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Debtors and Debtors-in-Possession

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
: :
GENUITY INC., et al., : Case No. 02-43558 (PCB)
: :
Debtors. : (Jointly Administered)
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**FINAL APPLICATION OF ROPES & GRAY LLP, AS ATTORNEYS FOR THE
DEBTORS, FOR ALLOWANCE OF COMPENSATION FOR PROFESSIONAL
SERVICES RENDERED AND FOR REIMBURSEMENT OF ACTUAL AND
NECESSARY EXPENSES INCURRED FROM
NOVEMBER 27, 2002 THROUGH THE PRESENT**

TO THE HONORABLE PRUDENCE C. BEATTY.
UNITED STATES BANKRUPTCY JUDGE:

Ropes & Gray LLP (“R&G”), attorneys for Genuity Inc. (“Genuity”) and certain of its subsidiaries, the debtors and former debtors-in-possession (collectively, the “Debtors”) in the above-referenced bankruptcy cases (the “Chapter 11 Cases”), hereby submits its final application (the “Final Fee Application”) for an order pursuant to Section 330(a) of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as amended

(the “Bankruptcy Code”) and Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), allowing and awarding the allowance of compensation for professional services performed by R&G on behalf of the Debtors, and reimbursement of actual and necessary expenses incurred in connection with such services, for the period from November 27, 2002 (the “Petition Date”) through the present.¹ In support of this Final Fee Application, R&G respectfully represents as follows:

PRELIMINARY STATEMENT

1. As lead bankruptcy counsel for the Debtors, R&G expended a significant amount of time and resources during these cases in helping the Debtors to address various and complex issues arising as a result of the Debtors’ Chapter 11 Cases, to consummate the sale of substantially all of the Debtors’ assets to Level 3 Communications, LLC (the “Sale”), to fulfill their post-closing obligations following the Sale, to wind down their businesses and liquidate their remaining assets, and to formulate and confirm a plan of liquidation providing for the distribution of assets to creditors. In providing these services, R&G sought to be as efficient as possible in minimizing costs to the Debtors’ estates (the “Estates”). R&G assigned to these cases a core group of approximately a dozen attorneys and paraprofessionals, who have accounted for the majority of the time expended. Due to certain unique issues that have arisen in these cases, including the submission of over 50 objections to the Sale, a major litigation campaign initiated by Deutsche Bank, AG (“Deutsche Bank”) to derail the Sale, the submission of approximately 40 “cure objections,” an investigation by the Department of

¹ The majority of fees and expenses that were incurred during the Third Interim Fee Period (defined below) relate to services rendered to the Debtors up through and including December 2, 2003, the Effective Date of the Debtors’ Plan. However, R&G also seeks payment and reimbursement of fees and expenses incurred in connection with the preparation of this Final Fee Application, which were performed both prior and subsequent to that date.

Labor into Genuity's management of its 401(k) plan, the appointment of new officers and directors of the Debtor subsidiaries, and numerous document requests by Deutsche Bank in connection with confirmation of the plan, numerous attorneys from various practice areas have assisted in these cases by working on discrete issues within their areas of expertise. In total, approximately 104 attorneys, 6 summer associates and 34 paraprofessionals have worked on diverse aspects of these cases over the past year. As described in more detail below and in R&G's first and second interim fee applications, which are incorporated by reference herein, R&G's efforts to advise and represent the Debtors during these cases have provided substantial benefit to the Debtors' estates. Accordingly, R&G respectfully requests that the Court grant the Final Fee Application and allow compensation for professional services and reimbursement for expenses as described herein.

BACKGROUND

2. On November 27, 2002 (the "Petition Date"), the Debtors each filed a voluntary petition in this Court for reorganization relief under chapter 11 of the Bankruptcy Code. The Debtors' cases were consolidated for procedural purposes and administered jointly. Through December 2, 2003 (the "Effective Date"), the Effective Date of the Debtors' Joint Consolidated Plan of Liquidation, as Modified (the "Plan"), the Debtors continued to operate their businesses and manage their assets as debtors-in-possession pursuant to Sections 1107 and 1108 of the Bankruptcy Code.

3. No trustee or examiner was appointed in the Chapter 11 Cases. On December 5, 2002, the United States Trustee for the Southern District of New York (the "US Trustee") appointed an official committee of the Debtors' unsecured creditors (the

"Creditors' Committee") in these chapter 11 cases. In accordance with the terms of the Plan, the Creditors' Committee dissolved on the Effective Date.

4. At the time of the commencement of these cases, the Debtors and their non-debtor affiliates and subsidiaries (collectively, the "Genuity Group") were leading providers of IP networking services to enterprises and service providers. The Genuity Group offered comprehensive suites of managed Internet infrastructure services, including dedicated and broadband access, Web hosting and content delivery, and value-added services such as Voice over IP and managed Internet security services. The Genuity Group also operated a global fiber optic network that consisted of broadband fiber optic cable throughout the United States, points of Internet access to end users, secure data centers and undersea and international fiber optic cable capacity. As with most large telecommunications businesses, this business involved a complex web of thousands of contracts with customers, vendors, lessors and others.

5. Immediately prior to the Petition Date, the Debtors reached a definitive agreement (the "Level 3 Purchase Agreement") with Level 3 Communications LLC ("Level 3") whereby Level 3 agreed to purchase substantially all of the Debtors' assets via a bankruptcy sale. On the Petition Date, the Debtors filed a motion to approve the Sale. The Sale proceeded expeditiously, even in the face of over 50 objections filed primarily by contract counterparties. This Court approved the Sale on January 24, 2003, and the transaction closed on February 4, 2003 (the "Closing").

6. Subsequent to the Closing, the Debtors turned to the task of consummating the post-Closing transactions contemplated by the sale, including the

assumption and assignment, and rejection, of hundreds of executory contracts and unexpired leases. In connection therewith, the Debtors negotiated with over 40 contract counter-parties who filed “cure objections,” and other objections, to the assumption or rejection of their contracts and leases. At the same time, the Debtors also began the process of liquidating their remaining assets, while negotiating a consensual plan of liquidation and related disclosure statement with the Creditors’ Committee.

7. The Debtors filed their joint consolidated plan of liquidation and related disclosure statement on August 26, 2003. This Court entered an Order [Docket No. 1679] (the “Disclosure Statement Order”) approving the Debtors’ Second Amended Disclosure Statement for the Debtors’ Joint Consolidated Plan of Liquidation, As Modified, Dated October 1, 2003 (the “Disclosure Statement”), on October 10, 2003. After notice and a hearing, this Court entered an Order [Docket No. 1830] (the “Confirmation Order”) confirming the Plan on November 21, 2003.

R&G’S RETENTION

8. Prior to the Petition Date, the Debtors sought and retained the law firm of Skadden, Arps, Slate, Meagher & Flom LLP (“Skadden Arps”) to represent them in these cases as general restructuring and bankruptcy counsel. From approximately July 26, 2002 until the Petition Date, Skadden Arps served in such role. Skadden Arps continued to serve in such role after the Petition Date, subject to court approval.

9. On or about December 6, 2002 this Court entered an order

approving the Debtors' retention of Ropes & Gray as special counsel to the Debtors.² On December 9, 2002 this Court indicated that the Debtors should retain new bankruptcy counsel. Pursuant to an interim order dated December 20, 2002 and a subsequent final order dated January 7, 2003, the Debtors were authorized to retain R&G as their bankruptcy counsel in these chapter 11 cases.

10. In connection with their retention application, R&G submitted the Affidavit of William F. McCarthy in Support of the Debtors' Application to Employ Ropes & Gray as Counsel (the "McCarthy Affidavit"). Attached to the McCarthy Affidavit was an engagement agreement executed by and between the parties on or around December 10, 2002 (the "Engagement Agreement"). Pursuant to the Engagement Agreement, the Debtors and R&G agreed that for the remainder of calendar year 2002, R&G would provide professional services to the Debtors under its normal hourly rates for matters of the type on which R&G would represent the Debtors, less a negotiated discount, plus disbursements and charges, including, among other things, costs for telephone and telecopier services, photocopying, travel, business meals, computerized research, messengers, couriers, postage, witness fees and other fees related to trials and hearings. R&G and the Debtors had negotiated the discounted arrangement for calendar 2002, and agreed that R&G would give the Debtors discounts on fees up to 10% if certain volume thresholds were exceeded. The Debtors exceeded that threshold prior to retaining R&G as lead bankruptcy counsel in these cases.

11. Pursuant to the Engagement Agreement, the parties agreed that no

² R&G has performed legal work for the Debtors in connection with certain corporate, financing, securities, tax and other matters since 2000.

discount would apply for services rendered by R&G in 2003 and thereafter. Accordingly, R&G's fees for services rendered during the period from January 1, 2003 through the present have not been discounted, except for a fifty percent (50%) discount applied to non-working travel, and have been billed at R&G's standard hourly rates for 2003.

12. Prior to the Petition Date, the Debtors prepaid R&G for professional services charged by R&G. As of the Petition Date, the prepaid amount was approximately \$254,000.00 less amounts R&G billed or accrued through the Petition Date. In the final order authorizing the Debtors to retain R&G as bankruptcy counsel, this Court authorized Ropes & Gray to hold any amounts held as a retainer (or prepaid amounts) to pay any fees, charges and disbursements relating to services rendered to the Debtors prior to the Petition Date that remained unpaid as of such date and to hold any balance as a postpetition retainer to be applied towards unpaid fees, expenses and disbursements approved by the Court in connection with Ropes & Gray's final fee application in these cases. As of the date of this Final Fee Application, R&G held \$153,329.05 on retainer. R&G hereby seeks authorization from the Court to apply this amount against any outstanding fees due and payable by the Debtors upon entry of the order approving this Final Fee Application.

**SUMMARY OF PROFESSIONAL COMPENSATION
AND REIMBURSEMENT OF EXPENSES REQUESTED**

13. R&G has prepared this application in accordance with the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases, adopted by the Court on April 19, 1995 (the "Local Guidelines"), the United States Trustee Guidelines for Reviewing Applications for

Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, adopted on January 30, 1996 (the "UST Guidelines") and the Administrative Order, Pursuant to Sections 105(a) and 331 of the Bankruptcy Code, Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals, approved by this Court on January 7, 2003 (the "Administrative Order," and collectively with the Local Guidelines and UST Guidelines, the "Guidelines"). Pursuant to the Local Guidelines, a certification regarding compliance with same is attached hereto as Exhibit A.

14. R&G seeks allowance of final compensation for professional services rendered to the Debtors during the Chapter 11 Cases in the aggregate amount of \$5,517,384.30, and for reimbursement of expenses incurred in connection with the rendition of such services in the aggregate amount of \$766,907.65. Of those amounts requested, R&G seeks to recover fees and expenses not previously approved by the Court on an interim basis, specifically compensation for professional services rendered to the Debtors from August 1, 2003 through the present (the "Third Interim Fee Period") in the aggregate amount of \$1,637,833.50, and for reimbursement of expenses incurred in connection with the rendition of services during the Third Interim Fee Period in the aggregate amount of \$132,545.62.³ These amounts include fees and expenses incurred in connection with the preparation of this Final Fee Application after December 2, 2003 through the date hereof.⁴ During the Third Interim Fee Period, R&G attorneys and paraprofessionals expended a total of 4,858.00 hours for which compensation is

³ R&G's request for fees and expenses during the Third Interim Fee Period includes certain amounts incurred prior to August 1, 2003 but not included in either the First or Second Interim Fee Applications.

⁴ R&G believes that it may have incurred fees and expenses in an amount higher than those requested pursuant to this Final Fee Application, which have not yet posted to R&G's internal billing system. R&G reserves the right to seek payment and reimbursement of those additional fees and expenses, and will report the additional amounts incurred at the hearing on the Final Fee Application.

requested. During the Chapter 11 Cases as a whole, R&G attorneys and paraprofessionals expended a total of 17,270.69 hours for which compensation is requested.

15. Prior to the filing of this Final Fee Application and pursuant to the Administrative Order, R&G submitted monthly fee statements setting forth R&G's fees for professional services rendered and expenses incurred from November 27, 2003 through October 31, 2003. A summary of those fee statements is set forth below. In connection with preparing each of the monthly statements and this Final Fee Application, R&G has voluntarily adjusted its fees and expenses consistent with the exercise of billing judgment. Specifically, for this Final Fee Application all non-working travel has been billed at a fifty-percent discount.

Month	Fees	Expenses
Through December 31, 2003	\$ 307,735.64	\$ 7,900.42
January 1, 2003 – January 31, 2003	\$ 1,429,574.50	\$ 125,250.64
February 1, 2003 – February 28, 2003	\$ 398,393.00	\$ 310,301.91
March 1, 2003 – March 31, 2003	\$ 286,506.00	\$ 32,140.40
April 1, 2003 – April 30, 2003	\$ 273,189.50	\$ 38,359.44
May 1, 2003 – May 31, 2003	\$ 364,714.00	\$ 30,443.91
June 1, 2003 – June 30, 2003	\$ 506,985.00	\$ 40,500.00
July 1, 2003 – July 31, 2003	\$ 359,104.00	\$ 27,762.13
August 1, 2003 – August 31, 2003	\$ 319,947.50	\$ 21,270.83
September 1, 2003 – September 30, 2003	\$ 315,271.50	\$ 33,883.23
October 1, 2003 – October 31, 2003	\$ 448,639.00	\$ 22,744.74
Total	\$ 5,010,059.64	\$ 690,557.65

16. There is no agreement or understanding between R&G and any other person, other than members of the firm, for the sharing of compensation to be received for services rendered in these cases. R&G's fees in these cases have been billed

in accordance with its existing hourly rates, which are periodically adjusted in the normal course of the firm's business (typically at the beginning of a calendar year). The rates R&G charged for the services rendered by its professionals and paraprofessionals in these chapter 11 cases are the same rates R&G charges its other clients.

17. In accordance with the UST Guidelines, attached hereto as Exhibit B is a schedule setting forth all of R&G's professionals and paraprofessionals who have performed services in these Chapter 11 Cases. Attached hereto as Exhibits B-1 through B-3 are comparable schedules for each of the Interim Fee Periods. In each case, the schedules set forth the capacities in which each professional or paraprofessional is employed by R&G, the hourly billing rate charged by R&G for services performed by such individual, the aggregate number of hours expended in this matter and fees billed therefor during the relevant Fee Period, and the year in which each professional was first licensed to practice law. A detailed biography of each attorney is attached hereto as Exhibit C. A summary by project categories of the services performed by R&G during the Chapter 11 Cases is attached hereto as Exhibit D, with comparable summaries for each Interim Fee Period set forth on Exhibits D-1 through D-3. Attached as Exhibit E are R&G's detailed monthly time records reflecting the time spent by R&G attorneys and paraprofessionals during the Third Interim Fee Period, and a detailed listing of all expenses incurred in connection with the prosecution of the Debtors' chapter 11 cases and related matters during the Third Interim Fee Period, recorded under R&G's internal matter numbers and work codes. The detailed accounts of fees and expenses for the First and Second Interim Fee Periods are incorporated herein by reference to R&G's previous interim fee applications. Finally, attached as Exhibit F and Exhibits F-1 through F-3 are

schedules specifying the categories of expenses for which R&G seeks reimbursement during the Final Fee Period and each Interim Fee Period respectively, and the total amount of expenses incurred in each category.

**SUMMARY OF SERVICES PERFORMED
DURING THE THIRD INTERIM FEE PERIOD⁵**

18. During the Third Interim Fee Period, R&G has performed services in connection with all aspects of the Debtors' operations, including certain employee matters and the disposition of leases of non-residential real property as well as certain of the Debtors' remaining miscellaneous assets. Specifically, R&G has advised the Debtors in connection with an audit of their retirement programs by the United States Department of Labor. R&G has also assisted the Debtors in addressing various claims of former employees, which included rendering advice with respect to a qualified domestic relations order and producing documents in accordance with the settlement and release of a wrongful hiring claim. R&G also assisted the Debtors in managing their real estate operations. In particular, R&G assisted the Debtors in their search for new office space and in obtaining waivers of both pre-and post-petition claims from certain landlords in connection with the Debtors' agreement to abandon furniture, fixtures and equipment to the landlords, which the Debtors have determined to be of inconsequential value to their estates. In other circumstances, R&G has assisted the Debtors in obtaining waivers of certain landlords' repair and restoration claim in connection with the Debtors' agreement to sell certain de minimis assets to the landlord.

⁵ Summaries of the services performed by R&G during the First and Second Interim Fee Periods are set forth in detail, respectively, in the R&G's First and Second Interim Fee Applications, which R&G hereby incorporates by reference.

19. R&G has worked closely with the Debtors since the Closing in addressing a myriad of post-Closing obligations under the Level 3 Purchase Agreement, including the rejection and assumption and assignment of hundreds of executory contracts and unexpired leases. During the Third Interim Fee Period, R&G continued to assist the Debtors in addressing “cure objections” relating to the assumption and assignment of certain executory contracts and unexpired leases to Level 3. R&G focused significant time and resources to negotiating the resolution of the largest cure disputes, most of which involve the Debtors’ major vendors of telecommunications circuits and equipment. Also during the Third Interim Fee Period, Level 3 asserted indemnification claims pursuant to the Level 3 Purchase Agreement for breaches of representations, warranties, covenants and agreements thereunder (the “Purchaser Indemnification Claims”). R&G assisted the Debtors in negotiating and concluding a settlement and release of the Purchaser Indemnification Claims, as well as other substantial claims arising under and relating to the Level 3 Purchase Agreement and certain ancillary agreements.

20. R&G expended significant time and resources during the Third Interim Fee Period to the resolution of claims against the Debtors’ estates, efforts that resulted in the settlement of some of the largest claims prior to the confirmation of the Plan. In particular, R&G assisted the Debtors in the demanding and factually complex negotiations to settle the various claims between the Debtors and Verizon. After months of negotiations and preparations for adversary proceedings against Verizon, R&G assisted the Debtors in securing a global settlement of all claims between the parties on the eve of the hearing to consider confirmation of the Plan. In addition to the Verizon

claims, the Debtors also resolved the substantial prepetition claims of AOL Time Warner and ICG Consolidated, Inc. and actively pursued negotiations regarding a substantial administrative claim asserted by Comdisco, Inc. During the Third Interim Fee Period, R&G also addressed outstanding response to the Debtors' Second and Third Omnibus Objections to Claims and assisted in the preparation and filing of the Debtors' Fourth and Fifth Omnibus Objections to Claims. As a result of these efforts, by September 30, 2003 the Court had entered orders disallowing or modifying approximately 4,627 proofs of claim, thereby eliminating asserted liabilities of approximately \$3.3 billion in the aggregate.

21. Together with the resolution of claims, the principal focus of R&G's time and resources during the during the Third Interim Fee Period was the confirmation of the Debtor's chapter 11 plan of liquidation. During this time, R&G worked closely with the Debtors, as well as counsel to the Creditors' Committee, to develop and confirm a consensual plan of liquidation. The Debtors filed their plan and disclosure statement on August 26, 2003. R&G assisted the Debtors in addressing more than a half dozen objections to the adequacy of the disclosure statement from taxing authorities, a major trade creditor, the Department of Labor, the United States Trustee and Deutsche Bank. During and after the solicitation period for the Plan, R&G worked with the Debtors to resolve the estimation motions of Verizon and ICG Consolidated, Inc., to develop strategy for the confirmation hearing, to respond to discovery requests from Deutsche Bank, and to address more than a dozen objections to confirmation of the Plan from, among others, numerous taxing authorities, Level 3, Verizon and Deutsche Bank. With the assistance of R&G, the Debtors were able to resolve the overwhelming

majority of objections to the Plan prior to the hearing on confirmation. On behalf of the Debtors, R&G cleared the way to confirmation of the Plan in a one-day hearing and subsequently negotiated the final form of confirmation order with Deutsche Bank and the Bank Agent under Genuity's Amended and Restated Credit Agreement dated as of September 24, 2001.

22. In addition to the foregoing, R&G has helped the Debtors with numerous requests for relief from the automatic stay, default notices issued under the utilities order, various contract disputes, and certain issues arising in respect of the Debtors non-residential real estate obligations. In addition to other services R&G has provided to the Debtors during the Fee Period with respect to the general management and administration of these chapter 11 cases, R&G attorneys have advised the Debtors with respect to certain tax issues in connection with both the claims and plan processes, and has also helped the Debtors secure the retention of other professionals in these cases. In doing so, R&G has also worked with the Debtors and the Debtors' other professionals to ensure that all efforts are coordinated and that duplication of effort is minimized.

23. The following is a more detailed description of the significant professional services rendered by R&G during the Fee Period. This summary is organized in accordance with R&G's internal system of project or work codes.

A. General Case Administration (GTEO-053-001)

Total hours: 372.10
Total fees: \$ 91,005.50

Because General Case Administration is the broadest work code, the hours billed to this code reflect the core team of attorneys and paraprofessionals who have worked on these cases and services provided to the Debtors in connection with the general administration of these chapter 11 cases. The attorneys include, among

others, William McCarthy, Don DeAmicis, Ross Martin, Stephen Moeller-Sally, Erin Fontana, Thomas Mila and Thomas Roberts. Their time represents approximately 89% of the time billed to this task code.

- Prepare and attend to service of electronic and conventional pleadings and notices to the master service list maintained by R&G in compliance with Rule 2002 of the Bankruptcy Rules and the Court's case management order, dated December 2002.
- Conduct numerous meetings, discussions and teleconferences both internally and with the Debtors' management regarding the daily administration of the Debtors' chapter 11 cases.
- Conduct numerous meetings, discussions and teleconferences both internally and with the Claims Agent regarding service and noticing procedures.
- Participate in weekly meetings and conference calls with the Debtors and the Creditors' Committee regarding the status of the bankruptcy case and the Debtors' business operations.
- Provide general document management services in connection with various motions, exhibits and background information, perform general document and docket review and maintain project list, case calendar and case docket of documents filed with the Court.
- Respond to numerous telephone calls and letters received from creditors, shareholders and other parties in interest concerning the commencement of the cases, the consequence of filing claims against the Debtors, the rights of the creditors under the Bankruptcy Code, and related issues.
- Prepare pleadings and other papers to be filed with, and submitted to, the Court, and perform administrative tasks necessary in conjunction with preparation for hearings and maintenance of pleadings.
- Prepare for and attend numerous omnibus hearings on behalf of the Debtors.
- Prepare pleadings and notices regarding deadline for filing administrative claims.
- Conduct numerous internal team meetings and discussions in order to arrange staffing, to ensure effective use of all attorneys' time and to avoid duplication of efforts.

B. Retention/Billing Fee Applications (GTEO-053-002)

Total hours: 136.20
Total fees: \$ 37,197.00

The primary billing attorneys providing services under this task code include Erin Fontana, Stephen Moeller-Sally, and Amy Burke. Their time represents approximately 91% of the time billed under this task code.

- Prepare and submit monthly fee statements and communicate both internally and with the Debtors' management regarding same.
- Prepare and submit Ropes & Gray LLP's second interim fee application and final fee application, including reviewing and revising all project detail submitted therewith for compliance with the Local Guidelines and UST Guidelines.

C. Retention/Fee Applications: Other Professionals (GTEO-053-003)

Total hours: 20.10
Total fees: \$ 5,880.50

The primary billing attorneys providing services under this task code include Ross Martin, Erin Fontana and Stephen Moeller-Sally. Their time represents approximately 91% of the time billed under this task code.

- Respond to professionals' inquiries regarding compensation and filing and noticing procedures.
- Review monthly fee statements submitted by the Debtors' other retained professionals.
- Assist the Debtors' other retained professionals in filing their second interim applications, and respond to professionals' inquiries regarding filing and noticing procedures.
- Draft supplemental notices of retention of Ordinary Course Professionals.

D. Schedules/Statement of Financial Affairs (GTEO-053-004)

Total hours: 0
Total fees: \$ 0.00

The Debtors filed their Schedules and Statements of Financial Affairs during the First Interim Fee Period and have not sought to amend such schedules or statements. Accordingly, R&G has not billed any time under this matter code during the Fee Period.

E. Business Operations (GTEO-053-005)

Total hours: 47.60
Total fees: \$ 17,636.50

The primary billing attorneys providing services under this task code include Don DeAmicis, Robert Hayes, Ross Martin, Christopher Douglass, Erin Fontana, Stephen Moeller-Sally, and Peter Dziedzic. Their time represents approximately 92% of the time billed under this task code.

- Participate in numerous meetings and telephone conferences with the Debtors' management concerning general operational issues.
- Continuously advise the Debtors regarding the impact of the bankruptcy filing on their business operations, including, but not limited to, issues relating to pending litigation, critical vendors, securities laws and regulations and utility companies.
- Conduct ongoing communications regarding customer and vendor issues, ordinary course of business questions and general questions regarding bankruptcy and the bankruptcy process.
- Conduct conferences with the Debtors, the US Trustee and Ernst & Young, the Debtors' auditors, regarding the preparation of the Debtors' monthly operating reports and any amendments thereto.
- Participate in calls and meetings with the Debtors with respect to drafts of the Debtors' monthly operating reports.
- Advise and assist the Debtors in preparing their financial statements, regulatory filings and press releases.
- Advise and participate in numerous phone calls and meetings with the Debtors with respect to the wind-down of the international non-Debtor entities.
- Advise the Debtors in connection with settling disputes with certain customers and vendors.

F. Utility Issues (GTEO-053-006)

Total hours: 2.00
Total fees: \$ 510.00

The primary billing attorneys providing services under this task code include Erin Fontana and Stephen Moeller-Sally. Their time represents 100% of the time billed under this task code.

- Advise the Debtors regarding payment of post-petition utility bills and respond to inquiries from the utility companies regarding the same.

G. Tax Issues (GTEO-053-007)

Total Hours: 79.30
Total Fees: \$ 30,818.50

The primary billing attorneys providing services under this task code include Fred Becker, Don DeAmicis, Jon Zorn, Tamarah Belczyk, and Erin Fontana. Their time represents over 92% of the time billed under this task code.

- Provide analysis and advice to the Debtors regarding tax issues arising in connection with the plan of liquidation, substantive consolidation and the liquidating trust.
- Evaluate issues and advise the Debtors on the potential use of Section 505 to resolve tax issues.
- Advise the Debtors on the relevant tax considerations with respect to the bankruptcy and the Sale.
- Advise the Debtors in connection with the pending audit by the Texas tax collector and assist the Debtors in obtaining the necessary documents from Verizon, including preparing and filing a Rule 2004 motion.
- Analyze and participate in numerous meetings and phone calls with the Debtors and Alix Partners regarding proofs of claim filed by certain taxing authorities.

H. Insurance Issues (GTEO-053-008)

Total hours: 2.10
Total fees: \$ 1,029.50

The primary billing attorneys providing services under this task code include Don DeAmicis and Erin Fontana. Their time represents 100% of the time billed under this task code.

- Review and analyze Debtors' insurance policies in connection with DOL investigation and Anderson dispute.

I. Employees/Union Issues including Severance (053-009)

Total hours: 269.70
Total fees: \$ 79,655.00

The primary billing attorneys providing services under this task code include John Montgomery, Robert Gordon, Jon Zorn, Ross Martin, Charlotte Hemr, Elizabeth

Latif and Stephen Moeller-Sally. Their time represents approximately 80% of the time billed under this task code.

- Conduct analysis and advise the Debtors in connection with an investigation by the Department of Labor into Genuity's management of its 401(k) plan.
- Advise the Debtors in connection with certain employee disputes, including Miller dispute and settlement of Dowey and Clairmont matters.
- Participate in numerous meetings and phone calls with the Debtors regarding the termination of the Genuity Savings Plan.
- Conduct numerous conferences and telephone conferences addressing D&O indemnification issues.
- Address inquiries regarding and prepare pleadings regarding amendment to EERP.

J. Asset Sales/ Dispositions, Including Level 3 Transactions (053-010)

Total hours: 163.70
Total fees: \$ 53,890.00

The primary billing attorneys providing services under this task code include Don DeAmicis, Ross Martin, Erin Fontana and Stephen Moeller-Sally. Their time represents approximately 97% of the time billed under this task code.

- Advised the Debtors on the wind-down on their international operations.
- Analyze and advise the Debtors regarding the sale and/or abandonment of de minimis assets, and necessary pleadings regarding same.
- Advised the Debtors on potential indemnification issues arising in connection with the Level 3 Sale and participate in numerous telephone conferences with the Debtors and the Creditors' Committee regarding same.
- Negotiated and drafted settlement agreement with Level 3 and pleadings necessary to obtain court approval of same, and participated in numerous telephone conferences with the Debtors, the Creditors' Committee and Level 3 regarding same.

K. Real Property Leases (GTEO-053-011)

Total hours: 48.50
Total fees: \$ 14,251.00

The primary billing attorneys providing services under this task code include Don DeAmicis, Erin Fontana, Richard Gordet, Kristin Jenkins and Marc Lazar. Their time represents over 78% of the time billed under this task code.

- Draft notices of rejection, and acceleration of effective rejection dates, regarding leases excluded from the sale by Level 3, which are no longer considered of value to the Debtors' estates.
- Conduct numerous teleconferences with landlords and other interested parties regarding lease rejections, rejection damages claims, and other lease issues.
- Negotiate settlements of disputes with landlords as to the amount of their rejection damages and their entitlement to the furniture, fixtures and equipment under the lease.
- Negotiate and draft agreements embodying waiver of landlords' pre- and post-petition claims in exchange for the abandonment furniture, fixtures and equipment.
- Analyze and participate in numerous conferences with the Debtors regarding the proposed sale and abandonment of furniture, fixtures and equipment.
- Prepare notices to Creditors' Committee and the U.S. Trustee of proposed abandonments and sales of de minimis assets in compliance with the De Minimis Asset Sale Order, dated January 24, 2003.
- Research and analyze issues related to Section 502(b)(6), lease guaranty claims, and repair claims, and advise the Debtors in connection with the same.
- Assist the Debtors in closing the donation of Titusville property.
- Analyze alleged mechanic's liens and related lease issues.

L. Executory Contracts (GTEO-053-012)

Total hours: 454.60
Total fees: \$ 166,430.00

The primary billing attorneys providing services under this task code include Don DeAmicis, Mark Szpak, Jeffrey Storer, Jane Willis, Ross Martin, Erin Fontana, Stephen Moeller-Sally, Dan Maher, and Kate Cimini. Their time represents approximately 88% of the time billed under this task code.

- Draft motions to reject executory contracts not covered by APA procedures.

- Analyze “cure objections” relating to the assumption and assignment of numerous executory contracts and participate in numerous calls and conferences, both internally and with the Debtors and opposing counsel, regarding same.
- Advise the Debtors and participate in numerous conferences and telephone conferences with the Debtors and opposing counsel regarding the Qwest cure and rejection damages disputes, and review and analyze Qwest agreements in connection with same.
- Advise the Debtors and participate in numerous conferences and telephone conferences with the Debtors and opposing counsel regarding potential resolution of the Cisco cure dispute, and negotiate and prepare necessary pleadings to obtain court approval of same.
- Analyze and advise the Debtors regarding their disputes with Verizon and participate in numerous conferences, both internally, with the Debtors, and with opposing counsel, regarding same.
- Review contracts and conduct research in connection with the review and analysis of claims by counter-parties to executory contract that they have a right of set-off or recoupment.
- Analyze objections relating to the rejection of numerous executory contracts, including circuits and advise the Debtors in connection with the same.
- Conduct negotiations with contract counter parties filing cure objections in an effort to resolve such objections, coordinate with Level 3 in connection with same, and draft and seek Court approval of stipulations resolving such objections.
- Conduct numerous meetings both internally and with the Debtors to discuss and analyze the Debtors’ rights under certain executory contracts, cure objections of contract parties to assumed contracts, and objections to rejection of certain contracts.
- Coordinate with the Debtors, special counsel and representatives at Level 3 to effectuate the assumption and rejection of certain contracts and respond to objections thereto.
- Review and analyze the APA in order to identify issues relating to the assumption or rejection of executory contracts.
- Research and analyze potential claims arising in respect of an assumed or rejected contract, and discuss, both internally and with the Debtors, the available responses thereto.

- Draft notices of rejection, and acceleration of effective rejection dates, regarding executory contracts excluded from the sale by Level 3, which are no longer considered of value to the Debtors' estates.

M. Automatic Stay Issues and Adequate Protection (GTEO-053-013)

Total hours: 26.90
 Total fees: \$ 7,092.00

The primary billing attorneys providing services under this task code include Erin Fontana and Stephen Moeller-Sally. Their time represents approximately 91% of time billed under this task code.

- Conduct various telephone conferences with the Debtors and their creditors and draft correspondence regarding potential violations of the automatic stay.
- Responded to requests for modification of, and motions for relief from, the automatic stay to allow certain actions to proceed, including state court litigation, and requests for permission to set-off certain obligations ("Automatic Stay Inquiries"). The Automatic Stay Inquiries include, among others:
 - proposal by plaintiff's counsel in action entitled *Lily Kephart, et al. v. Toyota, et al.*, Case No. CV011499, regarding modification of the stay to allow action to proceed in state court against the Debtors' insurer;
 - proposal by plaintiff's counsel in action entitled *Anderson v. Brown*, Case No. 01-09421 DT, regarding modification of the stay to allow action to proceed in state court against the Debtors' insurer;
 - motion by Hudson Telegraph Associates LP for relief from the stay;
 - proposals by Citibank regarding modification of the stay to allow Citibank to effectuate a setoff; and
 - proposal by HQ Global regarding modification of the stay to allow HQ Global to effectuate a setoff.
- Analyze and advise the Debtors on the Automatic Stay Inquiries, negotiate with opposing counsel regarding same, and resolve the inquiries by either entering into stipulations with the movants allowing the litigation or other action to proceed.
- Analyze insurance coverage issues and conduct research regarding same in connection with Automatic Stay Inquiries seeking a modification of the stay to allow a plaintiff to proceed against the Debtors' insurers in state

court.

- Negotiated with opposing counsel regarding a resolution of certain Automatic Stay Inquiries and prepare necessary pleadings to obtain court approval of same.

N. Claims Resolution & Administration (GTEO-053-014)

Total hours: 929.50

Total fees: \$ 353,670.00

The primary billing attorneys providing services under this task code include William McCarthy, David Elkind, Don DeAmicis, Mark Szpak, Amy Bressler, Ross Martin, Erin Fontana, Stephen Moeller-Sally, and Darcy Shearer. Their time represents more than 97% of the time billed under this task code.

- Respond to phone calls and letters received from creditors and other parties in interest concerning the Debtors' chapter 11 cases, the consequence of filing claims against the Debtors, the rights of creditors under the Bankruptcy Code, and related issues.
- Analyze claims of AOL, Verizon and Qwest and numerous conference calls with the Debtors regarding same.
- Comprehensive negotiations with Verizon and Verizon counsel regarding claims disputes and settlement of same.
- Numerous conference calls with Debtors and Verizon counsel regarding claims related discovery and preparation of same.
- Numerous conference calls with the Debtors and Alix Partners regarding preparation of omnibus objections to proofs of claim.
- Analyze omnibus objections to proofs of claim prepared by the Debtors and Alix Partners, analyze proofs of claim in connection therewith, and participate in various conferences with the Debtors regarding same.
- Prepare and file two omnibus objections to proofs of claim and related pleadings, and coordinate with Alix Partners regarding notice and service thereof.
- Respond to numerous phone calls, letters, and formal responses filed by claimants with claims subject to omnibus objections regarding the status of their claims, and the potential resolution thereof, and participate in numerous conferences and phone calls with the Debtors and claimants in connection therewith.
- Participate in numerous conferences with the Debtors and Alix Partners regarding the resolution of ad valorem property tax claims and strategy regarding same.
- Participate in numerous conferences with the Debtors and Alix Partners regarding the resolution of certain employee and sales compensation

claims and strategy regarding same.

- Respond to Comdisco's motion to compel payment of administrative claim.
- Draft settlement agreements for major claims disputes, including Verizon, ICG, AOL and Cisco.

O. Adversary Proceedings (GTEO-053-015)

Total hours: 399.20

Total fees: \$ 173,352.00

The primary billing attorneys providing services under this task code include David Elkind, Mark Szpak, Jennifer Loach, Greg Kaden and Erin Fontana. Their time represents approximately 92% of the time billed under this task code.

- Advise the Debtors with respect to numerous adversary proceedings filed against and/or by the Debtors, including the Clairmont proceeding.
- Correspond and coordinate with other professionals representing the Debtors in certain adversary proceedings to ensure no duplication of efforts and to keep apprised of all circumstances that may affect the estates.
- Tend to administrative matters relating to discovery materials.
- Conduct extensive analysis and advise the Debtors regarding potential adversary proceedings against Verizon and prepare pleadings and discovery regarding same.
- Conduct analysis and advise the Debtors regarding adversary proceeding against AOL to recover claim, and potential settlement of dispute, and prepare pleadings in connection with same.

P. Plan and Disclosure Statement (GTEO-053-016)

Total hours: 762.60

Total fees: \$ 267,997.50

The primary billing attorneys providing services under this task code include William McCarthy, Don DeAmicis, Ross Martin, Stephen Moeller-Sally, Erin Fontana and Kristin Carden. Their time represents approximately 93% of the time billed under this task code.

- Conduct meetings and hold teleconferences both internally, with the Debtors, and with the Creditors' Committee to discuss the Plan and

Disclosure Statement, the timing of the filing of the Plan, and considerations in formulating the Plan.

- Conduct meetings with the Debtors to obtain financial information in connection with evaluating potential claims for the purposes of drafting the Plan.
- Review tax issues related to Disclosure Statement and Liquidating Trust Agreement.
- Finalize Plan, Disclosure Statement and Voting Procedures Order for filing and conduct numerous meetings and hold teleconferences both internally and with the Debtors, Alix Partners, the pre-petition lenders, and the Creditors' Committee to discuss same.
- Prepare and present Plan and disclosure statement to Genuity Board of Directors.
- Review and respond to objections to adequacy of Disclosure Statement and revise Disclosure Statement in connection therewith
- Attend hearing on adequacy of Disclosure Statement and revise Disclosure Statement in connection therewith.
- Numerous conference calls with Balloting Agent regarding final edits to solicitation materials and status of plan voting.
- Review and revise Liquidating Trust Agreement.

Q. Plan Implementation (GTEO-053-017)

Total hours: 28.20

Total fees: \$ 18,017.50

The primary billing attorneys providing services under this task code include Don DeAmicis, Ross Martin, Stephen Moeller-Sally and Lacey Phillips. Their time represents approximately 96% of the time billed under this task code.

- Conduct meetings and hold teleconferences both internally and with the Debtors to discuss Effective Date distributions and transfer of assets and case administration to Liquidating Trust and Liquidating Trust counsel.
- Compile materials relating to Plan confirmation and conditions to Effective Date thereof.
- Teleconferences with NASDAQ and DTC regarding cancellation of Genuity Inc. common stock.

R. Plan Confirmation (GTEO-053-018)

Total hours: 1,069.70

Total fees: \$ 316,496.50

The primary billing attorneys providing services under this task code include William McCarthy, Don DeAmicis, Ross Martin, Jeffrey Storer, Stephen Moeller-Sally, Erin Fontana, Beth Elliot, Lacey Phillips and Britton Williston. Their time represents approximately 96% of the time billed under this task code.

- Draft confirmation order.
- Address motions to estimate claims for voting purposes; negotiate and draft stipulations regarding same.
- Conduct meetings and hold teleconferences both internally and with the Debtors to discuss confirmation issues and confirmation hearing strategy.
- Review and respond to objections to confirmation of the Plan and legal research on related issues.
- Teleconferences with members of Creditors' Committee and Creditors' Committee counsel regarding objections to Plan confirmation.
- Modify plan and revise confirmation order to address confirmation objections.
- Prepare discovery in response to document requests of Deutsche Bank.
- Attend hearings regarding Deutsche Bank discovery requests and confirmation of Plan.
- Negotiate final form of confirmation order.

S. Exclusivity (GTEO-053-019)

Total hours: 1.40
Total fees: \$ 431.00

The primary billing attorneys providing services under this task code include William McCarthy, Erin Fontana, and Stephen Moeller-Sally. Their time represents 100% of the time billed under this task code.

- Final review and preparation of motion for extension of the initial exclusive filing period of the Debtors to August 13, 2003.

T. State Tax Issues (GTEO-053-020)

Total hours: 9.70
Total fees: \$ 2,473.50

The primary billing attorney providing services under this task code was Erin Fontana. Her time represents 100% of the time billed under this task code.

- Participate in numerous conferences and phone calls with the Debtors regarding cooperating with Texas taxing authority in completing audit that may result in a significant tax refund.
- Participate in numerous conferences and phone calls with the Debtors regarding state tax claims.
- Conduct research regarding state tax claims and characterization and priority of same.
- Respond to numerous inquiries by state taxing authorities regarding bankruptcy filing.

REASONABLE AND NECESSARY SERVICES RENDERED BY R&G

24. The professional services performed by R&G during the Chapter 11 Cases were necessary and appropriate to the administration of the Debtors' chapter 11 cases and were in the best interests of the Debtors' estates and other parties in interest. Compensation for the services described above is commensurate with the complexity, importance, and nature of the problems, issues, or tasks involved.

25. The professional services performed by R&G on behalf of the Debtors during the Chapter 11 Cases required an aggregate expenditure of 17,270.69 recorded hours by R&G's members, principals, associates, summer associates and paraprofessionals. Of the aggregate time expended, 3,980.73 recorded hours were expended by partners and counsel of R&G, 11,628.18 recorded hours were expended by associates, 129.70 recorded hours were expended by summer associates, and 1,532.08 recorded hours were expended by paraprofessionals. The professional services performed by R&G on behalf of the Debtors during the Third Interim Fee Period required an aggregate expenditure of 4858.00 recorded hours by R&G's members, principals,

associates, and paraprofessionals. Of the aggregate time expended, 1316 recorded hours were expended by partners and counsel of R&G, 3340.70 recorded hours were expended by associates, and 201.30 recorded hours were expended by paraprofessionals. R&G respectfully submits that the professional services were performed in a cost-efficient manner.

26. During the Chapter 11 Cases, R&G's hourly billing rates for attorneys ranged from \$165 to \$700 per hour. During the Third Interim Fee Period, R&G's hourly billing rates for attorneys ranged from \$170 to \$700 per hour. Allowance of compensation in the amount requested would result in a blended hourly billing rate of approximately \$340.11 per hour (excluding summer associates and paraprofessional time and based on recorded hours at R&G's regular billing rates in effect at the time of the performance of services) for services performed during the Chapter 11 Cases, and \$346.04 per hour for services performed during the Third Interim Fee Period. Such fees are reasonable based on the customary compensation charged by comparably skilled practitioners in comparable bankruptcy cases in a competitive national legal market. As noted, attached hereto as Exhibit B is a schedule listing each R&G professional and paraprofessional who performed services in these cases during the Chapter 11 Cases, the hourly rate charged by R&G for services performed by each such individual, and the aggregate number of hours and charges by each such individual.

ACTUAL AND NECESSARY DISBURSEMENTS OF R&G

27. As set forth in Exhibit F, R&G has disbursed \$766,907.65 as expenses incurred in providing professional services during the Chapter 11 Cases. These expenses are reasonable and necessary in light of the circumstances. More than one-quarter of this

amount is attributable to expenses incurred in connection with serving notices to creditors of the Debtors. In addition, numerous critical and unique issues have arisen in connection with these cases. In order for R&G to properly analyze and address such issues, R&G attorneys have performed considerable research, all of which was necessary to further the Debtors' reorganization and was in the best interests of the Debtors' estates.

28. At certain times during the Chapter 11 Cases, the Debtors were faced with certain time constraints in responding to various pleadings, including, among others, motions for relief from the automatic stay, motions for payment of administrative expenses, the Disclosure Statement and Plan, objections to the Disclosure Statement and Plan, and discovery requests. As a result, certain R&G's attorneys and other employees sometimes had to devote significant time during the evenings and on weekends to perform legal services on behalf of the Debtors. Such services were essential to meet deadlines, timely respond to motions and objections, and to satisfy the extraordinary demands of the Debtors' businesses and the administration of these complex chapter 11 cases.

29. While R&G has generally not charged the Debtors for any overtime expenses, consistent with firm policy, attorneys and other employees of R&G who worked late into the evenings or on weekends were reimbursed for their reasonable meal costs, their cost for transportation from the office to home, and, in certain instances, costs of lodging. The reimbursement amounts do not exceed those set forth in the Guidelines.

30. With respect to photocopying expenses, R&G charges all of its clients \$.10 per page. With respect to facsimile expenses, R&G charges \$.50 per page for

outgoing facsimile transmissions. This amount is less \$1.25 per page, the amount permitted by the Guidelines. These charges are intended to cover R&G's direct operating costs, which costs are not incorporated into the R&G hourly billing rates.

31. In addition, because of the location of the R&G's offices in relation to the Court and certain of the Debtors' businesses, frequent long distance telephone calls were required. On numerous occasions, overnight delivery of documents and other materials was required as a result of circumstances necessitating the use of such express services. These disbursements are not included in R&G's overhead for the purpose of setting billing rates. R&G has made every effort to minimize its disbursements in these cases. The actual expenses incurred in providing professional services were absolutely necessary, reasonable, and justified under the circumstances to serve the needs of the Debtors, their estates, and creditors.

THE REQUESTED COMPENSATION SHOULD BE ALLOWED

32. Section 330 provides that a court may award a professional employed under section 327 of the Bankruptcy Code "reasonable compensation for actual necessary services rendered ... and reimbursement for actual, necessary expenses." 11 U.S.C § 330(a)(1). Section 330 also sets forth the criteria for the award of such compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded, the court should consider the nature, the extent, and the value of such services, taking into account all relevant factors, including -

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the

completion of, a case under this title;

(D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed; and

(E) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

Id. § 330(a)(3).

33. Here, R&G respectfully submits that the services for which it seeks compensation in this Final Fee Application were necessary for, and beneficial, to the administration Debtors' estates. R&G further submits that the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed. Such services and expenditures were necessary to and in the best interests of the Debtors' estates, and are reasonable in light of the nature, extent, and value of such services to the Debtors, their estates, and all parties in interest. Accordingly, R&G respectfully submits that the compensation sought herein should be approved.

WHEREFORE, Ropes & Gray, LLP respectfully requests that the Court: (i) allow this Final Fee Application for professional services rendered as attorneys for the Debtors in the sum of \$5,517,384.30 in fees incurred during the Chapter 11 Cases, and for the reimbursement of actual and necessary expenses incurred and recorded during the Chapter 11 Cases in the sum of \$766,907.65; and (ii) grant such other and further relief as may be appropriate.

Dated: Boston, Massachusetts
December 30, 2003

ROPES & GRAY LLP

/s/ William F. McCarthy
William F. McCarthy (WM-1669)
Don S. DeAmicis (DD-2242)
D. Ross Martin (DM-2947)
One International Place
Boston, MA 02110-2624
(617) 951-7000

and

45 Rockefeller Plaza
New York, NY 10111
(212) 841-5700

Attorneys for Genuity Inc., et al.,
Debtors and Debtors-in-Possession

EXHIBIT A
CERTIFICATION OF WILLIAM F. McCARTHY

ROPES & GRAY LLP
45 Rockefeller Plaza
New York, NY 10111-0087
(212) 841-5700

and

ROPES & GRAY LLP
One International Place
Boston, MA 02110-2624
(617) 951-7000
William F. McCarthy (WM-1669)
Don S. DeAmicis (DD-2242)
D. Ross Martin (DM-2947)

Attorneys for Genuity Inc., et al.,
Debtors and Debtors-in-Possession

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----- X
In re: : Chapter 11
: :
GENUITY INC., et al., : Case No. 02-43558 (PCB)
: :
Debtors. : (Jointly Administered)
----- X

**CERTIFICATION OF WILLIAM F. McCARTHY, ESQ. IN RESPECT OF THE
FINAL APPLICATION OF ROPES & GRAY LLP, AS ATTORNEYS FOR
THE DEBTORS, FOR ALLOWANCE OF COMPENSATION
AND REIMBURSEMENT OF EXPENSES**

I, William F. McCarthy, hereby certify that:

1. I am a partner with the firm of Ropes & Gray LLP (“R&G”), with responsibility for the chapter 11 cases of Genuity Inc. and its debtors subsidiaries (collectively, the “Debtors”).

2. This certification is made in respect of R&G’s final application, dated December 30, 2003 (the “Final Fee Application”) for compensation and reimbursement of expenses for the period commencing on November 27, 2002 through, and including,

the present (the “Final Fee Period”) in accordance with the Administrative Order, Pursuant to Sections 105(a) and 331 of the Bankruptcy Code, Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals, approved January 7, 2003 (the “Administrative Order”), the Amended Guidelines for Fees and Disbursements of Professionals in the Southern District of New York Bankruptcy Cases (the “Amended Guidelines”), and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 (the “UST Guidelines”).

3. I hereby certify that: (a) I have read the Final Fee Application; (b) to the best of my knowledge, information and belief formed after reasonable inquiry, the fees and disbursements sought fall within the Amended Guidelines and UST Guidelines; (c) the fees and disbursements sought are billed at rates in accordance with those customarily charged by R&G and generally accepted by R&G’s clients; and (d) in providing a reimbursable service, R&G does not make a profit on that service, whether the service is performed by R&G in-house or through a third party.

4. I further certify that statements of R&G’s monthly fees and disbursements through August 31, 2003 were served on the following parties by first-class mail on or before the 20th business day of the month following the month(s) comprising the fee period to which relevant statement pertains:

- I. Steven N. Avruch, Esq., Genuity Inc., 225 Presidential Way, Woburn, Massachusetts 01801;
- II. Brian Masumoto, Esq., Office of the United States Trustee, 33 Whitehall Street, 21st Floor, New York, New York 10004; and

III. David M. Feldman, Esq., Kramer, Levin, Naftalis & Franklin LLP, 919 Third Avenue, New York, New York 10022.

5. I further certify that statements of R&G's monthly fees and disbursements for September 2003 and October 2003 were served on the following parties by first-class mail on or before the 20th business day of the month following the month(s) comprising the fee period to which relevant statement pertains:

I. Mark Hileman, Genuity Inc., 225 Presidential Way, Woburn, Massachusetts 01801;

II. Brian Masumoto, Esq., Office of the United States Trustee, 33 Whitehall Street, 21st Floor, New York, New York 10004; and

III. David M. Feldman, Esq., Kramer, Levin, Naftalis & Franklin LLP, 919 Third Avenue, New York, New York 10022.

6. I further certify that R&G provided the GLT Liquidating Trust, counsel to the GLT Liquidating Trust, the U.S. Trustee for the Southern District of New York, and each member of the Oversight Committee with a copy of the Final Fee Application ten (10) days prior to the date on which R&G was required to file the Final Fee Application with the Court.

Dated: Boston, Massachusetts
December 30, 2003

/s/ William F. McCarthy
William F. McCarthy

EXHIBIT B

**SUMMARY OF SERVICES BY PROFESSIONAL FOR SERVICES RENDERED
BY ROPES & GRAY LLP ON BEHALF OF THE DEBTORS
IN THE CHAPTER 11 CASES**

Name (Initials)	Position (Date)/ Bar Admission	Blended Hourly Rate	Total Hours	Total Amount
Ivor C. Armistead, III (ICA)	Partner (96)/ 79	\$540.00	3.00	\$1,620.00
Fred R. Becker (FRB)	Partner (75)/63	\$625.00	31.00	\$19,375.00
Collin J. Beecroft (CJB)	Partner (89)/90	\$474.64	1.40	\$664.50
David J. Blattner (DJB)	Partner (73)/	\$625.00	1.90	\$1,187.50
Lawrence D. Bragg, III (LDB)	Partner (83)/ 74	\$625.00	0.30	\$187.50
Don S. DeAmicis (DD)	Partner (88)/89	\$513.45	1,191.05	\$611,545.75
James S. DeGraw (JSD)	Partner (00)/92	\$469.18	185.02	\$86,808.20
John D. Donovan, Jr. (JDD)	Partner (90)/	\$625.00	0.50	\$312.50
Eric M. Elfman (EME)	Partner (89)/80	\$595.00	0.60	\$357.00
David S. Elkind (DXE)	Partner (03)/76	\$540.00	290.90	\$157,086.00
Ana M. Francisco (AMF)	Partner (02)/ 93	\$455.00	0.10	\$45.50
Susan M. Galli (SMG)	Partner (93)/ 85	\$465.00	1.30	\$604.50
Robert B. Gordon (RBG)	Partner (94)/86	\$458.42	35.39	\$16,223.60
Robert F. Hayes (RFH)	Partner (76)/65	\$612.65	32.80	\$20,095.00
Karen Kemper Henson (KKH)	Partner (92)/ 83	\$530.00	0.20	\$106.00
Keith F. Higgins (KFH)	Partner (91)/81	\$625.00	1.20	\$750.00
Marc E. Hirschfield (MEH)	Partner (03)/	\$480.00	5.20	\$2,496.00
Stuart Hirschfield (SQH)	Partner (03)/	\$700.00	4.80	\$3,360.00
Steven T. Hoort (STH)	Partner (84)/78	\$537.90	7.71	\$4,147.20
Christine M. Joyce (CXJ)	Consulting Actuary (89)	\$395.00	0.50	\$197.50
Steven A. Kaufman (SAK)	Partner (90)/ 81	\$570.00	31.60	\$18,012.00
Stephen P. Lindsay (SPL)	Partner (81)/ 72	\$570.00	0.30	\$171.00
Robert C. Macaulay, Jr. (RXM)	Principal (88)/77	\$568.05	4.53	\$2,573.25
David M. Mandel (DMM)	Partner (85)/77	\$472.98	3.56	\$1,683.80
Walter R. McCabe III (WRM)	Partner (95)/ 86	\$483.28	1.83	\$884.40
William F. McCarthy (WFM)	Partner (79)/70	\$618.71	542.69	\$335,765.65

Claire R. McGuire (CRM)	Partner (89)/ 70	\$530.00	6.20	\$3,286.00
John T. Montgomery (JTM)	Partner (85)/75	\$621.08	146.02	\$90,690.10
Martin J. Newhouse (MJN)	Partner (93)/ 85	\$460.00	6.20	\$2,852.00
Patrick O'Brien (PO)	Partner (98)/ 89	\$488.53	110.30	\$53,885.00
William L. Patton (WLP)	Partner (77)/ 70	\$625.00	0.50	\$312.50
Loretta R. Richard	Partner (97)/90	\$595.00	0.20	\$119.00
Peter N. Rosenberg (PNR)	Partner (94)/85	\$595.00	0.50	\$297.50
Jeffrey B. Storer (JBS)	Partner (86)/76	\$483.61	412.92	\$199,693.80
Mark P. Szpak (MPS)	Partner (93)/85	\$484.71	749.48	\$363,278.20
Richard A. Szczebak (RAS)	Lawyer/Senior Consultant (95)/ 85	\$425.00	1.50	\$637.50
Jane E. Willis (JZW)	Partner (03)/94	\$440.00	75.20	\$33,088.00
James M. Wilton (JMW)	Partner (99)/90	\$457.52	2.02	\$924.20
Jonathan M. Zorn (JMZ)	Partner (91)/82	\$624.55	90.31	\$56,403.25
Total Partners		\$525.46	3,980.73	\$2,091,726.40
Russell G. Aborn (RGA)	Associate (02)/ 02	\$215.00	13.90	\$2,988.50
Daniel H. April (DHA)	Associate (02)/ 02	\$215.00	100.70	\$21,650.50
Steven L. Baglio (SYB)	Associate (99)/ 99	\$335.00	121.00	\$40,535.00
Darcie P.L. Beaudin (DPB)	Associate (99)/98	\$350.70	14.33	\$5,025.60
Tamarah L. Belczyk (TLB)	Associate (02)/02	\$215.00	96.00	\$20,640.00
Mark W. Bellomy (MWB)	Associate (00)/ 01	\$290.00	58.50	\$16,965.00
R. Peter Bogue (RPB)	Associate (02)/02	\$215.00	4.50	\$967.50
Sagar M. Brahmhatt (SBX)	Associate (02)/03	\$215.00	5.30	\$1,139.50
Amy L. Bressler (ALB)	Associate (03)/02	\$220.00	90.70	\$19,954.00
Christine Brinton (CB)	Associate (03)/03	\$220.00	5.00	\$1,100.00
Amy E. Burke (AB)	Associate (02)/02	\$215.00	57.70	\$12,405.50
Michael T. Cappucci (MTC)	Associate (02)/02	\$215.00	10.70	\$2,300.50
Kristin Carden (KZC)	Associate (01)/02	\$290.00	30.90	\$8,961.00
Timothy J. Casey (TJC)	Associate (02)/02	\$254.57	93.30	\$23,751.00
Rajib Chanda (RYC)	Associate (01)/01	\$283.13	266.61	\$75,484.50
Jennifer C. Chillas (JZC)	Associate (02)/ 02	\$215.00	134.00	\$28,810.00
Kate Cimini (KCX)	Associate (02)/02	\$215.00	169.00	\$36,335.00

Ryan M. DiSantis (RZD)	Associate (02)/ 02	\$215.00	0.30	\$64.50
Christopher M. Douglass (CMD)	Associate (99)/99	\$335.00	80.10	\$26,833.50
Peter T. Dziedzic, Jr. (PTD)	Associate (02)/02	\$215.00	148.40	\$31,906.00
Jill L. Ehrlich (JLE)	Associate (02)/	\$215.00	34.10	\$7,331.50
Beth M. Elliot (BME)	Associate (03)/03	\$170.00	113.60	\$19,312.00
Alison J. Fethke (APF)	Associate (02)/01	\$290.00	14.30	\$4,147.00
Erin T. Fontana (ETF)	Associate (02)/02	\$252.60	1,936.02	\$489,055.95
Carlo N. Forcione (CNF)	Associate (02)/ 02	\$215.00	20.50	\$4,407.50
Scott M. Friedman (SMF)	Associate (02)/02	\$215.00	166.70	\$35,840.50
Richard E. Gordet (REG)	Associate (96)/ 96	\$400.00	5.80	\$2,320.00
Jessica Green (JWX)	Associate (99)/99	\$315.00	1.40	\$441.00
Melissa Halasz (MRY)	Associate (01)/ 01	\$255.00	19.00	\$4,845.00
Charlotte T. Hemr (CTH)	Associate (99)/99	\$330.37	139.86	\$46,205.10
Kraig J. Hitchcock (KXH)	Associate (02)/02	\$212.32	48.61	\$10,320.65
Kristin L. Jenkins (KLJ)	Associate (03)/P	\$170.00	6.10	\$1,037.00
Gregory O. Kaden (GOK)	Associate (99)/99	\$334.50	49.87	\$16,681.45
Elizabeth A. Latif (EAL)	Associate (03)/02	\$255.00	66.00	\$16,830.00
Marc D. Lazar (MDL)	Associate (01)/89	\$413.47	88.37	\$36,538.10
Joy J. Liu (JLJ)	Associate (02)/02	\$215.00	25.70	\$5,525.50
Jennifer C. Loach (JUL)	Associate (03)/99	\$360.00	90.10	\$32,436.00
Daniel J. Maher, Jr. (DJM)	Associate (02)/02	\$215.00	178.50	\$38,377.50
Alexander Manganiello (AXM)	Associate (95)/93	\$420.00	100.70	\$42,294.00
D. Ross Martin (DZM)	Associate (96)/95	\$417.34	1,445.15	\$603,123.00
Justin A. McCormack (JUM)	Associate (01)/ 02	\$212.37	5.70	\$1,210.50
Solveig McShea (SRM)	Associate (02)/	\$215.00	24.30	\$5,224.50
Thomas J. Mila (TYM)	Associate (02)/02	\$211.37	457.11	\$96,618.15
Stephen Moeller-Sally (SCY)	Associate (01)/02	\$253.88	2,503.33	\$635,546.55
Heloule Mohallim (HM)	Associate (02)/03	\$215.00	117.70	\$25,305.50
Gabriel D. O'Malley (GDO)	Associate (02)/02	\$255.00	60.40	\$15,402.00
Ann R. Parker (ARP)	Associate (95)/94	\$355.00	47.60	\$16,898.00
Lacey Phillips (LP)	Associate (03)/03	\$170.00	287.30	\$48,841.00
Lucasz M. Rachuba (LXR)	Associate (99)/99	\$335.00	71.10	\$23,818.50
Thomas J. Roberts (TJR)	Associate (02)/02	\$210.49	466.92	\$98,281.80

Stephen Sarkozy (SSX)	Associate (02)/	\$215.00	8.40	\$1,806.00
Darcy W. Shearer (DSW)	Associate (02)/03	\$290.00	70.30	\$20,387.00
Mara L. Shreck (MLS)	Associate (02)/02	\$213.27	78.20	\$16,678.00
Andrew J. Simons (AS)	Associate (00)/99	\$335.00	22.00	\$7,370.00
Gail B. Spayde (GBS)	Associate (01)/02	\$290.00	122.70	\$35,583.00
Jeremy C. Smith (JZS)	Associate (02)/02	\$215.00	10.20	\$2,193.00
Peter D. Stahl (PZS)	Associate (01)/01	\$254.57	195.89	\$49,866.90
Karen K. Storin (KSY)	Associate (01)/02	\$243.07	355.43	\$86,394.30
David M. Stringer (XDS)	Associate (99)/99	\$315.00	1.20	\$378.00
Tamar Tal (TT)	Associate (03)/P	\$170.00	6.40	\$1,088.00
Peter L. Welsh (PXW)	Associate (99)/99	\$329.14	277.39	\$91,301.15
Owen L. Wilcox (OLW)	Associate (97)/	\$380.00	0.50	\$190.00
Jane E. Willis (JZW)	Associate (95)/94	\$440.00	252.00	\$110,880.00
J. Britton Williston (BW)	Associate (03)/03	\$170.00	100.80	\$17,136.00
R. Bryan Woodard (RBW)	Associate (95)/95	\$406.01	33.99	\$13,800.15
Total Associates		\$276.66	11,628.18	\$3,217,083.85
Christopher DiJulia	Summer Associate	\$170.00	11.80	\$2,006.00
Rebecca Ginzburg	Summer Associate	\$170.00	25.40	\$4,318.00
Kathleen K. Miller	Summer Associate	\$170.00	7.00	\$1,190.00
Shawnte Martinique Mitchell	Summer Associate	\$170.00	4.00	\$680.00
David Przygoda	Summer Associate	\$170.00	62.60	\$10,642.00
Alice Wang	Summer Associate	\$170.00	18.90	\$3,213.00
Total Summer Associates		\$170.00	129.70	\$ 22,049.00
Sophia Antzoulatos (SAA)	Paraprofessional	\$152.54	2.95	\$450.00
Zachary R. Blume (ZRB)	Paraprofessional	\$115.00	4.00	\$460.00
Sabrina L. Bosse (SLB)	Paraprofessional	\$117.63	1.90	\$223.50
Margaret Burr (MHB)	Paraprofessional	\$85.00	13.50	\$1,147.50
Margaret L. Butler (MGB)	Paraprofessional	\$90.00	47.70	\$4,293.00
Jane E. Casey (JWC)	Paraprofessional	\$145.00	25.20	\$3,654.00
Gary U. Cennerzazzo (GUC)	Paraprofessional	\$182.30	2.17	\$395.60
Lisa A. Cobbett (LQC)	Paraprofessional	\$175.00	3.00	\$525.00

Heather Cowen	Paraprofessional	\$110.00	33.00	\$3,630.00
Mary Jon Donnelly (MQD)	Paraprofessional	\$160.00	196.20	\$31,392.00
Patricia Goodarzi	Paraprofessional	\$110.00	57.00	\$6,270.00
Edward S. Graham (ESG)	Paraprofessional	\$108.42	226.14	\$24,517.20
Joseph T. Hawkins (JTH)	Paraprofessional	\$170.00	34.10	\$5,797.00
Margaret M. Holzel (MMH)	Paraprofessional	\$90.00	4.10	\$369.00
Glenn M. Huzinec	Paraprofessional	\$60.00	3.70	\$222.00
Kathleen T. Kennedy (KTK)	Paraprofessional	\$185.00	2.20	\$407.00
Paul G. Lang	Paraprofessional	\$80.00	7.40	\$592.00
Karen A. Levine	Paraprofessional	\$110.00	375.80	\$41,338.00
Anna Lucey (APL)	Paraprofessional	\$80.00	174.20	\$13,936.00
Susannah Maritime	Paraprofessional	\$90.00	9.50	\$855.00
Samantha McCarthy (SMN)	Paraprofessional	\$155.00	21.10	\$3,270.50
Laura L. Phair (LLP)	Paraprofessional	\$150.00	125.50	\$18,825.00
Regina L. Purdham (RLP)	Paraprofessional	\$150.00	25.77	\$3,865.50
Sandra E. Ramey (SOR)	Paraprofessional	\$150.00	0.50	\$75.00
Sarah B. Roberts	Paraprofessional	\$185.00	54.70	\$10,119.50
Philip M. Salemme	Paraprofessional	\$190.00	10.00	\$1,900.00
Jenna B. Skrzysowski (JSZ)	Paraprofessional	\$110.00	22.00	\$2,420.00
Dimitris P. Spiliakos (DPS)	Paraprofessional	\$115.00	0.50	\$57.50
Melissa A. Sullivan (MRS)	Paraprofessional	\$175.00	1.35	\$236.25
Kimberly L. Sweet	Paraprofessional	\$225.00	2.00	\$450.00
Pamela Van Buskirk	Paraprofessional	\$155.00	6.00	\$930.00
Sam Li Wai-Cheong	Paraprofessional	\$80.00	0.70	\$56.00
Julia Weinrib (JIW)	Paraprofessional	\$89.17	32.40	\$2,889.00
Joanne L. Wolforth (JLM)	Paraprofessional	\$165.00	5.80	\$957.00
Total Paraprofessionals		\$121.75	1,532.08	\$186,525.05

Professionals Totals:	Blended Hourly Rate	Total Hours Billed	Total Compensation
Partners	\$525.46	3,980.73	\$2,091,726.40
Associates	\$276.66	11,628.18	\$3,217,083.85
Subtotal (excluding Paraprofessionals and Summer Associates)	\$340.11	15,608.91	\$5,308,810.25
Summer Associates	\$170.00	129.70	\$22,049.00
Subtotal (excluding Paraprofessionals)	\$338.71	15,738.61	\$5,330,859.25
Paraprofessionals	\$121.75	1,532.08	\$186,525.05
Totals	\$319.46	17,270.69	\$5,517,384.30

EXHIBIT B-1

**SUMMARY OF SERVICES BY PROFESSIONAL FOR SERVICES RENDERED
BY ROPES & GRAY LLP ON BEHALF OF THE DEBTORS
FROM NOVEMBER 27, 2002 THROUGH FEBRUARY 28, 2003**

Name (Initials)	Position (Date)/ Bar Admission	Hourly Rate	Total Hours	Total Amount
Ivor C. Armistead, III (ICA)	Partner (96)/ 79	540.00	1.50	\$ 810.00
Collin J. Beecroft (CJB)	Partner (89)/ 90	475.00	0.70	\$ 332.00
Lawrence D. Bragg, III (LDB)	Partner (83)/ 74	625.00	0.30	\$ 187.50
Don S. DeAmicis (DD)	Partner (88)/ 89	495.00	92.25	\$ 45,663.75
Don S. DeAmicis (DD)	Partner (88)/ 89	515.00	325.20	\$ 167,478.00
James S. DeGraw (JSD)	Partner (00)/ 92	435.00	4.32	\$ 1,879.20
James S. DeGraw (JSD)	Partner (00)/ 92	470.00	160.40	\$ 75,388.00
Ana M. Francisco (AMF)	Partner (02)/ 93	455.00	0.10	\$ 45.50
Susan M. Galli (SMG)	Partner (93)/ 85	465.00	1.30	\$ 604.50
Robert B. Gordon (RBG)	Partner (94)/ 86	440.00	2.79	\$ 1,227.60
Robert B. Gordon (RBG)	Partner (94)/ 86	460.00	5.80	\$ 2,668.00
Robert F. Hayes (RFH)	Partner (76)/ 65	580.00	9.00	\$ 5,220.00
Robert F. Hayes (RFH)	Partner (76)/ 65	625.00	5.10	\$ 3,187.50
Karen Kemper Henson (KKH)	Partner (92)/ 83	530.00	0.20	\$ 106.00
Keith F. Higgins (KFH)	Partner (91)/ 81	625.00	0.50	\$ 312.50
Steven T. Hoort (STH)	Partner (84)/ 78	520.00	0.81	\$ 421.20
Steven T. Hoort (STH)	Partner (84)/ 78	540.00	3.40	\$ 1,836.00
Steven A. Kaufman (SAK)	Partner (90)/ 81	570.00	31.60	\$ 18,012.00
Stephen P. Lindsay (SPL)	Partner (81)/ 72	570.00	0.30	\$ 171.00
Robert C. Macaulay, Jr. (RXM)	Principal (88)/ 77	525.00	0.63	\$ 330.75
Robert C. Macaulay, Jr. (RXM)	Principal (88)/ 77	575.00	1.90	\$ 1,092.50
David M. Mandel (DMM)	Partner (85)/ 77	455.00	0.36	\$ 163.80
Walter R. McCabe III (WRM)	Partner (95)/ 86	480.00	1.53	\$ 734.40
William F. McCarthy (WFM)	Partner (79)/ 70	585.00	85.39	\$ 49,953.15
William F. McCarthy (WFM)	Partner (79)/ 70	625.00	167.40	\$ 104,625.00
Claire R. McGuire (CRM)	Partner (89)/ 70	530.00	6.20	\$ 3,286.00

John T. Montgomery (JTM)	Partner (85)/ 75	605.00	28.62	\$ 17,315.10
John T. Montgomery (JTM)	Partner (85)/ 75	625.00	104.30	\$ 65,187.50
Martin J. Newhouse (MJN)	Partner (93)/ 85	460.00	6.20	\$ 2,852.00
Patrick O'Brien (PO)	Partner (98)/ 89	470.00	8.10	\$ 3,807.00
Patrick O'Brien (PO)	Partner (98)/ 89	490.00	39.10	\$ 19,159.00
William L. Patton (WLP)	Partner (77)/ 70	625.00	0.50	\$ 312.50
Jeffrey B. Storer (JBS)	Partner (86)/ 76	465.00	28.62	\$ 13,308.30
Jeffrey B. Storer (JBS)	Partner (86)/ 76	485.00	173.60	\$ 84,196.00
Mark P. Szpak (MPS)	Partner (93)/ 85	465.00	10.98	\$ 5,105.70
Mark P. Szpak (MPS)	Partner (93)/ 85	485.00	235.50	\$ 114,217.50
James M. Wilton (JMW)	Partner (99) / 90	435.00	0.72	\$ 313.20
James M. Wilton (JMW)	Partner (99) / 90	470.00	0.50	\$ 235.00
Jonathan M. Zorn (JMZ)	Partner (91)/ 82	575.00	0.81	\$ 465.75
Jonathan M. Zorn (JMZ)	Partner (91)/ 82	625.00	19.10	\$ 11,937.50
Total Partners			1565.63	\$ 824,148.90
Russell G. Aborn (RGA)	Associate (02)/ 02	215.00	13.90	\$ 2,988.50
Daniel H. April (DHA)	Associate (02)/ 02	215.00	100.70	\$ 21,650.50
Steven L. Baglio (SYB)	Associate (99)/ 99	335.00	121.00	\$ 40,535.00
Darcie P.L. Beaudin (DPB)	Associate (99)/ 98	320.00	3.33	\$ 1,065.60
Darcie P.L. Beaudin (DPB)	Associate (99)/ 98	360.00	7.40	\$ 2,664.00
Tamarah L. Belczyk (TLB)	Associate (02)/ 02	215.00	62.80	\$ 13,502.00
Mark W. Bellomy (MWB)	Associate (00)/ 01	290.00	58.50	\$ 16,965.00
Amy E. Burke (AB)	Associate (02)/ 02	215.00	43.40	\$ 9,331.00
Timothy J. Casey (TJC)	Associate (02)/ 02	210.00	0.90	\$ 189.00
Timothy J. Casey (TJC)	Associate (02)/ 02	255.00	90.40	\$ 23,052.00
Rajib Chanda (RYC)	Associate (01)/ 01	250.00	45.81	\$ 11,452.50
Rajib Chanda (RYC)	Associate (01)/ 01	290.00	191.30	\$ 55,477.00
Jennifer C. Chillas (JZC)	Associate (02)/ 02	215.00	134.00	\$ 28,810.00
Ryan M. DiSantis (RZD)	Associate (02)/ 02	215.00	0.30	\$ 64.50
Christopher M. Douglass (CMD)	Associate (99)/ 99	335.00	34.90	\$ 11,691.50
Peter T. Dzedzic, Jr. (PTD)	Associate (02)/ 02	215.00	47.80	\$ 10,277.00
Alison J. Fethke (APF)	Associate (02)/ 01	290.00	12.90	\$ 3,741.00

Erin T. Fontana (ETF)	Associate (02)/ 02	210.00	102.87	\$ 21,602.70
Erin T. Fontana (ETF)	Associate (02)/ 02	255.00	465.15	\$ 118,613.25
Carlo N. Forcione (CNF)	Associate (02)/ 02	215.00	20.50	\$ 4,407.50
Scott M. Friedman (SMF)	Associate (02)/ 02	215.00	113.50	\$ 24,402.50
Richard E. Gordet (REG)	Associate (96)/ 96	400.00	0.20	\$ 80.00
Melissa Halasz (MRY)	Associate (01)/ 01	255.00	19.00	\$ 4,845.00
Charlotte T. Hemr (CTH)	Associate (99)/ 99	285.00	12.96	\$ 3,693.60
Charlotte T. Hemr (CTH)	Associate (99)/ 99	335.00	18.20	\$ 6,097.00
Kraig J. Hitchcock (KXH)	Associate (02)/ 02	165.00	2.61	\$ 430.65
Kraig J. Hitchcock (KXH)	Associate (02)/ 02	215.00	13.90	\$ 2,988.50
Gregory O. Kaden (GOK)	Associate (99)/ 99	285.00	1.17	\$ 333.45
Gregory O. Kaden (GOK)	Associate (99)/ 99	335.00	0.30	\$ 100.50
Mara L. Krongard (MK)	Associate (02)/ 02	165.00	2.70	\$ 445.50
Mara L. Krongard (MK)	Associate (02)/ 02	215.00	3.50	\$ 752.50
Marc D. Lazar (MDL)	Associate (01)/ 89	380.00	3.87	\$ 1,470.60
Marc D. Lazar (MDL)	Associate (01)/ 89	415.00	77.00	\$ 31,955.00
Alexander Manganiello (AXM)	Associate (95)/ 93	420.00	98.90	\$ 41,538.00
D. Ross Martin (DZM)	Associate (96)/ 95	380.00	96.00	\$ 36,480.00
D. Ross Martin (DZM)	Associate (96)/ 95	420.00	252.85	\$ 106,197.00
Justin A. McCormack (JUM)	Associate (01)/ 02	210.00	5.40	\$ 1,134.00
Solveig McShea (SRM)	Associate (02)/	215.00	5.70	\$ 1,225.50
Thomas J. Mila (TYM)	Associate (02)/ 02	165.00	33.21	\$ 5,479.65
Thomas J. Mila (TYM)	Associate (02)/ 02	215.00	198.20	\$ 42,613.00
Stephen Moeller-Sally (SMS)	Associate (01)/ 02	210.00	62.28	\$ 13,078.80
Stephen Moeller-Sally (SMS)	Associate (01)/ 02	255.00	488.35	\$ 124,529.25
Heloule Mohallim (HM)	Associate (02)/ 03	215.00	112.20	\$ 24,123.00
Ann R. Parker (ARP)	Associate (95)/ 94	355.00	42.20	\$ 14,981.00
Thomas J. Roberts (TJR)	Associate (02)/ 02	165.00	42.12	\$ 6,949.80
Thomas J. Roberts (TJR)	Associate (02)/ 02	215.00	270.10	\$ 58,071.50
Andrew J. Simons (AS)	Associate (00)/ 99	335.00	15.80	\$ 5,293.00
Gail B. Spayde (GBS)	Associate (01)/ 02	290.00	122.20	\$ 35,438.00
Peter D. Stahl (PZS)	Associate (01)/ 01	210.00	1.89	\$ 396.90
Peter D. Stahl (PZS)	Associate (01)/ 01	255.00	183.90	\$ 46,894.50

Karen K. Storin (KSY)	Associate (01)/ 02	210.00	94.23	\$ 19,788.30
Karen K. Storin (KSY)	Associate (01)/ 02	255.00	231.00	\$ 58,905.00
Peter L. Welsh (PXW)	Associate (99)/ 99	285.00	32.49	\$ 9,259.65
Peter L. Welsh (PXW)	Associate (99)/ 99	335.00	221.50	\$ 74,202.50
Jane E. Willis (JZW)	Associate (95)/ 94	440.00	0.20	\$ 88.00
R. Bryan Woodard (RBW)	Associate (95)/ 95	385.00	13.59	\$ 5,232.15
R. Bryan Woodard (RBW)	Associate (95)/ 95	420.00	16.30	\$ 6,846.00
Total Associates			4467.38	\$ 1,214,418.85
Sophia Antzoulatos (SAA)	Paraprofessional	130.00	0.45	\$ 58.50
Sophia Antzoulatos (SAA)	Paraprofessional	135.00	1.80	\$ 297.00
Sabrina L. Bosse (SLB)	Paraprofessional	115.00	0.90	\$ 103.50
Sabrina L. Bosse (SLB)	Paraprofessional	120.00	0.50	\$ 60.00
Margaret Burr (MHB)	Paraprofessional	85.00	13.50	\$ 1,147.50
Margaret L. Butler (MGB)	Paraprofessional	90.00	14.00	\$ 1,260.00
Gary U. Cennerzazzo (GUC)	Paraprofessional	180.00	1.17	\$ 210.60
Gary U. Cennerzazzo (GUC)	Paraprofessional	185.00	1.00	\$ 185.00
Mary Jon Donnelly (MQD)	Paraprofessional	160.00	196.00	\$ 31,360.00
Patricia Goodarzi	Paraprofessional	110.00	57.00	\$ 6,270.00
Edward S. Graham (ESG)	Paraprofessional	105.00	71.64	\$ 7,522.20
Edward S. Graham (ESG)	Paraprofessional	110.00	100.30	\$ 11,033.00
Joseph T. Hawkins (JTH)	Paraprofessional	170.00	32.10	\$ 5,457.00
Margaret M. Holzel (MMH)	Paraprofessional	90.00	4.10	\$ 369.00
Anna Lucey (APL)	Paraprofessional	80.00	9.40	\$ 752.00
Samantha McCarthy (SMN)	Paraprofessional	155.00	21.10	\$ 3,270.50
Regina L. Purdham (RLP)	Paraprofessional	150.00	1.17	\$ 175.50
Regina L. Purdham (RLP)	Paraprofessional	150.00	0.10	\$ 15.00
Melissa A. Sullivan (MRS)	Paraprofessional	175.00	1.35	\$ 236.25
Kimberly L. Sweet	Paraprofessional	225.00	1.20	\$ 270.00
Pamela Van Buskirk	Paraprofessional	155.00	6.00	\$ 930.00
Julia Weinrib (JIW)	Paraprofessional	85.00	5.40	\$ 459.00
Total Paraprofessionals			540.18	\$ 71,441.55

Professionals			
Totals:	Blended Hourly Rate	Total Hours Billed	Total Compensation
Partners	\$ 526.40	1565.63	\$ 824,147.90
Associates	\$ 271.84	4467.38	\$ 1,214,418.85
Subtotal (excluding Paraprofessionals)	\$ 337.90	6033.01	\$ 2,038,566.75
Paraprofessionals	\$ 132.26	540.18	\$ 71,441.55
Total Fees Requested	\$ 321.00	6573.19	\$ 2,110,008.30

EXHIBIT B-2

**SUMMARY OF SERVICES BY PROFESSIONAL FOR SERVICES RENDERED
BY ROPES & GRAY LLP ON BEHALF OF THE DEBTORS
FROM MARCH 1, 2003 THROUGH JULY 31, 2003**

Name (Initials)	Position (Date)/ Bar Admission	Hourly Rate	Total Hours	Total Amount
Ivor C. Armistead, III (ICA)	Partner (96)/ 79	540.00	.70	\$ 378.00
Fred R. Becker (FRB)	Partner (75)/63	625.00	18.70	\$ 11,687.50
Collin J. Beecroft (CJB)	Partner (89)/90	475.00	.70	\$ 332.50
David J. Blattner (DJB)	Partner (73)/	625.00	1.90	\$ 1,187.50
Don S. DeAmicis (DD)	Partner (88)/89	515.00	475.00	\$ 244,625.00
James S. DeGraw (JSD)	Partner (00)/92	470.00	19.80	\$ 9,306.00
John D. Donovan, Jr. (JDD)	Partner (90)/	625.00	.50	\$ 312.50
David S. Elkind (DXE)	Partner (03)/76	540.00	21.60	\$ 11,664.00
Robert B. Gordon (RBG)	Partner (94)/86	460.00	15.60	\$ 7,176.00
Robert F. Hayes (RFH)	Partner (76)/65	625.00	14.20	\$ 8,875.00
Keith F. Higgins (KFH)	Partner (91)/81	625.00	.70	\$ 437.50
Stuart Hirschfield (SQH)	Partner (03)/	700.00	1.70	\$ 1,190.00
Steven T. Hoort (STH)	Partner (84)/78	540.00	2.20	\$ 1,188.00
Christine M. Joyce (CXJ)	Consulting Actuary (89)	395.00	.50	\$ 197.50
Robert C. Macaulay, Jr. (RXM)	Principal (88)/77	575.00	1.70	\$ 977.50
David M. Mandel (DMM)	Partner (85)/77	475.00	1.20	\$ 570.00
William F. McCarthy (WFM)	Partner (79)/70	625.00	141.50	\$ 88,437.50
John T. Montgomery (JTM)	Partner (85)/75	625.00	7.80	\$ 4,875.00
Patrick O'Brien (PO)	Partner (98)/ 89	490.00	59.90	\$ 29,351.00
Loretta R. Richard	Partner (97)/90	595.00	.20	\$ 119.00
Jeffrey B. Storer (JBS)	Partner (86)/76	485.00	56.00	\$ 27,160.00
Mark P. Szpak (MPS)	Partner (93)/85	485.00	216.80	\$ 105,148.00
Richard A. Szczebak (RAS)	Lawyer/Senior Consultant (95)/ 85	425.00	1.50	\$ 637.50
James M. Wilton (JMW)	Partner (99)/90	470.00	.80	\$ 376.00
Jonathan M. Zorn (JMZ)	Partner (91)/82	625.00	37.90	\$ 23,687.50

Total Partners			1099.10	\$ 579,896.00
Darcie P.L. Beaudin (DPB)	Associate (99)/98	360.00	3.60	\$ 1,296.00
Tamarah L. Belczyk (TLB)	Associate (02)/02	215.00	17.90	\$ 3,848.50
R. Peter Bogue (RPB)	Associate (02)/02	215.00	4.50	\$ 967.50
Amy E. Burke (AB)	Associate (02)/02	215.00	8.00	\$ 1,720.00
Michael T. Cappucci (MTC)	Associate (02)/02	215.00	9.50	\$ 2,042.50
Timothy J. Casey (TJC)	Associate (02)/02	255.00	2.00	\$ 510.00
Rajib Chanda (RYC)	Associate (01)/01	290.00	29.50	\$ 8,555.00
Kate Cimini (KCX)	Associate (02)/02	215.00	162.80	\$ 35,002.00
Christopher M. Douglass (CMD)	Associate (99)/99	335.00	42.50	\$ 14,237.50
Peter T. Dzedzic, Jr. (PTD)	Associate (02)/02	215.00	95.70	\$ 20,575.50
Jill L. Ehrlich (JLE)	Associate (02)/	215.00	34.10	\$ 7,331.50
Alison J. Fethke (APF)	Associate (02)/01	290.00	1.40	\$ 406.00
Erin T. Fontana (ETF)	Associate (02)/02	255.00	813.20	\$ 207,366.00
Scott M. Friedman (SMF)	Associate (02)/02	215.00	53.20	\$ 11,438.00
Jessica Green (JWX)	Associate (99)/99	315.00	1.40	\$ 441.00
Charlotte T. Hemr (CTH)	Associate (99)/99	335.00	78.70	\$ 26,364.50
Kraig J. Hitchcock (KXH)	Associate (02)/02	215.00	2.20	\$ 473.00
Gregory O. Kaden (GOK)	Associate (99)/99	335.00	20.90	\$ 7,001.50
Marc D. Lazar (MDL)	Associate (01)/89	415.00	3.20	\$ 1,328.00
Jennifer C. Loach (JUL)	Associate (03)/99	360.00	8.60	\$ 3,096.00
Daniel J. Maher, Jr. (DJM)	Associate (02)/02	215.00	119.40	\$ 25,671.00
Alexander Manganiello (AXM)	Associate (95)/93	420.00	1.80	\$ 756.00
D. Ross Martin (DZM)	Associate (96)/95	420.00	428.70	\$ 180,054.00
Solveig McShea (SRM)	Associate (02)/	215.00	11.80	\$ 2,537.00
Thomas J. Mila (TYM)	Associate (02)/02	215.00	152.70	\$ 32,830.50
Stephen Moeller-Sally (SCY)	Associate (01)/02	255.00	1096.80	\$ 279,684.00
Heloule Mohallim (HM)	Associate (02)/03	215.00	5.50	\$ 1,182.50
Ann R. Parker (ARP)	Associate (95)/94	355.00	4.30	\$ 1,526.50
Lucasz M. Rachuba (LXR)	Associate (99)/99	335.00	64.50	\$ 21,607.50
Thomas J. Roberts (TJR)	Associate (02)/02	215.00	126.40	\$ 27,176.00
Stephen Sarkozy (SSX)	Associate (02)/	215.00	8.40	\$ 1,806.00

Mara L. Shreck (MLS)	Associate (02)/02	215.00	71.50	\$ 15,372.50
Andrew J. Simons (AS)	Associate (00)/99	335.00	6.20	\$ 2,077.00
Gail B. Spayde (GBS)	Associate (01)/02	290.00	.50	\$ 145.00
Jeremy C. Smith (JZS)	Associate (02)/02	215.00	10.20	\$ 2,193.00
Peter D. Stahl (PZS)	Associate (01)/01	255.00	10.10	\$ 2,575.50
Karen K. Storin (KSY)	Associate (01)/02	255.00	30.20	\$ 7,701.00
Peter L. Welsh (PXW)	Associate (99)/99	335.00	21.90	\$ 7,336.50
Jane E. Willis (JZW)	Associate (95)/94	440.00	251.80	\$ 110,792.00
Owen L. Wilcox (OLW)	Associate (97)/	380.00	.50	\$ 190.00
R. Bryan Woodard (RBW)	Associate (95)/95	420.00	4.10	\$ 1,722.00
Total Associates			3820.20	\$ 1,078,935.50
Christopher DiJulia	Summer Associate	170.00	11.80	\$ 2,006.00
Rebecca Ginzburg	Summer Associate	170.00	25.40	\$ 4,318.00
Kathleen K. Miller	Summer Associate	170.00	7.00	\$ 1,190.00
Shawnte Martinique Mitchell	Summer Associate	170.00	4.00	\$ 680.00
David Przygoda	Summer Associate	170.00	62.60	\$ 10,642.00
Alice Wang	Summer Associate	170.00	18.90	\$ 3,213.00
Total Summer Associates			129.70	\$ 22,049.00
Sophia Antzoulatos (SAA)	Paraprofessional	135.00	.70	\$ 94.50
Zachary R. Blume (ZRB)	Paraprofessional	115.00	4.00	\$ 460.00
Sabrina L. Bosse (SLB)	Paraprofessional	120.00	.50	\$ 60.00
Margaret L. Butler (MGB)	Paraprofessional	90.00	33.70	\$ 3033.00
Mary Jon Donnelly (MQD)	Paraprofessional	160.00	.20	\$ 32.00
Edward S. Graham (ESG)	Paraprofessional	110.00	43.10	\$ 4,741.00
Joseph T. Hawkins (JTH)	Paraprofessional	170.00	2.00	\$ 340.00
Glenn M. Huzinec	Paraprofessional	60.00	2.70	\$ 162.00
Karen A. Levine	Paraprofessional	110.00	375.80	\$ 41,338.00
Anna Lucey (APL)	Paraprofessional	80.00	157.90	\$ 12,632.00
Susannah Maritime	Paraprofessional	90.00	9.50	\$ 855.00
Laura L. Phair (LLP)	Paraprofessional	150.00	110.00	\$ 16,500.00
Regina L. Purdham (RLP)	Paraprofessional	150.00	24.50	\$ 3,675.00

Sandra E. Ramey (SOR)	Paraprofessional	150.00	.50	\$ 75.00
Sarah B. Roberts	Paraprofessional	185.00	13.20	\$ 2,442.00
Philip M. Salemme	Paraprofessional	190.00	7.00	\$ 1,330.00
Kimberly L. Sweet	Paraprofessional	225.00	.30	\$ 67.50
Joanne L. Wolforth (JLM)	Paraprofessional	165.00	5.00	\$ 825.00
Total Paraprofessionals			790.60	\$ 88,662.00

Professionals Totals:	Blended Hourly Rate	Total Hours Billed	Total Compensation
Partners	\$ 527.61	1099.10	\$ 579,896.00
Associates	\$ 282.64	3820.20	\$ 1,078,935.50
Subtotal (excluding Paraprofessionals and Summer Associates)	\$ 337.21	4919.30	\$ 1,658,831.50
Summer Associates	\$ 170	129.70	\$ 22,049.00
Subtotal (excluding Paraprofessionals)	\$ 332.92	5048.90	\$ 1,680,880.50
Paraprofessionals	\$ 111.56	790.60	\$ 88,662.00
Totals	\$ 303.42	5839.60	\$ 1,769,542.50

EXHIBIT B-3

**SUMMARY OF SERVICES BY PROFESSIONAL FOR SERVICES RENDERED
BY ROPES & GRAY LLP ON BEHALF OF THE DEBTORS
FROM AUGUST 1, 2003 THROUGH THE PRESENT**

Name (Initials)	Position (Date)/ Bar Admission	Blended Hourly Rate	Total Hours	Total Amount
Ivor C. Armistead, III (ICA)	Partner (96)/ 79	540.00	0.80	432.00
Fred R. Becker (FRB)	Partner (75)/63	625.00	12.30	7,687.50
Don S. DeAmicis (DD)	Partner (88)/89	515.00	298.60	153,779.00
James S. DeGraw (JSD)	Partner (00)/92	470.00	0.50	235.00
Eric M. Elfman (EME)	Partner (89)/80	595.00	0.60	357.00
David S. Elkind (DXE)	Partner (03)/76	540.00	269.30	145,422.00
Robert B. Gordon (RBG)	Partner (94)/86	460.00	11.20	5,152.00
Robert F. Hayes (RFH)	Partner (76)/65	625.00	4.50	2,812.50
Marc E. Hirschfield (MEH)	Partner (03)/	480.00	5.20	2,496.00
Stuart Hirschfield (SQH)	Partner (03)/	700.00	3.10	2,170.00
Steven T. Hoort (STH)	Partner (84)/78	540.00	1.30	702.00
Robert C. Macaulay, Jr. (RXM)	Principal (88)/77	575.00	0.30	172.50
David M. Mandel (DMM)	Partner (85)/77	475.00	2.0	950.00
Walter R. McCabe III (WRM)	Partner (95)/ 86	480.00	0.30	150.00
William F. McCarthy (WFM)	Partner (79)/70	625.00	148.40	92,750.00
John T. Montgomery (JTM)	Partner (85)/75	625.00	5.30	3,312.50
Patrick O'Brien (PO)	Partner (98)/ 89	490.00	3.20	1,568.00
Peter N. Rosenberg (PNR)	Partner (94)/85	595.00	0.50	297.50
Jeffrey B. Storer (JBS)	Partner (86)/76	485.00	154.70	75,029.50
Mark P. Szpak (MPS)	Partner (93)/85	485.00	286.20	138,807.00
Jane E. Willis (JZW)	Partner (03)/94	440.00	75.20	33,088.00
Jonathan M. Zorn (JMZ)	Partner (91)/82	625.00	32.50	20,312.50
Total Partners			1316.00	\$ 687,682.50
Tamarah L. Belczyk (TLB)	Associate (02)/02	215.00	15.30	3,289.50
Sagar M. Brahmhatt (SBX)	Associate (02)/02	215.00	5.30	1,139.50

Amy L. Bressler (ALB)	Associate (03)/03	220.00	90.70	19,954.00
Christine Brinton (CB)	Associate (03)/03	220.00	5.00	1,100.00
Amy E. Burke (AB)	Associate (02)/02	215.00	6.30	1,354.50
Michael T. Cappucci (MTC)	Associate (02)/02	215.00	1.20	258.00
Kristin Carden (KZC)	Associate (01)/02	290.00	30.90	8,961.00
Kate Cimini (KCX)	Associate (02)/02	215.00	6.20	1,333.00
Christopher M. Douglass (CMD)	Associate (99)/99	335.00	2.70	904.50
Peter T. Dziedzic, Jr. (PTD)	Associate (02)/02	215.00	4.90	1,053.50
Beth M. Elliot (BME)	Associate (03)/03	170.00	113.60	19,312.00
Erin T. Fontana (ETF)	Associate (02)/02	255.00	554.80	141,474.00
Richard E. Gordet (REG)	Associate (96)/ 96	400.00	5.60	2,240.00
Charlotte T. Hemr (CTH)	Associate (99)/99	335.00	30.00	10,050.00
Kraig J. Hitchcock (KXH)	Associate (02)/02	215.00	29.90	6,428.50
Kristin L. