasted FY 2002 indirect selling, general and administrative expenses	0.40	250.00	100.00
	1/4/2002	MLM	Added Europe indirect selling, general and administrative expenses to consolidating schedule	0.90	250.00	225.00
	1/4/2002	MLM	Calculated breakdowns of indirect selling, general and administrative expenses for Europe utilizing historical actuals	1.30	250.00	325.00
	1/4/2002	MLM	Added actuals for FY 2000 and FY 2001 to the indirect selling, general and administrative expenses	0.80	250.00	200.00
	1/4/2002	MLM	Added Ventures indirect selling, general and administrative expenses to consolidating schedule	1.40	250.00	350.00
	1/4/2002	MLM	Added FY 2005 and FY 2006 Information Technology indirect selling, general and administrative expenses to consolidated indirect selling, general and administrative expense schedule	0.80	250.00	200.00
	1/4/2002	MLM	Created a variance analysis of FY 2002 business plan versus FY 2002 budget for indirect selling expenses	1.60	250.00	400.00
	1/4/2002	MLM	Meeting with R. Mishler, A. Hamilton, L. Cochrane, J. McCoy and K. Murphy regarding run rates for indirect selling, general and administrative expense	1.10	250.00	275.00
	1/7/2002	MLM	Created a comparison of the 1st quarter indirect selling, general and administrative expenses versus actuals	2.20	250.00	550.00
	1/7/2002	MLM	Compiled summary of selling, general and administrative expenses by division and vertical for the first quarter of FY 2002	2.20	250.00	550.00
	1/7/2002	MLM	Meeting with R. Mishler regarding roll forward of cash balance to March 31, 2002	1.10	250.00	275.00
	1/7/2002	MLM	Reviewed historical cash flows for Ventures and the Corporation			

<i>Letter Code</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
1/7/2002	MLM		Created consolidated summaries of selling, general and administrative expenses by function	3.40	250.00	850.00
1/7/2002	MLM		Meeting with L. Cochran regarding actual direct selling, general and administrative expenses for the leasing verticals for the first quarter FY 2002	0.60	250.00	150.00
1/8/2002	MLM		Created variance sheets for direct selling, general and administrative expenses for distribution to the business units	1.40	250.00	350.00
1/8/2002	MLM		Revised direct selling, general and administrative expense to include a summary by line item for each division	1.60	250.00	400.00
1/8/2002	MLM		Matched headcount reductions to departments and calculated one time costs associated with each department	1.30	250.00	325.00
1/8/2002	MLM		Created a summary schedule of selling, general and administrative expenses by line of business	2.60	250.00	650.00
1/8/2002	MLM		Call with L. Cochran regarding revisions and updates to the summary schedules for selling, general and administrative expenses	0.30	250.00	75.00
1/8/2002	MLM		Performed analysis of costs related to January 2002 headcount reductions	2.20	250.00	550.00
1/9/2002	MLM		Calculated normalized run rates for selling, general and administrative expenses after headcount reductions	2.10	250.00	525.00
1/9/2002	MLM		Revised the schedule of costs and savings for the January reduction in force	1.30	250.00	325.00
1/9/2002	MLM		Reviewed variance reports for the first two months of FY 2002 for Telecom and Lab & Science	1.10	250.00	275.00
1/9/2002	MLM		Reviewed variance reports for the first two months of FY 2002 for Information Technology	1.30	250.00	325.00
1/9/2002	MLM		Performed analysis of cost savings related to January 2002 headcount reductions	2.80	250.00	700.00
1/10/2002	MLM		Meeting with L. Cochran regarding rationalization of indirect selling, general and administrative expenses	0.70	250.00	175.00
1/14/2002	MLM		Sorted and created monthly spreadsheets of selling, general and administrative expenses for the Information Technology vertical	3.10	250.00	775.00
1/14/2002	MLM		Sorted and created monthly spreadsheets for the Telecom vertical	2.20	250.00	550.00
1/14/2002	MLM		Meeting with L. Cochran about expanding the monthly actuals of the selling, general and administrative expenses to include the 4th Quarter of FY 2001	0.40	250.00	100.00
1/14/2002	MLM		Sorted and created monthly spreadsheets of selling, general and administrative expenses for the Healthcare vertical	2.30	250.00	575.00
1/15/2002	MLM		Meeting with R. Mishler regarding the involvement of Andersen in reviewing business plans for Europe	0.60	250.00	150.00
1/15/2002	MLM		Meeting with M. Pope regarding Dove bid information access	0.30	250.00	75.00
1/15/2002	MLM		Created a summary schedule of selling, general and administrative expenses by department for the Information Technology, Telecom and Healthcare verticals	2.90	250.00	725.00
1/15/2002	MLM		Added monthly budget numbers from the business plans to the monthly actuals for Information Technology, Healthcare and Telecom to create a variance report	2.60	250.00	650.00
1/15/2002	MLM		Researched Dove bid for sales history of medical equipment	1.10	250.00	275.00
1/16/2002	MLM		Reviewed variance explanations to the business plan for Telecom provided by E. Guo	0.80	250.00	225.00
1/16/2002	MLM		Created a schedule of consolidated selling, general and administrative expenses for the IT, Healthcare and Telecom business plans	2.20	250.00	550.00
1/17/2002	MLM		Created a schedule of average compensation by department for the Telecom vertical	1.60	250.00	400.00
1/17/2002	MLM		Created schedule of department headcounts and January reductions	2.10	250.00	525.00
1/17/2002	MLM		Created a schedule of average compensation by department for the Healthcare vertical	1.70	250.00	425.00



<i>Index</i>	<i>Letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
		1/17/2002	MLM	Created a schedule of average compensation by department for the Information Technology vertical	1.80	250.00	450.00
		1/18/2002	MLM	Reviewed the Ventures model for consistency and errors	3.10	250.00	775.00
		1/18/2002	MLM	Reviewed condensed IT, Telecom and Healthcare business plan provided by E. Guo	1.80	250.00	400.00
		1/21/2002	MLM	Added preliminary direct expense actuals for December to a monthly summary schedule of selling, general and administrative expenses for Information Technology, Healthcare and Telecom	2.20	250.00	550.00
		1/21/2002	MLM	Created a summary of forecasted indirect selling, general and administrative expenses for IT, Telecom and Healthcare	2.10	250.00	525.00
		1/22/2002	MLM	Created a summary of forecasted net leased assets for Information Technology, Healthcare, Telecom, and Ventures	1.90	250.00	475.00
		1/22/2002	MLM	Reviewed schedule of adjusted salary run rates after headcount reductions provided by L. Cochran	1.20	250.00	300.00
		1/22/2002	MLM	Revised the schedule of net leased assets for updates to the Ventures forecast	0.90	250.00	225.00
		1/22/2002	MLM	Revised schedule of independent business plans versus consolidated business plans selling, general and administrative expenses to include a variance comparison	1.20	250.00	300.00
		1/22/2002	MLM	Researched stock prices as of December 31, 2001 for companies in the Ventures portfolio	0.30	250.00	75.00
		1/22/2002	MLM	Removed retention payments from direct selling, general and administrative expense for IT, Telecom and Healthcare	1.70	250.00	425.00
		1/22/2002	MLM	Created a consolidated workbook of the revised Information Technology, Telecom and Healthcare business plans	2.70	250.00	675.00
		1/22/2002	MLM	Calculated normalizing adjustment for commissions to get an annual run rate for the sales departments	1.10	250.00	275.00
		1/22/2002	MLM	Reconciled balance sheet numbers to statement of cash flows and income statement for the Information Technology and Telecom verticals	1.80	250.00	400.00
		1/23/2002	MLM	Revised schedule of independent business plans versus consolidated business plans selling, general and administrative expenses to include FY 2002 run rates	2.30	250.00	575.00
		1/23/2002	MLM	Revised the consolidated rollup of the Information Technology, Healthcare and Telecom business plans per changes from E. Guo and J. Vande Moore	3.30	250.00	825.00
		1/23/2002	MLM	Reconciled the cash flow and balance sheet of the Healthcare business plan to the Income Statement	0.90	250.00	225.00
		1/23/2002	MLM	Added Healthcare vertical to the consolidating workbook of leasing verticals	1.10	250.00	275.00
		1/23/2002	MLM	Segregated detailed December actual selling, general and administrative expenses into departments to perform rollup of December	1.10	250.00	275.00
		1/24/2002	MLM	Reconciled beginning and ending debt balances versus the change per the cash flow for Healthcare	2.40	250.00	600.00
		1/24/2002	MLM	Revised the manual adjustments in the consolidated business plan to reflect changes in selling, general and administrative expense run rates	2.40	250.00	600.00
		1/24/2002	MLM	Revised the Healthcare cash flow to account for required equity contributions	1.70	250.00	425.00
		1/24/2002	MLM	Revised the cash sources and uses schedule per changes from J. VandeMoore	1.60	250.00	400.00
		1/24/2002	MLM	Meeting with L. Cochran to discuss adjustments to the consolidated Information Technology, Healthcare and Telecom business plan	0.40	250.00	100.00
		1/24/2002	MLM	Created file to consolidate Ventures and Europe with the domestic leasing business plans	2.70	250.00	675.00
		1/24/2002	MLM	Created slides of the Consolidated Business Plan Financials	0.90	250.00	225.00
		1/24/2002	MLM	Revised the consolidated rollup of the Information Technology, Healthcare and Telecom business plans to incorporate lowered financing availability	2.20	250.00	550.00
		1/25/2002	MLM	Created slides of the Consolidated Run off Business Plan Financials	0.60	250.00	150.00
		1/25/2002	MLM	Calculated one month ended December 31, 2001 actuals based on three month ended December 31, 2000 actuals			

<i>Author</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	1/25/2002	MLM	Created a consolidated template for the Information Technology, Telecom and Healthcare business plans run off scenario	2.60	250.00	650.00
	1/25/2002	MLM	Reviewed the run off business plans to ensure balance sheet, cash flow and income statement foot	1.10	250.00	275.00
	1/25/2002	MLM	Created a variance report of November actuals versus December actuals for the Income Statement, Cash Flows and Balance Sheet	1.70	250.00	425.00
	1/25/2002	MLM	Revised the run off Healthcare plan to account for adjustments to retained earnings	0.70	250.00	175.00
	1/25/2002	MLM	Revised the format of the consolidated run off business plan	1.30	250.00	325.00
	1/25/2002	MLM	Meeting with R. Mishler to review the revised consolidated run off plan	0.40	250.00	100.00
	1/25/2002	MLM	Meeting with R. Mishler and J. McCoy regarding the run off scenario of the business plan	0.80	250.00	200.00
	1/25/2002	MLM	Revised the Information Technology run off scenario to include adjustments for revised selling, general and administrative expenses	2.70	250.00	675.00
	1/28/2002	MLM	Calculated revised taxes based on different debt and interest schedule	0.90	250.00	225.00
	1/28/2002	MLM	Meeting with R. Mishler and J. McCoy regarding a run off scenario with no financing	1.30	250.00	325.00
	1/28/2002	MLM	Revised the "keep low" version of the business plan to adjust for taxes	1.40	250.00	350.00
	1/28/2002	MLM	Broke actual selling, general and administrative expenses for the information Technology, Healthcare and Telecom verticals into departments	2.20	250.00	550.00
	1/28/2002	MLM	Updated the "keep low" version of the business plan for revised Information Technology forecasts of volume and financing	1.60	250.00	400.00
	1/28/2002	MLM	Calculated interest expense adjustment for run off scenario with no financing	1.20	250.00	300.00
	1/28/2002	MLM	Adjusted the cash flow statement to reflect revised amortization, interest expense and taxes	1.20	250.00	300.00
	1/28/2002	MLM	Adjusted the balance sheet to reflect revised lack of emergence financing in the run off scenario	0.70	250.00	175.00
	1/28/2002	MLM	Adjusted the income statement to reflect revised interest expense and income taxes	0.60	250.00	150.00
	1/28/2002	MLM	Meeting with R. Mishler and J. McCoy regarding amendments to the run off business plan	0.60	250.00	150.00
	1/28/2002	MLM	Performed a consolidating roll up of the actual selling, general and administrative expenses for the Information Technology, Healthcare and Telecom verticals	1.90	250.00	475.00
	1/29/2002	MLM	Compiled a rollup of December cash actuals for selling, general and administrative expenses by department	2.60	250.00	650.00
	1/29/2002	MLM	Compiled a rollup of December cash actuals for selling, general and administrative expenses by line of business	1.80	250.00	450.00
	1/29/2002	MLM	Revised the "keep low" version of the business plan to adjust for revisions to the Telecom plan	1.80	250.00	450.00
	1/29/2002	MLM	Performed reconciliation of Telecom, Information Technology and Healthcare Equity to the consolidated income statement	1.60	250.00	400.00
	1/30/2002	MLM	Reconciled the Healthcare balance sheet to the cash flow and income statement	1.20	250.00	300.00
	1/30/2002	MLM	Meeting with J. McCoy regarding revised capital structure for the "Keep Low" scenario	1.40	250.00	350.00
	1/30/2002	MLM	Revised the consolidation of Telecom, Healthcare and Information Technology for SC&A actuals	1.20	250.00	300.00
	1/30/2002	MLM	Reconsolidated the IT, Telecom and Healthcare verticals after adjustments to the financing structure	1.80	250.00	450.00
	1/30/2002	MLM	Adjusted the consolidated "keep low" scenario of the business plan for amortization of the ABS facility and a decrease in interest expense	1.00	250.00	250.00
	1/30/2002	MLM	Revised the "Keep Low" version of the business plan for an updating financing structure for IT and Healthcare	1.00	250.00	250.00

<i>Enter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	1/30/2002	MLM	Reconciled the Information Technology balance sheet to the cash flow and income statement	1.40	250.00	350.00
	1/31/2002	MLM	Meeting with R. Mishler regarding revisions to the capital structure of a "keep low" business plan for Telecom and Healthcare	0.60	250.00	150.00
	1/31/2002	MLM	Created a consolidated "keep low" business plan for Telecom and Healthcare	2.10	250.00	525.00
	1/31/2002	MLM	Created a consolidated "run off" business plan for Telecom and Healthcare	1.70	250.00	425.00
	2/4/2002	MLM	Calculated estimated key employee retention payments and key management incentive payments scheduled to be paid in May 2002	1.70	250.00	425.00
	2/4/2002	MLM	Modified the IT "keep low" scenario per changes from J. VandetMoore regarding equity distributions	1.20	250.00	300.00
	2/4/2002	MLM	Meeting with M. Fazio, R. Mishler, B. Lackey, F. Cirone, B. Ponikes, J. McCoy, J. McNally, G. Sabatello, L. Cochrane and M. Degrazia regarding SG&A and go forward strategy	1.90	250.00	475.00
	2/5/2002	MLM	Created a template to calculate a month by month run off of the Australia portfolio	1.60	250.00	400.00
	2/5/2002	MLM	Created a centralized database of Australia and New Zealand's leases to analyze the run off of the lease portfolio	0.80	250.00	200.00
	2/5/2002	MLM	Created template to calculate a month by month run off of the New Zealand portfolio	1.30	250.00	325.00
	2/5/2002	MLM	Reviewed the headcount reduction plan for SG&A and the associated cost savings	1.80	250.00	450.00
	2/5/2002	MLM	Reviewed the lease portfolios for Australia and New Zealand to perform analysis of portfolio run off	1.70	250.00	425.00
	2/6/2002	MLM	Meeting with L. Cochrane regarding layout of headcount and salary rolup by department	0.40	250.00	100.00
	2/6/2002	MLM	Call with J. Servical (Rothschild) regarding status of information requests	0.30	250.00	75.00
	2/6/2002	MLM	Meeting with J. Haak, T. Muravec and L. Cochrane regarding payroll run rates	0.50	250.00	125.00
	2/6/2002	MLM	Reviewed updated lease database for Australia and New Zealand provided by J. Evelt	1.80	250.00	450.00
	2/6/2002	MLM	Created a file to compare variances in month to month indirect SG&A actuals	2.90	250.00	725.00
	2/6/2002	MLM	Meeting with J. Evelt regarding lease portfolio for Australia and New Zealand	0.40	250.00	100.00
	2/6/2002	MLM	Compiled estimates for possible estate wind down costs	1.80	250.00	450.00
	2/7/2002	MLM	Created an organizational hierarchy map based on the supervisor structure in the payroll system	1.30	250.00	325.00
	2/7/2002	MLM	Added January SG&A cash actuals to the December SG&A cash actuals to create a variance report	1.90	250.00	475.00
	2/7/2002	MLM	Created a master list of account codes to breakdown account codes into verticals and departments	1.70	250.00	425.00
	2/7/2002	MLM	Created a summary of cash payroll payments by department and function for the February 1, 2002 payroll	1.30	250.00	325.00
	2/7/2002	MLM	Created a summary of cash payroll payments by department and function for the January 15, 2002 payroll	1.40	250.00	350.00
	2/7/2002	MLM	Mapped out the rollup of payroll into departments and functions	1.60	250.00	400.00
	2/7/2002	MLM	Revised the map of the rollup of payroll into departments and functions per changes from L. Cochrane	0.80	250.00	200.00
	2/7/2002	MLM	Created a summary of cash payroll payments by department and function for the January 1, 2002 payroll	1.50	250.00	375.00
	2/8/2002	MLM	Created a pivot table of salary, commission, bonus and severance data for the payroll period ended January 15, 2001	1.90	250.00	475.00
	2/8/2002	MLM	Created a master workbook to rollup the payroll data	1.90	250.00	475.00

<i>Enter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/8/2002	MLM	Created a pivot table of salary, commission, bonus and severance data for the payroll period ended February 1, 2001	1.80	250.00	450.00
	2/8/2002	MLM	Created a pivot table of salary, commission, bonus and severance data for the payroll period ended January 1, 2001	2.20	250.00	550.00
	2/8/2002	MLM	Matched up individual employees to departmental codes to break down payroll costs	1.40	250.00	350.00
	2/9/2002	MLM	Revised the summary analysis of payroll by period	2.30	250.00	575.00
	2/9/2002	MLM	Updated the master account list to match individuals to departments	0.80	250.00	200.00
	2/9/2002	MLM	Created a trend analysis of headcount by department and function for all verticals and overhead departments	1.80	250.00	450.00
	2/11/2002	MLM	Revised the payroll summary schedule for changes per L. Cochrane	2.20	250.00	550.00
	2/11/2002	MLM	Reviewed the SG&A expense information request submitted by Ernst & Young	1.30	250.00	325.00
	2/11/2002	MLM	Revised the summary schedule to allow for matching job titles in different verticals	0.60	250.00	150.00
	2/11/2002	MLM	Created a master schedule of job titles to condense vertical job titles into wider categories	2.10	250.00	525.00
	2/11/2002	MLM	Created a summary schedule of the January 1, 2002 payroll period by department and job title within each vertical	2.60	250.00	650.00
	2/11/2002	MLM	Meeting with L. Cochrane to discuss format of payroll breakdowns and forecast of bonuses	0.40	250.00	100.00
	2/11/2002	MLM	Performed a vertical lookup to match individual vertical job descriptions to company wide job descriptions	0.70	250.00	175.00
	2/11/2002	MLM	Reviewed cash runoff forecast for Australia and New Zealand	0.90	250.00	225.00
	2/13/2002	MLM	Revised the "keep low" business plan for changes in volume and debt amortization	1.20	250.00	300.00
	2/13/2002	MLM	Reviewed the memorandum and business plan model for Germany	3.10	250.00	775.00
	2/13/2002	MLM	Revised the rollup of payroll by general department to exclude recently terminated employees	2.10	250.00	525.00
	2/13/2002	MLM	Created a summary schedule of recently terminated employees to adjust for cost savings in SG&A	1.60	250.00	400.00
	2/14/2002	MLM	Call regarding the business plan model for Germany	0.90	250.00	225.00
	2/14/2002	MLM	Reviewed the business plan forecast and notes for Comdisco France	1.90	250.00	475.00
	2/14/2002	MLM	Call with the United Kingdom regarding the France and U.K. business models	0.60	250.00	150.00
	2/14/2002	MLM	Created a summary schedule of excluded assets for the Lab & Science and Electronics Sales	1.40	250.00	350.00
	2/14/2002	MLM	Review of the runoff and liquidation analyses for Australia and New Zealand	2.10	250.00	525.00
	2/14/2002	MLM	Revised the schedule of payroll without terminated employees for changes from L. Cochrane	1.80	250.00	450.00
	2/14/2002	MLM	Meeting with R. Mishler and J. McCoy regarding the roll forward of cash	0.40	250.00	100.00
	2/15/2002	MLM	Created a summary schedule of payroll costs by department and job title excluding the payments to terminated employees for the February 15 Payroll	1.60	250.00	400.00
	2/15/2002	MLM	Summarized the compensation costs for the February 15, 2002 payroll run	1.10	250.00	275.00
	2/15/2002	MLM	Reviewed accounting journal entries for the TRO transactions in Germany	2.00	250.00	500.00
	2/15/2002	MLM	Call with London regarding the accounting for TRO deals			

<i>utter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/15/2002	MLM	Created a summary schedule of payroll costs by department and job title for the February 15 Payroll	1.70	250.00	425.00
	2/15/2002	MLM	Matched up individual employees to departmental codes to break down payroll costs for the February 15 payroll run	1.30	250.00	325.00
	2/18/2002	MLM	Reviewed memorandum regarding the assumptions utilized for a wind down of France	0.80	250.00	200.00
	2/18/2002	MLM	Call regarding the accounting for TRC leases in Europe	0.80	250.00	200.00
	2/18/2002	MLM	Recategorized the breakdown of the Computer Information System departments	1.40	250.00	350.00
	2/18/2002	MLM	Reran the February 15, 2002 payroll to account for reclassification of employees	1.60	250.00	400.00
	2/19/2002	MLM	Reviewed the PowerPoint presentation on Comisisco France	0.80	250.00	200.00
	2/19/2002	MLM	Reviewed the updated Germany and United Kingdom business plans with new volume and capital constraint assumptions	0.60	250.00	150.00
	2/19/2002	MLM	Revised the consolidation of the run off leasing consolidation for changes to the Healthcare vertical	0.70	250.00	175.00
	2/19/2002	MLM	Revised the February 15, 2002 payroll summary to include calculations of annualized run rates	2.10	250.00	525.00
	2/19/2002	MLM	Revised the February 15, 2002 payroll summary to remove all terminated employees	2.20	250.00	550.00
	2/20/2002	MLM	Created journal entry adjustments to the consolidated runoff business plan for changes to SG&A and emergence debt	2.20	250.00	550.00
	2/20/2002	MLM	Composed a memorandum regarding check items that should be performed after doing a payroll run	1.60	250.00	400.00
	2/20/2002	MLM	Added ABS facility to the runoff business plan	1.10	250.00	275.00
	2/20/2002	MLM	Created a variance analysis of the original runoff plan versus the revised runoff plan	1.80	250.00	450.00
	2/20/2002	MLM	Revised the runoff scenario for changes to the SG&A section of the Healthcare and Telecom verticals	2.20	250.00	550.00
	2/20/2002	MLM	Reviewed the capital constraint scenarios for CDO France, Germany and the United Kingdom	2.20	250.00	550.00
	2/20/2002	MLM	Created PowerPoint slides for a short-term European action plan	1.80	250.00	450.00
	2/20/2002	MLM	Reviewed the wind down provisions of the United Kingdom liquidation	0.90	250.00	225.00
	2/21/2002	MLM	Revised the runoff scenario for changes to the SG&A section of the Information Technology, Healthcare and Telecom verticals	2.10	250.00	525.00
	2/21/2002	MLM	Created a variance analysis of the keep low business plan versus the run off business plan	1.20	250.00	300.00
	2/21/2002	MLM	Updated the variance analysis comparing the original runoff to the new runoff business plan	1.40	250.00	350.00
	2/21/2002	MLM	Consolidated the European business plans and created binders	2.30	250.00	575.00
	2/21/2002	MLM	Revised the variance analysis for the domestic leasing business plans	1.60	250.00	400.00
	2/22/2002	MLM	Revised the runoff plan for U.S. Domestic leasing	1.30	250.00	325.00
	2/22/2002	MLM	Reran the variance report for the U.S. domestic leasing runoff plan versus the original runoff plan	1.60	250.00	400.00
	2/22/2002	MLM	Meeting with J. Vandemoere regarding the comparison of the total cash flow of the original run off plan versus the new run off plan	0.80	250.00	200.00
	2/22/2002	MLM	Created a consolidated file of the European projections for R. Misher	1.30	250.00	325.00
	2/22/2002	MLM	Created a comparison schedule of the cash distributions			

<i>After Code</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
2/25/2002	MLM		Created a present value calculation for the cash flow forecasts in the business plans	1.30	250.00	325.00
2/25/2002	MLM		Updated the consolidated leasing business plan for changes to the Information Technology vertical	1.70	250.00	425.00
2/25/2002	MLM		Revised the variance report for the runoff business plan versus the original runoff plan for changes to the Healthcare and Information Technology plans	1.40	250.00	350.00
2/25/2002	MLM		Created top side adjustments to the SG&A on a consolidated basis	0.90	250.00	225.00
2/25/2002	MLM		Revised the consolidated leasing business plan for changes to the ABS facility	0.80	250.00	200.00
2/25/2002	MLM		Updated the consolidated leasing business plan for changes to the Healthcare vertical	1.20	250.00	300.00
2/25/2002	MLM		Call with J. Ewert regarding accounting conversions of TROs in Europe	0.40	250.00	100.00
2/26/2002	MLM		Reviewed the wind down scenario for France	0.80	250.00	200.00
2/26/2002	MLM		Compiled package of the latest wind down and keep scenarios for France, Germany and the U.K. for B. Chen	1.30	250.00	325.00
2/26/2002	MLM		Reviewed and revised the wind down scenario for Germany	1.60	250.00	400.00
2/26/2002	MLM		Reviewed the telecom business plans and calculated imputed interest rates on discounted lease rentals	1.10	250.00	275.00
2/26/2002	MLM		Revised the calculation of interest savings in the cash flow comparison of the business plans	0.90	250.00	225.00
2/26/2002	MLM		Revised the February 1, 2002 payroll run per changes from L. Cochrane	2.10	250.00	525.00
2/26/2002	MLM		Updated the consolidated business plan for changes to the capital structure of the Telecom business plan	1.80	250.00	450.00
2/27/2002	MLM		Revised the business plan for further changes to the Information Technology and Healthcare verticals	1.80	250.00	450.00
2/27/2002	MLM		Reviewed and revised the updated wind down scenario for Comdisco France	1.80	250.00	450.00
2/27/2002	MLM		Manually adjusted the ABS facility and Telecom vertical to account for no taxes	2.60	250.00	650.00
2/27/2002	MLM		Revised the business plan variance for Information Technology to reflect a revised SG&A plan	0.90	250.00	225.00
2/27/2002	MLM		Revised the business plan variance for Telecom changes	1.30	250.00	325.00
2/27/2002	MLM		Updated the variance analysis for revisions to the new business plan forecast	1.30	250.00	325.00
2/27/2002	MLM		Revised the business plan for Information Technology to reflect a revised SG&A plan	1.20	250.00	300.00
2/27/2002	MLM		Reviewed and revised summary schedule of SG&A for the runoff plan compiled by L. Cochrane	1.50	250.00	375.00
2/27/2002	MLM		Adjusted the ABS facility in the run off business plan to account for new beginning balance and interest expense	1.20	250.00	300.00
2/27/2002	MLM		Created a sales analysis for Comdisco Australia and New Zealand	2.80	250.00	700.00
3/1/2002	MLM		Gathered information on success fees for professional firms	1.30	250.00	325.00
3/1/2002	MLM		Created a chart of incentive payments for key employees	1.40	250.00	350.00
3/1/2002	MLM		Revised the consolidated business plan to remove lingering operations in FY 2005 and FY 2006	1.40	250.00	350.00
3/1/2002	MLM		Created a forecast of restructuring expenses through emergence	1.40	250.00	350.00
3/1/2002	MLM		Revised the consolidated business plan for new changes to SG&A expenses	1.70	250.00	425.00

<i>Letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	3/5/2002	MLM	Composed a memorandum regarding updating the business plan consolidation	1.70	250.00	425.00
	3/5/2002	MLM	Meeting with J. Vande Moore regarding questions on the revised business plan	0.80	250.00	200.00
	3/5/2002	MLM	Updated the business plan consolidation for a IT and Healthcare liquidation scenario	2.40	250.00	600.00
	3/5/2002	MLM	Created a variance worksheet comparing the original business plan and the updated liquidation plan	2.20	250.00	550.00
	3/6/2002	MLM	Updated the variance comparison for the liquidation scenario versus the original runoff plan	1.50	250.00	375.00
	3/6/2002	MLM	Revised the liquidation scenario business plan for Healthcare per changes from L. Cochrane	1.30	250.00	325.00
	3/6/2002	MLM	Reviewed consolidated liquidation scenario business plan	0.90	250.00	225.00
	3/6/2002	MLM	Reviewed and consolidated the March 1, 2002 payroll file	1.60	250.00	400.00
	3/6/2002	MLM	Meeting with J. VandeMoore regarding changes to the revised liquidation plan	0.60	250.00	150.00
	3/6/2002	MLM	Implemented new changes to the IT liquidation business plan	1.30	250.00	325.00
	3/7/2002	MLM	Meeting with R. Mishler, J. VandeMoore and E. Guo regarding consolidation of all the business plans	0.80	250.00	200.00
	3/7/2002	MLM	Created a template to consolidate business plan forecasts for U.S. leasing, Ventures and Europe	3.10	250.00	775.00
	3/7/2002	MLM	Reviewed and revised liquidation plan U.S. leasing consolidations	2.20	250.00	550.00
	3/7/2002	MLM	Reviewed business plan for Venture for consolidation	1.40	250.00	350.00
	3/8/2002	MLM	Revised the cash roll forward for revisions to the run off business plans	2.10	250.00	525.00
	3/25/2002	MLM	Reviewed and revised the consolidation of the business plans for Europe, U.S. Leasing and Ventures	4.10	250.00	1,025.00
	3/26/2002	MLM	Reviewed the revised cash roll forward to July 1, 2002	2.90	250.00	725.00
	3/26/2002	MLM	Created a consolidated file of source data for the cash roll forward to July 2002	2.20	250.00	550.00
	3/26/2002	MLM	Reviewed and revised estimates of liquidation costs for the various leasing verticals	1.80	250.00	450.00
	3/26/2002	MLM	Reviewed estimates of professional fees through June 2002	0.80	250.00	200.00
	3/27/2002	MLM	Meeting with R. Mishler regarding the cash roll forward and business plans	0.70	250.00	175.00
	3/27/2002	MLM	Reviewed and revised the new domestic leasing business plans	2.10	250.00	525.00
	3/27/2002	MLM	Reviewed the forecasts for Europe to check for consistency and proper formulas	1.90	250.00	475.00
	3/28/2002	MLM	Meeting with L. Cochrane to discuss the updated compensation plans for the business plans	0.60	250.00	150.00
	3/28/2002	MLM	Reviewed the consolidation of the European and domestic leasing plans	1.20	250.00	300.00
	3/28/2002	MLM	Reviewed and revised the updated business plans for Comdisco Europe	1.80	250.00	450.00
	3/28/2002	MLM	Meeting with R. Mishler regarding the revised business plan consolidations	0.40	250.00	100.00
<b>Professional Totals</b>				<b>466.50</b>	<b>250.00</b>	<b>\$116,625.00</b>

<i>Enter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
		<i>Pheips, Katherine</i>				
12/3/2001	KMP		Teleconference with Ventures Management regarding revised budget assumptions for portfolio runoff scenario	0.80	275.00	220.00
12/3/2001	KMP		Calculated and analyzed weighted average of months of cash remaining versus months of cash burn by credit tier and account	2.80	275.00	715.00
12/3/2001	KMP		Reviewed Ventures cash runoff data and performed specific data sorts	1.40	275.00	385.00
12/3/2001	KMP		Totaled and performed trend analysis on Ventures cash runoff by month and quarter	2.50	275.00	687.50
12/3/2001	KMP		Used specific Ventures credit tier assumptions to estimate low and high collectibility on portfolio runoff	1.70	275.00	467.50
12/3/2001	KMP		Meeting with Ventures Management and Legal regarding update on results of portfolio runoff analysis and presentation in Ventures budget	0.50	275.00	137.50
12/4/2001	KMP		Determined portfolio projected net book value by quarter through FY 2004	0.80	275.00	220.00
12/4/2001	KMP		Revised Ventures budget to include updated runoff scenario and collection rates	1.20	275.00	330.00
12/4/2001	KMP		Projected Ventures staffing requirements based on portfolio size and net book value through FY 2004	1.20	275.00	330.00
12/4/2001	KMP		Discussed and developed with Ventures Management assumptions for costs attendant to portfolio runoff scenario	2.40	275.00	660.00
12/4/2001	KMP		Discussed and developed with Ventures Management adjusted portfolio runoff calculation by number of accounts and by average net book value	0.90	275.00	247.50
12/4/2001	KMP		Applied adjusted portfolio runoff calculation to budget model	0.70	275.00	192.50
12/5/2001	KMP		Reviewed Ventures budget and revised and reformatted as necessary	0.40	275.00	110.00
12/5/2001	KMP		Meeting with Ventures Management and Legal to develop outline for Ventures Risk Management presentation	3.40	275.00	935.00
12/5/2001	KMP		Projected Ventures direct and indirect SG&A costs for inclusion in budget	1.40	275.00	385.00
12/5/2001	KMP		Performed final revision of Ventures budget based on meeting results	0.40	275.00	110.00
12/5/2001	KMP		Presented Ventures budget to Ventures Management and discussed further revisions and achievability	0.90	275.00	247.50
12/6/2001	KMP		Discussed and developed with Legal a strategy to improve internal controls	3.10	275.00	852.50
12/6/2001	KMP		Discussed and developed with Legal a proposal for longer-term Ventures business plan	1.50	275.00	412.50
12/7/2001	KMP		Revised Ventures presentation while Ventures Management suggested final edits	1.70	275.00	467.50
12/7/2001	KMP		Revised Ventures Budget based on new assumptions arising from Management meeting	1.40	275.00	385.00
12/7/2001	KMP		Follow-up with Ventures Management and Legal to develop action plan based on meeting results	1.60	275.00	440.00
2/11/2001	KMP		Combined portfolio managers' responses into one data file	0.70	275.00	192.50
2/11/2001	KMP		Reviewed and documented portfolio files sent from Palo Alto office	1.00	275.00	275.00
2/11/2001	KMP		Sent follow-up request to non-responding portfolio managers	0.20	275.00	55.00
2/11/2001	KMP		Reviewed STACS report	0.30	275.00	82.50
2/11/2001	KMP		Reviewed Palo Alto files for correspondence with new template form	1.00	275.00	275.00



<i>Letter Code</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/11/2001	KMP	Reviewed some of portfolio managers' responses to restructuring account log	1.20	275.00	330.00
	2/11/2001	KMP	Directed reorganization of Palo Alto files sent to Rosemont location	0.40	275.00	110.00
	2/12/2001	KMP	Collected remaining portfolio managers' responses and combined into data file	1.50	275.00	412.50
	2/12/2001	KMP	Reviewed portfolio company file and discussed status with portfolio manager	1.10	275.00	302.50
	2/13/2001	KMP	Reviewed deal commitment, lease and equity pages for net book value calculation	2.40	275.00	660.00
	2/13/2001	KMP	Discussed Ventures database and information contained therein with J. Belmonte	1.30	275.00	357.50
	2/21/2001	KMP	Researched unapplied cash balance	2.10	275.00	577.50
	2/26/2001	KMP	Reviewed Ventures database and identified fields for monitoring and inclusion in tracking model	1.80	275.00	495.00
	2/28/2001	KMP	Updated tracking database with more current financial information	1.30	275.00	357.50
	1/3/2002	KMP	Discussed & developed workplan with V. Hanna for next week's activities	0.80	275.00	220.00
	1/7/2002	KMP	Revised & submitted workplan to Ventures management for Palo Alto office	1.20	275.00	330.00
	1/7/2002	KMP	Discussed workplan with Ventures management	0.40	275.00	110.00
	1/7/2002	KMP	Conference call with Ventures Rosemont representatives to discuss this week's workplan and initial assessments of Palo Alto operations	0.90	275.00	247.50
	1/9/2002	KMP	Conference call with Boston Ventures team to discuss information requests	1.20	275.00	330.00
	1/14/2002	KMP	Reviewed & analyzed preliminary Quarter 1, 2002 write-offs and compared to budgeted total	1.80	275.00	495.00
	1/14/2002	KMP	Discussed preliminary write-offs with S. Ross	0.80	275.00	220.00
	1/14/2002	KMP	Meeting with Ventures Rosemont to provide status update of prior week activities	0.90	275.00	247.50
	1/14/2002	KMP	Reviewed & updated new Ventures budget prepared by Ventures Rosemont in prior week	1.00	275.00	275.00
	1/15/2002	KMP	Discussed unapplied cash position with Company Management	1.10	275.00	302.50
	1/16/2002	KMP	Compared Accounts Receivable data to Past Due Report noting inconsistent items	0.50	275.00	137.50
	1/16/2002	KMP	Reviewed & analyzed Accounts Receivable report	4.50	275.00	1,237.50
	1/16/2002	KMP	Meeting with V. Hanna, S. Ross, and J. Haas regarding credit tier accounts	1.30	275.00	357.50
	1/16/2002	KMP	Meeting with S. Ross, J. McNally to discuss financial projection workplan and model	2.60	275.00	715.00
	1/16/2002	KMP	Estimated specific reserve using contractual cash runoff data and specific ID reserves	2.30	275.00	632.50
	1/17/2002	KMP	Reviewed previous Ventures projection model for technical accuracy and to understand prior forecasting assumptions	1.30	275.00	357.50
	1/17/2002	KMP	Used Accounts Receivable & Past Due analysis as check on specific reserve identification	0.80	275.00	220.00
	1/17/2002	KMP	Meeting with Company management to discuss financial projections status and methodology	1.70	275.00	467.50
	1/17/2002	KMP	Compared new cash runoff to November projections			
	1/17/2002	KMP	Compared historical & projected contractual cash runoff to actual & projected			

<i>Enter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	1/17/2002	KMP	Analyzed accounts receivable, contractual runoff and collection data to determine estimated collectibility percentage	1.30	275.00	357.50
	1/17/2002	KMP	Meeting with J Belmonte & IT team to discuss Ventures historical billing information requests	0.80	275.00	165.00
	1/17/2002	KMP	Meeting with S. Ross to discuss reserve and write-off assumptions in contractual runoff	0.80	275.00	247.50
	1/17/2002	KMP	Prepared summary of recommended changes to contractual runoff projections and reserve assumptions	1.20	275.00	330.00
	1/17/2002	KMP	Reviewed & analyzed new contractual runoff prepared by S. Ross adjusted for specific reserves and time value of money assumptions	2.10	275.00	577.50
	1/18/2002	KMP	Analyzed termed collections data for billed versus unbilled cash collections	1.40	275.00	385.00
	1/18/2002	KMP	Analyzed active collections data for billed versus unbilled cash collections	1.50	275.00	412.50
	1/18/2002	KMP	Discussed with S. Ross projections model status and weekend revisions	0.40	275.00	110.00
	1/18/2002	KMP	Queried cash receipts data by billed, unbilled, termed, active, past due and prepaid information to determine true collectibility	2.70	275.00	742.50
	1/18/2002	KMP	Reviewed & analyzed cash receipts data by quarter provided by IT team	1.10	275.00	302.50
	1/18/2002	KMP	Meeting with Company management to discuss valuation requirements	0.80	275.00	220.00
	1/18/2002	KMP	Meeting with S. Ross, V. Hanna, J. Haas to review status of financial projections and weekend agenda	0.90	275.00	247.50
	1/18/2002	KMP	Meetings with A. Troita & K. Jaap to discuss reconciliation of cash receipts data to financial statement information	1.20	275.00	330.00
	1/20/2002	KMP	Reviewed first model draft prepared by S. Ross	2.00	275.00	550.00
	1/21/2002	KMP	Meeting with S. Ross to discuss current model and recommended revisions	1.40	275.00	385.00
	1/21/2002	KMP	Prepared reconciliation for Company management of quarterly cash collections per the financial statements to cash data files	1.90	275.00	522.50
	1/21/2002	KMP	Prepared reconciliation for Company management of unbilled collections, recoveries, prepayments and past due payments	1.80	275.00	440.00
	1/21/2002	KMP	Reconciled specific reserve to contractual cash flows	1.60	275.00	440.00
	1/21/2002	KMP	Tested specific and general reserve methodology and calculation within model	2.10	275.00	577.50
	1/21/2002	KMP	Reconciled specific projected balance sheet, income statement and cash flow items and relationships between these accounts	2.40	275.00	660.00
	1/22/2002	KMP	Revised assumptions and included additional narrative	2.30	275.00	632.50
	1/22/2002	KMP	Reviewed model assumptions	0.80	275.00	220.00
	1/22/2002	KMP	Reviewed direct cash flow and reconciled to 3-statement model	2.30	275.00	632.50
	1/22/2002	KMP	Prepared summary of quarterly collectibility and trend analysis for management	1.80	275.00	495.00
	1/22/2002	KMP	Meetings with Company management regarding financial projections model and revisions to projections & assumptions	2.00	275.00	550.00
	1/22/2002	KMP	Estimated general reserve amount based on specific ID reserve results	1.40	275.00	385.00
	1/22/2002	KMP	Analyzed historical quarterly collections and met with IT team to develop standardized report	2.10	275.00	577.50
	1/22/2002	KMP	Revised model per S. Ross' suggestions	1.30	275.00	357.50
	1/23/2002	KMP	Finalized cash collection & contractual cash reconciliation and model			

<i>Butler</i>	<i>Code</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	1/23/2002	KMP		Performed quality control procedures on latest financial projections model	2.30	275.00	632.50
	1/23/2002	KMP		Prepared and formatted model for presentation for Rothschild for valuation purposes	2.30	275.00	632.50
	1/23/2002	KMP		Inputted forecasted/scheduled liquidity events in financial projections	1.30	275.00	357.50
	1/23/2002	KMP		Discussed black shoals results with Company management	0.80	275.00	220.00
	1/23/2002	KMP		Revised model with S. Ross to accurately reflect updated warrant information	1.70	275.00	467.50
	1/23/2002	KMP		Verified lease and loan breakout reconciled to contractual forecasts	1.60	275.00	440.00
	1/23/2002	KMP		Reviewed equity and warrant analysis provided by J. Haas	1.50	275.00	412.50
	1/24/2002	KMP		Summarized in presentation format projections model results for Company management	1.50	275.00	412.50
	1/24/2002	KMP		Adjusted reserves for lower collectibility assumptions based on actual results and quarter 1 preliminary write-offs	1.20	275.00	330.00
	1/24/2002	KMP		Meeting with Rothschild to discuss model assumptions	1.50	275.00	412.50
	1/24/2002	KMP		Reviewed Quarter 1 write-offs with S. Ross and V. Hanna	1.40	275.00	385.00
	1/24/2002	KMP		Revised model for updated Quarter 1, 2002 data	1.80	275.00	522.50
	1/25/2002	KMP		Updated model with new quarter 1 results from accounting	1.30	275.00	357.50
	1/28/2002	KMP		Updated model with additional Quarter 1, 2002 results from accounting	1.70	275.00	467.50
	1/29/2002	KMP		Reviewed portfolio company updated financials and entered comments into database	0.70	275.00	192.50
	1/29/2002	KMP		Revised financial projections model to reflect updated SG&A assumptions	1.20	275.00	330.00
	1/29/2002	KMP		Reviewed SG&A projections with Ventures management	1.20	275.00	330.00
	1/29/2002	KMP		Revised SG&A projections based on updated assumptions	1.90	275.00	522.50
	1/30/2002	KMP		Revised contractual runoff for additional Quarter 1, 2002 write-offs	1.30	275.00	357.50
	1/30/2002	KMP		Reviewed Significant Events report and discussed with K. Aiken	0.80	275.00	247.50
	1/30/2002	KMP		Reviewed database for additional fields and platforms and discussed results with J. Belmonte	1.20	275.00	330.00
	1/30/2002	KMP		Analyzed and performed trend analysis on equipment sales	1.70	275.00	467.50
	1/30/2002	KMP		Analyzed historical and projected recoveries by account	1.40	275.00	385.00
	1/30/2002	KMP		Analyzed and increased projected bad debt expense based on Quarter 1, 2002 actual results	0.80	275.00	220.00
	1/30/2002	KMP		Follow-up meeting with Management to discuss collectibility assumptions and analysis performed last week	0.80	275.00	220.00
	1/31/2002	KMP		Discussed with S. Ross and A. Trotta treatment of rent leveling and tenant improvements in NBV calculation and financials	1.30	275.00	357.50
	1/31/2002	KMP		Prepared summary for Company management on adjustments to system detail to determine balance sheet totals	1.20	275.00	330.00
	1/31/2002	KMP		Reconciled 12/31/01 Balance Sheet to system generated NBV detail	1.90	275.00	522.50
	1/31/2002	KMP		Reviewed and analyzed existing letters of credit			

Matter Code	Date	Initials	Description	Time	Rate	Fees
1/31/2002	KMP		Summarized all revisions to model since delivery to Rothschild and calculated gross cash effect	1.30	275.00	357.50
2/1/2002	KMP		Reviewed Ventures preliminary Net Book Value detail	1.00	275.00	275.00
2/4/2002	KMP		Reconciled Ventures preliminary Net Book Value detail to financial statements and identified potential reconciling items	1.40	275.00	385.00
2/4/2002	KMP		Prepared preliminary reconciliation summary for company management between Cash Runoff, Balance Sheet and Net Book Value	1.60	275.00	440.00
2/4/2002	KMP		Meeting with A. Troia regarding Net Book Value relationship to financial statement line items	1.50	275.00	412.50
2/4/2002	KMP		Meeting with S. Ross regarding Ventures Net Book Value and potential reconciling items	0.70	275.00	192.50
2/4/2002	KMP		Conference call with J. Ottina regarding industry Trends	0.40	275.00	110.00
2/4/2002	KMP		Reconciled Cash Flow Runoff from Leases to Net Book Value and Balance Sheet line items	1.80	275.00	495.00
2/4/2002	KMP		Reconciled Cash Flow Runoff from Loans to Net Book Value and Balance Sheet line items	2.30	275.00	632.50
2/5/2002	KMP		Created account log for portfolio managers to track latest cash burn, cash balance and latest financials date	1.40	275.00	385.00
2/5/2002	KMP		Updated months cash remaining analysis and slide with portfolio manager responses	3.10	275.00	852.50
2/5/2002	KMP		Analyzed months of cash remaining by portfolio stratification	1.80	275.00	522.50
2/5/2002	KMP		Conference call with J. Haas regarding data for months of cash remaining	0.40	275.00	110.00
2/5/2002	KMP		Meeting with J. Belmonte regarding months of cash burn by account	0.80	275.00	220.00
2/5/2002	KMP		Reviewed SG&A projections and related assumptions for fiscal years 2002 - 2005	1.70	275.00	467.50
2/5/2002	KMP		Reviewed preliminary Quarter 1, 2002 Ventures financial results	1.20	275.00	330.00
2/6/2002	KMP		Updated unfunded commitments analysis and slide with historical quarterly data	1.30	275.00	357.50
2/6/2002	KMP		Updated information in portfolio account log for assigned accounts	1.90	275.00	522.50
2/6/2002	KMP		Revised Ventures financial projections model for actual Quarter 1, 2002 results	2.20	275.00	605.00
2/6/2002	KMP		Reviewed Ventures unfunded and funding commitments for remainder of fiscal year 2002	1.70	275.00	467.50
2/6/2002	KMP		Conference call with J. Marchette regarding unfunded and funding commitments	0.50	275.00	137.50
2/7/2002	KMP		Revised portfolio stratification analysis for new industry categories and public equity events	0.70	275.00	192.50
2/7/2002	KMP		Conference call with San Francisco office and Ventures personnel regarding file transfer procedures	1.10	275.00	302.50
2/7/2002	KMP		Documented financial projection changes and effects	1.50	275.00	412.50
2/7/2002	KMP		Meeting with S. Ross regarding financial projection changes based on actual data and new assumptions	1.40	275.00	385.00
2/7/2002	KMP		Reviewed portfolio stratification by industry and legal entity	1.20	275.00	330.00
2/7/2002	KMP		Searched credit files for data pertaining to portfolio accounts requested by San Francisco office	1.20	275.00	330.00
2/7/2002	KMP		Reviewed and analyzed Ventures projected reserve compared to projected Net Book Value	1.70	275.00	467.50
2/8/2002	KMP		Revised Ventures presentation based on management comments			

<i>Attor Code</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
2/8/2002	KMP		Reviewed final Ventures financial results for Quarter 1, 2002 and adjustments to preliminary results	0.70	275.00	192.50
2/8/2002	KMP		Reconciled Quarter 1, 2002 Write-offs to Net Book Value and Cash Runoff	1.30	275.00	357.50
2/8/2002	KMP		Meeting with Company management regarding accounting issues related to lease buyouts	1.10	275.00	302.50
2/11/2002	KMP		Prepared summary schedule comparing original financial projections to revised projections	1.70	275.00	467.50
2/11/2002	KMP		Reviewed portfolio company updated financials and entered comments into database	1.30	275.00	357.50
2/11/2002	KMP		Conference call with J. Marchette regarding industry codes and appropriate categorization	0.40	275.00	110.00
2/12/2002	KMP		Revised Direct Cash Flow to reflect new reserve levels	2.40	275.00	660.00
2/12/2002	KMP		Prepared summary of portfolio company account status	1.20	275.00	330.00
2/12/2002	KMP		Adjusted forecasted general reserve to reflect updated projections	1.80	275.00	495.00
2/12/2002	KMP		Analyzed updated Net Book Value projections to reserve levels	1.10	275.00	302.50
2/12/2002	KMP		Documented financial projection revised assumptions and effects	1.80	275.00	495.00
2/12/2002	KMP		Meeting with S. Ross regarding revised assumptions for Ventures projection model	0.90	275.00	247.50
2/12/2002	KMP		Prepared summary by product for Net Book Value projections	1.70	275.00	467.50
2/13/2002	KMP		Consolidated 21 Days Past Due Report with Portfolio Net Book Value	1.20	275.00	330.00
2/13/2002	KMP		Reconciled contractual cash runoff from leases and loans to Net Book Value	2.10	275.00	577.50
2/14/2002	KMP		Revised months of cash remaining based on portfolio managers' responses	1.20	275.00	330.00
2/14/2002	KMP		Conference call with J. Haas regarding updated months of cash remaining	0.70	275.00	192.50
2/15/2002	KMP		Reviewed and reconciled Ventures Tenant Improvements	1.10	275.00	302.50
2/15/2002	KMP		Prepared summary of Tenant Improvements for Ventures management	0.80	275.00	220.00
2/18/2002	KMP		Reviewed confidentiality agreement from prospective buyer	0.80	275.00	220.00
2/18/2002	KMP		Prepared summary Ventures information package for prospective buyer	2.10	275.00	577.50
2/18/2002	KMP		Drafted cover letter for Ventures information package	0.70	275.00	192.50
2/18/2002	KMP		Conference call with Ventures management regarding work plan and assignment of tasks	1.10	275.00	302.50
2/18/2002	KMP		Reviewed Ventures equity holding detail	1.20	275.00	330.00
2/19/2002	KMP		Reviewed and revised schedule for Ventures public equity holdings	1.40	275.00	385.00
2/19/2002	KMP		Prepared updated Ventures organizational chart as of February 15, 2002	2.10	275.00	577.50
2/19/2002	KMP		Reviewed and revised schedule for Ventures Letters of Credit	1.50	275.00	412.50
2/19/2002	KMP		Prepared flowchart and summary for Ventures reserve methodology	1.80	275.00	495.00
2/19/2002	KMP		Conference call with Boston office regarding Ventures portfolio warrant conditions			

<i>Enter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/19/2002	KMP	Prepared Watch List status reconciliation on account by account basis	1.70	275.00	467.50
	2/20/2002	KMP	Updated Restructured accounts log	0.30	275.00	82.50
	2/20/2002	KMP	Updated Over 21 Days Past Due Report	0.70	275.00	192.50
	2/20/2002	KMP	Reconciled Ventures Reserve to financial projections	0.60	275.00	165.00
	2/20/2002	KMP	Prepared Ventures expected recoveries analysis	1.10	275.00	302.50
	2/20/2002	KMP	Prepared summary schedule and chart for Ventures forecasted reserve levels	0.90	275.00	247.50
	2/20/2002	KMP	Prepared Lease and Loan Portfolio Detail Schedules for prospective buyer	3.30	275.00	907.50
	2/20/2002	KMP	Prepared Equity Portfolio Detail Schedules for prospective buyer	2.10	275.00	577.50
	2/20/2002	KMP	Integrated Past Due Report with Net Book Value Portfolio Detail	2.00	275.00	550.00
	2/21/2002	KMP	Prepared quarterly Ventures write-off analysis	1.10	275.00	302.50
	2/21/2002	KMP	Revised Ventures organizational chart and updated management biographies	1.10	275.00	302.50
	2/21/2002	KMP	Analyzed historical trends related to Ventures recoveries compared to projected recoveries	0.80	275.00	220.00
	2/21/2002	KMP	Merged Ventures restructuring, net book value and cash burn data into one analysis	1.00	275.00	275.00
	2/21/2002	KMP	Prepared Ventures vintage analysis	2.30	275.00	632.50
	2/21/2002	KMP	Reviewed and revised financial projections and assumptions	0.70	275.00	192.50
	2/21/2002	KMP	Reviewed and revised management biographies	1.20	275.00	330.00
	2/21/2002	KMP	Reviewed and revised Ventures equity analysis for 12/31/01 data	1.50	275.00	412.50
	2/21/2002	KMP	Reviewed and revised Ventures guaranteed schedule	0.70	275.00	192.50
	2/21/2002	KMP	Reviewed and revised Ventures slides for credit ranking policies and procedures	1.20	275.00	330.00
	2/21/2002	KMP	Reviewed and revised Ventures slides on restructuring process and procedures	0.40	275.00	110.00
	2/21/2002	KMP	Revised Ventures recovery analysis	0.80	275.00	220.00
	2/21/2002	KMP	Conference call with prospective buyer regarding Ventures information package	0.70	275.00	192.50
	2/22/2002	KMP	Assembled sample binder for Ventures management review	1.40	275.00	395.00
	2/22/2002	KMP	Prepared Ventures portfolio stratification and comparative analysis slides	0.90	275.00	247.50
	2/22/2002	KMP	Segregated equity and debt write-offs into separate analyses	1.10	275.00	302.50
	2/25/2002	KMP	Conference call with potential buyer regarding Ventures portfolio and due diligence requests	2.10	275.00	577.50
	2/25/2002	KMP	Prepared portfolio information for potential buyer and revised as necessary	2.20	275.00	605.00
	2/25/2002	KMP	Revised presentation as requested by Ventures management			
	2/26/2002	KMP	Prepared additional due diligence requests for potential buyer			

<i>after</i> Date	Initials	Description	Time	Rate	Fees
2/26/2002	KMP	Conference call with potential buyer regarding Ventures portfolio and due diligence requests	1.30	275.00	357.50
2/26/2002	KMP	Revised Ventures equity and warrant schedules for outsourced portfolio management bidder	2.30	275.00	632.50
2/27/2002	KMP	Conference call with potential buyer regarding requested queries and system limitations	0.80	275.00	220.00
2/27/2002	KMP	Identified customers missing from accounting system or Ventures database	1.30	275.00	357.50
2/27/2002	KMP	Analyzed January cash collections and billings to determine preliminary collection rate	2.80	275.00	779.00
2/27/2002	KMP	Conference call with Investment Bankers regarding appropriate due diligence distribution	0.80	275.00	217.50
2/27/2002	KMP	Meeting with accounting regarding implicit interest rates and net book values at end of term	0.80	275.00	165.00
2/27/2002	KMP	Meeting with IT support to discuss ramifications of establishing one ID set	0.70	275.00	192.50
2/27/2002	KMP	Compared and queried customer ID numbers from Ventures database and accounting system	2.10	275.00	577.50
2/28/2002	KMP	Meeting with Ventures management and Investment Bankers to discuss revised package for potential buyers	1.30	275.00	357.50
2/28/2002	KMP	Assembled information package for Ventures potential buyers	2.00	275.00	550.00
2/28/2002	KMP	Reviewed confidentiality agreement from potential buyers	0.40	275.00	110.00
2/28/2002	KMP	Revised financial projections for delivery to potential buyers	0.90	275.00	247.50
2/28/2002	KMP	Drafted cover letter for Ventures information package	0.50	275.00	137.50
2/28/2002	KMP	Revised information package for potential buyers	1.30	275.00	357.50
2/28/2002	KMP	Revised Ventures Equity Schedules for delivery to potential buyers	1.20	275.00	330.00
2/28/2002	KMP	Revised Ventures presentation for delivery to potential buyers	1.40	275.00	385.00
3/1/2002	KMP	Conference call with investment bankers regarding status of information packages and content delivered to potential buyers	0.80	275.00	220.00
3/4/2002	KMP	Began Ventures SG&A analysis based on current compensation levels and projected headcounts	2.90	275.00	797.50
3/4/2002	KMP	Meeting with IT regarding additional information requests and queries	1.60	275.00	440.00
3/4/2002	KMP	Conference call with portfolio managers regarding parking lot accounts	0.80	275.00	220.00
3/4/2002	KMP	Meeting with Ventures management regarding information delivered to potential buyers	1.30	275.00	357.50
3/5/2002	KMP	Began Ventures SG&A projections based on proposed retention and severance plans	3.40	275.00	935.00
3/5/2002	KMP	Meeting with Ventures management regarding retention plans	1.90	275.00	522.50
3/6/2002	KMP	Meeting with Ventures management regarding SG&A scenarios and revised retention plans	2.40	275.00	660.00
3/6/2002	KMP	Revised SG&A projections based on management meeting	2.90	275.00	797.50
3/6/2002	KMP	Reviewed IT outsourcing proposals for standalone Ventures scenario	1.30	275.00	357.50
3/6/2002	KMP	Developed and documented projection assumptions for corporate overhead allocations for Ventures	2.10	275.00	577.50
3/6/2002	KMP	Meeting with Ventures management regarding indirect and direct costs allocations			

<i>later</i> <i>ode</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
3/6/2002	KMP		Reviewed historical indirect SG&A allocation levels	1.60	275.00	440.00
3/7/2002	KMP		Meeting with Ventures management regarding revised organizational structure for runoff strategy	1.70	275.00	467.50
3/7/2002	KMP		Revised proposed organizational structure presentation	2.30	275.00	632.50
3/7/2002	KMP		Began consolidation of Ventures business plan into corporate template	3.20	275.00	880.00
3/8/2002	KMP		Reviewed and revised Ventures management's biographies for distribution	1.70	275.00	467.50
3/8/2002	KMP		Conference call with potential buyer regarding Ventures financial projections and underlying assumptions	1.70	275.00	467.50
3/8/2002	KMP		Reviewed Ventures database update	0.40	275.00	110.00
3/11/2002	KMP		Meeting with Ventures management regarding financial projections and accelerated runoff strategies	0.90	275.00	247.50
3/11/2002	KMP		Revised SG&A projections for inclusion in Ventures business plan	1.30	275.00	357.50
3/11/2002	KMP		Reviewed proposed settlement agreement for Ventures portfolio company	2.40	275.00	660.00
3/11/2002	KMP		Reviewed and revised projected Ventures equipment sales assumptions	1.50	275.00	412.50
3/11/2002	KMP		Consolidated Ventures business plan into corporate template	2.20	275.00	605.00
3/11/2002	KMP		Began revisits to Ventures financial projections based on accelerated runoff strategy	1.40	275.00	385.00
3/12/2002	KMP		Meeting with Ventures management regarding SG&A scenarios, revised emergence and threshold bonuses	2.10	275.00	577.50
3/12/2002	KMP		Revised Ventures financial projections for both scenarios	3.10	275.00	852.50
3/12/2002	KMP		Revised Ventures business plan pursuant to senior management meeting	1.30	275.00	357.50
3/12/2002	KMP		Reviewed revised settlement agreement for Ventures portfolio company	0.80	275.00	220.00
3/12/2002	KMP		Developed assumptions for two scenarios for accelerated runoff strategy	2.10	275.00	577.50
3/12/2002	KMP		Revised SG&A model for distribution to Ventures potential buyers	1.40	275.00	385.00
3/13/2002	KMP		Meeting with senior management regarding Ventures business plan and underlying assumptions	1.80	275.00	495.00
3/13/2002	KMP		Prepared comparative analysis between accelerated runoff plans and original runoff plan	2.50	275.00	687.50
3/13/2002	KMP		Prepared summary of Ventures known equity events for remainder of fiscal year 2002	1.40	275.00	385.00
3/13/2002	KMP		Prepared Ventures SG&A projections and underlying assumptions for fiscal year 2004	1.30	275.00	357.50
3/13/2002	KMP		Revised Ventures business plan model to correspond with consolidated plan	1.80	275.00	495.00
3/13/2002	KMP		Revised Ventures business plan pursuant to senior management meeting	2.10	275.00	577.50
3/14/2002	KMP		Prepared new comparative analysis between 3 business plan scenarios	1.10	275.00	302.50
3/14/2002	KMP		Revised business plan model to reflect original runoff strategy pursuant to senior management meeting	2.30	275.00	632.50
3/14/2002	KMP		Reviewed company SG&A model and compared to financial projections	1.10	275.00	302.50



<i>Enter Code</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
3/14/2002	KMP		Revised financial projections to reflect reconciled SG&A and Ventures management suggestions	1.30	275.00	357.50
3/14/2002	KMP		Meeting with senior management regarding Ventures business plan and underlying assumptions	2.10	275.00	577.50
3/15/2002	KMP		Revised Ventures financial projections for company consolidated business plan	1.80	275.00	495.00
3/16/2002	KMP		Participated in ICU Meeting	1.70	275.00	467.50
3/18/2002	KMP		Revised Ventures SG&A and financial projections for revised retention plans	2.10	275.00	577.50
3/18/2002	KMP		Revised Ventures board presentation for revised financial projections	3.90	275.00	1,072.50
3/18/2002	KMP		Reviewed ICU Meeting Materials for Monday, March 18 conference call	1.30	275.00	357.50
3/18/2002	KMP		Reviewed Ventures January cash receipts and compared to financial statement	2.30	275.00	632.50
3/19/2002	KMP		Prepared January cash receipts and collections analysis	2.30	275.00	632.50
3/19/2002	KMP		Meeting with K. Jaap regarding Ventures Cash Receipts reconciling items to cash flow statements	1.20	275.00	330.00
3/20/2002	KMP		Reviewed and provided Ventures information requests for potential buyer	2.10	275.00	577.50
3/20/2002	KMP		Reviewed portfolio company financial projections and entered comments into database	1.30	275.00	357.50
3/21/2002	KMP		Reviewed notice of pending default for portfolio company	1.00	275.00	275.00
3/21/2002	KMP		Revised Ventures financial projections for consolidated business plan based on senior management review	2.30	275.00	632.50
3/21/2002	KMP		Reviewed Ventures business plan targets and discounted cash flow calculations	1.90	275.00	522.50
3/21/2002	KMP		Conference call with portfolio company management to discuss financial results	0.90	275.00	247.50
3/22/2002	KMP		Documented status of troubled accounts	1.40	275.00	385.00
3/22/2002	KMP		Conference calls with Boston Ventures portfolio managers regarding trouble account status	2.00	275.00	550.00
3/25/2002	KMP		Prepared summary of Ventures troubled accounts	1.30	275.00	357.50
3/25/2002	KMP		Analyzed financial position of accounts with less than three months of cash remaining	2.20	275.00	605.00
3/25/2002	KMP		Documented status of troubled accounts	1.60	275.00	440.00
3/25/2002	KMP		Conference calls with San Francisco Ventures portfolio managers regarding trouble account status	2.90	275.00	797.50
3/26/2002	KMP		Revised Ventures presentation for updated financial projections	1.40	275.00	385.00
3/26/2002	KMP		Revised Ventures financial projections for consolidated business plan based on board review	1.80	275.00	495.00
3/26/2002	KMP		Reviewed Ventures February cash receipts and collections efforts	2.00	275.00	550.00
3/26/2002	KMP		Meeting with K. Jaap regarding February cash receipts reconciliation	0.90	275.00	247.50
3/28/2002	KMP		Integrated new corporate SG&A allocations into Ventures financial projections	1.50	275.00	412.50
3/28/2002	KMP		Revised Ventures presentation for updated financial projections	0.80	275.00	220.00
3/28/2002	KMP		Revised Ventures financial projections for new corporate allocations			

<i>later</i> date	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	3/28/2002	KMP	Meeting with Ventures management regarding Ventures portfolio net book value position and January - February collections levels	0.90	275.00	247.50
	3/28/2002	KMP	Reviewed preliminary February 28, 2002 Ventures lease, loan and equity net book value positions	2.10	275.00	577.50
	3/28/2002	KMP	Prepared summary Ventures portfolio stratification based on February 28, 2002 net book value estimates	1.80	275.00	495.00
	2/27/2002	KMP	Meeting with L. Geller regarding unapplied cash	1.20	275.00	330.00
		<i>Roseffini, Dana</i>		<b>431.50</b>	<b>275.00</b>	<b>\$118,662.50</b>
	2/19/2001	DRR	Reviewed materials and presentations on ventures business	2.00	350.00	700.00
	2/19/2001	DRR	Reviewed account/compliance database system screen prints	1.20	350.00	420.00
	2/20/2001	DRR	Reviewed ventures forecast and valuation analysis	1.10	350.00	385.00
	1/14/2002	DRR	Reviewed and analyzed Ventures cash flow and financial projections	1.70	350.00	595.00
	1/15/2002	DRR	Analysis of contractual cash runoff for financial projections	1.80	350.00	630.00
	1/16/2002	DRR	Meeting with Company management to discuss detailed direct cash flow projections	2.30	350.00	805.00
	1/17/2002	DRR	Reviewed cash runoff schedules for venture projections	1.60	350.00	560.00
	1/22/2002	DRR	Analyzed ventures cash flow and financial projections	1.60	350.00	560.00
	1/22/2002	DRR	Briefed on status of ventures projections	1.40	350.00	490.00
	1/23/2002	DRR	Follow up on status of ventures projections	1.50	350.00	525.00
	2/1/2002	DRR	Reviewed and followed up on portfolio account	2.00	350.00	700.00
	2/1/2002	DRR	Reviewed status of portfolio account restructuring	0.20	350.00	70.00
	2/4/2002	DRR	Analyzed projections for portfolio account	1.30	350.00	455.00
	2/4/2002	DRR	Analyzed portfolio account projection scenarios	1.10	350.00	385.00
	2/4/2002	DRR	Reviewed status of equipment audits	0.60	350.00	210.00
	2/4/2002	DRR	Follow up on portfolio account negotiations	0.70	350.00	245.00
	2/4/2002	DRR	Discussion with C. Meneec regarding bankrupt and Creditor assignment accounts	0.50	350.00	175.00
	2/5/2002	DRR	Discussion with S. Harvey regarding portfolio account acquisitions	0.30	350.00	105.00
	2/5/2002	DRR	Followed up on portfolio accounts	0.50	350.00	175.00
	2/7/2002	DRR	Updated database with account comments	0.70	350.00	245.00
	2/7/2002	DRR	Meeting with counsel to discuss portfolio account strategy	1.10	350.00	385.00
	2/7/2002	DRR	Meeting to discuss project direction and portfolio companies	1.10	350.00	385.00

<i>Letter Code</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
2/7/2002	DRR		Followed up on status of equipment pick ups and audits	0.00	350.00	210.00
2/7/2002	DRR		Follow up on portfolio account buyout and past due issues	1.40	350.00	490.00
2/7/2002	DRR		Discussions with portfolio account manager regarding buyout	1.20	350.00	420.00
2/7/2002	DRR		Discussion with portfolio account and analysis of proposed restructuring	1.30	350.00	455.00
2/7/2002	DRR		Analyzed new portfolio account invoice schedules	0.70	350.00	245.00
2/7/2002	DRR		Analysis of accounts receivable aging	1.50	350.00	525.00
2/8/2002	DRR		Reviewed and analyzed status on assigned portfolio accounts	1.60	350.00	560.00
2/8/2002	DRR		Prepared account report for T. Ahic	2.40	350.00	840.00
2/8/2002	DRR		Reviewed, analyzed and revised over 21 day report and noted format changes	1.90	350.00	665.00
2/11/2002	DRR		Discussion with J. Lee regarding two portfolio accounts	0.50	350.00	175.00
2/11/2002	DRR		Reviewed and worked towards resolution on portfolio accounts	2.00	350.00	700.00
2/12/2002	DRR		Review and analysis of assigned portfolio accounts	2.40	350.00	840.00
2/12/2002	DRR		Conference call regarding past due portfolio account	0.40	350.00	140.00
2/12/2002	DRR		Conference call and follow up on buyout and delinquent portfolio account	1.90	350.00	665.00
2/12/2002	DRR		Analyzed venture lease schedules on portfolio account	1.00	350.00	350.00
2/13/2002	DRR		Analyzed payment and buyout history for portfolio account	2.40	350.00	840.00
2/13/2002	DRR		Prepared for conference call on portfolio account buyout	0.80	350.00	280.00
2/13/2002	DRR		Participated in conference call to resolve default of portfolio account	1.50	350.00	525.00
2/13/2002	DRR		Participated in conference call to negotiate buyout on portfolio account	1.10	350.00	385.00
2/13/2002	DRR		Conference call with counsel and portfolio manager regarding portfolio account	1.30	350.00	455.00
2/14/2002	DRR		Prepared buyout and past due payment schedule for settlement agreement	1.30	350.00	455.00
2/14/2002	DRR		Reviewed December financials for portfolio company	1.30	350.00	455.00
2/14/2002	DRR		Researched assignment and buyout options for portfolio company	0.60	350.00	210.00
2/14/2002	DRR		Discussion with portfolio company about merger	1.70	350.00	595.00
2/14/2002	DRR		Reviewed January financials for portfolio company	0.40	350.00	140.00
2/14/2002	DRR		Discussion with counsel on portfolio account	0.50	350.00	175.00
2/15/2002	DRR		Discussions with D. Shin regarding portfolio account	0.40	350.00	140.00
2/15/2002	DRR		Prepared buyout analysis for portfolio account	0.50	350.00	175.00
2/18/2002	DRR		Follow up on delinquent financials for portfolio company	2.10	350.00	735.00

<i>Author</i>	<i>Code</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/18/2002	DRR		Follow up on status of portfolio account negotiations	0.60	350.00	280.00
	2/19/2002	DRR		Revised and distributed master portfolio account detail schedule	1.30	350.00	455.00
	2/19/2002	DRR		Reviewed and revised settlement letter for portfolio account	2.90	350.00	1,015.00
	2/19/2002	DRR		Follow up on portfolio account detail with portfolio managers	2.20	350.00	770.00
	2/19/2002	DRR		Assembled responses from portfolio managers on account detail	1.70	350.00	595.00
	2/20/2002	DRR		Follow up and finalization of portfolio account detail schedule	2.30	350.00	805.00
	2/20/2002	DRR		Review and preparation of file format	1.50	350.00	525.00
	2/21/2002	DRR		Follow up on outstanding requests with portfolio managers	1.00	350.00	350.00
	2/21/2002	DRR		Discussions with legal and follow up on portfolio account resolution	1.20	350.00	420.00
	2/21/2002	DRR		Follow up on status of information packages	0.60	350.00	210.00
	2/25/2002	DRR		Reviewed status of information requests and information binders	2.60	350.00	910.00
	2/25/2002	DRR		Reviewed and revised settlement letter	1.20	350.00	420.00
	2/25/2002	DRR		Reviewed presentation for financial advisors	1.50	350.00	525.00
	2/25/2002	DRR		Responded to portfolio manager correspondences	0.60	350.00	210.00
	2/26/2002	DRR		Reviewed and revised settlement letter for portfolio account	0.60	350.00	210.00
	2/26/2002	DRR		Discussed December financials with portfolio company	1.10	350.00	385.00
	2/27/2002	DRR		Reviewed breakout of write off for portfolio account	0.50	350.00	175.00
	2/27/2002	DRR		Follow up on results of portfolio manager presentations to Statutory Committees	0.50	350.00	175.00
	2/27/2002	DRR		Discussions regarding settlement offer for portfolio account	0.70	350.00	245.00
	2/27/2002	DRR		Discussion regarding work plan for upcoming week in San Francisco	0.90	350.00	315.00
	2/27/2002	DRR		Meeting with S. Harvey and K. VanKampen to review settlement letter for portfolio account	0.60	350.00	210.00
	2/27/2002	DRR		Reviewed January financials for portfolio company	1.60	350.00	560.00
	2/27/2002	DRR		Prepared new buyout analysis for portfolio account	0.60	350.00	210.00
	2/27/2002	DRR		Meeting with S. Harvey and K. Bishop to review portfolio accounts in legal status	1.00	350.00	350.00
	2/28/2002	DRR		Reviewed and outlined revisions for settlement letter on portfolio account with K. VanKampen	2.40	350.00	840.00
	2/28/2002	DRR		Follow up on requests from portfolio manager team	2.10	350.00	735.00
	2/28/2002	DRR		Reviewed revised settlement letter on portfolio account and made further revisions	1.00	350.00	350.00
	2/28/2002	DRR		Reviewed financial materials	2.70	350.00	945.00
	3/6/2002	DRR		Review of debt master list allocation of accounts	0.60	350.00	210.00

<i>Mutter</i>	<i>Code</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	3/6/2002	DRR		Discussion with D Frantz regarding equipment matters	0.70	350.00	245.00
	3/8/2002	DRR		Prepared for conference call with portfolio company	0.80	350.00	280.00
	3/8/2002	DRR		Conference call with portfolio company	1.40	350.00	490.00
	3/8/2002	DRR		Follow up on duplicate payments and fixed buyout invoices for portfolio company	0.70	350.00	245.00
	3/11/2002	DRR		Prepared for conference call with portfolio company and briefed management	0.90	350.00	315.00
	3/11/2002	DRR		Reviewed and analyzed reports in information binder	2.40	350.00	840.00
	3/12/2002	DRR		Follow up research on warrant and equity valuation	1.70	350.00	595.00
	3/12/2002	DRR		Prepared for conference call with portfolio company	0.80	350.00	280.00
	3/12/2002	DRR		Meeting with management regarding projections	1.30	350.00	455.00
	3/12/2002	DRR		Conference call with portfolio company	0.80	350.00	280.00
	3/13/2002	DRR		Follow up on warrant and equity valuation	0.60	350.00	210.00
	3/18/2002	DRR		Reviewed portfolio accounts status	2.40	350.00	840.00
	3/18/2002	DRR		Discussion with portfolio manager regarding four portfolio accounts	0.70	350.00	245.00
	3/18/2002	DRR		Discussion with portfolio manager regarding account	0.40	350.00	140.00
	3/19/2002	DRR		Reviewed transaction overview for portfolio account	0.50	350.00	175.00
	3/19/2002	DRR		Reviewed financials for portfolio account	0.40	350.00	140.00
	3/19/2002	DRR		Follow up discussions with portfolio managers regarding various accounts	1.00	350.00	350.00
	3/19/2002	DRR		Discussed legal account issues with S. Harvey	1.10	350.00	385.00
	3/19/2002	DRR		Critically reviewed portfolio accounts and updated statuses	4.30	350.00	1,505.00
	3/19/2002	DRR		Prepared communication regarding bankrupt portfolio accounts	0.70	350.00	245.00
	3/20/2002	DRR		Reviewed portfolio accounts and updated statuses	1.40	350.00	490.00
	3/20/2002	DRR		Meeting to review progress on two portfolio accounts	1.30	350.00	455.00
	3/21/2002	DRR		Reviewed status of assigned portfolio accounts	1.10	350.00	385.00
	3/21/2002	DRR		Reviewed laws for portfolio account	0.40	350.00	140.00
	3/21/2002	DRR		Follow up on portfolio account payments and buyout	1.80	350.00	630.00
	3/21/2002	DRR		Reviewed buyout calculation for portfolio account	1.30	350.00	455.00
	3/21/2002	DRR		Follow up on settlement check for portfolio account	1.00	350.00	350.00
	3/21/2002	DRR		Review of warrant and equity valuations	0.70	350.00	245.00
	3/25/2002	DRR		Reviewed legal letter for portfolio account			

**Matter Code Date Initials Description**

			<b>Time</b>	<b>Rate</b>	<b>Fees</b>
3/25/2002 DRR		Discussion with counsel regarding held check	0.20	350.00	70.00
3/26/2002 DRR		Reviewed status of assigned portfolio accounts	1.20	350.00	420.00
<b>Sankovich, Vladimir</b>					<b>Professional Totals</b>
1/17/2002 VS		Review of deal structure of Ventures private warrants	2.20	275.00	605.00
1/18/2002 VS		Yield Curve Construction with base date of 12/31/01	2.20	275.00	605.00
1/21/2002 VS		Market Data Collection and processing of volatilities, prices, and interest rates for Ventures pricing	1.60	275.00	440.00
1/22/2002 VS		Market Data Collection and processing of volatilities, prices, and interest rates for Ventures pricing	4.00	275.00	1,100.00
1/23/2002 VS		Contracts Valuation of private warrants	2.90	275.00	797.50
1/24/2002 VS		Market Data collection and processing of public warrants	2.10	275.00	577.50
1/26/2002 VS		Market Data processing of public warrants and pricing of public warrants	2.00	275.00	550.00
1/29/2002 VS		Priced public warrants	0.60	275.00	165.00
1/29/2002 VS		Drafted final report of Ventures warrants valuation	2.40	275.00	660.00
<b>Sarieddine, Walid</b>					<b>Professional Totals</b>
1/21/2002 WS		Further work on French Model	2.80	275.00	770.00
1/21/2002 WS		Meeting with B. Berjal regarding forecast of French operations	2.20	275.00	605.00
1/21/2002 WS		Review of French financials and background information	3.00	275.00	825.00
1/21/2002 WS		Teleconference with B. Chen for discussion of model results	1.80	275.00	495.00
1/22/2002 WS		Meeting with B. LeMaistre regarding pipeline of projects	2.20	275.00	605.00
1/22/2002 WS		Meeting with B. Berjal regarding model results	1.60	275.00	440.00
1/22/2002 WS		Meeting with B. Berjal for briefing on status of work	1.40	275.00	385.00
1/22/2002 WS		Drafted explanatory memorandum in preparation to sending Rothschild first draft results	2.40	275.00	660.00
1/22/2002 WS		Amended French Model and memorandum	1.80	275.00	495.00
1/22/2002 WS		Teleconference with Rothschild regarding France	1.80	275.00	495.00
1/23/2002 WS		Drafted memorandum on FMD Type II as well as a base case financial snapshot of a typical FMD Type II transaction in France	1.80	275.00	495.00
1/23/2002 WS		Revised parts of the French Model	1.90	275.00	522.50
1/23/2002 WS		Meeting with B. Berjal for discussion of FMD Type II	2.00	275.00	550.00

<i>Enter Code</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
1/23/2002	WS		Drafted memorandum on France's understanding of TRO and accounting treatment	1.20	275.00	330.00
1/23/2002	WS		Discussion with B. Berjal regarding France's understanding of TRO	1.40	275.00	385.00
1/23/2002	WS		Further discussions with B. Berjal regarding the off balance sheet treatment of Type II	1.70	275.00	467.50
1/24/2002	WS		Discussion with B. Berjal regarding issues and questions raised by Rothschild on France	1.00	275.00	275.00
1/24/2002	WS		Teleconference with Rothschilds and B. Chen regarding French operations	1.30	275.00	357.50
1/24/2002	WS		Teleconference with advisory team and B. Chen	1.50	275.00	412.50
1/24/2002	WS		Reviewed financing solution options available in Europe	1.50	275.00	412.50
1/24/2002	WS		Drafted memorandum answering Rothschild's queries	1.50	275.00	412.50
1/24/2002	WS		Discussion with B. Berjal regarding queries on France raised by Rosemont personnel	0.50	275.00	137.50
1/25/2002	WS		Drafted memorandum answering Rosemont queries	1.00	275.00	275.00
1/28/2002	WS		Worked on general amendments to French Model	1.70	275.00	467.50
1/28/2002	WS		Further work on French Model	2.00	275.00	550.00
1/28/2002	WS		Conference Call with Advisors and B. Chen regarding European models	1.20	275.00	330.00
1/28/2002	WS		Worked on France-specific details in preparation for improving the model	1.80	275.00	495.00
1/28/2002	WS		Worked on identifying and explaining differences between McKinsey's model and management's	3.10	275.00	852.50
1/29/2002	WS		Worked on France-specific details in preparation for improving the model	0.80	275.00	220.00
1/29/2002	WS		Updated FMD Type II information in preparation for input into new Model	0.80	275.00	220.00
1/29/2002	WS		Conference Call with Advisors and B. Chen regarding European models	1.00	275.00	275.00
1/29/2002	WS		Discussion with B. Berjal regarding the content and improvements of the improved model	0.50	275.00	137.50
1/29/2002	WS		Worked on amendments to French Model	1.70	275.00	467.50
1/30/2002	WS		Worked on modifying and testing specific formulae in the model in order to accommodate new model requirements	2.10	275.00	577.50
1/30/2002	WS		Teleconference with B. Chen regarding models	2.30	275.00	632.50
1/30/2002	WS		Worked on input/amendments necessary for improved model	3.60	275.00	990.00
1/30/2002	WS		Worked with France personnel on model review, revisions, and improvement	3.90	275.00	1,072.50
1/31/2002	WS		Communicated with Germany personnel regarding first results of revised France model	2.50	275.00	687.50
1/31/2002	WS		Discussions with B. Berjal regarding treatments of Depreciation on Run Off Portfolio	1.30	275.00	357.50
1/31/2002	WS		Discussions with B. Berjal regarding treatments of Remarketing of Run Off Portfolio	0.80	275.00	220.00
1/31/2002	WS		Discussions with B. Berjal regarding treatments of revenue recognition in revised model	0.50	275.00	137.50
1/31/2002	WS		Discussions with B. Berjal regarding treatments of SG&A in improved model	0.50	275.00	137.50

<i>Author</i>	<i>Code</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
		1/31/2002	WS	Input new data figures into updated model	2.50	275.00	687.50
		1/31/2002	WS	Worked on input/adjustments necessary for revised model	4.00	275.00	1,100.00
		2/1/2002	WS	Discussed with B. Berjal further details relating to specific French SGA items	1.50	275.00	412.50
		2/1/2002	WS	Worked with B. Berjal on further changes to the French model	3.00	275.00	825.00
		2/1/2002	WS	Reviewed Financial model for France	3.00	275.00	825.00
		2/2/2002	WS	Amended parts of the French model in order to align it with other European models	2.50	275.00	687.50
		2/2/2002	WS	Reviewed financial model for France	3.50	275.00	962.50
		2/3/2002	WS	Performed a sensitivity analysis on the French model using different stress parameters	4.00	275.00	1,100.00
		2/4/2002	WS	Performed further review on the French model	1.70	275.00	467.50
		2/4/2002	WS	Reviewed French model	3.00	275.00	825.00
		2/4/2002	WS	Amended parts of the French model after further discussions with B. Chen	2.30	275.00	632.50
		2/4/2002	WS	Discussed with B. Berjal amendments brought to the French model	1.50	275.00	412.50
		2/5/2002	WS	Discussed with management in France different issues relating to leasing revenue	2.00	275.00	550.00
		2/5/2002	WS	Discussed with B. Chen leasing treatment in France	1.00	275.00	275.00
		2/5/2002	WS	Reviewed French model	4.50	275.00	1,237.50
		2/6/2002	WS	Discussed with B. Chen results of improved model for France	1.50	275.00	412.50
		2/6/2002	WS	Drafted explanatory memorandum on the results of the changes brought to the model	2.50	275.00	687.50
		2/6/2002	WS	Discussed with B. Berjal results of different changes brought to the French model	1.00	275.00	275.00
		2/6/2002	WS	Reviewed French model	2.50	275.00	687.50
		2/8/2002	WS	Drafted updated notes to the French model	1.00	275.00	275.00
		2/8/2002	WS	Gathered information regarding off balance sheet lease treatment as well as French taxation laws	2.50	275.00	687.50
		2/9/2002	WS	Drafted additional disclosure notes to the captions of the financial statements produced by the model for France	3.00	275.00	825.00
		2/9/2002	WS	Discussed with B. Chen possible revisions of the growth assumptions	3.30	275.00	907.50
		2/10/2002	WS	Teleconference with B. Chen, Rothschild, and Goldman Sachs regarding European business plans	2.20	275.00	605.00
		2/10/2002	WS	Reviewed the detailed differences brought by the changes in the model in France with B. Chen	1.50	275.00	412.50
		2/10/2002	WS	Updated Notes to French model	2.00	275.00	550.00
		2/11/2002	WS	Discussed with B. Berjal specific information needed for wind down scenario	2.70	275.00	742.50
		2/11/2002	WS	Produced first rough draft of wind down cash flow	1.30	275.00	357.50
		2/11/2002	WS	Worked on modifications of the French model	1.00	275.00	275.00
		2/11/2002	WS		4.00	275.00	1,100.00



<i>Letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/12/2002	WS	Reviewed detailed breakdown of run off leases in France	3.50	275.00	962.50
	2/12/2002	WS	Meeting with B. Berjal and B. Lemaistre to discuss lease revenue in France	2.00	275.00	550.00
	2/12/2002	WS	Meeting with B. Berjal and B. Lemaistre to discuss cost issues in France	3.50	275.00	962.50
	2/13/2002	WS	Amended the French model based on review with B. Berjal	2.10	275.00	577.50
	2/13/2002	WS	Incorporated capital constraint parameters into the French model	2.40	275.00	660.00
	2/13/2002	WS	Meeting with B. Berjal and B. Lemaistre to discuss wind down situation in France	2.70	275.00	742.50
	2/13/2002	WS	Worked with B. Berjal on detailed review of the French Model	2.20	275.00	605.00
	2/14/2002	WS	Worked on further review with B. Berjal on specific areas regarding leasing revenue and depreciation on run off portfolio	2.20	275.00	605.00
	2/14/2002	WS	Meeting with B. Berjal and B. Lemaistre to review latest draft of French model	2.20	275.00	605.00
	2/14/2002	WS	Updated Notes to French Model	2.20	275.00	605.00
	2/14/2002	WS	Reviewed some leasing files for Europe	3.80	275.00	1,045.00
	2/15/2002	WS	Performed a detailed classification of run off leases for wind down model	1.20	275.00	330.00
	2/15/2002	WS	Built cash flow for run off wind down scenario	3.50	275.00	962.50
	2/18/2002	WS	Wrote additional notes explaining wind down cash flow	2.80	275.00	787.50
	2/19/2002	WS	Reviewed French model	2.60	275.00	715.00
	2/20/2002	WS	Reviewed French model	3.50	275.00	962.50
	2/20/2002	WS	Reviewed Notes to model	2.30	275.00	632.50
	2/21/2002	WS	Reviewed Notes to Model	1.70	275.00	467.50
	2/21/2002	WS	Reviewed French model based on discussions with B. Chen	1.30	275.00	357.50
	2/22/2002	WS	Reviewed French model	2.70	275.00	742.50
	2/22/2002	WS	Discussed with management in France further information needed for wind down forecast	2.70	275.00	742.50
	2/25/2002	WS	Reviewed the French model after conference call with B. Chen and Rothschild	1.30	275.00	357.50
	2/25/2002	WS	Teleconference with B. Chen and Rothschild	2.10	275.00	577.50
	2/25/2002	WS	Revised the French model in order to incorporate new requirements	1.20	275.00	330.00
	2/25/2002	WS	Amended presentation of French model based on requirement communicated by B. Chen and Rothschild	2.20	275.00	605.00
	2/26/2002	WS	Further reviewed French wind down and French growth models after receiving further requirements from B. Chen and Rothschild	1.60	275.00	440.00
	2/26/2002	WS	Teleconference with B. Chen and Rothschild	3.80	275.00	1,045.00
	2/26/2002	WS	Reviewed French wind down model	1.30	275.00	357.50
	2/26/2002	WS	Further reviewed French wind down and French growth models in order to align presentation with other European models	1.60	275.00	440.00

<i>Letter Code</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/27/2002	WS	Updated Notes to French Model	3.50	275.00	962.50
	2/27/2002	WS	Teleconference with B. Chen, Rothschild, and Goldman Sachs	1.00	275.00	275.00
	2/27/2002	WS	Amended Notes to French Model	2.30	275.00	632.50
	2/27/2002	WS	Amended French model	2.70	275.00	742.50
	2/27/2002	WS	Reviewed French wind down model	4.00	275.00	1,100.00
	2/27/2002	WS	Teleconference with B. Chen and Rofschiki regarding French model	1.50	275.00	412.50
	2/28/2002	WS	Reviewed Notes to French Growth Model	2.20	275.00	605.00
	2/28/2002	WS	Reviewed French Growth Model	2.80	275.00	770.00
	3/1/2002	WS	Worked on creating the France wind down scenario model	2.90	275.00	797.50
	3/1/2002	WS	Reviewed Financial model for France	4.00	275.00	1,100.00
	3/1/2002	WS	Revised some input relating to SGA expenses in French Model following receipt of further information from management	3.30	275.00	907.50
	3/4/2002	WS	Teleconference with B. Chen regarding GAAP compliance	1.70	275.00	467.50
	3/4/2002	WS	Teleconference to discuss issues related to US GAAP compliance	1.50	275.00	412.50
	3/4/2002	WS	Worked on amendments to the Growth Model	1.50	275.00	412.50
	3/4/2002	WS	Revised French Model after receiving new requirements from B. Chen	4.00	275.00	1,100.00
	3/5/2002	WS	Drafted disclosure notes to the captions of the financial statements produced by the Model for France	3.50	275.00	962.50
	3/5/2002	WS	Analyzed different growth scenarios for France model	1.50	275.00	412.50
	3/5/2002	WS	Reviewed Growth Model for France following further requirements from B. Chen and Rothschild	4.00	275.00	1,100.00
	3/6/2002	WS	Reviewed the Wind Down Model for France	3.30	275.00	907.50
	3/6/2002	WS	Reviewed the Wind Down Model for France after agreeing with B. Chen required amendments to presentation	3.50	275.00	962.50
	3/6/2002	WS	Teleconference with B. Chen to evaluate results of European combination efforts	2.00	275.00	550.00
	3/6/2002	WS	Teleconference with B. Chen, Rothschild and Goldman Sachs	2.00	275.00	550.00
	3/6/2002	WS	Drafted memorandum on disclosures to Wind Down Scenario results	2.00	275.00	550.00
	3/6/2002	WS	Worked on modifications of the French Model	3.50	275.00	962.50
	3/7/2002	WS	Revised memorandum on disclosures to French Model	2.50	275.00	687.50
	3/7/2002	WS	Reviewed French Model	2.50	275.00	687.50
	3/8/2002	WS	Discussed with B. Chen concerning plan to assist management in evaluate European businesses	2.50	275.00	687.50
	3/8/2002	WS	Reviewed financials of Switzerland	2.00	275.00	550.00
	3/8/2002	WS	Reviewed insolvency laws in Switzerland	3.00	275.00	825.00

<i>Enter</i> Code	<i>Date</i> Initials	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
3/11/2002	WS	Reviewed the Swissair Lease in order to assess general recovery possibilities	3.00	275.00	825.00
3/11/2002	WS	Worked on building Switzerland Wind Down Scenario Model	3.00	275.00	825.00
3/11/2002	WS	Discussed with Cornelia leasing operations in Switzerland	3.00	275.00	825.00
3/12/2002	WS	Worked on the Switzerland Wind Down Model	2.50	275.00	687.50
3/12/2002	WS	Revised wind down figures following discussions with management	2.00	275.00	550.00
3/12/2002	WS	Reviewed Switzerland Model	2.50	275.00	687.50
3/12/2002	WS	Discussed with A. Suda operations in Switzerland	2.50	275.00	687.50
3/12/2002	WS	Drafted memorandum on disclosures to Swiss Wind Down Scenario results	3.50	275.00	962.50
3/13/2002	WS	Performed further review of the Swiss Model	3.50	275.00	962.50
3/13/2002	WS	Discussions with A. Suda concerning some accounting treatment relating to the Swissair leases	1.00	275.00	275.00
3/13/2002	WS	Worked on necessary changes needed in the Swiss model in order to facilitate combination with rest of European forecasts	2.00	275.00	550.00
3/13/2002	WS	Worked on modifications necessary for the Swiss Model	2.00	275.00	550.00
3/15/2002	WS	Drafted memorandum on methodology used for run off revenue and cost	2.50	275.00	687.50
<i>Sciannetta, Joseph</i>					
12/3/2001	JJS	Analyzed Capital Expenditure detail by vertical for the year ended September 30, 2001	1.30	250.00	325.00
12/3/2001	JJS	Analyzed SG&A expenditures for the year ending September 30, 2001	1.30	250.00	325.00
12/4/2001	JJS	Reviewed 4th quarter restructuring charges for K. Murphy	1.20	250.00	300.00
12/5/2001	JJS	Reviewed foreign exchange exposure analysis and forwarded to treasury	1.60	250.00	400.00
12/7/2001	JJS	Reviewed account detail for various liability accounts	3.40	250.00	850.00
12/7/2001	JJS	Compared estimated asset realization to liabilities	1.80	250.00	450.00
12/7/2001	JJS	Reviewed account detail for other assets	1.80	250.00	450.00
12/7/2001	JJS	Prepared template for comparison of asset realizations	1.70	250.00	425.00
12/7/2001	JJS	Met with R. Mishler to discuss the realization value of assets	1.20	250.00	300.00
12/8/2001	JJS	Calculated estimated realization value of assets for IT Cap	0.80	250.00	200.00
12/8/2001	JJS	Calculated estimated realization value of assets for Ventures	1.50	250.00	375.00
12/8/2001	JJS	Calculated estimated realization value of assets for Network	0.90	250.00	225.00
12/8/2001	JJS	Calculated estimated realization value of assets for PSO	0.70	250.00	175.00
<i>Professional Totals</i>			<b>322.40</b>	<b>275.00</b>	<b>\$88,660.00</b>

<i>date</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
12/8/2001	JJS		Calculated estimated realization value of assets for Corporate	1.10	250.00	275.00
2/20/2001	JJS		Reviewed SG&A assumptions in the business plan for IT	1.90	250.00	475.00
2/21/2001	JJS		Reviewed SG&A assumptions in the business plan for Healthcare	1.40	250.00	350.00
2/21/2001	JJS		Reviewed SG&A assumptions in the business plan for Telecom	1.50	250.00	375.00
2/21/2001	JJS		Reviewed SG&A assumptions in the business plan for Electronics	1.10	250.00	275.00
2/21/2001	JJS		Met with M. Miller and L. Cochran to review SG&A assumptions for Lab & Scientific	0.90	250.00	225.00
1/2/2002	JJS		Met with R. Mishler and J. McCoy to discuss SG&A analysis and consolidating business plan	0.60	250.00	150.00
1/2/2002	JJS		Reviewed preliminary form 10-K for the year ended September 30, 2001	3.40	250.00	850.00
1/3/2002	JJS		Reviewed receipt and disbursements for the week ending December 7, 2001	1.60	250.00	400.00
1/3/2002	JJS		Met with L. Cochran regarding indirect overhead assumptions	0.60	250.00	150.00
1/3/2002	JJS		Met with E. Guo regarding indirect overhead assumptions	0.40	250.00	100.00
1/4/2002	JJS		Met with L. Cochran regarding indirect overhead assumptions	0.40	250.00	100.00
1/10/2002	JJS		Reviewed Ventures SG&A	1.80	250.00	450.00
1/10/2002	JJS		Prepared budget for ventures group	1.50	250.00	375.00
1/10/2002	JJS		Analyzed Ventures portfolio by tier	2.80	250.00	700.00
1/10/2002	JJS		Met with T. Ahto to prepare budget for the Ventures group	1.20	250.00	300.00
1/10/2002	JJS		Compared proposed Ventures budget to plan	0.90	250.00	225.00
1/11/2002	JJS		Reviewed revisions to Ventures budget	1.20	250.00	300.00
1/11/2002	JJS		Amended Ventures budget to incorporate additional assumptions	2.80	250.00	700.00
1/24/2002	JJS		Analysis of post petition accounts payable	1.80	250.00	450.00
2/8/2002	JJS		Reviewed forecast for domestic businesses	1.80	250.00	450.00
2/12/2002	JJS		Reviewed TRO accounting in German plan	1.20	250.00	300.00
2/12/2002	JJS		Reviewed TRO assumptions in German plan	2.30	250.00	575.00
2/12/2002	JJS		Reviewed DLR assumptions in German plan	1.40	250.00	350.00
2/12/2002	JJS		Reviewed German business model	2.70	250.00	675.00
2/13/2002	JJS		Reviewed model for CDO Germany	2.30	250.00	575.00
2/13/2002	JJS		Analyzed TRO assumptions in German plan	3.40	250.00	850.00
2/13/2002	JJS		Reviewed forecast for Telecom	0.80	250.00	200.00

<i>Letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/14/2002	JJS	Reviewed model for CDO Germany	3.80	250.00	950.00
	2/15/2002	JJS	Reviewed model for CDO Germany	2.60	250.00	650.00
	2/15/2002	JJS	Reviewed accounting for IRO transactions in Germany	2.80	250.00	700.00
	2/18/2002	JJS	Reviewed forecast for Ventures portfolio	1.80	250.00	450.00
	2/22/2002	JJS	Reviewed cash flow forecasts in plans	2.30	250.00	575.00
	3/14/2002	JJS	Reviewed consolidated business plans	2.50	250.00	625.00
			<b>Professional Totals</b>	<b>81.30</b>	<b>250.00</b>	<b>\$20,325.00</b>
	2/22/2002	EES	Discussed overview and work plan for European business plan with company management	1.50	195.00	292.50
	2/22/2002	EES	Updated presentation on non-core European countries' business plan	1.20	195.00	234.00
	2/22/2002	EES	Reviewed European business plan financials and scenarios	1.40	195.00	273.00
	2/22/2002	EES	Organized internal work plan for European business plan	0.70	195.00	136.50
	2/22/2002	EES	Reviewed and updated outline of European operations presentation	1.80	195.00	351.00
	2/22/2002	EES	Updated presentation on European business plan	1.40	195.00	273.00
	2/24/2002	EES	Reviewed footnotes to core European countries' business plan	0.80	195.00	156.00
	2/24/2002	EES	Updated presentation on European business plan	1.70	195.00	331.50
	2/24/2002	EES	Updated presentation on non-core European countries' business plan	0.70	195.00	136.50
	2/25/2002	EES	Analyzed key background data for core and non-core European countries	2.70	195.00	526.50
	2/25/2002	EES	Updated European business plan	3.10	195.00	604.50
	2/25/2002	EES	Sent drafts of presentation and work plan to attorneys for preliminary review	0.30	195.00	58.50
	2/25/2002	EES	Revised European business plan presentation	2.40	195.00	468.00
	2/25/2002	EES	Updated presentation on non-core European countries' business plan	2.70	195.00	526.50
	2/25/2002	EES	Reviewed and revised presentation	0.80	195.00	156.00
	2/26/2002	EES	Updated presentation to reflect changes in core and non-core European country strategies	2.30	195.00	448.50
	2/26/2002	EES	Updated presentation to reflect updated core European country financials	2.90	195.00	565.50
	2/26/2002	EES	Reviewed European work plan steps and dates for consistency and feasibility	1.10	195.00	214.50
	2/27/2002	EES	Created assumptions slides for European conservative growth scenarios	1.60	195.00	312.00
	2/27/2002	EES	Delivered updated financials for core European countries to company management	0.30	195.00	58.50

<i>utter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/27/2002	EES	Imported financials for conservative growth scenarios	2.50	195.00	487.50
	2/27/2002	EES	Revised European operations presentation according to changes specified by company management	4.60	195.00	897.00
	2/28/2002	EES	Delivered draft of presentation to company management for review	0.80	195.00	156.00
	2/28/2002	EES	Distributed drafts of presentation and work plan to attorneys for preliminary review	0.50	195.00	97.50
	2/28/2002	EES	Imported and revised financials for conservative growth scenarios	0.90	195.00	175.50
	2/28/2002	EES	Updated assumptions slides in conservative growth scenarios	1.30	195.00	253.50
	2/28/2002	EES	Updated conservative growth presentation slides to include balance sheets and income statements	1.30	195.00	253.50
	3/1/2002	EES	Updated European strategy presentation with changes specified by Company management	1.80	195.00	351.00
	3/1/2002	EES	Updated European strategy presentation with changes specified by Company management	2.10	195.00	409.50
	3/4/2002	EES	Formatted support schedules for European wind down scenario appendix	2.40	195.00	468.00
	3/4/2002	EES	Met with Company management regarding information requests for European historical financials and analysis	0.80	195.00	156.00
	3/4/2002	EES	Updated European strategy presentation with changes from new information received	2.10	195.00	409.50
	3/4/2002	EES	Quality checked and reviewed presentation	0.70	195.00	136.50
	3/4/2002	EES	Updated compensation strategy slides with new information from Company management	0.90	195.00	175.50
	3/4/2002	EES	Imported and formatted financials from conservative, aggressive, and wind down scenarios into presentation	2.30	195.00	448.50
	3/4/2002	EES	Organized and printed out schedules for presentation delivery and files	2.50	195.00	487.50
	3/5/2002	EES	Formatted support schedules for European wind down scenario appendix	2.10	195.00	409.50
	3/5/2002	EES	Created high-level recovery analysis by scenario	0.70	195.00	136.50
	3/5/2002	EES	Discussed results of Board meeting and new strategies for future work plan with team	0.40	195.00	78.00
	3/5/2002	EES	Formatted updated support schedules for European wind down scenario appendix	2.10	195.00	409.50
	3/5/2002	EES	Met with Company management regarding new scenarios and assumptions to run on European financials	0.70	195.00	136.50
	3/5/2002	EES	Organized and printed out schedules for presentation delivery and files	1.50	195.00	292.50
	3/5/2002	EES	Reviewed and analyzed European financials and presentation	1.40	195.00	273.00
	3/5/2002	EES	Created slides for presentation to potential buyer	1.80	195.00	351.00
	3/5/2002	EES	Updated slides for presentation to potential buyer	0.90	195.00	175.50
	3/6/2002	EES	Discussed updated scenario assumptions with Company management	1.50	195.00	292.50
	3/6/2002	EES	Reviewed and analyzed European financials and presentation	1.80	195.00	351.00
	3/6/2002	EES	Formatted updated support schedules for European wind down scenario appendix	2.10	195.00	409.50
	3/6/2002	EES	Created new assumptions for scenarios			

<i>Letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	3/6/2002	EES	Created log and record book of deliverables and previous scenario assumptions	1.50	195.00	292.50
	3/6/2002	EES	Created analysis of potential TRO risk	0.90	195.00	175.50
	3/7/2002	EES	Formatted updated support schedules for European wind down scenario appendix	1.90	195.00	370.50
	3/7/2002	EES	Reviewed and analyzed European financials and presentation	2.40	195.00	468.00
	3/8/2002	EES	Created log and record book of deliverables and previous scenario assumptions	2.40	195.00	468.00
	3/8/2002	EES	Documented and prepared background financials and analyses for due diligence	1.30	195.00	253.50
	3/8/2002	EES	Reviewed and analyzed current European financials in preparation for due diligence	2.30	195.00	448.50
	3/8/2002	EES	Met with Company management to discuss background info and assumptions on existing European balance sheet accounts	0.80	195.00	156.00
	3/8/2002	EES	Reviewed information template for due diligence information requests	1.40	195.00	273.00
	3/8/2002	EES	Met with Company management to discuss due diligence work plan in Europe	2.60	195.00	507.00
	3/11/2002	EES	Created analyses of European subsidiary customer information	2.20	195.00	429.00
	3/11/2002	EES	Created analyses of European subsidiary financials	2.60	195.00	507.00
	3/11/2002	EES	Met with Amsterdam Company management to discuss work plan and information requests	1.70	195.00	331.50
	3/11/2002	EES	Reviewed and analyzed financial information received from Company management	3.20	195.00	624.00
	3/11/2002	EES	Met with Company management to discuss financials and customer information	0.50	195.00	97.50
	3/11/2002	EES	Met with Company management to discuss credit ratings of customers and assumptions behind financials	0.90	195.00	175.50
	3/11/2002	EES	Reviewed and drafted work plan and status memorandum	0.90	195.00	175.50
	3/12/2002	EES	Created analyses of European subsidiary customer information	2.70	195.00	526.50
	3/12/2002	EES	Created analyses of European subsidiary financials	2.80	195.00	546.00
	3/12/2002	EES	Drafted and reviewed status memorandum	2.40	195.00	468.00
	3/12/2002	EES	Met with Company management to discuss financials and customer information	0.90	195.00	175.50
	3/13/2002	EES	Created analyses of European subsidiary customer information	1.40	195.00	273.00
	3/13/2002	EES	Met with Company management to discuss financials and customer information	0.80	195.00	156.00
	3/13/2002	EES	Drafted and reviewed status memorandum	1.60	195.00	312.00
	3/14/2002	EES	Met with Company management and outside counsel to determine assumptions and strategy	1.20	195.00	234.00
	3/15/2002	EES	Discussed updated scenario assumptions with Company management	1.30	195.00	253.50
	3/20/2002	EES	Created documentation and logs of presentations, notes, and financial models	6.20	195.00	1,209.00
	3/21/2002	EES	Reviewed updated financial scenarios	2.50	195.00	487.50

<i>Letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	3/21/2002	EES	Reviewed rollout of core countries into core consolidated projections	1.90	195.00	370.50
	3/21/2002	EES	Created note log for assumptions additions	1.40	195.00	273.00
	3/22/2002	EES	Reconciled new assumptions changes into financials	4.30	195.00	838.50
	3/22/2002	EES	Created documentation and logs of presentations, notes, and financial models	2.20	195.00	429.00
	3/22/2002	EES	Reviewed new assumptions in core and noncore countries for consistency	1.50	195.00	292.50
	3/25/2002	EES	Reviewed financial model format and assumptions	5.30	195.00	1,033.50
	3/25/2002	EES	Created log of financial model scenario discussion questions	2.70	195.00	526.50
	3/26/2002	EES	Created documentation and logs of presentations, notes, and financial models	2.30	195.00	448.50
	3/26/2002	EES	Created documentation log book and sent to Company management overseas	2.40	195.00	468.00
	3/26/2002	EES	Discussed reconciliations of assumptions changes	2.70	195.00	526.50
	3/26/2002	EES	Reformatted financials for documentation	1.10	195.00	214.50
	3/27/2002	EES	Reviewed financial model format and assumptions	3.50	195.00	682.50
	3/27/2002	EES	Met with Company management and tax team to discuss tax implications of European business plan	2.70	195.00	526.50
	3/27/2002	EES	Documented notes from tax implications meeting	0.80	195.00	156.00
	3/27/2002	EES	Contacted European subsidiaries for clarification on information received	0.50	195.00	97.50
	3/28/2002	EES	Reviewed financial model format and assumptions	1.90	195.00	370.50
	3/28/2002	EES	Created log of financial model scenario discussion questions	2.80	195.00	507.00
	3/28/2002	EES	Reviewed consolidated business plan figures for accuracy and consistency	3.50	195.00	682.50
	3/29/2002	EES	Reviewed financial model format and assumptions	1.80	195.00	351.00
	3/29/2002	EES	Created log of financial model scenario discussion questions	4.20	195.00	819.00
			<b>Shah, Hitesh</b>	<b>182.50</b>	<b>195.00</b>	<b>\$35,587.50</b>
	1/21/2002	HS	Meeting with S. Blansett regarding UK product base	1.40	150.00	210.00
	1/21/2002	HS	Reviewed existing McKinsey Model for UK	3.40	150.00	510.00
	1/21/2002	HS	Teleconference with B. Chen regarding European operations	2.70	150.00	405.00
	1/21/2002	HS	Meeting with S. Blansett regarding UK business plan	1.00	150.00	150.00
	1/21/2002	HS	Adapted McKinsey UK Business Plan to new format	4.00	150.00	600.00
	1/22/2002	HS	Performed check on UK model	3.10	150.00	465.00



<i>Letter code</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
1/22/2002	HS		Worked with S. Blansett on rationalising the UK model	4.00	150.00	600.00
1/22/2002	HS		Adapted UK model structure to take account of sensitivities			
1/22/2002	HS		Reviewed and revised UK model	2.40	150.00	360.00
1/23/2002	HS		Teleconference with B. Chen regarding business plans	3.50	150.00	525.00
1/23/2002	HS		Prepared responses to UK issues	1.40	150.00	210.00
1/23/2002	HS		Reviewed UK SG&A data	2.40	150.00	360.00
1/23/2002	HS		Revised UK model structure	2.20	150.00	330.00
1/24/2002	HS		Worked with B. LeMaistre on UK service business assumptions	3.50	150.00	525.00
1/24/2002	HS		Assisted S. Blansett in preparation of UK model for revised draft as per Rothschild request	3.50	150.00	525.00
1/24/2002	HS		Teleconference with B. Chen regarding model revisions	3.00	150.00	450.00
1/25/2002	HS		Assisted S. Blansett in preparation of answers to questions raised by M Fazio	2.50	150.00	375.00
1/28/2002	HS		Worked with S. Metzler on understanding the basis of UK C&W projections	3.50	150.00	525.00
1/28/2002	HS		Worked with S. Blansett on pulling together detailed SG&A numbers	2.00	150.00	300.00
1/28/2002	HS		Discussed with local management foundations of assumptions driving overall revenues	3.50	150.00	525.00
1/28/2002	HS		Adapted UK model structure for AR assumptions specific to UK	1.50	150.00	225.00
1/28/2002	HS		Inputted data into new model	2.50	150.00	375.00
1/29/2002	HS		Discussed structure of C&W contract with local management	2.50	150.00	375.00
1/29/2002	HS		Collated queries on new model structure	1.00	150.00	150.00
1/29/2002	HS		Assisted S. Blansett in initial assessment of C&W amortization schedule	0.50	150.00	75.00
1/29/2002	HS		Teleconference with B. Chen, S. Blansett and B. LeMaistre regarding France operations	3.50	150.00	525.00
1/30/2002	HS		Created revenue assumptions schedule for B. LeMaistre outlining service revenues under different growth scenarios	2.50	150.00	375.00
1/30/2002	HS		Reviewed UK Model's initial outputs with local management	4.00	150.00	600.00
1/30/2002	HS		Refined service assumptions schedule with input from S. Blansett	2.50	150.00	375.00
1/30/2002	HS		Meeting with S. Blansett to discuss model and business plan	1.50	150.00	225.00
1/30/2002	HS		Teleconference with B. Chen regarding European business plans	0.50	150.00	75.00
1/30/2002	HS		Meeting with S. Metzler to discuss basis of investment assumptions regarding C&W contract	1.50	150.00	225.00
1/31/2002	HS		Completed inputs into new UK model	1.50	150.00	225.00
1/31/2002	HS		Meeting with S. Blansett regarding concerns of new model's functionality	2.00	150.00	300.00
1/31/2002	HS		Inputted UK specific C&W assumptions	1.00	150.00	150.00

<i>Letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	1/31/2002	HS	Re-modeled standard model to take account of UK specific issues	1.50	150.00	225.00
	1/31/2002	HS	Reviewed SG&A schedule with S. Blansett	1.00	150.00	150.00
	1/31/2002	HS	Teleconference with B. Chen regarding business plans	1.00	150.00	150.00
	1/31/2002	HS	Incorporated UK specific service revenue issues into the model	1.00	150.00	150.00
	1/31/2002	HS	Amended structure of inputs of UK model to be non-linked	2.00	150.00	300.00
	1/31/2002	HS	Refined basis of SG&A assumptions for input into new model	2.50	150.00	375.00
	1/31/2002	HS	Incorporated C&W schedules into new UK model	1.50	150.00	225.00
	2/1/2002	HS	Discussed with local management basis of assumptions on PPE going forward	1.50	150.00	225.00
	2/1/2002	HS	Meeting with S. Blansett regarding C&W amortization schedule	1.50	150.00	225.00
	2/1/2002	HS	Reviewed plans for adaptation of model to Standard format	3.20	150.00	480.00
	2/1/2002	HS	Teleconference with B. Chen to discuss changes required to projections	0.40	150.00	60.00
	2/1/2002	HS	Updated UK model	0.90	150.00	135.00
	2/1/2002	HS	Aided S. Blansett in construction of C&W billing schedule	1.50	150.00	225.00
	2/2/2002	HS	Assisted in initial construction of UK model	1.50	150.00	225.00
	2/2/2002	HS	Aided in amending C&W schedule for UK	2.70	150.00	405.00
	2/2/2002	HS	Updated UK model per S. Blansett	2.00	150.00	300.00
	2/2/2002	HS	Reviewed UK model	1.50	150.00	225.00
	2/4/2002	HS	Conducted analysis of UK SG&A figures	3.80	150.00	570.00
	2/4/2002	HS	Reviewed UK model with S. Blansett	3.00	150.00	450.00
	2/4/2002	HS	Conducted analysis of UK service revenue assumptions	1.20	150.00	180.00
	2/4/2002	HS	Discussed remodeling of UK services costs and commission	2.50	150.00	375.00
	2/4/2002	HS	Reviewed basis of C&W contract with S. Metzler	1.00	150.00	150.00
	2/5/2002	HS	Discussion with S. Blansett regarding the structure of SG&A costs going forward	2.30	150.00	345.00
	2/5/2002	HS	Reviewed UK interest and accretion run-off	1.90	150.00	285.00
	2/5/2002	HS	Undertook review of UK operating run-off	1.90	150.00	285.00
	2/5/2002	HS	Prepared UK operating run-off for integration into new model	2.10	150.00	315.00
	2/5/2002	HS	Reviewed growth scenarios for UK	2.30	150.00	345.00
	2/6/2002	HS	Updated the structure of UK model	1.80	150.00	270.00
	2/6/2002	HS	Revised UK model / assumptions	3.30	150.00	495.00

<i>Author</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/6/2002	HS	Discussion with S. Blansett regarding the structure of interest and accretion run-off	0.70	150.00	105.00
	2/6/2002	HS	Integrated existing interest and accretion run-off into new model	1.90	150.00	285.00
	2/6/2002	HS	Discussion regarding implementation of capital constraint model for UK	0.90	150.00	135.00
	2/8/2002	HS	Teleconference with S. Blansett to discuss outstanding model issues	2.00	150.00	300.00
	2/9/2002	HS	Reviewed initial draft of UK notes	1.50	150.00	225.00
	2/9/2002	HS	Reviewed initial draft of German notes	3.40	150.00	510.00
	2/9/2002	HS	Reviewed UK notes to model	4.00	150.00	600.00
	2/9/2002	HS	Revised and updated UK model notes	2.10	150.00	315.00
	2/10/2002	HS	Revised and updated UK model notes	4.00	150.00	600.00
	2/10/2002	HS	Reviewed latest draft of UK notes	1.00	150.00	150.00
	2/10/2002	HS	Reviewed French model notes	1.20	150.00	180.00
	2/10/2002	HS	Meeting with B. Chen to discuss UK specific issues	1.90	150.00	225.00
	2/10/2002	HS	Reviewed legal document outlining issues in event of UK wind down scenario	2.30	150.00	345.00
	2/11/2002	HS	Compiled data received from local management	1.70	150.00	255.00
	2/11/2002	HS	Created UK wind down presentation	1.50	150.00	225.00
	2/11/2002	HS	Reviewed the structure of UK operating run-off and its recoverability	2.80	150.00	420.00
	2/11/2002	HS	Met with S. Blansett to discuss outstanding issues on UK model	1.40	150.00	210.00
	2/11/2002	HS	Met with S. Blansett, S. Metzler and B. Chen to discuss assumptions underlying C&W contract	2.60	150.00	390.00
	2/12/2002	HS	Discussed historical levels of rollover revenue with S. Blansett	0.40	150.00	60.00
	2/12/2002	HS	Integrated new assumptions regarding rollover into model	2.50	150.00	375.00
	2/12/2002	HS	Integrated split of intra- and intercompany debt into model	2.20	150.00	330.00
	2/12/2002	HS	Re-modeled assumptions on Accounts Receivable in UK model	3.90	150.00	585.00
	2/12/2002	HS	Reviewed contracts underlying business agreements in UK	3.00	150.00	450.00
	2/12/2002	HS	Split out specific costs relating to C&W	1.80	150.00	270.00
	2/12/2002	HS	Discussed assumptions underlying Accounts Receivable with S. Blansett	0.50	150.00	75.00
	2/13/2002	HS	Integrated new operating run-off into model	2.40	150.00	360.00
	2/13/2002	HS	Meeting with S. Blansett to discuss cost structure in wind down scenario	1.10	150.00	165.00
	2/13/2002	HS	Meeting with S. Blansett to discuss outstanding issues with Model	3.50	150.00	525.00
	2/14/2002	HS	Remodeled SC&A structure to reflect run-off costs in UK			

<i>Letter Code</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
2/14/2002	HS		Remodeled operating, interest and accretion and rollover run-off	2.10	150.00	315.00
2/14/2002	HS		Reviewed projected revenues in UK model	3.90	150.00	585.00
2/14/2002	HS		Updated UK notes to reflect recent changes in model structure	1.90	150.00	285.00
2/14/2002	HS		Adjusted UK Balance Sheet to new schedule forwarded by S. Blansett	0.60	150.00	90.00
2/15/2002	HS		Updated UK model to reflect recent changes	1.30	150.00	195.00
2/15/2002	HS		Teleconference with B. Chen to discuss changes required to projections	2.50	150.00	375.00
2/15/2002	HS		Reworked UK notes to reflect changes per B. Chen	4.00	150.00	600.00
2/15/2002	HS		Reviewed UK notes to model	1.20	150.00	180.00
2/15/2002	HS		Continued work on UK notes to model	4.00	150.00	600.00
2/18/2002	HS		Teleconference with B. Chen to discuss sensitivities	2.00	150.00	300.00
2/18/2002	HS		Reviewed viability of different UK scenarios	1.00	150.00	150.00
2/18/2002	HS		Prepared UK wind down scenario financial analysis	1.50	150.00	225.00
2/18/2002	HS		Created UK wind down scenario presentation	3.50	150.00	525.00
2/19/2002	HS		Prepared capital raising scenario for UK	3.00	150.00	450.00
2/20/2002	HS		Teleconference to discuss UK issues	0.50	150.00	75.00
2/20/2002	HS		Review of initial draft of UK wind down	1.00	150.00	150.00
2/21/2002	HS		Reviewed UK operating run-off	0.50	150.00	75.00
2/22/2002	HS		Reviewed UK C&W contract	0.50	150.00	75.00
2/27/2002	HS		Discussed possible issues arising from a wind down of Comdisco UK	1.00	150.00	150.00
				<b>235.00</b>	<b>150.00</b>	<b>\$35,370.00</b>
				<i>Professional Totals</i>		
<i>Smith, George</i>						
1/17/2002	GAS		Review of Healthcare Business Plan submitted to the Creditor's Committee	1.30	395.00	513.50
1/17/2002	GAS		Meeting with N. Razi to discuss headcount and selling, general and administrative expenses for the keep strategy	0.40	395.00	158.00
1/17/2002	GAS		Meeting with J. McCoy to discuss financial statements for the keep strategy and Telecom business plan	0.70	395.00	276.50
1/17/2002	GAS		Review of IT Business Plan submitted to the Creditor's Committee	1.10	395.00	434.50
1/17/2002	GAS		Meeting with L. Cochran to discuss Healthcare business plan for the board meeting presentation	1.00	395.00	395.00
1/17/2002	GAS		Meeting with J. Vandemoore to discuss IT business plan for the board meeting presentation	0.90	395.00	355.50
1/18/2002	GAS		Meeting with J. Wolinski to discuss the financing options and status as it relates to the keep options	1.60	395.00	632.00

<i>Enter Code</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
1/21/2002	GAS		Meeting with L. Cochran to discuss direct and indirect SG&A expenses for the keep strategy	0.60	395.00	237.00
1/21/2002	GAS		Meeting with J. Wollinski to discuss the financing options and status as it relates to the keep options	1.30	395.00	513.50
1/21/2002	GAS		Meeting with J. McCoy to discuss financial information to be included per R. Mishner	0.60	395.00	237.00
1/28/2002	GAS		Conference call with A. Hamilton to discuss her assumptions and schedule related to the keep option cost structure	1.70	395.00	671.50
2/25/2002	GAS		Review of L. Cochran and A. Hamilton schedules related to cost structures and wind-down plans for the keep options	2.30	395.00	908.50
2/25/2002	GAS		Conference call with H. Parkhill and B. Chen regarding European business plan and forecast for Germany	0.90	395.00	355.50
2/25/2002	GAS		Conference call with H. Parkhill and B. Chen regarding European business plan and forecast for France	1.10	395.00	434.50
2/26/2002	GAS		Updated European work plan to incorporate country specific action steps	1.20	395.00	474.00
2/26/2002	GAS		Teleconference with H. Parkhill and B. Chen regarding European business plan scenarios	1.80	395.00	711.00
2/26/2002	GAS		Reviewed European core country consolidated financial projections	2.20	395.00	869.00
2/27/2002	GAS		Reviewed European consolidated projections for management changes and assumptions	1.40	395.00	553.00
2/28/2002	GAS		Meeting with B. Chen to review detailed financial assumptions and core country projections	2.10	395.00	829.50
3/1/2002	GAS		Reviewed and updated European strategy presentation	2.60	395.00	1,027.00
3/4/2002	GAS		Analyzed financials from conservative, aggressive, and wind down scenarios for Europe	3.60	395.00	1,501.00
3/4/2002	GAS		Reviewed and updated European strategy presentation	2.90	395.00	1,145.50
3/4/2002	GAS		Meeting with Company management regarding European historical financials and analysis	2.00	395.00	790.00
3/5/2002	GAS		Evaluated wind down schedules for European assets	2.60	395.00	1,027.00
3/5/2002	GAS		Evaluated recovery scenarios for European operations	3.10	395.00	1,224.50
3/5/2002	GAS		Reviewed and updated European strategy presentation	2.30	395.00	908.50
3/6/2002	GAS		Reviewed and updated European strategy presentation	2.30	395.00	908.50
3/8/2002	GAS		Meeting with Company management regarding European due diligence objectives and deliverables	1.80	395.00	711.00
3/8/2002	GAS		Analyzed financial information for Belgium, Netherlands and Sweden	3.10	395.00	1,224.50
3/8/2002	GAS		Meeting with J. Evelt to discuss European financial statements and to request additional financial information for specific countries	1.70	395.00	671.50
3/11/2002	GAS		Created and evaluated analyses of European subsidiary financials	3.80	395.00	1,501.00
3/11/2002	GAS		Reviewed and analyzed financial information received from Company management	4.70	395.00	1,856.50
3/11/2002	GAS		Met with Amsterdam Company management to discuss work plan and information requests	1.70	395.00	671.50
3/12/2002	GAS		Reviewed and analyzed financial information received from Company management	4.60	395.00	1,817.00
3/12/2002	GAS		Met with Amsterdam Company management to discuss work plan and information requests	2.30	395.00	908.50
3/12/2002	GAS		Created and evaluated analyses of European subsidiary financials			

<i>Attorney</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	3/13/2002	GAS	Reviewed and analyzed financial information received from Company management	2.10	395.00	829.50
	3/13/2002	GAS	Met with Amsterdam Company management to discuss work plan and information requests	0.90	395.00	355.50
	3/14/2002	GAS	Met with Company management and outside counsel to discuss strategy	1.20	395.00	474.00
	3/14/2002	GAS	Assisted Company management in creating strategy slides	4.20	395.00	1,659.00
	3/15/2002	GAS	Discussed updated scenario assumptions with Company management	1.60	395.00	632.00
	3/18/2002	GAS	Reviewed updated financial projections and European scenarios	3.70	395.00	1,461.50
	3/18/2002	GAS	Reviewed rollup of non-core and core country consolidations	2.10	395.00	829.50
	3/27/2002	GAS	Met with Company management and tax team to discuss tax implications of European business plan	2.70	395.00	1,066.50
			<b>Professional Totals</b>	<b>91.10</b>	<b>395.00</b>	<b>\$35,984.50</b>
			<i>Smith, Stacey</i>			
	1/24/2002	SS	Meeting with J. Marchette to discuss funding procedures for Ventures financings agreements	0.60	175.00	105.00
	2/26/2002	SS	Created February 2002 payroll breakdown summary for SG&A analysis	4.00	175.00	700.00
	2/27/2002	SS	Reviewed and updated consolidated Healthcare business plan	2.50	175.00	437.50
	2/27/2002	SS	Reviewed and updated consolidated Telecom business plan	1.70	175.00	297.50
	2/27/2002	SS	Reviewed and updated IT consolidated business plan	2.00	175.00	350.00
	3/4/2002	SS	Meetings with N. Razi, M. Pellechia, and M. Bubnovich to revise compensation slides	2.70	175.00	472.50
	3/6/2002	SS	Updated March 1, 2002 payroll breakdown summary analysis for SG&A report	0.40	175.00	70.00
	3/7/2002	SS	Meeting with R. Mishler, J. Vandemoure, and E. Guo to discuss consolidating business plans	0.80	175.00	140.00
	3/7/2002	SS	Revised and updated consolidated business plans	4.00	175.00	700.00
	3/7/2002	SS	Updated March 1, 2002 payroll breakdown summary analysis for SG&A report	3.00	175.00	525.00
	3/8/2002	SS	Meeting with E. Guo and Ventures team to discuss consolidated business plans	0.50	175.00	87.50
	3/11/2002	SS	Consolidated Telecom business plan	2.10	175.00	367.50
	3/11/2002	SS	Consolidated Ventures business plans into master consolidation schedules	2.30	175.00	402.50
	3/11/2002	SS	Revised consolidated Telecom business plan with changes from E. Guo	1.30	175.00	227.50
	3/12/2002	SS	Revised Healthcare business plan assumptions and re-consolidated into US Leasing business plan	2.40	175.00	420.00
	3/12/2002	SS	Revised Telecom business plans assumptions and re-consolidated into US Leasing business plan	3.00	175.00	525.00
	3/13/2002	SS	Updated all business plan consolidations to include Q2 - 2002	2.50	175.00	437.50
	3/13/2002	SS	Consolidated European non-core business plans into master consolidation schedule	2.30	175.00	402.50

<i>Item</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
3/13/2002 SS			Reformatted European non-core business plans into master consolidation template	2.10	175.00	367.50
3/13/2002 SS			Reviewed and revised European business plans	1.90	175.00	332.50
3/14/2002 SS			Reviewed and revised master consolidation business plans	4.00	175.00	700.00
3/14/2002 SS			Revised Ventures business plans per changes from B. Lackey	2.00	175.00	350.00
3/14/2002 SS			Updated European combined core and noncore wind-down plans	2.40	175.00	420.00
3/14/2002 SS			Meeting with R. Mishler, H. Parkhill, J. Vandemoore to discuss revisions to US Leasing business plans	0.50	175.00	87.50
3/14/2002 SS			Updated US Leasing business plans to include ABS facility	2.10	175.00	367.50
3/14/2002 SS			Updated European business plans to include revised compensation plans	3.00	175.00	525.00
3/15/2002 SS			Consolidated Corporate financial statements into master consolidated schedules	2.10	175.00	367.50
3/15/2002 SS			Created consolidated financial statements	2.70	175.00	472.50
3/15/2002 SS			Consolidated Corporate Asset Management business plans into master consolidation schedules	1.30	175.00	227.50
3/15/2002 SS			Reviewed and revised consolidated business plans	1.80	175.00	315.00
3/15/2002 SS			Updated European business plans to include revisions requested by B. Chen	4.00	175.00	700.00
3/15/2002 SS			Updated IT Leasing consolidated business plans	2.10	175.00	367.50
3/20/2002 SS			Updated Corporate business plans to reflect intercompany loan repayments	1.20	175.00	210.00
3/20/2002 SS			Conducted quality control checks on consolidated income statement links for all four US Leasing business plans	2.50	175.00	437.50
3/20/2002 SS			Conducted quality control checks on consolidated balance sheets links for all four US Leasing business plans	2.30	175.00	402.50
3/20/2002 SS			Conducted quality control checks on consolidated cash flow statement links for all four US Leasing business plans	2.00	175.00	350.00
3/21/2002 SS			Conducted quality control checks on consolidated balance sheets links for Ventures, Corporate Asset Management, Corporate and Europe	2.90	175.00	507.50
3/21/2002 SS			Conducted quality control checks on consolidated cash flow statement links for Ventures, Corporate Asset Management, Europe and Corporate	2.30	175.00	402.50
3/21/2002 SS			Conducted quality control checks on consolidated income statement links for Ventures, Corporate Asset Management, Corporate and Europe	2.80	175.00	490.00
3/22/2002 SS			Created a variance report to show adjustments in revised consolidation schedules	4.00	175.00	700.00
3/25/2002 SS			Updated and reviewed corporate business plans accounting methodology	2.40	175.00	420.00
3/27/2002 SS			Recategorized European business plan line items and reviewed changes with L. Cochran	2.50	175.00	437.50
3/27/2002 SS			Revised European business plan and conducted quality control checks on model	3.10	175.00	542.50
3/28/2002 SS			Revised all business plans to include updated corporate allocations, including breakout between Corporate and Direct SGA	4.00	175.00	700.00
3/28/2002 SS			Updated business plan variance analysis	1.20	175.00	210.00
3/28/2002 SS			Meeting with L. Cochran to discuss changes to corporate allocations and compensation plans	0.60	175.00	105.00

<i>Author</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	3/29/2002	SS	Meeting with L. Cochran to discuss revisions to compensation plans and subsequent changes to business plans	0.80	175.00	140.00
	3/29/2002	SS	Updated variance analysis report for company management	1.30	175.00	227.50
	3/29/2002	SS	Meeting with Ventures team to discuss changes to Ventures business plans	0.60	175.00	105.00
	3/29/2002	SS	Revised Corporate Asset Management business plan with updated compensation plans	1.20	175.00	210.00
	3/29/2002	SS	Revised Ventures business plans with updated compensation plans	1.60	175.00	280.00
	3/5/2003	SS	Reviewed consolidated business plans	3.10	175.00	542.50
<b>Professional Totals</b>				<b>114.70</b>	<b>175.00</b>	<b>\$20,072.50</b>
<i>Steed, Christopher</i>						
	1/17/2002	CS	Teleconference with B. Chen regarding Comdisco Germany	2.20	450.00	990.00
	1/21/2002	CS	Review of documents prior to teleconference	1.00	450.00	450.00
	1/21/2002	CS	Teleconference with B. Chen regarding European operations	2.50	450.00	1,125.00
	1/23/2002	CS	Review of documents prior to teleconference	1.00	450.00	450.00
	1/23/2002	CS	Review of German financial analyses prior to teleconference	1.00	450.00	450.00
	1/23/2002	CS	Teleconference with B. Chen regarding European operations	1.40	450.00	630.00
	1/23/2002	CS	Teleconference with Rothschild regarding German operations	1.10	450.00	495.00
	1/24/2002	CS	Review of German business plan documents prior to teleconference	1.00	450.00	450.00
	1/24/2002	CS	Teleconference with B. Chen regarding German business plan and assumptions	1.50	450.00	675.00
	1/29/2002	CS	Teleconference with B. Chen regarding historical basis for business plan assumptions	2.40	450.00	1,080.00
	1/29/2002	CS	Review of financial statements prior to teleconference	1.10	450.00	495.00
<b>Professional Totals</b>				<b>16.20</b>	<b>450.00</b>	<b>\$7,290.00</b>
<i>Stettler, Donna</i>						
	2/11/2002	DS	Review of competitive compensation data for Fazio	1.00	450.00	450.00
	2/13/2002	DS	Meeting with N. Bubnevich and E. Hubbard to discuss comparative benchmark data for CEO compensation	0.50	450.00	225.00
<b>Professional Totals</b>				<b>1.50</b>	<b>450.00</b>	<b>\$675.00</b>
<i>Wood, Ian</i>						
	1/17/2002	IW	Reviewed McKinsey model for Germany	2.10	195.00	409.50
	1/17/2002	IW	Meeting with P. Humsberger regarding German operations and financials	3.20	195.00	624.00
	1/17/2002	IW	Teleconference with B. Chen regarding German business	2.00	195.00	390.00



<i>Letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	1/17/2002	IW	Reviewed KPMG model for Germany	4.20	195.00	819.00
	1/17/2002	IW	Meeting with B. Chen regarding UK operations	0.40	195.00	78.00
	1/17/2002	IW	Meeting with B. Chen regarding French operations	0.30	195.00	58.50
	1/17/2002	IW	Meeting with B. Chen regarding German operations and engagement	2.00	195.00	390.00
	1/18/2002	IW	Performed basic flow check on UK model	0.70	195.00	136.50
	1/18/2002	IW	Performed basic flow check on German model	3.20	195.00	624.00
	1/18/2002	IW	Performed basic flow check on French model	1.90	195.00	370.50
	1/18/2002	IW	Meeting with B. Chen regarding Austrian, Swiss, and Dutch operations	1.10	195.00	214.50
	1/18/2002	IW	Amended German model to incorporate USD coversheets	3.70	195.00	721.50
	1/20/2002	IW	Meeting with B. Chen regarding business plans	1.20	195.00	234.00
	1/20/2002	IW	Merged multiple models into one for France	2.70	195.00	526.50
	1/20/2002	IW	Made presentation changes to all models USD coversheets	3.00	195.00	585.00
	1/20/2002	IW	Amended Dutch model to incorporate USD coversheets	2.00	195.00	390.00
	1/20/2002	IW	Merged multiple models into one for UK	2.20	195.00	429.00
	1/21/2002	IW	Meeting with P. Hunsberger regarding amendments made to German model	1.10	195.00	214.50
	1/21/2002	IW	Meeting with P. Hunsberger regarding German financials	0.60	195.00	117.00
	1/21/2002	IW	Meeting with B. Chen regarding revised draft of European forecasts	0.80	195.00	156.00
	1/21/2002	IW	Mapped German model to understand flows and links	3.20	195.00	624.00
	1/21/2002	IW	Consolidated German business plan model	3.10	195.00	604.50
	1/21/2002	IW	Reconciled German opening balance sheet to German model	1.30	195.00	253.50
	1/21/2002	IW	Teleconference with B. Chen regarding German model	2.50	195.00	487.50
	1/21/2002	IW	Performed thorough flow check on German model	2.90	195.00	565.50
	1/22/2002	IW	Meeting with B. Chen regarding funding rates	0.80	195.00	156.00
	1/22/2002	IW	Developed assumptions input sheets and linked to German model	2.30	195.00	448.50
	1/22/2002	IW	Developed financing assumption coversheets and linked into all models	2.90	195.00	565.50
	1/22/2002	IW	Meeting with M. Steger regarding historical interest rates	0.70	195.00	136.50
	1/22/2002	IW	Made presentation changes to UK model in order to issue new draft	1.70	195.00	331.50
	1/22/2002	IW	Meeting with B. Chen to discuss UK model	0.60	195.00	117.00
	1/22/2002	IW	Worked with S. Blansett on rationalising the UK model			

<i>after</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	1/22/2002	IW	Revised draft of German, UK and French models	4.30	195.00	838.50
	1/22/2002	IW	Reviewed and revised links of UK model	3.10	195.00	604.50
	1/22/2002	IW	Made presentation changes to German model in order to issue new draft	2.70	195.00	526.50
	1/23/2002	IW	Teleconference with advisory team and Rothschild regarding European models	1.30	195.00	253.50
	1/23/2002	IW	Prepared answers to questions from M. Fazio regarding draft business plans	3.70	195.00	721.50
	1/23/2002	IW	Discussed treatment of reserves with P. Humsberger	1.20	195.00	234.00
	1/23/2002	IW	Reviewed UK SGA data	1.40	195.00	273.00
	1/23/2002	IW	Meeting P. Humsberger regarding rewriting the German model	3.60	195.00	702.00
	1/23/2002	IW	Teleconference regarding European operations with B. Chen	1.50	195.00	292.50
	1/24/2002	IW	Developed and issued a standardized format for written assumptions behind the models	1.80	195.00	351.00
	1/24/2002	IW	Amended the financing assumption sheets and checked the inputs	3.50	195.00	682.50
	1/24/2002	IW	Assisted UK preparing responses to issues raised in teleconferences	2.20	195.00	429.00
	1/24/2002	IW	Revised drafts of German, UK and French models	2.20	195.00	429.00
	1/24/2002	IW	Standardized presentation of French model for revised draft as per Rothschild request	1.90	195.00	370.50
	1/24/2002	IW	Standardized presentation of German model for revised draft as per Rothschild request	2.10	195.00	409.50
	1/24/2002	IW	Standardized presentation of UK model for revised draft per Rothschild request	1.80	195.00	312.00
	1/24/2002	IW	Teleconference with B. Chen regarding business plans	2.50	195.00	487.50
	1/24/2002	IW	Meeting with P. Humsberger regarding changes in the numbers to date	1.40	195.00	273.00
	1/25/2002	IW	Teleconference with B. Chen regarding European operations	0.90	195.00	175.50
	1/25/2002	IW	Commenced planning work for redesigning German model	3.10	195.00	604.50
	1/25/2002	IW	Prepared consolidated European cash flow for M. Stellen	2.40	195.00	468.00
	1/28/2002	IW	Mapped German model in detail in order to redesign the model	3.60	195.00	702.00
	1/28/2002	IW	Revised assumptions for business plans	1.80	195.00	351.00
	1/28/2002	IW	Remodeled cash and debt schedules	3.30	195.00	643.50
	1/28/2002	IW	Redesigned SGA schedule	1.50	195.00	292.50
	1/28/2002	IW	Meeting with P. Humsberger to discuss proposed new design	1.80	195.00	351.00
	1/29/2002	IW	Amended UK model for finance leases	2.10	195.00	409.50
	1/29/2002	IW	Amended French model for off-balance sheet leases	0.80	195.00	156.00
	1/29/2002	IW	Amended all models for service contracts			

