

EOD SEP 03 2002

FILED

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS

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

AUG 30 2002

KENNETH S. GARDNER, CLERK
PO REP. - SW

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

**FINAL APPLICATION FOR ALLOWANCE OF
COMPENSATION AND REIMBURSEMENT OF EXPENSES
BY KPMG LLP, AS FINANCIAL ADVISOR**

TO THE HONORABLE RONALD BARLIANT,
UNITED STATES BANKRUPTCY JUDGE:

KPMG LLP ("KPMG" or the "Applicant"), financial advisor 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 first and final application (the "Final Application") for: (a) final allowance of reasonable 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 April 11, 2002 through August 12, 2002 (the "Final Application Period").

In support of the Final 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

- 1686

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 continued 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 filed for reorganization or insolvency protection in any jurisdiction, and each continued 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 "Creditors' Committee") in these cases. On September 5, 2001, the Trustee appointed an Official Equity Committee (the "Equity Committee") in these cases.

4. On July 16, 2001, Comdisco announced that, as a result of a strategic review commenced in April 2001, it had reached agreement to sell its Availability Solutions business to Hewlett-Packard Company for \$610 million in cash, subject to higher or otherwise better bids in the bankruptcy court auction process. Pursuant to the bidding procedures, the Debtors ultimately sold their Availability Solutions business to SunGard Data Systems, Inc. ("SunGard") on November 15, 2001 for \$825 million. The sale included the purchase of assets of Comdisco's U.S. operations and the stock of subsidiaries in the United Kingdom, France and Canada. The sale excluded the purchase of the stock of subsidiaries in Germany and Spain, as well as other identified assets including network services and IT Cap Solutions.

5. In addition to the sale of its Availability Solutions business, Comdisco began pursuing other strategic alternatives to create value for its stakeholders. These alternatives included an evaluative sale process for certain of its leasing assets. To facilitate this evaluation process, on August 30, 2001, the Court approved bidding procedures to conduct a sale auction process for one or more of its Leasing business units. Following receipt of final bids on January

7, 2002, pursuant to the bidding procedures, the Debtors selected the bid of General Electric Capital Corporation as the highest and best bid for the Electronics and Laboratory and Scientific segments of the Leasing business. On April 18, 2002, the Debtors received Court approval to sell the Healthcare Leasing segment to General Electric Capital Corporation. The Debtors intend to runoff the IT and Telecommunications Leasing segments as more fully set forth in the Debtors' Plan and Disclosure Statement (as defined below).

6. 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. As of June 1, 2001, the Company employed approximately 2,300 full-time employees. For the fiscal year ended September 30, 2000, the Company had consolidated total revenues of approximately \$3.9 billion and administered assets of \$8.8 billion, and for the fiscal year ended September 30, 2001, the Company had consolidated total revenues of approximately \$2.7 billion and administered assets of \$6.1 billion.

7. On June 13, 2002, the Debtors filed the First Amended Joint Plan of Reorganization of Comdisco, Inc. and its Affiliated Debtors and Debtors in Possession (the "Plan") and the Disclosure Statement with respect to the First Amended Joint Plan of Reorganization of Comdisco, Inc. and its Affiliated Debtors and Debtors in Possession (the "Disclosure Statement"). The Court approved the Disclosure Statement on June 13, 2002, and the Plan solicitation period began on June 21, 2002. The Plan was confirmed by this Court on July 30, 2002. The Debtors emerged from Chapter 11 on August 12, 2002.

RETENTION OF KPMG

8. As this Court is aware, the Debtors entered into a retainer agreement with Arthur Andersen LLP ("Arthur Andersen") dated as of June 13, 2001 and on August 9, 2001, this Court entered a Final Order Authorizing the Employment and Retention of Arthur Andersen LLP as Financial Advisor. As widely reported in the press, both partners and employees of Arthur

Andersen have been leaving the firm to pursue other interests. The impact of Arthur Andersen's current situation directly affected the team that had been working on the Debtors' cases. The two senior members of the Arthur Andersen team that had been working on the Debtors cases, Thomas J. Allison and Kevin A. Krakora, resigned from their positions at Arthur Andersen. Despite the fact that Mr. Allison and Mr. Krakora had left Arthur Andersen, it was critical that the Debtors retain those individuals who had been working with the Debtors since the beginning of the case.

9. Mr. Krakora is now a Principal in KPMG's Corporate Recovery group. In order to avoid incurring the cost and delay that would be associated with retaining a financial advisor devoid of the residual knowledge possessed by Mr. Krakora, the Debtors felt it was imperative to retain KPMG. At that critical time in the case, if the Debtors were forced to integrate a new financial advisor, it would have hindered the Debtors' efforts to emerge from bankruptcy during the summer of 2002.

10. On May 20, 2002, the Debtors' filed an Application for an Order Pursuant to 11 U.S.C. §§ 327(a) Authorizing the Employment and Retention of KPMG LLP as Financial Advisor to the Debtors, nunc pro tunc to April 11, 2002. On May 31, 2002, this court entered the Order Pursuant to 11 U.S.C. §§ 327(a) Authorizing the Employment and Retention of KPMG LLP as Financial Advisor to the Debtors Nunc Pro Tunc to April 11, 2002. A copy of this order (the "Retention Order") is attached as Exhibit A.

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, and (v) counsel for the Trustee. Applicant has sought 90% of the fees requested and 100% of the expenses incurred during the Final Application Period.

12. KPMG has provided tax and audit services to the Debtors since 1971, and has continued to do so pursuant to this Court's Order Authorizing Retention of Professionals Utilized by Debtors in Ordinary Course of Business, dated July 17, 2001 (the "Ordinary Course Professional Order"). KPMG has been compensated for such separate services pursuant to the Ordinary Course Professionals Order.

13. This is Applicant's first and final fee application submitted to this Court in the above captioned case.

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

15. Attached as Exhibit B is the Supplemental Declaration of Kevin A. Krakora Under Bankruptcy Rule 2016 in support of this Final Application.

Summary of Services Rendered by Applicant

16. Applicant has performed valuable services as financial advisor 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 Statutory Committees and Committees' Professionals.**

Applicant prepared for and participated in 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.

Applicant also assisted the Debtors in analyzing claims recovery information for

presentation to the Statutory Committees. 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 to assist the Debtors.

KPMG incurred 16.9 hours and \$9,126.00 of gross fees at a blended hourly rate of \$540 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.

B. *Court Hearings and Preparation.* As the financial advisor retained by the Debtors, Applicant prepared for and attended the confirmation hearing. Applicant assisted the Debtors and their advisors and counsel in preparation for the confirmation hearing, including commenting on the analyses and affidavits associated with the confirmation of the Debtors' Plan. Applicant also obtained and provided information to the Debtors and Debtors' counsel regarding claims analyses for the confirmation hearing.

In order to limit its fees, Applicant minimized its appearance at other monthly omnibus hearings. However, due to the nature and complexity of the issues concerning the Debtors at the confirmation hearing and Applicant's role in assisting with the preparation of the Disclosure Statement and accompanying liquidation analyses, senior level personnel were required to attend and assist in the preparation for the confirmation hearing.

Applicant's services related to the confirmation hearing in these cases were reasonable and necessary in order to facilitate and expedite the proceedings in these cases and provide this Court with the necessary information to rule on the Debtors' Plan. KPMG incurred 18.2 hours and gross fees of \$8,970.00 preparing for and attending hearings at a blended hourly rate of \$493.

C. *Case Administration: Court Filings.* Applicant assisted the Debtors and Debtors counsel in the preparation and review of certain court pleadings and documents due to Applicant's significant residual knowledge of these proceedings and the Debtors' business. Applicant also read and commented on numerous court pleadings and motions related to claims and the disputed claims reserve, lease and contract rejections, management compensation plans, and other motions related to the successful reorganization of the Debtor.

Applicant's extensive residual knowledge of the Debtors and these proceedings including, but not limited to, the claims analysis, liquidation analysis, sales process, and reorganization plans, allowed the Applicant to provide valuable insight to the Debtors and their counsel with regards to these court documents. KPMG incurred 26.0 hours, which resulted in gross fees of \$6,450.00 at a blended rate of \$248 with regard to case administration and assistance with court filings.

D. *Employment and Fee Applications.* Applicant incurred fees related to the preparation of its Employment and Fee Applications during this Final Application Period. In connection with providing services to the Debtors in these cases, the Applicant prepared an application for employment as financial advisor to the Debtors, as well as the related affidavit. In support of its employment and retention application and affidavit, the Applicant reviewed existing relationships between the Applicant and other parties-in-interest in the Debtors' cases. In compliance with the Compensation

Order and other guidelines governing the payment of professionals, including preparation for this Final Application, the Applicant prepared detailed time and fee schedules.

KPMG incurred 35.3 hours, which resulted in gross fees of \$13,032.00 at a blended rate of \$369 related the preparation of its employment and fee applications.

E. *Disclosure Statement / Plan of Reorganization.* Applicant assisted the Debtors' management and counsel in analyzing and revising the Disclosure Statement and Plan and corresponding exhibits. Applicant spent a significant amount of time participating in teleconferences and meetings with Debtors' counsel, management, and advisors regarding creditor claims, intercompany claims, liquidation analysis, and other relevant issues related to the Plan. Applicant's experience related to various financial and restructuring matters enabled the Debtors to gain a clearer understanding of the issues that needed to be addressed related to the development of the Disclosure Statement and Plan. In addition, Applicant assisted the Debtors and Debtor's counsel with the preparation and revision to certain areas of the Disclosure Statement in which Applicant had significant and valuable residual knowledge.

KPMG incurred 37.4 hours, which resulted in gross fees of \$18,942.00 at a blended hourly rate of \$506 with regard to the Disclosure Statement and Plan of Reorganization.

F. *Financial and Company Analysis.* Applicant participated in numerous teleconferences and meetings with Debtors' management and advisors regarding financial and company analyses related to the Debtors' businesses and Plan. In particular, Applicant provided comments and suggested revisions to various analyses related to the Debtors' business operations and reorganization plans. Applicant's residual knowledge and assistance with the claims analyses and calculations of

potential stakeholder recoveries provided value to the Debtors and enabled the Debtors to consider multiple factors in the preparation of the reorganization plan. Applicant also assisted the Debtors in analyzing the Debtors' financial information and other business issues.

Applicant was able to assist the Debtors in immediately addressing other 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 Huron Consulting Group.

KPMG incurred 51.1 hours, which resulted in gross fees of \$20,895.00 at a blended hourly rate of \$409 with regard to financial and company analysis.

G. *Claims Analysis/Reconciliation.* Applicant provided assistance to the Debtors related to the analysis of claims and the analysis of potential claims reserves for the Plan and Disclosure Statement. Applicant has a considerable amount of residual knowledge of the specific claims issues and analyses involved with the Debtors' Plan. Specifically, Applicant assisted the Debtors in analyzing claims estimations and disclosures regarding the estimated recoveries by class. In addition, Applicant also participated in meetings and teleconferences with the Debtors' management, counsel and advisors regarding claims reconciliations and claims analyses for the Disclosure Statement. At the request of the Debtor's management and counsel, Applicant read and commented on claims schedules and exhibits that were prepared for the Disclosure Statement and other presentations to the Company's Board of Directors and the Statutory Committees.

KPMG incurred 37.0 hours, which resulted in gross fees of \$19,254.00 at a blended hourly rate of \$520 with regard to claims analysis and reconciliation.

H. Liquidation Analysis. At the request of the Debtors, Applicant assisted in the analysis and editing of the revised liquidation analyses to be included in the Debtors' Disclosure Statement. Applicant assisted the Debtors in obtaining documentation and analyzing the methodology used by the Debtors and their advisors to prepare the amended liquidation analyses. Applicant expended significant time in meetings and teleconferences with Debtors' counsel and advisors regarding analyzing and revising the liquidation analyses and corresponding exhibits included in the Disclosure Statement.

KPMG incurred 54.4 hours, which resulted in gross fees of \$17,694.00 at a blended hourly rate of \$325 with regard to liquidation analysis.

17. While the above summary of the services rendered by KPMG during the Final 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

18. Pursuant to Sections 330 and 331 of the Bankruptcy Code, the Local Rules, and the Compensation Order, KPMG submits this Final Application in connection with professional services rendered as financial advisors to the Debtors during the Final Application Period. The statements attached as Exhibit C and D include a summary of the fees and expenses incurred by the Applicant during the Final Application Period and sets forth the hours, rates and fees for each professional who performed services on behalf of the Debtors. Exhibits E and F include categorizations of the time and fees incurred by nature of the services provided. The statement attached as Exhibit G includes categorizations of the expenses incurred by the Applicant.

KPMG incurred \$114,363.00 in gross fees and \$276.88 in necessary expenses for an aggregate total of \$114,639.88 associated with the services categorized and described above.

19. KPMG submitted five interim monthly billing statements for the First Application Period and has received payment of \$71,080.58 to date.

20. The individual time detail supporting the fees incurred by the Applicant during the Final Application Period is attached as Exhibit H. The itemizations included in Exhibit H 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.

21. Applicant expended a total of 276.3 hours during the Final Application Period at an average blended hourly rate of approximately \$414. 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.

22. 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.

23. 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. Specifically, Applicant has coordinated its services with the Debtors and Huron Consulting Group to avoid duplication of efforts. 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.

24. Applicant's services to the Debtors were primarily performed by two former employees of Arthur Andersen who worked extensively with the Debtors both pre-petition and during these proceedings prior to joining KPMG and who consequently had a significant amount of residual knowledge concerning the Debtors and their reorganization efforts. Such knowledge and experience was valuable to the debtors as they sought to successfully emerge from bankruptcy in the summer of 2002.

25. 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 customary fee to a client for the services rendered outside of bankruptcy, (h) awards in comparable cases, and (i) the experience, reputation and ability of the professionals rendering services. Applicant believes that the consideration of these criteria more than justifies the compensation requested.

26. Applicant incurred actual and necessary out of pocket expenses of \$276.88 during the Final Application Period. The individual expense record detail supporting the actual and necessary reimbursements sought is attached as Exhibit I. Applicant's expenses were incurred primarily as a result of the necessity for Applicant to be at the Debtors' headquarters in Rosemont, Illinois.


27. Applicant also seeks final allowance and payment of holdbacks in the amount of \$11,436.30, which had been withheld during the Final Application Period pursuant to the Compensation Order.

WHEREFORE, Applicant respectfully requests that: (i) it be awarded and allowed compensation for the Final Application Period of \$114,639.88 for professional services rendered as financial advisor to the Debtors, (ii) it be allowed reimbursement for \$276.88 of actual and necessary expenses incurred by Applicant during the Final Application Period; (iii) the Debtors be authorized and ordered to pay the balance due to the Applicant of \$43,836.18 (including \$11,436.30 for the holdback of fees for the Final Application Period); and (iv) the Court grant such other and further relief as is just.

Respectfully submitted,

KPMG LLP
Financial Advisor to
Comdisco, Inc., et al.

By


Kevin A. Krakora
KPMG LLP
303 East Wacker Drive
Chicago, Illinois 60601
(312) 665-5111

Dated: August 30, 2002
Chicago, Illinois

E O D MAY 31 2002

**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

**ORDER PURSUANT TO 11 U.S.C. §§ 327(A) AUTHORIZING THE
EMPLOYMENT AND RETENTION OF KPMG LLP AS FINANCIAL
ADVISOR TO THE DEBTORS NUNC PRO TUNC TO APRIL 11, 2002**

Upon the application (the "Application"¹) 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) 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 KPMG LLP ("KPMG"), the U.S. member firm of KPMG International (a Swiss association) as a financial advisor to the Debtors nunc pro tunc to April 11, 2002; and upon the Affidavit and Statement of Kevin A. Krakora, a Principal at KPMG; and the Court being satisfied with the representations made in the Application and Affidavit that KPMG represents no

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

interest adverse to any of the Debtors' estates, that KPMG 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 KPMG's employment is necessary and would be in the best interests of each of the Debtors' estates; and KPMG agreeing to the indemnification procedures set forth herein for these cases only; 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) of the Bankruptcy Code, each of the Debtors, as a debtor-in-possession, is authorized to employ and retain KPMG as a financial advisor, nunc pro tunc to April 11, 2002, to perform the services set forth in the Application.
3. All compensation and reimbursement of expenses (including expenses arising from indemnity claims) to be paid to KPMG 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; provided, however, to the extent that KPMG has provided, and will continue to provide, tax and audit services to the Debtors separate from the services which are

the subject of the Application, KPMG may continue to seek compensation and reimbursement for such separate services pursuant to this Court's Order Authorizing Retention of Professionals Utilized by Debtors in the Ordinary Course of Business dated July 17, 2001.

4. All requests of KPMG 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 is reasonable based upon the circumstances of the litigation or settlement in respect of which indemnity is sought.

5. In no event shall KPMG be indemnified hereunder if (i) 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 KPMG's own bad-faith, self-dealing, breach of fiduciary duty, gross negligence, reckless or willful misconduct, malpractice or ordinary negligence arising from the same, or (ii) the basis of any claim relates to matters other than the corporate recovery group's services for which the Debtors have retained KPMG pursuant to this Order.

6. In the event that KPMG seeks reimbursement for attorneys' fees from the Debtor, the invoices and supporting time records from such attorneys shall be included in KPMG'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 §§ 330 and 331 of the Bankruptcy Code without regard to whether such attorney has been retained under § 327 of the Bankruptcy Code.

7. To the extent that this order is inconsistent with any prior order
or pleading with respect to KPMG in this case, the terms of this order shall govern.

Dated: Chicago, Illinois
May ____, 2002



UNITED STATES BANKRUPTCY JUDGE

31 MAY 2002

John Wm. Butler, Jr. (ARDC No. 06209373)
George N. Panagakis (ARDC No. 06205271)
Felicia Gerber Perlman (ARDC No. 06210753)
SKADDEN, ARPS, SLATE,
MEAGHER & FLOM (ILLINOIS)
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606-1285
(312) 407-0700
Attorneys for the Debtors and
Debtors-in-Possession

EXHIBIT B

**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

**SUPPLEMENTAL DECLARATION OF
KEVIN A. KRAKORA UNDER BANKRUPTCY RULE 2016**

KEVIN A. KRAKORA, declares as follows:

1. I am a principal in the independent public accounting firm of KPMG LLP ("KPMG"), whose office is located at 303 East Wacker Drive, Chicago, Illinois 60601. I am authorized to execute this declaration on behalf of KPMG.
2. I submit this declaration pursuant to Federal Rule of Bankruptcy Procedure 2016 and in support of the Final Application for Allowance of Compensation and Reimbursement of Expenses by KPMG LLP, as Financial Advisor under 11 U.S.C. §§ 330 and 331 for the period of April 11, 2002 through August 12, 2002. KPMG 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.
3. No agreement or understanding exists between KPMG and any other persons for the sharing of compensation received, or to be received, for professionals services rendered in or in connection with these cases.

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

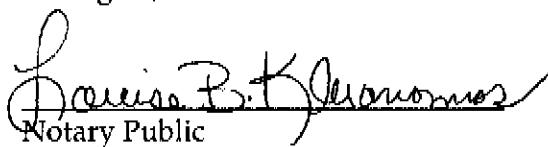
5. To the best of my knowledge, information and belief, subsequent to the retention of KPMG by the Debtors, no partner, manager or staff professional of KPMG has acquired or transferred, for his or her own account, any beneficial interest in, or claims against, any members of the Debtors.

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

Executed this 30th day of August 2002.


Kevin A. Krakora

SWORN TO AND SUBSCRIBED
before me this 30th day
of August, 2002


Notary Public

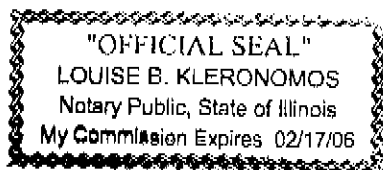


EXHIBIT C

**COMDISCO, INC., et al.,
Summary Sheet**

In re:	)	CASE NO. 01-24795	Fees Previously Requested	\$0	Name of Applicant:
COMDISCO, INC.	)	(Jointly Administered)	Fees Previously Awarded	\$0	KPMG LLP
et al.)				
	)	CHAPTER 11	Expenses Previously Requested	\$0	Role in the Case:
	)		Expenses Previously Awarded	\$0	Financial Advisors to the
	)	Hon. Ronald Barliant			Debtor
Debtors.)				

FEE APPLICATION SUMMARY SHEET

Current Application:
 Fees Requested \$ 114,363
 Expenses Requested \$ 277

PROFESSIONALS		HOURS BILLED IN APPLICATION	RATE	FEES BILLED IN APPLICATION
Name	Position			
Krakora, Kevin	Partner	166.2	\$ 540	\$ 89,748
Thomas, Mark	Manager	2.6	\$ 390	\$ 1,014
Ng, Shuk	Senior Associate	11.4	\$ 300	\$ 3,420
Goss, Chandra	Associate	96.1	\$ 210	\$ 20,181
Grand Total Professional Hours and Fees		276.3		\$ 114,363

TOTAL BLENDED HOURLY RATE \$414

EXHIBIT D

**COMDISCO, INC., et al.,
Summary of Hours Incurred by Professional Staff
April 11, 2002 through August 12, 2002**

<u>Name</u>	<u>Position</u>	<u>April</u> <u>Hours</u>	<u>May</u> <u>Hours</u>	<u>June</u> <u>Hours</u>	<u>July</u> <u>Hours</u>	<u>August</u> <u>Hours</u>	<u>Total</u> <u>Hours</u>
Krakora, Kevin	Partner	61.6	56.2	10.8	34.1	3.5	166.2
Thomas, Mark	Manager	2.6	-	-	-	-	2.6
Ng, Shuk	Senior Associate	9.7	1.7	-	-	-	11.4
Goss, Chandra	Associate	-	50.8	9.8	33.5	2.0	96.1
Total Hours		73.9	108.7	20.6	67.6	5.5	276.3

**Summary of Fees Incurred By Professional Staff
April 11, 2002 through August 12, 2002**

<u>Name</u>	<u>Position</u>	<u>April</u> <u>Fees</u>	<u>May</u> <u>Fees</u>	<u>June</u> <u>Fees</u>	<u>July</u> <u>Fees</u>	<u>August</u> <u>Fees</u>	<u>Total</u> <u>Fees</u>
Krakora, Kevin	Partner	\$ 33,264	\$ 30,348	\$ 5,832	\$ 18,414	\$ 1,890	\$ 89,748
Thomas, Mark	Manager	1,014	-	-	-	-	1,014
Ng, Shuk	Senior Associate	2,910	510	-	-	-	3,420
Goss, Chandra	Associate	-	10,668	2,058	7,035	420	20,181
Total Fees		\$ 37,188	\$ 41,526	\$ 7,890	\$ 25,449	\$ 2,310	\$ 114,363

EXHIBIT E

**COMDISCO, INC., et al.,
Summary of Hours and Fees Incurred by Category
April 11, 2002 through August 12, 2002**

<u>Category</u>	<u>April</u> <u>Hours</u>	<u>May</u> <u>Hours</u>	<u>June</u> <u>Hours</u>	<u>July</u> <u>Hours</u>	<u>August</u> <u>Hours</u>	<u>Total</u> <u>Hours</u>
Case Administration	-	12.7	5.4	7.2	0.7	26.0
Claims Analysis	14.4	10.6	2.4	6.8	2.8	37.0
Committee Meetings	6.5	8.1	1.6	0.7	-	16.9
Court Hearings and Preparation	-	-	-	18.2	-	18.2
Disclosure Statement/Plan of Reorganization	20.2	11.4	0.4	5.4	-	37.4
Employment/Fee Applications	16.1	9.4	5.4	3.2	1.2	35.3
Financial and Company Analysis	8.8	10.0	5.4	26.1	0.8	51.1
Liquidation Analysis	7.9	46.5	-	-	-	54.4
Total Hours	73.9	108.7	20.6	67.6	5.5	276.3

<u>Category</u>	<u>April</u> <u>Fees</u>	<u>May</u> <u>Fees</u>	<u>June</u> <u>Fees</u>	<u>July</u> <u>Fees</u>	<u>August</u> <u>Fees</u>	<u>Total</u> <u>Fees</u>
Case Administration	\$ -	\$ 3,195	\$ 1,332	\$ 1,677	\$ 246	\$ 6,450
Claims Analysis	7,776	4,998	1,296	3,672	1,512	19,254
Committee Meetings	3,510	4,374	864	378	-	9,126
Court Hearings and Preparation	-	-	-	8,970	-	8,970
Disclosure Statement/Plan of Reorganization	10,908	5,991	216	1,827	-	18,942
Employment/Fee Applications	5,976	4,668	1,266	870	252	13,032
Financial and Company Analysis	4,752	4,872	2,916	8,055	300	20,895
Liquidation Analysis	4,266	13,428	-	-	-	17,694
Total Fees	\$ 37,188	\$ 41,526	\$ 7,890	\$ 25,449	\$ 2,310	\$ 114,363

EXHIBIT F

**COMDISCO, INC. et al.,
Summary of Hours and Fees Incurred by Professional by Category
April 11, 2002 through August 12, 2002**

Name	Position	Disclosure Statement/Plan of Reorganization							Total
		Case Administration	Claims Analysis	Committee Meetings	Court Hearings and Preparation	Employment/Fee Applications	Financial and Company Analysis	Liquidation Analysis	
Krakora, Kevin	Partner	3.0	34.8	16.9	15.6	33.6	12.5	30.8	166.2
Thomas, Mark	Manager	0	0	0	0	0	2.6	0	2.6
Ng, Shuk	Senior Associate	0	0	0	0	0	11.4	0	11.4
Goss, Chandra	Associate	23.0	2.2	0	2.6	3.8	8.8	20.3	96.1
Total Hours		26.0	37.0	16.9	18.2	37.4	35.3	51.1	276.3

**Summary of Fees Incurred By Professional by Category
April 11, 2002 through August 12, 2002**

Name	Position	Disclosure Statement/Plan of Reorganization							Total
		Case Administration	Claims Analysis	Committee Meetings	Court Hearings and Preparation	Employment/Fee Applications	Financial and Company Analysis	Liquidation Analysis	
Krakora, Kevin	Partner	\$ 1,620	\$ 18,792	\$ 9,126	\$ 8,424	\$ 18,144	\$ 6,750	\$ 16,632	\$ 89,748
Thomas, Mark	Manager	-	-	-	-	-	1,014	-	1,014
Ng, Shuk	Senior Associate	-	-	-	-	-	3,420	-	3,420
Goss, Chandra	Associate	4,830	462	-	546	798	1,848	4,263	20,181
Total Fees		\$ 6,450	\$ 19,254	\$ 9,126	\$ 8,970	\$ 18,942	\$ 13,032	\$ 20,895	\$ 114,363

EXHIBIT G

COMDISCO, INC. et al.,
Summary of Expenses
April 11, 2002 through August 12, 2002

<u>Category</u>	<u>April Expenses</u>	<u>May Expenses</u>	<u>June Expenses</u>	<u>July Expenses</u>	<u>August Expenses</u>	<u>Total Expenses</u>
Air	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ground Transportation	-	-	-	15.00	-	15.00
Lodging	-	-	-	-	-	-
Meals	-	-	-	-	-	-
Mileage	70.38	95.22	11.73	11.73	-	189.06
Phone Charges	-	72.82	-	-	-	72.82
Total Expenses	\$ 70.38	\$ 168.04	\$ 11.73	\$ 26.73	\$ -	\$ 276.88

EXHIBIT H

Comdisco, Inc.

Case Administration

April 11, 2002 through August 12, 2002

Name	Date	Description	Time Spent	Billing Rate	Fees
Goss, Chandra	05/15/02	Discuss the financial information needed for the monthly operating report with J. Khym (Huron).	0.30	\$ 210.00	\$ 63.00
Goss, Chandra	05/24/02	Prepare a schedule for certain ordinary course professional payments.	2.70	210.00	567.00
Goss, Chandra	05/24/02	Contact M. Murphy (Skadden) regarding the Key Ordinary Course Professional Retention Motion.	0.30	210.00	63.00
Goss, Chandra	05/24/02	Discuss payments made to certain ordinary course professionals with J. Christiansen.	0.40	210.00	84.00
Goss, Chandra	05/24/02	Review the Key Ordinary Course Professional retention motion.	0.90	210.00	189.00
Goss, Chandra	05/28/02	Review the following motions; sales order, objection to compensation plan, and Claims objection.	2.50	210.00	525.00
Goss, Chandra	05/31/02	Review the Motion to Reject Certain Unexpired Real Property leases.	2.30	210.00	483.00
Goss, Chandra	05/31/02	Review the Motion Approving and Authorizing the Debtors' Stay Bonus Plan and Management Incentive Plan.	1.70	210.00	357.00
Krakora, Kevin	05/31/02	Review of recent case filings, motions, and objections.	1.60	540.00	864.00
Goss, Chandra	06/12/02	Review of recent court documents provided by Skadden.	2.70	210.00	567.00
Goss, Chandra	06/13/02	Review motion regarding lease rejection claim.	0.40	210.00	84.00
Krakora, Kevin	06/17/02	Review of recent court documents provided by Skadden.	0.60	540.00	324.00
Goss, Chandra	06/24/02	Review of recent court documents provided by Skadden.	0.30	210.00	63.00
Goss, Chandra	06/24/02	Review of engagement and administrative files for updates and quality review process.	1.00	210.00	210.00
Goss, Chandra	06/24/02	Review court docket for certain retention orders and related filings.	0.40	210.00	84.00
Krakora, Kevin	07/01/02	Review of recent court documents and filings from Skadden.	0.50	540.00	270.00
Goss, Chandra	07/02/02	Review of engagement and administrative files for updates and quality review process.	2.30	210.00	483.00
Goss, Chandra	07/10/02	Review of court pleadings received from Skadden Arps.	1.20	210.00	252.00
Goss, Chandra	07/11/02	Update the administrative file with financial status reports.	0.40	210.00	84.00
Goss, Chandra	07/11/02	Review court docket for certain motions and objections.	0.40	210.00	84.00
Goss, Chandra	07/15/02	Review of recent court documents received from Skadden Arps.	1.50	210.00	315.00
Goss, Chandra	07/15/02	Review court docket for certain motions and objections.	0.30	210.00	63.00
Goss, Chandra	07/25/02	Review of court documents received from Skadden Arps.	0.60	210.00	126.00
Goss, Chandra	08/05/02	Review of claims court documents received from Skadden Arps.	0.40	210.00	84.00
Krakora, Kevin	08/06/02	Review of recent court documents and filings from Skadden.	0.30	540.00	162.00
Total Case Administration			26.00		\$ 6,450.00

EXHIBIT H

Comdisco, Inc.

Claims Analysis

April 11, 2002 through August 12, 2002

Name	Date	Description	Time Spent	Billing Rate	Fee
Krakora, Kevin	4/15/02	Analyze Company claims data for disclosure statement.	2.50	\$ 540.00	\$ 1,350.00
Krakora, Kevin	4/15/02	Analyze Prism claims data for disclosure statement.	1.40	540.00	756.00
Krakora, Kevin	4/15/02	Conference call with R. Meisler (Skadden) regarding claims information in disclosure statement.	0.50	540.00	270.00
Krakora, Kevin	4/16/02	Analyze preliminary claims estimations for disclosure statement.	2.80	540.00	1,512.00
Krakora, Kevin	4/16/02	Discussion with J. Sciametta (Andersen) regarding claims analysis, reconciliation and estimations.	1.50	540.00	810.00
Krakora, Kevin	4/16/02	Conference call with F. Perlman (Skadden) and J. Sciametta (Andersen) regarding claims estimations for disclosure statement.	0.50	540.00	270.00
Krakora, Kevin	4/17/02	Analyze claims estimations for disclosure statement.	1.00	540.00	540.00
Krakora, Kevin	4/18/02	Discussions with M. McKenna (Andersen) regarding SIP liability claims analysis.	0.50	540.00	270.00
Krakora, Kevin	4/18/02	Analyze template for SIP liability claims analysis.	0.30	540.00	162.00
Krakora, Kevin	4/24/02	Read and comment on revised analysis of estimated claims and recoveries for disclosure statement.	1.10	540.00	594.00
Krakora, Kevin	4/24/02	Discussion with J. Sciametta (Andersen) regarding assumptions for estimated recoveries by claim class.	0.30	540.00	162.00
Krakora, Kevin	4/25/02	Read and comment on revised claims recovery analysis for disclosure statement.	0.50	540.00	270.00
Krakora, Kevin	4/26/02	Discussion with J. Sciametta (Andersen) regarding claims analysis, reconciliation and estimations.	0.50	540.00	270.00
Krakora, Kevin	4/30/02	Read and comment on claims analysis, reconciliation and support detail for F&Y.	1.00	540.00	540.00
Krakora, Kevin	05/03/02	Discussion with F. Perlman (Skadden) regarding additional claims detail.	0.20	540.00	108.00
Krakora, Kevin	05/03/02	Discussion with J. Sciametta (Andersen) regarding additional claims detail for disclosure statement.	0.30	540.00	162.00
Krakora, Kevin	05/06/02	Discussions with J. Sciametta (Andersen) regarding status of claims support and liquidation analysis revisions for disclosure statement.	0.40	540.00	216.00
Krakora, Kevin	05/07/02	Meeting with B. Lackey, F. Ziegler, F. Perlman (Skadden) and J. Sciametta (Huron) regarding status of claims reconciliations.	1.20	540.00	648.00
Krakora, Kevin	05/07/02	Discussion with R. Mishler and J. McCoy regarding administrative claims and cash reserves.	0.50	540.00	270.00
Krakora, Kevin	05/28/02	Conference calls with J. Sciametta (Huron) regarding claims information for disclosure statement.	0.80	540.00	432.00
Goss, Chandra	05/29/02	Discuss the revised claims analysis with J. Sciametta (Huron).	2.20	210.00	462.00
Krakora, Kevin	05/29/02	Read and comment on claims and estimated recoveries by class.	1.40	540.00	756.00
Krakora, Kevin	05/29/02	Meeting with J. Sciametta (Huron) and F. Ziegler regarding unliquidated and zero filed claims.	1.20	540.00	648.00
Krakora, Kevin	05/29/02	Read and comment on claims estimations for disclosure statement.	1.60	540.00	864.00
Krakora, Kevin	05/29/02	Meeting with R. Mishler regarding estimate for disputed claims reserve.	0.80	540.00	432.00
Krakora, Kevin	06/25/02	Discussion with F. Perlman (Skadden) regarding claims estimations and information required for confirmation.	0.50	540.00	270.00
Krakora, Kevin	06/26/02	Discussion with F. Perlman (Skadden) regarding disputed claims reserve and claims estimation motion.	0.60	540.00	324.00
Krakora, Kevin	06/26/02	Read and comment on claims schedules and preliminary estimates.	1.30	540.00	702.00
Krakora, Kevin	07/01/02	Review of comparable claims estimation motion provided by Skadden.	0.50	540.00	270.00
Krakora, Kevin	07/02/02	Discussion with J. Sciametta regarding claims presentation and disputed claims reserve.	0.30	540.00	162.00
Krakora, Kevin	07/03/02	Analysis of off-balance sheet claims for M. Fellish.	0.60	540.00	324.00
Krakora, Kevin	07/03/02	Read and comment on certain claims analysis detail and estimations.	0.50	540.00	270.00
Krakora, Kevin	07/09/02	Discussion with B. Lackey regarding status of claims issues.	0.30	540.00	162.00
Krakora, Kevin	07/10/02	Discussion with J. Sciametta regarding intercompany claims issues and preparation for Committee claims meeting.	0.20	540.00	108.00
Krakora, Kevin	07/10/02	Discussion with J. Sciametta (Huron) regarding results of claims meeting with Latham & Watkins and other claims issues.	0.40	540.00	216.00
Krakora, Kevin	07/11/02	Respond to creditor regarding status of claims reconciliation process.	0.40	540.00	216.00
Krakora, Kevin	07/16/02	Analysis of potential disputed claims reserve.	0.90	540.00	486.00

EXHIBIT H

Comdisco, Inc.

Claims Analysis

April 11, 2002 through August 12, 2002

Name	Date	Description	Time Spent	Billable Rate	Fee
Krakora, Kevin	07/24/02	Analysis of claims numbers and claims presentation for the Board meeting.	1.50	540.00	810.00
Krakora, Kevin	07/25/02	Conference call with G. Panagakis and R. Meisler (Skadden) regarding claims resolutions and estimates.	0.30	540.00	162.00
Krakora, Kevin	07/25/02	Read and comment on revised liquidation analysis detail for debtor entities.	0.30	540.00	162.00
Krakora, Kevin	07/26/02	Analysis of claims reconciliations and claims resolution status.	0.60	540.00	324.00
Krakora, Kevin	08/07/02	Read and comment on draft claims reconciliation and analysis.	0.60	540.00	324.00
Krakora, Kevin	08/08/02	Discussions with J. Sciametta (Huron) regarding claims reconciliation and analysis.	0.40	540.00	216.00
Krakora, Kevin	08/08/02	Analyze claims estimation motion and detail schedules.	1.00	540.00	540.00
Krakora, Kevin	08/08/02	Analysis of disputed claims reserve and estimations.	0.50	540.00	270.00
Krakora, Kevin	08/09/02	Discussion with J. Sciametta (Huron) regarding claims analysis for presentation to Board of Directors.	0.30	540.00	162.00
Total Claims Analysis			<u>37.00</u>		<u>\$ 19,254.00</u>

EXHIBIT H

**Comdisco, Inc.
Committee Meetings
April 11, 2002 through August 12, 2002**

Name	Date	Description	Time Spent	Billing Rate	Fees
Krakora, Kevin	4/11/02	Attend Creditors Committee meeting regarding case status and plan of reorganization.	2.00	\$ 540.00	\$ 1,080.00
Krakora, Kevin	4/12/02	Attend Equity Committee conference call regarding case status and plan structure.	2.50	540.00	1,350.00
Krakora, Kevin	4/12/02	Discussions with R. Mishler and G. Panagakis (Skadden) regarding Equity Committee positions.	2.00	540.00	1,080.00
Krakora, Kevin	05/01/02	Conference call with L. Franco (E&Y) and J. Sciametta (Andersen) regarding claims recoveries in disclosure statement.	0.70	540.00	378.00
Krakora, Kevin	05/01/02	Meeting with R. Mishler, L. Cochran and M. McKenna (Andersen) regarding reconciliation presentation to Creditors Committee.	1.50	540.00	810.00
Krakora, Kevin	05/02/02	Preparation for Creditor Committee conference call with R. Mishler and L. Cochran.	1.00	540.00	540.00
Krakora, Kevin	05/02/02	Attend conference call with Creditor Committee and Company executives and advisors regarding recovery and valuation reconciliations.	1.50	540.00	810.00
Krakora, Kevin	05/02/02	Meeting with N. Blakc, R. Mishler, Company executives, Rothschild and G. Panagakis (Skadden) regarding issues raised by Creditors Committee.	0.60	540.00	324.00
Krakora, Kevin	05/08/02	Discussion with J. Sciametta (Huron) regarding preparation of information for conference call with Creditor Committee.	0.30	540.00	162.00
Krakora, Kevin	05/09/02	Discussions with J. Sciametta (Huron) regarding materials for conference call with Creditor Committee.	0.70	540.00	378.00
Krakora, Kevin	05/09/02	Review of revised materials for Creditor Committee conference call.	0.50	540.00	270.00
Krakora, Kevin	05/09/02	Attend conference call with Creditor Committee and Company executives and advisors regarding recoveries and compensation plan	1.30	540.00	702.00
Krakora, Kevin	06/05/02	Discussion with J. Sciametta (Huron) regarding information for Creditors Committee.	0.30	540.00	162.00
Krakora, Kevin	06/17/02	Review of correspondence regarding Equity Committee information requests.	0.50	540.00	270.00
Krakora, Kevin	06/17/02	Discussion with J. Sciametta (Huron) regarding information for Creditors Committee.	0.30	540.00	162.00
Krakora, Kevin	06/21/02	Review status of monthly information packages for Creditors Committee.	0.50	540.00	270.00
Krakora, Kevin	07/09/02	Discussion with J. Sciametta (Huron) regarding preparation for claims meeting with Creditors Committee.	0.40	540.00	216.00
Krakora, Kevin	07/10/02	Review of claims summary slides for Creditors Committee meeting.	0.30	540.00	162.00
Total Committee Meetings			<u>16.90</u>		<u>\$ 9,126.00</u>

EXHIBIT H

**Comdisco, Inc.
Court Hearings and Preparation
April 11, 2002 through August 12, 2002**

Name	Date	Description	Time Spent	Billing Rate	Fee
Krakora, Kevin	07/16/02	Discussions with M. Murphy (Skadden) regarding filings for confirmation hearing.	0.30	\$ 540.00	\$ 162.00
Krakora, Kevin	07/16/02	Prepare filing of fee estimate for confirmation hearing.	0.70	540.00	378.00
Krakora, Kevin	07/18/02	Discussion with M. Murphy (Skadden) regarding assumptions in liquidation analysis for confirmation hearing.	0.30	540.00	162.00
Krakora, Kevin	07/19/02	Discussion with G. Panagakis (Skadden) regarding status and preparation for confirmation hearing.	0.40	540.00	216.00
Krakora, Kevin	07/19/02	Review of disclosure statement for liquidation analysis and claims discussions in preparation for hearing.	0.50	540.00	270.00
Krakora, Kevin	07/23/02	Read and comment on T. Allison's (Huron) affidavit for the confirmation hearing.	1.10	540.00	594.00
Krakora, Kevin	07/23/02	Discussion with J. Sciametta (Huron) regarding suggested revisions to T. Allison (Huron) affidavit.	0.50	540.00	270.00
Krakora, Kevin	07/23/02	Discussion with M. Murphy (Skadden) regarding draft confirmation affidavits.	0.30	540.00	162.00
Krakora, Kevin	07/25/02	Discussions with J. Sciametta (Huron) regarding preparation of claims analysis for confirmation hearing.	0.70	540.00	378.00
Krakora, Kevin	07/25/02	Analysis of claims schedules and information for confirmation hearing.	0.70	540.00	378.00
Krakora, Kevin	07/25/02	Read and comment on draft claims status schedule for confirmation hearing.	0.50	540.00	270.00
Krakora, Kevin	07/26/02	Discussions with J. Sciametta (Huron) regarding claims status schedule for confirmation hearing.	0.40	540.00	216.00
Krakora, Kevin	07/26/02	Read and comment on draft claims status schedule for confirmation hearing.	0.60	540.00	324.00
Krakora, Kevin	07/29/02	Discussions with J. Sciametta (Huron) regarding claims schedule and preparation for confirmation hearing.	0.80	540.00	432.00
Krakora, Kevin	07/29/02	Read voting tabulation results in preparation for confirmation hearing.	0.50	540.00	270.00
Krakora, Kevin	07/29/02	Read and comment on claims analyses and schedules in preparation for confirmation hearing.	1.30	540.00	702.00
Krakora, Kevin	07/29/02	Read revised affidavits for confirmation hearing.	1.00	540.00	540.00
Goss, Chandra	07/30/02	Prepare for and attend Confirmation Hearing for Plan of Reorganization.	2.60	210.00	546.00
Krakora, Kevin	07/30/02	Read and comment on claims schedules and affidavits in preparation for confirmation hearing.	0.50	540.00	270.00
Krakora, Kevin	07/30/02	Meeting with Company executives, Skadden Arps, and Rothschild in preparation for confirmation hearing.	2.50	540.00	1,350.00
Krakora, Kevin	07/30/02	Attend Confirmation Hearing for Plan of Reorganization.	2.00	540.00	1,080.00
Total Court Hearings and Preparation			18.20	\$	8,970.00

EXHIBIT II

**Comdisco, Inc.
Disclosure Statement/Plan of Reorganization
April 11, 2002 through August 12, 2002**

Name	Date	Description	Time Spent	Billing Rate	Fee
Krakora, Kevin	4/11/02	Read and comment on disclosure statement and plan of reorganization.	1.40	\$ 540.00	\$ 756.00
Krakora, Kevin	4/11/02	Read and comment on of draft exhibits to disclosure statement.	1.60	540.00	864.00
Krakora, Kevin	4/11/02	Meeting with H. Parkhill (Rothschild), A. LeDuc (Skadden) and M. Fellish regarding tax issues upon reorganization.	1.20	540.00	648.00
Krakora, Kevin	4/15/02	Read and comment on draft disclosure statement.	5.00	540.00	2,700.00
Krakora, Kevin	4/16/02	Meeting with N. Blake, R. Mishler, J. Butler and G. Panagakis (Skadden) and T. Allison (Andersen) regarding treatment of SIP in Plan.	1.50	540.00	810.00
Krakora, Kevin	4/16/02	Attend Board of Directors meeting regarding business plan and plan of reorganization.	3.30	540.00	1,782.00
Krakora, Kevin	4/17/02	Read and comment on assumptions and methodology narrative for disclosure statement.	0.90	540.00	486.00
Krakora, Kevin	4/18/02	Read and comment on draft business plan section in disclosure statement.	1.80	540.00	972.00
Krakora, Kevin	4/22/02	Discussion with H. Parkhill (Rothschild) regarding treatment of Creditor Notes.	0.30	540.00	162.00
Krakora, Kevin	4/22/02	Discussion with J. Sciametta and M. McKenna (Andersen) regarding draft exhibits for disclosure statement.	0.70	540.00	378.00
Krakora, Kevin	4/24/02	Conference call with J. Sciametta and M. McKenna (Andersen) regarding exhibits for disclosure statement.	0.50	540.00	270.00
Krakora, Kevin	4/24/02	Read and comment on draft business plan section in disclosure statement.	0.50	540.00	270.00
Krakora, Kevin	4/25/02	Conference call with R. Mishler, H. Parkhill (Rothschild) and F. Perlman (Skadden) regarding Creditor recoveries and information for disclosure statement.	1.50	540.00	810.00
Krakora, Kevin	05/07/02	Discussion with J. Sciametta (Huron) regarding status of revisions to disclosure statement.	0.50	540.00	270.00
Krakora, Kevin	05/07/02	Discussions with J. Sciametta (Huron) regarding preparation for disclosure statement revisions.	0.50	540.00	270.00
Krakora, Kevin	05/07/02	Discussion with R. Mishler, L. Cochran and J. Sciametta (Huron) regarding disclosure statement revisions.	0.90	540.00	486.00
Krakora, Kevin	05/14/02	Analysis of Equity Committee proposals for Plan of Reorganization.	0.70	540.00	378.00
Krakora, Kevin	05/21/02	Discussion with F. Perlman (Skadden) regarding revisions to disclosure statement.	0.30	540.00	162.00
Krakora, Kevin	05/21/02	Read and comment on draft revisions to disclosure statement.	0.80	540.00	432.00
Krakora, Kevin	05/22/02	Read and comment on claims recovery language in draft disclosure statement.	0.20	540.00	108.00
Krakora, Kevin	05/23/02	Discussions with F. Perlman (Skadden) regarding disclosure statement revisions.	0.40	540.00	216.00
Krakora, Kevin	05/23/02	Conference call with F. Perlman (Skadden), H. Parkhill (Rothschild), J. Sciametta (Huron) and L. Cochran regarding disclosure statement changes and exhibits.	2.70	540.00	1,458.00
Goss, Chandra	05/28/02	Discuss the deliverables for the Disclosure Statement hearing with J. Sciametta (Huron).	0.50	210.00	105.00
Krakora, Kevin	05/28/02	Discussion with F. Perlman (Skadden) regarding preparation for disclosure statement hearing.	0.40	540.00	216.00
Krakora, Kevin	05/29/02	Discussions with F. Perlman (Skadden) regarding additional information for disclosure statement.	1.50	540.00	810.00
Krakora, Kevin	05/30/02	Read and comment on black-lined version of draft disclosure statement.	1.60	540.00	864.00
Krakora, Kevin	05/30/02	Discussion with F. Perlman (Skadden) regarding changes to disclosure statement.	0.40	540.00	216.00
Krakora, Kevin	06/04/02	Discussion with F. Perlman (Skadden) regarding status of disclosure statement and solicitation.	0.40	540.00	216.00
Krakora, Kevin	07/09/02	Analysis of the treatment of intercompany claims in the Plan.	1.10	540.00	594.00
Krakora, Kevin	07/09/02	Analysis of intercompany claims treatment in Plans of comparable global bankruptcy cases.	0.50	540.00	270.00

EXHIBIT H

**Comdisco, Inc.
Disclosure Statement/Plan of Reorganization
April 11, 2002 through August 12, 2002**

Name	Date	Description	Time Spent	Billing Rate	Rate
Krakora, Kevin	07/10/02	Discussion with F. Perlman (Skadden) regarding treatment of intercompany claims in the Plan.	0.20	540.00	108.00
Krakora, Kevin	07/18/02	Discussion with J. Sciametta (Huron) regarding results of claims meeting with Latham & Watkins and other claims issues.	0.30	540.00	162.00
Goss, Chandra	07/23/02	Read T. Allison's (Huron) affidavit for confirmation.	1.70	210.00	357.00
Goss, Chandra	07/23/02	Read and analyze liquidation analysis included in the disclosure statement.	0.70	210.00	147.00
Goss, Chandra	07/29/02	Read documents received from Skadden Arps related to certifying, voting on, and tabulation of ballots.	0.90	210.00	189.00
Total Disclosure Statement/Plan of Reorganization			37.40		\$ 18,942.00

EXHIBIT H

**Comdisco, Inc.
Employment/Fee Applications
April 11, 2002 through August 12, 2002**

Name	Date	Description	Time Spent	Billing Rate	Fee
Ng, Shuk	4/11/02	Review the relationship reports regarding certain entities.	3.60	\$ 300.00	\$ 1,080.00
Ng, Shuk	4/11/02	Review the tree relationship reports regarding largest public equity stakes.	0.90	300.00	270.00
Ng, Shuk	4/11/02	Review the relationship reports regarding the largest trade claims.	0.50	300.00	150.00
Thomas, Mark	4/11/02	Research and analyze company names for retention application.	2.60	390.00	1,014.00
Ng, Shuk	4/12/02	Review the relationship reports regarding the Equity Committee.	1.20	300.00	360.00
Ng, Shuk	4/12/02	Prepare exhibits A and B to be incorporated into the affidavit.	1.20	300.00	360.00
Ng, Shuk	4/12/02	Follow up with certain relationship inquiries.	0.20	300.00	60.00
Ng, Shuk	4/12/02	Discuss and provide updates regarding the results of the relationship search.	0.40	300.00	120.00
Ng, Shuk	4/15/02	Follow up and document findings obtained from the relationship search.	1.20	300.00	360.00
Ng, Shuk	4/16/02	Review the docket for latest motions filed.	0.10	300.00	30.00
Ng, Shuk	4/19/02	Finalize relationship search results.	0.40	300.00	120.00
Krakora, Kevin	4/23/02	Discussion with B. Lackey regarding status of retention.	0.20	540.00	108.00
Krakora, Kevin	4/25/02	Review and revise draft retention documents.	2.00	540.00	1,080.00
Krakora, Kevin	4/26/02	Review and revise draft retention documents.	1.00	540.00	540.00
Krakora, Kevin	4/29/02	Discussions with B. Lackey regarding engagement letter and retention documents.	0.30	540.00	162.00
Krakora, Kevin	4/30/02	Discussion with B. Lackey regarding status of retention.	0.30	540.00	162.00
Ng, Shuk	05/03/02	Review of retention and administrative files for quality review process.	1.20	300.00	360.00
Ng, Shuk	05/03/02	Review of engagement letter and other retention documents for quality review process.	0.20	300.00	60.00
Krakora, Kevin	05/08/02	Review of revised retention documents.	0.40	540.00	216.00
Krakora, Kevin	05/08/02	Discussions with M. Murphy (Skadden) regarding filing of retention documents and revisions.	0.50	540.00	270.00
Krakora, Kevin	05/09/02	Review of revised retention documents.	1.30	540.00	702.00
Ng, Shuk	05/09/02	Review of engagement letter and other retention documents for quality review process.	0.30	300.00	90.00
Krakora, Kevin	05/10/02	Discussions with G. Panagakis (Skadden) regarding retention document revisions.	0.50	540.00	270.00
Krakora, Kevin	05/13/02	Discussions with G. Panagakis and M. Murphy (Skadden) regarding retention documents and revisions.	0.60	540.00	324.00
Krakora, Kevin	05/13/02	Review and revise retention application and affidavit.	1.50	540.00	810.00
Krakora, Kevin	05/14/02	Review and revise language in draft retention order.	0.70	540.00	378.00
Krakora, Kevin	05/14/02	Review and revise retention application and affidavit.	1.00	540.00	540.00
Krakora, Kevin	05/20/02	Review of revised retention documents.	0.70	540.00	378.00
Krakora, Kevin	05/20/02	Discussion with M. Murphy (Skadden) regarding filing of retention documents.	0.20	540.00	108.00
Krakora, Kevin	05/29/02	Discussion with M. Murphy (Skadden) regarding retention issues.	0.30	540.00	162.00
Goss, Chandra	06/06/02	Prepare preliminary schedule for fee application.	1.70	210.00	357.00
Goss, Chandra	06/07/02	Prepare preliminary schedule for fee application.	2.70	210.00	567.00
Goss, Chandra	06/17/02	Prepare preliminary schedule for fee application.	0.60	210.00	126.00
Krakora, Kevin	06/28/02	Discussion with M. Murphy (Skadden) regarding retention issues.	0.40	540.00	216.00
Goss, Chandra	07/11/02	Discussion with J. Sciametta (Huron) regarding results of claims meeting with Latham & Watkins and other claims issues.	1.30	210.00	273.00
Krakora, Kevin	07/16/02	Review of Fee Review Committee report and guidelines.	0.30	540.00	162.00
Goss, Chandra	07/19/02	Prepare preliminary schedule for fee application.	0.90	210.00	189.00
Krakora, Kevin	07/22/02	Read and analyze Huron retention application and filings.	0.30	540.00	162.00
Goss, Chandra	07/23/02	Read and analyze Huron's retention application.	0.40	210.00	84.00
Goss, Chandra	08/07/02	Prepare preliminary schedule for fee application.	0.40	210.00	84.00
Goss, Chandra	08/08/02	Prepare preliminary schedule for fee application.	0.80	210.00	168.00
Total Employment/Fee Applications			35.30	\$	13,032.00

EXHIBIT H

**Comdisco, Inc.
Financial and Company Analysis
April 11, 2002 through August 12, 2002**

Name	Date	Description	Time Spent	Billing Rate	Fee
Krakora, Kevin	4/11/02	Discussion with H. Parkhill (Rothschild) regarding analysis of cash roll forward.	0.90	\$ 540.00	\$ 486.00
Krakora, Kevin	4/15/02	Conference call with R. Mishler, J. McCoy, and Bingham Dana regarding foreign bank debt and intercompany issues.	0.60	540.00	324.00
Krakora, Kevin	4/22/02	Read and comment on revised draft cash roll forward analysis.	1.00	540.00	540.00
Krakora, Kevin	4/29/02	Attend conference call with H. Parkhill (Rothschild), R. Mishler, J. McCoy, L. Cochran and D. Reynolds regarding reconciliation of valuation and cash roll forward analyses.	1.90	540.00	1,026.00
Krakora, Kevin	4/29/02	Analyze support detail for cash roll forward analysis.	1.50	540.00	810.00
Krakora, Kevin	4/30/02	Analyze Rothschild reconciliation detail with M. McKenna (Andersen).	1.00	540.00	540.00
Krakora, Kevin	4/30/02	Meeting with R. Mishler, L. Cochran and M. McKenna (Andersen) regarding revisions to the Rothschild reconciliation analysis.	1.90	540.00	1,026.00
Krakora, Kevin	05/01/02	Read and comment on revised draft of Rothschild reconciliation.	1.10	540.00	594.00
Krakora, Kevin	05/01/02	Discussion with R. Mishler regarding recovery reconciliations.	0.50	540.00	270.00
Krakora, Kevin	05/01/02	Discussion with H. Antonaitis regarding certain claims detail and potential tax implications.	0.60	540.00	324.00
Krakora, Kevin	05/01/02	Conference call with H. Antonaitis and K. Lee (Skadden) regarding tax potential treatment of off-balance sheet claims.	0.50	540.00	270.00
Krakora, Kevin	05/01/02	Discussions with L. Cochran regarding revised reconciliation and support detail.	0.90	540.00	486.00
Krakora, Kevin	05/01/02	Conference call with H. Parkhill (Rothschild) and L. Cochran regarding recovery reconciliations.	0.50	540.00	270.00
Krakora, Kevin	05/02/02	Discussions with R. Mishler, L. Cochran and D. Reynolds regarding balance sheet and reconciliations.	0.80	540.00	432.00
Krakora, Kevin	05/02/02	Attend conference call with Company finance and business directors, Rothschild, Skadden and Huron regarding planning for business plan updates and recovery reconciliations.	0.50	540.00	270.00
Krakora, Kevin	05/06/02	Read Rothschild recovery and valuation summary schedules.	1.00	540.00	540.00
Krakora, Kevin	05/07/02	Discussion with L. Cochran and J. Sciametta (Huron) regarding Company revisions to business plans.	0.70	540.00	378.00
Krakora, Kevin	05/07/02	Discussion with R. Mishler, L. Cochran, E. Guo and J. Sciametta (Huron) regarding Company revisions to business plans.	0.50	540.00	270.00
Krakora, Kevin	05/07/02	Conference call with R. Mishler, L. Cochran, H. Parkhill (Rothschild) and J. Sciametta (Huron) regarding revisions to business plans.	0.50	540.00	270.00
Krakora, Kevin	05/14/02	Discussion with G. Panagakis and A. LeDuc (Skadden) regarding reorganization tax issues.	0.20	540.00	108.00
Goss, Chandra	05/20/02	Meet J. Sciametta (Huron) to discuss issues with the March balance sheet.	1.60	210.00	336.00
Krakora, Kevin	05/20/02	Discussion with K. Lee (Skadden) regarding reorganization tax issues.	0.10	540.00	54.00
Krakora, Kevin	06/25/02	Discussion with J. Sciametta (Huron) regarding preparation for Company meeting and financial results.	0.30	540.00	162.00
Krakora, Kevin	06/26/02	Discussions with Company executives in preparation for Company meeting.	1.50	540.00	810.00
Krakora, Kevin	06/26/02	Read and comment on presentation for Company meeting.	0.60	540.00	324.00
Krakora, Kevin	06/26/02	Attend Company meeting with management in support of Debtor's reorganization efforts.	2.00	540.00	1,080.00
Krakora, Kevin	06/26/02	Analysis of recent financial statements and information.	1.00	540.00	540.00
Goss, Chandra	07/02/02	Discuss Prism cash receipts and disbursements for monthly operating report with B. McDermott (Huron).	0.20	210.00	42.00
Goss, Chandra	07/09/02	Discuss status of various reporting projects with J. Sciametta (Huron).	0.70	210.00	147.00
Krakora, Kevin	07/19/02	Discussion with R. Mishler regarding status of case and financial issues.	0.30	540.00	162.00
Goss, Chandra	07/22/02	Analysis of February income statements by vertical.	2.70	210.00	567.00
Goss, Chandra	07/22/02	Analysis of February balance sheets by vertical.	2.30	210.00	483.00
Goss, Chandra	07/22/02	Analysis of February consolidated balance sheet and income statement.	1.60	210.00	336.00
Goss, Chandra	07/22/02	Analysis of venture's portfolio credit tier report for February.	1.40	210.00	294.00
Goss, Chandra	07/23/02	Analysis of March consolidated statement of cash flow.	0.80	210.00	168.00
Goss, Chandra	07/24/02	Prepare comparison of February and March financial results.	1.40	210.00	294.00

EXHIBIT H

**Comdisco, Inc.
Financial and Company Analysis
April 11, 2002 through August 12, 2002**

Name	Date	Description	Time Spent	Billing Rate	Fee
Goss, Chandra	07/24/02	Analysis of March income statements by vertical.	2.10	210.00	441.00
Goss, Chandra	07/24/02	Analysis of March balance sheets by vertical.	0.80	210.00	168.00
Krakora, Kevin	07/24/02	Meeting with N. Blake, R. Mishler, B. Lackey, business heads and G. Panagakis (Skadden) regarding draft presentation to Board of Directors.	1.60	540.00	864.00
Krakora, Kevin	07/24/02	Analysis of Ventures status and issues.	0.60	540.00	324.00
Krakora, Kevin	07/24/02	Discussions with executives and advisors in preparation for Board meeting.	1.00	540.00	540.00
Krakora, Kevin	07/24/02	Analysis of potential fresh start accounting issues.	0.80	540.00	432.00
Krakora, Kevin	07/24/02	Discussion with D. Reynolds regarding potential fresh start accounting issues.	0.70	540.00	378.00
Krakora, Kevin	07/24/02	Attend Board of Directors meeting regarding plan of reorganization.	2.80	540.00	1,512.00
Goss, Chandra	07/25/02	Analysis of March consolidated balance sheet and income statement.	1.80	210.00	378.00
Goss, Chandra	07/26/02	Analysis of Venture's portfolio credit tier report for March.	1.90	210.00	399.00
Goss, Chandra	07/29/02	Analysis of consolidated cash flow statement.	0.60	210.00	126.00
Krakora, Kevin	08/06/02	Analysis of Ventures materials and comparable transaction history.	0.40	540.00	216.00
Goss, Chandra	08/12/02	Discuss Prism asset schedules with J. Sciametta (Huron).	0.40	210.00	84.00
Total Financial and Company Analysis			<u>51.10</u>		<u>\$ 20,895.00</u>

EXHIBIT H

Comdisco, Inc.

Liquidation Analysis

April 11, 2002 through August 12, 2002

Name	Date	Description	Time Spent	Billing Rate	Fee
Krakora, Kevin	4/11/02	Discussion with F. Perlman and M. Murphy (Skadden) regarding methodology and assumptions for liquidation analysis.	1.10	\$ 540.00	\$ 594.00
Krakora, Kevin	4/12/02	Read and comment on summary schedules for liquidation analysis.	1.20	540.00	648.00
Krakora, Kevin	4/12/02	Conference call with R. Mishler, F. Perlman (Skadden) and J. Sciametta (Andersen) regarding liquidation analysis.	0.80	540.00	432.00
Krakora, Kevin	4/17/02	Read and comment on notes to liquidation analysis for disclosure	0.80	540.00	432.00
Krakora, Kevin	4/17/02	Discussions with J. Sciametta (Andersen) regarding liquidation analysis.	1.00	540.00	540.00
Krakora, Kevin	4/17/02	Read and comment on consolidated Comdisco liquidation analysis.	1.00	540.00	540.00
Krakora, Kevin	4/17/02	Read and comment on Prism Debtors liquidation analysis.	0.50	540.00	270.00
Krakora, Kevin	4/24/02	Read and comment on liquidation analysis for disclosure statement.	0.60	540.00	324.00
Krakora, Kevin	4/25/02	Read and comment on revised liquidation analysis for disclosure statement.	0.90	540.00	486.00
Krakora, Kevin	05/06/02	Discussion with J. Sciametta (Andersen) regarding liquidation analysis information.	0.50	540.00	270.00
Krakora, Kevin	05/06/02	Read and comment on draft liquidation analysis.	0.50	540.00	270.00
Krakora, Kevin	05/06/02	Discussion with F. Perlman (Skadden) regarding status of liquidation analysis revisions.	0.30	540.00	162.00
Krakora, Kevin	05/14/02	Discussion with J. Sciametta (Huron) regarding status of revised liquidation analysis.	0.40	540.00	216.00
Goss, Chandra	05/16/02	Read and comment on the intercompany reconciliation section of the amended liquidation analysis.	1.00	210.00	210.00
Goss, Chandra	05/16/02	Discuss revision to the intercompany payout calculation on the amended liquidation analysis with J. Sciametta (Huron).	0.50	210.00	105.00
Goss, Chandra	05/20/02	Meet with J. Sciametta, A. Swendrowski, and D. Holley (Huron) to discuss the assumptions and calculations used to prepare the filed version of the liquidation analysis.	3.70	210.00	777.00
Goss, Chandra	05/20/02	Discuss the Prism asset estimations with J. Sciametta (Huron).	0.70	210.00	147.00
Goss, Chandra	05/20/02	Read and analyze the work papers used to prepare the amended liquidation analysis.	2.00	210.00	420.00
Krakora, Kevin	05/21/02	Discussion with J. Sciametta (Huron) regarding status of revised liquidation analysis.	0.30	540.00	162.00
Goss, Chandra	05/22/02	Analyze balance sheets and recovery percentages on the amended liquidation analysis.	3.80	210.00	798.00
Goss, Chandra	05/22/02	Discuss modifications to the amended liquidation analysis with D. Holley and A. Swendrowski (Huron).	2.20	210.00	462.00
Goss, Chandra	05/22/02	Discuss the revised assumptions with J. Sciametta (Huron).	2.00	210.00	420.00
Krakora, Kevin	05/22/02	Discussion with J. Sciametta (Huron) regarding status of revised liquidation analysis.	0.30	540.00	162.00
Krakora, Kevin	05/22/02	Read and comment on revised liquidation analysis summaries.	0.50	540.00	270.00
Goss, Chandra	05/23/02	Discuss the discounted lease rental agreement between Germany and Cayman Islands with J. Sciametta and A. Swendrowski (Huron).	0.40	210.00	84.00
Goss, Chandra	05/23/02	Discuss the assumptions for the revised asset recovery rates with J. Sciametta (Huron).	1.20	210.00	252.00
Goss, Chandra	05/23/02	Analyze the low recovery scenario of the amended liquidation analysis with J. Sciametta (Huron).	4.10	210.00	861.00
Goss, Chandra	05/23/02	Analyze the summary schedules for the amended liquidation analysis including the following: proceeds from non-debtor entities, direct equity investments, Prism, and the consolidated Comdisco liquidation analysis.	2.30	210.00	483.00
Krakora, Kevin	05/23/02	Read and comment on revised summary of liquidation analysis and variances.	1.20	540.00	648.00
Krakora, Kevin	05/23/02	Discussions with J. Sciametta (Huron) regarding revisions to liquidation analysis.	0.50	540.00	270.00
Krakora, Kevin	05/23/02	Discussion with G. Panagakis (Skadden) regarding revisions to liquidation analysis.	0.20	540.00	108.00
Goss, Chandra	05/24/02	Read and comment on the notes and assumptions memos for the amended liquidation analysis.	0.70	210.00	147.00

EXHIBIT H

**Comdisco, Inc.
Liquidation Analysis
April 11, 2002 through August 12, 2002**

Name	Date	Description	Time Spent	Billing Rate	Fees
Goss, Chandra	05/24/02	Read and comment on preliminary draft of the liquidation analysis to be included in the Disclosure Statement.	0.30	210.00	63.00
Goss, Chandra	05/24/02	Discuss the variance between the filed and amended versions of the liquidation analysis with J. Sciametta (Huron).	0.80	210.00	168.00
Goss, Chandra	05/24/02	Discussion with J. Sciametta (Huron) regarding results of claims meeting with Latham & Watkins and other claims issues.	1.90	210.00	399.00
Krakora, Kevin	05/24/02	Read and comment on revised liquidation analysis schedules and notes.	1.00	540.00	540.00
Krakora, Kevin	05/28/02	Read and comment on draft liquidation analysis schedules and notes.	1.00	540.00	540.00
Goss, Chandra	05/29/02	Read and comment on the supporting schedules for the amended liquidation analysis.	3.70	210.00	777.00
Goss, Chandra	05/29/02	Discuss the revised non-debtor support schedules with J. Sciametta (Huron).	2.10	210.00	441.00
Krakora, Kevin	05/29/02	Read and comment on revised liquidation analysis detail for debtor entities.	1.90	540.00	1,026.00
Krakora, Kevin	05/29/02	Read and comment on Prism liquidation analysis, assumptions and methodology.	1.00	540.00	540.00
Krakora, Kevin	05/29/02	Read and comment on liquidation analysis and notes.	1.00	540.00	540.00
Goss, Chandra	05/30/02	Read and comment on the amended version of liquidation analysis for the Disclosure Statement.	2.00	210.00	420.00
Krakora, Kevin	05/30/02	Discussion with J. Sciametta (Huron) regarding revised liquidation analysis.	0.50	540.00	270.00
Total Liquidation Analysis			<u>54.40</u>		<u>\$ 17,694.00</u>

EXHIBIT I

**Comdisco, Inc.
Detail of Expenses
April 11, 2002 through August 12, 2002**

Name	Date	Description	Amount	Expense Category
Goss, Chandra	07/30/02	Taxi cab from Office to Court.	\$ 5.00	Ground Transportation
Krakora, Kevin	07/30/02	Cab Fare from Court to Office	10.00	Ground Transportation
Ground Transportation Subtotal			\$ 15.00	
Krakora, Kevin	4/11/02	Mileage from Home to Comdisco	\$ 11.73	Mileage Charges
Krakora, Kevin	4/12/02	Mileage from Home to Comdisco	11.73	Mileage Charges
Krakora, Kevin	4/15/02	Mileage from Home to Comdisco	11.73	Mileage Charges
Krakora, Kevin	4/16/02	Mileage from Home to Comdisco	11.73	Mileage Charges
Krakora, Kevin	4/22/02	Mileage from Home to Comdisco	11.73	Mileage Charges
Krakora, Kevin	4/29/02	Mileage from Home to Comdisco	11.73	Mileage Charges
Krakora, Kevin	05/01/02	Mileage from Home to Comdisco	11.73	Mileage Charges
Krakora, Kevin	05/02/02	Mileage from Home to Comdisco	11.73	Mileage Charges
Krakora, Kevin	05/07/02	Mileage from Home to Comdisco	11.73	Mileage Charges
Goss, Chandra	05/20/02	Mileage from Home to Comdisco	12.08	Mileage Charges
Goss, Chandra	05/22/02	Mileage from Home to Comdisco	12.08	Mileage Charges
Goss, Chandra	05/23/02	Mileage from Home to Comdisco	12.08	Mileage Charges
Goss, Chandra	05/29/02	Mileage from Home to Comdisco	12.08	Mileage Charges
Krakora, Kevin	05/29/02	Mileage from Home to Comdisco	11.73	Mileage Charges
Krakora, Kevin	06/26/02	Mileage from Home to Comdisco	11.73	Mileage Charges
Krakora, Kevin	07/24/02	Mileage from Home to Comdisco	11.73	Mileage Charges
Mileage Charges Subtotal			\$ 189.06	
Krakora, Kevin	05/20/02	Cell phone charges for Comdisco	\$ 72.82	Phone Charges
Phone Charges Subtotal			\$ 72.82	