<i>Letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	1/29/2002	IW	Amended all models after input from B. Chen during teleconference	3.30	195.00	643.50
	1/29/2002	IW	Checked functionality of new model	1.50	195.00	292.50
	1/29/2002	IW	Teleconference with B. Chen, S. Blansett and B. LeMaistre regarding France operations	2.40	195.00	468.00
	1/29/2002	IW	Revised drafts of German model to UK and France	0.30	195.00	58.50
	1/29/2002	IW	Responded to queries from S. Blansett	1.30	195.00	253.50
	1/29/2002	IW	Made presentational changes to new German model	2.20	195.00	429.00
	1/30/2002	IW	Ran different growth scenarios for Germany and incorporated into model	2.70	195.00	526.50
	1/30/2002	IW	Changed formatting of UK model	2.40	195.00	468.00
	1/30/2002	IW	Changed formatting of German model	0.80	195.00	156.00
	1/30/2002	IW	Teleconference with B. Chen regarding business plans	2.80	195.00	546.00
	1/30/2002	IW	Built additional functionality into each model	3.10	195.00	604.50
	1/30/2002	IW	Changed formatting of French model	1.20	195.00	234.00
	1/31/2002	IW	Teleconference with B. Chen regarding revisits to models	1.10	195.00	214.50
	1/31/2002	IW	Ran different growth scenarios for France	1.90	195.00	370.50
	1/31/2002	IW	Meeting with P. Humsberger to compare new model's output to old model's output	2.20	195.00	429.00
	1/31/2002	IW	Ran different growth scenarios for Germany after review by B. Chen and incorporated into model	2.50	195.00	487.50
	1/31/2002	IW	Ran different growth scenarios for UK	1.30	195.00	253.50
	1/31/2002	IW	Amended the UK amortization schedule	3.20	195.00	624.00
	1/31/2002	IW	Responded to local management concerns about new model functionality	0.60	195.00	117.00
	1/31/2002	IW	Amended the UK model to incorporate non-German accounting treatments	2.80	195.00	546.00
	1/31/2002	IW	Amended the service inputs on the UK model	0.80	195.00	156.00
	2/1/2002	IW	Amended formatting for UK model	1.40	195.00	273.00
	2/1/2002	IW	Liaised with S. Blansett regarding C&W amortization schedule	3.50	195.00	682.50
	2/1/2002	IW	Teleconference with B. Chen regarding France model	0.90	195.00	175.50
	2/1/2002	IW	Amended TRQ schedule for Germany	1.80	195.00	351.00
	2/1/2002	IW	Developed billing schedule for UK model	2.00	195.00	390.00
	2/1/2002	IW	Improved TRQ schedule for France	2.80	195.00	546.00
	2/1/2002	IW	Amended formatting for German model	0.70	195.00	136.50
	2/2/2002	IW	Developed graphs for UK model			

<i>letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/2/2002	IW	Revised UK model	1.20	195.00	234.00
	2/2/2002	IW	Performed thorough check of UK model			
	2/2/2002	IW	Flowed changes to local currency sheets to front USD sheets	3.70	195.00	721.50
	2/2/2002	IW	Developed graphs for Germany model	0.50	195.00	97.50
	2/2/2002	IW	Developed graphs for France model	0.60	195.00	117.00
	2/2/2002	IW	Amended local currency P&L, Balance Sheet and Cash Flow for UK model	0.40	195.00	78.00
	2/2/2002	IW	Amended C&W schedule for UK	1.80	195.00	351.00
	2/4/2002	IW	Improved analytical capabilities of German model	2.10	195.00	409.50
	2/4/2002	IW	Checked German model with source data	1.70	195.00	331.50
	2/4/2002	IW	Checked UK model with source data	2.20	195.00	429.00
	2/4/2002	IW	Improved analytical capabilities of UK model	1.90	195.00	370.50
	2/4/2002	IW	Amended German model to be used as Dutch model	2.40	195.00	468.00
	2/5/2002	IW	Produced difference analysis for Germany comparing new model to Draft 3	2.80	195.00	546.00
	2/5/2002	IW	Met with P. Humsberger to discuss new model	3.80	195.00	702.00
	2/5/2002	IW	Produced difference analysis for UK comparing new model to Draft 3	1.10	195.00	214.50
	2/5/2002	IW	Checked Netherlands data for accuracy	1.50	195.00	292.50
	2/5/2002	IW	Ran different growth scenarios for UK	2.10	195.00	409.50
	2/6/2002	IW	Amended UK model for capital constraint	3.70	195.00	721.50
	2/6/2002	IW	Amend German model for capital constraint	2.20	195.00	429.00
	2/6/2002	IW	Met with P. Humsberger to obtain more backup for the German numbers	3.10	195.00	604.50
	2/6/2002	IW	Drafted notes to the financial statements for UK	1.70	195.00	331.50
	2/6/2002	IW	Amended French model for capital constraint	2.30	195.00	448.50
	2/7/2002	IW	Changed structure of French model to reflect one off SG&A costs	2.20	195.00	429.00
	2/7/2002	IW	Changed accounts payable in the UK model to more accurately reflect the business	1.00	195.00	195.00
	2/7/2002	IW	Changed accounts payable in the German model to more accurately reflect the business	1.70	195.00	331.50
	2/7/2002	IW	Amended difference analysis schedule to reflect new numbers	2.10	195.00	409.50
	2/7/2002	IW	Changed structure of German model to reflect one off SG&A costs	2.50	195.00	487.50
	2/7/2002	IW	Changed structure of UK model to reflect one off SG&A costs	1.30	195.00	253.50
	2/7/2002	IW	Discussed new UK model with S. Blansett	1.00	195.00	195.00

<i>Letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/7/2002	IW	Drafted notes to the financial statements for Germany	2.10	195.00	409.50
	2/7/2002	IW	Changed accounts payable in the French model to more accurately reflect the business			
	2/8/2002	IW	Reviewed UK model for errors	1.70	195.00	331.50
	2/8/2002	IW	Reviewed amended German model with P. Humsberger	1.50	195.00	292.50
	2/8/2002	IW	Drafted notes to the financial statements for France	0.90	195.00	175.50
	2/8/2002	IW	Amended German model after review with P. Humsberger	3.20	195.00	624.00
	2/18/2002	IW	Teleconference with B. Chen to discuss changes required to projections	1.90	195.00	370.50
	2/18/2002	IW	Amended UK model per B. Chen	2.00	195.00	390.00
	2/18/2002	IW	Amended capital rationing presentation for Germany	3.20	195.00	624.00
	2/18/2002	IW	Amended capital rationing presentation for UK	1.20	195.00	234.00
	2/19/2002	IW	Developed cash flow model for German wind down scenario	1.90	195.00	370.50
	2/19/2002	IW	Wrote presentation for German cash wind down scenario	4.00	195.00	780.00
	2/19/2002	IW	Drafted notes to attach to German cash wind down model	1.60	195.00	312.00
	2/19/2002	IW	Amended UK cash wind down model	2.20	195.00	429.00
	2/20/2002	IW	Checked all capital rationing presentations for consistency with models	1.70	195.00	331.50
	2/20/2002	IW	Drafted notes for presentation on Germany capital rationing scenario	3.10	195.00	604.50
	2/20/2002	IW	Amended notes for all three models for changes	1.90	195.00	370.50
	2/20/2002	IW	Drafted notes for presentation on UK capital rationing scenario	1.30	195.00	253.50
	2/20/2002	IW	Ran different capital constraint scenarios for Germany	1.90	195.00	370.50
	2/20/2002	IW	Remodeled UK wind down scenario to include Balance Sheet and P&L	3.40	195.00	663.00
	2/21/2002	IW	Teleconference with B. Chen to discuss latest drafts of Germany, France and UK	1.40	195.00	273.00
	2/21/2002	IW	Amended accounts receivable in UK model	2.00	195.00	390.00
	2/21/2002	IW	Discussed Netherlands forecasts with P. Mosch	2.80	195.00	546.00
	2/21/2002	IW	Inputted new data for Netherlands into model	0.50	195.00	97.50
	2/21/2002	IW	Reviewed Austrian forecasts	2.40	195.00	468.00
	2/21/2002	IW	Amended Austrian model to bring model in line with Germany	1.90	195.00	370.50
	2/22/2002	IW	Amended Netherlands model to bring model in line with Germany	2.90	195.00	565.50
	2/22/2002	IW	Drafted notes for Netherlands model	3.40	195.00	663.00
	2/22/2002	IW	Reviewed and amended all models	0.50	195.00	97.50

<i>Letter Code</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/25/2002	IW	Updated UK model for quarterly cash flows	1.50	195.00	292.50
	2/25/2002	IW	Teleconference with H. Parkhill (Rothschild) to discuss TRO accounting			
	2/25/2002	IW	Teleconference with B. Chen to discuss immediate deliverables	0.80	195.00	156.00
	2/25/2002	IW	Teleconference with B. Chen regarding wind down assumptions for Germany, UK and France	1.90	195.00	370.50
	2/25/2002	IW	Created new model scenario to flex dividend payments and DLR percentage for each country	1.50	195.00	292.50
	2/25/2002	IW	Amended notes for Germany following conference calls	2.20	195.00	428.00
	2/26/2002	IW	Updated UK model notes	2.10	195.00	408.50
	2/26/2002	IW	Ran new scenarios of German changing DLR percentage	2.00	195.00	390.00
	2/26/2002	IW	Sent latest versions of each country for each scenario to B. Chen and Rothschild	2.70	195.00	526.50
	2/26/2002	IW	Amended notes for UK following conference call	2.30	195.00	448.50
	2/26/2002	IW	Reviewed new notes for Germany	1.20	195.00	234.00
	2/26/2002	IW	Imputed model functionality for costs of wind-down into UK model	0.70	195.00	136.50
	2/27/2002	IW	Created UK integrated wind down model, incorporating cash flow, balance sheet and P&L	3.10	195.00	604.50
	2/27/2002	IW	Drafted notes for the UK wind down scenario	3.80	195.00	741.00
	2/27/2002	IW	Added functionality to model for selling off contracts	2.50	195.00	487.50
	2/27/2002	IW	Reformatted links to USD sheets on UK model	4.70	195.00	916.50
	2/27/2002	IW	Teleconference with B. Chen, H. Parkhill to discuss wind down scenario assumptions	1.00	195.00	195.00
	2/27/2002	IW	Revised and forwarded UK wind-down presentation to US advisory team	2.90	195.00	565.50
	2/27/2002	IW	Investigated hidden reserve calculation for Germany	0.80	195.00	156.00
	2/28/2002	IW	Began consolidation of French, German and UK models	1.80	195.00	351.00
	2/28/2002	IW	Developed schedule for SG&A data for each country	3.80	195.00	741.00
	2/28/2002	IW	Discussed reserve calculation with P. Humsberger	1.30	195.00	253.50
	2/28/2002	IW	Reviewed draft 3 of UK model for errors	0.80	195.00	156.00
	3/1/2002	IW	Amended country models to incorporate CIS costs	1.80	195.00	312.00
	3/1/2002	IW	Developed SG&A detailed schedule to reconcile to country models	3.30	195.00	643.50
	3/1/2002	IW	Investigated German future margin calculation	2.40	195.00	468.00
	3/3/2002	IW	Developed consolidated model for Germany, France, UK	1.80	195.00	351.00
	3/4/2002	IW	Researched Deutsche Telekom and T-Systems	2.00	195.00	390.00
	3/4/2002	IW	Amended Draft 1 of consolidated model	1.30	195.00	253.50

<i>Enter date</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
3/4/2002	IW		Amended SGA detailed schedule for each country	1.60	195.00	312.00
3/4/2002	IW		Continued developing consolidated model draft 1 for Germany, France, UK	4.00	195.00	780.00
3/4/2002	IW		Produced growth model for Germany	2.80	195.00	546.00
3/4/2002	IW		Reconciled country models to consolidated model	1.10	195.00	214.50
3/5/2002	IW		Conference call with B. Chen to discuss consolidated wind-down projections	2.00	195.00	390.00
3/5/2002	IW		Discussed future margin calculation with P. Humsberger	0.40	195.00	78.00
3/5/2002	IW		Produced different scenarios for UK and updated consolidated model	2.70	195.00	526.50
3/5/2002	IW		Made presentational changes to country and consolidated models	3.40	195.00	663.00
3/6/2002	IW		Revised consolidated model incorporating increased damages and revenue collection problems	2.80	195.00	546.00
3/6/2002	IW		Researched the US GAAP treatment of the TRO product	2.00	195.00	390.00
3/6/2002	IW		Presentational changes to consolidated and individual country models	2.00	195.00	390.00
3/6/2002	IW		Evaluated impact of remodeling TRO to be GAAP compliant	2.30	195.00	448.50
3/6/2002	IW		Developed recovery to book schedule for the models	1.30	195.00	253.50
3/6/2002	IW		Conference call with B. Chen to discuss wind-down projections	1.50	195.00	292.50
3/7/2002	IW		Conference call with B. Chen to discuss wind-down projections	1.50	195.00	292.50
3/7/2002	IW		Produced summary of management changes in the wind-down model	1.00	195.00	195.00
3/7/2002	IW		Updated UK and French models to reflect discussions with B. Chen	3.20	195.00	624.00
3/7/2002	IW		Revised the notes accompanying the UK model	1.80	195.00	351.00
3/8/2002	IW		Develop pro-forma for non-core countries in preparation for visit to Austria	4.00	195.00	780.00
3/8/2002	IW		Develop wind down model for Netherlands	4.00	195.00	780.00
3/11/2002	IW		Developed Czech Republic wind down model	3.00	195.00	585.00
3/11/2002	IW		Drafted notes to accompany Hungarian model	1.30	195.00	253.50
3/11/2002	IW		Developed Hungarian wind down model	2.00	195.00	390.00
3/11/2002	IW		Developed Italian wind down model	2.20	195.00	429.00
3/11/2002	IW		Discussed small country issues with A. Suda	1.00	195.00	195.00
3/11/2002	IW		Amended Austrian wind down model after discussions with A. Suda	1.60	195.00	312.00
3/11/2002	IW		Drafted notes to accompany Italian model	1.20	195.00	234.00
3/11/2002	IW		Drafted notes to accompany Czech Republic model	0.70	195.00	136.50
3/12/2002	IW		Addit CFC items from Czech forecasts			

<i>After Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
3/12/2002	IW	Added CEG items into Italian forecasts	1.60	195.00	312.00
3/12/2002	IW	Amended wind down costs in each small country	2.40	195.00	468.00
3/12/2002	IW	Developed Poland wind down model	1.80	195.00	351.00
3/12/2002	IW	Drafted notes to accompany Poland model	1.40	195.00	273.00
3/12/2002	IW	Reviewed wind down assumptions in each country with A. Suda	2.50	195.00	487.50
3/13/2002	IW	Amended the consolidation to incorporate Netherlands and Belgium	4.00	195.00	780.00
3/13/2002	IW	Prepared draft to distribute to B. Chan	1.80	195.00	351.00
3/13/2002	IW	Consolidated most non core countries into one file	4.00	195.00	780.00
3/13/2002	IW	Made presentational changes to consolidated model	2.70	195.00	526.50
3/14/2002	IW	Amended French model to ensure retained earnings flowed correctly	3.60	195.00	702.00
3/14/2002	IW	Updated consolidations to incorporate French changes	2.40	195.00	468.00
3/15/2002	IW	Devised a consolidation for all European entities	4.00	195.00	780.00
3/15/2002	IW	Discussed changes to date with P. Humsberger	1.20	195.00	234.00
3/15/2002	IW	Updated models with revised management charges per P. Humsberger	3.60	195.00	702.00
3/15/2002	IW	Improved functionality of non core consolidation	2.70	195.00	526.50
3/18/2002	IW	Updated consolidations to incorporate changes to individual models made in the US over the weekend	3.40	195.00	663.00
3/18/2002	IW	Removed CEG data from each small country	2.40	195.00	468.00
3/18/2002	IW	Consolidated UK data into non-core file	4.00	195.00	780.00
3/18/2002	IW	Removed UK from core consolidation	2.20	195.00	429.00
3/19/2002	IW	Reviewed consolidation files for errors	2.40	195.00	468.00
3/19/2002	IW	Amended consolidations to reflect removal of CEG	4.00	195.00	780.00
3/20/2002	IW	Amended Netherlands model wind down costs and updated consolidated files	1.90	195.00	370.50
3/20/2002	IW	Updated individual country models after changes discussed with management in the US	4.00	195.00	780.00
3/20/2002	IW	Updated consolidation files	2.10	195.00	409.50
3/21/2002	IW	Amended UK, France and German growth models	2.80	195.00	546.00
3/21/2002	IW	Responded to questions from P. Humsberger regarding growth models	2.10	195.00	409.50
3/21/2002	IW	Reconciled current models to numbers presented on 19 March	1.40	195.00	273.00
3/21/2002	IW	Discussed Irish data with R. Jarian	1.20	195.00	234.00



<i>letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	3/22/2002	WV	Continued reconciliation of current models to numbers presented on 19 March	3.90	195.00	760.50
	3/22/2002	WV	Updated top level consolidation	0.60	195.00	117.00
	3/22/2002	WV	Added Irish, Swedish and Spanish models to the non core consolidation	4.00	195.00	780.00
			<b>Professional Totals</b>	<b>507.30</b>	<b>195.00</b>	<b>\$98,923.50</b>
			<b>Matter Code Totals</b>	<b>H 5312.90</b>		<b>1,622,982.00</b>
			<i>Goss, Chandra</i>			
	12/3/2001	CNG	Updated the cash balance schedule	0.70	175.00	122.50
	12/3/2001	CNG	Updated the actual foreign cash flow for all of the entities in Pacific Rim	2.40	175.00	420.00
	12/4/2001	CNG	Updated actual foreign cash flow for Europe	2.60	175.00	456.00
	12/4/2001	CNG	Reviewed the Europe intercompany transaction reports	3.40	175.00	595.00
	12/5/2001	CNG	Reviewed intercompany loans made by Comdisco Finance Netherlands	3.80	175.00	665.00
	12/5/2001	CNG	Updated actual foreign cash flow for France and Germany	1.40	175.00	245.00
	12/5/2001	CNG	Updated cash flow forecasts for France and Germany	1.00	175.00	175.00
	12/5/2001	CNG	Updated the cash balance schedule	1.60	175.00	280.00
	12/6/2001	CNG	Reviewed bank statements for Prism	2.30	175.00	402.50
	12/6/2001	CNG	Contacted D. Sutherland regarding cash flow reporting for France and CDO UK	0.70	175.00	122.50
	12/6/2001	CNG	Updated cash flow schedule for Prism	0.80	175.00	140.00
	12/6/2001	CNG	Updated the actual cash flow schedule for Mexico	1.00	175.00	175.00
	12/6/2001	CNG	Revised equipment purchase analysis for September and October	1.50	175.00	262.50
	12/6/2001	CNG	Updated actual cash flow schedules for Austria, Italy, Czech, and Hungary	1.70	175.00	297.50
	12/7/2001	CNG	Created cash balance summary schedule	1.50	175.00	262.50
	12/7/2001	CNG	Updated foreign cash variance reports	3.00	175.00	525.00
	12/7/2001	CNG	Reviewed daily bank statements for Mexico	1.10	175.00	192.50
	12/7/2001	CNG	Reviewed bank account schedules for Taiwan and Singapore	1.30	175.00	227.50
	12/7/2001	CNG	Revised actual cash flow schedule for Mexico	1.40	175.00	245.00
	12/7/2001	CNG	Updated actual cash flow schedule for Prism	0.70	175.00	122.50
	2/10/2001	CNG	Updated the cash balance for Japan	0.60	175.00	105.00
	2/10/2001	CNG	Prepared cash receipts and disbursements for Comdisco Trade and Prism for the monthly operating report	2.30	175.00	402.50

<i>Letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/10/2001	CNG	Updated actual cash flow schedule for Japan	0.70	175.00	122.50
	2/11/2001	CNG	Updated actual cash flow schedule for Australia and New Zealand	0.60	175.00	105.00
	2/12/2001	CNG	Reviewed cash flow forecast for Australia and New Zealand	1.00	175.00	175.00
	2/12/2001	CNG	Reviewed Europe intercompany transaction reports	1.70	175.00	297.50
	2/12/2001	CNG	Reviewed Prism bank statements	0.70	175.00	122.50
	2/12/2001	CNG	Updated the actual foreign cash flow schedule	1.80	175.00	315.00
	2/12/2001	CNG	Reviewed schedule of cash position in Europe	0.60	175.00	105.00
	2/12/2001	CNG	Updated cash balance schedule with bank account information for Australia, New Zealand, and Europe	0.90	175.00	157.50
	2/12/2001	CNG	Updated cash flow forecast for Switzerland, CCS UK, Germany, France, Austria, Czech, and Italy	1.30	175.00	227.50
	2/13/2001	CNG	Updated the actual cash flow schedule for Singapore and Taiwan	0.60	175.00	105.00
	2/13/2001	CNG	Reviewed cash variance reports	1.50	175.00	262.50
	2/13/2001	CNG	Reviewed cash balance summary schedule	0.60	175.00	105.00
	2/13/2001	CNG	Updated the Prism cash flow schedule	0.30	175.00	52.50
	2/13/2001	CNG	Created cash variance reports for each foreign entity	2.20	175.00	385.00
	2/18/2001	CNG	Updated cash balance schedule with bank account information for Japan	0.30	175.00	52.50
	2/18/2001	CNG	Updated the actual foreign cash flow schedule with receipts and disbursements for Japan	1.20	175.00	210.00
	2/18/2001	CNG	Updated actual foreign cash flow schedule with information for Taiwan and Singapore	0.80	175.00	140.00
	2/19/2001	CNG	Updated the cash balance schedule with information for Taiwan and Singapore	0.50	175.00	87.50
	2/20/2001	CNG	Updated actual foreign cash flow for Europe	2.90	175.00	507.50
	1/7/2002	CNG	Prepared foreign cash flow schedule for January, February, and March	2.20	175.00	385.00
	1/7/2002	CNG	Updated actual cash flow schedule with receipts and disbursements for Japan	3.00	175.00	525.00
	1/7/2002	CNG	Updated actual cash flow schedule with receipts and disbursements for Taiwan and Singapore	0.70	175.00	122.50
	1/7/2002	CNG	Updated foreign cash flow schedule to include January	2.70	175.00	472.50
	1/7/2002	CNG	Updated Prism cash flow schedule	0.40	175.00	70.00
	1/8/2002	CNG	Reviewed the variance between Germany's forecasted technology refresh option purchases and Germany's actual technology refresh option purchases	1.60	175.00	280.00
	1/8/2002	CNG	Updated actual cash flow schedule with receipts and disbursements for Australia and New Zealand	2.30	175.00	402.50
	1/8/2002	CNG	Reviewed Europe cash balance schedules	0.90	175.00	157.50
	1/8/2002	CNG	Created charts outlining the Venture portfolio cash burn as of September and November	0.80	175.00	140.00
	1/8/2002	CNG	Prepared a net cash flow schedule by vertical for August through December			

<i>Letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	1/8/2002	CNG	Discussed roll forward of foreign cash flow schedule with R. Mishler	0.60	175.00	105.00
	1/9/2002	CNG	Updated the actual cash flow schedule with receipts and disbursements for the United Kingdom	0.70	175.00	122.50
	1/9/2002	CNG	Updated actual cash flow schedule for Mexico	0.60	175.00	105.00
	1/9/2002	CNG	Reviewed cash balance schedules for Europe	1.40	175.00	245.00
	1/10/2002	CNG	Reviewed equipment purchases for November	1.30	175.00	227.50
	1/10/2002	CNG	Prepared a reconciliation of November equipment purchases	3.70	175.00	647.50
	1/11/2002	CNG	Contacted D. Sutherland regarding actual cash flows for all operating entities in Europe	0.20	175.00	35.00
	1/11/2002	CNG	Contacted M. Liu regarding actual cash flows for Singapore and Taiwan	0.20	175.00	35.00
	1/11/2002	CNG	Updated actual cash flow schedule with information for Japan	1.30	175.00	227.50
	1/11/2002	CNG	Updated cash balance schedule	0.70	175.00	122.50
	1/14/2002	CNG	Updated cash balance schedule	0.50	175.00	87.50
	1/14/2002	CNG	Updated Prism actual cash flow schedule	0.80	175.00	140.00
	1/14/2002	CNG	Updated actual foreign cash flow schedule for Singapore and Taiwan	0.90	175.00	157.50
	1/14/2002	CNG	Reviewed intercompany transaction reports	0.40	175.00	70.00
	1/15/2002	CNG	Updated cash flow schedule for Europe	1.30	175.00	227.50
	1/15/2002	CNG	Contacted D. Sutherland regarding actual cash flows for all operating entities in Europe	0.40	175.00	70.00
	1/15/2002	CNG	Reviewed Prism bank account balances	0.80	175.00	140.00
	1/15/2002	CNG	Updated actual cash flows for Mexico	0.70	175.00	122.50
	1/15/2002	CNG	Updated cash flow schedule for Switzerland, Germany, and United Kingdom	1.60	175.00	280.00
	1/15/2002	CNG	Updated actual cash flow schedule for France and United Kingdom	0.70	175.00	122.50
	1/16/2002	CNG	Updated Prism cash flow schedule	0.60	175.00	105.00
	1/16/2002	CNG	Updated actual cash flow schedule for Mexico	0.60	175.00	105.00
	1/16/2002	CNG	Compared equipment purchases on the cash flow statement to the equipment purchases on the cash receipts and disbursement schedules	1.40	175.00	245.00
	1/16/2002	CNG	Reconciled equipment purchases on the volume schedule to equipment purchases on the cash flow statement	0.90	175.00	157.50
	1/18/2002	CNG	Contacted T. Oakey regarding actual cash flows for Australia and New Zealand	0.30	175.00	52.50
	1/18/2002	CNG	Reviewed actual cash flow schedules for operating entities in Pacific Rim	0.80	175.00	140.00
	1/18/2002	CNG	Updated actual cash flow schedule for Japan	1.30	175.00	227.50
	1/21/2002	CNG	Updated actual cash flow schedule with information for Taiwan and Singapore	0.60	175.00	105.00
	1/21/2002	CNG	Contacted D. Sutherland regarding actual cash flows for all operating entities in Europe			

<i>after</i> <i>date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
1/21/2002	CNG	Updated cash balance schedule with bank account balances for Taiwan and Singapore	0.40	175.00	70.00
1/22/2002	CNG	Reviewed intercompany cash reports	0.80	175.00	157.50
1/22/2002	CNG	Updated cash flow schedule for Australia and New Zealand	0.80	175.00	140.00
1/22/2002	CNG	Updated cash balance schedule with bank account balances for Australia, New Zealand, and Japan	0.70	175.00	122.50
1/22/2002	CNG	Updated cash flow schedule for Europe	1.30	175.00	227.50
1/22/2002	CNG	Updated actual cash flow schedule with information for Germany, Australia, New Zealand, and Mexico	1.70	175.00	297.50
1/23/2002	CNG	Updated actual cash flow schedule for Prism	0.50	175.00	87.50
1/23/2002	CNG	Reviewed intercompany cash accounts	1.80	175.00	315.00
1/23/2002	CNG	Updated actual cash flow for Mexico	0.20	175.00	35.00
1/23/2002	CNG	Reviewed bank balances for Prism	0.90	175.00	157.50
1/23/2002	CNG	Reviewed detail for technology refresh purchases and equipment purchases made by Germany	1.90	175.00	332.50
1/24/2002	CNG	Reviewed Europe cash balances	0.40	175.00	70.00
1/24/2002	CNG	Reviewed list of equipment purchase payables	1.90	175.00	332.50
1/24/2002	CNG	Updated actual cash flow for Mexico	0.30	175.00	52.50
1/25/2002	CNG	Updated actual cash flow for Spain	0.40	175.00	70.00
1/25/2002	CNG	Updated cash flow schedules for Japan and Spain	0.70	175.00	122.50
1/25/2002	CNG	Updated cash flow schedules for Europe	1.30	175.00	227.50
1/25/2002	CNG	Updated actual cash flow for Japan	0.50	175.00	87.50
1/25/2002	CNG	Reviewed cash flow summary for Europe	1.20	175.00	210.00
1/25/2002	CNG	Reviewed actual foreign cash flow schedule	1.70	175.00	297.50
1/29/2002	CNG	Updated actual cash flows for Taiwan and Singapore	0.50	175.00	87.50
1/29/2002	CNG	Updated actual foreign cash flow schedule	1.60	175.00	280.00
1/29/2002	CNG	Updated cash balance schedule with bank account balances for Europe	0.70	175.00	122.50
1/29/2002	CNG	Updated cash flow schedule for Pacific Rim	1.30	175.00	227.50
1/29/2002	CNG	Updated cash flow schedules for Europe	1.60	175.00	280.00
1/30/2002	CNG	Updated actual cash flow for Prism	0.40	175.00	70.00
1/30/2002	CNG	Reviewed December intercompany loan reports for Europe	1.90	175.00	332.50
1/30/2002	CNG	Reviewed cash flow schedule for France	0.50	175.00	87.50
1/31/2002	CNG	Updated the actual cash flow schedule for Prism			

<i>letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	1/31/2002	CNG	Contacted D. Sutherland regarding actual weekly foreign cash flow	0.30	175.00	52.50
	2/1/2002	CNG	Updated actual cash flow schedule with information for Japan	1.10	175.00	192.50
	2/1/2002	CNG	Updated cash balance schedule with bank account balances for Japan	0.40	175.00	70.00
	2/1/2002	CNG	Updated cash flow forecast for Germany	0.60	175.00	105.00
	2/1/2002	CNG	Reviewed schedule of Prism disbursements	0.60	175.00	105.00
	2/1/2002	CNG	Reviewed Prism bank account balances	0.80	175.00	140.00
	2/1/2002	CNG	Updated actual cash flow for Germany	0.50	175.00	87.50
	2/4/2002	CNG	Updated actual cash flow schedule for Mexico, Taiwan, Singapore, Australia, and New Zealand	0.90	175.00	157.50
	2/4/2002	CNG	Updated cash balance schedule with account balances for Europe	0.40	175.00	70.00
	2/4/2002	CNG	Updated cash balance schedule with account balances for Taiwan, Singapore, Australia, and New Zealand	0.30	175.00	52.50
	2/4/2002	CNG	Prepared foreign cash flow schedule for April, May, and June	3.50	175.00	612.50
	2/5/2002	CNG	Reviewed cash flow forecast for Australia	2.40	175.00	420.00
	2/6/2002	CNG	Updated actual foreign cash flow schedule for the European operating entities	2.70	175.00	472.50
	2/7/2002	CNG	Met with J. McCoy regarding cash flow reporting	1.00	175.00	175.00
	2/7/2002	CNG	Reviewed intercompany loan receipts and payments for all European operating entities for the past 3 months	1.80	175.00	315.00
	2/7/2002	CNG	Updated actual cash flow for Mexico	0.40	175.00	70.00
	2/7/2002	CNG	Updated cash flow forecast for Australia and New Zealand	0.90	175.00	157.50
	2/7/2002	CNG	Discussed transactions involving Comdisco Finance Netherlands with D. Sutherland and C. Walters	0.40	175.00	70.00
	2/8/2002	CNG	Met with J. McCoy, J. Evert, and M. Odirakallumkal regarding intercompany reconciliation	1.00	175.00	175.00
	2/8/2002	CNG	Prepared cash flow statement forecast for Australia and New Zealand	2.80	175.00	490.00
	2/12/2002	CNG	Updated actual cash flow schedule with information for entities in Europe	2.60	175.00	455.00
	2/12/2002	CNG	Updated actual cash flow schedule for Prism	0.80	175.00	140.00
	2/12/2002	CNG	Updated cash flow forecasts for Europe	1.60	175.00	280.00
	2/14/2002	CNG	Updated actual cash flow schedule with cash receipts and disbursements for Pacific Rim	0.70	175.00	122.50
	2/14/2002	CNG	Updated cash flow forecast for Japan	1.00	175.00	175.00
	2/14/2002	CNG	Contacted D. Sutherland regarding outstanding Europe cash flow actuals	0.50	175.00	87.50
	2/15/2002	CNG	Updated actual cash flow schedule with cash receipts and disbursements for Japan	0.70	175.00	122.50
	2/15/2002	CNG	Reviewed bank account balances for Prism	0.40	175.00	70.00
	2/18/2002	CNG	Reviewed Prism's bank account activity			

<i>Initials</i>	<i>Date</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/18/2002	CNG Reviewed Europe cash position schedule	0.40	175.00	70.00
	2/18/2002	CNG Updated actual cash flow schedule for Prism	0.60	175.00	105.00
	2/18/2002	CNG Updated actual cash flow schedule with receipts and disbursements for Australia, New Zealand, Singapore, Taiwan, and Mexico	1.50	175.00	262.50
	2/18/2002	CNG Reviewed Prism's cash position schedule	0.50	175.00	87.50
	2/18/2002	CNG Reviewed cash flow forecasts for Australia and New Zealand	0.50	175.00	87.50
	2/19/2002	CNG Updated cash flow for France and Spain	1.30	175.00	227.50
	2/19/2002	CNG Prepared historical actual cash flow schedules for all operating entities in Europe	3.30	175.00	577.50
	2/19/2002	CNG Prepared historical actual cash flow schedules for all operating entities in Pacific Rim	2.20	175.00	385.00
	2/19/2002	CNG Reviewed historical actual cash flow schedules for all operating entities in Pacific Rim and Europe	2.90	175.00	507.50
	2/20/2002	CNG Reviewed updated Europe cash flow actuals	2.00	175.00	350.00
	2/20/2002	CNG Performed analysis of Prism actual cash flow	1.00	175.00	175.00
	2/20/2002	CNG Performed analysis of foreign cash flow actuals	2.50	175.00	437.50
	2/22/2002	CNG Reviewed reconciliation of intercompany transactions in order to assess the intercompany claims of the foreign entities	1.30	175.00	227.50
	3/5/2002	CNG Reviewed actual foreign cash flows	1.70	175.00	297.50
	3/5/2002	CNG Reviewed cash flow forecasts for entities in Europe and Pacific Rim	0.80	175.00	140.00
	3/5/2002	CNG Reviewed France cash flow actuals for the month of February	0.60	175.00	105.00
	3/6/2002	CNG Reviewed January domestic equipment purchases	0.40	175.00	70.00
	3/6/2002	CNG Reviewed January foreign equipment purchases	0.80	175.00	140.00
	3/6/2002	CNG Updated actual cash flow schedule for Prism	1.20	175.00	210.00
	3/7/2002	CNG Reviewed the consolidated domestic and foreign cash flow	1.30	175.00	227.50
	3/8/2002	CNG Prepared a foreign cash flow roll forward from February - June	2.80	175.00	490.00
	3/11/2002	CNG Reviewed foreign cash flow roll forward from March - June	0.80	175.00	140.00
	3/11/2002	CNG Reviewed historical actual cash flows and cash flow forecasts for entities in Europe and Pacific Rim	1.50	175.00	262.50
	3/11/2002	CNG Revised foreign cash flow roll forward from March - June	2.80	175.00	490.00
	3/12/2002	CNG Reviewed actual cash flows for UK	0.90	175.00	157.50
	3/12/2002	CNG Contacted D. Sutherland regarding actual cash flows for Comifisco Finance Netherlands and UK	0.70	175.00	122.50
	3/12/2002	CNG Updated cash roll forward schedule with actual cash flow for December	1.70	175.00	297.50
	3/12/2002	CNG Revised cash flow roll forward calculations for Australia, New Zealand, Japan, Taiwan, Austria, and France	0.90	175.00	157.50
	3/13/2002	CNG Revised notes to the foreign portion of the cash flow forecast roll forward schedule			

<i>Inter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	3/15/2002	CNG	Created a professional and reorganization fees support schedule for the cash flow forecast roll forward schedule	0.70	175.00	122.50
	3/15/2002	CNG	Revised cash flow forecast roll forward schedule	1.40	175.00	245.00
	3/22/2002	CNG	Completed foreign entity supporting documentation for cash forecast roll-forward	0.90	175.00	157.50
			<b>Professional Totals</b>	<b>203.80</b>	<b>175.00</b>	<b>\$35,665.00</b>
			<i>Klym, John</i>			
	12/3/2001	JPK	Updated daily cash balance and wires out reports	1.30	150.00	195.00
	12/6/2001	JPK	Updated cash flow template to include current week	2.80	150.00	420.00
	12/6/2001	JPK	Updated cash receipts and disbursements	2.60	150.00	390.00
	12/7/2001	JPK	Reviewed and revised prior month's restructuring payments and updated week ending reports	1.30	150.00	195.00
	12/7/2001	JPK	Revised week ending cash and disbursements report	2.80	150.00	420.00
	2/10/2001	JPK	Reviewed prior weeks ending cash flow	1.40	150.00	210.00
	2/10/2001	JPK	Updated daily cash balance and wires out reports	1.20	150.00	180.00
	2/13/2001	JPK	Updated daily cash balance and wires out reports	1.40	150.00	210.00
	2/13/2001	JPK	Reviewed week ending receipts	1.70	150.00	255.00
	2/13/2001	JPK	Updated cash flow template to include week ending receipts	1.80	150.00	270.00
	2/17/2001	JPK	Updated daily cash balance and wires out reports	1.40	150.00	210.00
	2/17/2001	JPK	Updated week ending disbursements	2.40	150.00	360.00
	2/17/2001	JPK	Updated cash flow template to include week ended results	2.10	150.00	315.00
	2/18/2001	JPK	Researched detail for international wires out and receipts	1.00	150.00	150.00
	2/18/2001	JPK	Reviewed November cash flow for outstanding items and created footnotes	1.30	150.00	195.00
	2/18/2001	JPK	Reviewed week ending receipts and disbursement	2.20	150.00	330.00
	2/18/2001	JPK	Updated daily cash balance and wires out reports	2.10	150.00	315.00
	2/19/2001	JPK	Reviewed week ending cash flows and compared to previous weeks	1.10	150.00	165.00
	2/19/2001	JPK	Updated daily cash balance and wires out reports	1.30	150.00	195.00
	2/19/2001	JPK	Met with J. Christiansen regarding classification of cash flow item	0.40	150.00	60.00
	2/20/2001	JPK	Revised previous week ending cash flow	0.80	150.00	120.00
	2/27/2001	JPK	Updated daily cash balance and wires out reports for previous week	3.40	150.00	510.00
	2/31/2001	JPK	Updated daily cash balance and wires out reports	1.90	150.00	285.00

<i>utter</i>	<i>de</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
		1/3/2002	JPK	Updated daily cash balance and wires out reports	2.10	150.00	315.00
		1/4/2002	JPK	Updated daily cash balance and wires out report	1.30	150.00	195.00
		1/8/2002	JPK	Updated daily wires out and cash balance reports	1.80	150.00	270.00
		1/9/2002	JPK	Updated daily wires out and cash balance reports	1.70	150.00	255.00
		1/9/2002	JPK	Updated payroll for week ending cash flows	2.30	150.00	345.00
		1/10/2002	JPK	Updated daily wires out and cash balance reports	1.80	150.00	270.00
		1/11/2002	JPK	Updated daily wires out and cash balance reports	1.30	150.00	195.00
		1/15/2002	JPK	Updated daily cash balance and wires out reports	1.20	150.00	180.00
		1/16/2002	JPK	Updated payroll for week ending cash flows	2.30	150.00	345.00
		1/16/2002	JPK	Reviewed week ending cash disbursement file	0.90	150.00	135.00
		1/16/2002	JPK	Reviewed week ending cash receipts file	1.20	150.00	180.00
		1/16/2002	JPK	Updated daily cash balance and wires out reports	1.20	150.00	180.00
		1/16/2002	JPK	Updated week ending cash flow file with receipts, disbursement, and payroll data	2.40	150.00	360.00
		1/17/2002	JPK	Compared week ending cash flow to previous weeks and created variance analysis	2.80	150.00	420.00
		1/17/2002	JPK	Obtained detail for international wires from prior day reports	0.60	150.00	90.00
		1/17/2002	JPK	Reviewed and revised week ending cash flow	2.10	150.00	315.00
		1/17/2002	JPK	Reviewed daily cash balances for prior week	1.00	150.00	150.00
		1/17/2002	JPK	Updated daily wires out and cash balance reports	1.10	150.00	165.00
		1/17/2002	JPK	Updated international wires schedule and binder	0.40	150.00	60.00
		1/18/2002	JPK	Updated daily cash balances and wires out reports	1.40	150.00	210.00
		1/18/2002	JPK	Revised week ending cash flow	1.80	150.00	270.00
		1/23/2002	JPK	Reviewed week ending cash receipts	1.30	150.00	195.00
		1/23/2002	JPK	Reviewed week ending cash disbursement batches	1.40	150.00	210.00
		1/23/2002	JPK	Reviewed and revised week ending cash flow	0.70	150.00	105.00
		1/23/2002	JPK	Updated daily cash balance and wires out reports	2.70	150.00	405.00
		1/23/2002	JPK	Updated week ending cash flow statement	2.90	150.00	435.00
		1/24/2002	JPK	Reviewed week ending payroll data and updated week ending cash flow	1.90	160.00	285.00
		1/24/2002	JPK	Updated prior day wires out and cash balance reports	1.70	150.00	255.00
		1/28/2002	JPK	Reviewed week ending cash receipts and disbursements data			



<i>date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
1/28/2002	JPK	Reviewed payroll data for week end	1.80	150.00	270.00
1/28/2002	JPK	Updated daily cash balance and wires out reports	1.40	150.00	210.00
1/29/2002	JPK	Updated week ending consolidated cash flow	3.10	150.00	465.00
2/1/2002	JPK	Updated daily wires out and cash balance reports	1.90	150.00	285.00
2/4/2002	JPK	Updated daily wires out and cash balance reports	1.80	150.00	270.00
2/7/2002	JPK	Updated week ending receipts and input into cash flow statement	2.10	150.00	315.00
2/7/2002	JPK	Updated daily wires out and cash balance reports	1.40	150.00	210.00
2/7/2002	JPK	Updated week ending payroll data for cash flow	1.70	150.00	255.00
2/7/2002	JPK	Reviewed prior weeks Bank of America account balances	1.30	150.00	195.00
2/8/2002	JPK	Updated daily wires out and cash balance reports	2.80	150.00	420.00
2/8/2002	JPK	Reviewed week ending cash disbursement report	0.80	150.00	120.00
2/11/2002	JPK	Created a consolidated domestic and foreign weekly cash flow template	3.70	150.00	555.00
2/11/2002	JPK	Reviewed and revised consolidated domestic and foreign weekly cash flow template	1.80	150.00	240.00
2/11/2002	JPK	Updated week ending cash flow statement with disbursement batches	1.50	150.00	225.00
2/12/2002	JPK	Updated daily wires out and cash balance reports	1.20	150.00	180.00
2/13/2002	JPK	Updated week ending cash flow statement report	0.90	150.00	135.00
2/13/2002	JPK	Reviewed week ending receipts report and added to week ending cash flow report	1.00	150.00	150.00
2/13/2002	JPK	Revision of consolidated domestic and foreign cash flow statement	1.40	150.00	210.00
2/13/2002	JPK	Updated daily wires out and cash balance reports	1.00	150.00	150.00
2/14/2002	JPK	Reviewed week ending disbursement report and added to the week ending cash flow report	1.40	150.00	210.00
2/14/2002	JPK	Reviewed and revised week ending cash flow report	1.00	150.00	150.00
2/21/2002	JPK	Reviewed and revised consolidated domestic cash flow template	1.90	150.00	285.00
2/21/2002	JPK	Reviewed week ending payroll report and added to week ending cash flows	1.20	150.00	180.00
2/21/2002	JPK	Reviewed week ending receipts report and added to week ending cash flow report	1.80	150.00	270.00
2/21/2002	JPK	Reviewed week ending receipts report and added to week ending cash flow report	2.10	150.00	315.00
2/22/2002	JPK	Updated daily wires out and cash balance reports	1.90	150.00	285.00
2/25/2002	JPK	Updated daily wires out and cash balance reports	1.50	150.00	225.00
2/26/2002	JPK	Updated daily wires out and cash balance reports	1.60	150.00	240.00
2/27/2002	JPK	Updated week ending foreign cash flow with results from Japan	1.60	150.00	240.00
2/27/2002	JPK	Updated week ending foreign cash flow with results from Australia	1.70	150.00	255.00

<i>Letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/27/2002	JPK	Updated daily wires out and cash balance reports	1.30	150.00	195.00
	2/27/2002	JPK	Reviewed consolidated foreign cash flow template	1.80	150.00	270.00
	2/28/2002	JPK	Reviewed week ending disbursement report and added to the week ending cash flow report	2.90	150.00	435.00
	2/28/2002	JPK	Updated week ending foreign cash flow template with results from New Zealand	0.50	150.00	75.00
	2/28/2002	JPK	Updated daily wires out and cash balance reports	1.20	150.00	180.00
	2/28/2002	JPK	Reviewed week ending receipts report and added to week ending cash flow report	2.80	150.00	420.00
	2/28/2002	JPK	Updated week ending foreign cash flow with results from Taiwan	0.60	150.00	90.00
	3/1/2002	JPK	Reviewed and revised domestic cash flow statement for week's end	1.20	150.00	180.00
	3/1/2002	JPK	Reviewed week ending disbursements and added to cash flow statement	1.80	150.00	270.00
	3/1/2002	JPK	Updated daily wires out and cash balance report	1.30	150.00	195.00
	3/1/2002	JPK	Reviewed week ending receipts and added to cash flow statement	1.50	150.00	225.00
	3/5/2002	JPK	Updated week ending cash flow for New Zealand and Australia	1.20	150.00	180.00
	3/5/2002	JPK	Revised week ending domestic cash flows	1.50	150.00	225.00
	3/5/2002	JPK	Updated daily wires out and cash balance report	1.80	150.00	270.00
	3/5/2002	JPK	Reviewed and updated foreign cash balance reports	1.20	150.00	180.00
	3/6/2002	JPK	Updated disbursements for Comdisco Mexico	0.40	150.00	60.00
	3/6/2002	JPK	Reviewed and revised foreign cash flow template	1.60	150.00	240.00
	3/6/2002	JPK	Updated week ending cash flows for Taiwan	0.90	150.00	135.00
	3/6/2002	JPK	Reconciled cash balances for Taiwan and Singapore	1.10	150.00	165.00
	3/6/2002	JPK	Revised restructuring payments for week ending cash flows	1.10	150.00	165.00
	3/6/2002	JPK	Updated week ending cash flows for Singapore	0.80	150.00	120.00
	3/18/2002	JPK	Updated daily wires out and cash balance reports	2.30	150.00	345.00
	3/19/2002	JPK	Updated daily wires out and cash balance reports	1.90	150.00	285.00
	3/19/2002	JPK	Meeting with M. Casey regarding Goldman money market account	0.80	150.00	120.00
	3/19/2002	JPK	Reviewed week ending foreign cash flows	1.80	150.00	270.00
	3/20/2002	JPK	Reviewed daily cash balances and money market account balances	2.20	150.00	330.00
	3/20/2002	JPK	Updated daily wires out and cash balance reports	2.10	150.00	315.00
	3/21/2002	JPK	Reconciled money market account cash balances to treasury data	1.90	150.00	285.00
	3/21/2002	JPK	Updated daily wires out and cash balance reports			

<i>Letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	3/26/2002	JPK	Updated daily wires out and cash balance reports	1.80	150.00	270.00
	3/26/2002	JPK	Updated week ending receipts files for weekly cash flows	1.30	150.00	195.00
	3/26/2002	JPK	Updated week ending disbursement files for week ending cash flows	1.40	150.00	210.00
	3/27/2002	JPK	Updated cash flows for Europe	1.80	150.00	270.00
	3/27/2002	JPK	Updated cash flows for Japan CES	0.90	150.00	135.00
	3/27/2002	JPK	Updated cash flows for New Zealand and Australia	2.20	150.00	330.00
	3/27/2002	JPK	Updated week ending domestic cash flows with payroll tax and healthcare data	1.60	150.00	240.00
	3/27/2002	JPK	Updated cash flows for CDO Trade and Singapore	1.40	150.00	210.00
	3/28/2002	JPK	Updated daily wires out and cash balances	1.70	150.00	255.00
<i>Krakora, Kevin</i>				<b>193.30</b>	<b>150.00</b>	<b>\$28,995.00</b>
	12/5/2001	KAK	Review of weekly receipts and disbursement schedules	1.50	425.00	637.50
	12/5/2001	KAK	Review of daily cash balance report	0.60	425.00	255.00
	2/17/2001	KAK	Review of preliminary weekly cash flow reports	1.50	425.00	637.50
	1/4/2002	KAK	Discussion with R. Mishler regarding rollover of cash balances	0.30	425.00	127.50
	1/7/2002	KAK	Meeting with R. Mishler to review estimated cash rollover	1.00	425.00	425.00
	1/7/2002	KAK	Review analysis of estimated cash positions	1.50	425.00	637.50
	1/7/2002	KAK	Review of weekly cash flow information by vertical	0.80	425.00	340.00
	1/8/2002	KAK	Discussion with R. Mishler regarding revisions to cash rollover analysis	0.30	425.00	127.50
	1/8/2002	KAK	Analysis and revisions to cash rollover analysis	2.30	425.00	977.50
	1/9/2002	KAK	Review of revised cash rollover estimate	0.70	425.00	297.50
	1/9/2002	KAK	Discussion with R. Mishler regarding cash rollover estimate	0.30	425.00	127.50
	1/9/2002	KAK	Discussion with N. Razi regarding remaining retention plan payments for estimated cash rollover	0.30	425.00	127.50
	1/10/2002	KAK	Analysis of cash rollover estimate	2.10	425.00	892.50
	2/7/2002	KAK	Review and revise cash roll forward analysis	1.70	425.00	722.50
	2/13/2002	KAK	Review of cash roll forward analysis	0.20	425.00	85.00
	2/14/2002	KAK	Review and revise cash roll forward analysis	1.80	425.00	765.00
	3/11/2002	KAK	Review and revise cash roll forward analysis	1.80	425.00	765.00

<i>Letter Code</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	3/12/2002	KAK	Meeting with R. Mishler and L. Cochran to review cash rolforward analysis	0.80	425.00	340.00
	3/12/2002	KAK	Review and revise cash roll forward summary schedules	1.70	425.00	722.50
	3/12/2002	KAK	Review detail schedules for cash rolforward estimate	2.60	425.00	1,105.00
	3/12/2002	KAK	Discussion with H. Parkhill (Rothschild) regarding preliminary cash rolforward analysis	0.30	425.00	127.50
	3/12/2002	KAK	Review and revise cash rolforward analysis	1.80	425.00	765.00
	3/15/2002	KAK	Discussions with H. Parkhill (Rothschild) regarding cash rolforward and liabilities	0.60	425.00	255.00
	3/15/2002	KAK	Review and revise cash rolforward analysis	1.70	425.00	722.50
	3/18/2002	KAK	Discussions with H. Parkhill (Rothschild) regarding cash rolforward estimate and assumptions	1.00	425.00	425.00
	3/25/2002	KAK	Review of detail schedules for cash rolforward analysis	1.40	425.00	595.00
	3/26/2002	KAK	Review of cash rolforward analysis and detail	1.40	425.00	595.00
			<b>Professional Totals</b>	<b>32.00</b>	<b>425.00</b>	<b>\$13,600.00</b>
	12/4/2001	MLM	<i>McKenna, Matthew</i> Reviewed European cash position	0.30	250.00	75.00
	12/4/2001	MLM	Meeting with C. Wallers regarding foreign cash flows	0.40	250.00	100.00
	12/4/2001	MLM	Reviewed payment approvals for CDO Germany provided by D. Sutherland	0.30	250.00	75.00
	12/4/2001	MLM	Reviewed cash flows for Singapore and Taiwan	0.90	250.00	225.00
	12/5/2001	MLM	Reviewed European cash position	0.30	250.00	75.00
	12/5/2001	MLM	Reconciled wire transfers to Condisco Finance Netherlands to bank balances to track flow of cash	0.70	250.00	175.00
	12/5/2001	MLM	Consolidated daily cash balances for Condisco Finance Netherlands to track receipts and disbursements	2.60	250.00	650.00
	12/6/2001	MLM	Reviewed cash balances for Europe and updated cash consolidated cash balance file	0.30	250.00	75.00
	12/7/2001	MLM	Reviewed cash flows for CES Japan	0.80	250.00	200.00
	12/8/2001	MLM	Retrieved total cash balance for the pacific rim from various cash flow actual reports	0.80	250.00	200.00
	2/11/2001	MLM	Reviewed cash flows for Japan	0.80	250.00	200.00
	2/11/2001	MLM	Reviewed cash balances for Singapore and Taiwan	0.50	250.00	125.00
	2/11/2001	MLM	Reviewed cash position for Europe	0.30	250.00	75.00
	2/12/2001	MLM	Reviewed actual cash flows for Australia and New Zealand	1.30	250.00	325.00
	2/12/2001	MLM	Reviewed payment approvals for Switzerland	0.20	250.00	50.00
	2/12/2001	MLM	Reviewed payment approvals for the United Kingdom and Germany	0.30	250.00	75.00

<i>atter ide</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/12/2001	MLM	Reviewed cash position for Europe	0.40	250.00	100.00
	2/14/2001	MLM	Reviewed cash flows for Japan CES	0.40	250.00	100.00
	2/18/2001	MLM	Reviewed week ending cash balances for Europe	0.40	250.00	100.00
	2/18/2001	MLM	Reviewed cash balances for Europe	0.30	250.00	75.00
	2/18/2001	MLM	Reviewed payment approvals for Germany, Spain, United Kingdom and Austria	0.30	250.00	75.00
	2/18/2001	MLM	Reviewed week ending cash flows for Japan CDO	0.30	250.00	75.00
	2/19/2001	MLM	Reviewed cash flows and cash balances for Singapore and Taiwan	0.40	250.00	100.00
	2/28/2001	MLM	Reviewed cash flows and cash balances for Singapore and Taiwan	0.70	250.00	175.00
	1/3/2002	MLM	Reviewed cash balances and cash flows for the week ended December 28, 2001 for Singapore and Taiwan	0.70	250.00	175.00
	1/7/2002	MLM	Reviewed cash balances as of January 4, 2001 for Europe	0.40	250.00	100.00
	1/7/2002	MLM	Created a consolidating spreadsheet of foreign cash flows to roll forward the foreign cash balance to March 31, 2002	1.90	250.00	475.00
	1/8/2002	MLM	Created a consolidated schedule of cash flows per the business plans to roll forward the cash balance	1.90	250.00	475.00
	1/8/2002	MLM	Meeting with R. Misher regarding cash roll forward and December actual cash flows	0.70	250.00	175.00
	1/8/2002	MLM	Composed correspondence to D. Sutherland regarding a lump payment received by Germany	0.30	250.00	75.00
	1/8/2002	MLM	Reviewed cash forecasts for Germany versus actuals to determine normalized variances for TRO commitments	1.60	250.00	450.00
	1/9/2002	MLM	Call with D. Sutherland regarding payments from Deutsche Telecom and foreign cash flows	0.30	250.00	75.00
	1/9/2002	MLM	Revised foreign cash roll forward to incorporate revisions from D. Sutherland	0.60	250.00	150.00
	1/14/2002	MLM	Reviewed cash positions for the week ended January 11, 2002 for Europe	0.40	250.00	100.00
	1/14/2002	MLM	Reviewed payment requests for Germany and Comdisco United Kingdom for the week ended January 11, 2002	0.30	250.00	75.00
	1/15/2002	MLM	Reviewed cash balances and payment approvals for Europe as of January 14, 2002	0.40	250.00	100.00
	1/15/2002	MLM	Reviewed payment approvals for Promodata and Germany and cash balances for Europe as of January 15, 2002	0.40	250.00	100.00
	1/21/2002	MLM	Reviewed actual cash flows and cash balances for Singapore and Taiwan for the week ended January 18	0.50	250.00	125.00
	1/21/2002	MLM	Researched wire transfer from the Singapore entity to Comdisco, Inc. during the week ended January 11, 2002	0.90	250.00	225.00
	1/21/2002	MLM	Reviewed equipment purchase forecast for the next four weeks provided by B. Pontikes	0.30	250.00	75.00
	1/22/2002	MLM	Reviewed cash flows for Germany	0.40	250.00	100.00
	1/23/2002	MLM	Reviewed the cash forecasts for Promodata, United Kingdom and Germany	0.80	250.00	200.00
	1/23/2002	MLM	Created a schedule of cash needs for the Information Technology, Healthcare and Telecom verticals	3.20	250.00	800.00
	1/29/2002	MLM	Reviewed European cash balances as of January 28, 2002	0.30	250.00	75.00
	2/1/2002	MLM	Created a template to perform a roll forward of the domestic and foreign cash balances as of January 28, 2002			

<i>atter</i>	<i>de</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
		2/4/2002	MLM	Estimated net cash proceeds on a monthly basis through June for Healthcare	0.80	250.00	200.00
		2/4/2002	MLM	Estimated net cash proceeds on a monthly basis through June for Ventures to perform a roll forward of cash	1.10	250.00	275.00
		2/4/2002	MLM	Reviewed equipment purchase forecasts for the month of February for the leasing verticals	0.30	250.00	75.00
		2/4/2002	MLM	Estimated net cash proceeds on a monthly basis through June for Information Technology	0.70	250.00	175.00
		2/5/2002	MLM	Updated the cash roll forward to June 30, 2002 to include changes in Europe and the Pacific Rim, as well as domestic asset sales	1.40	250.00	350.00
		2/11/2002	MLM	Reviewed the leasing equipment forecast through the end of February prepared by B. Pomikes	0.30	250.00	75.00
		2/14/2002	MLM	Reviewed the cash balances for Europe as of February 14, 2002	0.30	250.00	75.00
		2/14/2002	MLM	Revised the cash roll forward to include cash inflows from the liquidation of excluded assets	0.80	250.00	200.00
		2/14/2002	MLM	Revised the cash roll forward to include cash outflows for approved Germany TRO deals	1.10	250.00	275.00
		2/26/2002	MLM	Reviewed the cash balances for Europe as of February 25, 2002	0.30	250.00	75.00
		2/27/2002	MLM	Reviewed the cash balances for Europe as of February 26, 2002	0.20	250.00	50.00
		3/4/2002	MLM	Reviewed the cash balances for Europe for the week ended March 1, 2002	0.30	250.00	75.00
		3/7/2002	MLM	Reviewed cash balances for Europe as of March 6, 2002	0.30	250.00	75.00
		3/8/2002	MLM	Reviewed the cash balances for Europe for the week ended March 8, 2002	0.30	250.00	75.00
		3/25/2002	MLM	Reviewed cash flows for the week ended March 22, 2002 for Australia and New Zealand	0.40	250.00	100.00
		3/29/2002	MLM	Reviewed the cash flow for the week ended March 28, 2002 for Comdisco Japan	0.30	250.00	75.00
				<b>Phelps, Katherine</b>	<b>41.00</b>	<b>250.00</b>	<b>\$10,250.00</b>
		2/1/2002	KMP	Meeting with K. Jaap regarding Ventures Cash Receipts system download and potential reconciling items to cash flow	1.30	275.00	357.50
		2/1/2002	KMP	Queried Quarter 1, 2002 Actual Cash Receipts to reconcile system generated receipts to cash flow statements	2.90	275.00	797.50
		2/6/2002	KMP	Meeting with K. Jaap regarding Ventures Actual Cash Flow results for July and August, 2001	0.60	275.00	165.00
		2/6/2002	KMP	Reconciled monthly cash flows per accounting to past presentations	1.10	275.00	302.50
		2/14/2002	KMP	Teleconference with Boston office regarding actual cash flows for Quarter 1, 2002	0.80	275.00	220.00
		2/15/2002	KMP	Reconciled Ventures November cash flows from financing to 10-Q	1.80	275.00	495.00
				<b>Rosellini, Dana</b>	<b>8.50</b>	<b>275.00</b>	<b>\$2,337.50</b>
		3/25/2002	DRR	Reviewed cash flow projections	0.80	350.00	280.00
				<b>Professional Totals</b>	<b>0.80</b>	<b>350.00</b>	<b>\$280.00</b>

<i>Letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
			<i>Sciannetta, Joseph</i>			
	12/4/2001	JJS	Analyzed variances in Ventures cash flow	2.10	250.00	525.00
	12/4/2001	JJS	Reconciled receipt variances in Ventures cash flow	0.80	250.00	200.00
	12/4/2001	JJS	Spoke with K. Jaap regarding Ventures cash flow reconciliation	0.20	250.00	50.00
	12/5/2001	JJS	Met with C. Walters, M. Casey and K. Murphy regarding cash flow reporting for Services	1.20	250.00	300.00
	12/5/2001	JJS	Reviewed and compared consolidated cash flow to weekly schedules of receipts and disbursements	2.30	250.00	575.00
	12/5/2001	JJS	Reviewed capital expenditure disbursements	1.20	250.00	300.00
	12/5/2001	JJS	Spoke with C. Walters regarding cash flow reporting for Continuity	0.30	250.00	75.00
	12/5/2001	JJS	Reviewed intercompany transactions in weekly disbursement files	0.90	250.00	225.00
	12/6/2001	JJS	Reviewed disbursement detail with K. Murphy	0.30	250.00	75.00
	12/6/2001	JJS	Met with C. Walters and M. Casey regarding weekly receipts and disbursements for services	1.30	250.00	325.00
	12/6/2001	JJS	Reviewed weekly receipts and disbursements for October	2.30	250.00	575.00
	12/6/2001	JJS	Spoke with J. Haak regarding payroll detail	0.40	250.00	100.00
	2/19/2001	JJS	Reviewed weekly receipts and disbursement schedules	0.80	250.00	200.00
	1/2/2002	JJS	Reviewed weekly domestic cash flow	1.80	250.00	450.00
	1/2/2002	JJS	Analyzed payroll detail for December 15, 2001 for inclusion in weekly receipt and disbursement detail	1.30	250.00	325.00
	1/3/2002	JJS	Reviewed receipt and disbursements for the week ending December 21, 2001	1.90	250.00	475.00
	1/3/2002	JJS	Reviewed receipt and disbursements for the week ending December 14, 2001	1.70	250.00	425.00
	1/4/2002	JJS	Reviewed week ending receipt and disbursements	1.60	250.00	400.00
	1/8/2002	JJS	Prepared receipt and disbursements reconciliation for Ventures	1.90	250.00	475.00
	1/8/2002	JJS	Analyzed receipt and disbursements relating to SG&A and reconciled to financial statements	3.70	250.00	925.00
	1/24/2002	JJS	Call with Ventures group regarding unfunded commitments and funding review process	0.60	250.00	150.00
	1/28/2002	JJS	Reviewed weekly cash flow relating to DLR and conduit facilities	1.30	250.00	325.00
	1/31/2002	JJS	Reviewed weekly receipts and disbursements for January	1.80	250.00	450.00
	2/7/2002	JJS	Met with J. McCoy to review cash flows by vertical	0.90	250.00	225.00
	2/19/2002	JJS	Analyzed daily cash balance for restricted cash	1.80	250.00	450.00
	2/25/2002	JJS	Reviewed cash activity reports by vertical compared to weekly receipts and disbursements	1.20	250.00	300.00
			<b>Professional Totals</b>	<b>35.60</b>	<b>250.00</b>	<b>\$8,900.00</b>

<i>Attorney</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
<i>Shaffer, Robert</i>	12/3/2001	RPS	Reviewed the Company's international currency exposures	2.00	500.00	1,000.00
	1/7/2002	RPS	Reviewed and analyzed the Company's international currency exposures	1.80	500.00	900.00
	1/31/2002	RPS	Reviewed and analyzed the Company's international currency exposures	1.50	500.00	750.00
	2/8/2002	RPS	Reviewed and analyzed the Company's international currency exposures	0.40	500.00	200.00
<b>Professional Totals</b>						
				<b>5.70</b>	<b>500.00</b>	<b>\$2,850.00</b>
<i>Smith, Stacey</i>	12/4/2001	SS	Meeting with M. Casey and C. Walters to discuss Services cash management following SunGard sale	0.60	175.00	105.00
	12/4/2001	SS	Reconciled Ventures cash flow variances between company generated cash flow and receipt and disbursement reports	3.50	175.00	612.50
	12/4/2001	SS	Updated cash flow report to include week ending disbursements	2.50	175.00	437.50
	12/4/2001	SS	Updated daily cash balance and wires out reports	1.40	175.00	245.00
	12/5/2001	SS	Meeting with M. Casey, C. Walters, T. Ghode, and K. Murphy to discuss Services cash management following SunGard sale	1.10	175.00	192.50
	12/5/2001	SS	Updated cash flow report to include week ending receipts	1.70	175.00	297.50
	12/5/2001	SS	Reconciled August 2001 through October 2001 cash flows against company generated cash flows as prepared by J. Rogers	1.80	175.00	315.00
	12/5/2001	SS	Updated cash flow report to include week ending payroll	1.20	175.00	210.00
	12/5/2001	SS	Updated cash flow report to include week ending disbursements	1.50	175.00	262.50
	12/5/2001	SS	Updated daily cash balance and wires out reports	0.70	175.00	122.50
	12/6/2001	SS	Reviewed and updated cash flow report for November 2001	3.40	175.00	595.00
	12/6/2001	SS	Meeting with M. Casey to discuss outstanding conduit payments in November 2001	1.20	175.00	210.00
	12/6/2001	SS	Meeting with J. Haack to discuss retention payments, commissions, quarterly bonuses and payroll for November 2001	0.60	175.00	105.00
	12/6/2001	SS	Updated daily cash balance and wires out reports	1.20	175.00	210.00
	12/6/2001	SS	Meeting with C. Walters, J. Christiansen, S. Benson to discuss Services cash management	1.10	175.00	192.50
	12/6/2001	SS	Meeting with K. Murphy to discuss outstanding cash flow items for November 2001	0.50	175.00	87.50
	12/7/2001	SS	Updated daily cash balance and wires out reports	1.40	175.00	245.00
	12/7/2001	SS	Reviewed and updated cash flow report for November 2001	1.40	175.00	245.00
	12/7/2001	SS	Meeting to discuss Ventures cash flows for November 2001 with C. Walters	0.50	175.00	87.50
	12/7/2001	SS	Updated Services cash flow report by vertical	2.10	175.00	367.50
12/7/2001	SS	Reviewed and updated cash flow reports	1.30	175.00	227.50	



<i>utter</i>	<i>de</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
		1/27/2001	SS	Reviewed cash flow detail for November 2001 for outstanding items	1.30	175.00	227.50
		2/10/2001	SS	Updated daily cash balance and wires out reports	1.20	175.00	210.00
		2/10/2001	SS	Reviewed and updated cash flow report for November 2001	2.10	175.00	367.50
		2/17/2001	SS	Prepared schedule of Goldman Sachs money market reinvested interest	2.10	175.00	367.50
		2/18/2001	SS	Updated cash balance schedule	1.10	175.00	192.50
		2/18/2001	SS	Updated international cash activity schedule	0.40	175.00	70.00
		2/18/2001	SS	Prepared weekly cash flows	2.50	175.00	437.50
		1/2/2002	SS	Updated international cash activity schedule	0.60	175.00	105.00
		1/2/2002	SS	Updated cash flow receipts for week ending December 14, 2001	2.10	175.00	367.50
		1/2/2002	SS	Meeting with M. Casey to discuss cash disbursements related balance transfers	0.90	175.00	157.50
		1/2/2002	SS	Reviewed cash balance and daily wires out schedules for December 2001	0.80	175.00	140.00
		1/2/2002	SS	Updated cash flow disbursements for week ending December 14, 2001	2.30	175.00	402.50
		1/3/2002	SS	Updated cash flow disbursements for week ending December 21, 2001	4.00	175.00	700.00
		1/3/2002	SS	Updated cash flow disbursements for week ending December 28, 2001	4.00	175.00	700.00
		1/4/2002	SS	Reviewed and revised December 2001 cash flows	2.10	175.00	367.50
		1/4/2002	SS	Reviewed cash flow detail for December 2001 for outstanding items	1.40	175.00	245.00
		1/4/2002	SS	Created schedule of average monthly cash flows by vertical for forecasting analysis	2.50	175.00	437.50
		1/14/2002	SS	Updated cash flow receipts for week ending January 4, 2001	2.10	175.00	367.50
		1/15/2002	SS	Meeting with M. Casey to discuss cash disbursements related balance transfers	0.80	175.00	140.00
		1/15/2002	SS	Updated payroll on the cash flow report for week ending January 4, 2001	0.90	175.00	157.50
		1/15/2002	SS	Updated cash flow disbursements for week ending January 4, 2001	2.30	175.00	402.50
		1/15/2002	SS	Updated cash balance report and wires out report	1.20	175.00	210.00
		1/21/2002	SS	Updated cash balance reports and wires out reports	1.30	175.00	227.50
		1/22/2002	SS	Meeting with A. Gontesi to discuss accounting and reporting procedures for voided checks	0.70	175.00	122.50
		1/24/2002	SS	Reviewed cash flows for January 2001	1.50	175.00	262.50
		1/25/2002	SS	Updated schedule of cash flow codes	0.50	175.00	87.50
		1/28/2002	SS	Meeting with S. Benson and K. Catoire to discuss Ventures cash flows	0.70	175.00	122.50
		1/28/2002	SS	Review of cash flows and analyzed outstanding items	2.80	175.00	490.00
		1/28/2002	SS	Meetings with F. Swann and D. Reynolds to discuss Ventures receipts			

<i>letter</i>	<i>de</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
		1/26/2002	SS	Prepared detail of Ventures cash flow receipts for January 2002	1.10	175.00	192.50
		1/29/2002	SS	Meeting with A. Troita to discuss Ventures receipts	0.30	175.00	52.50
		1/29/2002	SS	Meeting with K. Jaap to discuss DLR interest payments for October 2002	0.50	175.00	87.50
		1/30/2002	SS	Updated disbursements for domestic cash flows	2.10	175.00	367.50
		1/30/2002	SS	Updated receipts for domestic cash flows	2.10	175.00	367.50
		1/30/2002	SS	Reviewed cash balance and daily wires out schedules for January 2002	1.30	175.00	227.50
		1/31/2002	SS	Meeting with M. Casey to discuss foreign and domestic cash balances	0.40	175.00	70.00
		1/31/2002	SS	Reviewed and updated January 2002 cash flows	1.20	175.00	210.00
		2/1/2002	SS	Reviewed restructuring payment reports and updated cash flows to include professionals payments	1.20	175.00	210.00
		2/4/2002	SS	Meeting with A. Troita and J. Christiansen to discuss conduit disbursements	0.60	175.00	105.00
		2/5/2002	SS	Updated cash roll forward schedule	1.50	175.00	262.50
		2/7/2002	SS	Created schedule of weekly cash flow averages	1.20	175.00	210.00
		2/7/2002	SS	Meeting with J. McCoy to discuss cash flows	1.00	175.00	175.00
		2/11/2002	SS	Created schedule to forecast IT leasing receipts	3.80	175.00	665.00
		2/11/2002	SS	Created schedule to forecast Lab & Science and Electronics receipts	2.60	175.00	455.00
		2/11/2002	SS	Created schedule to forecast Healthcare leasing receipts	1.70	175.00	297.50
		2/11/2002	SS	Created schedule to forecast Telecommunications leasing receipts	2.40	175.00	420.00
		2/12/2002	SS	Created 13 week run-off from December 31, 2001 lease tape for Healthcare	3.00	175.00	525.00
		2/12/2002	SS	Created 13 week run-off from December 31, 2001 lease tape for Telecommunications	2.50	175.00	437.50
		2/12/2002	SS	Created 13 week run-off from December 31, 2001 lease tape for IT	3.80	175.00	665.00
		2/13/2002	SS	Created schedule to forecast 13 week payroll payments	2.80	175.00	490.00
		2/13/2002	SS	Created schedule to forecast 13 week sales tax	1.10	175.00	192.50
		2/13/2002	SS	Created schedule to forecast 13 week SG&A	1.40	175.00	245.00
		2/14/2002	SS	Meeting with F. Swann and K. Caloire to resolve Telecommunications reporting discrepancies	0.60	175.00	105.00
		2/15/2002	SS	Created model template for 13 week cash flow forecast	3.50	175.00	612.50
		2/16/2002	SS	Forecasted Ventures operational disbursements for 13 week cash flow forecast	2.30	175.00	402.50
		2/16/2002	SS	Forecasted Ventures receipts for 13 week cash flow forecast	2.20	175.00	385.00
		2/18/2002	SS	Reviewed January cash flows and requested detail in anticipation of E&Y follow-up questions	0.90	175.00	157.50
		2/18/2002	SS	Forecasted Ventures non-operational disbursements for 13 week cash flow forecast			

<i>Inter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/19/2002	SS	Meeting with D. Reynolds to discuss forecasting remarketing sales	0.40	175.00	70.00
	2/19/2002	SS	Meeting with M. Willow to discuss forecasting conduit payments	0.60	175.00	105.00
	2/19/2002	SS	Meeting with M. Pellecchia to discuss forecasting payroll, commissions and severance payments	0.30	175.00	52.50
	2/19/2002	SS	Meeting with F. Swann and K. Murphy to discuss receipt reporting processes	0.80	175.00	140.00
	2/19/2002	SS	Forecasted miscellaneous outflows for all verticals	2.10	175.00	367.50
	2/19/2002	SS	Forecasted equipment purchases for 13 week cash flow forecast	1.10	175.00	192.50
	2/19/2002	SS	Forecasted conduit payments for 13 week cash flow forecast	2.30	175.00	402.50
	2/19/2002	SS	Meeting with K. Fiedler to discuss forecasting DLR payments	0.40	175.00	70.00
	2/20/2002	SS	Analyzed historical Availability Solutions receipts for forecast purposes	1.20	175.00	210.00
	2/20/2002	SS	Created DLR payment forecasts for Electronics, IT, Healthcare and Lab & Science	2.80	175.00	490.00
	2/20/2002	SS	Meeting with E. Guo to review market maker reports for purposes of forecasting Telecommunications remarketing sales	0.20	175.00	35.00
	2/20/2002	SS	Meeting with L. Cochran to review market maker reports for purposes of forecasting Healthcare remarketing sales	0.60	175.00	105.00
	2/20/2002	SS	Meeting with M. Nix to review market maker reports for purposes of forecasting remarketing sales	1.20	175.00	210.00
	2/21/2002	SS	Reviewed cash flow detail provided by A. Gondeal relating to outstanding items in January cash flows	1.90	175.00	332.50
	2/21/2002	SS	Meeting with M. Casey to discuss restricted cash balances	0.60	175.00	105.00
	2/22/2002	SS	Analyzed and compared run-off scenario and historicals to cash flow forecast	2.90	175.00	507.50
	2/22/2002	SS	Reviewed and updated February cash flow report	2.10	175.00	367.50
	2/25/2002	SS	Reconciled cash flows to Oracle cash reports provided by K. Jaap	3.70	175.00	647.50
	2/25/2002	SS	Meeting with K. Jaap to discuss variances in Oracle cash reports and Company cash flows	0.80	175.00	140.00
	2/25/2002	SS	Created schedule to show variances between IT Run-off business plan forecasts to forecasted cash flows	1.80	175.00	315.00
	2/25/2002	SS	Compared forecasted cash flows to actual cash flows to week ending February 15, 2002	1.70	175.00	297.50
	3/8/2002	SS	Updated cash roll-forward schedule through June 2002	1.50	175.00	262.50
	3/11/2002	SS	Reviewed and updated cash balance report, daily wires report, and international activity report	2.30	175.00	402.50
	3/11/2002	SS	Updated cash roll-forward schedule through June 2002	2.50	175.00	437.50
	3/12/2002	SS	Updated cash balance report, wires out report, and international activity report	1.20	175.00	210.00
	3/12/2002	SS	Updated summary of foreign cash roll-forward schedule	1.90	175.00	332.50
	3/12/2002	SS	Updated cash roll-forward report to include revised Leasing cash balances	0.70	175.00	122.50
	3/12/2002	SS	Meeting with R. Mishler and L. Cochran to review cash roll-forward schedule	0.80	175.00	140.00
	3/12/2002	SS	Updated cash roll-forward report to include revised Ventures detail			

<i>after</i> <b>date</b>	<b>Date</b>	<b>Initials</b>	<b>Description</b>	<b>Time</b>	<b>Rate</b>	<b>Fees</b>
	3/13/2002	SS	Updated summary of foreign cash roll-forward schedule	1.50	175.00	262.50
	3/19/2002	SS	Updated cash balance report, wires out report, and international activity report	1.20	175.00	210.00
	3/15/2002	SS	Updated cash roll forward	1.20	175.00	210.00
	3/19/2002	SS	Meeting with H. Parkhill to discuss changes to cash rollforward	0.50	175.00	87.50
	3/19/2002	SS	Updated cash rollforward schedule to include restricted cash	0.60	175.00	105.00
	3/26/2002	SS	Updated cash flow disbursements for week ending March 15, 2002	1.80	175.00	315.00
	3/26/2002	SS	Revised Europe cash flows in cash rollforward schedule	1.20	175.00	210.00
	3/26/2002	SS	Compiled and traced cash rollforward source documentation as requested by Rothschild	3.00	175.00	525.00
	3/27/2002	SS	Reviewed domestic foreign transfers and reconciled to European cash forecasts	2.40	175.00	420.00
	3/29/2002	SS	Reviewed cash flows for March and prepared request for outstanding items	2.50	175.00	437.50
	3/5/2003	SS	Reviewed and revised cash flows for February	2.80	175.00	490.00
				<b>Professional Totals</b>	<b>188.80</b>	<b>\$33,040.00</b>
				<b>Matter Code Totals</b>	<b>I</b>	<b>\$135,917.50</b>
<i>Allison, Thomas</i>						
	12/5/2001	TJA	Teleconference with A. Peiro (Foothill) regarding exit financing	1.60	550.00	880.00
	12/7/2001	TJA	Meeting with J. McCoy and Foothill regarding exit financing	2.30	550.00	1,265.00
	2/10/2001	TJA	Meeting with M. Fazio regarding emergence debt structure	1.10	550.00	605.00
	2/10/2001	TJA	Teleconference with A. Peiro (Foothill) regarding exit financing	1.10	550.00	605.00
	2/13/2001	TJA	Meeting with J. McCoy and R. Mishler to review term sheet with Foothill	3.30	550.00	1,815.00
	2/17/2001	TJA	Review of exit financing strategies	3.20	550.00	1,760.00
	2/20/2001	TJA	Meeting with T. Keating (LaSalle) regarding exit financing	2.40	550.00	1,320.00
	1/7/2002	TJA	Meeting with J. McCoy and R. Mishler regarding exit financing	0.60	550.00	440.00
	1/6/2002	TJA	Meeting with Foothill regarding exit financing strategy	2.30	550.00	1,265.00
	1/9/2002	TJA	Meeting with R. Mishler regarding exit financing	2.10	550.00	1,155.00
	1/15/2002	TJA	Meeting with Company upper management regarding Healthcare financing	3.40	550.00	1,870.00
	1/15/2002	TJA	Reviewed accounts receivable agings in IT portfolio to assess financing possibilities	2.30	550.00	1,265.00
	1/17/2002	TJA	Meeting with J. McCoy regarding potential financing	3.50	560.00	1,925.00
	1/24/2002	TJA	Review of options to finance new equipment for Europe	3.10	550.00	1,705.00

<i>after</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	1/30/2002	TJA	Meeting with S. Diehl (Wells Fargo) regarding exit financing	3.70	550.00	2,035.00
	1/30/2002	TJA	Meeting with M. Fazin, J. McCoy, and J. McNelly regarding exit financing	2.70	550.00	1,485.00
	2/5/2002	TJA	Reviewed possible exit financing scenarios	2.70	550.00	1,485.00
	2/8/2002	TJA	Meeting with Jeff McCoy regarding exit financing possibilities	2.30	550.00	1,265.00
			<b>Professional Totals</b>	<b>43.90</b>	<b>550.00</b>	<b>\$24,145.00</b>
			<i>Buebel, Brian</i>			
	2/18/2001	BSB	Review status of financing memorandum for European operations	0.90	360.00	324.00
	1/30/2002	BSB	Review of files for debt information for potential lenders	0.80	360.00	216.00
			<b>Professional Totals</b>	<b>1.50</b>	<b>360.00</b>	<b>\$540.00</b>
			<i>Harrison, Rupert</i>			
	1/25/2002	RH	Draft Letter regarding Funding Solutions Possibilities in Europe	2.00	550.00	1,100.00
	1/25/2002	RH	Discussion of financing solutions in Europe with Company personnel	2.00	550.00	1,100.00
	1/29/2002	RH	Teleconference with B. Chen regarding European funding solutions	1.80	550.00	990.00
			<b>Professional Totals</b>	<b>5.80</b>	<b>550.00</b>	<b>\$3,190.00</b>
			<i>Krakora, Kevin</i>			
	2/11/2001	KAK	Discussions with T. Allison regarding potential financing proposals	0.90	425.00	382.50
	2/11/2001	KAK	Review of preliminary Foothill financing proposal	1.00	425.00	425.00
	2/13/2001	KAK	Review of Foothill financing proposal	0.50	425.00	212.50
	1/3/2002	KAK	Discussions with R. Mishler regarding potential new structured financings	0.60	425.00	255.00
	1/3/2002	KAK	Discussions with financial institution regarding potential new structured financings	0.50	425.00	212.50
	1/4/2002	KAK	Preparation for company meeting with financial institution for new financings	0.50	425.00	212.50
	1/4/2002	KAK	Meeting with R. Mishler, J. McCoy and financial institution regarding potential new financing	0.50	425.00	212.50
	1/23/2002	KAK	Conference call with Foothill Capital, R. Mishler and J. McCoy regarding potential emergence financing	1.00	425.00	425.00
	1/30/2002	KAK	Discussion with C. Walters and M. Ouirakallumkal regarding global debt facilities and guarantees	0.80	425.00	340.00
	1/30/2002	KAK	Discussions with C. Walters regarding global debt facilities	0.80	425.00	340.00
	1/30/2002	KAK	Discussion with J. McCoy and T. Allison regarding potential financing proposals	0.50	425.00	212.50
	2/1/2002	KAK	Discussion with J. McCoy regarding status of Foothill financing proposals	0.90	425.00	382.50
	2/11/2002	KAK	Discussion with R. Mishler and J. McCoy regarding status of financing efforts and proposals	0.20	425.00	85.00
			<b>Professional Totals</b>	<b>0.50</b>	<b>425.00</b>	<b>212.50</b>

<i>Letter Code</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Professional Totals</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
			<i>Sarieddine, Walid</i>				
	1/25/2002	WS	Drafted letter regarding Funding Solutions Possibilities in Europe		8.70	425.00	\$3,697.50
	1/25/2002	WS	Review of memorandum regarding financing solutions in Europe		1.80	275.00	440.00
	1/29/2002	WS	Review of updated financing solutions in Europe		2.60	275.00	715.00
	2/10/2002	WS	Discussed with B. Chen possible financing alternatives in Europe		1.20	275.00	330.00
					2.00	275.00	550.00
				<b>Professional Totals</b>	<b>7.40</b>	<b>275.00</b>	<b>\$2,035.00</b>
			<i>Alavi, Steve</i>				
	12/9/2001	SAA	Meeting with T. Gohde to discuss documentation formatting and sources for working capital calculation		67.30		\$33,607.50
	12/9/2001	SAA	Reviewed and analyzed October billing runs obtained from T. Gohde against accounts receivable aging and payment schedules		1.50	275.00	412.50
	12/9/2001	SAA	Reviewed and analyzed November billing runs obtained from T. Gohde against accounts receivable aging and payment schedules		3.50	275.00	962.50
	12/4/2001	SAA	Reviewed and analyzed accumulation of October sample selection to contract files		3.50	275.00	962.50
	12/4/2001	SAA	Meeting with J. Splavec to discuss contract support documentation for working capital calculation		2.30	275.00	632.50
	12/4/2001	SAA	Meeting with J. Splavec to discuss October testing exceptions for working capital calculation		1.10	275.00	302.50
	12/4/2001	SAA	Meeting with J. Splavec to discuss online system capabilities for working capital calculation		1.30	275.00	357.50
	12/4/2001	SAA	Meeting with T. Gohde to discuss exceptions to be resolved for working capital calculation		1.10	275.00	302.50
	12/4/2001	SAA	Reviewed and analyzed October sample contract files to ensure completeness against billing runs obtained in previous day		1.20	275.00	330.00
	12/5/2001	SAA	Meeting with T. Gohde to discuss October to November billing differences for working capital calculation		2.50	275.00	687.50
	12/5/2001	SAA	Meeting with J. Splavec to discuss October testing exceptions for working capital calculation		1.50	275.00	412.50
	12/5/2001	SAA	Reviewed and analyzed accumulation of November sample selection to contract files		1.10	275.00	302.50
	12/5/2001	SAA	Meeting with S. Bleyer to discuss exceptions related to billing information for working capital calculation		1.40	275.00	385.00
	12/5/2001	SAA	Reviewed and analyzed October sample contract files to ensure completeness against billing runs obtained in previous day		1.90	275.00	522.50
	12/6/2001	SAA	Reviewed and analyzed October deferred revenue activity and accumulated contractual obligations from respective contracts		3.60	275.00	990.00
	12/6/2001	SAA	Analyzed October billing allocation tables for each multiple contracted customer		3.20	275.00	880.00
	12/6/2001	SAA	Analyzed October deferred revenue account calculation based on contract terms and requirements		2.90	275.00	797.50
	12/6/2001	SAA	Analyzed October non-subscription billing items for reasonableness		3.10	275.00	852.50
	12/6/2001	SAA	Meeting with S. Bleyer and T. Gohde to discuss cut-off billing procedures for working capital calculation		2.20	275.00	605.00
					0.90	275.00	247.50

<i>date</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
12/7/2001	SAA		Reviewed and analyzed accumulation of October and November cash receipts support documentation	3.10	275.00	852.50
12/7/2001	SAA		Reviewed and analyzed online support documentation received for November billing run	2.20	275.00	605.00
12/7/2001	SAA		Meeting with J. Splavec to discuss and obtain November online support documentation for working capital calculation	0.60	275.00	165.00
12/7/2001	SAA		Reviewed and analyzed October and November cash receipts support documentation in comparison to summary reports	2.30	275.00	632.50
12/7/2001	SAA		Reviewed and analyzed October and November cash receipts summary report to determine sample selection	1.60	275.00	440.00
2/10/2001	SAA		Meeting with S. Bleyer to discuss prepaid fee accounting and amortization treatment for working capital calculation	0.60	275.00	165.00
2/10/2001	SAA		Meeting with S. Bleyer and T. Gohde to discuss billing documentation related to terminated customers for working capital calculation	0.50	275.00	137.50
2/10/2001	SAA		Reviewed and analyzed accounting entries and contract requirements related to prepaid activity for the months of October and November	2.80	275.00	770.00
2/10/2001	SAA		Reviewed and analyzed accounting entries and contract requirements related to termination fees for the months of October and November	3.80	275.00	1,045.00
2/10/2001	SAA		Meeting with J. Splavec to discuss and obtain support related to prepaid fees for working capital calculation	0.50	275.00	137.50
2/11/2001	SAA		Reviewed and analyzed billing runs against accounts receivable aging and payment schedules	3.80	275.00	1,045.00
2/12/2001	SAA		Reviewed and analyzed cash receipts summary for working capital calculation	2.30	275.00	632.50
2/12/2001	SAA		Reviewed and analyzed carryover items previously tested for working capital calculation	1.90	275.00	522.50
2/14/2001	SAA		Reviewed and analyzed November only billing items for working capital calculation	3.10	275.00	852.50
2/14/2001	SAA		Meeting with T. Gohde to discuss the accounting of one-time fees for working capital calculation	0.90	275.00	247.50
2/14/2001	SAA		Reviewed and analyzed billing items for working capital calculation	2.20	275.00	605.00
2/14/2001	SAA		Reviewed and analyzed October only billing items for working capital calculation	2.70	275.00	742.50
2/14/2001	SAA		Reconciled and analyzed cash receipts sample to billing run for respective period working capital calculation	1.50	275.00	412.50
2/18/2001	SAA		Reviewed and analyzed unique billing items for working capital calculation	0.80	275.00	220.00
				<b>77.00</b>	<b>275.00</b>	<b>\$21,175.00</b>
				<i>Professional Totals</i>		
<i>Allison, Thomas</i>						
12/1/2001	TJA		Evaluated structure of sale bids with Company personnel	5.00	550.00	2,750.00
2/12/2001	TJA		Review of GE bid and potential risks	1.60	550.00	880.00
2/12/2001	TJA		Review of Tyco bid and risks	3.10	550.00	1,705.00
2/17/2001	TJA		Reviewed run off and keep scenarios and compared to Tyco bid	1.90	560.00	1,045.00
2/17/2001	TJA		Review of Tyco bid and execution risks	2.80	550.00	1,540.00
1/11/2002	TJA		Review of Tyco bid and associated execution risks	3.80	550.00	2,090.00
1/12/2002	TJA		Analysis of Tyco bid with Company management	3.40	550.00	1,870.00

<i>Letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	1/14/2002	TJA	Review of Dove bid asset report	3.20	550.00	1,760.00
	1/14/2002	TJA	Review of Healthcare medical equipment auction price ranges	1.30	550.00	715.00
	1/16/2002	TJA	Reviewed sale of Electronics to GE	3.40	550.00	1,870.00
	3/27/2002	TJA	Review of tax implications for European business plan	3.20	550.00	1,760.00
<i>Cheng, Terry</i>				<b>32.70</b>	<b>550.00</b>	<b>\$17,985.00</b>
	1/21/2002	TC	Performed valuation for a portfolio of public companies' warrants	3.90	375.00	1,462.50
	1/22/2002	TC	Performed valuation for a portfolio of non-public companies' warrants	2.10	375.00	787.50
<i>Clancy, Kimberly</i>				<b>6.00</b>	<b>375.00</b>	<b>\$2,250.00</b>
	12/3/2001	KJC	Reviewed and analyzed billing runs for deferred revenue contracts for working capital calculation	1.00	225.00	225.00
	2/13/2001	KJC	Reviewed and analyzed working capital computations and supporting journal entries and trial balances for working capital calculation	2.00	225.00	450.00
	2/14/2001	KJC	Reviewed and analyzed November 30 cash receipts journal for working capital calculation	1.40	225.00	315.00
	2/14/2001	KJC	Reviewed and analyzed deferred revenue and related accounting treatment for certain contracts for working capital calculation	0.60	225.00	135.00
	1/16/2002	KJC	Reviewed and analyzed the earned in advance of billings account of the Services Business for the working capital calculation	1.50	225.00	337.50
	1/19/2002	KJC	Reviewed and analyzed deferred revenue account activity of the Services Business	1.50	225.00	337.50
	1/19/2002	KJC	Reviewed and analyzed the receivables and deferred revenue accounts of the Services Business for the working capital calculation	1.00	225.00	225.00
	12/4/2002	KJC	Reviewed and analyzed income earned in advance of billing trial balance for working capital calculation	0.50	225.00	112.50
<i>Grende, David</i>				<b>9.50</b>	<b>225.00</b>	<b>\$2,137.50</b>
	3/22/2002	DG	Coordinate due diligence site visit of Boston by Transamerica with D. Wanders, K. Bourne, and J. Haas	2.10	425.00	892.50
	3/27/2002	DG	Discussion with J. Haas regarding impressions of Transamerica interest and portfolio company restructure issues and Redwood Ventures asset sale	0.60	425.00	255.00
	3/27/2002	DG	Discussion with portfolio company manager regarding interest level in portfolio post due diligence	0.60	425.00	212.50
	3/28/2002	DG	Discussion with M. Ballerina regarding his interest in Venture portfolio	0.80	425.00	340.00
<i>Johnson, Clare</i>				<b>4.00</b>	<b>425.00</b>	<b>\$1,700.00</b>
	12/5/2001	CJ	Reviewed and analyzed customer contracts in comparison to UK deferred revenue spreadsheets for working capital calculation	3.90	225.00	877.50
	12/5/2001	CJ	Reviewed and analyzed UK deferred revenue spreadsheets for working capital calculation	3.60	225.00	810.00



<i>Client</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	12/6/2001	CJ	Reviewed and analyzed customer contracts in comparison to UK deferred revenue spreadsheets for working capital calculation	3.60	225.00	810.00
	12/6/2001	CJ	Meeting with S. Thompson (UK) to discuss the customer contracts in relation to the deferred revenue spreadsheets for working capital calculation	1.10	225.00	247.50
	12/6/2001	CJ	Reviewed and analyzed UK deferred revenue spreadsheets for working capital calculation	2.80	225.00	630.00
	12/7/2001	CJ	Reviewed and analyzed customer contracts in comparison to UK deferred revenue spreadsheets for working capital calculation	3.50	225.00	787.50
	12/7/2001	CJ	Reviewed and analyzed UK deferred revenue spreadsheets for working capital calculation	2.70	225.00	607.50
	12/7/2001	CJ	Meeting with S. Thompson (UK) to discuss the customer contracts in relation to the deferred revenue spreadsheets for working capital calculation	1.30	225.00	292.50
	2/10/2001	CJ	Reviewed and analyzed UK deferred revenue spreadsheets for working capital calculation	1.70	225.00	382.50
	2/10/2001	CJ	Reviewed and analyzed customer contracts in comparison to UK deferred revenue spreadsheets for working capital calculation	1.30	225.00	292.50
	2/11/2001	CJ	Reviewed and analyzed UK deferred revenue spreadsheets for working capital calculation	1.60	225.00	360.00
	2/11/2001	CJ	Reviewed and analyzed customer contracts in comparison to UK deferred revenue spreadsheets	2.80	225.00	630.00
	2/11/2001	CJ	Reviewed and analyzed cash movements for November to working capital calculation	2.70	225.00	607.50
	2/11/2001	CJ	Meeting with S. Thompson (UK) to discuss the customer contracts in relation to the deferred revenue spreadsheets for working capital calculation	0.40	225.00	90.00
	2/12/2001	CJ	Reviewed and analyzed cash movements for November to working capital calculation	2.50	225.00	562.50
	2/12/2001	CJ	Reviewed and analyzed UK deferred revenue spreadsheets for working capital calculation	3.20	225.00	720.00
	2/12/2001	CJ	Reviewed and analyzed customer contracts in comparison to UK deferred revenue spreadsheets	1.80	225.00	405.00
	2/14/2001	CJ	Meeting with S. Thompson (UK) to discuss the customer contracts in relation to the deferred revenue spreadsheets	0.50	225.00	112.50
	2/14/2001	CJ	Reviewed and analyzed cash movements for November to working capital calculation	3.50	225.00	787.50
			<b>Professional Totals</b>	<b>44.50</b>	<b>225.00</b>	<b>\$10,012.50</b>
			<i>Krakora, Kevin</i>			
	2/14/2001	KAK	Conference call with R. Mishler and B. Shaffer regarding working capital analysis	0.60	425.00	255.00
	2/14/2001	KAK	Conference call with M. Fazio, R. Mishler, B. Shaffer and D. Valenta regarding working capital calculation analysis	0.50	425.00	212.50
	2/14/2001	KAK	Discussions with T. Allison, B. Shaffer and D. Valenta regarding Services working capital analysis	1.50	425.00	637.50
	2/18/2001	KAK	Discussion with D. Valenta regarding Services working capital calculation	0.40	425.00	170.00
	1/11/2002	KAK	Analysis of bids with J. McCoy and J. McNally	1.50	425.00	637.50
	1/11/2002	KAK	Discussions with R. Mishler, J. McCoy and J. McNally regarding status of revised bids	2.00	425.00	850.00
	1/12/2002	KAK	Analysis of bids with J. McCoy and J. McNally	2.00	425.00	850.00
	1/18/2002	KAK	Discussion with J. McNally regarding status of IT bids and proposals	0.40	425.00	170.00
	2/1/2002	KAK	Discussion with R. Mishler regarding SunGard working capital adjustments	0.30	425.00	127.50

<i>Inter date</i>	<i>Date Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/4/2002 KAK	Review of SunGard working capital issues	1.00	425.00	425.00
	2/7/2002 KAK	Review of SunGard working capital issues	0.30	425.00	127.50
	2/8/2002 KAK	Conference call with L. Hiestand (Skadden), R. Mishler, M. Fazio and B. Shaffer regarding SunGard working capital adjustments	1.00	425.00	425.00
	2/8/2002 KAK	Discussion with N. Razi and M. Feltechia regarding Services commission issue with SunGard	0.50	425.00	212.50
	2/14/2002 KAK	Discussion with J. McCoy and J. McNally regarding net cash proceeds from Electronics sale	0.30	425.00	127.50
	2/27/2002 KAK	Discussion with H. Parkhill (Rothschild) and V. Gutin (Goldman) regarding potential sale preparations for certain European operations	1.00	425.00	425.00
		<b>Professional Totals</b>	<b>13.30</b>	<b>425.00</b>	<b>\$5,652.50</b>
		<i>Martin, Miles</i>			
	12/3/2001 MXM	Reviewed and analyzed UK deferred revenue spreadsheets for working capital calculation	3.00	340.00	1,020.00
	12/5/2001 MXM	Reviewed and analyzed UK deferred revenue spreadsheets for working capital calculation	3.70	340.00	1,258.00
	12/5/2001 MXM	Reviewed and analyzed customer contracts in comparison to UK deferred revenue spreadsheets	3.50	340.00	1,190.00
	12/6/2001 MXM	Meeting with S. Thompson (UK) to discuss the customer contracts in relation to the deferred revenue spreadsheets	0.80	340.00	272.00
	12/6/2001 MXM	Meeting with S. Thompson (UK) to discuss the customer contracts in relation to the deferred revenue spreadsheets	1.10	340.00	374.00
	12/6/2001 MXM	Reviewed and analyzed customer contracts in comparison to UK deferred revenue spreadsheets	3.70	340.00	1,258.00
	12/6/2001 MXM	Reviewed and analyzed UK deferred revenue spreadsheets for working capital calculation	3.20	340.00	1,088.00
	12/7/2001 MXM	Meeting with S. Thompson (UK) to discuss the customer contracts in relation to the deferred revenue spreadsheets	1.30	340.00	442.00
	12/7/2001 MXM	Reviewed and analyzed UK deferred revenue spreadsheets for working capital calculation	3.60	340.00	1,224.00
	12/7/2001 MXM	Reviewed and analyzed customer contracts in comparison to UK deferred revenue spreadsheets for working capital calculation	3.10	340.00	1,054.00
	2/10/2001 MXM	Reviewed and analyzed UK deferred revenue spreadsheets	1.20	340.00	408.00
	2/10/2001 MXM	Reviewed and analyzed customer contracts in comparison to UK deferred revenue spreadsheets	1.80	340.00	612.00
	2/11/2001 MXM	Reviewed and analyzed cash movements for November to working capital calculation	3.00	340.00	1,020.00
	2/12/2001 MXM	Reviewed and analyzed cash movements for November to working capital calculation	2.00	340.00	680.00
		<b>Professional Totals</b>	<b>35.00</b>	<b>340.00</b>	<b>\$11,900.00</b>
		<i>Pheips, Katherine</i>			
	3/1/2002 KMP	Prepared log of information delivered and available to potential buyers	2.90	275.00	797.50
	3/1/2002 KMP	Conference call with potential buyer regarding additional information requests on Ventures portfolio	1.30	275.00	357.50
	3/4/2002 KMP	Prepared responses to potential buyers questions regarding delivered information	2.30	275.00	632.50
	3/5/2002 KMP	Conference call with potential buyers regarding follow-up concerns on information requests	1.40	275.00	385.00

<i>Letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	3/7/2002	KMP	Revised Ventures equity schedules for distribution to interested buyers	1.10	275.00	302.50
	3/8/2002	KMP	Revised and distributed various requested schedules to investment bankers	2.90	275.00	797.50
	3/8/2002	KMP	Prepared information packet for additional investor	1.90	275.00	522.50
	3/11/2002	KMP	Conference call with potential buyer regarding financial projections and runoff strategy	1.30	275.00	357.50
	3/12/2002	KMP	Conference call with potential buyer regarding Ventures contractual cash flow reconciliations	1.20	275.00	330.00
	3/13/2002	KMP	Conference call with investment bankers regarding additional information requests by potential buyers	0.60	275.00	165.00
	3/15/2002	KMP	Reconciled Ventures equity detail to financial statements for potential buyer	0.80	275.00	220.00
	3/15/2002	KMP	Reconciled lease and loan detailed information to financial statements provided to potential buyer	3.20	275.00	880.00
	3/15/2002	KMP	Prepared reconciling schedule of lease and loan contracts for potential buyer	2.30	275.00	632.50
	3/15/2002	KMP	Conference call with potential buyer to discuss reconciliations	1.20	275.00	330.00
	3/21/2002	KMP	Prepared Ventures information package for potential outsourcing companies	2.10	275.00	577.50
	3/22/2002	KMP	Prepared requested equity position summary on specific Ventures portfolio accounts for potential investor	2.60	275.00	715.00
			<b>Professional Totals</b>	<b>29.10</b>	<b>275.00</b>	<b>\$8,002.50</b>
	12/4/2001	MJR	<i>Rados, Melissa</i> Reviewed and analyzed November bill run and agreed to contracts for Services calculation	3.50	275.00	962.50
	12/4/2001	MJR	Meeting with C. Molda to discuss annual billed customers and deferred revenue for Services calculation	2.50	275.00	687.50
	12/5/2001	MJR	Reviewed and analyzed client support for invoices voided in November for Services calculation	2.10	275.00	577.50
	12/5/2001	MJR	Reviewed and analyzed amendments and termination fees that occurred in November	3.20	275.00	880.00
	12/5/2001	MJR	Reviewed and analyzed November bill run and agreed to contracts for Services calculation	2.70	275.00	742.50
	12/6/2001	MJR	Reviewed and analyzed client support for contract billings that occurred in November for Services calculation	3.10	275.00	852.50
	12/6/2001	MJR	Reviewed and analyzed client support for invoices voided in November for Services calculation	2.80	275.00	770.00
	12/6/2001	MJR	Reviewed and analyzed November billed items and agreed to contracts for working capital calculation	2.10	275.00	577.50
	12/6/2001	MJR	Reviewed and analyzed November terminated or amended contracts	2.00	275.00	550.00
	12/7/2001	MJR	Reviewed and analyzed amendments and terminations occurring in November to support revenue recognition	3.40	275.00	935.00
	12/7/2001	MJR	Reviewed and analyzed November billed items and agreed to contracts for working capital calculation	2.10	275.00	577.50
	12/7/2001	MJR	Reviewed and analyzed unique account numbers for billings recorded in deferred revenue or revenue	2.10	275.00	577.50
	12/7/2001	MJR	Meeting with J. Splavec to discuss unique account numbers for working capital calculation	0.90	275.00	247.50
	2/10/2001	MJR	Meeting with S. Bleyer to discuss deferred revenue and recognition of termination fees for Services calculation	1.00	275.00	275.00

<i>Shaffer</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/10/2001	MJR	Reviewed and analyzed deferred revenue and termination fees for working capital calculation	3.00	275.00	825.00
<i>Shaffer, Robert</i>						
	12/4/2001	RPS	Reviewed the November billings of the Services Business			
	12/4/2001	RPS	Reviewed the receivables and deferred revenue accounts of the Services Business for the working capital calculation	1.30	500.00	650.00
	12/4/2001	RPS	Reviewed the earned in advance of billings account of the Services Business for the working capital calculation	1.20	500.00	600.00
	2/11/2001	RPS	Reviewed the receivables and deferred revenue accounts of the Services Business for the working capital calculation	1.50	500.00	750.00
	2/11/2001	RPS	Reviewed the proposed post-closing adjustments to the working capital calculation of the Services Business	1.30	500.00	650.00
	2/12/2001	RPS	Reviewed the earned in advance of billings account of the Services Business for the working capital calculation	0.70	500.00	350.00
	2/12/2001	RPS	Reviewed the receivables and deferred revenue accounts of the Services Business for the working capital calculation	2.30	500.00	1,150.00
	2/12/2001	RPS	Reviewed the November billings of the Services Business for working capital calculation	1.90	500.00	950.00
	2/12/2001	RPS	Reviewed the accounts payable accounts of the Services Business for the working capital calculation	0.70	500.00	350.00
	2/12/2001	RPS	Meeting with R. Mishler to review the working capital calculation related to the sale of the Services Business	1.10	500.00	550.00
	2/12/2001	RPS	Reviewed the proposed post-closing adjustments to the working capital calculation of the Services Business	1.50	500.00	750.00
	2/12/2001	RPS	Meeting with J. Evett to review the Company's international currency exposures	0.80	500.00	400.00
	2/12/2001	RPS	Meeting with M. Stachurski to discuss the working capital calculation for the sale of the Services Business	0.20	500.00	100.00
	2/14/2001	RPS	Reviewed the accounts payable accounts of the Services Business for the working capital calculation	0.50	500.00	250.00
	2/14/2001	RPS	Meeting with M. Fazio to review the working capital calculation of the Services Business	0.60	500.00	300.00
	2/14/2001	RPS	Reviewed deferred revenue account activity of the Services Business related to the sale of the Services Business	2.10	500.00	1,050.00
	2/14/2001	RPS	Reviewed the accounts payable accounts of the Services Business for working capital calculation	1.60	500.00	800.00
	2/15/2001	RPS	Reviewed deferred revenue account activity of the Services Business for working capital calculation	2.70	500.00	1,350.00
	2/15/2001	RPS	Reviewed the earned in advance of billings account of the Services Business for the working capital calculation	0.40	500.00	200.00
	2/17/2001	RPS	Reviewed the accounts payable accounts of the Services Business for the working capital calculation	1.60	500.00	800.00
	2/17/2001	RPS	Reviewed the earned in advance of billings account of the Services Business for the working capital calculation	1.20	500.00	600.00
	2/17/2001	RPS	Reviewed deferred revenue account activity of the Services Business for working capital calculation	2.80	500.00	1,400.00
	2/17/2001	RPS	Meeting with R. Mishler to review the working capital calculation related to the sale of the Services Business	1.70	500.00	850.00
	2/19/2001	RPS	Reviewed the earned in advance of billings account of the Services Business for the working capital calculation	0.30	500.00	150.00
	2/20/2001	RPS	Reviewed the accounts payable accounts of the Services Business for the working capital calculation	2.00	500.00	1,000.00
				1.40	500.00	700.00
<b>Professional Totals</b>				<b>36.50</b>	<b>275.00</b>	<b>\$10,037.50</b>

<i>Initial</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/20/2001	RPS	Reviewed deferred revenue account activity of the Services Business for working capital calculation	0.60	500.00	300.00
	1/8/2002	RPS	Meeting with R. Mishler to review the working capital calculation related to the sale of the Services Business	2.00	500.00	1,000.00
	1/8/2002	RPS	Reviewed and analyzed the earned in advance of billings account of the Services Business for the working capital calculation	1.80	500.00	900.00
	1/11/2002	RPS	Reviewed and analyzed deferred revenue account activity of the Services Business	1.30	500.00	650.00
	1/11/2002	RPS	Reviewed and analyzed the receivables and deferred revenue accounts of the Services Business for the working capital calculation	0.70	500.00	350.00
	1/16/2002	RPS	Meeting with R. Mishler to review the working capital calculation related to the sale of the Services Business	2.00	500.00	1,000.00
	1/31/2002	RPS	Reviewed and analyzed the receivables and deferred revenue accounts of the Services Business for the working capital calculation	1.50	500.00	750.00
	1/31/2002	RPS	Reviewed and analyzed deferred revenue account activity of the Services Business	0.40	500.00	200.00
	2/4/2002	RPS	Reviewed and analyzed the earned in advance of billings account of the Services Business for the working capital calculation for the SunGard sale	2.00	500.00	1,000.00
	2/5/2002	RPS	Reviewed and analyzed the receivables and deferred revenue accounts of the Services Business for the working capital calculation for the SunGard sale	1.40	500.00	700.00
	2/5/2002	RPS	Reviewed and analyzed the earned in advance of billings account of the Services Business for the working capital calculation for the SunGard sale	0.60	500.00	300.00
	2/7/2002	RPS	Reviewed and analyzed deferred revenue account activity of the Services Business	1.80	500.00	900.00
	2/7/2002	RPS	Reviewed and analyzed the receivables and deferred revenue accounts of the Services Business for the working capital calculation for the SunGard sale	1.20	500.00	600.00
	2/8/2002	RPS	Meeting with M. Fazio and R. Mishler to discuss November 15, 2001 working capital calculation and letter received from SunGard for the payment of sales commissions incurred prior to the sale of the Services Business	2.00	500.00	1,000.00
	2/8/2002	RPS	Reviewed and analyzed the receivables and deferred revenue accounts of the Services Business for the working capital calculation for the SunGard sale	1.60	500.00	800.00
	2/11/2002	RPS	Reviewed and analyzed the sales commissions payable by the Services Business and related account detail for the SunGard sale	0.30	500.00	150.00
	2/11/2002	RPS	Reviewed and analyzed the sales commissions payable by the Services Business for the SunGard sale	1.70	500.00	850.00
	2/12/2002	RPS	Reviewed and analyzed the sales commissions payable by the Services Business and related account detail for the SunGard sale	2.00	500.00	1,000.00
	2/21/2002	RPS	Reviewed and analyzed the sales commissions payable by the Services Business and related account detail for the SunGard sale	1.30	500.00	650.00
	2/21/2002	RPS	Reviewed and analyzed the sales commissions payable by the Services Business for the SunGard sale	0.20	500.00	100.00
	2/21/2002	RPS	Reviewed and analyzed the sales commissions payable by the Services Business, related account detail, and sales contracts for the SunGard sale	1.50	500.00	750.00
	2/22/2002	RPS	Reviewed and analyzed the sales commissions payable by the Services Business, related account detail, and sales contracts for the SunGard sale	3.70	500.00	1,850.00
	2/25/2002	RPS	Reviewed and analyzed the sales commissions payable by the Services Business, related account detail, and sales contracts for the SunGard sale	1.20	500.00	600.00
			<b>Professional Totals</b>	<b>66.20</b>	<b>500.00</b>	<b>\$33,100.00</b>
	12/5/2001	CAS	Reviewed and analyzed US deferred revenue contract adjustments and amendments for working capital calculation	1.00	340.00	340.00
	12/7/2001	CAS	Meeting with T. Gohde regarding accounts receivable aging reconciliation	0.80	340.00	272.00
	12/7/2001	CAS	Reviewed and analyzed accounts receivable aging reconciliations for November for working capital calculation	0.50	340.00	170.00

*Shellaharger, Catherine*

<i>after</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	12/7/2001	CAS	Reviewed and analyzed cash receipts findings for working capital calculation	0.50	340.00	170.00
	12/7/2001	CAS	Reviewed and analyzed exceptions to November billing run to general ledger testing for working capital calculation	0.50	340.00	170.00
	12/7/2001	CAS	Reviewed and analyzed November billing run to general ledger for working capital calculation	3.20	340.00	1,088.00
	12/7/2001	CAS	Reviewed and analyzed November cash receipts downloads for working capital calculation	0.50	340.00	170.00
	2/10/2001	CAS	Reviewed and analyzed November cash receipts testing sample for working capital calculation	1.00	340.00	340.00
	2/10/2001	CAS	Meeting with S. Bleyer to discuss deferred revenue contact testing exception	0.10	340.00	34.00
	2/10/2001	CAS	Reviewed and analyzed working capital journal entry adjustments spreadsheet	1.40	340.00	476.00
	2/10/2001	CAS	Reviewed and analyzed working capital computation	0.50	340.00	170.00
	2/10/2001	CAS	Meeting with T. Gothe to discuss working capital adjustments	0.60	340.00	204.00
	2/10/2001	CAS	Reviewed and analyzed working capital adjustments support	0.90	340.00	306.00
	2/11/2001	CAS	Reviewed and analyzed disaster fee accrual sample testing for working capital calculation	1.20	340.00	408.00
	2/11/2001	CAS	Reviewed and analyzed disaster fee accrual sample for working capital calculation	0.60	340.00	204.00
	2/11/2001	CAS	Reviewed and analyzed US deferred revenue contracts for working capital calculation	2.70	340.00	918.00
	2/11/2001	CAS	Reviewed and analyzed October disaster fee accrual spreadsheet for working capital calculation	0.30	340.00	102.00
	2/12/2001	CAS	Reviewed and analyzed November billing files for working capital calculation	2.60	340.00	884.00
	2/12/2001	CAS	Reviewed and analyzed estimate of deferred income adjustment for working capital computation	3.00	340.00	1,020.00
	2/12/2001	CAS	Reviewed and analyzed cash receipts working capital adjustments support	2.40	340.00	816.00
	2/13/2001	CAS	Reviewed and analyzed working capital computation for working capital calculation	1.50	340.00	510.00
	2/14/2001	CAS	Reviewed and analyzed working capital computation adjustments	1.90	340.00	646.00
	2/14/2001	CAS	Reviewed and analyzed working capital computation	2.10	340.00	714.00
	2/14/2001	CAS	Reviewed and analyzed UK accounts payable invoices for working capital calculation	1.60	340.00	544.00
	2/14/2001	CAS	Reviewed and analyzed deferred income adjustment for working capital calculation	1.40	340.00	476.00
			<b>Professional Totals</b>	<b>33.00</b>	<b>340.00</b>	<b>\$11,220.00</b>
	12/3/2001	DDV	Meeting with J. Spivee to discuss volume report and system access	1.10	475.00	522.50
	12/3/2001	DDV	Meeting with K. Reardon to discuss UK billing and volume report for working capital calculation	1.60	475.00	760.00
	12/3/2001	DDV	Meeting with M. Stachulski to discuss volume report and status of work	0.90	475.00	427.50
	12/3/2001	DDV	Reviewed and analyzed volume report for deferred revenue contracts for working capital calculation	1.10	475.00	522.50

*Valenta, Doretta*

<i>Initials</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	12/3/2001	DDV	Reviewed and analyzed billing run for deferred revenue contracts for working capital calculation	1.80	475.00	855.00
	12/4/2001	DDV	Reviewed and analyzed income earned in advance of billing trial balance and related project reports	1.40	475.00	665.00
	12/4/2001	DDV	Meeting with T. Gadziak to discuss income earned in advance of billing trial balance and related project reports	1.20	475.00	570.00
	12/4/2001	DDV	Reviewed and analyzed billing run and related contract documentation	0.70	475.00	332.50
	12/4/2001	DDV	Meeting with J. Splavec to discuss volume report and system billing screen prints	0.70	475.00	332.50
	12/4/2001	DDV	Reviewed deferred revenue trial balance and related contract documentation for working capital calculation	1.30	475.00	617.50
	12/4/2001	DDV	Meeting with T. Gohde and S. Bleyer to discuss billing run and reconciliation to contract terms	1.10	475.00	522.50
	12/4/2001	DDV	Meeting with S. Bleyer to discuss deferred revenue trial balance and related supporting documentation	0.60	475.00	285.00
	12/5/2001	DDV	Reviewed and analyzed UK deferred revenue trial balance and reconciled to contract terms	1.10	475.00	522.50
	12/5/2001	DDV	Meeting with M. Stachurski to discuss working capital computation and status of work	1.20	475.00	570.00
	12/5/2001	DDV	Reviewed and analyzed UK accounts payable trial balance and supporting invoice information	0.60	475.00	285.00
	12/5/2001	DDV	Reviewed and analyzed US and Canada deferred revenue trial balance and reconciled to contract terms	1.70	475.00	807.50
	12/5/2001	DDV	Reviewed and analyzed October and November billing run and reconciled to billing system and contracts	2.30	475.00	1,092.50
	12/5/2001	DDV	Reviewed and analyzed income earned in advance of billing trial balance and supporting project reports	1.10	475.00	522.50
	12/6/2001	DDV	Reviewed and analyzed November billing run and supporting contracts	0.80	475.00	380.00
	12/6/2001	DDV	Reviewed and analyzed working capital calculation and related trial balances and general ledgers	5.40	475.00	2,565.00
	12/6/2001	DDV	Meeting with T. Gohde to discuss working capital computation and supporting journal entries and trial balances	1.90	475.00	902.50
	12/6/2001	DDV	Meeting with K. Reardon to discuss UK working capital computation	0.40	475.00	190.00
	12/6/2001	DDV	Meeting with S. Bleyer to discuss deferred revenue trial balance and related supporting documentation	0.50	475.00	237.50
	12/7/2001	DDV	Reviewed and analyzed November billings and supporting contract terms for working capital calculation	0.60	475.00	285.00
	12/7/2001	DDV	Meeting with M. Stachurski to discuss working capital calculation and supporting testing	0.40	475.00	190.00
	12/7/2001	DDV	Reviewed and analyzed working capital calculation and related trial balances	2.80	475.00	1,330.00
	12/7/2001	DDV	Reviewed and analyzed UK orderbook and supporting contracts	0.50	475.00	237.50
	12/7/2001	DDV	Meeting with R. Misiter to discuss working capital calculation and supporting testing	1.40	475.00	665.00
	12/7/2001	DDV	Reviewed and analyzed volume report and supporting contract terms	0.40	475.00	190.00
	12/7/2001	DDV	Meeting with T. Gohde to discuss adjustment to income earned in advance of billing and related support	0.90	475.00	427.50
	12/7/2001	DDV	Meeting with T. Gohde to discuss working capital computation and supporting journal entries and trial balances	0.60	475.00	285.00
	12/7/2001	DDV	Reviewed and analyzed cash receipts journal for working capital calculation	0.90	475.00	427.50
	2/10/2001	DDV	Reviewed and analyzed cash receipts journal for working capital calculation	0.90	475.00	427.50

<i>after</i> <i>date</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/10/2001	DDV	Reviewed and analyzed UK billings, accounts receivable trial balance and deferred revenue trial balance, and related supporting contracts	1.30	475.00	617.50
	2/11/2001	DDV	Reviewed and analyzed November billings and supporting contract terms	1.70	475.00	807.50
	2/11/2001	DDV	Reviewed and analyzed deferred revenue trial balances for the U.S., Canada, and UK	1.20	475.00	570.00
	2/11/2001	DDV	Meeting with T. Gohde to discuss working capital computation and supporting journal entries and trial balances	0.60	475.00	285.00
	2/12/2001	DDV	Reviewed and analyzed volume report and supporting contract terms	2.30	475.00	1,092.50
	2/12/2001	DDV	Meeting with R. Mishler to discuss working capital calculation and supporting testing	1.50	475.00	712.50
	2/12/2001	DDV	Reviewed and analyzed US and Canada working capital computation and related supporting documentation	1.80	475.00	855.00
	2/12/2001	DDV	Reviewed and analyzed UK working capital computation and related supporting documentation	1.70	475.00	807.50
	2/12/2001	DDV	Reviewed and analyzed post closing adjustments and related supporting documentation	1.20	475.00	570.00
	2/12/2001	DDV	Meeting with M. Stachulski to discuss working capital calculation and supporting testing	0.50	475.00	237.50
	2/13/2001	DDV	Reviewed and analyzed US and Canada contracts and related accounting treatment	2.80	475.00	1,330.00
	2/13/2001	DDV	Reviewed and analyzed working capital computation and supporting journal entries and trial balances	3.10	475.00	1,472.50
	2/13/2001	DDV	Meeting with T. Gohde to discuss working capital computation and supporting journal entries and trial balances	1.80	475.00	855.00
	2/13/2001	DDV	Meeting with T. Gohde and M. Stachulski to discuss working capital computation and supporting journal entries and trial balances	1.60	475.00	760.00
	2/13/2001	DDV	Meeting with R. Mishler and T. Gohde to discuss working capital calculation and supporting testing	1.70	475.00	807.50
	2/14/2001	DDV	Reviewed and analyzed November 30 cash receipts journal for working capital calculation	0.80	475.00	380.00
	2/14/2001	DDV	Meeting with R. Mishler and Michael Fazio to discuss working capital calculation and supporting testing	0.90	475.00	427.50
	2/14/2001	DDV	Meeting with K. Reardon to discuss UK accounts payable trial balance and supporting invoices	0.60	475.00	285.00
	2/14/2001	DDV	Meeting with M. Stachulski to discuss working capital calculation and accounting treatment for certain contracts	0.60	475.00	285.00
	2/14/2001	DDV	Meeting with T. Gohde and M. Stachulski to discuss working capital computation and supporting journal entries and trial balances	0.50	475.00	237.50
	2/14/2001	DDV	Meeting with T. Gohde to discuss working capital computation and supporting journal entries and trial balances	1.60	475.00	760.00
	2/14/2001	DDV	Reviewed and analyzed deferred revenue and related accounting treatment for certain contracts	1.40	475.00	665.00
	2/14/2001	DDV	Reviewed and analyzed UK accounts payable trial balance and supporting invoices	1.20	475.00	570.00
	2/14/2001	DDV	Reviewed and analyzed November 30 billings and supporting contract terms	0.90	475.00	427.50
	2/14/2001	DDV	Meeting with M. Fazio to discuss working capital calculation and supporting testing	2.10	475.00	997.50
	2/14/2001	DDV	Meeting with R. Mishler to discuss working capital calculation and supporting testing	1.40	475.00	665.00
	2/17/2001	DDV	Reviewed and analyzed deferred revenue trial balance and supporting contracts and file correspondence for working capital calculation	1.00	475.00	475.00
	2/17/2001	DDV	Reviewed and analyzed UK payments made for working capital calculation	0.70	475.00	332.50
	2/17/2001	DDV	Reviewed and analyzed working capital computation and trial balances			



<i>After</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/17/2001	DDV	Reviewed and analyzed UK accounts payable trial balance, supporting invoices	1.20	475.00	570.00
	2/18/2001	DDV	Reviewed and analyzed billing run and supporting contracts for working capital calculation	0.70	475.00	332.50
	2/18/2001	DDV	Meeting with R. Mishler to discuss working capital computation and supporting trial balances and general ledger	0.80	475.00	380.00
	2/18/2001	DDV	Reviewed and analyzed deferred revenue and supporting contracts	0.90	475.00	427.50
	2/18/2001	DDV	Reviewed and analyzed income earned in advance of billing reserves and supporting project information	1.10	475.00	522.50
	2/18/2001	DDV	Reviewed and analyzed post-closing adjustments and supporting documentation	0.80	475.00	380.00
	2/18/2001	DDV	Meeting with R. Mishler and D. Reynolds to discuss working capital computation and supporting trial balances and general ledger	0.70	475.00	332.50
	2/21/2001	DDV	Meeting with R. Mishler, D. Reynolds and T. Gafde to discuss working capital calculation and adjustments	0.50	475.00	237.50
	1/7/2002	DDV	Reviewed Sungard's questions and comments on the November 15, 2001 working capital computation	0.50	475.00	237.50
	1/8/2002	DDV	Meeting with R. Mishler to discuss the November 15, 2001 working capital computation and Sungard's questions and comments about this computation	2.00	475.00	950.00
	1/16/2002	DDV	Meeting with R. Mishler to discuss the November 15, 2001 working capital computation and Sungard's questions and comments about this computation	2.00	475.00	950.00
	2/6/2002	DDV	Meeting with M. Fazio and R. Mishler to discuss November 15, 2001 working capital calculation and letter received from SunGard for the payment of sales commissions incurred prior to the sale of the information systems business	2.00	475.00	950.00
	2/11/2002	DDV	Meeting with M. Pellecchia to discuss sales commissions incurred prior to the sale of the information systems business to SunGard	0.50	475.00	237.50
	2/12/2002	DDV	Meeting with B. Robbins, M. Stachulski and M. Pellecchia to discuss sales commissions incurred prior to the sale of the information systems business to SunGard and sales compensation plans	0.80	475.00	380.00
	2/12/2002	DDV	Meeting with M. Pellecchia to discuss sales commissions incurred prior to the sale of the information systems business to SunGard and sales compensation plans	2.10	475.00	997.50
	2/12/2002	DDV	Reviewed and analyzed sales compensation plans	2.40	475.00	997.50
	2/13/2002	DDV	Reviewed and analyzed sales commissions calculations and related supporting documentation	3.10	475.00	1,472.50
	2/13/2002	DDV	Meeting with M. Pellecchia to discuss sales commissions calculations and related supporting documentation	0.40	475.00	190.00
	2/14/2002	DDV	Meeting with R. Mishler to discuss sales commissions calculations and related supporting documentation	0.10	475.00	47.50
	2/14/2002	DDV	Meeting with M. Pellecchia to discuss sales commissions calculations and related supporting documentation	0.20	475.00	95.00
	2/14/2002	DDV	Meeting with L. Eilers and D. Lunsford to discuss sales commissions calculations and related supporting documentation	1.20	475.00	570.00
	2/14/2002	DDV	Reviewed and analyzed sales commissions calculations and related supporting documentation	1.50	475.00	712.50
	2/18/2002	DDV	Reviewed and analyzed sales commission calculations and related supporting contracts, related to the information systems business sold to SunGard	2.30	475.00	1,092.50
	2/20/2002	DDV	Reviewed and analyzed sales commission calculations and related supporting contracts, related to the information systems business sold to SunGard	3.60	475.00	1,710.00
	2/21/2002	DDV	Reviewed and analyzed and analyzed sales commission calculations and related supporting contracts, related to the information systems business sold to SunGard	2.00	475.00	950.00
			<b>Professional Totals</b>	<b>113.40</b>	<b>475.00</b>	<b>\$53,865.00</b>
			<b>Matter Code Totals</b>	<b>K</b>	<b>500.20</b>	<b>\$189,037.50</b>

Allison, Thomas

<i>Attorney</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/13/2002	TJA	Review of tax liabilities in Europe	2.90	550.00	1,595.00
	3/22/2002	TJA	Review of preliminary liquidation analysis	3.90	550.00	2,145.00
	3/28/2002	TJA	Review of liquidation analysis notes and assumptions	2.40	550.00	1,320.00
	3/28/2002	TJA	Review of preliminary liquidation analysis	3.90	550.00	2,145.00
			<b>Professional Totals</b>	<b>13.10</b>	<b>550.00</b>	<b>\$7,205.00</b>
			<i>Chakrabarti, Dehasisch</i>			
	2/11/2002	DC	Drafting protest to the Notice of Determination	2.20	150.00	330.00
	2/12/2002	DC	Revised protest to the Notice of Determination	1.50	150.00	225.00
	2/14/2002	DC	Compiled support for the protest to the Notice of Determination and assessing what additional support will be necessary from Company	1.80	150.00	270.00
	2/15/2002	DC	Gathered additional support for protest to the Notice of Determination at Company	2.10	150.00	315.00
	2/27/2002	DC	Revised protest to the Notice of Determination	1.10	150.00	165.00
	3/27/2002	DC	Gathered and analyzed support for conciliation conference with New York City	2.80	150.00	420.00
	3/27/2002	DC	Meeting with M. Felish and M. Stalder from Company to discuss support for conciliation conference with New York City	1.30	150.00	195.00
	3/28/2002	DC	Reconciled payroll in New York City as reported on the original returns to the support for the payroll data gathered on 3/27/02	1.40	150.00	210.00
	3/28/2002	DC	Reconciled disallowed federal elimination per New York City audit with support for the eliminations gathered on 3/27/02	1.60	150.00	240.00
			<b>Professional Totals</b>	<b>15.80</b>	<b>150.00</b>	<b>\$2,370.00</b>
			<i>Geissler, Marc</i>			
	2/8/2002	MHG	Preliminary discussion with M. Felish of Company protesting Notice of Determination dated November 21, 2002 from the New York City Department of Taxation and Revenue	3.20	275.00	880.00
	2/12/2002	MHG	Review of initial draft to the Notice of Determination	1.20	275.00	330.00
	2/15/2002	MHG	Discussed support for protest and the conciliation conference with Company	1.60	275.00	440.00
	2/27/2002	MHG	Reviewed and made changes to the protest to the Notice of Determination	2.30	275.00	632.50
	3/20/2002	MHG	Reviewed and analyzed Notice of Determination to determine what type of support would be needed to for the conciliation conference	1.80	275.00	495.00
	3/27/2002	MHG	Meeting with M. Felish and M. Stalder from Company to discuss support for conciliation conference with New York City	1.00	275.00	275.00
	3/27/2002	MHG	Gathered and analyzed support for conciliation conference with New York City	2.90	275.00	797.50
			<b>Professional Totals</b>	<b>14.00</b>	<b>275.00</b>	<b>\$3,850.00</b>
			<i>Katstrom, Lisa</i>			
	3/29/2002	LMK	Met with Company to discuss tax implications of CEG sale	2.00	250.00	500.00
			<b>Professional Totals</b>	<b>2.00</b>	<b>250.00</b>	<b>\$500.00</b>

<i>Enter</i> <i>date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
3/11/2002	KAK	Discussion with H. Parkhill (Rothschild) regarding emergence tax issues	0.30	425.00	127.50
<i>Moldauer, Lauren</i>					
2/12/2001	LM	Collected and summarized cases regarding interest deductibility for tax purposes	0.30	425.00	\$127.50
1/11/2002	LM	Conference call with H. Antonialis and A. Le Duc (Skadden) to discuss calculations under IRC Sections 382 and 108	5.10	175.00	892.50
1/11/2002	LM	Calculated paid and accrued interest to determine interest that would be disallowed under tax rules	2.00	175.00	350.00
1/16/2002	LM	Calculated disallowed interest for purposes of IRC Section 382(f)(5)	1.30	175.00	227.50
1/16/2002	LM	Analyzed balance sheet to calculate Enterprise Value for purposes of IRC Section 382	2.90	175.00	507.50
1/17/2002	LM	Conference call with A. Le Duc and K. Lee (Skadden) and H. Antonialis regarding IRC Section 382(f)(5), Net Operating Losses, Cancellation of Debt and Net Unrealized Built-in Losses	3.10	175.00	542.50
1/21/2002	LM	Compared and modeled treatment under IRC Sections 382(f)(5) versus 382(f)(6)	0.70	175.00	122.50
1/22/2002	LM	Modeled analysis comparing treatment under IRC Sections 382(f)(5) and 382(f)(6)	3.20	175.00	560.00
1/22/2002	LM	Met with H. Antonialis to refine model comparing treatment under IRC Sections 382(f)(5) and 382(f)(6)	2.50	175.00	437.50
1/22/2002	LM	Researched IRC Sections 108, 382 and 1017 and related Treasury Regulations	3.60	175.00	630.00
1/22/2002	LM	Projected disallowed interest for debt converted to equity under IRC Section 382(f)(5)	3.40	175.00	595.00
1/22/2002	LM	Met with H. Antonialis to review projected financial statements	2.10	175.00	367.50
1/24/2002	LM	Discussion with H. Antonialis and M. Feltish to discuss IRC Sections 382(f)(5) and 382(f)(6), Net Unrealized Built-in Gain and projected tax expenses	3.40	175.00	595.00
1/25/2002	LM	Reviewed tax projections sent by H. Antonialis	1.50	175.00	262.50
1/25/2002	LM	Discussion with H. Antonialis and M. Feltish to discuss preliminary tax observations with Rothschild	1.70	175.00	297.50
1/30/2002	LM	Participated in conference call with H. Antonialis and K. Lee and A. Le Duc (Skadden) to discuss revisions to projected balance sheet	1.30	175.00	227.50
1/30/2002	LM	Revised balance sheets for Cancellation of Debt scenarios to compare results	1.40	175.00	245.00
1/31/2002	LM	Further revised scenarios for Cancellation of Debt and debt converted to equity	1.20	175.00	210.00
2/1/2002	LM	Teleconference with H. Antonialis to discuss balance sheets under different Cancellation of Debt scenarios and IRC Section 382(f)(5)	1.20	175.00	210.00
2/5/2002	LM	Teleconference with H. Antonialis to discuss status of balance sheet revisions	0.80	175.00	140.00
2/7/2002	LM	Teleconference with H. Antonialis to discuss schedules and cancellation of debt scenarios	0.60	175.00	105.00
2/14/2002	LM	Researched Private Letter Ruling related to a Field Service Announcement dealing with similar tax issues	0.50	175.00	87.50
2/14/2002	LM	Teleconference with H. Antonialis to review his model comparing treatment under IRC Sections 392(f)(5) and (f)(6)	2.70	175.00	472.50
2/15/2002	LM	Teleconferences with H. Antonialis, and K. Lee (Skadden Arps) to discuss Company's projections	0.70	175.00	122.50
			2.10	175.00	367.50

*Professional Totals*

<i>Enter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/15/2002	LM	Reviewed projections and tax implications	3.90	175.00	682.50
	2/15/2002	LM	Prepared four cancellation of debt treatment scenarios, comparing results under IRC Sections 382(i)(5) versus 382(i)(6) and 108(b)(2) versus 108(b)(5)	4.00	175.00	700.00
	2/16/2002	LM	Revised models of tax scenarios	3.50	175.00	612.50
	2/18/2002	LM	Revised models comparing results under IRC Sections 382(i)(5) versus 382(i)(6) and 108(b)(5) and (b)(2)	4.00	175.00	700.00
	2/19/2002	LM	Conference calls with H. Antonaitis, A. Le Duc and K. Lee (Skadden Aps) to discuss IRC Sections 382(i)(5), (382(i)(6), 108(b)(5), 108(b)(2) and Net Unrealized Built-in Loss implications	3.50	175.00	612.50
	2/21/2002	LM	Teleconference with H. Antonaitis to discuss projections	0.50	175.00	87.50
	3/1/2002	LM	Teleconference with H. Antonaitis, M. Fellish, K. Lee (Skadden Aps), A. Le Duc (Skadden Aps) and Rothschild to discuss new projected cancellation of indebtedness and affect on net operating losses and projected taxes	2.10	175.00	367.50
	3/19/2002	LM	Updated balance sheet adjustments for tax implications	2.30	175.00	402.50
	3/19/2002	LM	Updated cancellation of indebtedness alternatives model for tax implications	2.20	175.00	385.00
	3/20/2002	LM	Revised alternative minimum tax net operating losses in cancellation of indebtedness alternatives model	1.30	175.00	227.50
	3/27/2002	LM	Revised cancellation of indebtedness models	2.10	175.00	367.50
	3/27/2002	LM	Teleconference with K. Lee (Skadden Aps), M. Fellish and H. Antonaitis to review and revise cancellation of indebtedness models	2.20	175.00	385.00
	3/28/2002	LM	Teleconference with H. Antonaitis and A. Le Duc and K. Lee (Skadden Aps) to review taxable income projections	1.30	175.00	227.50
			<b>Professional Totals</b>	<b>81.90</b>	<b>175.00</b>	<b>\$14,332.50</b>
			<i>Steele, Lloyd</i>			
	2/12/2001	LS	Created tax research plan and outlined memorandum	2.30	340.00	782.00
	2/12/2001	LS	Researched treatment of Cancellation of Debt income, capital loss, and investment interest	3.00	340.00	1,020.00
	2/14/2001	LS	Researched treatment of Cancellation of Debt income and investment interest	1.30	340.00	442.00
	2/14/2001	LS	Began draft of tax memorandum outlining facts	0.80	340.00	272.00
			<b>Professional Totals</b>	<b>7.40</b>	<b>340.00</b>	<b>\$2,516.00</b>
			<i>Sweeney, James</i>			
	2/2/2002	JPS	Discussed strategy of protesting Notice of Determination dated November 21, 2002 from the New York City of Department of Taxation and Revenue	3.50	550.00	1,925.00
			<b>Professional Totals</b>	<b>3.50</b>	<b>550.00</b>	<b>\$1,925.00</b>
			<i>Tucker, Howard</i>			
	2/10/2001	HT	Reviewed schedules and bids for tax purposes	1.20	550.00	660.00
	2/11/2001	HT	Meeting with H. Antonaitis and Skadden Aps regarding projections and tax issues	1.30	550.00	715.00
	2/12/2001	HT	Discussed projections and tax effects with H. Antonaitis	1.20	550.00	660.00
	2/12/2001	HT	Discussed net operating losses and tax effects with Skadden Aps	1.60	550.00	880.00

<i>Letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/12/2001	HT	Reviewed projections and unsecured international deduction for tax implications	3.30	550.00	1,815.00
	2/13/2001	HT	Analyzed Mexico projections for tax implications	3.40	550.00	1,870.00
	2/13/2001	HT	Evaluated tax deductibility of professional fees	3.20	550.00	1,760.00
	2/17/2001	HT	Reviewed and analyzed projections for tax purposes	2.30	550.00	1,265.00
	2/18/2001	HT	Evaluated tax treatment of IRC Section 362(j)(5)	1.70	550.00	935.00
	2/19/2001	HT	Reviewed and analyzed projections and net operating losses or tax implications	1.70	550.00	935.00
	2/20/2001	HT	Reviewed and analyzed projections for tax treatment	2.40	550.00	1,320.00
	2/20/2001	HT	Teleconference with Skadden Arps regarding projections and tax implications	1.60	550.00	880.00
	2/21/2001	HT	Reviewed and analyzed projections for tax implications	2.70	550.00	1,485.00
	2/27/2001	HT	Reviewed and analyzed projections for closing of the books and tax liability	3.60	550.00	1,980.00
	2/28/2001	HT	Reviewed and analyzed projections for tax implications	1.60	550.00	880.00
	1/3/2002	HT	Analyzed different alternatives to protect Net Operating Losses from limitation and reduction	3.00	550.00	1,650.00
	1/7/2002	HT	Reviewed and analyzed projections for tax implications	1.60	550.00	880.00
	1/7/2002	HT	Review Newco Proposal and tax implications	1.50	550.00	825.00
	1/8/2002	HT	Conference call with Skadden Arps to discuss tax treatment under IRC Section 382(j)(5)	1.30	550.00	715.00
	1/8/2002	HT	Analyzed benefits of tax treatment under IRC Section 382(j)(5)	1.20	550.00	660.00
	1/9/2002	HT	Calculated and evaluated limitation of Net Operating Losses under IRC Section 382(j)(6)	3.10	550.00	1,705.00
	1/10/2002	HT	Continued to analyze different alternatives to protect Net Operating Losses from limitation and reduction	1.30	550.00	715.00
	1/10/2002	HT	Analyzed different alternatives to protect Net Operating Losses from limitation and reduction	3.00	550.00	1,650.00
	1/11/2002	HT	Conference call with H. Antonialis and A. Le Duc (Skadden Arps) to discuss calculations under IRC Sections 382 and 108	2.00	550.00	1,100.00
	1/11/2002	HT	Reviewed calculation of interest disallowance under IRC Section 382(j)(5)	2.20	550.00	1,210.00
	1/15/2002	HT	Reviewed and analyzed projections for tax implications	1.30	550.00	715.00
	1/16/2002	HT	Reviewed and prepared tax projections and calculation of disallowed interest under IRC Section 382(j)(5)	2.90	550.00	1,595.00
	1/17/2002	HT	Reviewed and prepared tax projections	2.00	550.00	1,100.00
	1/17/2002	HT	Participated in call with A. Le Duc, K. Lee (Skadden Arps) and H. Antonialis regarding IRC Section 382(j)(6), Net Operating Losses, Cancellation of Debt and Net Unrealized	0.70	550.00	385.00
	1/18/2002	HT	Reviewed and prepared tax projections	1.80	550.00	990.00
	1/21/2002	HT	Reviewed and prepared tax projections	1.20	550.00	660.00
	1/22/2002	HT	Met with H. Antonialis to refine model comparing treatment under IRC Sections 382(j)5 and 382(j)(6)	3.70	550.00	2,035.00

<i>letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	1/23/2002	HT	Reviewed and prepared tax projections	1.70	550.00	935.00
	1/24/2002	HT	Discussion with H. Antonaitis and M. Fellish to discuss IRC Sections 382(i)(5) and 382(i)(6), Net Unrealized Built-in Gain and projected tax expenses	1.70	550.00	935.00
	1/25/2002	HT	Discussion with H. Antonaitis and M. Fellish to discuss preliminary tax observations with Rothschild	1.30	550.00	715.00
	1/25/2002	HT	Reviewed and prepared tax projections for call with Company and Rothschild	2.30	550.00	1,265.00
	1/28/2002	HT	Reviewed and prepared tax projections	1.60	550.00	880.00
	1/29/2002	HT	Reviewed and prepared tax projections	1.80	550.00	990.00
	1/30/2002	HT	Reviewed and prepared tax projections	1.80	550.00	990.00
	1/30/2002	HT	Participated in conference call with H. Antonaitis and K. Lee and A. Le Duc (Skadden Arps) to discuss revisions to projected balance sheet	1.40	550.00	770.00
	1/31/2002	HT	Reviewed and prepared tax projections	1.70	550.00	935.00
	2/1/2002	HT	Reviewed Company's projections and tax implications	1.70	550.00	935.00
	2/5/2002	HT	Called H. Antonaitis to discuss status of balance sheet revisions	0.80	550.00	330.00
	2/5/2002	HT	Reviewed Company's projections and tax implications	1.50	550.00	825.00
	2/6/2002	HT	Reviewed Company's projections and tax implications	1.50	550.00	825.00
	2/7/2002	HT	Called H. Antonaitis to discuss schedules and cancellation of debt scenarios	0.50	550.00	275.00
	2/7/2002	HT	Reviewed Company's projections and tax implications	0.80	550.00	440.00
	2/8/2002	HT	Reviewed Company's projections and tax implications	1.20	550.00	660.00
	2/11/2002	HT	Reviewed tax projections	1.70	550.00	935.00
	2/13/2002	HT	Reviewed tax projections	1.80	550.00	990.00
	2/14/2002	HT	Called H. Antonaitis to review his model comparing treatment under IRC Sections 382(i)(5) and (i)(6)	0.70	550.00	385.00
	2/14/2002	HT	Reviewed tax projections	1.20	550.00	660.00
	2/15/2002	HT	Reviewed tax projections	0.50	550.00	275.00
	2/15/2002	HT	Conference calls with H. Antonaitis, and K. Lee (Skadden Arps) to discuss Company's projections	2.10	550.00	1,155.00
	2/18/2002	HT	Reviewed projections and research treatment and implications of net unrealized built-in loss	3.00	550.00	1,650.00
	2/18/2002	HT	Reviewed projections on comparison of treatment under IRC Sections 382(i)(5) and (i)(6), and Sections 108(b)(2) and (b)(5)	3.00	550.00	1,650.00
	2/19/2002	HT	Continued to review projections and research treatment and implications of net unrealized built-in loss	2.10	550.00	1,155.00
	2/19/2002	HT	Conference calls with H. Antonaitis, A. Le Duc and K. Lee (Skadden Arps) to discuss IRC Sections 382(i)(5), (382(i)(6), 108(b)(5), 108(b)(2) and Net Unrealized Built-in Loss implications	3.50	550.00	1,925.00
	2/20/2002	HT	Continued to review projections and research treatment and implications of net unrealized built-in loss	3.70	550.00	2,035.00
	2/21/2002	HT	Continued to review projections and research treatment and implications of net unrealized built-in loss	2.30	550.00	1,265.00

<i>After</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/25/2002	HT	Reviewed tax projections	1.70	550.00	935.00
	2/26/2002	HT	Reviewed tax projections and related IRC sections	2.30	550.00	1,265.00
	2/27/2002	HT	Reviewed tax projections	1.40	550.00	770.00
	3/6/2002	HT	Reviewed taxable income projections	2.60	550.00	1,430.00
	3/8/2002	HT	Analyzed general bankruptcy matters for tax implications	1.70	550.00	935.00
	3/11/2002	HT	Revised and updated taxable income projections	2.70	550.00	1,485.00
	3/13/2002	HT	Reviewed taxable income projections for Company	1.70	550.00	935.00
	3/14/2002	HT	Reviewed taxable income projections	2.90	550.00	1,595.00
	3/15/2002	HT	Reviewed and updated taxable income projections	3.30	550.00	1,815.00
	3/15/2002	HT	Reviewed models forecasting alternatives	3.10	550.00	1,705.00
	3/19/2002	HT	Reviewed impact of cancellation of indebtedness on cash tax projections	1.90	550.00	1,045.00
	3/21/2002	HT	Reviewed impact of IRC Section 108	2.30	550.00	1,265.00
	3/21/2002	HT	Reviewed projections and impact of IRC Section 382	2.40	550.00	1,320.00
	3/22/2002	HT	Reviewed taxable income projections	1.40	550.00	770.00
	3/25/2002	HT	Reviewed impact of cancellation of indebtedness on cash tax projections	1.60	550.00	880.00
			<i>Professional Totals</i>	<b>154.80</b>	<b>550.00</b>	<b>\$85,140.00</b>
			<i>Matter Code Totals</i>	<b>L 292.80</b>		<b>\$117,966.00</b>
			<i>Allison, Thomas</i>			
	12/7/2001	TJA	Meeting with M. Fazio, R. Lackey, and V. Hanna regarding Ventures internal controls	1.90	550.00	1,045.00
	12/7/2001	TJA	Review of Ventures internal controls	1.60	550.00	880.00
	12/7/2001	TJA	Meeting with V. Hanna and R. Lackey regarding Ventures portfolio and credit risks	2.20	550.00	1,210.00
	2/19/2001	TJA	Meeting with R. Lackey regarding Ventures controls and work outs	4.00	550.00	2,200.00
	2/19/2001	TJA	Review of Ventures portfolio and credit risks	3.90	550.00	2,145.00
	3/6/2002	TJA	Review of customer credit analysis for UK	2.30	550.00	1,265.00
			<i>Professional Totals</i>	<b>15.90</b>	<b>550.00</b>	<b>\$8,745.00</b>
			<i>Buebel, Brian</i>			
	12/3/2001	BSB	Review Ventures credit review process	1.10	360.00	396.00
	12/3/2001	BSB	Review report on credit tiers of portfolio companies and ventures portfolio database	0.90	360.00	324.00

<i>after</i> <i>date</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	12/4/2001	BSB	Meetings with Ventures Group portfolio managers to discuss portfolio accounts' history, management discussions, and recent financial results	4.10	360.00	1,476.00
	12/4/2001	BSB	Meetings with various Ventures Group portfolio managers to discuss specific write-offs of portfolio companies	0.50	360.00	324.00
	12/4/2001	BSB	Meetings with various Ventures Group portfolio managers to discuss restructurings of specific portfolio companies	0.90	360.00	324.00
	12/4/2001	BSB	Meeting with Ventures Group portfolio and equipment manager to discuss specific write-offs and auctions of equipment	1.20	360.00	432.00
	12/4/2001	BSB	Meeting with Ventures Group management to discuss various companies that need immediate restructuring	1.70	360.00	612.00
	12/4/2001	BSB	Preparation for meeting with management of portfolio company by reviewing financial statements, history of investment and credit ratings	0.40	360.00	144.00
	12/5/2001	BSB	Review files of companies requesting restructure, in need of a restructure or troubled company	1.90	360.00	684.00
	12/5/2001	BSB	Meeting with Ventures Group portfolio manager to discuss specific accounts, potential writeoffs and potential litigation	1.30	360.00	468.00
	12/5/2001	BSB	Discuss specific restructurings of Venture portfolio companies with portfolio managers and determine negotiation strategy	1.50	360.00	540.00
	12/5/2001	BSB	Discuss action plan for maximizing recovery on ventures portfolio	1.30	360.00	468.00
	12/5/2001	BSB	Discussions with management of Company Ventures portfolio companies regarding restructures and current status	0.80	360.00	288.00
	12/6/2001	BSB	Call with Company general counsel's office regarding status of ventures project and specific workouts	0.60	360.00	216.00
	12/6/2001	BSB	Review comparative lists of restructure portfolio companies and watch list companies historically	0.90	360.00	324.00
	12/7/2001	BSB	Discussions with portfolio manager regarding all portfolio accounts and those in need of restructurings	1.30	360.00	468.00
	12/7/2001	BSB	Discussion with portfolio manager regarding specific portfolio account requesting immediate restructuring	1.20	360.00	432.00
	2/10/2001	BSB	Review legal files on specific Ventures Group portfolio companies in preparation for calls with management or investors	1.80	360.00	648.00
	2/10/2001	BSB	Review term sheet for restructure of Ventures Group portfolio company and review documentation	1.10	360.00	396.00
	2/10/2001	BSB	Comdisco Ventures Group conference call to discuss all restructure watch list accounts, and 21-day report accounts	2.90	360.00	1,044.00
	2/11/2001	BSB	Discussions with management of Ventures Group portfolio companies regarding requests for restructures	3.20	360.00	1,152.00
	2/11/2001	BSB	Discussions with Company's general counsel office regarding requests for restructures	1.80	360.00	648.00
	2/11/2001	BSB	Discussions with portfolio managers regarding specific accounts for restructure including discussion of wish list of management of portfolio company	2.00	360.00	720.00
	2/11/2001	BSB	Review term sheet for restructure of specific portfolio company	0.70	360.00	252.00
	2/12/2001	BSB	Review term sheet and documents on notice of default for portfolio company	1.20	360.00	432.00
	2/12/2001	BSB	Meeting with Company information technology personnel to discuss close-out form and restructure form	0.70	360.00	252.00
	2/12/2001	BSB	Discussions with management of Company Ventures Group portfolio companies requesting restructure	0.80	360.00	288.00
	2/13/2001	BSB	Discussions with outside counsel regarding specific portfolio companies' restructurings	0.50	360.00	180.00
	2/13/2001	BSB	Discussions with management of Ventures Group portfolio companies regarding restructurings	1.90	360.00	684.00
	2/13/2001	BSB	Discussions with Company General Counsel office regarding specific restructurings	0.70	360.00	252.00



<i>Inter de</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/13/2001	BSB	Create action plan and timeline for restructures of specifically identified companies	0.70	360.00	252.00
	2/13/2001	BSB	Work with Company Information Technology group on creating watch list and early indicators reports that systematically put companies on the lists	1.60	360.00	576.00
	2/13/2001	BSB	Request and review file of Ventures Group troubled companies with Net Book Value by portfolio company	1.20	360.00	432.00
	2/14/2001	BSB	Discussions with management of specific portfolio companies regarding restructurings	1.40	360.00	504.00
	2/14/2001	BSB	Review terms of specific restructurings	0.80	360.00	288.00
	2/14/2001	BSB	Review documents created by legal department regarding certain restructurings	1.20	360.00	432.00
	2/14/2001	BSB	Comdisco Ventures Group conference call to discuss all restructure watch list accounts, and 21-day report accounts	2.60	360.00	936.00
	2/17/2001	BSB	Discussions with management of portfolio companies regarding restructurings	0.70	360.00	252.00
	2/17/2001	BSB	Review terms of specific restructurings	0.40	360.00	144.00
	2/18/2001	BSB	Discussions with management of portfolio companies regarding restructurings	2.40	360.00	864.00
	2/18/2001	BSB	Discussions with portfolio managers regarding specific portfolio companies requiring restructuring	2.80	360.00	1,008.00
	2/18/2001	BSB	Review documents for restructuring of specific portfolio company	1.70	360.00	612.00
	2/19/2001	BSB	Discussion with outside counsel regarding specific restructurings of portfolio companies	0.80	360.00	288.00
	2/19/2001	BSB	Discussions with portfolio managers regarding specific portfolio companies requiring restructuring	2.10	360.00	756.00
	2/19/2001	BSB	Develop workplan and timeline for restructurings of portfolio companies	0.80	360.00	288.00
	2/19/2001	BSB	Comdisco Ventures Group conference call to discuss all restructure watch list accounts, and 21-day report accounts	2.80	360.00	1,008.00
	2/19/2001	BSB	Review files in preparation for discussion with outside counsel regarding restructurings	0.70	360.00	252.00
	2/20/2001	BSB	Draft memorandum regarding restructuring of specific portfolio company	6.00	360.00	2,160.00
	2/20/2001	BSB	Discussions with counsel from General Counsel's office regarding restructures	1.20	360.00	432.00
	2/21/2001	BSB	Discussions with General Counsel's office regarding options regarding specific restructurings	0.70	360.00	252.00
	2/21/2001	BSB	Review files regarding companies for restructures	1.90	360.00	684.00
	2/26/2001	BSB	Work on drafts of memorandum describing restructurings of specific portfolio companies	1.20	360.00	432.00
	2/26/2001	BSB	Discussions with General Counsel's office regarding memorandum describing restructurings	0.80	360.00	288.00
	1/3/2002	BSB	Discussions with Company legal personnel regarding restructures of Company Ventures Group portfolio companies	0.60	360.00	216.00
	1/3/2002	BSB	Review changes to watch list	0.60	360.00	216.00
	1/3/2002	BSB	Discussions with various Company Ventures Group portfolio managers regarding specific portfolio companies' issues and restructurings	0.40	360.00	144.00
	1/3/2002	BSB	Conference call with management of Company Ventures Group portfolio company	0.70	360.00	252.00
	1/3/2002	BSB	Discussions with J. Belmonte regarding changes to watch list and early warning indicators reports	0.70	360.00	252.00
	1/3/2002	BSB	Notifications with Company Ventures Group portfolio managers			

<i>date</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
1/3/2002	BSB		Review documents related to debt forgiveness	1.70	360.00	612.00
1/3/2002	BSB		Draft restructuring memorandum on restructures for Company Ventures Group portfolio companies	2.70	360.00	972.00
1/3/2002	BSB		Review early warning indicators report for changes	0.80	360.00	288.00
1/4/2002	BSB		Discussions with various Company Ventures Group management and personnel regarding structure of close out form	0.90	360.00	324.00
1/4/2002	BSB		Discussions with management of Company Ventures Group portfolio companies regarding restructures	1.30	360.00	468.00
1/4/2002	BSB		Discuss changes to early warning indicators report and watch list with J. Belmonte	0.80	360.00	288.00
1/4/2002	BSB		Draft changes to early warning indicators report and watch list	0.60	360.00	216.00
1/4/2002	BSB		Meetings with Company Ventures Group management to discuss early warning indicators report and watch list	1.20	360.00	432.00
1/4/2002	BSB		Review changes to restructuring memorandum for addition of financial information	1.30	360.00	468.00
1/4/2002	BSB		Revise close out form and discuss changes with management of Company Ventures Group	0.80	360.00	288.00
1/7/2002	BSB		Discussions with Company legal personnel regarding restructures of Company Ventures Group portfolio companies	0.30	360.00	108.00
1/7/2002	BSB		Review new Company Ventures Group credit approval process	0.70	360.00	252.00
1/7/2002	BSB		Discussions with management of Company Ventures Group portfolio companies regarding restructurings	1.80	360.00	648.00
1/7/2002	BSB		Review report of Company Ventures Group portfolio companies past due on payments	0.40	360.00	144.00
1/7/2002	BSB		Participate in conference call with Company Ventures Group personnel to discuss portfolio companies past due, in restructuring, on watch list and on write off list	2.80	360.00	1,008.00
1/8/2002	BSB		Review Company Ventures Group portfolio companies files before sending to Palo Alto offices	1.00	360.00	360.00
1/8/2002	BSB		Review report requested from J. Belmonte on top 100 Company Ventures Group portfolio companies	1.10	360.00	396.00
1/8/2002	BSB		Review and discuss list of restructured Company Ventures Group portfolio companies	2.00	360.00	720.00
1/8/2002	BSB		Prepare cash burn charts for Company management for presentation	1.20	360.00	432.00
1/8/2002	BSB		Discussions with Company legal personnel regarding restructures of Company Ventures Group portfolio companies	0.30	360.00	108.00
1/8/2002	BSB		Discussions with Company management regarding requests for cash burn charts, updated through December	1.10	360.00	396.00
1/9/2002	BSB		Discussion with Company Ventures Group portfolio managers regarding specific accounts	0.80	360.00	288.00
1/9/2002	BSB		Discussions with Company legal personnel regarding restructures of Company Ventures Group portfolio companies	0.70	360.00	252.00
1/9/2002	BSB		Discussions with Company Ventures Group management regarding filing of portfolio companies by remaining months of cash	0.20	360.00	72.00
1/9/2002	BSB		Discussions with legal personnel at Company regarding legal files to be sent to Rosemont	0.40	360.00	144.00
1/9/2002	BSB		Draft new version of past due Company Ventures Group portfolio accounts tracking trends in the portfolio	1.80	360.00	576.00
1/9/2002	BSB		Review legal documents on specific Company Ventures Group restructurings	0.60	360.00	216.00
1/9/2002	BSB		Review new version of past due Company Ventures Group portfolio accounts tracking trends in the portfolio	1.10	360.00	396.00

<i>Letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	1/9/2002	BSB	Discussions with Company Ventures Group personnel regarding equity to be received in restructuring of specific Company Ventures Group portfolio company	0.60	360.00	216.00
	1/10/2002	BSB	Discussions with Company legal personnel regarding specific Company Ventures Group restructures	0.40	360.00	144.00
	1/10/2002	BSB	Discussions with Company Ventures Group management regarding timing of portfolio companies by months of remaining cash	0.40	360.00	144.00
	1/10/2002	BSB	Discussions with J. Belmonte regarding revisions to analysis of Company Ventures Group portfolio companies filed by remaining months of cash	0.50	360.00	180.00
	1/10/2002	BSB	Draft memorandum to Company Ventures Group management regarding analyses of portfolio based on remaining months of cash, and NBV reconciliation	1.20	360.00	432.00
	1/10/2002	BSB	Discussions with Company Ventures Group personnel regarding equity component to restructures of portfolio companies	0.60	360.00	216.00
	1/10/2002	BSB	Discussions with Company Ventures Group portfolio managers on specific portfolio companies and restructurings	0.70	360.00	252.00
	1/10/2002	BSB	Review equity legal documents related to restructures of Company Ventures Group portfolio companies	1.40	360.00	504.00
	1/11/2002	BSB	Review reconciliation of NBV between Company Ventures Group and Company balance sheet	0.60	360.00	216.00
	1/11/2002	BSB	Review legal documents related to restructures of Company Ventures Group portfolio companies	2.50	360.00	900.00
	1/11/2002	BSB	Discussions with management of Company Ventures Group portfolio companies regarding restructures	0.30	360.00	108.00
	1/11/2002	BSB	Discussions with Company legal personnel regarding restructures of specific Company Ventures Group portfolio companies	0.40	360.00	144.00
	1/14/2002	BSB	Review legal documents related to specific Company Ventures Group portfolio companies	1.40	360.00	504.00
	1/14/2002	BSB	Review details of specific Company Ventures Group portfolio company restructurings	0.70	360.00	252.00
	1/14/2002	BSB	Participate in conference call with Company Ventures Group personnel to discuss portfolio companies past due, in restructuring, on watch list and on write off list	2.60	360.00	936.00
	1/14/2002	BSB	Discussions with Company Ventures Group portfolio managers regarding restructures	0.80	360.00	288.00
	1/14/2002	BSB	Discussions with Company Ventures Group personnel regarding equity components of restructures	0.40	360.00	144.00
	1/15/2002	BSB	Meetings with Company Ventures Group management related to preparation of business plan through 2005	1.80	360.00	648.00
	1/15/2002	BSB	Review legal documents related to specific Company Ventures Group portfolio company restructure	1.20	360.00	432.00
	1/15/2002	BSB	Review legal documents related to specific Company Ventures Group portfolio companies for potential claim of Material Adverse Change	1.40	360.00	504.00
	1/15/2002	BSB	Review restructuring documentation related to equity components	1.50	360.00	540.00
	1/16/2002	BSB	Discussions with portfolio managers to discuss specific Company Ventures Group portfolio companies	0.50	360.00	180.00
	1/16/2002	BSB	Discussions with legal personnel to discuss specific Company Ventures Group restructurings	0.80	360.00	288.00
	1/17/2002	BSB	Discussions with portfolio managers regarding specific Company Ventures Group portfolio companies	0.70	360.00	252.00
	1/18/2002	BSB	Review past due report for Company Ventures Group portfolio companies	0.70	360.00	252.00
	1/18/2002	BSB	Discussions with Company legal personnel regarding specific restructures of Company Ventures Group portfolio companies	0.40	360.00	144.00
	1/21/2002	BSB	Discussions with Company legal personnel regarding specific Company Ventures Group restructurings	0.30	360.00	108.00
	1/21/2002	BSB	Discussions with portfolio managers regarding specific Company Ventures Group portfolio companies	0.40	360.00	144.00

<i>after</i> <i>de</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	1/22/2002	BSB	Review documentation related to specific Company Ventures Group restructurings	1.20	360.00	432.00
	1/22/2002	BSB	Discussions with portfolio managers regarding specific Company Ventures Group portfolio companies	1.10	360.00	396.00
	1/22/2002	BSB	Discussions with Company legal personnel regarding specific Company Ventures Group restructurings	0.80	360.00	216.00
	1/23/2002	BSB	Discussions with portfolio managers regarding specific Company Ventures Group portfolio companies	1.60	360.00	576.00
	1/23/2002	BSB	Review documentation related to specific Company Ventures Group restructurings	1.10	360.00	396.00
	1/24/2002	BSB	Discussions with portfolio managers regarding specific Company Ventures Group portfolio companies	1.10	360.00	396.00
	1/24/2002	BSB	Discussions with Company legal personnel regarding specific Company Ventures Group restructurings	0.40	360.00	144.00
	1/24/2002	BSB	Review documentation related to specific Company Ventures Group restructurings	0.40	360.00	144.00
	1/25/2002	BSB	Discussions with management and portfolio managers of Company Ventures Group regarding portfolio companies	1.80	360.00	648.00
	1/25/2002	BSB	Review term sheets related to specific Company Ventures Group restructurings	0.50	360.00	180.00
	1/28/2002	BSB	Discussions with portfolio managers regarding specific Company Ventures Group portfolio companies	0.70	360.00	252.00
	1/28/2002	BSB	Participate in conference call with Company Ventures Group personnel to discuss portfolio companies past due, in restructuring, on watch list and on write off list	2.90	360.00	1,044.00
	1/29/2002	BSB	Work with Company Ventures Group personnel in Rosemont on UCC filings related to specific portfolio company to enable pickup of equipment	0.80	360.00	288.00
	1/29/2002	BSB	Discussions with portfolio managers on UCC filings for portfolio company	0.60	360.00	216.00
	1/29/2002	BSB	Meetings with Company legal personnel regarding specific Company Ventures Group portfolio company restructures and material adverse change language	0.90	360.00	324.00
	1/29/2002	BSB	Participate in conference call with Company Ventures Group personnel to discuss unfunded commitments and portfolio companies with less than 6 months of cash remaining	2.20	360.00	792.00
	1/29/2002	BSB	Review documents related to specific Company Ventures Group restructures	1.40	360.00	504.00
	1/29/2002	BSB	Review of specific accounts' restructurings and review for inclusion in system	0.70	360.00	252.00
	1/29/2002	BSB	Discussions with portfolio managers on Company Ventures Group portfolio companies	0.60	360.00	216.00
	1/30/2002	BSB	Review accounts with new responsibility, including lease schedules and executive summary	1.80	360.00	648.00
	1/30/2002	BSB	Draft memorandum for J. McNally regarding assistance with collections efforts on better tiered companies in Company Ventures Group portfolio	1.40	360.00	504.00
	1/30/2002	BSB	Review of memorandum to J. McNally regarding assistance with collections efforts	0.40	360.00	144.00
	1/30/2002	BSB	Discussions with portfolio managers on potential restructurings of Company Ventures Group portfolio companies	0.60	360.00	216.00
	1/30/2002	BSB	Discuss new accounts with portfolio managers	0.50	360.00	180.00
	1/30/2002	BSB	Discussions with Company legal personnel regarding specific Company Ventures Group portfolio companies	0.40	360.00	144.00
	1/31/2002	BSB	Conference call with management of Company Ventures Group portfolio company to discuss restructuring	1.20	360.00	432.00
	1/31/2002	BSB	Discussions with J. McNally and T. Ahto regarding assistance with collections effort	0.80	360.00	288.00
	1/31/2002	BSB	Discussions with portfolio managers to discuss specific Company Ventures Group portfolio companies and potential restructures	1.10	360.00	396.00
	1/31/2002	BSB	Review documentation related to specific Company Ventures Group portfolio companies			

<i>Item</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
1/31/2002	BSB		Review details of specific Company Ventures Group portfolio company	2.50	360.00	900.00
1/31/2002	BSB		Review of other Company Ventures Group portfolio companies for assessment of restructure potential	0.80	360.00	288.00
2/13/2002	BSB		Meeting with CVG database administrator regarding creating credit summary for portfolio companies	0.70	360.00	252.00
2/13/2002	BSB		Prepare for meeting with CVG database administrator to discuss creating of credit summary for portfolio companies	0.80	360.00	288.00
2/13/2002	BSB		Develop credit summary for portfolio companies	1.20	360.00	432.00
2/14/2002	BSB		Discussions with portfolio managers regarding policy on reviewing credit scores for portfolio companies and ensuring adherence to policy	1.10	360.00	396.00
2/14/2002	BSB		Work with CVG database administrator on revisions to watch list report and credit summaries	1.10	360.00	396.00
2/14/2002	BSB		Work with CVG personnel on trending report of watch list/restructure list companies	0.30	360.00	108.00
2/15/2002	BSB		Discussions with portfolio managers regarding credit tier review policy	0.40	360.00	144.00
<i>Carmody, Brad</i>				<b>178.10</b>	<b>360.00</b>	<b>\$64,116.00</b>
3/4/2002	BAC		Reconciled restructured account list to the 21 day past due account list	2.70	275.00	742.50
3/4/2002	BAC		Reviewed the Ventures database for familiarity with accounts in default	1.10	275.00	302.50
3/5/2002	BAC		Reconciled the differences between the net book value per the 21 day past due schedule and the restructure schedule	3.90	275.00	1,072.50
3/6/2002	BAC		Reviewed closing account documents, including the request for close-out forms and account status for pending accounts	2.30	275.00	632.50
3/6/2002	BAC		Updated reconciling schedule for restructure accounts	1.70	275.00	467.50
3/8/2002	BAC		Reviewed open close-account forms for follow-up points in San Francisco	1.20	275.00	330.00
3/11/2002	BAC		Reconciled pending accounts from the distressed master debt schedule and accounts previously considered for close-out status	3.40	275.00	935.00
3/11/2002	BAC		Revised close-out memorandum base format for future account closings	2.50	275.00	687.50
3/12/2002	BAC		Teleconference with S. Boisler regarding the legal department's role in the pending write off accounts that are bankrupt	0.80	275.00	220.00
3/12/2002	BAC		Meeting with K. Bishop regarding pending write-off accounts in bankruptcy	1.10	275.00	302.50
3/12/2002	BAC		Developed proposed new pending write-off reporting system	3.90	275.00	1,072.50
3/13/2002	BAC		Meeting with K. Bishop to discuss revised reporting options for pending write-off accounts	1.10	275.00	302.50
3/14/2002	BAC		Revised notes on closeout accounts and process for writing off accounts from the accounts receivable aging schedule	3.90	275.00	1,072.50
3/14/2002	BAC		Prepared for meeting with V. Hanna to discuss revised pending write-off schedule and account status	3.70	275.00	1,017.50
3/14/2002	BAC		Teleconference with L. Geller regarding the process for write offs of accounts from the accounts receivable aging schedule and the accounting system	0.30	275.00	82.50
3/18/2002	BAC		Prepared for teleconference with S. Ross regarding the accounting procedures for recording assets related to the Ventures portfolio accounts and write-offs	1.90	275.00	522.50
3/26/2002	BAC		Reviewed account information from the Ventures' database and other files in preparation for meeting with T. Pandjris	2.10	275.00	577.50

<i>Iter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
3/26/2002	BAC		Meeting with R. Vercrease regarding his accounts	0.50	275.00	137.50
3/26/2002	BAC		Updated reconciliation schedule for comments from meeting with T. Pandjiris and R. Vercrease	1.90	275.00	522.50
3/26/2002	BAC		Reviewed account information from other notes and files in preparation for meeting with R. Vercrease	1.90	275.00	522.50
3/26/2002	BAC		Meeting with T. Pandjiris regarding his accounts	0.70	275.00	192.50
3/26/2002	BAC		Teleconference with J. Lee regarding account status	0.90	275.00	247.50
3/26/2002	BAC		Reviewed legal status for accounts that portfolio managers indicated are in bankruptcy but are not currently being addressed by the legal department	1.90	275.00	522.50
3/26/2002	BAC		Reviewed account information from the Ventures' database in preparation for meeting with R. Vercrease	2.20	275.00	605.00
<b>Professional Totals</b>				<b>47.60</b>	<b>275.00</b>	<b>\$13,090.00</b>
<i>Goss, Chandra</i>						
1/9/2002	CAG		Created a template for analysis of Venture's past due accounts	1.30	175.00	227.50
<i>Greide, David</i>						
12/3/2001	DG		Review portfolio company restructure proposal for Ventures	0.80	425.00	340.00
12/3/2001	DG		Meeting with J. Lee regarding portfolio company restructuring	1.50	425.00	637.50
12/3/2001	DG		Review portfolio company restructuring proposal and participation agreement for Ventures	1.20	425.00	510.00
12/3/2001	DG		Review restructuring proposal for Ventures	0.60	425.00	255.00
12/3/2001	DG		Review portfolio company restructure proposal for Ventures group	1.20	425.00	510.00
12/3/2001	DG		Review restructure list and watch list for Ventures accounts	1.80	425.00	765.00
12/3/2001	DG		Attend ICU meeting at Ventures	2.30	425.00	977.50
12/4/2001	DG		Meeting with J. Lee regarding portfolio company restructure	1.20	425.00	510.00
12/4/2001	DG		Teleconference with L. Keller, M. Cortinas, and V. Hanna regarding line by line on 21-day report	1.60	425.00	680.00
12/4/2001	DG		Meeting with J. Lee in preparation meeting with portfolio company	0.60	425.00	255.00
12/4/2001	DG		Meet with portfolio managers to review detail of write off list	1.90	425.00	807.50
12/4/2001	DG		Conversation with T. Aho regarding status of various Ventures issues and items for discussion with B. Lackey	0.60	425.00	255.00
12/4/2001	DG		Review of portfolio company file and term sheet in preparation for restructure meeting	0.60	425.00	255.00
12/4/2001	DG		Meeting with V. Hanna, J. Lee and management of portfolio company regarding restructure request	2.20	425.00	935.00
12/4/2001	DG		Prepare working template for write-off accounts	0.60	425.00	255.00
12/4/2001	DG		Prepare template for comparative restructure and watch list report to give to S. Sood	0.70	425.00	297.50

<i>Letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	12/4/2001	DG	Meeting with M. Gaffney and V. Hanna regarding Ventures strategy	1.30	425.00	552.50
	12/4/2001	DG	Meeting with V. Hanna regarding agenda for balance of week	1.20	425.00	510.00
	12/4/2001	DG	Meeting with V. Hanna to discuss reform of 21-day report	0.70	425.00	297.50
	12/5/2001	DG	Meeting with W. Chow regarding written off accounts and status	0.70	425.00	297.50
	12/5/2001	DG	Meeting with V. Hanna and L. Gilkotti regarding proposed restructuring	1.50	425.00	637.50
	12/5/2001	DG	Meeting with T. Pandera regarding portfolio company restructure	2.10	425.00	892.50
	12/5/2001	DG	Meeting with V. Hanna to set strategies for portfolio company work outs	1.30	425.00	552.50
	12/5/2001	DG	Meeting with M. Gaffney regarding portfolio company proposed restructure status	0.90	425.00	382.50
	12/5/2001	DG	Review and revise template for Ventures watchlist and restructure comparative numbers	0.80	425.00	340.00
	12/5/2001	DG	Teleconference with S. Fredericks regarding portfolio company licensing agreement	1.10	425.00	467.50
	12/5/2001	DG	Meeting with S. Mirah regarding work out strategy going forward to recap investment	0.70	425.00	297.50
	12/6/2001	DG	Cross-check portfolio company legal status report against close out write-off list of accounts	1.10	425.00	467.50
	12/6/2001	DG	Teleconference with M. Gould at MetLife Capital regarding portfolio company restructure	0.70	425.00	297.50
	12/7/2001	DG	Teleconference with J. Marchette regarding portfolio company restructuring	0.80	425.00	340.00
	12/7/2001	DG	Teleconference with J. Fredericks and T. Ahto regarding license agreement with MetLife and portfolio company restructure	0.60	425.00	255.00
	12/7/2001	DG	Meeting with T. Ahto to review results of senior management meeting	0.80	425.00	340.00
	2/10/2001	DG	Discussion with T. Ahto, M. Gaffney and J. Fredericks regarding proposed term sheet for portfolio company	1.10	425.00	467.50
	2/10/2001	DG	Teleconference with S. Mita regarding portfolio company restructure	0.40	425.00	170.00
	2/10/2001	DG	Teleconference with T. Ahto, M. Gaffney and J. Fredericks regarding strategy for portfolio company restructure	0.70	425.00	297.50
	2/10/2001	DG	Teleconference with V. Hanna and T. Ahto regarding quick arrow strategy discussion	0.70	425.00	297.50
	2/10/2001	DG	Teleconference with J. Marchette regarding portfolio company restructure	0.50	425.00	212.50
	2/10/2001	DG	Review ICU package for ICU meeting	1.10	425.00	467.50
	2/10/2001	DG	Attend ICU meeting with Ventures senior management and T. Ahto	2.80	425.00	1,105.00
	2/10/2001	DG	Teleconference with M. Gaffney, S. Gould and T. Katz at MetLife Ventures regarding portfolio company restructure	1.50	425.00	637.50
	2/10/2001	DG	Discussion and planning meeting with T. Ahto regarding budget and committee structure	2.00	425.00	850.00
	2/10/2001	DG	Follow up call with M. Gaffney, J. Fredericks and T. Ahto regarding portfolio company	0.50	425.00	212.50
	2/11/2001	DG	Conversation with S. Sood regarding portfolio company restructure proposal	0.40	425.00	170.00
	2/11/2001	DG	Conversation with S. Gould at MetLife regarding term sheet	0.40	425.00	170.00
	2/11/2001	DG	Attend Ventures funding meeting to discuss funding of three credits to significant event issuer	0.40	425.00	170.00

<i>Iter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
2/11/2001	DG		Conversation with T. Ahto, and M. Gaffney regarding revised portfolio company term sheet offer	2.40	425.00	1,020.00
2/11/2001	DG		Teleconference with J. Fredericks, M. Gaffney and T. Ahto regarding portfolio company revised term sheet	1.20	425.00	510.00
2/11/2001	DG		Teleconference with M. Gaffney, T. Ahto, J. Fredericks regarding final changes to portfolio company term sheet	0.30	425.00	127.50
2/11/2001	DG		Conversation with T. Pandjiris regarding portfolio company restructure proposal	0.60	425.00	255.00
2/11/2001	DG		Discussion with S. Harvey regarding funding meeting observations	0.60	425.00	255.00
2/11/2001	DG		Teleconference with M. Kosien regarding portfolio company restructure	1.20	425.00	510.00
2/11/2001	DG		Teleconference with L. Blaylock regarding proposal to purchase intellectual property from CDO	1.30	425.00	552.50
2/12/2001	DG		Meeting with K. Belair regarding joining CDO restructuring group	1.50	425.00	637.50
2/12/2001	DG		Review of term sheet template to be used for restructurings	0.70	425.00	297.50
2/12/2001	DG		Strategy call with V. Hanna, M. Gaffney, J. Fredericks, and T. Ahto regarding portfolio company restructuring	0.60	425.00	255.00
2/12/2001	DG		Final terms strategy call with T. Ahto, V. Hanna, and M. Gaffney regarding portfolio company restructure	2.00	425.00	850.00
2/12/2001	DG		Conference call with M. Gaffney, S. Gould (MetLife), and T. Ahto regarding portfolio company restructuring proposal	2.10	425.00	892.50
2/12/2001	DG		Reviewed STACS template to be sent to V. Hanna	1.20	425.00	510.00
2/13/2001	DG		Meeting with J. Belman regarding watch list report, EWI report, and restructure tabs	2.30	425.00	977.50
2/13/2001	DG		Teleconference with S. Gould, and T. Katz (MetLife) and M. Gaffney regarding portfolio company restructure	0.70	425.00	297.50
2/13/2001	DG		Teleconference with S. Gould and M. Gaffney regarding portfolio company	0.60	425.00	255.00
2/13/2001	DG		Teleconference with J. Marchette regarding portfolio company restructuring issues	0.50	425.00	212.50
2/13/2001	DG		Teleconference with J. Marchette and S. Miah regarding liquidation accounts	0.50	425.00	212.50
2/13/2001	DG		Review of accounts assigned to restructure group	0.90	425.00	382.50
2/13/2001	DG		Meeting with S. Harvey regarding portfolio company	1.10	425.00	467.50
2/13/2001	DG		Conference call with L. Blaylock regarding purchase of portfolio company	0.60	425.00	255.00
2/13/2001	DG		Meeting with T. Ahto regarding status of portfolio company restructures	1.20	425.00	510.00
2/14/2001	DG		Meeting with J. Butler and J. Marchetta regarding restructuring negotiations for portfolio company	1.70	425.00	722.50
2/14/2001	DG		Teleconference with T. Ahto regarding portfolio company letter	0.30	425.00	127.50
2/14/2001	DG		Teleconference with S. Gould and M. Gaffney regarding portfolio company restructure	0.90	425.00	382.50
2/14/2001	DG		Meeting with J. Haas to review cash burn formula in database and watchlist criteria	1.40	425.00	595.00
2/18/2001	DG		Review of portfolio company capitalization table	0.50	425.00	212.50
2/18/2001	DG		Review with T. Ahto of portfolio company term sheet	0.60	425.00	255.00

Created in discussion with T. Ahto and M. Gaffney regarding portfolio company restructure



<i>Letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/18/2001	DG	Teleconference with M. Gaffney, S. Gould, and T. Ahto regarding portfolio company restructure	2.10	425.00	892.50
	2/18/2001	DG	Teleconference with M. Kostin regarding portfolio company restructure proposal	0.60	425.00	255.00
	2/18/2001	DG	Teleconference with T. Pandjiris regarding portfolio company restructure	0.40	425.00	170.00
	2/18/2001	DG	Follow up teleconference with S. Gould, T. Ahto, and M. Gaffney regarding portfolio company	1.40	425.00	595.00
	2/18/2001	DG	Discussion with J.P. Marchette regarding portfolio company term sheet	0.30	425.00	127.50
	2/18/2001	DG	Meeting with T. Ahto to finalize restructure term sheet for use by group restructuring credits	2.20	425.00	935.00
	2/18/2001	DG	Discussion with J. Buller, CEO of portfolio company	0.30	425.00	127.50
	2/18/2001	DG	Meeting with T. Ahto to review terms of portfolio company restructure	0.60	425.00	255.00
	2/18/2001	DG	Discussion with V. Hanna regarding status of Ventures portfolio companies	0.30	425.00	127.50
	2/19/2001	DG	Teleconference with S. Bolster, K. Van Kampen, and T. Ahto regarding portfolio company bankruptcy	0.40	425.00	170.00
	2/19/2001	DG	Conference call with M. Kostin of portfolio company regarding negotiating up cash in restructuring	1.30	425.00	552.50
	2/19/2001	DG	Attend by teleconference ICU meeting for Ventures	1.70	425.00	722.50
	2/19/2001	DG	Conference call with M. Vinditto regarding Chapter 11 filing of portfolio company	0.80	425.00	340.00
	2/19/2001	DG	Conference call with S. Gould (MailLife) regarding portfolio company restructure	0.80	425.00	340.00
	2/19/2001	DG	Discussion with T. Ahto regarding portfolio company restructure	1.20	425.00	510.00
	2/19/2001	DG	Final negotiation call with M. Kostin restructure of portfolio company	0.60	425.00	255.00
	2/19/2001	DG	Review of capitalization table for portfolio company	0.40	425.00	170.00
	2/19/2001	DG	Teleconference with T. Pandjiris regarding consent to portfolio company deal	0.50	425.00	212.50
	2/20/2001	DG	Preliminary review of portfolio company file	1.10	425.00	467.50
	2/20/2001	DG	Conference call with S. Gould furthering negotiations on portfolio company	0.50	425.00	212.50
	2/20/2001	DG	Discussion and further negotiation with S. Gould regarding term sheet	1.70	425.00	722.50
	2/20/2001	DG	Discussion with F. Bayer regarding revenue model projections for portfolio company	0.60	425.00	255.00
	2/20/2001	DG	Discussion with T. Ahto regarding structure of IP license agreement between portfolio companies	0.50	425.00	212.50
	2/20/2001	DG	Meeting with T. Ahto regarding status and strategy portfolio company settlement proposal	0.60	425.00	255.00
	2/20/2001	DG	Conference with V. Hanna regarding portfolio company proposal and restructure	1.10	425.00	467.50
	2/20/2001	DG	Teleconference with M. Vinditto, S. Bolster, and D. Franz regarding portfolio company bankruptcy	2.30	425.00	977.50
	2/20/2001	DG	Teleconference with M. Kostin regarding results of portfolio company Board Meeting	0.40	425.00	170.00
	2/20/2001	DG	Respond to email from M. Vinditto regarding status of portfolio company	0.60	425.00	340.00

<i>Item</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
2/21/2001	DG		Review and modification of restructure term sheet	0.90	425.00	382.50
2/21/2001	DG		Review ICU watchlist and restructure list workload distribution	0.70	425.00	297.50
2/21/2001	DG		Status call with S. Gould at MetLife regarding portfolio company	0.50	425.00	212.50
2/21/2001	DG		Teleconference with S. Gould regarding status of revised term sheet	0.30	425.00	127.50
2/21/2001	DG		Conference call with J. Fredericks and T. Ahto regarding portfolio company restructures	0.80	425.00	340.00
2/22/2001	DG		Teleconference with J. Fredericks and S. Gould at MetLife regarding negotiating the portfolio company term sheet drafted by MetLife	1.80	425.00	807.50
2/22/2001	DG		Review of revised term sheet from MetLife regarding portfolio company restructure	1.10	425.00	467.50
2/26/2001	DG		Review of watchlist and EWI report	0.40	425.00	170.00
2/26/2001	DG		Discussion with V. Hanna regarding Anuncio software research	0.50	425.00	212.50
2/26/2001	DG		Further discussion with S. Gould at MetLife regarding portfolio company	0.50	425.00	212.50
2/26/2001	DG		Initial review of correspondence regarding portfolio company	0.70	425.00	297.50
2/26/2001	DG		Meeting with T. Ahto, J. Froberg regarding status of MetLife portfolio company negotiations	1.30	425.00	552.50
2/26/2001	DG		Sent memorandum to S. Gould regarding cashflow formula for contingent obligation	0.60	425.00	255.00
2/26/2001	DG		Teleconference with S. Gould, V. Reed and T. Ahto regarding portfolio company restructure term sheet	2.10	425.00	892.50
2/26/2001	DG		Meeting with T. Ahto and J. Froberg regarding Ventures revised term sheet changes, document deficiency checklist, and legal file checklist	2.80	425.00	1,105.00
2/27/2001	DG		Meeting with M. Cortina regarding post communications buyout	0.30	425.00	127.50
2/27/2001	DG		Discussion with portfolio company regarding requested restructure proposal	0.40	425.00	170.00
2/27/2001	DG		Meeting with J. Belmonte regarding various database screenshots, watchlist report, and ICU report	1.30	425.00	552.50
2/27/2001	DG		Teleconference with T. Ahto and J. Fredericks regarding strategy portfolio company	0.80	425.00	340.00
2/27/2001	DG		Teleconference with T. Ahto, J. Fredericks, S. Gould, and T. Katz regarding negotiations on portfolio company debt repurchase	1.50	425.00	637.50
2/27/2001	DG		Meeting with M. Cortina, T. Ahto regarding file structure, file moves, organizational issues related to cleanup	1.10	425.00	467.50
2/27/2001	DG		Meeting with T. Ahto and review of Anuncio software legal file to respond to discounted payoff request	1.80	425.00	765.00
2/27/2001	DG		Review of email from K. Wortzman regarding portfolio company	0.20	425.00	85.00
2/27/2001	DG		Review of portfolio company restructure memorandum	1.20	425.00	510.00
2/27/2001	DG		Teleconference with V. Hanna, T. Ahto and J. Fredericks regarding portfolio company software	1.20	425.00	510.00
1/2/2002	DG		Meeting with V. Hanna regarding status of Ventures projects, account status	1.20	425.00	510.00
1/2/2002	DG		Meet with V. Hanna regarding Top 75 account report, restructure account status, watchlist parameters, and EWI discussion	1.20	425.00	510.00
1/2/2002	DG		Review of portfolio company file in anticipation of meeting	1.10	425.00	467.50
1/2/2002	DG		Review of status of DebtCure Account status report in e-discovery			

<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
1/2/2002	DG	Review of Top 75 Report generated by J. Belmonte	0.40	425.00	170.00
1/2/2002	DG	Review and comment draft revised portfolio company term sheet	1.20	425.00	510.00
1/2/2002	DG	Call with S. Gould at Melife regarding status of portfolio company term sheet and set discussion	0.40	425.00	170.00
1/2/2002	DG	Review and discussion with T. Ahto regarding portfolio company restructure term sheet	1.20	425.00	510.00
1/2/2002	DG	Teleconference with M. Koslin regarding status of portfolio company restructure	0.40	425.00	170.00
1/2/2002	DG	Teleconference with T. Ahto and J. Fredericks regarding portfolio company revised term sheet	2.30	425.00	977.50
1/2/2002	DG	Teleconference with W. Chow regarding portfolio company restructure proposal	0.50	425.00	212.50
1/2/2002	DG	Teleconference with D. Richardson regarding portfolio company background	1.10	425.00	467.50
1/3/2002	DG	Work an outline for process and procedures for Ventures	0.30	425.00	127.50
1/3/2002	DG	Teleconference with S. Gould at Melife negotiating portfolio company term sheet	1.50	425.00	637.50
1/3/2002	DG	Teleconference with M. Meydy at Sherwood Partners regarding portfolio companies	1.20	425.00	510.00
1/3/2002	DG	Meeting with V. Hanna and J. Haas regarding outline of process and procedures	2.30	425.00	977.50
1/3/2002	DG	Meeting with T. Ahto, R. Mishler, T. Baston, and J. Fraberg to assign responsibility for all transactions of Ventures and to discuss process issues	3.20	425.00	1,360.00
1/3/2002	DG	Meeting with T. Ahto to discuss progress of portfolio companies	1.30	425.00	552.50
1/4/2002	DG	Meeting with K. Belair regarding assignment of various transactions	1.20	425.00	510.00
1/4/2002	DG	Conversation with S. Gould regarding portfolio company open issues	0.60	425.00	340.00
1/4/2002	DG	Conversation with T. Ahto regarding open points portfolio company term sheet	0.90	425.00	382.50
1/4/2002	DG	Discussion with A. Coleman regarding portfolio company restructure request	0.60	425.00	255.00
1/4/2002	DG	Discussion with J. Fraberg regarding "parking lot" legal follow-up	0.40	425.00	170.00
1/4/2002	DG	Discussion with S. Gould regarding open credit issues	0.20	425.00	85.00
1/4/2002	DG	Discussion with T. Ahto regarding direction of restructuring group, file clean-up, process and procedures status	0.80	425.00	340.00
1/4/2002	DG	Finalize assignments and strategized for expected results of meeting in Palo Alto regarding portfolio companies	2.10	425.00	892.50
1/4/2002	DG	Review of revised portfolio company term sheet	0.70	425.00	297.50
1/7/2002	DG	Attend ICU meeting	2.10	425.00	892.50
1/7/2002	DG	Call to J. Fredericks regarding review of portfolio company term sheet	0.10	425.00	42.50
1/7/2002	DG	Review of 21-day past-due report and prepare reformating of presentation to better follow trends within the report	1.10	425.00	467.50
1/7/2002	DG	Follow up call with J. Lee regarding results of conversation and strategy to maximization	0.70	425.00	297.50
1/7/2002	DG	Discussion with W. Chow regarding status of portfolio company accounts	0.40	425.00	170.00

<i>date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
1/7/2002	DG	Conversation with S. Gould regarding portfolio company term sheet	1.30	425.00	552.50
1/7/2002	DG	Conference with A. Coleman and J. Lee regarding portfolio company restructuring	1.40	425.00	595.00
1/7/2002	DG	Call with T. Ahto to brief him on ICU meeting and portfolio company term sheet	0.60	425.00	255.00
1/7/2002	DG	Call to L. Lujan regarding various matters to discuss with V. Hanna	0.20	425.00	85.00
1/7/2002	DG	Review of ICU material for meeting	0.80	425.00	340.00
1/8/2002	DG	Meeting with J. Froberg, S. Bolster, and S. Harvey regarding parking lot transaction status and assignment out to individuals	2.30	425.00	977.50
1/8/2002	DG	Discussion with T. Ahto and J. Fredericks regarding legal comments to portfolio company term sheet	0.70	425.00	297.50
1/8/2002	DG	Discussion with V. Hanna regarding portfolio company restructuring proposal	0.40	425.00	170.00
1/8/2002	DG	Meeting with T. Ahto regarding preparation necessary for meeting with M. Fazio	0.60	425.00	255.00
1/8/2002	DG	Negotiating session with S. Gould at MetLife regarding portfolio company	0.80	425.00	340.00
1/8/2002	DG	Review of portfolio company file for preparing for restructuring negotiations	1.10	425.00	467.50
1/9/2002	DG	Meeting with K. Bishop and T. Ahto regarding portfolio account legal and credit issues	1.90	425.00	807.50
1/9/2002	DG	Conference call with B. Schroeder, A. Coleman and V. Hanna regarding portfolio company discount buyout request	0.90	425.00	382.50
1/9/2002	DG	Teleconference with V. Hanna, J. Fredericks, T. Ahto, and K. Bishop regarding portfolio company legal UCC filing issues, negative pledge violations and strategy to implement recovery maximizations	1.80	425.00	765.00
1/9/2002	DG	Work on past due reports, Top 100 reports, senior lender info, watchlist and EWI reports	1.30	425.00	552.50
1/9/2002	DG	Review status of restructuring/workout accounts status	1.80	425.00	765.00
1/9/2002	DG	Conference call with J. Fredericks, K. Wertzman, and N. Reed regarding final comments to portfolio company term sheet	0.70	425.00	297.50
1/9/2002	DG	Review of portfolio company term sheet and discussion of strategy with T. Ahto regarding proposed discounted purchase	1.40	425.00	595.00
1/9/2002	DG	Memorandum to K Bishop regarding portfolio company	0.10	425.00	42.50
1/9/2002	DG	Conference call with S. Gould regarding portfolio company legal comments	0.70	425.00	297.50
1/10/2002	DG	Teleconference with K. Wertzman, J. Fredericks regarding portfolio company term sheet	0.70	425.00	297.50
1/10/2002	DG	Meeting with T. Ahto and S. Harvey regarding portfolio company past due strategy for legal actions	1.20	425.00	510.00
1/10/2002	DG	Conversation with J. Marchette regarding requested purchase of portfolio company equipment	0.90	425.00	382.50
1/10/2002	DG	Conference with T. Ahto regarding procedures for UCC search follow up, UCC filings follow up and insurance certificates in regard to file reviews	1.20	425.00	510.00
1/10/2002	DG	Conversation with D. White regarding potential purchase of equipment from CDO as a result of portfolio company reconciliation	0.80	425.00	340.00
1/10/2002	DG	Conference with W. Chow regarding portfolio companies	1.20	425.00	510.00
1/10/2002	DG	Discussion with D. Franz regarding portfolio company project for M. Fazio	0.40	425.00	170.00
1/11/2002	DG	Conference with J. Marchette, S. Harvey, and K Bishop regarding status of portfolio company	1.30	425.00	552.50

<i>Letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	1/11/2002	DG	Discussion with S Harvey regarding portfolio company legal letter and strategy thereon	0.60	425.00	255.00
	1/11/2002	DG	Work on close out memorandum process, restructure/change memorandum process, cash burn trend analysis, and credit tier restructure flagging	1.30	425.00	552.50
	1/11/2002	DG	Discussion with M. Cortina regarding change to 21 day past due report	0.30	425.00	127.50
	1/11/2002	DG	Discussion with J. Marchette regarding portfolio company furniture sale	0.50	425.00	212.50
	1/11/2002	DG	Call with J. Marchette regarding portfolio company	0.30	425.00	127.50
	1/11/2002	DG	Discussion with D. Franz regarding master schedule and coordinate portfolio company equipment pick up	0.60	425.00	255.00
	1/13/2002	DG	Review portfolio company first draft agreement, and portfolio company letters	0.90	425.00	382.50
	1/14/2002	DG	Lunch meeting with T. Ahto and J. Froberg regarding setting up restructure committee	0.80	425.00	340.00
	1/14/2002	DG	Review of R. Poffack letter to portfolio company	0.40	425.00	170.00
	1/14/2002	DG	Review of ICU material for meeting	0.60	425.00	255.00
	1/14/2002	DG	Review of S. Harvey letter regarding portfolio company	0.20	425.00	85.00
	1/14/2002	DG	Attend ICU meeting with debtor Venture management	3.10	425.00	1,317.50
	1/14/2002	DG	Review of portfolio company initial purchase and sale agreement and portfolio company file	1.10	425.00	467.50
	1/16/2002	DG	Teleconference with B. Schroeder regarding portfolio company restructure	0.80	425.00	340.00
	1/16/2002	DG	Review and return various emails on Ventures restructuring projects	2.80	425.00	1,190.00
	1/16/2002	DG	Meeting with T. Ahto and J. Froberg regarding status of various restructurings	0.90	425.00	382.50
	1/17/2002	DG	Meeting with V. Hanna regarding assigned restructure accounts	1.30	425.00	552.50
	1/17/2002	DG	Meeting with V. Hanna regarding portfolio company restructure	0.80	425.00	340.00
	1/17/2002	DG	Teleconference with S. Gould, Melilla regarding portfolio company restructure	0.80	425.00	340.00
	1/17/2002	DG	Meeting with V. Hanna and T. Ahto regarding portfolio company restructure	0.70	425.00	297.50
	1/17/2002	DG	Meeting with T. Ahto and V. Hanna regarding portfolio company restructure	0.60	425.00	255.00
	1/18/2002	DG	Call with J. Fredericks regarding various classes of stock on portfolio company	0.40	425.00	170.00
	1/18/2002	DG	Teleconference with T. Ahto and J. Fredericks regarding portfolio company open legal issues from documents	1.60	425.00	680.00
	1/18/2002	DG	Discussion with T. Ahto regarding business plan Ventures and portfolio company restructures	0.80	425.00	255.00
	1/21/2002	DG	Conversation with S. Gould regarding portfolio company restructure	0.40	425.00	170.00
	1/22/2002	DG	Conversation with S. Gould regarding portfolio company restructure	0.70	425.00	297.50
	1/24/2002	DG	Conversation with D. Franz regarding status of repossession and remarketing project	0.80	425.00	340.00
	1/24/2002	DG	Conversation with A. Decaneron at Sherwood Partners regarding portfolio restructure	0.80	425.00	340.00

<i>Initials</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	1/24/2002	DG	Discussion with S. Gould regarding status of portfolio company restructuring	0.40	425.00	170.00
	1/24/2002	DG	Teleconference with T. Ahto and J. Fredericks regarding discussion of MelLife documents	1.80	425.00	765.00
	1/24/2002	DG	Review status of various projects related to Ventures restructurings	0.90	425.00	382.50
	1/24/2002	DG	Review of various emails related to Ventures restructures	1.10	425.00	467.50
	1/25/2002	DG	Discussion with T. Ahto regarding portfolio company open issues	0.80	425.00	340.00
	1/25/2002	DG	Call with A. Cameron at Sherwood Partners regarding portfolio company settlement negotiations	0.30	425.00	127.50
	1/25/2002	DG	Conference call with K. Wartzman regarding portfolio company open issues	0.80	425.00	340.00
	1/25/2002	DG	Meeting with M. Fazio to review and recap collectability of Ventures notes and leases for Q1 2002	0.90	425.00	382.50
	1/26/2002	DG	Conference with S. Harvey, T. Ahto regarding portfolio company sale of equipment	0.80	425.00	340.00
	1/28/2002	DG	Conference with J. Froberg regarding applicant financial guarantee of portfolio company	0.50	425.00	212.50
	1/28/2002	DG	Attend Ventures ICU meeting	2.80	425.00	1,190.00
	1/28/2002	DG	Teleconference with V. Hanna regarding portfolio company sale of equipment	0.60	425.00	255.00
	1/28/2002	DG	Review status of assigned accounts	0.80	425.00	340.00
	1/28/2002	DG	Review of Early Termination Buyout memorandum from M. Cortina	0.80	425.00	340.00
	1/29/2002	DG	Attend funding and portfolio review meeting	1.80	425.00	765.00
	1/29/2002	DG	Conversation with S. Gould at MelLife regarding portfolio company open issue	0.80	425.00	340.00
	1/29/2002	DG	Meeting with J. Belabonte regarding status of watch and EW reports	0.80	425.00	340.00
	1/29/2002	DG	Conversation with J. Fredericks regarding portfolio company guaranty call	0.40	425.00	170.00
	1/29/2002	DG	Conference with J. Fredericks and T. Ahto regarding portfolio company open issues	0.70	425.00	297.50
	1/29/2002	DG	Conversation with T. Ahto regarding headline of restructures/workouts in Rosemont	0.70	425.00	297.50
	1/29/2002	DG	Attend portfolio company daily conference call with attorneys regarding contract negotiation status	1.30	425.00	552.50
	1/29/2002	DG	Discussion with W. Chow regarding applicant issues	0.50	425.00	212.50
	1/29/2002	DG	Conversation with A. Cameron regarding portfolio company settlement negotiations	1.10	425.00	467.50
	1/29/2002	DG	Conversation with S. Harvey regarding release of portfolio company escrow	0.80	425.00	340.00
	1/29/2002	DG	Conversation with T. Ahto and J. Froberg regarding portfolio company strategy	0.70	425.00	297.50
	1/29/2002	DG	Conversation with B. Schroeder regarding portfolio company restructure	0.70	425.00	297.50
	1/30/2002	DG	Discussion with T. Pandjiris regarding portfolio company restructure/workout	0.70	425.00	297.50
	1/30/2002	DG	Discussion with S. Bolster regarding parking lot legal accounts	0.70	425.00	297.50
	1/30/2002	DG	Discussion with M. Cortina and S. Harvey regarding portfolio company bank accounts	0.40	425.00	170.00

<i>date</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
1/30/2002	DG		Discussion with D. Franz regarding auditing and tagging of M&E	0.60	425.00	255.00
1/30/2002	DG		Review of portfolio company legal documents	1.50	425.00	637.50
1/30/2002	DG		Meeting with S. Ross to review Ventures recovery accounts	0.50	425.00	212.50
1/31/2002	DG		Conference call with J. Fredericks regarding portfolio company final points	1.60	425.00	680.00
1/31/2002	DG		Conference call with S. Gould to negotiate three final points on portfolio company restructure	0.80	425.00	340.00
1/31/2002	DG		Telephone call with J. Haas regarding portfolio company preliminary restructure	0.40	425.00	170.00
1/31/2002	DG		Conference call with V. Hanna and T. Ahto regarding portfolio company restructure	0.70	425.00	297.50
2/1/2002	DG		Teleconference with J. Fredericks, S. Gould, K. Wertzman regarding portfolio company document negotiations	2.30	425.00	977.50
2/1/2002	DG		Teleconference with B. Schroeder regarding portfolio company restructure negotiations	0.80	425.00	340.00
2/1/2002	DG		Reviewed portfolio company agreements for conference call	1.20	425.00	510.00
2/1/2002	DG		Review and redraft of memorandum to J. McNally regarding credit tier 1,2,3	0.50	425.00	212.50
2/1/2002	DG		Conversation with S. Gould regarding Melife final open points	0.50	425.00	212.50
2/1/2002	DG		Reviewed portfolio company restructure	0.70	425.00	297.50
2/1/2002	DG		Reviewed 21-day past-due report for modifications	0.40	425.00	170.00
2/4/2002	DG		Reviewed portfolio company package for potential restructure	0.50	425.00	212.50
2/4/2002	DG		Conversation with T. Ahto regarding portfolio company restructures	0.80	425.00	340.00
2/4/2002	DG		Conversation with S. Harvey regarding portfolio company's legal issues	0.50	425.00	212.50
2/5/2002	DG		Meeting with H. Bishop to receive term sheet for portfolio company restructure	0.80	425.00	340.00
2/5/2002	DG		Meeting with T. Ahto to discuss planned approach for 1, 2, and 3 credit tier collection effort	0.70	425.00	297.50
2/5/2002	DG		Meeting with J. McNally to review detail behind collection rate calculations on Ventures	0.80	425.00	340.00
2/6/2002	DG		Meeting with V. Hanna, S. Harvey to discuss S. Harvey involvement in collection/litigation of 21-day report	0.60	425.00	255.00
2/6/2002	DG		Reviewed past due Accounts Receivable handling related to Ventures	1.30	425.00	552.50
2/6/2002	DG		Meeting with V. Hanna, L. Getler to revise 21-day past-due Accounts Receivable report and perform individual reviews of each account	1.20	425.00	510.00
2/7/2002	DG		Reviewed status of various portfolio companies	2.50	425.00	1,062.50
2/7/2002	DG		Teleconference with J. Lee regarding portfolio company collection matters	1.20	425.00	510.00
2/7/2002	DG		Teleconferences with S. Harvey regarding past-due settlements with portfolio company	0.70	425.00	297.50
2/7/2002	DG		Reviewed portfolio company restructure request	1.30	425.00	552.50
2/8/2002	DG		Negotiated with B. Schroeder to discuss terms of restructure	0.50	425.00	212.50
2/8/2002	DG		Meeting with J. Belmonte to review status of watch list and watch list records	0.40	425.00	170.00

<i>Year</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/8/2002	DG	Meeting with K. Bishop to review portfolio company term sheet	0.40	425.00	170.00
	2/8/2002	DG	Meeting with D. Frantz to discuss progress of moving machinery and remarketing to Chicago	0.90	425.00	382.50
	2/8/2002	DG	Discussion with S. Gould to resolve final issues for portfolio company	0.40	425.00	170.00
	2/11/2002	DG	Teleconference with G. Cohan regarding portfolio company restructure	1.20	425.00	510.00
	2/11/2002	DG	Review of ICU material in preparation for ICU meeting	0.90	425.00	382.50
	2/11/2002	DG	Meeting with K. Bishop regarding term sheet changes for portfolio company	0.60	425.00	255.00
	2/11/2002	DG	Attended ICU meeting	2.10	425.00	892.50
	2/11/2002	DG	Assembled a draft summary for portfolio company's final transactions	1.70	425.00	722.50
	2/11/2002	DG	Meeting with J. Froberg to discuss portfolio company status	0.50	425.00	212.50
	2/12/2002	DG	Meeting with S. Harvey regarding legal collection accounts	0.60	425.00	340.00
	2/12/2002	DG	Meeting with J. Fredencks, V. Hanna regarding portfolio companies	0.60	425.00	255.00
	2/13/2002	DG	Teleconference with B. Schroeder regarding portfolio company restructure term sheet	0.40	425.00	170.00
	2/14/2002	DG	Reviewed materials for Restructuring Committee	1.10	425.00	467.50
	2/14/2002	DG	Attended Restructuring Committee meeting	1.80	425.00	765.00
	2/15/2002	DG	Meeting with T. Ahto to debrief on Equity Committee meeting and other open issues	1.60	425.00	680.00
	2/18/2002	DG	Discussion with K. Worstman regarding portfolio company 10-day option	0.30	425.00	127.50
	2/18/2002	DG	Meeting for ICU issues	1.60	425.00	680.00
	2/18/2002	DG	Reviewed ICU material and 21-day past-due report	1.60	425.00	680.00
	2/18/2002	DG	Teleconference with K. Bishop regarding portfolio company restructure term sheet	0.60	425.00	255.00
	2/19/2002	DG	Meeting with J. Haas outlining final terms for portfolio company restructure	0.40	425.00	170.00
	2/19/2002	DG	Meeting with T. Ahto, J. Froberg regarding portfolio company restructure	0.80	425.00	340.00
	2/19/2002	DG	Meeting with V. Hanna regarding portfolio company restructure	0.30	425.00	127.50
	2/20/2002	DG	Meeting with T. Ahto to discuss restructure process procedures	0.60	425.00	255.00
	2/21/2002	DG	Meeting with J. Belmonte to review watch list report	0.70	425.00	297.50
	2/22/2002	DG	Meeting with M. Corina to obtain final buyout schedule	0.60	425.00	255.00
	2/22/2002	DG	Meeting with J. Belmonte to review the status of various IT projects	0.60	425.00	255.00
	2/22/2002	DG	Discussion with L. Geller regarding 21-day past-due report	0.40	425.00	170.00
	2/22/2002	DG	Teleconference with B. Schroeder regarding portfolio company restructure	0.40	425.00	170.00
	2/25/2002	DG	Revised restructure account list for book detail	0.40	425.00	170.00



<i>Item</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
2/25/2002	DG		Attended ICU meeting in Ventures office	2.40	425.00	1,020.00
3/4/2002	DG		Teleconference with S. Harvey and D. Richard regarding portfolio company litigation	1.10	425.00	467.50
3/4/2002	DG		Meeting with T. Ahto to review portfolio company buyout and portfolio company litigation	0.80	425.00	340.00
3/4/2002	DG		Meeting with S. Harvey regarding portfolio company buyout	0.80	425.00	340.00
3/6/2002	DG		Restructure meeting with V. Hanna, T. Ahto regarding portfolio companies	2.30	425.00	977.50
3/6/2002	DG		Meeting with T. Ahto regarding portfolio company past due and option letter	0.50	425.00	212.50
3/6/2002	DG		Meeting with S. Harvey regarding portfolio company past due resolution	0.60	425.00	255.00
3/6/2002	DG		Meet with M. Corbina regarding portfolio company buyout issues	0.20	425.00	85.00
3/6/2002	DG		Meeting with T. Ahto to review initial budget acceleration numbers	0.80	425.00	255.00
3/7/2002	DG		Meeting with S. Harvey, K. Bourne, and K. VanKampen regarding portfolio company delinquency	0.80	425.00	340.00
3/7/2002	DG		Meeting with S. Harvey regarding portfolio company litigation	0.60	425.00	255.00
3/7/2002	DG		Meeting with K. Belair regarding delinquent buyouts	0.60	425.00	255.00
3/7/2002	DG		Review plan and assumptions for accelerated run-off scenario	1.10	425.00	467.50
3/8/2002	DG		Discussion with K. Belair regarding close outs and open issues	0.40	425.00	170.00
3/8/2002	DG		Teleconference with S. Harvey, T. Ahto, and J. Haas regarding portfolio company	0.70	425.00	297.50
3/8/2002	DG		Teleconference with S. Harvey and portfolio company regarding past due and buyout amounts	1.10	425.00	467.50
3/8/2002	DG		Meeting with B. Lackey, T. Ahto, and S. Harvey regarding portfolio company sale	0.30	425.00	127.50
3/8/2002	DG		Prepare list for F. Cirone of qualified appraisers	0.40	425.00	170.00
3/11/2002	DG		Teleconference with S. Mitch and S. Harvey regarding portfolio company	0.60	425.00	255.00
3/11/2002	DG		Review of buyout list and explanation for past dues	0.60	425.00	255.00
3/11/2002	DG		Meeting with T. Ahto and J. Haas regarding proposed settlement on portfolio company	0.90	425.00	382.50
3/11/2002	DG		Conference with S. Harvey regarding portfolio company	0.40	425.00	170.00
3/12/2002	DG		Teleconference with S. Harvey and portfolio company regarding past due accounts receivable	0.60	425.00	255.00
3/13/2002	DG		Conversation with G. Cohen regarding portfolio company restructuring	0.70	425.00	297.50
3/13/2002	DG		Meeting with T. Ahto to discuss rationale for collectability ratios	0.90	425.00	382.50
3/13/2002	DG		Discussion with L. Blaylock regarding portfolio company restructure	0.30	425.00	127.50
3/14/2002	DG		Meeting with S. Harvey regarding portfolio company litigation and chronology	0.60	425.00	255.00
3/14/2002	DG		Attend restructuring committee meeting on Ventures portfolio company	1.40	425.00	595.00
3/15/2002	DG		Discussion with D. Ernst regarding portfolio company restructure			

<i>letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	3/15/2002	DG	Meeting with S. Harvey regarding portfolio company chronology	0.70	425.00	297.50
	3/15/2002	DG	Analysis of GE offer to service the Ventures portfolio	0.40	425.00	170.00
	3/20/2002	DG	Meeting with S. Harvey regarding status of portfolio company discounted payoff	0.70	425.00	297.50
	3/20/2002	DG	Meeting with T. Ahto, A. Hamilton, and J. Froberg regarding payout process and procedure	1.20	425.00	510.00
	3/20/2002	DG	Review of portfolio accounts	1.40	425.00	595.00
	3/20/2002	DG	Meeting with T. Ahto to discuss ICU meeting agendas and process for buyouts	1.30	425.00	552.50
	3/20/2002	DG	Meeting with T. Ahto and K. Blair to review status of buyouts, make recommendations and discuss strategy for resolution	1.20	425.00	510.00
	3/20/2002	DG	Conversation with portfolio company regarding status of past due and buyout of leases	0.40	425.00	170.00
	3/20/2002	DG	Meeting with A. Hamilton to set up metrics for portfolio managers	1.40	425.00	595.00
	3/20/2002	DG	Meeting with D. Franz to review status re-marketing list	1.10	425.00	467.50
	3/21/2002	DG	Conversation with G. Cohen regarding portfolio company restructuring	0.50	425.00	212.50
	3/21/2002	DG	Teleconference with L. Blalock to finalize IP negotiations	0.40	425.00	170.00
	3/21/2002	DG	Meeting with S. Harvey and T. Ahto regarding portfolio company litigation strategy	1.30	425.00	552.50
	3/21/2002	DG	Meeting with J. Belmonte regarding computerizing month remaining to maturity by transaction and accounts receivable report	0.80	425.00	340.00
	3/26/2002	DG	Attend the Ventures ICU teleconference	2.90	425.00	1,232.50
	3/26/2002	DG	Review of ICU materials in preparation for ICU meeting	0.60	425.00	255.00
	3/26/2002	DG	Teleconference with V. Hanna and T. Ahto to discuss portfolio company emergence plan and restructure	2.30	425.00	977.50
	3/26/2002	DG	Review and revise metrics for portfolio managers	0.70	425.00	297.50
	3/26/2002	DG	Review of business plan to include Q3 in proposed compensation plan	0.70	425.00	297.50
	3/26/2002	DG	Review and revise loan process payoff	0.50	425.00	212.50
	3/27/2002	DG	Meeting with M. Cordina to review restructures missing from lease and loan system	0.80	425.00	340.00
	3/27/2002	DG	Discussion with S. Harvey regarding portfolio company potential settlement and litigation	0.60	425.00	255.00
	3/27/2002	DG	Review of database for portfolio companies restructure meeting	2.10	425.00	892.50
	3/28/2002	DG	Meeting with J. Belmonte to review work on maturity schedules and to discuss automation of ICU reports and cross-reference reports	1.20	425.00	510.00
	3/28/2002	DG	Teleconference with S. Dollinger regarding portfolio company due diligence	0.40	425.00	170.00
	3/28/2002	DG	Review database for various accounts to be restructured	1.30	425.00	552.50
	3/28/2002	DG	Review and discuss active and non-active Ventures legal matter status report	1.10	425.00	467.50
	3/28/2002	DG	Meeting with T. Ahto to discuss automation issues and projects underway	0.80	425.00	340.00

<i>Enter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	3/29/2002	DG	Discussion with Sherwood partners regarding portfolio company settlement negotiations	0.70	425.00	297.50
	3/29/2002	DG	Discussion with K. Bekair regarding buyout past due status	0.40	425.00	170.00
	3/29/2002	DG	Review of restructure material for restructure meeting	1.40	425.00	595.00
			<b>Professional Totals</b>	<b>3.51.00</b>	<b>425.00</b>	<b>\$149,175.00</b>
			<i>Klyn, John</i>			
	12/3/2001	JK	Researched credit scores and ratings for top Telecommunications customers	2.30	150.00	345.00
	12/3/2001	JK	Researched credit scores and ratings for top IT customers	1.90	150.00	285.00
	12/3/2001	JK	Created analysis of credit ratings and scores of the top IT and Telecom customers	2.50	150.00	375.00
			<b>Professional Totals</b>	<b>6.70</b>	<b>150.00</b>	<b>\$1,005.00</b>
			<i>Phelps, Katherine</i>			
	12/5/2001	KMP	Created initial powerpoint slides for Ventures Risk Management presentation	2.30	275.00	632.50
	12/6/2001	KMP	Prepared Ventures Risk Management documents for 12/7/01 presentation	1.00	275.00	275.00
	12/6/2001	KMP	Reviewed first draft of presentation with Ventures Management and Legal	1.10	275.00	302.50
	12/6/2001	KMP	Revised Ventures Risk Management presentation	1.30	275.00	357.50
	12/6/2001	KMP	Created powerpoint slides to include internal controls in Risk Management presentation	1.10	275.00	302.50
	12/6/2001	KMP	Created powerpoint slides to include longer-term business plan proposal in Risk Management presentation	0.80	275.00	220.00
	12/6/2001	KMP	Reviewed draft of Ventures Risk Management presentation with Ventures Management and Legal	1.10	275.00	302.50
	12/7/2001	KMP	Reviewed final draft of Ventures Risk Management presentation with Ventures Management and Legal	0.70	275.00	192.50
	12/7/2001	KMP	Prepared Ventures Risk Management 12/7/01 presentation package	1.50	275.00	412.50
	12/7/2001	KMP	Meeting with Management, Ventures, and Legal to discuss Ventures Risk Management Strategy	3.10	275.00	852.50
	2/10/2001	KMP	Discussed restructured account log and revisions with J. Haas and V. Hanna	0.80	275.00	220.00
	2/10/2001	KMP	Meeting with M. Cortina to discuss status and methodology of entering restructured terms into accounting/billing system	1.90	275.00	522.50
	2/10/2001	KMP	Sent restructured account log and instructions to Ventures group	0.40	275.00	110.00
	2/10/2001	KMP	Reviewed newly created Early Warning and Watch List reports and criteria	0.90	275.00	247.50
	2/10/2001	KMP	Created account log to identify restructurings not reflected in system	2.90	275.00	797.50
	2/10/2001	KMP	Conference calls with Ventures portfolio managers to discuss status of restructured accounts and accounting/billing system deficiencies	1.00	275.00	275.00
	2/10/2001	KMP	Discussed Early Warning and Watch List criteria and reports with J. Belmonte	1.10	275.00	302.50
	2/11/2001	KMP	Reviewed all recent Notices of Default with K. Van Kampen	0.70	275.00	192.50

<i>Item</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
2/11/2001	KMP		Discussed and developed with T. Ahto a credit file and legal file template	2.10	275.00	577.50
2/11/2001	KMP		Discussed revised Early Warning and Watch List Criteria and reports with J. Belmonte	1.30	275.00	357.50
2/11/2001	KMP		Teleconference with portfolio managers regarding incomplete responses	1.40	275.00	385.00
2/11/2001	KMP		Identified with M. Cortina restructured accounts potentially missing documentation in Rosemont	1.20	275.00	330.00
2/12/2001	KMP		Revised restructured accounts log to reflect new information requests and sent to portfolio managers for input	0.80	275.00	220.00
2/12/2001	KMP		Discussed with M. Cortina portfolio managers' responses to restructured accounts	2.10	275.00	577.50
2/13/2001	KMP		Assigned restructure accounts to Legal and individuals based on net book value, current status and credit rating	2.10	275.00	577.50
2/13/2001	KMP		Reviewed credit tier scoring criteria and methodology	1.40	275.00	385.00
2/13/2001	KMP		Reviewed list of all portfolio accounts by net book value, credit tier and credit classification	1.20	275.00	330.00
2/13/2001	KMP		Revised and reformatted Ventures write-off and bad debt analysis for Management	0.90	275.00	247.50
2/13/2001	KMP		Discussed missing restructured account documentation with M. Cortina	0.70	275.00	192.50
2/14/2001	KMP		Reconciled 21-Day Report with Notice of Default Logs	1.20	275.00	330.00
2/14/2001	KMP		Discussed with J. Belmonte notation of account restructure on database	0.40	275.00	110.00
2/14/2001	KMP		Teleconference with portfolio manager regarding status of 2 portfolio companies	1.80	275.00	440.00
2/14/2001	KMP		Reviewed 2 portfolio company files and database information	2.10	275.00	577.50
2/14/2001	KMP		Discussed portfolio company with S. Harvey and K. Bishop regarding next week's strategy to maximize value after recent chapter 11 filing	1.50	275.00	412.50
2/14/2001	KMP		Reviewed 21-Day Report from L. Lujan and compared to database information	1.70	275.00	467.50
2/17/2001	KMP		Follow-up teleconference with portfolio company management and its legal counsel to settle all portfolio company's outstanding commitments	0.90	275.00	247.50
2/17/2001	KMP		Updated Legal and portfolio manager on recent chapter 11 filing by portfolio company	0.60	275.00	165.00
2/17/2001	KMP		Teleconference with portfolio company management and its legal counsel	1.40	275.00	385.00
2/17/2001	KMP		Reviewed proposed Venture Policies and Procedures outline for Restructura Committee	0.70	275.00	192.50
2/17/2001	KMP		Researched portfolio company restructure to identify accurate Company exposure and renegotiated terms	1.30	275.00	357.50
2/17/2001	KMP		Participated in weekly ICU Teleconference with Ventures group and Legal	2.80	275.00	770.00
2/17/2001	KMP		Meeting with M. Cortina to discuss status of updating system to reflect restructured accounts	1.00	275.00	275.00
2/17/2001	KMP		Meeting with Legal regarding settlement offer from portfolio company	0.80	275.00	220.00
2/18/2001	KMP		Teleconference with portfolio company management regarding missing financial statements, monthly cash burn and late payments	0.70	275.00	192.50
2/18/2001	KMP		Teleconference with other lead investors of portfolio company	0.90	275.00	247.50
2/18/2001	KMP		Reviewed portfolio company file and discussed status with portfolio manager	3.40	275.00	935.00
2/18/2001	KMP		Reviewed documented nonconsent restructure terms and non-creditorship table			

<i>ter e</i>	<i>Date Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/18/2001 KMP	Prepared counteroffer to portfolio company's proposed restructure agreement	2.40	275.00	660.00
	2/18/2001 KMP	Discussed with K. Van Kampen Notices of Default that should be sent out this week	0.80	275.00	220.00
	2/18/2001 KMP	Discussed proposed capitalization table with portfolio manager	0.70	275.00	192.50
	2/18/2001 KMP	Updated portfolio manager on status of portfolio company and strategy to maximize value	0.50	275.00	137.50
	2/18/2001 KMP	Teleconference with portfolio company management regarding proposed restructure terms	0.90	275.00	247.50
	2/19/2001 KMP	Teleconference with portfolio manager regarding revised term sheets	0.70	275.00	192.50
	2/19/2001 KMP	Reviewed revised Ventures Policies and Procedures Outline and made final suggestions	0.90	275.00	247.50
	2/19/2001 KMP	Continued researching efforts related to portfolio company's intellectual property	1.50	275.00	412.50
	2/19/2001 KMP	Reviewed revised capitalization table and term sheet for portfolio company negotiations	1.80	275.00	440.00
	2/19/2001 KMP	Prepared counteroffer to portfolio company's proposed restructure agreement	1.70	275.00	467.50
	2/19/2001 KMP	Teleconference with portfolio company management regarding fair price of intellectual property	0.70	275.00	192.50
	2/19/2001 KMP	Teleconference with portfolio management and legal regarding portfolio company's existing offer to settle outstanding obligations	0.60	275.00	165.00
	2/19/2001 KMP	Reviewed 2 portfolio company files and discussed status with portfolio manager	2.30	275.00	632.50
	2/20/2001 KMP	Updated Restructured Account Log and requested additional information from portfolio managers on location of restructure documentation	1.70	275.00	467.50
	2/20/2001 KMP	Teleconference with portfolio company management regarding final settlement counter-offer and status of other investor negotiations	0.60	275.00	165.00
	2/20/2001 KMP	Developed first draft of proposed restructuring term sheet	1.90	275.00	522.50
	2/20/2001 KMP	Meeting with Legal regarding settlement offer from portfolio company	0.70	275.00	192.50
	2/20/2001 KMP	Reviewed and revised summary memorandum for restructured account settlement	0.60	275.00	165.00
	2/20/2001 KMP	Prepared summary memorandum for restructured account settlement	3.10	275.00	852.50
	2/20/2001 KMP	Prepared third counteroffer to portfolio company counteroffer	1.90	275.00	522.50
	2/21/2001 KMP	Reviewed with J. Belmonte database screens	0.90	275.00	247.50
	2/21/2001 KMP	Reviewed 2 portfolio company files and discussed status with portfolio manager	2.20	275.00	605.00
	2/21/2001 KMP	Discussed file locations with G. Gillen and L. Lujan	1.90	275.00	522.50
	2/21/2001 KMP	Presented summary memorandum to Ventures Management and Legal for approval of deal	0.60	275.00	165.00
	2/21/2001 KMP	Revised summary memorandum for restructured account settlement	2.30	275.00	632.50
	2/26/2001 KMP	Reviewed parking lot accounts and developed database to track closure status	1.90	275.00	522.50
	2/26/2001 KMP	Reviewed 3 portfolio company files and discussed status with portfolio manager	3.20	275.00	880.00
	2/26/2001 KMP	Meeting with M. Cortina regarding restructured term sheet	1.10	275.00	302.50

<i>date</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
2/28/2001	2/28/2001	KMP	Discussed with V. Hanna restructured accounts and location of documentation	0.60	275.00	165.00
2/28/2001	2/28/2001	KMP	Reviewed portfolio company monthly financial information to determine months of cash remaining and current burn rate	1.70	275.00	467.50
2/28/2001	2/28/2001	KMP	Revised tracking database of assigned accounts to include additional fields	1.40	275.00	385.00
1/2/2002	1/2/2002	KMP	Teleconference with portfolio manager and portfolio company manager regarding accounts	0.80	275.00	220.00
1/2/2002	1/2/2002	KMP	Identified peers in portfolio company industry segment & assessed recent performance compared to peers	1.60	275.00	440.00
1/2/2002	1/2/2002	KMP	Performed industry segment research on portfolio company	0.90	275.00	247.50
1/2/2002	1/2/2002	KMP	Prepared summary financial schedules on portfolio company	0.40	275.00	110.00
1/2/2002	1/2/2002	KMP	Prepared with portfolio manager for conference call with portfolio company management regarding accounts	0.30	275.00	82.50
1/2/2002	1/2/2002	KMP	Reviewed portfolio company file for assignment of lease to acquirer	2.10	275.00	577.50
1/2/2002	1/2/2002	KMP	Reviewed updated financials of portfolio company and recent significant events	1.20	275.00	330.00
1/2/2002	1/2/2002	KMP	Discussed with V. Hanna and portfolio manager the results of call and future recommended action steps	0.70	275.00	192.50
1/3/2002	1/3/2002	KMP	Identified methods of portfolio account resolution & payment of past due amounts	1.20	275.00	330.00
1/3/2002	1/3/2002	KMP	Discussed terms of lease assignment with Ventures legal team	0.70	275.00	192.50
1/3/2002	1/3/2002	KMP	Discussed with portfolio manager options for account resolution	1.10	275.00	302.50
1/3/2002	1/3/2002	KMP	Updated restructured accounts log for additional information regarding restructure details and file location	1.50	275.00	412.50
1/3/2002	1/3/2002	KMP	Updated credit policies and procedures slides with Ventures legal team	0.70	275.00	192.50
1/3/2002	1/3/2002	KMP	Prepared updated restructured account information request for portfolio managers	0.70	275.00	192.50
1/3/2002	1/3/2002	KMP	Gathered updated information from all portfolio managers regarding restructured accounts	0.80	275.00	220.00
1/3/2002	1/3/2002	KMP	Discussed status of portfolio company equipment audit with portfolio manager	0.50	275.00	137.50
1/4/2002	1/4/2002	KMP	Prepared & submitted summary on portfolio company for Restructuring Committee regarding proposed account settlement	1.90	275.00	522.50
1/4/2002	1/4/2002	KMP	Reviewed contractual runoff of accounts forecasting future cash streams	1.00	275.00	275.00
1/4/2002	1/4/2002	KMP	Created informational database to track all assigned accounts	2.20	275.00	605.00
1/4/2002	1/4/2002	KMP	Prepared summary on portfolio company to support account close-out	0.80	275.00	220.00
1/4/2002	1/4/2002	KMP	Prepared summary schedules on contractual cash runoff for all assigned accounts	2.10	275.00	577.50
1/7/2002	1/7/2002	KMP	Reviewed restructure and pending write-off list with S. Moles to identify files being transferred to Rosemont	0.80	275.00	220.00
1/7/2002	1/7/2002	KMP	Prepared questions and format for meetings with portfolio managers	1.10	275.00	302.50
1/7/2002	1/7/2002	KMP	Meeting with Palo Alto office support team to discuss file transfers to Rosemont	1.40	275.00	385.00
1/7/2002	1/7/2002	KMP	Weekly teleconference (ICU Meeting) with Ventures group to discuss status of all watch list accounts	2.20	275.00	605.00
1/8/2002	1/8/2002	KMP	Conference call with Ventures Document to discuss location of restructure documents			

<i>Inter le</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
1/8/2002	KMP		Conference call with portfolio manager & M. Shemenan to discuss status of portfolio company account negotiations	0.80	275.00	220.00
1/8/2002	KMP		Initial meeting with first portfolio (W. Chow) manager to discuss restructure accounts being transitioned to Ventures Rosemont	1.20	275.00	330.00
1/8/2002	KMP		Conference calls with Ventures Rosemont, portfolio company management & counsel to discuss bankruptcy status of portfolio company and propose potential account settlements	1.70	275.00	467.50
1/8/2002	KMP		Initial meeting with third portfolio manager (M. Gaffney) to discuss restructure accounts being transitioned to Ventures Rosemont	1.00	275.00	275.00
1/8/2002	KMP		Initial meeting with second portfolio manager to discuss restructure accounts being transitioned to Ventures Rosemont	0.90	275.00	247.50
1/8/2002	KMP		Meeting with S. Moles & L. Lujan to discuss status of file transfer	0.80	275.00	220.00
1/8/2002	KMP		Prepared summary of meeting results and entered into account tracking database	1.60	275.00	440.00
1/8/2002	KMP		Reviewed portfolio company file and latest financial information	0.90	275.00	247.50
1/9/2002	KMP		Conference call with J. Reith regarding status on 4 portfolio company accounts	1.00	275.00	275.00
1/9/2002	KMP		Initial meeting with fifth portfolio manager (T. Pandjiris) to discuss restructure accounts being transitioned to Ventures Rosemont	1.30	275.00	357.50
1/9/2002	KMP		Initial meeting with sixth portfolio manager (S. Sood) to discuss restructure accounts being transitioned to Ventures Rosemont	0.80	275.00	220.00
1/9/2002	KMP		Meeting with S. Moles & L. Lujan to discuss status of file transfer and process changes	0.90	275.00	247.50
1/9/2002	KMP		Meeting with V. Hanna to provide progress report	0.50	275.00	137.50
1/9/2002	KMP		Prepared summary of meeting results and entered into account tracking database	2.00	275.00	550.00
1/9/2002	KMP		Prepared various follow-up correspondence for portfolio manager information requests	0.60	275.00	165.00
1/9/2002	KMP		Conference calls with Ventures Rosemont to discuss file transfer and process improvements	1.40	275.00	385.00
1/9/2002	KMP		Initial meeting with fourth portfolio manager (J. Lee) to discuss restructure accounts being transitioned to Ventures Rosemont	0.80	275.00	220.00
1/10/2002	KMP		Follow-up meeting with portfolio manager (J. Lee) regarding update on all pending write-off accounts	0.90	275.00	247.50
1/10/2002	KMP		Follow-up meeting with portfolio manager (M. Gaffney) regarding update on all pending write-off accounts	0.60	275.00	165.00
1/10/2002	KMP		Meeting with portfolio manager (S. Sood) to discuss equipment audits, auctions and repossession status	1.30	275.00	357.50
1/10/2002	KMP		Initial meeting with last portfolio manager (M. Norris) to discuss restructure accounts being transitioned to Ventures Rosemont	0.60	275.00	165.00
1/10/2002	KMP		Follow-up meeting with portfolio manager (T. Pandjiris) regarding update on all pending write-off accounts	0.90	275.00	247.50
1/10/2002	KMP		Follow-up meeting with portfolio manager (W. Chow) regarding update on all pending write-off accounts	0.70	275.00	192.50
1/10/2002	KMP		Prepared summary of meeting results and entered into account tracking database	0.40	275.00	110.00
1/10/2002	KMP		Reviewed files being transferred to Rosemont and approved	0.80	275.00	220.00
1/10/2002	KMP		Documented results of meeting & summarized future action steps to close-out account	2.90	275.00	797.50
1/11/2002	KMP		Documented results of final meetings & summarized future action steps to close-out account	3.20	275.00	880.00
1/11/2002	KMP		Follow-up meeting with portfolio manager (M. Norris) regarding update on all pending write-off accounts	0.70	275.00	192.50

<i>Year</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
1/11/2002	KMP		Follow-up meeting with portfolio manager (S. Sood) regarding update on all pending write-off accounts	1.10	275.00	302.50
1/11/2002	KMP		Meeting with V. Hanna to discuss progress and his pending write-off accounts	1.20	275.00	330.00
1/11/2002	KMP		Follow-up meeting with portfolio manager (R. Vercuse) regarding update on all pending write-off accounts	0.70	275.00	192.50
1/14/2002	KMP		Reviewed Cowen Alexander equipment schedule & identified problem accounts with no scheduled audit	1.50	275.00	412.50
1/14/2002	KMP		Reviewed close-out memorandums prepared by some portfolio managers (J. Lee, M. Gaffney & W. Chow)	1.20	275.00	330.00
1/14/2002	KMP		Weekly teleconference (ICU Meeting) with Ventures group to discuss status of all watch list accounts	1.50	275.00	412.50
1/15/2002	KMP		Reviewed close-out memorandums prepared by some portfolio managers (R. Vercuse, S. Sood, M. Norris & T. Pandjiris)	1.50	275.00	412.50
1/15/2002	KMP		Meeting with J. Belmonte to discuss system reporting capabilities and specific NBV report requests	0.80	275.00	220.00
1/15/2002	KMP		Meeting with L. Geller & M. Cortina to understand current unapplied cash issues	0.70	275.00	192.50
1/15/2002	KMP		Meeting with V. Hanna and S. Ross regarding credit tier accounts	3.30	275.00	907.50
1/15/2002	KMP		Meeting with Ventures Management to discuss workplan for financial projections and Rothschild deliverable	1.30	275.00	357.50
1/15/2002	KMP		Formally documented meeting results in spreadsheet	1.50	275.00	412.50
1/16/2002	KMP		Documented meeting results in spreadsheet	1.60	275.00	440.00
1/24/2002	KMP		Reviewed weekly unapplied cash report and discussed with various portfolio managers	0.70	275.00	192.50
1/24/2002	KMP		Reviewed executed series C Financing Documents for restructured portfolio company	1.00	275.00	275.00
1/24/2002	KMP		Reviewed weekly past due report and discussed collections efforts with portfolio managers	0.80	275.00	220.00
1/25/2002	KMP		Meeting with IT team to discuss monthly generated reports to track collectibility and past due accounts	1.10	275.00	302.50
1/25/2002	KMP		Performed industry segment research on portfolio company and assessed recent performance compared to peers	0.70	275.00	192.50
1/25/2002	KMP		Prepared with portfolio manager for conference call with portfolio company management	0.30	275.00	82.50
1/25/2002	KMP		Conference call with portfolio company management and portfolio manager	1.00	275.00	275.00
1/25/2002	KMP		Conference call with portfolio managers regarding revisions to close-out memorandum and close-out forms	1.30	275.00	357.50
1/25/2002	KMP		Reviewed and logged recent Notices of Default to portfolio companies	1.20	275.00	330.00
1/25/2002	KMP		Reviewed updated financials of portfolio company and recent significant events	1.10	275.00	302.50
1/28/2002	KMP		Reviewed Ventures database to ensure that restructured terms were inputted into system	1.40	275.00	385.00
1/28/2002	KMP		Discussed with M. Cortina status of restructured terms entry and summary buyout schedule	1.30	275.00	357.50
1/28/2002	KMP		Developed proposed workplan for collection process for Credit Tiers 1-3	1.30	275.00	357.50
1/28/2002	KMP		Weekly teleconference (ICU Meeting) with Ventures group to discuss status of all watch list accounts	2.10	275.00	577.50
1/29/2002	KMP		Reviewed & formalized policies and procedures for restructuring & writing off accounts	2.10	275.00	577.50
1/29/2002	KMP		Discussed with Document Ventures regarding status of Restructuring & Writing Off Accounts			



<i>Letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	1/30/2002	KMP	Reviewed status of various portfolio companies with portfolio managers	0.90	275.00	247.50
	1/31/2002	KMP	Meeting with L. Geller to discuss updates & revisions to Past Due Report	0.50	275.00	137.50
	1/31/2002	KMP	Meeting with M. Corlina to discuss and request buyout schedule information	0.40	275.00	110.00
	1/31/2002	KMP	Updated workplan for Ventures involvement in Collections efforts	0.60	275.00	165.00
	2/11/2002	KMP	Teleconference with portfolio manager regarding portfolio company update	0.80	275.00	220.00
	2/13/2002	KMP	Reviewed 21 Days Past Due Report and reconciled to Accounts Receivable	1.10	275.00	302.50
	2/20/2002	KMP	Meeting with S. Ross regarding request list status and recoveries on write-offs	0.50	275.00	137.50
	3/21/2002	KMP	Discussed package with lending institution	0.80	275.00	220.00
	2/18/2002	KMP	Researched and estimated value of portfolio company's intellectual property	0.80	275.00	220.00
	2/27/2002	KMP	Teleconference with S. Soed regarding Cowen Alexander and equipment auctions	1.60	275.00	440.00
	2/27/2002	KMP	Teleconference with portfolio company management regarding restructuring proposal	0.90	275.00	247.50
	2/27/2002	KMP	Reviewed status of all assigned portfolio accounts	1.90	275.00	522.50
	2/27/2002	KMP	Created tracking model for Notices of Default and equipment repossession	1.90	275.00	522.50
			<b>Professional Totals</b>	<b>218.60</b>	<b>275.00</b>	<b>\$60,115.00</b>
			<i>Rosellini, Dana</i>			
	2/19/2001	DRR	Analyzed portfolio company capitalization schedule and proposed restructuring	2.70	350.00	945.00
	2/19/2001	DRR	Strategized on portfolio company restructuring	0.90	350.00	315.00
	2/19/2001	DRR	Reviewed strategies on other assigned restructuring accounts	1.30	350.00	455.00
	2/19/2001	DRR	Participated in ventures ICU meeting	1.50	350.00	525.00
	2/19/2001	DRR	Discussed portfolio company account with counsel	0.40	350.00	140.00
	2/20/2001	DRR	Reviewed ventures credit review process	1.00	350.00	350.00
	2/20/2001	DRR	Developed framework for tracking mechanism for assigned venture accounts	1.50	350.00	525.00
	2/20/2001	DRR	Reviewed Portfolio Risk Management Strategy presentation	0.90	350.00	315.00
	2/20/2001	DRR	Reviewed Portfolio Management Strategy presentation	1.30	350.00	455.00
	2/20/2001	DRR	Reviewed portfolio company executive summary	0.80	350.00	280.00
	2/20/2001	DRR	Conference call regarding portfolio company restructuring and account resolution	1.40	350.00	490.00
	1/2/2002	DRR	Reviewed and analyzed venture debt master schedule	1.10	350.00	385.00
	1/2/2002	DRR	Reviewed portfolio company account file and documentation	1.30	350.00	455.00

<i>Letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	1/2/2002	DRR	Researched and analyzed portfolio company account	3.50	350.00	1,225.00
	1/3/2002	DRR	Discussed portfolio company accounts with J. Lee	1.00	350.00	350.00
	1/3/2002	DRR	Analyzed written off accounts	0.70	350.00	245.00
	1/3/2002	DRR	Left messages and discussed portfolio company with W. Chow	1.20	350.00	420.00
	1/3/2002	DRR	Left messages for legal regarding bankrupt venture accounts	0.90	350.00	315.00
	1/3/2002	DRR	Researched database on portfolio company watch list accounts	2.40	350.00	840.00
	1/3/2002	DRR	Left detailed messages for J. Reith regarding portfolio companies	0.40	350.00	140.00
	1/3/2002	DRR	Analyzed two portfolio company accounts	1.40	350.00	490.00
	1/4/2002	DRR	Reviewed executive summaries of assigned accounts	2.30	350.00	805.00
	1/4/2002	DRR	Discussion with K. VanKampen regarding portfolio company	0.50	350.00	175.00
	1/4/2002	DRR	Analyzed portfolio company account status	1.20	350.00	420.00
	1/7/2002	DRR	Discussed status of equipment audits with S. Sobd	0.50	350.00	175.00
	1/7/2002	DRR	Researched portfolio company documents	1.60	350.00	560.00
	1/7/2002	DRR	Discussed portfolio company bankruptcy with C. Nemeic	0.40	350.00	140.00
	1/7/2002	DRR	Discussed portfolio company accounts with J. Reith	0.40	350.00	140.00
	1/7/2002	DRR	Discussed portfolio company account with D. Shin	0.90	350.00	315.00
	1/7/2002	DRR	Reviewed letters and buyout calculation for portfolio company	1.90	350.00	665.00
	1/7/2002	DRR	Strategized on portfolio company account resolution	1.20	350.00	420.00
	1/7/2002	DRR	Updated executive summaries, NBV, payment status and reviewed recent comments for 12 accounts	2.10	350.00	735.00
	1/7/2002	DRR	Strategized on portfolio company venture account	0.60	350.00	210.00
	1/8/2002	DRR	Identified, copied and mailed account files requested by management to Palo Alto	1.40	350.00	490.00
	1/8/2002	DRR	Discussed portfolio company payments with S. Bofster	0.30	350.00	105.00
	1/8/2002	DRR	Reviewed account tracking mechanism and watch accounts	0.60	350.00	210.00
	1/8/2002	DRR	Analyzed new portfolio company demand letter and lease schedules	1.20	350.00	420.00
	1/8/2002	DRR	Discussed portfolio company settlement with R. Vercruse and K. VanKampen	0.50	350.00	175.00
	1/8/2002	DRR	Discussed equipment audit process and portfolio company equipment with D. Franz	0.30	350.00	105.00
	1/8/2002	DRR	Analyzed portfolio company payment and buyout amounts	1.60	350.00	560.00
	1/8/2002	DRR	Analyzed buyout schedule for portfolio company	1.10	350.00	385.00
	1/8/2002	DRR	Analyzed and discussed portfolio company with S. Mitts			

<i>Inter le</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
1/8/2002	DRR		Analyzed and discussed portfolio company account status with JP Marchette	0.80	350.00	280.00
1/8/2002	DRR		Discussed portfolio company buyout with M. Concha	0.20	350.00	70.00
1/9/2002	DRR		Analyzed portfolio company account	1.00	350.00	350.00
1/9/2002	DRR		Reviewed status of accounts and forward going strategy	1.70	350.00	595.00
1/9/2002	DRR		Reviewed settlement letters and analyzed payments for portfolio company	1.10	350.00	385.00
1/9/2002	DRR		Reviewed comments and updates for assigned accounts	0.80	350.00	280.00
1/9/2002	DRR		Followed up and researched portfolio company account status	1.90	350.00	665.00
1/9/2002	DRR		Followed up and analyzed buyout amount for portfolio company	1.20	350.00	420.00
1/10/2002	DRR		Pulled and reviewed files for portfolio companies	1.60	350.00	560.00
1/10/2002	DRR		Reviewed revised settlement letter on portfolio company	0.60	350.00	210.00
1/10/2002	DRR		Researched December payment on portfolio company account	0.40	350.00	140.00
1/10/2002	DRR		Discussed portfolio company settlement with R. Vercuse and K. VanKampen	0.80	350.00	280.00
1/10/2002	DRR		Followed with D. Frantz on portfolio company equipment recovery	0.40	350.00	140.00
1/14/2002	DRR		Followed up on portfolio company letter and payment resolution	0.80	350.00	280.00
1/14/2002	DRR		Pulled and reviewed files for portfolio company accounts	2.80	350.00	980.00
1/14/2002	DRR		Discussed portfolio company strategy with S. Mitta	1.20	350.00	420.00
1/14/2002	DRR		Discussed equipment status with project manager for portfolio company account	0.40	350.00	140.00
1/14/2002	DRR		Reviewed portfolio company asset purchase agreement	2.30	350.00	805.00
1/14/2002	DRR		Researched and followed up on portfolio company account	0.90	350.00	315.00
1/15/2002	DRR		Updated account status and next steps in tracking mechanism	2.00	350.00	700.00
1/15/2002	DRR		Prepared account status and NBV tracking mechanism	2.10	350.00	735.00
1/15/2002	DRR		Discussion with S. Mitta regarding portfolio company account	0.80	350.00	280.00
1/15/2002	DRR		Discussion with J. Lee regarding portfolio company accounts	1.10	350.00	385.00
1/16/2002	DRR		Follow up and research on equipment status for portfolio company	2.20	350.00	770.00
1/16/2002	DRR		Strategized on portfolio company account	0.70	350.00	245.00
1/16/2002	DRR		Reviewed past due payment and buyout schedules in preparation for meeting with portfolio company management team	1.10	350.00	385.00
1/16/2002	DRR		Follow up on status of portfolio company bankruptcy	0.40	350.00	140.00
1/16/2002	DRR		Researched status of portfolio company account and state of lessee	1.80	350.00	630.00

<i>Letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	1/17/2002	DRR	Reviewed new past due payment and buyout schedules for portfolio company account	1.40	350.00	490.00
	1/17/2002	DRR	Meeting with V. Hanna to discuss and strategize on assigned ventures accounts	1.40	350.00	490.00
	1/17/2002	DRR	Researched cash runoff for assigned ventures accounts	1.30	350.00	455.00
	1/17/2002	DRR	Reviewed portfolio company lease schedules	2.00	350.00	700.00
	1/22/2002	DRR	Calls to portfolio managers to follow up on assigned accounts	0.40	350.00	140.00
	1/22/2002	DRR	Analyzed portfolio company buyout calculation and schedule	1.10	350.00	385.00
	1/22/2002	DRR	Discussed status of portfolio company with D. Franz	0.30	350.00	105.00
	1/22/2002	DRR	Researched portfolio company bankruptcy and financial condition	1.40	350.00	490.00
	1/24/2002	DRR	Strategy discussion with D. Shin regarding portfolio company account	0.40	350.00	140.00
	1/24/2002	DRR	Reviewed ventures collectability analysis	0.70	350.00	245.00
	1/24/2002	DRR	Analyzed portfolio company monthly operating report for November	1.40	350.00	490.00
	1/24/2002	DRR	Analyzed audit report on portfolio company equipment	0.80	350.00	280.00
	1/24/2002	DRR	Followed up with K. VanKampen on portfolio company account	0.30	350.00	105.00
	1/24/2002	DRR	Follow up with D. Franz on portfolio company equipment recovery	0.10	350.00	35.00
	1/24/2002	DRR	Discussion with W. Chow regarding portfolio company accounts	0.70	350.00	245.00
	1/24/2002	DRR	Discussion regarding background and strategy on portfolio company account	0.50	350.00	175.00
	1/24/2002	DRR	Discussion with K. VanKampen regarding research and analysis on portfolio company account	2.80	350.00	910.00
	1/24/2002	DRR	Review of certain Ventures credit files	0.50	350.00	175.00
	1/25/2002	DRR	Reviewed venture account statuses	1.00	350.00	350.00
	1/28/2002	DRR	Negotiation discussions and analysis of offers on portfolio company	1.70	350.00	595.00
	1/28/2002	DRR	Reviewed status and updated comments on restructure and watch accounts	2.30	350.00	805.00
	1/28/2002	DRR	Researched and analyzed portfolio company account status	0.70	350.00	245.00
	1/28/2002	DRR	Participated in ICU meeting	3.10	350.00	1,085.00
	1/28/2002	DRR	Prepared for ICU meeting by reviewing status of assigned venture accounts	2.60	350.00	910.00
	1/29/2002	DRR	Followed up on Portfolio company buyout documentation	0.50	350.00	175.00
	1/29/2002	DRR	Reviewed portfolio company documentation	0.70	350.00	245.00
	1/29/2002	DRR	Strategized on assigned venture accounts	0.80	350.00	280.00
	1/30/2002	DRR	Reviewed portfolio company materials related to restructuring	1.80	350.00	630.00

<i>Letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	1/30/2002	DRR	Researched and analyzed portfolio company financial status and equipment issues	1.10	350.00	385.00
	1/30/2002	DRR	Prepared for and participated in status call with portfolio company	1.60	350.00	560.00
	1/30/2002	DRR	Strategy meeting regarding past due tier 1, 2 and 3 accounts	1.40	350.00	490.00
	1/30/2002	DRR	Meeting to discuss workplan, information requests, and additional assigned venture accounts	1.90	350.00	665.00
	1/30/2002	DRR	Discussions and follow up with M. Cantina and S. Harvey regarding portfolio company	0.80	350.00	280.00
	1/31/2002	DRR	Researched and analyzed collection processes for venture accounts	2.60	350.00	910.00
	1/31/2002	DRR	Reviewed portfolio company buyout letter	0.60	350.00	210.00
	1/31/2002	DRR	Reviewed credit rating criteria	0.50	350.00	175.00
	1/31/2002	DRR	Reviewed and researched background on portfolio company accounts	3.10	350.00	1,085.00
	1/31/2002	DRR	Researched bankruptcy and write-off procedures for venture accounts	0.80	350.00	280.00
	1/31/2002	DRR	Analyzed over 21 days past due report	1.40	350.00	490.00
	2/1/2002	DRR	Prepared and revised memorandum outlining collections approach on credit tier 1, 2 and 3 accounts	1.50	350.00	525.00
	2/4/2002	DRR	Reviewed and analyzed over 21 days due report	1.40	350.00	490.00
	2/4/2002	DRR	Reviewed account statuses in database	1.60	350.00	560.00
	2/4/2002	DRR	Meeting to discuss collections process for credit tier 1 and 2 accounts	0.80	350.00	280.00
	2/4/2002	DRR	Analysis of credit tier 1 past due accounts	1.20	350.00	420.00
	2/5/2002	DRR	Analysis and research on accounts past 21 days due	3.70	350.00	1,295.00
	2/5/2002	DRR	Researched and strategized venture collections processes and procedures	2.10	350.00	735.00
	2/5/2002	DRR	Reviewed account statuses in database	1.00	350.00	350.00
	2/6/2002	DRR	Revised over 21 day report based on new categorization	2.60	350.00	910.00
	2/6/2002	DRR	Reviewed collection processes and procedures	0.80	350.00	280.00
	2/6/2002	DRR	Meeting with V. Hanna to discuss over 21 day accounts and collection procedures	1.30	350.00	455.00
	2/6/2002	DRR	Reviewed assigned portfolio accounts, followed up with portfolio managers and updated database	2.70	350.00	945.00
	2/6/2002	DRR	Meeting with L. Geller to review status of accounts on over 21 days due list	1.10	350.00	385.00
	2/7/2002	DRR	Researched portfolio account status	0.40	350.00	140.00
	2/11/2002	DRR	Participated in ICU call to review status of accounts	2.20	350.00	770.00
	2/11/2002	DRR	Revised over 21 day report	0.80	350.00	280.00
	2/11/2002	DRR	Prepared for ICU by reviewing master list, over 21 day, default log, and credit rating reports	1.80	350.00	630.00

<i>ter</i>	<i>e</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
		2/14/2002	DRR	Updated database with account comments and reviewed status of accounts	2.00	350.00	910.00
		2/15/2002	DRR	Reviewed and revised weekly over 21 day report	1.40	350.00	490.00
		2/15/2002	DRR	Reviewed status of accounts in database	0.90	350.00	315.00
		2/18/2002	DRR	Prepared for and participated in ICU meeting	2.70	350.00	945.00
		2/18/2002	DRR	Reviewed database reporting capabilities	1.30	350.00	455.00
		2/19/2002	DRR	Meeting with V. Hanna regarding account detail, restructure and watch list reconciliation, and recovery accounts	1.40	350.00	490.00
		2/19/2002	DRR	Discussed and prepared template for credit file documentation	1.10	350.00	385.00
		2/20/2002	DRR	Review and update of credit scores	1.60	350.00	560.00
		2/20/2002	DRR	Review and update of portfolio account statuses in database	1.70	350.00	595.00
		2/20/2002	DRR	Meeting with V. Hanna to discuss write off accounts	0.90	350.00	315.00
		2/20/2002	DRR	Reviewed and updated file formats for portfolio accounts	1.40	350.00	490.00
		2/21/2002	DRR	Updated file formats for portfolio accounts	1.40	350.00	490.00
		2/25/2002	DRR	Reviewed and updated portfolio accounts	2.10	350.00	735.00
		2/26/2002	DRR	Researched write-off amount and deficiency on portfolio account	0.60	350.00	210.00
		2/26/2002	DRR	Reviewed assigned portfolio accounts, followed up with portfolio managers and updated database	2.80	350.00	980.00
		2/28/2002	DRR	Reviewed status of assigned portfolio accounts	1.60	350.00	560.00
		3/1/2002	DRR	Discussion with K. VanKampen regarding settlement account	0.50	350.00	175.00
		3/1/2002	DRR	Briefing regarding work plan and settlement negotiations on portfolio account	1.20	350.00	420.00
		3/1/2002	DRR	Prepared memorandum outlining settlement terms on portfolio account	3.50	350.00	1,225.00
		3/1/2002	DRR	Reviewed status on assigned accounts	2.80	350.00	980.00
		3/4/2002	DRR	Follow up regarding settlement terms for portfolio account and company meeting	1.20	350.00	420.00
		3/4/2002	DRR	Reviewed account allocation of departed manager's portfolio	1.40	350.00	490.00
		3/4/2002	DRR	Reviewed status on assigned accounts	2.30	350.00	805.00
		3/5/2002	DRR	Prepared email to portfolio managers regarding senior lender information	0.80	350.00	280.00
		3/5/2002	DRR	Prepared email to V. Hanna regarding unassigned accounts	0.40	350.00	140.00
		3/5/2002	DRR	Discussed project direction and work plan in team meeting with Ventures management	1.20	350.00	420.00
		3/5/2002	DRR	Prepared list of equipment issues and legal issues on assigned accounts	0.70	350.00	245.00
		3/5/2002	DRR	Follow up on settlement issue on portfolio account	1.00	350.00	350.00

<i>Letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	3/5/2002	DRR	Follow up on buyout issue for portfolio account	0.60	350.00	210.00
	3/6/2002	DRR	Reviewed status on assigned accounts and followed up on account issues	2.30	350.00	805.00
	3/6/2002	DRR	Reviewed population of senior lender information	0.80	350.00	280.00
	3/6/2002	DRR	Review of settlement letter and analysis of related matters for portfolio account	2.90	350.00	1,015.00
	3/7/2002	DRR	Follow up on weighted average months remaining calculation	0.30	350.00	105.00
	3/7/2002	DRR	Meeting to discuss terms of settlement letter	1.40	350.00	490.00
	3/7/2002	DRR	Reviewed latest draft of settlement letter and updated payment schedule	2.10	350.00	735.00
	3/7/2002	DRR	Follow up on senior lender information	0.30	350.00	105.00
	3/8/2002	DRR	Prepared analysis of portfolio account settlement to NBV	2.20	350.00	770.00
	3/8/2002	DRR	Reviewed legal responses on portfolio accounts and associated issues on over 21 day report	1.50	350.00	525.00
	3/8/2002	DRR	Reviewed final settlement letter sent to portfolio company	0.50	350.00	175.00
	3/11/2002	DRR	Updated report on legal account issues	1.50	350.00	525.00
	3/11/2002	DRR	Follow up on closeout accounts	0.60	350.00	210.00
	3/11/2002	DRR	Analyzed cash flow by lease schedule for portfolio account	1.80	350.00	630.00
	3/11/2002	DRR	Analyzed report on senior lender information and sent follow up email to portfolio managers	1.80	350.00	630.00
	3/12/2002	DRR	Revised settlement letter and supporting schedules for portfolio account	1.70	350.00	595.00
	3/12/2002	DRR	Reviewed portfolio accounts and updated statuses	2.10	350.00	735.00
	3/12/2002	DRR	Follow up on closeout accounts and processes	0.60	350.00	210.00
	3/13/2002	DRR	Prepared memorandum regarding closeout account tracking schedule	1.10	350.00	385.00
	3/18/2002	DRR	Participated in ICU meeting to review portfolio accounts	2.60	350.00	910.00
	3/18/2002	DRR	Reviewed ICU materials in preparation for call	1.90	350.00	665.00
	3/20/2002	DRR	Researched and reviewed portfolio company and wind down of operations	1.20	350.00	420.00
	3/20/2002	DRR	Discussion with portfolio company regarding buyout and follow up on buyout and warrants	0.90	350.00	315.00
	3/20/2002	DRR	Meetings to discuss status and efforts on written off and closeout accounts	2.10	350.00	735.00
	3/25/2002	DRR	Reviewed over 21 day report	1.10	350.00	385.00
	3/25/2002	DRR	Prepared analysis for portfolio account amounts due	1.80	350.00	630.00
	3/25/2002	DRR	Discussion with portfolio manager regarding account	0.70	350.00	245.00
	3/25/2002	DRR	Reviewed status of portfolio accounts and updated database	3.40	350.00	1,190.00
	3/26/2002	DRR	Reviewed status of portfolio accounts in preparation of ICU meeting			

<i>Attorney</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	3/26/2002	DRR	Reviewed ICU meeting materials	1.70	350.00	595.00
<i>Smith, Stacey</i>						
	2/11/2001	SS	Meeting with Ventures portfolio manager to discuss recoverability of account	0.70	175.00	122.50
	2/12/2001	SS	Updated Venture inactive accounts	1.90	175.00	332.50
	2/12/2001	SS	Updated Ventures portfolio monitoring presentation	2.50	175.00	437.50
	2/12/2001	SS	Gathered financial information for Ventures write-off accounts	2.60	175.00	455.00
	2/13/2001	SS	Gathered financial information for Ventures restructurings	2.10	175.00	367.50
	2/13/2001	SS	Meeting with J. Belmonte to discuss Ventures database functions	0.30	175.00	52.50
	2/13/2001	SS	Prepared Ventures restructuring log	1.40	175.00	245.00
<i>Professional Totals</i>				<b>11.50</b>	<b>175.00</b>	<b>\$2,012.50</b>
<i>Matter Code Totals</i>				<b>M</b>	<b>1081.00</b>	<b>\$386,091.00</b>
<i>Brenner, Greg</i>						
	2/15/2002	GAB	Reviewed and analyzed commission calculations for sales representatives	3.90	340.00	1,326.00
	2/15/2002	GAB	Reviewed and analyzed supporting sales contracts comprising the commission calculations	3.70	340.00	1,258.00
	2/15/2002	GAB	Reviewed and analyzed commission calculations for sales representatives and reviewed supporting sales contracts	3.40	340.00	1,156.00
	2/19/2002	GAB	Reviewed and analyzed commission calculations for sales support	3.10	340.00	1,054.00
	2/19/2002	GAB	Meeting with D. Lusco to discuss sales manager commission calculations	2.00	340.00	680.00
	2/19/2002	GAB	Reviewed and analyzed commission calculations for sales managers	2.90	340.00	986.00
	2/19/2002	GAB	Meeting with B. Robbins to discuss sales support commission calculations	2.00	340.00	680.00
	2/20/2002	GAB	Meeting with B. Robbins to review known issues and discrepancies relating to sales contracts and sales commission calculations	0.50	340.00	170.00
	2/20/2002	GAB	Reviewed and analyzed commission calculations for sales support	1.70	340.00	578.00
	2/20/2002	GAB	Meeting with M. Pellicchia to review known issues and discrepancies relating to sales contracts and sales commission calculations	2.70	340.00	918.00
	2/20/2002	GAB	Reviewed and analyzed commission calculations for sales managers	2.60	340.00	884.00
	2/22/2002	GAB	Meeting with M. Pellicchia to discuss final report of findings	1.00	340.00	340.00
<i>Professional Totals</i>				<b>29.50</b>	<b>340.00</b>	<b>\$10,030.00</b>
<i>Hubbard, Erik</i>						
	2/13/2002	EH	Meeting with N. Bubnovich and D. Stettler to discuss comparative benchmark data for CEO compensation	0.50	195.00	97.50



<i>Attorney</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/14/2002	EH	Researched long term incentive competitive data for M. Fazio	1.00	195.00	195.00
<b><i>Professional Totals</i></b>						
				<b>1.50</b>	<b>195.00</b>	<b>\$292.50</b>
<b><i>Professional Totals</i></b>						
				<b>7.40</b>	<b>425.00</b>	<b>\$3,145.00</b>
<b><i>Professional Totals</i></b>						
				<b>1.40</b>	<b>250.00</b>	<b>350.00</b>
				<b>0.80</b>	<b>250.00</b>	<b>200.00</b>
				<b>0.50</b>	<b>250.00</b>	<b>125.00</b>
				<b>0.60</b>	<b>250.00</b>	<b>150.00</b>
				<b>2.70</b>	<b>250.00</b>	<b>675.00</b>
				<b>0.90</b>	<b>250.00</b>	<b>225.00</b>
<b><i>Professional Totals</i></b>						
				<b>6.90</b>	<b>250.00</b>	<b>\$1,725.00</b>
<b><i>Professional Totals</i></b>						
				<b>4.00</b>	<b>275.00</b>	<b>1,100.00</b>
				<b>2.00</b>	<b>275.00</b>	<b>550.00</b>
				<b>3.00</b>	<b>275.00</b>	<b>825.00</b>
				<b>3.10</b>	<b>275.00</b>	<b>852.50</b>
				<b>2.20</b>	<b>275.00</b>	<b>605.00</b>
				<b>2.90</b>	<b>275.00</b>	<b>797.50</b>
				<b>3.90</b>	<b>275.00</b>	<b>1,045.00</b>
				<b>3.00</b>	<b>275.00</b>	<b>825.00</b>

2/14/2002 EH Researched long term incentive competitive data for M. Fazio

***Krakora, Kevin***

2/10/2001 KAK Analysis of deferred commission calculation  
 2/10/2001 KAK Discussion with D. Reynolds and M. McKenna regarding deferred commission analysis  
 2/12/2001 KAK Analysis of additional deferred commission data  
 2/17/2001 KAK Discussion with R. Mishler regarding deferred income issues  
 2/18/2001 KAK Discussion with A. Trotta regarding bankruptcy requirements for 10-K  
 2/18/2001 KAK Review of Company's deferred commission reconciliations  
 2/18/2001 KAK Discussion with D. Reynolds regarding calculation for deferred commissions

***McKenna, Matthew***

12/4/2001 MLM Reviewed payments to professionals for allocations to restructuring expenses  
 2/10/2001 MLM Created summary schedule of deferred commissions  
 2/10/2001 MLM Meeting with D. Reynolds regarding calculation of deferred commissions  
 2/10/2001 MLM Meeting with R. Mishler regarding deferred commission calculation  
 2/10/2001 MLM Reviewed schedules of deferred commissions prepared by D. Reynolds  
 2/12/2001 MLM Meeting with D. Reynolds regarding support calculations for the deferred commissions number in the financials

***Patumbo, Michael***

2/14/2002 MLP Meeting with L. Eilers to discuss the commission administration process and the commissions system  
 2/14/2002 MLP Meeting with L. Eilers to perform walkthroughs of commission calculations  
 2/14/2002 MLP Meeting with L. Eilers to gather information needed to perform calculations of scoped commissions  
 2/15/2002 MLP Meeting with L. Eilers, D. Lunsford and M. Christian to perform calculations for scoped commissions  
 2/15/2002 MLP Reviewed and analyzed calculations on scoped sales commissions  
 2/15/2002 MLP Designed and developed a contract tracking tool for the sales commissions group  
 2/15/2002 MLP Reviewed and analyzed contract data to be entered into the sales representatives contract tracking tool  
 2/17/2002 MLP Designed and developed a contract tracking tool for the sales commissions group

<i>Ter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/18/2002	MLP	Reviewed and entered contract data into the sales representatives contract tracking tool	3.50	275.00	962.50
	2/18/2002	MLP	Reviewed and analyzed sales contracts to be entered into the sales representatives contract tracking tool	3.70	275.00	1,017.50
	2/18/2002	MLP	Performed and analyzed calculations on scoped sales commissions	3.80	275.00	1,045.00
	2/19/2002	MLP	Reviewed and analyzed sales contracts to be entered into the sales representatives contract tracking tool	3.10	275.00	852.50
	2/19/2002	MLP	Meeting with D. Lunsford to obtain outstanding contract information	3.80	275.00	1,045.00
	2/19/2002	MLP	Reviewed and entered contract data into the sales representatives contract tracking tool	3.60	275.00	990.00
	2/20/2002	MLP	Meeting with M. Christian to review and analyze issues related to sales contracts	1.50	275.00	412.50
	2/20/2002	MLP	Meeting with M. Christian to re-run sales commissions reports	3.10	275.00	852.50
	2/20/2002	MLP	Meeting with M. Pellecchia to review known issues and discrepancies relating to sales contracts and sales commission calculations	2.70	275.00	742.50
	2/20/2002	MLP	Reviewed and entered contract data into the sales representatives contract tracking tool	1.10	275.00	302.50
	2/20/2002	MLP	Reviewed and analyzed sales rep consolidation sheets	0.70	275.00	192.50
	2/20/2002	MLP	Meeting with M. Christian to verify the new sales commissions calculation	1.90	275.00	522.50
	2/21/2002	MLP	Meeting with M. Christian and L. Eilers to analyze issues and calculations from the review of sales contracts and sales commission calculations	4.00	275.00	1,100.00
	2/25/2002	MLP	Meeting with M. Christian to obtain outstanding contract information	2.00	275.00	550.00
			<b>Phelps, Katherine</b>	<b>62.50</b>	<b>275.00</b>	<b>\$17,187.50</b>
	3/4/2002	KMP	Prepared and consolidated restructured account detail for close-outs in San Francisco	2.60	275.00	715.00
	3/5/2002	KMP	Prepared updated summary of Ventures account activity for legal department	2.10	275.00	577.50
	3/7/2002	KMP	Revised Ventures cumulative write-offs schedule	1.90	275.00	522.50
	3/14/2002	KMP	Reconciled company SG&A model and financial projections	1.80	275.00	495.00
	3/20/2002	KMP	Updated Ventures specific account reserve for preliminary Quarter 3, 2002 estimates	2.10	275.00	577.50
	3/26/2002	KMP	Reconciled Ventures February cash receipts to cash flow statement	1.90	275.00	522.50
	3/30/2002	KMP	Reconciled Ventures balance sheet asset position to liquidation analysis	1.80	275.00	495.00
			<b>Professional Totals</b>	<b>14.20</b>	<b>275.00</b>	<b>\$3,905.00</b>
			<b>Valenta, Doretta</b>			
	2/20/2002	DDV	Reviewed and analyzed lease contracts containing technology refresh options	2.40	475.00	1,140.00
			<b>Professional Totals</b>	<b>2.40</b>	<b>475.00</b>	<b>\$1,140.00</b>
			<b>Matter Code Totals</b>	<b>N 124.40</b>		<b>\$37,425.00</b>

<i>Letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
		<i>Allison, Thomas</i>				
	1/9/2002	TJA	Review of total unsecured and secured claims	1.70	550.00	935.00
	1/11/2002	TJA	Meeting with M. Fazio regarding claims analysis	1.80	550.00	990.00
	1/11/2002	TJA	Reviewed claims analysis	3.70	550.00	2,035.00
	1/14/2002	TJA	Meeting with J. McNally regarding claims amounts	2.30	550.00	1,265.00
	2/1/2002	TJA	Reviewed claims analysis	3.50	550.00	1,925.00
	2/26/2002	TJA	Meeting with R. Lackey claims analysis	2.90	550.00	1,595.00
	2/28/2002	TJA	Review of claims analysis	3.10	550.00	1,705.00
			<b>Professional Totals</b>	<b>18.80</b>	<b>550.00</b>	<b>\$10,340.00</b>
		<i>Buebel, Brian</i>				
	12/5/2001	BSB	Conference call with claims agent to discuss updated information on accounts payable	0.90	360.00	324.00
	1/15/2002	BSB	Research unsecured debt to assist with claims reconciliation work	1.30	360.00	468.00
			<b>Professional Totals</b>	<b>2.20</b>	<b>360.00</b>	<b>\$792.00</b>
		<i>Goss, Chandra</i>				
	1/15/2002	CNG	Reviewed accrued interest portion of Schedule F in order to reconcile bank debt claims	0.60	175.00	105.00
	1/18/2002	CNG	Reviewed claim reconciliation analysis	0.20	175.00	35.00
			<b>Professional Totals</b>	<b>0.80</b>	<b>175.00</b>	<b>\$140.00</b>
		<i>Grende, David</i>				
	3/14/2002	DG	Meet with F. Zeigler and A. Trnita regarding claims project	1.20	425.00	510.00
			<b>Professional Totals</b>	<b>1.20</b>	<b>425.00</b>	<b>\$510.00</b>
		<i>Krakora, Kevin</i>				
	1/14/2002	KAK	Discussions with G. Panagakis (Skadden) regarding claims review and estimations	0.50	425.00	212.50
	1/15/2002	KAK	Discussions with K. Murphy and F. Swan regarding revised pre petition claims reports	0.60	425.00	255.00
	1/15/2002	KAK	Meeting with Skadden, Logan and company personnel to review preliminary claims reports	1.50	425.00	637.50
	1/15/2002	KAK	Review of bank debt proofs of claim	0.70	425.00	297.50
	1/15/2002	KAK	Review of bond debt proofs of claim	1.50	425.00	637.50
	1/15/2002	KAK	Review of proofs of claim and summary reports	3.00	425.00	1,275.00
	1/16/2002	KAK	Discussions with M. Fazio and T. Allison regarding status of claims review	0.30	425.00	127.50

<i>Letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	1/16/2002	KAK	Discussion with B. Lackey regarding status of claims review	0.30	425.00	127.50
	1/16/2002	KAK	Discussion with C. Walters and M. Odrakaliumkal regarding reconciliation of bank debt claims	0.50	425.00	212.50
	1/16/2002	KAK	Discussions with B. Lackey regarding summary claims analyses	0.80	425.00	340.00
	1/16/2002	KAK	Review of bond debt proofs of claim	4.00	425.00	1,700.00
	1/16/2002	KAK	Review of bank debt proofs of claim	1.00	425.00	425.00
	1/17/2002	KAK	Discussions with C. Walters and K. Fiedler regarding DLR claims	0.60	425.00	255.00
	1/17/2002	KAK	Analysis and reconciliation of DLR claims	1.30	425.00	552.50
	1/17/2002	KAK	Discussion with M. Odrakaliumkal regarding reconciliation of bond debt claims	1.60	425.00	680.00
	1/17/2002	KAK	Discussion with C. Walters and M. Odrakaliumkal regarding reconciliation of letters of credit claims	1.50	425.00	637.50
	1/17/2002	KAK	Discussion with C. Walters and M. Odrakaliumkal regarding reconciliation of bank debt claims	3.00	425.00	1,275.00
	1/17/2002	KAK	Conference call with M. Fazio, B. Lackey and R. Mishler regarding status of claims reconciliation	0.50	425.00	212.50
	1/17/2002	KAK	Analysis of unsecured claims in accounts payable	0.90	425.00	382.50
	1/17/2002	KAK	Analysis of duplicate bank and bond debt claims	1.10	425.00	467.50
	1/18/2002	KAK	Discussions with K. Fiedler regarding DLR claims analysis	0.50	425.00	212.50
	1/18/2002	KAK	Review of claims reports by category	1.80	425.00	765.00
	1/18/2002	KAK	Meeting with B. Lackey and J. Sciametta to review preliminary claims analysis	0.70	425.00	297.50
	1/18/2002	KAK	Discussion with C. Walters regarding Taiwan DLR claim	0.20	425.00	85.00
	1/18/2002	KAK	Revise preliminary claims analysis	3.00	425.00	1,275.00
	1/21/2002	KAK	Meeting with B. Lackey and J. Sciametta to review preliminary claims analysis	0.90	425.00	382.50
	1/21/2002	KAK	Review of claims detail reports	2.20	425.00	935.00
	1/21/2002	KAK	Discussion with K. Fiedler regarding DLR claims	0.30	425.00	127.50
	1/21/2002	KAK	Review of specific claims for analysis	1.90	425.00	807.50
	1/21/2002	KAK	Revise preliminary claims analysis summary	1.80	425.00	765.00
	1/22/2002	KAK	Meeting with P. Knoll and J. Sciametta to review lease claims and rejection claims	1.00	425.00	425.00
	1/22/2002	KAK	Review and revise bank debt claims reconciliation	4.30	425.00	1,827.50
	1/22/2002	KAK	Discussion with R. Mishler regarding preliminary claims analysis	0.50	425.00	212.50
	1/22/2002	KAK	Discussion with C. Walters regarding certain bank claims	0.30	425.00	127.50
	1/22/2002	KAK	Discussion with F. Ziegler regarding certain proofs of claim	0.40	425.00	170.00

<i>Iter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
1/22/2002	KAK		Revise DLR claims analysis for duplicates	0.90	425.00	382.50
1/22/2002	KAK		Meeting with B. Blake, B. Lackey and J. Sciametta regarding preliminary claims review summary	0.50	425.00	212.50
1/22/2002	KAK		Review and revise bond claims reconciliation	2.10	425.00	892.50
1/22/2002	KAK		Review of proofs of claim and summary reports	3.30	425.00	1,402.50
1/23/2002	KAK		Discussion with C. Wallers regarding German bank guarantee claim	0.50	425.00	212.50
1/23/2002	KAK		Discussion with B. Lackey regarding revisions to claims analysis	0.50	425.00	212.50
1/23/2002	KAK		Analysis of duplicate bond claims in reclassified categories	0.90	425.00	382.50
1/23/2002	KAK		Analysis of liabilities subject to compromise on recent financial statements	1.60	425.00	680.00
1/23/2002	KAK		Revise preliminary claims summary analysis	1.50	425.00	637.50
1/23/2002	KAK		Reconciliation of claim adjustments for Board of Directors meeting	2.60	425.00	1,105.00
1/23/2002	KAK		Meeting with B. Lackey and J. Sciametta regarding revisions to claims analysis	0.50	425.00	212.50
1/24/2002	KAK		Revise preliminary summary claims analysis	3.20	425.00	1,360.00
1/24/2002	KAK		Discussion with D. Reynolds regarding claims reconciliation to liabilities and reserves	0.50	425.00	212.50
1/24/2002	KAK		Discussion with H. Parkhill (Rothschild) regarding preliminary claims analysis	0.30	425.00	127.50
1/24/2002	KAK		Analysis of certain claims categories and scheduled variances	1.20	425.00	510.00
1/24/2002	KAK		Analysis of bank and bond debt claims	1.30	425.00	552.50
1/25/2002	KAK		Meetings with G. Panagakis and F. Perlman (Skadden) and B. Lackey to review and revise claims analysis	3.00	425.00	1,275.00
1/28/2002	KAK		Attend claims reconciliation meeting with Logan, Skadden and Comdisco staff	2.00	425.00	850.00
1/30/2002	KAK		Analysis of bank and bond debt claims and balance sheet	2.80	425.00	1,190.00
2/4/2002	KAK		Discussion with B. Lackey regarding claims analysis and presentation	0.40	425.00	170.00
2/4/2002	KAK		Review of claims analysis for Equity Committee presentation	0.60	425.00	255.00
2/4/2002	KAK		Discussion with M. Odinakumkal regarding debt reconciliation schedules	0.30	425.00	127.50
2/4/2002	KAK		Discussion with C. Carillo regarding claims analysis	0.50	425.00	212.50
2/5/2002	KAK		Conference call with F. Perlman and M. Murphy (Skadden) regarding claims analysis for Equity Committee	0.50	425.00	212.50
2/5/2002	KAK		Discussions with B. Lackey regarding revised claims presentation	0.60	425.00	255.00
2/5/2002	KAK		Discussions with B. Lackey, R. Mishler and J. Sciametta regarding balance sheet claims analysis	1.00	425.00	425.00
2/5/2002	KAK		Analysis of claims categories and balance sheet liabilities	3.00	425.00	1,275.00
2/5/2002	KAK		Review and revise notes to balance sheet claims analysis	0.70	425.00	297.50
2/6/2002	KAK		Analysis of claims categories and balance sheet liabilities			

<i>fer</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/6/2002	KAK	Review of DLR claims for revised claims schedules	0.00	425.00	382.50
	2/6/2002	KAK	Review of bank and bond debt claims for revised claims analysis	1.80	425.00	765.00
	2/6/2002	KAK	Teleconference with G. Pangakakis and F. Perelman (Skadden), R. Mishler and B. Lackey regarding preliminary claims analysis	1.00	425.00	425.00
	2/6/2002	KAK	Analysis of balance sheet detail for post petition liabilities	2.00	425.00	850.00
	2/7/2002	KAK	Analysis of other liabilities on balance sheet	1.40	425.00	595.00
	2/7/2002	KAK	Discussion with K. Fiedler regarding DLR claims	0.50	425.00	212.50
	2/7/2002	KAK	Review and revise balance sheet claims analysis	1.50	425.00	637.50
	2/8/2002	KAK	Discussion with B. Lackey regarding revised balance sheet claims analysis	0.60	425.00	255.00
	2/11/2002	KAK	Review status of claims reconciliation process	0.90	425.00	382.50
	2/15/2002	KAK	Discussions with B. Lackey regarding summary claims analysis	0.60	425.00	255.00
	2/18/2002	KAK	Review updated liabilities schedules for claims analysis	2.20	425.00	935.00
	2/18/2002	KAK	Review balance sheet claims analysis	2.50	425.00	1,062.50
	2/19/2002	KAK	Review liability amounts for claims analysis	1.10	425.00	467.50
	2/25/2002	KAK	Analysis of income tax liability for balance sheet claims analysis	0.70	425.00	297.50
	2/25/2002	KAK	Revise analysis of balance sheet claims	1.80	425.00	765.00
	2/27/2002	KAK	Review revised claims data report from Logan	1.80	425.00	765.00
	2/28/2002	KAK	Analysis of revised balance sheet claims analysis	1.80	425.00	765.00
	3/4/2002	KAK	Analysis of revisions to Logan claims database	1.50	425.00	637.50
	3/4/2002	KAK	Review and revise balance sheet claims analysis	3.60	425.00	1,530.00
	3/4/2002	KAK	Meeting with R. Lackey and F. Ziegler to review claims analysis	0.80	425.00	340.00
	3/4/2002	KAK	Discussion with F. Perelman (Skadden) regarding updated claims analysis and objections	0.30	425.00	127.50
	3/6/2002	KAK	Discussions with R. Lackey regarding revisions to claims analysis	0.80	425.00	340.00
	3/6/2002	KAK	Discussions with M. Murphy and F. Perelman (Skadden) regarding revisions to claims analysis	0.40	425.00	170.00
	3/6/2002	KAK	Review of claims analysis with R. Mishler	1.00	425.00	425.00
	3/6/2002	KAK	Discussions with D. Reynolds regarding certain liability detail for claims analysis	0.70	425.00	297.50
	3/6/2002	KAK	Analysis of certain liabilities on balance sheet for claims analysis	1.50	425.00	637.50
	3/7/2002	KAK	Comparison of balance sheet claims variances between November and December financials	0.90	425.00	382.50
	3/11/2002	KAK	Revise balance sheet claims analysis	2.80	425.00	1,190.00

<i>Enter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	3/13/2002	KAK	Revise balance sheet claims analysis for other liabilities	1.10	425.00	467.50
	3/13/2002	KAK	Discussion with D. Reynolds regarding reconciliation of other liabilities in claims analysis	0.30	425.00	127.50
	3/14/2002	KAK	Discussion with H. Parkhill (Rothschild) regarding claims analysis	1.10	425.00	467.50
	3/14/2002	KAK	Review of claims analysis support detail	0.80	425.00	255.00
	3/15/2002	KAK	Review revised liability and claims analysis	2.20	425.00	935.00
	3/21/2002	KAK	Preparation of detail information and schedules for claims analysis	3.10	425.00	1,317.50
			<b>Professional Totals</b>	<b>132.20</b>	<b>425.00</b>	<b>\$56,185.00</b>
			<i>Lonergan, Luke</i>			
	1/22/2002	LAL	Prepared analysis of scheduled claims greater than \$100,000 and any unmatched claims greater than \$100,000	3.80	195.00	741.00
			<b>Professional Totals</b>	<b>3.80</b>	<b>195.00</b>	<b>\$741.00</b>
			<i>McKenna, Matthew</i>			
	3/27/2002	MLM	Reviewed claims analysis for distribution to the Creditor's Committee	1.60	250.00	400.00
			<b>Professional Totals</b>	<b>1.60</b>	<b>250.00</b>	<b>\$400.00</b>
			<i>Sciannetta, Joseph</i>			
	1/15/2002	JJS	Met with Skadden and various members of the company to discuss claims analysis	3.50	250.00	875.00
	1/15/2002	JJS	Met with B. Lackey and C. Aberman (Skadden) to discuss claims analysis	1.80	250.00	450.00
	1/15/2002	JJS	Analyzed claims by secondary code identified by Logan	2.70	250.00	675.00
	1/16/2002	JJS	Reviewed bank debt claims	1.80	250.00	475.00
	1/16/2002	JJS	Met with B. Lackey and C. Aberman (Skadden) to discuss claims analysis	0.90	250.00	225.00
	1/16/2002	JJS	Prepared analysis of tax claims compared to estimated liability	2.10	250.00	525.00
	1/16/2002	JJS	Met with B. Lackey to discuss litigation claims	2.10	250.00	525.00
	1/17/2002	JJS	Prepared analysis of duplicate SIP claims	1.30	250.00	325.00
	1/17/2002	JJS	Met with B. Lackey to discuss claims analysis	1.20	250.00	300.00
	1/17/2002	JJS	Met with C. Walters to discuss bank claims	1.80	250.00	450.00
	1/17/2002	JJS	Met with F. Ziegler to discuss duplicate SIP claims	0.80	250.00	200.00
	1/17/2002	JJS	Met with B. Lackey to discuss litigation claims	0.80	250.00	200.00
	1/17/2002	JJS	Prepared analysis of lease rejection claims	1.20	250.00	300.00
	1/17/2002	JJS	Prepared analysis of employee claims by employee	1.80	250.00	450.00

<i>Letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	1/18/2002	JJS	Reviewed duplicate bank debt and DLR claims	1.80	250.00	450.00
	1/18/2002	JJS	Prepared analysis of litigation claims	2.30	250.00	575.00
	1/21/2002	JJS	Prepared preliminary claims analysis	3.60	250.00	900.00
	1/21/2002	JJS	Reviewed preliminary claims analysis	1.80	250.00	450.00
	1/21/2002	JJS	Reviewed cash receipts and disbursements	2.40	250.00	600.00
	1/22/2002	JJS	Prepared preliminary claims presentation	1.80	250.00	450.00
	1/22/2002	JJS	Amended preliminary claims analysis	2.70	250.00	675.00
	1/22/2002	JJS	Met with P. Knoll to review lease rejection claims	0.90	250.00	225.00
	1/22/2002	JJS	Reviewed other litigation and employee claims	3.50	250.00	875.00
	1/22/2002	JJS	Met with B. Lackey to review preliminary claims analysis	2.50	250.00	625.00
	1/23/2002	JJS	Revised preliminary claims reconciliation	3.40	250.00	850.00
	1/23/2002	JJS	Prepared presentation of preliminary claims reconciliation	2.70	250.00	675.00
	1/23/2002	JJS	Met with B. Lackey to review preliminary claims analysis	0.50	250.00	125.00
	1/23/2002	JJS	Analyzed non-scheduled claim adjustments	2.60	250.00	650.00
	1/23/2002	JJS	Analyzed claims adjustments by secondary code	2.50	250.00	625.00
	1/24/2002	JJS	Revised analysis of litigation claims	1.50	250.00	375.00
	1/24/2002	JJS	Revised preliminary claims reconciliation	2.80	250.00	700.00
	1/24/2002	JJS	Revised presentation of preliminary claims reconciliation	1.80	250.00	450.00
	1/25/2002	JJS	Met with F. Pearlman and C. Abernethy to discuss preliminary claims analysis and presentation	3.50	250.00	875.00
	1/25/2002	JJS	Amended litigation claims analysis	1.30	250.00	325.00
	1/25/2002	JJS	Met with B. Lackey to discuss preliminary claims analysis and presentation	1.20	250.00	300.00
	1/25/2002	JJS	Amended preliminary claims presentation	2.10	250.00	525.00
	1/28/2002	JJS	Revised preliminary claims analysis slide	2.50	250.00	625.00
	1/30/2002	JJS	Analyzed book value of debt compared to claimed amounts	1.80	250.00	400.00
	1/30/2002	JJS	Analyzed bond claims compared to scheduled trustee claims	3.50	250.00	875.00
	2/4/2002	JJS	Revised preliminary claims analysis	2.40	250.00	600.00
	2/5/2002	JJS	Met with B. Lackey regarding revisions to claims analysis and presentation	0.80	250.00	200.00
	2/5/2002	JJS	Amended claims analysis for presentation	1.70	250.00	425.00



<i>letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/5/2002	JJS	Reviewed income tax liabilities for claims analysis	1.20	250.00	300.00
	2/5/2002	JJS	Reviewed other liability detail for claims analysis	1.30	250.00	325.00
	2/6/2002	JJS	Analyzed bank claims for duplicate claims	3.40	250.00	850.00
	2/6/2002	JJS	Met with C. Walters to discuss bank claims	0.70	250.00	175.00
	2/6/2002	JJS	Met with K. Jaap and C. Bryers regarding other liabilities	0.80	250.00	200.00
	2/6/2002	JJS	Prepared claims analysis compared to book value of liabilities	2.40	250.00	600.00
	2/6/2002	JJS	Met with C. Walters, F. Ziegler and Logan and Company to review claims administration	0.60	250.00	150.00
	2/7/2002	JJS	Reviewed bank claims with M. Odirakallumkul	5.30	250.00	1,325.00
	2/7/2002	JJS	Revised preliminary claims analysis	1.60	250.00	400.00
	2/8/2002	JJS	Reviewed DLR claims with K. Fiedler	1.80	250.00	450.00
	2/8/2002	JJS	Met with M. Odirakallumkul to review duplicate bank claims	3.60	250.00	900.00
	2/18/2002	JJS	Reviewed additional liability detail in support of claims analysis	2.60	250.00	650.00
	2/18/2002	JJS	Revised liability analysis for claims presentation	2.30	250.00	575.00
	3/1/2002	JJS	Reviewed revised claims reconciliation	1.80	250.00	450.00
	3/1/2002	JJS	Reviewed preliminary claims analysis	2.10	250.00	525.00
	3/1/2002	JJS	Reconciled preliminary claims analysis to revised claims database	2.40	250.00	600.00
	3/4/2002	JJS	Adjusted preliminary claims analysis	0.80	250.00	200.00
	3/4/2002	JJS	Revised preliminary claims analysis	3.70	250.00	925.00
	3/4/2002	JJS	Analyzed revised claims database for duplicate claims	2.10	250.00	525.00
	3/4/2002	JJS	Met with B. Lackey to review preliminary claims analysis	1.60	250.00	400.00
	3/11/2002	JJS	Met with R. Mishler and H. Parkhill to discuss domestic liabilities	1.40	250.00	350.00
	3/11/2002	JJS	Reviewed tax liability by country	0.30	250.00	75.00
	3/12/2002	JJS	Updated preliminary claims analysis to reflect balances as of January 30, 2002	2.50	250.00	625.00
	3/12/2002	JJS	Updated claims presentation	1.80	250.00	450.00
	3/14/2002	JJS	Reviewed estimated value of claims	3.60	250.00	900.00
	3/15/2002	JJS	Prepared schedule of liabilities not included in the plan	2.10	250.00	525.00
	3/15/2002	JJS	Met with H. Parkhill to discuss the value of liabilities compared to plan	1.10	250.00	275.00
	3/15/2002	JJS	Met with R. Mishler to discuss the value of liabilities compared to plan	0.50	250.00	125.00

<i>Letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	3/20/2002	JJS	Reviewed claims amount to be included in the disclosure statement	2.30	250.00	575.00
	3/26/2002	JJS	Call with H. Parkhill regarding documentation for cash rollover and claims analysis	0.40	250.00	100.00
	3/27/2002	JJS	Met with B. Lackey to review preliminary claims analysis	0.80	250.00	200.00
	3/27/2002	JJS	Met with R. Mesler to discuss the preliminary claims analysis	0.30	250.00	75.00
			<b>Professional Totals</b>	<b>150.00</b>	<b>250.00</b>	<b>\$37,500.00</b>
			<i>Smith, Stacey</i>			
	1/15/2002	SS	Meeting with M. Felish and F. Swann to discuss updating tax claims as filed on Schedule E	0.70	175.00	122.50
	1/15/2002	SS	Review of unsecured debt claims as filed on Schedule F	2.10	175.00	367.50
	1/22/2002	SS	Reviewed and updated claims analysis	2.10	175.00	367.50
	1/28/2002	SS	Meeting with Skadden and Kate Logan to discuss claims process	2.10	175.00	367.50
	2/5/2002	SS	Reviewed debt claims for claims analysis	2.40	175.00	420.00
	2/5/2002	SS	Amended claims analysis for presentation	2.80	175.00	490.00
	2/5/2002	SS	Reviewed DLR claims for claims analysis	0.80	175.00	105.00
	2/5/2002	SS	Reviewed tax claims for claims analysis	0.70	175.00	122.50
	2/6/2002	SS	Reviewed and prepared debt claims for objection hearing	3.10	175.00	542.50
	2/6/2002	SS	Meeting with M. Casey and C. Walters to discuss treasury claims review process	0.80	175.00	140.00
	2/6/2002	SS	Meeting with F. Ziegler to discuss treasury claims review process	0.80	175.00	157.50
	2/6/2002	SS	Meeting with Kate Logan to discuss claims review process	1.10	175.00	192.50
	2/6/2002	SS	Reviewed and prepared OLR claims for objection hearing	2.10	175.00	387.50
	2/7/2002	SS	Reviewed duplicate treasury claims	4.00	175.00	700.00
	2/7/2002	SS	Reviewed treasury claims filed by trustee	3.90	175.00	682.50
	2/8/2002	SS	Meeting with K. Fiedler to discuss DLR claims process	1.30	175.00	227.50
	2/8/2002	SS	Reviewed duplicate treasury claims with C. Walters	3.90	175.00	682.50
	2/8/2002	SS	Reviewed duplicate treasury claims	3.80	175.00	665.00
	2/14/2002	SS	Meeting with K. Fiedler to determine updated DLR balances	1.00	175.00	175.00
	3/4/2002	SS	Updated Claims analysis to include miscellaneous adjustments	1.80	175.00	315.00
	3/7/2002	SS	Meeting with K. Fiedler to discuss lender inquiries from DLR claims	0.20	175.00	35.00
	3/5/2003	SS	Revised and updated claims analysis	2.10	175.00	367.50

Attorney	Date	Initials	Description	Time	Rate	Fees
<b>Professional Totals</b>						
				43.50	175.00	\$7,612.50
<b>Matter Code Totals P</b>						
				354.10		\$114,220.50
<b>Professional Totals</b>						
				10.20	150.00	\$1,530.00
<b>Febel, Melissa</b>						
2/27/2002	MMF		Reconciled client's intercompany accounts and searched for inconsistencies in journal entries	3.20	150.00	480.00
3/11/2002	MMF		Updated intercompany balance reconciliations for Mexico and the Pacific Rim region	2.90	150.00	435.00
3/11/2002	MMF		Updated intercompany balance reconciliations for Canada	1.20	150.00	180.00
3/13/2002	MMF		Revised intercompany account matrix according to manager specifications	2.80	150.00	435.00
<b>Khym, John</b>						
2/12/2002	JPK		Review of intercompany trial balances and differences between general ledger and integra report	1.80	150.00	270.00
2/12/2002	JPK		Meeting with J. Evelt regarding intercompany balances and reconciliation	0.50	150.00	75.00
2/12/2002	JPK		Created schedule of intercompany trade and non trade reconciliations	3.80	150.00	570.00
2/13/2002	JPK		Updated schedule of intercompany trade and non trade reconciliations	3.30	150.00	495.00
2/13/2002	JPK		Analyzed intercompany balances differing from general ledger to integra reports	1.90	150.00	285.00
2/14/2002	JPK		Meeting with M. Kang regarding intercompany balance reconciliation	0.90	150.00	135.00
2/14/2002	JPK		Updated intercompany reconciliation schedule with notes from meeting with M. Kang	1.00	150.00	150.00
2/21/2002	JPK		Updated intercompany schedule per discussion with J. Evelt	2.10	150.00	315.00
2/22/2002	JPK		Reviewed and revised intercompany reconciliation worksheet	1.90	150.00	285.00
2/22/2002	JPK		Meeting with J. Evelt regarding intercompany balances and reconciliation	0.40	150.00	60.00
3/5/2002	JPK		Meeting with J. Evelt regarding intercompany reconciliation progress	0.50	150.00	75.00
3/19/2002	JPK		Meeting with J. Evelt regarding UK Holdings intercompany balance	0.30	150.00	45.00
3/20/2002	JPK		Meeting with J. Evelt regarding CDO UK intercompany balances	0.40	150.00	60.00
3/20/2002	JPK		Revised intercompany analysis with updated information for CDO UK trade	1.00	150.00	150.00
3/20/2002	JPK		Updated intercompany schedule to reflect new information	2.30	150.00	345.00
3/21/2002	JPK		Revised intercompany reconciliation	1.20	150.00	180.00
3/21/2002	JPK		Reviewed exchange rates used in intercompany balances, and reconciled to rates as of 12/31/01	2.60	150.00	390.00
3/25/2002	JPK		Reconciled intercompany balances by entity in liquidation analysis to the intercompany breakout	2.90	150.00	435.00
3/25/2002	JPK		Reconciled intercompany balances in liquidation analysis to intercompany schedule	3.90	150.00	585.00

<i>Letter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	3/26/2002	JPK	Reconciled trade and non-trade intercompany detail by legal entity to original intercompany balances	3.50	150.00	525.00
					<b>Professional Totals</b>	<b>\$5,430.00</b>
			<i>McKenna, Matthew</i>			
	12/5/2001	MLM	Reviewed schedule of Comdisco Finance Netherlands' loans	1.10	250.00	275.00
	12/5/2001	MLM	Meeting with J. Evelt regarding intercompany loans for Europe	0.40	250.00	100.00
					<b>Professional Totals</b>	<b>\$375.00</b>
			<i>Sciaretta, Joseph</i>			
	1/16/2002	JJS	Prepared intercompany claim analysis	1.80	250.00	450.00
	2/14/2002	JJS	Reviewed intercompany account analysis	3.10	250.00	775.00
	2/19/2002	JJS	Reviewed intercompany balances for legal entities in Germany	2.70	250.00	675.00
	2/25/2002	JJS	Reviewed intercompany detail for Austria	1.30	250.00	325.00
	3/5/2002	JJS	Reviewed intercompany claims analysis	1.80	250.00	450.00
	3/5/2002	JJS	Analyzed intercompany balance detail	3.80	250.00	950.00
	3/5/2002	JJS	Met with J. Evelt to discuss intercompany balances and reconciliation	0.50	250.00	125.00
	3/13/2002	JJS	Reviewed matrix of intercompany balances	1.60	250.00	400.00
					<b>Professional Totals</b>	<b>\$4,050.00</b>
			<i>Smith, Stacey</i>			
	1/22/2002	SS	Reviewed and updated intercompany account analysis	2.70	175.00	472.50
	1/23/2002	SS	Reviewed all non-debit foreign transfers and created schedule to reconcile to intercompany transfer outflows	2.20	175.00	385.00
	1/23/2002	SS	Reviewed debt position and investment positions schedules as part of intercompany reconciliations	3.50	175.00	612.50
					<b>Professional Totals</b>	<b>\$1,470.00</b>
			<i>Allison, Thomas</i>			
	2/26/2002	TJA	Review of management retention plans and assumptions	1.80	550.00	990.00
					<b>Professional Totals</b>	<b>\$990.00</b>
			<i>Brenner, Greg</i>			
	2/13/2002	GAB	Meeting with M. Pellicchia to discuss sales commissions calculations and related supporting documentation	0.40	340.00	136.00
	2/13/2002	GAB	Reviewed and analyzed compensation agreements	2.90	340.00	986.00
					<b>Professional Totals</b>	<b>\$1,122.00</b>
			<b>Matter Code Totals</b>	<b>Q</b>		<b>\$12,855.00</b>

<i>Attorney</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/13/2002	GAB	Meeting with M. Christian to perform walkthroughs of sales commission calculations	3.00	340.00	1,020.00
	2/13/2002	GAB	Meeting with M. Christian to discuss commission administration process	1.70	340.00	578.00
	2/14/2002	GAB	Meeting with L. Eilers to perform walkthroughs of commission calculations	2.00	340.00	680.00
	2/14/2002	GAB	Meeting with L. Eilers to gather information needed to perform calculations of scoped commissions	3.00	340.00	1,020.00
	2/14/2002	GAB	Meeting with L. Eilers to discuss the commission administration process and the commissions system	4.00	340.00	1,360.00
			<b>Professional Totals</b>	<b>17.00</b>	<b>340.00</b>	<b>\$5,780.00</b>
			<i>Bubnovich, Nick</i>			
	2/13/2002	NB	Teleconference to discuss comparative benchmark data for CEO compensation	0.50	550.00	275.00
	2/13/2002	NB	Meeting with D. Stettler and E. Hubbard to discuss comparative benchmark data for CEO compensation	0.50	550.00	275.00
	2/14/2002	NB	Meeting with N. Razi to review draft term sheet	3.00	550.00	1,650.00
	2/21/2002	NB	Discussion with B. Mayer regarding liquidating the bonus program	0.50	550.00	275.00
	2/22/2002	NB	Meeting with N. Razi and B. Mayer regarding liquidating the bonus program	4.20	550.00	2,310.00
	2/25/2002	NB	Teleconference with N. Razi, M. Pellicchia, and B. Mayer to discuss performance bonus plan	1.10	550.00	605.00
	2/26/2002	NB	Discussion with B. Mayer, N. Razi, and M. Pellicchia regarding revisions to presentation	3.10	550.00	1,705.00
	2/28/2002	NB	Meeting with N. Blake, B. Mayer, N. Razi, and M. Pellicchia regarding proposed emergence and liquidation bonus programs	4.20	550.00	2,310.00
			<b>Professional Totals</b>	<b>17.10</b>	<b>550.00</b>	<b>\$9,405.00</b>
			<i>Phelps, Katherine</i>			
	3/5/2002	KMP	Reviewed proposed Ventures retention plan	2.10	275.00	577.50
	3/5/2002	KMP	Reviewed company severance policy	0.80	275.00	165.00
	3/19/2002	KMP	Revised compensation slides for Ventures presentation	1.90	275.00	522.50
	3/22/2002	KMP	Revised summary of discounted cash flow calculations and targets for retention plan	1.80	275.00	495.00
			<b>Professional Totals</b>	<b>6.40</b>	<b>275.00</b>	<b>\$1,760.00</b>
			<i>Allison, Thomas</i>			
	2/8/2002	TJA	Teleconference with European management regarding U.S. GAAP compliance for business plans	1.90	550.00	1,045.00
	2/8/2002	TJA	Review of GAAP rules in respect to European business plans	3.40	550.00	1,870.00
	2/8/2002	TJA	Teleconference with B. Chen regarding U.S. GAAP compliance for European business plans	1.20	550.00	660.00
	2/9/2002	TJA	Review of U.S. GAAP issues pertaining to European business plans with B. Chen	3.30	550.00	1,815.00
			<b>Matter Code Totals</b>	<b>R 42.30</b>		<b>\$17,935.00</b>

<i>Officer</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
<b><i>Professional Totals</i></b>						
				<b>9.80</b>	<b>550.00</b>	<b>\$5,390.00</b>
<b><i>Fietta, Glendon</i></b>						
	2/19/2002	GF	Discussed accounting treatment of operating leases under US GAAP	3.50	275.00	962.50
	2/22/2002	GF	Reviewed US GAAP treatment of forecasts	1.00	275.00	275.00
	2/25/2002	GF	Teleconference with US GAAP advisory team to discuss appropriate accounting treatment of forecasts	2.00	275.00	550.00
	2/25/2002	GF	Reviewed proposed US GAAP treatment of forecasts	2.00	275.00	550.00
	2/27/2002	GF	Reviewed US GAAP issues	1.00	275.00	275.00
<b><i>Professional Totals</i></b>						
				<b>9.50</b>	<b>275.00</b>	<b>\$2,612.50</b>
<b><i>Johnston, Matthew</i></b>						
	2/19/2002	MJ	Discussed accounting treatment of operating leases under US GAAP	3.30	360.00	1,188.00
	2/27/2002	MJ	Discussed consideration of US GAAP issues	2.20	360.00	792.00
<b><i>Professional Totals</i></b>						
				<b>5.50</b>	<b>360.00</b>	<b>\$1,980.00</b>
<b><i>McKenna, Matthew</i></b>						
	2/18/2002	MLM	Review of Interpretation 19-3 regarding accounting for operating leases when an extension takes place	1.20	250.00	300.00
	2/19/2002	MLM	Teleconference with the United Kingdom regarding the use of US GAAP in the France, U.K. and Germany business models	0.60	250.00	150.00
	2/19/2002	MLM	Composed memorandum to the European entities regarding accounting for leasing under US GAAP	1.80	250.00	400.00
	2/20/2002	MLM	Reviewed European TRO contract for terms and guidance on GAAP application	1.40	250.00	350.00
	2/21/2002	MLM	Teleconference regarding U.S. GAAP treatment of European TRO commitments	0.80	250.00	200.00
	2/22/2002	MLM	Teleconference regarding GAAP treatment of operating leases in foreign subsidiaries	0.40	250.00	100.00
	2/24/2002	MLM	Established a dial in number for a call with the European entities regarding GAAP treatment of TRO commitments	0.40	250.00	100.00
	2/24/2002	MLM	Reviewed the sample journal entries for a TRO commitment	1.20	250.00	300.00
	2/25/2002	MLM	Reviewed U.S. GAAP accounting treatment for future margin on German leases	1.10	250.00	275.00
	2/25/2002	MLM	Preparation and call with Europe regarding GAAP treatment of TRO commitments	1.20	250.00	300.00
<b><i>Professional Totals</i></b>						
				<b>9.90</b>	<b>250.00</b>	<b>\$2,475.00</b>
<b><i>Sarieddine, Walid</i></b>						
	2/25/2002	WS	Reviewed TRO treatment's compliance with GAAP	1.00	275.00	275.00
<b><i>Professional Totals</i></b>						
				<b>1.00</b>	<b>275.00</b>	<b>\$275.00</b>
<b><i>Shaffer, Robert</i></b>						

<i>Year</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/22/2002	RPS	Reviewed and analyzed U.S. GAAP accounting treatment related to technology refresh options embedded in operating leases	1.30	500.00	650.00
	2/25/2002	RPS	Reviewed and analyzed U.S. GAAP accounting treatment related to technology refresh options embedded in operating leases	1.80	500.00	900.00
			<b>Professional Totals</b>	<b>3.10</b>	<b>500.00</b>	<b>\$1,550.00</b>
			<i>Valenta, Doretta</i>			
	2/18/2002	DDV	Reviewed and analyzed U.S. GAAP accounting treatment related to technology refresh options embedded in operating leases	1.70	475.00	807.50
	2/22/2002	DDV	Reviewed and analyzed U.S. GAAP accounting treatment related to technology refresh options embedded in operating leases	4.00	475.00	1,900.00
	2/23/2002	DDV	Reviewed and analyzed U.S. GAAP accounting treatment related to technology refresh options embedded in operating leases	2.00	475.00	950.00
	2/25/2002	DDV	Reviewed and analyzed U.S. GAAP accounting treatment related to technology refresh options embedded in operating leases	1.00	475.00	475.00
			<b>Professional Totals</b>	<b>8.70</b>	<b>475.00</b>	<b>\$4,132.50</b>
			<i>Wood, Ian</i>			
	2/18/2002	IW	Investigated US GAAP issues regarding TRO contracts	1.70	195.00	331.50
	2/19/2002	IW	Reviewed accounting treatment of operating leases under US GAAP	2.00	195.00	390.00
	2/25/2002	IW	Reviewed proposed US GAAP treatment of forecasts to determine how to model the changes	2.00	195.00	390.00
			<b>Professional Totals</b>	<b>5.70</b>	<b>195.00</b>	<b>\$1,111.50</b>
			<i>Febel, Melissa</i>			
	2/21/2002	MMF	Created a restructured accounts summary file from executive summary			
	2/22/2002	MMF	Revised slides detailing write-off and reserve policy and procedures according to manager specifications	1.20	150.00	180.00
			<b>Professional Totals</b>	<b>2.90</b>	<b>150.00</b>	<b>\$435.00</b>
			<b>Matter Code Totals</b>	<b>S</b>		<b>\$19,526.50</b>
			<i>Grende, David</i>			
	2/4/2002	DG	Reviewed and responded to various emails related to Ventures transactions	1.30	425.00	552.50
	2/6/2002	DG	Reviewed and responded to various emails related to Ventures matters	0.90	425.00	382.50
	2/7/2002	DG	Reviewed and responded to various emails related to Ventures matters	0.90	425.00	382.50
	2/11/2002	DG	Reviewed and responded to various Ventures emails	1.00	425.00	425.00
	2/12/2002	DG	Reviewed and responded to various Ventures emails	0.90	425.00	382.50
	2/13/2002	DG	Reviewed and responded to various Ventures emails	0.90	425.00	382.50
	2/14/2002	DG	Reviewed and responded to numerous Ventures-related email transactions	1.30	425.00	552.50
	2/18/2002	DG	Reviewed and responded to various emails related to Ventures transactions	0.90	425.00	382.50

<i>letter</i>	<i>date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/19/2002	DG	Reviewed and responded to various Ventures- related emails	0.90	425.00	382.50
	2/20/2002	DG	Reviewed and responded to various Ventures-related emails	0.80	425.00	382.50
	2/21/2002	DG	Reviewed and responded to various Ventures- related emails	1.20	425.00	510.00
	2/22/2002	DG	Reviewed and responded to various Ventures- related emails	0.70	425.00	297.50
	3/4/2002	DG	Review and respond to various Venture emails	0.70	425.00	297.50
	3/6/2002	DG	Review and respond to various Venture related emails	0.80	425.00	340.00
	3/7/2002	DG	Review and respond to various emails related to Venture matters	0.80	425.00	340.00
	3/8/2002	DG	Review and respond to various Venture related emails	0.80	425.00	340.00
	3/11/2002	DG	Review and respond to various Ventures related emails	1.20	425.00	510.00
	3/12/2002	DG	Review and respond to various Venture related emails	0.80	425.00	340.00
	3/13/2002	DG	Review and respond to various Venture related emails	1.20	425.00	510.00
	3/14/2002	DG	Review and respond to various Venture related emails	0.90	425.00	382.50
	3/15/2002	DG	Review and respond to various Ventures related emails	0.80	425.00	340.00
	3/18/2002	DG	Review and respond to various Venture related emails	0.90	425.00	382.50
	3/19/2002	DG	Review and respond to various Venture related emails	0.70	425.00	297.50
	3/20/2002	DG	Respond to and review various Venture related emails	0.50	425.00	212.50
	3/21/2002	DG	Review and respond to various Venture related emails	1.10	425.00	467.50
	3/26/2002	DG	Review and respond to various Venture related emails	0.60	425.00	255.00
	3/27/2002	DG	Review and respond to various Venture related emails	1.20	425.00	510.00
	3/28/2002	DG	Review and respond to various Venture related emails	0.80	425.00	340.00
			<b>Professional Totals</b>	<b>25.60</b>	<b>425.00</b>	<b>\$10,880.00</b>
			<i>Gunderson, Cory</i>			
	1/11/2002	CSG	Reviewed and revised executive dashboard	1.00	390.00	390.00
	1/14/2002	CSG	Reviewed and revised executive dashboard and forwarded to J. Haas for review	0.50	390.00	195.00
	1/15/2002	CSG	Reviewed revised Ventures management reporting package/binder	3.00	380.00	1,170.00
	1/29/2002	CSG	Prepared for conference call regarding executive dashboard design	1.00	380.00	380.00
	1/30/2002	CSG	Final review of management reporting package/binder	2.50	390.00	975.00
	1/30/2002	CSG	Conference call with J. Haas and J. Belmonte to discuss current Ventures status, revisions to portfolio monitoring database and final revisions to executive dashboard	0.50	390.00	195.00



<i>Enter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	2/15/2002	CSG	Performed final reviews for management report packages	2.20	390.00	868.00
			<b><i>Professional Totals</i></b>	<b>10.70</b>	<b>390.00</b>	<b>\$4,173.00</b>
			<b><i>Pepito, Denise</i></b>			
	1/4/2002	DVP	Reprint Comdisco Ventures Tracking Reports	0.50	275.00	137.50
	1/7/2002	DVP	Revision of Comdisco Ventures Tracking Reports	4.00	275.00	1,100.00
	1/11/2002	DVP	Revision of Comdisco Ventures Tracking Reports	5.00	275.00	1,375.00
	1/14/2002	DVP	Comdisco Update Ventures Executive Dashboard	3.00	275.00	825.00
	1/23/2002	DVP	Comdisco Update Format of Ventures Executive Dashboard	2.00	275.00	550.00
	1/30/2002	DVP	Comdisco Update Format of Ventures Executive Dashboard	3.00	275.00	825.00
	1/31/2002	DVP	Comdisco Update Format of Ventures Executive Dashboard	2.00	275.00	550.00
			<b><i>Professional Totals</i></b>	<b>19.50</b>	<b>275.00</b>	<b>\$5,362.50</b>
			<b><i>Phelps, Katherine</i></b>			
	1/14/2002	KMP	Completed & distributed draft of tracking database for pending write-offs and close-out accounts	1.80	275.00	495.00
	1/15/2002	KMP	Revised pending write-off tracking model & workplan per management recommendation	0.90	275.00	247.50
	2/1/2002	KMP	Prepared account summaries for ICU meeting discussion	1.40	275.00	385.00
	2/1/2002	KMP	Reviewed ICU meeting materials for conference call	0.80	275.00	220.00
	2/15/2002	KMP	Reviewed ICU meeting materials	0.80	275.00	220.00
	2/18/2002	KMP	Weekly teleconference (ICU meeting) with Ventures group to discuss status of all watch list accounts	2.20	275.00	605.00
	2/18/2002	KMP	Reviewed & summarized status of portfolio companies	1.50	275.00	412.50
			<b><i>Professional Totals</i></b>	<b>9.40</b>	<b>275.00</b>	<b>\$2,585.00</b>
			<b><i>Rosellini, Dana</i></b>			
	1/2/2002	DRR	Reviewed and trained on venture database	1.40	350.00	490.00
	1/2/2002	DRR	Researched database on Ventures portfolio company accounts	2.70	350.00	945.00
	1/9/2002	DRR	Analyzed ventures database and payment calculations	1.60	350.00	560.00
	1/15/2002	DRR	Updated ventures database with comments for assigned accounts	2.40	350.00	840.00
	1/16/2002	DRR	Updated status of accounts in ventures database	1.70	350.00	595.00
	1/17/2002	DRR	Updated ventures database with comments for assigned accounts	1.50	350.00	525.00
	1/22/2002	DRR	Analyzed account statuses in ventures database	2.60	350.00	910.00

<i>Ter</i>	<i>Date</i>	<i>Initials</i>	<i>Description</i>	<i>Time</i>	<i>Rate</i>	<i>Fees</i>
	1/22/2002	DRR	Updated account statuses in ventures database	1.70	350.00	595.00
			<i>Smith, Stacey</i>			
	2/14/2002	SS	Reviewed Venture database to determine last credit rating review for troubled accounts	15.60	350.00	\$5,460.00
			<i>Professional Totals</i>			
				2.30	175.00	402.50
			<i>Professional Totals</i>			
				2.30	175.00	\$402.50
			<i>Matter Code Totals</i>	86.00		\$29,298.00
			<i>GRAND TOTAL</i>	10,857.30		\$3,337,215.00

*Airfare*

12/3/2001	Brian Buebel	1,089.28	Round trip airfare home to Palo Alto and Chicago
12/3/2001	David Grende	2,006.00	Trip from New York to San Jose to San Francisco to C
12/3/2001	Kevin Krakora	1,000.64	Roundtrip from Chicago to New York
12/3/2001	Thomas Allison	1,000.64	Roundtrip from Chicago to New York
12/7/2001	David Grende	475.00	Chicago to White Plains
12/10/2001	Brian Buebel	341.70	Round trip airfare between home and Chicago
12/10/2001	David Grende	468.00	White Plains to Chicago
12/13/2001	David Grende	726.00	Chlcago to White Plains to Boston
12/14/2001	David Grende	86.00	Boston to New York
12/18/2001	Brian Buebel	590.32	Round trip airfare between home and Chicago
12/18/2001	David Grende	468.00	White Plains to Chicago
12/18/2001	Joseph Sciametta	1,061.80	Flight to and from Chicago
12/21/2001	David Grende	464.00	Chicago to White Plains
12/27/2001	David Grende	629.00	Roundtrip from White Plains to Chicago
1/2/2002	Brian Buebel	237.00	One-way from home to Company
1/2/2002	David Grende	469.00	Flight from WhitePlains to Chicago
1/4/2002	Brian Buebel	383.80	One way home from Comdisco
1/4/2002	David Grende	475.00	Flight from Chicago to White Plains
1/6/2002	Joseph Sciametta	1,068.78	Flight to and from Chicago
1/8/2002	Brian Buebel	748.22	Round trip home
1/8/2002	David Grende	933.00	Flight from WhitePlains to Chicago
1/9/2002	Kevin Krakora	875.64	Roundtrip from Chicago to New York
1/9/2002	Thomas Allison	875.64	Roundtrip from Chicago to New York
1/11/2002	David Grende	475.00	Flight from Chicago to White Plains
1/14/2002	Brian Buebel	383.80	Round trip home to Comdisco
1/14/2002	David Grende	469.00	Flight from WhitePlains to Chicago
1/14/2002	Joseph Sciametta	1,068.78	Flight to and from Chicago
1/17/2002	Glendon Fietta	420.48	London to Vienna
1/17/2002	Ian Wood	357.13	Flight Heathrow to Munich
1/17/2002	Matthew Johnston	727.16	Flight Heathrow to Munich
1/20/2002	Brian Buebel	226.15	One Way flight to Chicago
1/20/2002	Ian Wood	327.70	Flight Heathrow to Munich
1/20/2002	Joseph Sciametta	1,068.78	Flight to and from Chicago
1/20/2002	Matthew Johnston	724.45	Flight Heathrow to Munich
1/20/2002	Matthew Johnston	826.19	Flight Munich to Paris return
1/21/2002	David Grende	932.00	Flight from WhitePlains to Chicago
1/22/2002	Howard Tucker	875.64	Airfare from New York to Chicago
1/22/2002	Lauren Moldawer	875.64	Airfare from New York to Chicago
1/25/2002	Brian Buebel	397.47	One Way home

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1/28/2002	Ian Wood	357.13	Flight Heathrow to Munich
1/28/2002	Joseph Sciametta	1,068.78	Flight to and from Chicago
1/28/2002	Matthew Johnston	724.45	Flight Heathrow to Munich
1/30/2002	David Grende	475.00	Flight from Chicago to White Plains
2/3/2002	Joseph Sciametta	1,068.78	Flight to and from Chicago
2/4/2002	David Grende	545.00	White Plains to O'Hare Round Trip
2/4/2002	Ian Wood	725.97	Flight Heathrow to Munich
2/6/2002	Matt Johnston	723.26	Return flight London Munich
2/10/2002	Joseph Sciametta	1,073.78	Flight to and from Chicago
2/11/2002	David Grende	1,598.00	JFK to San Francisco to O'Hare
2/15/2002	David Grende	478.00	O'Hare to White Plains
2/15/2002	Joseph Sciametta	888.40	Flight to and from Chicago
2/16/2002	Thomas Allison	6,645.32	Roundtrip flight from Chicago to Europe
2/18/2002	David Grende	604.00	White Plains to O'Hare Round Trip
2/24/2002	David Grende	647.00	JFK to San Fran
2/24/2002	Joseph Sciametta	329.30	Flight to and from Chicago
2/28/2002	David Grende	323.00	San Francisco to JFK
3/3/2002	Joseph Sciametta	547.25	Flight to and from Chicago
3/4/2002	Brian Buebel	389.80	Airfare Roundtrip from BWI to ORD
3/10/2002	George Smith	1,972.27	airfare to Amsterdam
3/11/2002	Brian Buebel	324.80	Airfare roundtrip from BWI to ORD
3/11/2002	Emily Seto	1,897.27	Airfare to and from Amsterdam
3/11/2002	Joseph Sciametta	948.78	Flight to and from Chicago
3/11/2002	Thomas Allison	567.86	Flight to Vienna
3/14/2002	Brad Carmody	633.67	Airfare to and from San Francisco
3/15/2002	Brian Buebel	1,056.00	Roundtrip from LGA-ORD
3/18/2002	Joseph Sciametta	948.78	Flight to and from Chicago
3/22/2002	Brad Carmody	830.42	Airfare to San Francisco
3/24/2002	Joseph Sciametta	571.29	Flight to and from Chicago
3/25/2002	Brian Buebel	747.00	Flight to and from Chicago
3/29/2002	Brad Carmody	1,609.40	Airfare to and from San Francisco
	<i>Total Airfare</i>	<b>\$59,242.39</b>	

*Cabs*

12/2/2001	Joseph Sciametta	11.00	Car from Airport to Comdisco
12/2/2001	Joseph Sciametta	78.70	Car to Airport
12/3/2001	Brian Buebel	25.00	To airport from home
12/3/2001	Brian Buebel	85.00	To Comdisco Palo Alto from SFO
12/3/2001	David Grende	47.00	Car from San Jose to Palo Alto

12/3/2001	Kevin Krakora	25.00	Cab Fare from LaGuardia to Skadden-NY
12/3/2001	Kevin Krakora	38.00	Cab Fare from Home to O'Hare
12/4/2001	Katherine Phelps	10.00	Cab to & from office with Ventures files
12/4/2001	Kevin Krakora	39.00	Cab Fare from O'Hare to Home
12/5/2001	Katherine Phelps	7.50	Cab from shared ride
12/5/2001	Katherine Phelps	15.00	Cab to shared ride
12/6/2001	Brian Buebel	70.00	To SFO airport from Comdisco Palo Alto
12/6/2001	David Grende	11.00	O'Hare to Rosemont
12/6/2001	Katherine Phelps	7.00	Cab from shared ride
12/6/2001	Katherine Phelps	14.00	Cab to shared ride
12/7/2001	Brian Buebel	12.00	To airport from Comdisco
12/7/2001	Brian Buebel	25.00	Home from airport
12/7/2001	David Grende	11.00	Rosemont to O'Hare
12/7/2001	David Grende	105.20	Car from White Plains airport to home
12/7/2001	Katherine Phelps	15.00	Cab from shared ride
12/10/2001	Brian Buebel	12.00	To Comdisco from airport
12/10/2001	Brian Buebel	25.00	To airport from home
12/10/2001	David Grende	11.00	O'Hare to Rosemont
12/10/2001	David Grende	88.20	Car from home to White Plains airport
12/10/2001	Katherine Phelps	14.00	Cab to shared ride
12/10/2001	Katherine Phelps	14.00	Cab from shared ride
12/11/2001	Katherine Phelps	7.00	Cab to shared ride
12/11/2001	Katherine Phelps	35.00	Cab from Company
12/11/2001	Kevin Krakora	8.00	Cab Fare from Office to Skadden
12/11/2001	Kevin Krakora	9.00	Cab Fare from Skadden to Home
12/12/2001	Katherine Phelps	15.00	Cab from shared ride
12/12/2001	Katherine Phelps	15.00	Cab to shared ride
12/12/2001	Kevin Krakora	5.00	Cab Fare from Office to Skadden
12/12/2001	Kevin Krakora	9.00	Cab Fare from Skadden to Office
12/12/2001	Martin Miles	36.25	Taxi- client to office
12/13/2001	David Grende	10.00	O'Hare to Rosemont
12/13/2001	David Grende	92.60	Car from White Plains airport to home
12/13/2001	Katherine Phelps	14.00	Cab from shared ride
12/13/2001	Katherine Phelps	14.00	Cab to shared ride
12/14/2001	Brian Buebel	12.00	To Comdisco from airport
12/14/2001	Brian Buebel	25.00	To airport from home
12/14/2001	David Grende	59.00	Taxi from Logan to CDO Ventures Office
12/14/2001	David Grende	60.00	Taxi from CDO Ventures Office to Logan
12/14/2001	David Grende	172.20	Car from LaGuardia to home
12/14/2001	Joseph Sciametta	11.00	Car to Airport

12/18/2001	Brian Buebel	12.00	To Comdisco from airport
12/18/2001	Brian Buebel	25.00	To airport from home
12/18/2001	David Grende	11.00	Cab from O'Hare to Rosemont
12/18/2001	David Grende	88.20	Car from home to White Plains airport
12/18/2001	Joseph Sciametta	11.00	Car from Airport to Comdisco
12/18/2001	Joseph Sciametta	49.00	Car from Airport
12/18/2001	Katherine Phelps	36.00	Cab from Company
12/19/2001	Dana Rosellini	35.00	Office to Comdisco
12/19/2001	Katherine Phelps	7.00	Cab to shared ride
12/19/2001	Katherine Phelps	10.00	Cab from shared ride
12/20/2001	Katherine Phelps	18.00	Cab from Company
12/21/2001	Brian Buebel	12.00	To airport from Comdisco
12/21/2001	Brian Buebel	25.00	Home from airport
12/21/2001	David Grende	12.00	Cab from Rosemont to O'Hare
12/21/2001	David Grende	90.40	Car from White Plains airport to home
12/21/2001	Joseph Sciametta	11.00	Car to Airport
12/21/2001	Katherine Phelps	14.00	Cab to shared ride
12/22/2001	Katherine Phelps	9.00	Cab to shared ride
12/26/2001	David Grende	11.00	Cab from O'Hare to Rosemont
12/26/2001	David Grende	88.20	Car from home to White Plains airport
12/26/2001	Katherine Phelps	36.00	Cab from Company
12/27/2001	David Grende	11.00	Cab from Rosemont to O'Hare
12/27/2001	David Grende	90.40	Car from White Plains airport to home
12/27/2001	Katherine Phelps	34.00	Cab to Company
1/2/2002	David Grende	11.00	Cab from O'Hare to Rosemont
1/2/2002	David Grende	88.20	Car from home to White Plains airport
1/2/2002	Stacey Smith	12.50	Taxi to Train
1/3/2002	Katherine Phelps	35.00	Cab home from Comdisco
1/3/2002	Stacey Smith	12.50	Taxi to Train
1/4/2002	David Grende	92.60	Car from White Plains airport to home
1/4/2002	Joseph Sciametta	10.00	Car to Airport
1/4/2002	Joseph Sciametta	78.70	Car from Airport
1/4/2002	Katherine Phelps	8.00	Cab to shared ride
1/4/2002	Stacey Smith	12.50	Taxi to Train
1/7/2002	Dana Rosellini	28.00	Cab from Company to home
1/7/2002	Katherine Phelps	35.00	Cab to O'Hare
1/8/2002	Dana Rosellini	35.00	Cab from Company to home
1/8/2002	David Grende	10.00	Cab from O'Hare to Rosemont
1/8/2002	David Grende	88.20	Car from home to White Plains airport
1/9/2002	Dana Rosellini	31.00	Cab from home to Company

1/10/2002	Thomas Allison	15.00	Cab from airport to hotel
1/10/2002	Thomas Allison	15.00	Cab from Company to O'Hare
1/11/2002	David Grende	12.00	Cab from Rosemont to O'Hare
1/11/2002	David Grende	90.40	Car from White Plains airport to home
1/11/2002	Joseph Sciametta	10.00	Car to Airport
1/11/2002	Joseph Sciametta	85.00	Car from Airport
1/11/2002	Katherine Phelps	33.00	Cab from O'Hare
1/11/2002	Kevin Krakora	5.00	Cab Fare from Hotel to Skadden-NY
1/12/2002	Kevin Krakora	25.00	Cab Fare from Skadden-NY to LaGuardia
1/14/2002	Brian Buebel	12.00	To Company from airport
1/14/2002	Brian Buebel	30.00	To airport from home
1/14/2002	David Grende	12.00	Cab from O'Hare to Rosemont
1/14/2002	David Grende	88.20	Car from home to White Plains airport
1/14/2002	Joseph Sciametta	9.00	Car from Airport
1/14/2002	Joseph Sciametta	69.60	Car to Airport
1/14/2002	Stacey Smith	12.50	Taxi to Train
1/15/2002	Kevin Krakora	6.00	Cab Fare from Skadden to Office
1/15/2002	Kevin Krakora	6.00	Cab Fare from Office to Skadden
1/15/2002	Stacey Smith	12.50	Taxi to Train
1/16/2002	Dana Rosellini	35.00	Cab from home to Company
1/16/2002	Rupert Harrison	39.15	Airport to Hotel - Munich
1/17/2002	George Smith	94.00	Cab from Comdisco to home
1/17/2002	Glendon Fietta	17.52	To home from office
1/17/2002	Glendon Fietta	24.36	From airport to hotel
1/17/2002	Glendon Fietta	30.84	To airport - London
1/17/2002	Ian Wood	52.56	Home to airport
1/17/2002	Katherine Phelps	11.00	Cab to shared ride
1/17/2002	Katherine Phelps	37.00	Cab home from Comdisco
1/17/2002	Rupert Harrison	17.40	Taxi in Munich
1/17/2002	Rupert Harrison	26.10	Office to Airport- Munich
1/17/2002	Stacey Smith	33.00	Cab from Comdisco to home
1/18/2002	Brian Buebel	12.00	To airport from Comdisco
1/18/2002	Brian Buebel	24.00	Home from airport
1/18/2002	David Grende	12.00	Cab from Rosemont to O'Hare
1/18/2002	David Grende	90.00	White Plains to Home
1/18/2002	Glendon Fietta	23.49	To airport from office
1/18/2002	Glendon Fietta	45.55	To home from airport
1/18/2002	Ian Wood	61.67	Airport to home
1/18/2002	Joseph Sciametta	9.00	Car to Airport
1/18/2002	Joseph Sciametta	81.00	Car from Airport

1/20/2002	Ian Wood	21.75	Office to hotel
1/20/2002	Ian Wood	29.58	Airport to office
1/20/2002	Ian Wood	52.56	Home to airport
1/20/2002	Joseph Sciametta	10.00	Car from Airport
1/20/2002	Joseph Sciametta	78.40	Car to Airport
1/21/2002	David Grende	88.00	Home to White Plains
1/21/2002	Hitesh Shah	14.02	CDO UK to Home
1/21/2002	Hitesh Shah	21.02	Office to CDO UK
1/21/2002	Ian Wood	19.14	Hotel to office
1/21/2002	Ian Wood	19.14	Office to hotel
1/21/2002	Katherine Phelps	36.00	Cab home from Comdisco
1/21/2002	Stacey Smith	13.50	Taxi to Train
1/21/2002	Walid Salieddine	24.36	Taxi to Airport - London
1/21/2002	Walid Salieddine	34.80	Taxi to Client - Paris
1/22/2002	Hitesh Shah	14.02	CDO UK to Home
1/22/2002	Hitesh Shah	14.02	Home to CDO UK
1/22/2002	Howard Tucker	225.00	Cab from LaGuardia to home
1/22/2002	Ian Wood	20.88	Hotel to office
1/22/2002	Katherine Phelps	36.00	Cab from home to Comdisco
1/22/2002	Lauren Moldawer	14.00	Cab from O'Hare to Comdisco
1/22/2002	Lauren Moldawer	110.00	Cab from LGA to home
1/22/2002	Lauren Moldawer	112.93	Cab from home to LGA
1/22/2002	Stacey Smith	13.50	Taxi to Train
1/23/2002	Hitesh Shah	14.02	CDO UK to Home
1/23/2002	Katherine Phelps	36.00	Cab home from Comdisco
1/23/2002	Walid Salieddine	24.36	Airport- Home - London
1/23/2002	Walid Salieddine	46.99	Office to Airport- Paris
1/24/2002	Dana Rosellini	28.00	Cab from home to Company
1/24/2002	Katherine Phelps	36.00	Cab from home to Comdisco
1/24/2002	Katherine Phelps	43.00	Cab from Comdisco to home
1/24/2002	Stacey Smith	12.50	Taxi to Train
1/25/2002	Brian Buebel	12.00	To airport from Comdisco
1/25/2002	Brian Buebel	24.00	Home from airport
1/25/2002	David Grende	11.00	Cab from Rosemont to O'Hare
1/25/2002	David Grende	90.00	White Plains to Home
1/25/2002	Ian Wood	10.51	Cab from office to train station
1/25/2002	Ian Wood	10.51	Cab from station to London office
1/25/2002	Ian Wood	30.45	Office to airport
1/25/2002	Katherine Phelps	35.00	Cab from home to Comdisco
1/28/2002	David Grende	12.00	Cab from O'Hare to Rosemont



1/28/2002	Joseph Sciametta	79.60	Car to Airport
1/29/2002	Hitesh Shah	14.02	CDO UK to Home
1/29/2002	Rupert Harrison	34.80	Airport to Hotel - Munich
1/29/2002	Stacey Smith	12.50	Taxi to Train
1/29/2002	Walid Salieddine	25.23	Office to Airport - London
1/29/2002	Walid Salieddine	30.45	Airport to Hotel - Paris
1/30/2002	Dana Rosellini	30.00	Cab from home to Company
1/30/2002	David Grende	11.00	Cab from Rosemont to O'Hare
1/30/2002	David Grende	90.00	White Plains to Home
1/30/2002	Hitesh Shah	14.02	CDO UK to Home
1/30/2002	Hitesh Shah	22.01	Home to CDO UK
1/30/2002	Katherine Phelps	14.00	Cab to train station
1/30/2002	Katherine Phelps	42.00	Cab home from Comdisco
1/30/2002	Rupert Harrison	26.10	Office to Airport- Munich
1/30/2002	Stacey Smith	13.50	Taxi to Train
1/31/2002	Hitesh Shah	14.02	CDO UK to Home
1/31/2002	Joseph Sciametta	9.00	Car to Airport
1/31/2002	Joseph Sciametta	78.85	Car from Airport
1/31/2002	Katherine Phelps	15.00	Cab from train station
1/31/2002	Katherine Phelps	16.00	Cab to train station
1/31/2002	Stacey Smith	12.50	Taxi to Train
1/31/2002	Thomas Allison	37.82	Cab from Company to Downtown
2/1/2002	Brian Buebel	12.00	To airport from Company
2/1/2002	Brian Buebel	35.00	Home from airport
2/1/2002	Glendon Fietta	24.21	Taxi to Client meeting
2/1/2002	Glendon Fietta	42.73	Airport to Home
2/2/2002	Glendon Fietta	27.06	Taxi from Home to office
2/2/2002	Glendon Fietta	34.19	Taxi from client to Home
2/2/2002	Glendon Fietta	92.59	Taxi from office to Client
2/2/2002	Thomas Allison	10.00	Taxi in Paris
2/2/2002	Thomas Allison	18.00	Taxi in Paris
2/2/2002	Thomas Allison	68.00	Taxi in Paris
2/3/2002	Joseph Sciametta	11.00	Car from Airport to hotel
2/3/2002	Joseph Sciametta	79.80	Car to Airport from home
2/4/2002	Brian Buebel	12.00	To Company from airport
2/4/2002	Brian Buebel	35.00	To airport from home
2/4/2002	David Grende	88.00	Home to White Plains
2/4/2002	Glendon Fietta	85.47	Taxi to Client
2/4/2002	Ian Wood	73.65	Cab from home to Heathrow Airport
2/4/2002	Katherine Phelps	40.00	Cab from Comdisco to home

2/5/2002	Katherine Phelps	36.00	Cab from Comdisco to home
2/5/2002	Stacey Smith	12.00	Cab from home to train
2/5/2002	Thomas Allison	21.90	Taxi in New York
2/6/2002	Dana Rosellini	29.00	Home to Rosemont
2/6/2002	Katherine Phelps	40.00	Cab from Comdisco to home
2/6/2002	Matt Johnston	75.02	Taxi to airport
2/6/2002	Matt Johnston	90.47	Taxi to meeting
2/6/2002	Matt Johnston	90.47	Taxi from meeting
2/6/2002	Matt Johnston	99.72	Taxi to Heathrow
2/7/2002	Matt Johnston	90.47	Taxi to meeting
2/7/2002	Thomas Allison	9.00	Cab in Munich
2/8/2002	Brian Buebel	12.00	To airport from Company
2/8/2002	Brian Buebel	35.00	Home from airport
2/8/2002	David Grende	90.00	White Plains to Home
2/8/2002	Glendon Fietta	64.10	Taxi to meeting
2/8/2002	Ian Wood	30.89	Munich office to airport
2/8/2002	Ian Wood	78.35	Heathrow airport to home
2/8/2002	Joseph Sciametta	11.00	Car to Airport from home
2/8/2002	Joseph Sciametta	79.75	Car from Airport to home
2/8/2002	Katherine Phelps	30.00	Cab from Comdisco to home
2/8/2002	Matt Johnston	99.75	Taxi from Heathrow
2/8/2002	Stacey Smith	12.00	Cab from home to train
2/9/2002	Hitesh Shah	12.82	CDO UK to Home
2/10/2002	Hitesh Shah	14.24	CDO UK to Home
2/10/2002	Hitesh Shah	21.36	Home to CDO UK
2/10/2002	Joseph Sciametta	11.00	Car from Airport to hotel
2/10/2002	Joseph Sciametta	79.85	Car to Airport from home
2/11/2002	Brian Buebel	12.00	To Company from airport
2/11/2002	Brian Buebel	47.90	To airport from home
2/11/2002	David Grende	6.00	Cab to Dinner
2/11/2002	David Grende	22.00	O'Hare to Rosemont
2/11/2002	David Grende	133.00	NYC to JFK
2/11/2002	Walid Sarieddine	7.12	Taxi in London (Paddington)
2/11/2002	Walid Sarieddine	17.09	Train to Airport-London
2/11/2002	Walid Sarieddine	30.89	Taxi to Hotel in Paris
2/12/2002	Dana Rosellini	38.00	Rosemont to Office
2/12/2002	Stacey Smith	12.00	Cab from home to train
2/13/2002	Glendon Fietta	27.06	Taxi from Hotel to Client
2/13/2002	Hitesh Shah	9.11	Home to Office
2/13/2002	Hitesh Shah	35.62	CDO UK to Home

2/14/2002	Brian Buebel	12.00	To airport from Company
2/14/2002	Brian Buebel	24.00	Home from airport
2/14/2002	Dana Rosellini	35.00	Home to Rosemont
2/14/2002	Hitesh Shah	15.67	Office to Home
2/14/2002	Katherine Phelps	40.00	Cab from Comdisco to home
2/14/2002	Stacey Smith	12.00	Cab from home to train
2/14/2002	Walid Sarieddine	7.12	Taxi in London
2/14/2002	Walid Sarieddine	17.09	Train from Airport-London
2/14/2002	Walid Sarieddine	44.13	Taxi to airport in Paris
2/15/2002	Dana Rosellini	36.00	Rosemont to Home
2/15/2002	David Grende	93.00	White Plains to Home
2/15/2002	Glendon Fietta	24.71	Taxi from Client to Home
2/15/2002	Joseph Sciametta	11.00	Car to Airport from hotel
2/15/2002	Matt Johnston	99.72	Taxi to Heathrow
2/15/2002	Matt Johnston	106.84	Taxi from Heathrow to office
2/17/2002	Brian Buebel	24.00	To airport from home
2/17/2002	Brian Buebel	46.00	To Hotel from San Francisco airport
2/18/2002	Brian Buebel	5.00	To office from hotel
2/18/2002	Dana Rosellini	6.00	Office to Hotel
2/18/2002	Dana Rosellini	37.00	SFO to Office
2/18/2002	David Grende	88.20	Car from home to White Plains airport
2/18/2002	Katherine Phelps	40.00	Cab from Comdisco to home
2/18/2002	Stacey Smith	13.00	Cab from home to train
2/19/2002	Dana Rosellini	6.00	Hotel to Office
2/19/2002	Katherine Phelps	36.00	Cab from Comdisco to home
2/19/2002	Stacey Smith	12.00	Cab from home to train
2/20/2002	Brian Buebel	7.00	To office from hotel
2/20/2002	Brian Buebel	10.00	Cab to dinner
2/20/2002	Dana Rosellini	6.00	Office to Hotel
2/20/2002	Dana Rosellini	6.00	Hotel to Office
2/20/2002	Joseph Sciametta	10.00	Car to Airport from hotel
2/20/2002	Joseph Sciametta	48.00	Car from Airport to home
2/20/2002	Katherine Phelps	40.00	Cab from Comdisco to home
2/20/2002	Stacey Smith	12.00	Cab from home to train
2/21/2002	Brian Buebel	7.00	To office from hotel
2/21/2002	Dana Rosellini	6.00	Hotel to Office
2/21/2002	Dana Rosellini	37.00	O'Hare to Home
2/21/2002	Katherine Phelps	40.00	Cab from Comdisco to home
2/21/2002	Kevin Krakora	5.00	Cab Fare from Office to Skadden
2/21/2002	Kevin Krakora	5.00	Cab Fare from Skadden to Office

2/22/2002	David Grende	90.40	Car from White Plains to home
2/22/2002	Stacey Smith	12.00	Cab from home to train
2/24/2002	Brian Buebel	24.00	To airport from home
2/24/2002	Brian Buebel	42.00	To Hotel from San Francisco airport
2/24/2002	David Grende	164.50	Car from home to JFK
2/24/2002	Joseph Sciametta	10.00	Car from Airport to hotel
2/24/2002	Joseph Sciametta	79.70	Car to Airport from home
2/25/2002	Brian Buebel	8.00	To hotel from Company
2/25/2002	Brian Buebel	20.00	Cab to/from Klnko's
2/25/2002	David Grende	35.00	Cab from San Francisco to airport
2/25/2002	Stacey Smith	12.00	Cab from home to train
2/25/2002	Thomas Allison	25.00	Taxi in New York
2/25/2002	Walid Saredidine	21.36	Taxi in London
2/26/2002	Brian Buebel	8.00	To hotel from dinner
2/26/2002	Thomas Allison	23.00	Taxi in New York
2/26/2002	Walid Saredidine	21.36	Taxi in London
2/27/2002	Brian Buebel	8.00	To hotel from dinner
2/27/2002	Brian Buebel	8.00	To dinner with team
2/27/2002	Stacey Smith	12.00	Cab from home to train
2/27/2002	Walid Saredidine	21.36	Taxi in London
2/28/2002	David Grende	37.00	Cab from airport to San Francisco
2/28/2002	David Grende	174.80	Car from JFK to home
2/28/2002	Glendon Fietta	12.10	Hotel to airport
2/28/2002	Glendon Fietta	28.49	Hotel to office
2/28/2002	Glendon Fietta	28.49	Office to hotel
2/28/2002	Joseph Sciametta	11.00	Car to Airport from hotel
2/28/2002	Joseph Sciametta	81.25	Car from Airport to home
2/28/2002	Stacey Smith	12.00	Cab from home to train
3/1/2002	Brian Buebel	35.00	Home from airport
3/1/2002	Brian Buebel	45.00	To airport in San Francisco
3/1/2002	Katherine Phelps	13.00	Cab home from Comdisco
3/1/2002	Walid, Saredidine	21.75	Taxi in London
3/3/2002	Joseph Sciametta	10.00	Car from Airport
3/3/2002	Joseph Sciametta	78.40	Car to Airport
3/4/2002	Brad Carmody	12.00	Cab from Rosemont office to home
3/4/2002	Brian Buebel	12.00	To Comdisco from airport
3/4/2002	Brian Buebel	35.00	To airport from home
3/4/2002	David Grende	88.20	Car from home to White Plains airport
3/4/2002	Ian Wood	37.27	Taxi from office to home
3/4/2002	Stacey Smith	12.00	Taxi to Train

3/5/2002	Walid, Sarieddine	21.75	Taxi in London
3/6/2002	Dana Rosellini	12.00	Hotel to Office, roundtrip
3/6/2002	Ian Wood	11.60	Taxi from office to home
3/6/2002	Joseph Sciametta	10.00	Car to Airport
3/6/2002	Joseph Sciametta	50.00	Car from Airport
3/6/2002	Katherine Phelps	40.00	Cab home from Comdisco
3/6/2002	Stacey Smith	13.00	Taxi to Train
3/6/2002	Walid, Sarieddine	20.30	Taxi in London
3/7/2002	Brad Carmody	13.00	Cab from Rosemont office to home
3/7/2002	Brian Buebel	12.00	To airport from Comdisco
3/7/2002	Brian Buebel	35.00	Home from airport
3/7/2002	Dana Rosellini	36.00	O'Hare to home
3/7/2002	Dana Rosellini	37.00	Office to SFO
3/7/2002	Katherine Phelps	40.00	Cab home from Comdisco
3/7/2002	Katherine Phelps	40.00	Cab to Comdisco
3/7/2002	Lisa Kalstrom	32.00	Taxi from home to client
3/7/2002	Stacey Smith	12.00	Taxi to Train
3/8/2002	Dana Rosellini	31.00	Home to Rosemont
3/8/2002	David Grende	12.00	Cab from Rosemont to O'Hare
3/8/2002	David Grende	90.40	Car from White Plains to home
3/8/2002	Katherine Phelps	40.00	Cab to Comdisco
3/10/2002	Emily Seto	45.00	Cab fare to O'Hare
3/10/2002	Lisa Kalstrom	43.00	Taxi from home to O'Hare airport
3/10/2002	Walid, Sarieddine	7.25	Taxi in London
3/10/2002	Walid, Sarieddine	17.40	Taxi to Airport-London
3/10/2002	Walid, Sarieddine	102.35	Taxi from Zurich to Zug
3/11/2002	Brad Carmody	35.90	Cab from home to O'Hare Chicago airport
3/11/2002	Brad Carmody	40.00	Cab from San Francisco airport to hotel
3/11/2002	Brian Buebel	12.00	To Comdisco from airport
3/11/2002	Brian Buebel	24.00	To airport from home
3/11/2002	David Grende	12.00	Cab from O'Hare to Rosemont
3/11/2002	David Grende	88.20	Car from home to White Plains airport
3/11/2002	Emily Seto	66.67	Cab fare from Amsterdam airport to Company office
3/11/2002	Ian Wood	82.22	Taxi from home to Heathrow airport
3/11/2002	Joseph Sciametta	10.00	Car from Airport
3/11/2002	Joseph Sciametta	87.20	Car to Airport
3/11/2002	Stacey Smith	12.00	Taxi to Train
3/11/2002	Stacey Smith	37.00	Taxi Home from Company
3/11/2002	Walid, Sarieddine	8.90	Taxi in Zug to hotel
3/11/2002	Walid, Sarieddine	8.90	Taxi in Zug to office

3/13/2002	Emily Seto	45.00	Cab fare from O'Hare
3/13/2002	George Smith	33.56	cab fare in Amsterdam
3/13/2002	George Smith	60.04	cab fare in Amsterdam
3/13/2002	Katherine Phelps	41.00	Cab home from Comdisco
3/13/2002	Stacey Smith	12.00	Taxi to Train
3/13/2002	Stacey Smith	35.00	Taxi Home from Company
3/13/2002	Thomas Allison	80.00	Car in Vienna from airport
3/13/2002	Walid, Saredidine	7.25	Taxi in London
3/13/2002	Walid, Saredidine	17.40	Train from Airport-London
3/14/2002	Brad Carmody	38.00	Taxi from Chicago O'Hare airport to home
3/14/2002	Brad Carmody	41.00	Taxi from hotel to San Francisco airport
3/14/2002	Ian Wood	40.05	Taxi from Vienna office to airport
3/14/2002	Katherine Phelps	40.00	Cab home from Comdisco
3/14/2002	Lisa Kalstrom	12.00	Taxi from O'Hare airport to client
3/14/2002	Lisa Kalstrom	13.00	Taxi from Marriott to Heathrow airport
3/14/2002	Stacey Smith	30.00	Taxi to Company
3/14/2002	Stacey Smith	35.00	Taxi Home from Company
3/15/2002	Brian Buebel	12.00	To airport from Comdisco
3/15/2002	Brian Buebel	35.00	Home from airport
3/15/2002	David Grende	90.40	Car from White Plains to home
3/15/2002	Joseph Sciametta	10.00	Car to Airport
3/15/2002	Joseph Sciametta	48.00	Car from Airport
3/15/2002	Lisa Kalstrom	33.00	Taxi home from client
3/15/2002	Stacey Smith	12.00	Taxi to Train
3/15/2002	Stacey Smith	36.00	Taxi Home from Company
3/18/2002	Brad Carmody	37.00	Taxi from San Francisco airport to hotel
3/18/2002	Brad Carmody	42.00	Taxi from home to Chicago O'Hare airport
3/18/2002	Brian Buebel	12.00	To Comdisco
3/18/2002	Brian Buebel	24.00	To airport from home
3/18/2002	Dana Rosellini	23.00	Home to Rosemont
3/18/2002	David Grende	12.00	Cab from hotel to Comdisco
3/18/2002	David Grende	12.00	Cab from O'Hare to hotel
3/18/2002	Joseph Sciametta	11.00	Car from Airport
3/18/2002	Joseph Sciametta	79.70	Car to Airport
3/18/2002	Katherine Phelps	40.00	Cab home from Comdisco
3/18/2002	Stacey Smith	12.00	Taxi to Train
3/18/2002	Stacey Smith	27.00	Cabs and Trains to Kinkos for Committee Presentation
3/19/2002	Dana Rosellini	26.00	Home to Rosemont
3/19/2002	Katherine Phelps	37.00	Cab to Comdisco
3/19/2002	Katherine Phelps	40.00	Cab home from Comdisco

3/20/2002	Katherine Phelps	40.00	Cab to Comdisco
3/20/2002	Lisa Kalstrom	12.00	Taxi from home to train to client
3/20/2002	Stacey Smith	12.00	Taxi to Train
3/21/2002	David Grende	12.00	Cab from hotel to O'Hare
3/21/2002	Ian Wood	47.85	Taxi from CDO UK back to office
3/21/2002	Joseph Sciametta	11.00	Car to Airport
3/21/2002	Joseph Sciametta	86.70	Car from Airport
3/21/2002	Katherine Phelps	40.00	Cab to Comdisco
3/21/2002	Katherine Phelps	40.00	Cab home from Comdisco
3/21/2002	Stacey Smith	13.00	Taxi to Train
3/22/2002	Brad Carmody	36.40	Taxi from Chicago O'Hare airport to home
3/22/2002	Brad Carmody	48.00	Taxi from hotel to San Francisco airport
3/22/2002	Brian Buebel	12.00	To airport from Comdisco
3/22/2002	Brian Buebel	35.00	Home from airport
3/24/2002	Joseph Sciametta	11.00	Car from Airport
3/24/2002	Joseph Sciametta	79.40	Car to Airport
3/25/2002	Brad Carmody	37.70	Taxi from San Francisco airport to hotel
3/25/2002	Brad Carmody	45.00	Taxi from home to Chicago O'Hare airport
3/25/2002	Brian Buebel	12.00	To Comdisco
3/25/2002	Brian Buebel	35.00	To airport from home
3/25/2002	Dana Rosellini	30.00	Home to Rosemont
3/25/2002	David Grende	20.00	Cab to Creditor Committee meeting
3/25/2002	John Khym	30.00	Cab from Home to Comdisco
3/25/2002	Stacey Smith	12.00	Taxi to Train
3/26/2002	Katherine Phelps	40.00	Cab home from Comdisco
3/26/2002	Lisa Kalstrom	12.00	Taxi from home to train to client
3/26/2002	Stacey Smith	13.00	Taxi to Train
3/27/2002	Brian Buebel	12.00	To airport from Comdisco
3/27/2002	Brian Buebel	35.00	Home from airport
3/27/2002	Lauren Moldawer	14.00	Taxi from home to office
3/27/2002	Lisa Kalstrom	12.00	Taxi from home to train to client
3/28/2002	Katherine Phelps	40.00	Cab home from Comdisco
3/28/2002	Katherine Phelps	40.00	Cab to Comdisco
3/28/2002	Stacey Smith	12.00	Taxi to Train
3/28/2002	Stacey Smith	38.00	Taxi Home from Company
3/29/2002	Brad Carmody	42.00	Taxi from Chicago O'Hare airport to home
3/29/2002	Brad Carmody	48.00	Taxi from hotel to San Francisco airport
3/29/2002	David Grende	12.00	Cab to O'Hare from hotel
3/29/2002	Joseph Sciametta	11.00	Car to Airport
3/29/2002	Joseph Sciametta	50.00	Car from Airport

*Lodging*

12/2/2001	Joseph Sciametta	185.63	Marriott - Chicago
12/3/2001	Joseph Sciametta	185.63	Marriott - Chicago
12/3/2001	Thomas Allison	347.41	New York Hilton
12/4/2001	Joseph Sciametta	185.63	Marriott - Chicago
12/4/2001	Kevin Krakora	355.41	Hilton Hotel in NYC
12/5/2001	Joseph Sciametta	185.63	Marriott - Chicago
12/6/2001	Brian Buebel	1,336.50	Westin Hotel Palo Alto
12/6/2001	David Grende	1,099.31	Westin Palo Alto
12/6/2001	Joseph Sciametta	185.63	Marriott - Chicago
12/7/2001	Brian Buebel	201.38	Marriott Suites O'Hare
12/7/2001	David Grende	217.78	Marriott O'Hare
12/7/2001	Joseph Sciametta	297.01	Marriott - Chicago
12/10/2001	David Grende	796.10	Marriott O'Hare
12/14/2001	Brian Buebel	805.52	Marriott Suites O'Hare
12/18/2001	Joseph Sciametta	167.63	Marriott - Chicago
12/19/2001	Joseph Sciametta	167.63	Marriott - Chicago
12/20/2001	Joseph Sciametta	167.63	Marriott - Chicago
12/21/2001	Brian Buebel	604.14	Marriott Suites O'Hare
12/21/2001	David Grende	620.09	Marriott O'Hare
12/26/2001	David Grende	194.89	Marriott O'Hare
1/1/2002	Joseph Sciametta	167.63	Marriott - Chicago
1/2/2002	Joseph Sciametta	167.63	Marriott - Chicago
1/3/2002	Joseph Sciametta	167.63	Marriott - Chicago
1/4/2002	Brian Buebel	201.38	Marriott Suites Ohare
1/4/2002	David Grende	334.23	Marriott O'Hare 1/2-1/4
1/6/2002	Joseph Sciametta	191.25	Marriott - Chicago
1/7/2002	Joseph Sciametta	191.25	Marriott - Chicago
1/8/2002	Joseph Sciametta	191.25	Marriott - Chicago
1/9/2002	Joseph Sciametta	191.25	Marriott - Chicago
1/10/2002	Joseph Sciametta	191.25	Marriott - Chicago
1/10/2002	Katherine Phelps	1,016.81	Westin - Palo Alto
1/11/2002	Brian Buebel	682.53	Marriott Suites Ohare
1/11/2002	David Grende	751.05	Marriott O'Hare 1/8-1/11
1/11/2002	Katherine Phelps	339.00	Westin - San Francisco
1/11/2002	Kevin Krakora	479.66	Hilton Hotel in NYC
1/11/2002	Thomas Allison	227.38	Hotel in New York
1/12/2002	Thomas Allison	111.38	Marriott O'Hare



1/16/2002	Joseph Sciametta	192.85	Marriott - Chicago
1/17/2002	Glendon Fietta	139.22	Vienna hotel
1/17/2002	Ian Wood	133.13	Hotel
1/17/2002	Joseph Sciametta	192.85	Marriott - Chicago
1/17/2002	Matthew Johnston	133.12	Hotel
1/17/2002	Rupert Harrison	181.85	Hotel
1/18/2002	Brian Buebel	805.52	Marriott Suites Ohare
1/18/2002	David Grende	724.11	Marriott O'Hare 1/15-1/18
1/20/2002	Ian Wood	133.13	Hotel
1/20/2002	Matthew Johnston	174.02	Hotel
1/21/2002	Ian Wood	133.13	Hotel
1/21/2002	Matthew Johnston	208.82	Hotel
1/21/2002	Walid Salieddine	166.19	Hotel
1/22/2002	Ian Wood	133.13	Hotel
1/22/2002	Matthew Johnston	133.12	Hotel
1/22/2002	Walid Salieddine	166.19	Hotel
1/23/2002	Ian Wood	133.13	Hotel
1/23/2002	Matthew Johnston	133.12	Hotel
1/24/2002	Ian Wood	133.13	Hotel
1/24/2002	Matthew Johnston	133.12	Hotel
1/25/2002	Brian Buebel	894.40	Marriott Suites Ohare
1/25/2002	David Grende	973.01	Marriott O'Hare 1/21-1/25
1/28/2002	Glendon Fietta	133.13	Munich Hotel
1/28/2002	Ian Wood	133.13	Hotel
1/28/2002	Joseph Sciametta	178.88	Marriott - Chicago
1/28/2002	Matthew Johnston	133.12	Hotel
1/29/2002	Glendon Fietta	133.13	Munich Hotel
1/29/2002	Ian Wood	133.13	Hotel
1/29/2002	Joseph Sciametta	178.88	Marriott - Chicago
1/29/2002	Matthew Johnston	133.12	Hotel
1/29/2002	Rupert Harrison	174.02	Hotel
1/29/2002	Walid Salieddine	208.82	Hotel
1/30/2002	David Grende	429.47	Marriott O'Hare 1/28-1/30
1/30/2002	Glendon Fietta	133.13	Munich Hotel
1/30/2002	Ian Wood	133.13	Hotel
1/30/2002	Joseph Sciametta	178.88	Marriott - Chicago
1/30/2002	Matthew Johnston	133.12	Hotel
1/30/2002	Walid Salieddine	208.82	Hotel
1/31/2002	Glendon Fietta	133.13	Munich Hotel
1/31/2002	Ian Wood	133.13	Hotel

2/2/2002	Thomas Allison	1,000.16	Le Meridien Hotel
2/3/2002	Joseph Sciametta	178.88	Marriott - Chicago
2/4/2002	Ian Wood	175.65	Hotel
2/4/2002	Joseph Sciametta	178.88	Marriott - Chicago
2/5/2002	Ian Wood	188.01	Hotel
2/5/2002	Joseph Sciametta	178.88	Marriott - Chicago
2/5/2002	Thomas Allison	262.48	Hotel in New York for meeting with Skadden
2/6/2002	Ian Wood	143.88	Hotel
2/6/2002	Joseph Sciametta	178.88	Marriott - Chicago
2/7/2002	Ian Wood	143.88	Hotel
2/7/2002	Joseph Sciametta	178.88	Marriott - Chicago
2/8/2002	Brian Buebel	760.52	Marriott Suites O'Hare
2/8/2002	David Grende	896.00	Marriott Suites
2/8/2002	Glendon Fietta	584.21	Munchen Hotel
2/8/2002	Matt Johnston	501.63	Hotel in Munich
2/8/2002	Thomas Allison	271.01	Marriott Munich
2/10/2002	Joseph Sciametta	190.13	Marriott - Chicago
2/11/2002	Joseph Sciametta	190.13	Marriott - Chicago
2/11/2002	Walid Sarieddine	213.61	Hotel in Paris
2/12/2002	Joseph Sciametta	190.13	Marriott - Chicago
2/12/2002	Thomas Allison	247.78	Le Meridien Hotel
2/12/2002	Walid Sarieddine	140.34	Hotel in Paris
2/13/2002	Joseph Sciametta	190.13	Marriott - Chicago
2/13/2002	Walid Sarieddine	140.34	Hotel in Paris
2/14/2002	Brian Buebel	570.39	Marriott Suites O'Hare
2/14/2002	Joseph Sciametta	190.13	Marriott - Chicago
2/15/2002	David Grende	948.00	Marriott Suites
2/18/2002	Joseph Sciametta	190.13	Marriott - Chicago
2/19/2002	Joseph Sciametta	190.13	Marriott - Chicago
2/21/2002	Brian Buebel	1,030.40	Cliff-San Francisco
2/21/2002	Dana Rosellini	752.40	The Cliff, 3 nights
2/22/2002	David Grende	958.00	Marriott Suites
2/24/2002	Joseph Sciametta	190.13	Marriott - Chicago
2/25/2002	Joseph Sciametta	190.13	Marriott - Chicago
2/26/2002	Joseph Sciametta	190.13	Marriott - Chicago
2/27/2002	David Grende	1,559.00	W San Francisco
2/27/2002	Joseph Sciametta	190.13	Marriott - Chicago
3/1/2002	Brian Buebel	1,419.85	W Hotel - San Francisco
3/3/2002	Joseph Sciametta	246.38	Marriott
3/4/2002	Joseph Sciametta	246.38	Marriott

3/8/2002	David Grende	1,221.43	Marriott Suites O'Hare
3/10/2002	Walid, Sarieddine	267.00	Hotel in Zug
3/11/2002	Emily Seto	220.61	Amsterdam Marriott
3/11/2002	Ian Wood	127.27	Hotel
3/11/2002	Joseph Sciametta	212.63	Marriott
3/11/2002	Thomas Allison	287.05	Vienna Marriott
3/11/2002	Walid, Sarieddine	131.72	Hotel in Vienna
3/12/2002	Emily Seto	220.61	Amsterdam Marriott
3/12/2002	Glendon Fietta	266.70	2 nights in hotel Vienna, Austria
3/12/2002	Ian Wood	127.27	Hotel
3/12/2002	Joseph Sciametta	212.63	Marriott
3/12/2002	Matt Johnston	266.70	2 nights in hotel Vienna, Austria
3/12/2002	Walid, Sarieddine	127.27	Hotel in Vienna
3/13/2002	Emily Seto	220.61	Amsterdam Marriott
3/13/2002	George Smith	473.01	Amsterdam Marriott
3/13/2002	Ian Wood	127.27	Hotel
3/13/2002	Joseph Sciametta	212.63	Marriott
3/13/2002	Lisa Kalstrom	425.45	Marriott Vienna
3/14/2002	Brad Carmody	646.38	Lodging in San Francisco
3/14/2002	Glendon Fietta	181.13	Marriott Suites Chicago
3/14/2002	Joseph Sciametta	212.63	Marriott
3/14/2002	Lisa Kalstrom	267.00	Marriott London Heathrow
3/14/2002	Matt Johnston	181.13	Marriott Suites Chicago
3/15/2002	Brian Buebel	760.52	Marriott Suites O'Hare
3/15/2002	David Grende	1,198.47	Marriott Suites O'Hare
3/16/2002	Glendon Fietta	984.20	2 nights B&B in Chicago (Downtown)
3/16/2002	Matt Johnston	964.20	2 nights B&B in Chicago (Downtown)
3/18/2002	Glendon Fietta	362.26	Marriott Suites O'Hare-2 nights
3/18/2002	Joseph Sciametta	190.13	Marriott
3/18/2002	Matt Johnston	362.26	Marriott Suites O'Hare-2 nights
3/19/2002	Joseph Sciametta	190.13	Marriott
3/20/2002	Joseph Sciametta	190.13	Marriott
3/21/2002	David Grende	744.81	Marriott Suites O'Hare
3/22/2002	Brad Carmody	862.84	Lodging in San Francisco
3/22/2002	Brian Buebel	760.52	Marriott Suites O'Hare
3/24/2002	Joseph Sciametta	152.10	Marriott
3/25/2002	Joseph Sciametta	152.10	Marriott
3/26/2002	Joseph Sciametta	152.10	Marriott
3/27/2002	Brian Buebel	380.26	Marriott Suites O'Hare
3/27/2002	Joseph Sciametta	152.10	Marriott

*Total Lodging* **\$59,839.09**

*Meals*

12/1/2001	Stacey Smith	8.75	Working lunch
12/2/2001	Joseph Sciametta	16.65	Room Service - Dinner
12/2/2001	Stacey Smith	8.25	Working lunch
12/3/2001	Brian Buebel	36.54	Westin Hotel Palo Alto-Room Service Dinner
12/3/2001	David Grende	34.47	Dinner
12/3/2001	Joseph Sciametta	15.40	Working Lunch
12/3/2001	Joseph Sciametta	29.61	Room Service - Dinner
12/3/2001	Katherine Phelps	68.00	Lunch for team
12/3/2001	Thomas Allison	426.54	Working Lunch with Company executives
12/4/2001	Brian Buebel	31.04	Lunch for Engagement Team
12/4/2001	David Grende	91.05	Team Dinner
12/4/2001	Joseph Sciametta	28.61	Room Service - Dinner
12/5/2001	John Khym	9.31	Working lunch
12/5/2001	Joseph Sciametta	21.46	Room Service - Dinner
12/6/2001	David Grende	37.07	Dinner
12/6/2001	Joseph Sciametta	65.82	Team working dinner
12/6/2001	Kevin Krakora	72.00	Lunch for team
12/6/2001	Stacey Smith	5.25	Working lunch
12/6/2001	Steve Alavi	37.18	Working lunch
12/7/2001	John Khym	60.51	Working lunch for team
12/7/2001	Joseph Sciametta	14.64	Room Service - Dinner
12/7/2001	Thomas Allison	71.44	Working Lunch with M. Fazio
12/8/2001	John Khym	12.91	Working lunch
12/10/2001	John Khym	31.41	Working lunch for team
12/11/2001	Brian Buebel	59.67	Dinner for engagement team
12/11/2001	David Grende	40.37	Dinner
12/12/2001	Brian Buebel	29.10	Room Service Dinner
12/12/2001	David Grende	28.63	Dinner
12/12/2001	Matthew McKenna	109.19	Working Lunch for Team
12/12/2001	Robert Shaffer	98.22	Working lunch for team
12/13/2001	Matthew McKenna	48.75	Working Lunch for Team
12/14/2001	John Khym	57.58	Working lunch for team
12/15/2001	Catherine Shellabarger	50.00	Working Lunch
12/17/2001	John Khym	30.17	Working lunch for team
12/18/2001	David Grende	23.05	Working Lunch
12/18/2001	David Grende	36.07	Dinner

12/20/2001	Joseph Sciametta	47.71	Team Working Lunch
12/20/2001	Joseph Sciametta	137.43	Team Working Dinner
12/20/2001	Matthew McKenna	6.70	Working Lunch
12/21/2001	Brian Buebel	19.93	Room Service Dinner
12/26/2001	David Grende	29.28	Dinner
12/28/2001	Matthew McKenna	28.09	Working Lunch for Team
1/2/2002	David Grende	28.85	Dinner
1/2/2002	Joseph Sciametta	13.08	Room Service - Dinner
1/2/2002	Stacey Smith	41.23	Working Lunch for team
1/3/2002	David Grende	10.12	Working Lunch
1/3/2002	David Grende	34.61	Dinner
1/3/2002	Joseph Sciametta	27.31	Room Service - Dinner
1/3/2002	Stacey Smith	61.17	Working Lunch for team
1/4/2002	David Grende	10.44	Working Lunch
1/4/2002	John Khym	13.24	Working lunch
1/7/2002	Joseph Sciametta	28.61	Room Service - Dinner
1/8/2002	David Grende	38.17	Dinner
1/8/2002	Joseph Sciametta	70.24	Team Working Dinner
1/9/2002	David Grende	39.50	Dinner
1/9/2002	Joseph Sciametta	24.71	Room Service - Dinner
1/9/2002	Matthew McKenna	18.00	Working Dinner
1/9/2002	Matthew McKenna	32.26	Working Lunch for team
1/10/2002	David Grende	10.01	Working Lunch
1/10/2002	John Khym	78.36	Working lunch for team
1/10/2002	Kevin Krakora	22.00	Room service dinner
1/11/2002	John Khym	40.05	Working lunch for team
1/11/2002	Kevin Krakora	25.82	Working dinner for Comdisco management
1/14/2002	Dana Rosellini	48.93	Team lunch
1/14/2002	David Grende	30.13	Working Lunch
1/14/2002	Joseph Sciametta	131.27	Team Working Dinner
1/15/2002	Chandra Goss	12.38	Working lunch
1/15/2002	David Grende	156.90	Working Dinner with Comdisco management
1/16/2002	Brian Buebel	144.01	Dinner with engagement team and V, Hanna
1/16/2002	Dana Rosellini	11.00	Working lunch
1/16/2002	Joseph Sciametta	30.24	Room Service - Dinner
1/16/2002	Lauren Moldawer	16.00	Working lunch
1/17/2002	Dana Rosellini	33.65	Team lunch
1/17/2002	Glendon Fietta	30.45	Europe: Out of Town Per Diem
1/17/2002	Joseph Sciametta	115.59	Team Working Dinner
1/17/2002	Matthew Johnston	28.53	Europe: Out of Town Per Diem

1/18/2002	Matthew McKenna	37.39	Working Lunch for team
1/20/2002	Ian Wood	30.45	Europe: Out of Town Per Diem
1/20/2002	Matthew Johnston	28.53	Europe: Out of Town Per Diem
1/21/2002	Chandra Goss	85.95	Team Lunch
1/21/2002	David Grende	26.10	Dinner
1/21/2002	Ian Wood	30.45	Europe: Out of Town Per Diem
1/21/2002	Matthew Johnston	28.53	Europe: Out of Town Per Diem
1/21/2002	Walid Salieddine	28.71	Europe: Out of Town Per Diem
1/22/2002	Brian Buebel	14.40	Working lunch
1/22/2002	Dana Rosellini	80.62	Team lunch
1/22/2002	Ian Wood	30.45	Europe: Out of Town Per Diem
1/22/2002	Matthew Johnston	28.53	Europe: Out of Town Per Diem
1/22/2002	Walid Salieddine	28.71	Europe: Out of Town Per Diem
1/23/2002	David Grende	34.13	Dinner
1/23/2002	Ian Wood	30.45	Europe: Out of Town Per Diem
1/23/2002	John Khym	29.84	Working lunch for team
1/23/2002	Matthew Johnston	28.53	Europe: Out of Town Per Diem
1/23/2002	Matthew McKenna	164.48	Working Dinner for team
1/23/2002	Walid Salieddine	28.71	Europe: Out of Town Per Diem
1/24/2002	David Grende	32.43	Working Lunch
1/24/2002	Ian Wood	30.45	Europe: Out of Town Per Diem
1/24/2002	Matthew Johnston	28.53	Europe: Out of Town Per Diem
1/24/2002	Matthew McKenna	58.74	Working Lunch for team
1/25/2002	John Khym	39.60	Working lunch for team
1/25/2002	Luke Lonergan	24.00	Working dinner
1/28/2002	Dana Rosellini	17.86	Working lunch
1/28/2002	David Grende	32.11	Dinner
1/28/2002	Glendon Fietta	30.45	Europe: Out of Town Per Diem
1/28/2002	Ian Wood	30.45	Europe: Out of Town Per Diem
1/28/2002	Joseph Sciametta	35.44	Room Service - Dinner
1/28/2002	Joseph Sciametta	37.32	Team Working Lunch
1/28/2002	Matthew Johnston	28.53	Europe: Out of Town Per Diem
1/28/2002	Matthew McKenna	51.53	Working Lunch for team
1/29/2002	David Grende	22.53	Dinner
1/29/2002	Glendon Fietta	30.45	Europe: Out of Town Per Diem
1/29/2002	Ian Wood	30.45	Europe: Out of Town Per Diem
1/29/2002	Matthew Johnston	28.53	Europe: Out of Town Per Diem
1/29/2002	Walid Salieddine	28.71	Europe: Out of Town Per Diem
1/30/2002	Glendon Fietta	30.45	Europe: Out of Town Per Diem
1/30/2002	Ian Wood	30.45	Europe: Out of Town Per Diem

1/31/2002	Glendon Fietta	30.45	Europe: Out of Town Per Diem
1/31/2002	Ian Wood	30.45	Europe: Out of Town Per Diem
1/31/2002	Matthew Johnston	28.53	Europe: Out of Town Per Diem
1/31/2002	Matthew McKenna	17.87	Working Lunch for team
1/31/2002	Walid Salieddine	28.71	Europe: Out of Town Per Diem
2/1/2002	Brian Buebel	23.44	Dinner
2/2/2002	Hitesh Shah	28.49	Europe: Out of Town Per Diem
2/3/2002	Joseph Sciametta	33.16	Room Service - Dinner
2/4/2002	Dana Rosellini	10.29	Working lunch
2/4/2002	David Grende	10.00	Working Lunch
2/4/2002	Ian Wood	30.89	Europe: Out of Town Per Diem
2/4/2002	John Khym	55.62	Working lunch for team
2/4/2002	Joseph Sciametta	28.61	Room Service - Dinner
2/5/2002	Brian Buebel	12.00	Working Lunch
2/5/2002	Brian Buebel	241.65	Working dinner with team and V. Hanna
2/5/2002	David Grende	26.00	Dinner
2/5/2002	Ian Wood	30.89	Europe: Out of Town Per Diem
2/5/2002	Matthew McKenna	6.70	Working Lunch
2/6/2002	Dana Rosellini	47.96	Team lunch
2/6/2002	David Grende	14.00	Working Lunch
2/6/2002	David Grende	30.00	Working Dinner
2/6/2002	David Grende	62.00	Lunch with V. Hanna
2/6/2002	Ian Wood	30.89	Europe: Out of Town Per Diem
2/6/2002	John Khym	25.17	Working lunch for team
2/6/2002	Joseph Sciametta	6.40	Working Lunch
2/6/2002	Joseph Sciametta	28.61	Room Service - Dinner
2/6/2002	Stacey Smith	64.00	Working Lunch for Team
2/7/2002	Glendon Fietta	28.49	Europe: out-of-town per diem
2/7/2002	Ian Wood	30.89	Europe: Out of Town Per Diem
2/7/2002	John Khym	35.84	Working lunch for team
2/7/2002	Matthew McKenna	18.00	Working Lunch
2/7/2002	Thomas Allison	23.00	Working lunch
2/8/2002	Brian Buebel	24.15	Dinner
2/8/2002	Dana Rosellini	9.85	Working lunch
2/8/2002	David Grende	38.00	Working Dinner
2/8/2002	Glendon Fietta	13.32	Working lunch
2/8/2002	John Khym	24.79	Working lunch for team
2/8/2002	Kevin Krakora	20.50	Working lunch for Team
2/9/2002	Hitesh Shah	28.49	Europe: Out of Town Per Diem
2/9/2002	Matt Johnston	28.49	Europe: out-of-town per diem

2/10/2002	Matt Johnston	28.49	Europe: out-of-town per diem
2/11/2002	David Grende	36.00	Working Dinner
2/11/2002	Glendon Fietta	28.49	Europe: out-of-town per diem
2/11/2002	Joseph Sciametta	10.25	Room Service - Dinner
2/11/2002	Joseph Sciametta	16.00	Team Working Lunch
2/11/2002	Matt Johnston	28.49	Europe: out-of-town per diem
2/11/2002	Matthew McKenna	21.51	Working Lunch for team
2/11/2002	Walid Sarieddine	29.13	Europe: Out of Town Per Diem
2/12/2002	Brian Buebel	22.15	Dinner with team
2/12/2002	Glendon Fietta	28.49	Europe: out-of-town per diem
2/12/2002	John Khym	14.10	Working lunch
2/12/2002	Joseph Sciametta	99.74	Team Working Dinner
2/12/2002	Matt Johnston	28.49	Europe: out-of-town per diem
2/12/2002	Stacey Smith	8.12	Working Lunch
2/12/2002	Walid Sarieddine	29.13	Europe: Out of Town Per Diem
2/13/2002	Brian Buebel	140.65	Dinner with team
2/13/2002	Glendon Fietta	28.49	Europe: out-of-town per diem
2/13/2002	Hitesh Shah	28.49	Europe: Out of Town Per Diem
2/13/2002	Matt Johnston	28.49	Europe: out-of-town per diem
2/13/2002	Matthew McKenna	12.95	Working Lunch
2/13/2002	Walid Sarieddine	29.13	Europe: Out of Town Per Diem
2/14/2002	Brian Buebel	18.95	Dinner
2/14/2002	David Grende	18.00	Working Lunch
2/14/2002	Joseph Sciametta	98.66	Team Working Dinner
2/14/2002	Matt Johnston	28.49	Europe: out-of-town per diem
2/14/2002	Matthew McKenna	43.95	Working Lunch for team
2/15/2002	Dana Rosellini	34.54	Team lunch
2/15/2002	Hitesh Shah	28.49	Europe: Out of Town Per Diem
2/15/2002	Matt Johnston	28.49	Europe: out-of-town per diem
2/18/2002	Brian Buebel	12.31	Working lunch with team
2/18/2002	Dana Rosellini	289.40	Dinner with client team
2/18/2002	David Grende	26.00	Working Dinner
2/18/2002	John Khym	18.15	Working lunch
2/18/2002	Joseph Sciametta	28.61	Room Service - Dinner
2/18/2002	Matthew McKenna	6.70	Working Lunch
2/18/2002	Stacey Smith	12.54	Working Lunch
2/19/2002	Brian Buebel	35.73	Working lunch with team
2/19/2002	Chandra Goss	51.78	Working lunch for team
2/19/2002	David Grende	9.00	Working Lunch
2/19/2002	David Grende	19.00	Working Dinner



2/20/2002	Chandra Goss	9.48	Working lunch
2/20/2002	Dana Rosellini	49.64	Team lunch
2/20/2002	David Grende	18.00	Working Lunch
2/20/2002	David Grende	31.00	Working Dinner
2/20/2002	John Khym	10.15	Working lunch
2/20/2002	Matthew McKenna	5.96	Working Dinner
2/21/2002	Brian Buebel	195.89	Dinner for Comdisco employees
2/21/2002	Dana Rosellini	7.85	Working lunch
2/21/2002	David Grende	33.00	Working Dinner
2/21/2002	Matthew McKenna	40.90	Working Lunch for team
2/22/2002	David Grende	11.00	Working Lunch
2/24/2002	Joseph Sciametta	22.76	Room Service - Dinner
2/25/2002	Dana Rosellini	11.85	Working lunch
2/25/2002	Emily Seto	52.00	Team dinner
2/25/2002	John Khym	56.93	Working lunch for team
2/25/2002	Lisa Kalstrom	7.25	Working lunch
2/25/2002	Matthew McKenna	7.25	Working Lunch
2/25/2002	Melissa Febel	6.97	Working lunch
2/26/2002	Brian Buebel	162.71	Dinner with team
2/26/2002	David Grende	41.00	Team Dinner
2/26/2002	George Smith	12.35	Working Lunch
2/26/2002	John Khym	24.79	Working lunch for team
2/26/2002	Lisa Kalstrom	6.50	Working lunch
2/26/2002	Stacey Smith	53.76	Working Lunch for Team
2/27/2002	Dana Rosellini	68.83	Team lunch
2/27/2002	David Grende	386.31	Dinner for Comdisco employees
2/27/2002	Emily Seto	27.19	Team dinner
2/27/2002	George Smith	8.33	Working Lunch
2/27/2002	John Khym	7.69	Working lunch
2/27/2002	Lisa Kalstrom	6.50	Working lunch
2/27/2002	Matthew McKenna	6.00	Working Dinner
2/27/2002	Melissa Febel	33.71	Working lunch for team
2/28/2002	Dana Rosellini	14.05	Working lunch
2/28/2002	David Grende	14.29	Working lunch
2/28/2002	John Khym	12.00	Working lunch
2/28/2002	Katherine Phelps	23.50	Dinner
2/28/2002	Melissa Febel	7.25	Working lunch
3/1/2002	Brian Buebel	25.36	Dinner
3/1/2002	Lisa Kalstrom	7.60	Working lunch
3/1/2002	Matthew McKenna	110.50	Working dinner for team

3/4/2002	Dana Rosellini	55.80	Client lunch
3/4/2002	Dana Rosellini	73.87	Dinner
3/4/2002	David Grende	68.35	Team Dinner
3/4/2002	George Smith	104.94	team lunch
3/4/2002	Ian Wood	46.40	Dinner for team
3/4/2002	Lisa Kalstrom	117.09	Working dinner with team
3/5/2002	Dana Rosellini	64.99	Team lunch
3/5/2002	David Grende	32.44	Dinner
3/5/2002	George Smith	181.96	team lunch
3/6/2002	Brian Buebel	23.00	Team lunch
3/6/2002	Dana Rosellini	24.03	Working lunch
3/6/2002	Dana Rosellini	164.55	Dinner with client
3/6/2002	David Grende	18.95	Dinner
3/6/2002	Matthew McKenna	106.66	Working lunch for team
3/7/2002	Brian Buebel	22.20	Dinner
3/7/2002	David Grende	34.86	Dinner
3/7/2002	Melissa Febel	5.90	Working lunch
3/8/2002	Katherine Phelps	12.00	Working lunch
3/8/2002	Lisa Kalstrom	63.90	Working lunch
3/10/2002	Lisa Kalstrom	21.00	Working lunch
3/10/2002	Walid, Sarieddine	29.37	Europe: Out of Town per Diem
3/11/2002	Brad Carmody	7.31	Working lunch
3/11/2002	Brad Carmody	57.98	Working dinner
3/11/2002	David Grende	20.59	Working lunch for team
3/11/2002	David Grende	24.09	Dinner
3/11/2002	George Smith	8.76	lunch
3/11/2002	George Smith	41.06	team dinner
3/11/2002	Ian Wood	35.60	Europe: Out of town per diem
3/11/2002	Thomas Allison	119.24	Team Dinner
3/11/2002	Walid, Sarieddine	29.37	Europe: Out of Town per Diem
3/11/2002	Walid, Sarieddine	30.26	Working dinner
3/12/2002	Brad Carmody	25.81	Working lunch
3/12/2002	Brad Carmody	42.64	Working dinner
3/12/2002	Brian Buebel	62.68	Team lunch
3/12/2002	George Smith	4.80	lunch
3/12/2002	Glendon Fietta	71.20	Europe: Out of town per diem- 2 days
3/12/2002	Ian Wood	35.60	Europe: Out of town per diem
3/12/2002	Matt Johnston	71.20	Europe: Out of town per diem- 2 days
3/12/2002	Stacey Smith	7.25	Working Lunch
3/12/2002	Thomas Allison	355.09	Dinner with team and Comdisco employees

3/13/2002	David Grende	8.12	Working lunch
3/13/2002	David Grende	37.50	Dinner
3/13/2002	Emily Seto	7.00	Working lunch
3/13/2002	George Smith	7.90	lunch
3/13/2002	George Smith	11.45	dinner
3/13/2002	Ian Wood	35.60	Europe: Out of town per diem
3/13/2002	Katherine Phelps	14.00	Working lunch
3/13/2002	Melissa Febel	38.06	Team lunch
3/14/2002	Brad Carmody	22.80	Working lunch
3/14/2002	Brad Carmody	25.64	Working dinner
3/14/2002	David Grende	23.70	Working lunch for team
3/14/2002	David Grende	40.73	Team Dinner
3/14/2002	Emily Seto	26.42	Team lunch
3/14/2002	Joseph Sciametta	104.33	Team Working Dinner
3/14/2002	Lisa Kalstrom	154.15	Working dinner
3/15/2002	Brian Buebel	92.58	Team Dinner
3/15/2002	Chandra Goss	35.19	Team lunch
3/15/2002	Emily Seto	24.77	Team dinner
3/15/2002	George Smith	18.50	dinner
3/15/2002	Lisa Kalstrom	53.73	Working lunch
3/15/2002	Melissa Febel	48.60	Team dinner
3/16/2002	Lisa Kalstrom	131.25	Working dinner
3/18/2002	Brad Carmody	2.98	Working lunch
3/18/2002	Brad Carmody	18.00	Working dinner
3/18/2002	David Grende	41.97	Dinner
3/18/2002	David Grende	43.02	Working lunch for team
3/18/2002	George Smith	192.00	team lunch
3/18/2002	Glendon Fietta	230.00	Europe: Out of town per diem- 5 days
3/18/2002	Matt Johnston	230.00	Europe: Out of town per diem- 5 days
3/18/2002	Stacey Smith	36.00	Working Lunch for Team
3/19/2002	Brad Carmody	26.29	Working lunch
3/19/2002	Brad Carmody	30.37	Working dinner
3/19/2002	Brian Buebel	103.29	Team dinner
3/19/2002	Dana Rosellini	14.33	Work lunch
3/19/2002	Emily Seto	5.49	Lunch
3/19/2002	Melissa Febel	7.69	Working lunch
3/20/2002	Brad Carmody	20.49	Working lunch
3/20/2002	Brad Carmody	64.95	Working dinner
3/20/2002	David Grende	11.20	Working lunch
3/20/2002	David Grende	23.22	Dinner

3/21/2002	Brian Buebel	39.00	Team lunch
3/21/2002	John Khym	33.71	Working lunch for team
3/21/2002	Melissa Febel	6.53	Working lunch
3/22/2002	Brad Carmody	18.00	Working dinner
3/22/2002	Brian Buebel	51.64	Team dinner
3/25/2002	Brad Carmody	9.33	Working lunch
3/25/2002	Emily Seto	19.88	Team Lunch
3/25/2002	George Smith	6.70	lunch
3/25/2002	Melissa Febel	67.97	Team lunch
3/26/2002	Brad Carmody	6.00	Working lunch
3/26/2002	Brad Carmody	53.14	Working dinner
3/26/2002	David Grende	14.85	Working lunch
3/26/2002	Emily Seto	9.66	Lunch
3/26/2002	Lisa Kalstrom	7.25	Working lunch
3/26/2002	Matthew McKenna	62.86	Working lunch for team
3/27/2002	Brad Carmody	9.50	Working lunch
3/27/2002	Brad Carmody	49.09	Working dinner
3/27/2002	Brian Buebel	32.24	Dinner
3/27/2002	David Grende	18.52	Working lunch
3/27/2002	David Grende	34.91	Dinner
3/27/2002	John Khym	99.84	Working lunch for team
3/27/2002	Lisa Kalstrom	10.55	Working lunch
3/27/2002	Lisa Kalstrom	84.06	Working dinner
3/28/2002	Brad Carmody	5.75	Working lunch
3/28/2002	Brad Carmody	58.77	Working dinner
3/28/2002	David Grende	38.71	Dinner
3/28/2002	Matthew McKenna	6.14	Working lunch
3/28/2002	Stacey Smith	35.87	Working Lunch for Team
3/29/2002	Brad Carmody	23.00	Working dinner
3/29/2002	David Grende	13.63	Working lunch

*Total Meals***\$15,947.71***Mileage/Parking*

12/1/2001	Stacey Smith	13.50	Taxi to Train
12/2/2001	Stacey Smith	8.00	Parking at Skadden
12/3/2001	Catherine Shellabarger	48.75	Commute to and from Company
12/3/2001	Chandra Goss	11.90	Commute to Comdisco
12/3/2001	Doretta Valenta	9.16	Mileage and tolls to Comdisco
12/3/2001	John Khym	11.90	Commute to/from Company

12/5/2001	Catherine Shellabarger	18.00	Commute to and from Company
12/5/2001	Chandra Goss	11.90	Commute to Comdisco
12/5/2001	Clare Johnson	11.60	Commute to and from Company
12/5/2001	Doretta Valenta	9.16	Mileage and tolls to Comdisco
12/5/2001	John Khym	11.90	Commute to/from Company
12/5/2001	Kevin Krakora	10.88	Mileage to/from Comdisco
12/5/2001	Martin Miles	8.70	Commute to and from Company
12/5/2001	Thomas Allison	13.00	Parking Downtown
12/6/2001	Chandra Goss	11.90	Commute to Comdisco
12/6/2001	Clare Johnson	11.60	Commute to and from Company
12/6/2001	Doretta Valenta	9.16	Mileage and tolls to Comdisco
12/6/2001	John Khym	11.90	Commute to/from Company
12/6/2001	Kevin Krakora	10.88	Mileage to/from Comdisco
12/6/2001	Martin Miles	8.70	Commute to and from Company
12/6/2001	Stacey Smith	13.50	Taxi to Train
12/6/2001	Thomas Allison	13.00	Parking Downtown
12/7/2001	Catherine Shellabarger	18.00	Commute to and from Company
12/7/2001	Chandra Goss	11.90	Commute to Comdisco
12/7/2001	Clare Johnson	11.60	Commute to and from Company
12/7/2001	Doretta Valenta	9.16	Mileage and tolls to Comdisco
12/7/2001	John Khym	11.90	Commute to/from Company
12/7/2001	Kevin Krakora	10.88	Mileage to/from Comdisco
12/7/2001	Martin Miles	8.70	Commute to and from Company
12/7/2001	Thomas Allison	13.00	Parking Downtown
12/8/2001	John Khym	11.90	Commute to/from Company
12/10/2001	Catherine Shellabarger	18.00	Commute to and from Company
12/10/2001	Chandra Goss	11.90	Commute to Comdisco
12/10/2001	Clare Johnson	11.60	Commute to and from Company
12/10/2001	Doretta Valenta	9.16	Mileage and tolls to Comdisco
12/10/2001	John Khym	11.90	Commute to/from Company
12/10/2001	Kevin Krakora	10.88	Mileage to/from Comdisco
12/10/2001	Martin Miles	8.70	Commute to and from Company
12/10/2001	Stacey Smith	12.50	Taxi to Train
12/11/2001	Catherine Shellabarger	18.00	Commute to and from Company
12/11/2001	Chandra Goss	11.90	Commute to Comdisco
12/11/2001	Clare Johnson	3.48	Train to and from Company
12/11/2001	Doretta Valenta	9.16	Mileage and tolls to Comdisco
12/11/2001	John Khym	11.90	Commute to/from Company
12/11/2001	Thomas Allison	16.00	Parking Downtown for Board meeting
12/12/2001	Catherine Shellabarger	18.00	Commute to and from Company

12/12/2001	Robert Shaffer	22.00	Mileage and tolls to Comdisco
12/12/2001	Thomas Allison	16.00	Parking Downtown for Board meeting
12/13/2001	Chandra Goss	11.90	Commute to Comdisco
12/13/2001	Doretta Valenta	9.16	Mileage and tolls to Comdisco
12/13/2001	John Khym	11.90	Commute to/from Company
12/13/2001	Kevin Krakora	10.88	Mileage to/from Comdisco
12/13/2001	Stacey Smith	12.50	Taxi to Train
12/14/2001	Catherine Shellabarger	18.00	Commute to and from Company
12/14/2001	Clare Johnson	4.79	Train to and from Company
12/14/2001	Doretta Valenta	9.16	Mileage and tolls to Comdisco
12/17/2001	Chandra Goss	11.90	Commute to Comdisco
12/17/2001	John Khym	11.90	Commute to/from Company
12/17/2001	Kevin Krakora	10.88	Mileage to/from Comdisco
12/17/2001	Thomas Allison	16.00	Parking Downtown
12/18/2001	Chandra Goss	11.90	Commute to Comdisco
12/18/2001	John Khym	11.90	Commute to/from Company
12/18/2001	Kevin Krakora	10.88	Mileage to/from Comdisco
12/18/2001	Steve Alavi	17.00	Parking
12/18/2001	Steve Alavi	23.55	Commute to and from Comdisco
12/19/2001	Chandra Goss	11.90	Commute to Comdisco
12/19/2001	John Khym	11.90	Commute to/from Company
12/19/2001	Kevin Krakora	10.88	Mileage to/from Comdisco
12/20/2001	Chandra Goss	11.90	Commute to Comdisco
12/20/2001	John Khym	11.90	Commute to/from Company
12/20/2001	Kevin Krakora	10.88	Mileage to/from Comdisco
12/21/2001	Kevin Krakora	10.88	Mileage to/from Comdisco
12/27/2001	John Khym	11.90	Commute to/from Company
12/27/2001	Kevin Krakora	10.88	Mileage to/from Comdisco
12/28/2001	John Khym	11.90	Commute to/from Company
12/28/2001	Kevin Krakora	10.88	Mileage to/from Comdisco
1/2/2002	John Khym	12.60	Commute to and from Company
1/2/2002	Kevin Krakora	12.24	Mileage to/from Comdisco
1/3/2002	John Khym	12.60	Commute to and from Company
1/3/2002	Kevin Krakora	12.24	Mileage to/from Comdisco
1/4/2002	Kevin Krakora	12.24	Mileage to/from Comdisco
1/6/2002	Katherine Phelps	19.00	Parking at airport
1/7/2002	Chandra Goss	12.60	Commute to and from Comdisco
1/7/2002	Kevin Krakora	12.24	Mileage to/from Comdisco
1/7/2002	Thomas Allison	21.00	O'Hare Parking
1/8/2002	Chandra Goss	12.60	Commute to and from Comdisco

1/9/2002	Katherine Phelps	27.00	Parking in Palo Alto
1/9/2002	Kevin Krakora	6.12	Mileage to Comdisco
1/10/2002	Chandra Goss	12.60	Commute to and from Comdisco
1/10/2002	John Khym	12.60	Commute to and from Company
1/11/2002	John Khym	12.60	Commute to and from Company
1/12/2002	Kevin Krakora	6.12	Mileage from Comdisco
1/14/2002	Chandra Goss	12.60	Commute to and from Comdisco
1/14/2002	John Khym	12.60	Commute to and from Company
1/15/2002	Chandra Goss	12.60	Commute to and from Comdisco
1/15/2002	John Khym	12.60	Commute to and from Company
1/16/2002	Chandra Goss	12.60	Commute to and from Comdisco
1/16/2002	John Khym	12.60	Commute to and from Company
1/16/2002	Kevin Krakora	12.24	Mileage to/from Comdisco
1/16/2002	Kevin Krakora	17.00	Parking at Skadden-Chicago
1/17/2002	Chandra Goss	12.60	Commute to and from Comdisco
1/17/2002	John Khym	12.60	Commute to and from Company
1/17/2002	Kevin Krakora	12.24	Mileage to/from Comdisco
1/17/2002	Luke Lonergan	11.52	Commute to and from Company
1/18/2002	Chandra Goss	12.60	Commute to and from Comdisco
1/18/2002	Chandra Goss	22.00	Parking at Office
1/18/2002	George Smith	32.56	Commute to and from Comdisco
1/18/2002	Kevin Krakora	12.24	Mileage to/from Comdisco
1/18/2002	Luke Lonergan	11.52	Commute to and from Company
1/18/2002	Thomas Allison	16.00	Parking Downtown
1/21/2002	Chandra Goss	12.60	Commute to and from Comdisco
1/21/2002	George Smith	22.56	Commute to and from Comdisco
1/21/2002	John Khym	12.60	Commute to and from Company
1/21/2002	Kevin Krakora	12.24	Mileage to/from Comdisco
1/21/2002	Luke Lonergan	11.52	Commute to and from Company
1/22/2002	Chandra Goss	12.60	Commute to and from Comdisco
1/22/2002	John Khym	12.60	Commute to and from Company
1/22/2002	Kevin Krakora	12.24	Mileage to/from Comdisco
1/22/2002	Luke Lonergan	11.52	Commute to and from Company
1/23/2002	Chandra Goss	12.60	Commute to and from Comdisco
1/23/2002	John Khym	12.60	Commute to and from Company
1/23/2002	Kevin Krakora	12.24	Mileage to/from Comdisco
1/23/2002	Luke Lonergan	11.52	Commute to and from Company
1/24/2002	Chandra Goss	15.12	Commute to and from Comdisco
1/24/2002	John Khym	12.60	Commute to and from Company
1/24/2002	Kevin Krakora	12.24	Mileage to/from Comdisco

1/25/2002	John Khym	12.60	Commute to and from Company
1/25/2002	Kevin Krakora	12.24	Mileage to/from Comdisco
1/25/2002	Luke Lonergan	11.52	Commute to and from Company
1/26/2002	Kevin Krakora	12.24	Mileage to/from Comdisco
1/28/2002	Chandra Goss	12.60	Commute to and from Comdisco
1/28/2002	John Khym	12.60	Commute to and from Company
1/28/2002	Kevin Krakora	12.24	Mileage to/from Comdisco
1/29/2002	Chandra Goss	12.60	Commute to and from Comdisco
1/29/2002	John Khym	12.60	Commute to and from Company
1/29/2002	Kevin Krakora	12.24	Mileage to/from Comdisco
1/29/2002	Thomas Allison	64.00	Parking at O'Hare
1/30/2002	Chandra Goss	12.60	Commute to and from Comdisco
1/30/2002	Kevin Krakora	12.24	Mileage to/from Comdisco
1/31/2002	Chandra Goss	12.60	Commute to and from Comdisco
1/31/2002	Kevin Krakora	12.24	Mileage to/from Comdisco
2/1/2002	Thomas Allison	19.00	Parking Downtown
2/4/2002	Chandra Goss	12.60	Commute to/from Comdisco
2/4/2002	Dana Rosellini	10.80	Home to Rosemont, roundtrip
2/4/2002	Ian Wood	45.90	Parking for week
2/4/2002	John Khym	12.60	Commute to and from Comdisco
2/4/2002	Kevin Krakora	12.24	Mileage to/from Comdisco
2/5/2002	Chandra Goss	12.60	Commute to/from Comdisco
2/5/2002	Dana Rosellini	5.40	Rosemont to Home
2/5/2002	John Khym	12.60	Commute to and from Comdisco
2/5/2002	Kevin Krakora	12.24	Mileage to/from Comdisco
2/5/2002	Thomas Allison	32.00	Parking at O'Hare
2/6/2002	Chandra Goss	12.60	Commute to/from Comdisco
2/6/2002	Dana Rosellini	5.40	Rosemont to Home
2/6/2002	Glendon Fietta	4.84	Car Parking at Heathrow
2/6/2002	John Khym	12.60	Commute to and from Comdisco
2/6/2002	Kevin Krakora	12.24	Mileage to/from Comdisco
2/7/2002	Chandra Goss	12.60	Commute to/from Comdisco
2/7/2002	Dana Rosellini	5.40	Rosemont to Home
2/7/2002	John Khym	12.60	Commute to and from Comdisco
2/7/2002	Kevin Krakora	12.24	Mileage to/from Comdisco
2/8/2002	Chandra Goss	12.60	Commute to/from Comdisco
2/8/2002	John Khym	12.60	Commute to and from Comdisco
2/8/2002	Kevin Krakora	12.24	Mileage to/from Comdisco
2/10/2002	Matt Johnston	28.49	Commute to/from work on weekend
2/11/2002	Chandra Goss	12.60	Commute to/from Comdisco



2/12/2002	Doretta Valenta	13.00	Parking downtown
2/12/2002	Doretta Valenta	16.94	Commute to/from Comdisco
2/12/2002	John Khym	12.60	Commute to and from Comdisco
2/13/2002	Chandra Goss	12.60	Commute to/from Comdisco
2/13/2002	Doretta Valenta	13.00	Parking downtown
2/13/2002	Doretta Valenta	16.94	Commute to/from Comdisco
2/13/2002	Greg Brenner	28.92	Commute to/from Comdisco
2/13/2002	John Khym	12.60	Commute to and from Comdisco
2/14/2002	Chandra Goss	12.60	Commute to/from Comdisco
2/14/2002	Doretta Valenta	13.00	Parking downtown
2/14/2002	Doretta Valenta	16.94	Commute to/from Comdisco
2/14/2002	Greg Brenner	28.92	Commute to/from Comdisco
2/14/2002	John Khym	12.60	Commute to and from Comdisco
2/14/2002	Kevin Krakora	12.24	Mileage to/from Comdisco
2/14/2002	Michael Palumbo	9.20	Commute to/from Comdisco
2/14/2002	Nick Bubnovich	21.00	Parking downtown
2/14/2002	Thomas Allison	13.00	Parking Downtown
2/15/2002	Chandra Goss	12.60	Commute to/from Comdisco
2/15/2002	Debasisch, Chakrabarti	19.75	Parking downtown
2/15/2002	Debasisch, Chakrabarti	33.60	Commute to/from Company
2/15/2002	Greg Brenner	28.92	Commute to/from Comdisco
2/15/2002	Kevin Krakora	12.24	Mileage to/from Comdisco
2/15/2002	Lauren Moldawer	15.00	Parking downtown
2/15/2002	Michael Palumbo	9.00	Parking downtown
2/16/2002	Thomas Allison	256.00	Parking at O'Hare
2/17/2002	Matt Johnston	14.24	Commute to work on weekend
2/18/2002	Chandra Goss	12.60	Commute to/from Comdisco
2/18/2002	Dana Rosellini	10.80	Home to O'Hare, roundtrip
2/18/2002	John Khym	12.60	Commute to and from Comdisco
2/18/2002	Kevin Krakora	12.24	Mileage to/from Comdisco
2/18/2002	Lauren Moldawer	15.00	Parking downtown
2/18/2002	Michael Palumbo	9.20	Commute to/from Comdisco
2/19/2002	Chandra Goss	12.60	Commute to/from Comdisco
2/19/2002	Greg Brenner	28.92	Commute to/from Comdisco
2/19/2002	John Khym	12.60	Commute to and from Comdisco
2/19/2002	Kevin Krakora	12.24	Mileage to/from Comdisco
2/19/2002	Michael Palumbo	9.00	Parking downtown
2/20/2002	Chandra Goss	12.60	Commute to/from Comdisco
2/20/2002	Greg Brenner	28.92	Commute to/from Comdisco
2/20/2002	John Khym	12.60	Commute to and from Comdisco

2/21/2002	John Khym	12.60	Commute to and from Comdisco
2/21/2002	Kevin Krakora	12.24	Mileage to/from Comdisco
2/21/2002	Kevin Krakora	17.00	Parking at Office-Chicago
2/21/2002	Melissa Febel	9.00	Commute to/from Company
2/22/2002	Chandra Goss	12.60	Commute to/from Comdisco
2/22/2002	Emily Seto	16.20	Commute to/from Comdisco
2/22/2002	George Smith	32.56	Mileage to and from work
2/22/2002	John Khym	12.60	Commute to and from Comdisco
2/22/2002	Kevin Krakora	12.24	Mileage to/from Comdisco
2/22/2002	Melissa Febel	7.80	Commute to/from Company
2/22/2002	Nick Bubnovich	19.00	Parking downtown
2/23/2002	Katherine Phelps	25.00	Parking - downtown
2/25/2002	Chandra Goss	12.60	Commute to/from Comdisco
2/25/2002	Dana Rosellini	5.40	Rosemont to Home
2/25/2002	Emily Seto	16.20	Commute to/from Comdisco
2/25/2002	George Smith	32.56	Mileage to and from work
2/25/2002	John Khym	12.60	Commute to and from Comdisco
2/25/2002	Kevin Krakora	12.24	Mileage to/from Comdisco
2/25/2002	Melissa Febel	13.20	Commute to/from Company
2/26/2002	Chandra Goss	12.60	Commute to/from Comdisco
2/26/2002	Emily Seto	16.20	Commute to/from Comdisco
2/26/2002	George Smith	32.56	Mileage to and from work
2/26/2002	John Khym	12.60	Commute to and from Comdisco
2/26/2002	Melissa Febel	7.80	Commute to/from Company
2/26/2002	Nick Bubnovich	19.00	Parking downtown
2/27/2002	Chandra Goss	12.60	Commute to/from Comdisco
2/27/2002	Dana Rosellini	5.40	Rosemont to Home
2/27/2002	Emily Seto	16.20	Commute to/from Comdisco
2/27/2002	George Smith	32.56	Mileage to and from work
2/27/2002	John Khym	12.60	Commute to and from Comdisco
2/27/2002	Kevin Krakora	12.24	Mileage to/from Comdisco
2/27/2002	Melissa Febel	7.80	Commute to/from Company
2/28/2002	Chandra Goss	12.60	Commute to/from Comdisco
2/28/2002	Emily Seto	16.20	Commute to/from Comdisco
2/28/2002	George Smith	32.56	Mileage to and from work
2/28/2002	John Khym	12.60	Commute to and from Comdisco
2/28/2002	Kevin Krakora	12.24	Mileage to/from Comdisco
2/28/2002	Melissa Febel	7.80	Commute to/from Company
2/28/2002	Nick Bubnovich	19.00	Parking downtown
3/1/2002	Chandra Goss	12.60	Commute to Comdisco

3/1/2002	Melissa Febel	7.80	Commute to/from Client
3/3/2002	Katherine Phelps	19.00	Parking - downtown
3/4/2002	Chandra Goss	12.60	Commute to Comdisco
3/4/2002	Dana Rosellini	6.48	Home to O'Hare
3/4/2002	Emily Seto	16.20	Commute to and from Comdisco
3/4/2002	George Smith	32.56	round trip to Comdisco
3/4/2002	John Khym	12.60	Commute to and from Comdisco
3/4/2002	Kevin Krakora	12.24	Mileage to/from Comdisco
3/4/2002	Melissa Febel	24.10	Commute to/from Client
3/5/2002	Chandra Goss	12.60	Commute to Comdisco
3/5/2002	Emily Seto	16.20	Commute to and from Comdisco
3/5/2002	George Smith	32.56	round trip to Comdisco
3/5/2002	John Khym	12.60	Commute to and from Comdisco
3/5/2002	Kevin Krakora	12.24	Mileage to/from Comdisco
3/5/2002	Melissa Febel	24.10	Commute to/from Client
3/6/2002	Chandra Goss	12.60	Commute to Comdisco
3/6/2002	Emily Seto	16.20	Commute to and from Comdisco
3/6/2002	John Khym	12.60	Commute to and from Comdisco
3/6/2002	Kevin Krakora	12.24	Mileage to/from Comdisco
3/6/2002	Melissa Febel	24.10	Commute to/from Client
3/7/2002	Chandra Goss	12.60	Commute to Comdisco
3/7/2002	John Khym	12.60	Commute to and from Comdisco
3/7/2002	Kevin Krakora	11.00	Parking for Creditor Committee meeting
3/7/2002	Kevin Krakora	12.24	Mileage to/from Comdisco
3/7/2002	Melissa Febel	22.00	Parking downtown
3/7/2002	Melissa Febel	24.10	Commute to/from Client
3/8/2002	Chandra Goss	12.60	Commute to Comdisco
3/8/2002	Chandra Goss	22.00	Parking downtown
3/8/2002	Emily Seto	16.20	Commute to and from Comdisco
3/8/2002	George Smith	32.56	round trip to Comdisco
3/8/2002	John Khym	12.60	Commute to and from Comdisco
3/8/2002	Kevin Krakora	12.24	Mileage to/from Comdisco
3/8/2002	Melissa Febel	24.10	Commute to/from Client
3/10/2002	George Smith	15.20	travel to O'Hare
3/11/2002	Chandra Goss	12.60	Commute to Comdisco
3/11/2002	Kevin Krakora	12.24	Mileage to/from Comdisco
3/11/2002	Melissa Febel	24.10	Commute to/from Client
3/12/2002	Chandra Goss	12.60	Commute to Comdisco
3/12/2002	Kevin Krakora	12.24	Mileage to/from Comdisco
3/12/2002	Melissa Febel	24.10	Commute to/from Client

3/13/2002	Kevin Krakora	12.24	Mileage to/from Comdisco
3/14/2002	Chandra Goss	12.60	Commute to Comdisco
3/14/2002	Emily Seto	16.20	Commute to and from Comdisco
3/14/2002	George Smith	32.56	round trip to Comdisco
3/14/2002	Kevin Krakora	12.24	Mileage to/from Comdisco
3/14/2002	Melissa Febel	24.10	Commute to/from Client
3/14/2002	Thomas Allison	14.00	Parking downtown
3/15/2002	Chandra Goss	12.60	Commute to Comdisco
3/15/2002	Emily Seto	16.20	Commute to and from Comdisco
3/15/2002	George Smith	32.56	round trip to Comdisco
3/15/2002	Katherine Phelps	19.00	Parking - downtown
3/15/2002	Kevin Krakora	12.24	Mileage to/from Comdisco
3/15/2002	Melissa Febel	24.10	Commute to/from Client
3/18/2002	Chandra Goss	12.60	Commute to Comdisco
3/18/2002	Dana Rosellini	5.40	Rosemont to Home
3/18/2002	Emily Seto	16.20	Commute to and from Comdisco
3/18/2002	George Smith	32.56	round trip to Comdisco
3/18/2002	John Khym	12.60	Commute to and from Comdisco
3/18/2002	Kevin Krakora	12.24	Mileage to/from Comdisco
3/18/2002	Melissa Febel	7.80	Commute to/from Client
3/19/2002	Chandra Goss	12.60	Commute to Comdisco
3/19/2002	Dana Rosellini	5.40	Rosemont to Home
3/19/2002	Emily Seto	16.20	Commute to and from Comdisco
3/19/2002	George Smith	32.56	round trip to Comdisco
3/19/2002	John Khym	12.60	Commute to and from Comdisco
3/19/2002	Kevin Krakora	12.24	Mileage to/from Comdisco
3/19/2002	Lauren Moldawer	15.00	Parking downtown
3/19/2002	Melissa Febel	7.80	Commute to/from Client
3/20/2002	Chandra Goss	12.60	Commute to Comdisco
3/20/2002	Dana Rosellini	5.40	Rosemont to Home
3/20/2002	Emily Seto	16.20	Commute to and from Comdisco
3/20/2002	George Smith	32.56	round trip to Comdisco
3/20/2002	John Khym	12.60	Commute to and from Comdisco
3/20/2002	Kevin Krakora	12.24	Mileage to/from Comdisco
3/20/2002	Kevin Krakora	22.00	Parking at Office-Chicago
3/20/2002	Melissa Febel	7.80	Commute to/from Client
3/21/2002	Chandra Goss	12.60	Commute to Comdisco
3/21/2002	Dana Rosellini	5.40	Rosemont to Home
3/21/2002	Emily Seto	16.20	Commute to and from Comdisco
3/21/2002	John Khym	12.60	Commute to and from Comdisco

3/25/2002	Chandra Goss	12.60	Commute to Comdisco
3/25/2002	Emily Seto	16.20	Commute to and from Comdisco
3/25/2002	George Smith	32.56	round trip to Comdisco
3/25/2002	John Khym	12.60	Commute to and from Comdisco
3/25/2002	Kevin Krakora	12.24	Mileage to/from Comdisco
3/25/2002	Melissa Febel	7.80	Commute to/from Client
3/26/2002	Chandra Goss	12.60	Commute to Comdisco
3/26/2002	Emily Seto	16.20	Commute to and from Comdisco
3/26/2002	George Smith	32.56	round trip to Comdisco
3/26/2002	John Khym	12.60	Commute to and from Comdisco
3/26/2002	Kevin Krakora	12.24	Mileage to/from Comdisco
3/26/2002	Melissa Febel	7.80	Commute to/from Client
3/27/2002	Chandra Goss	12.60	Commute to Comdisco
3/27/2002	Chandra Goss	14.00	Parking downtown
3/27/2002	Debasisch, Chakrabarti	36.00	Commute to/from Company
3/27/2002	Emily Seto	16.20	Commute to and from Comdisco
3/27/2002	George Smith	32.56	round trip to Comdisco
3/27/2002	John Khym	12.60	Commute to and from Comdisco
3/27/2002	Kevin Krakora	12.24	Mileage to/from Comdisco
3/27/2002	Melissa Febel	7.80	Commute to/from Client
3/28/2002	Chandra Goss	12.60	Commute to Comdisco
3/28/2002	Emily Seto	16.20	Commute to and from Comdisco
3/28/2002	John Khym	12.60	Commute to and from Comdisco
3/28/2002	Melissa Febel	7.80	Commute to/from Client
3/29/2002	John Khym	12.60	Commute to and from Comdisco
3/29/2002	Melissa Febel	7.80	Commute to/from Client

*Total Mileage/Parking* **\$5,902.87**

*Other*

12/7/2001	Brian Buebel	23.49	Airphone call to team
12/10/2001	Matthew McKenna	10.85	Webpacer charges for Docket
12/10/2001	Steve Alavi	13.00	Office supplies
12/14/2001	John Khym	106.01	Office Supplies
12/29/2001	Thomas Allison	153.26	Cell Phone usage for Comdisco
1/2/2002	David Grende	100.90	Cellular calls related to Comdisco
1/14/2002	John Khym	123.32	Supplies for Fee Application
1/15/2002	John Khym	619.41	Fee Application production- Kinko's
1/19/2002	Thomas Allison	154.25	Cell Phone usage for Comdisco
1/25/2002	Brian Buebel	19.48	Marriott Suites Ohare-Phone

2/1/2002	Ian Wood	5.12	Tube ticket Heathrow to office
2/2/2002	Ian Wood	15.10	Train ticket to work on Saturday
2/6/2002	Brian Buebel	66.60	Copying costs for Company management
2/8/2002	Brian Buebel	19.54	Phone charges at Marriott Suites O'Hare
2/9/2002	Thomas Allison	154.25	Cell phone use for Company
2/11/2002	Glendon Fietta	5.84	Tube Travel from meeting
2/11/2002	Glendon Fietta	5.84	Tube Travel to meeting
2/11/2002	Glendon Fietta	5.98	Train Travel from meeting
2/11/2002	Glendon Fietta	6.26	Train Travel to meeting
2/11/2002	Thomas Allison	110.99	Cell phone use for Company
2/12/2002	Glendon Fietta	24.10	Mobile Phone Calls for Company
2/15/2002	Matt Johnston	747.95	Mobile phone calls and received calls whilst in Munich, G
2/15/2002	Thomas Allison	43.40	Cell phone calls for Comdisco
2/16/2002	Ian Wood	266.11	Mobile phone charges for Company
2/20/2002	John Khym	456.12	Supplies for Board Presentation
2/22/2002	Katherine Phelps	41.00	FedEx overnight for Comdisco
2/22/2002	Katherine Phelps	41.00	FedEx overnight for Comdisco
2/22/2002	Katherine Phelps	45.00	FedEx overnight for Comdisco
2/22/2002	Katherine Phelps	46.00	FedEx overnight for Comdisco
2/22/2002	Katherine Phelps	46.00	FedEx overnight for Comdisco
2/22/2002	Kevin Krakora	44.68	Cell Phone charges for Comdisco
2/25/2002	Melissa Febel	283.05	Office supplies for Company
2/26/2002	Katherine Phelps	177.23	Cellular phone charges for Comdisco
2/27/2002	Glendon Fietta	117.42	Mobile Phone Calls for Comdisco
2/27/2002	Katherine Phelps	135.00	Copying costs related to Ventures presentation
2/28/2002	Glendon Fietta	22.10	Mobile Phone Calls for Comdisco
2/28/2002	Lauren Moldawer	28.22	Cell phone use for Comdisco
3/4/2002	Dana Rosellini	65.71	Cell Phone for Comdisco
3/5/2002	Kevin Krakora	1,133.72	Production of Board of Director presentation at Kinkos
3/9/2002	Thomas Allison	158.66	Cell phone calls for Comdisco
3/11/2002	Emily Seto	16.84	Phone calls from Amsterdam
3/11/2002	Thomas Allison	115.61	Cell phone calls for Comdisco
3/13/2002	Emily Seto	10.70	Phone calls from Amsterdam
3/13/2002	George Smith	40.71	Amsterdam Marriott phone calls
3/13/2002	Ian Wood	66.04	Internet use at hotel for Comdisco
3/14/2002	Ian Wood	32.63	Train from airport to home
3/17/2002	Kevin Krakora	3,248.20	Production of Board of Director presentation and binders :
3/20/2002	Katherine Phelps	158.00	Cellular phone use for Comdisco
3/22/2002	Kevin Krakora	67.60	Cell Phone charges for Comdisco
3/28/2002	David Grande	99.99	Cell phone calls for Comdisco

*Total Other* **\$9,611.33**

*Rental Car*

12/20/2001	Matthew McKenna	1,199.46	Rental car for team to and from Comdisco
1/11/2002	Katherine Phelps	170.18	Rental car in California
1/18/2002	Brian Buebel	1,060.67	Rental Car for 5 weeks
1/25/2002	Matthew McKenna	852.35	Rental car for January
2/1/2002	Matt Johnston	249.30	Weekly car rental fee
2/4/2002	Ian Wood	220.81	Rental car hire for one week in Munich
2/9/2002	Katherine Phelps	20.47	Rental Car
2/15/2002	Matthew McKenna	723.47	Rental car at Company for month
2/17/2002	Brian Buebel	843.38	Rental car for month
3/9/2002	Matthew McKenna	767.85	Rental Car at Company for month

*Total Rental Car* **\$6,107.94**

*GRAND TOTAL*

**\$172,710.45**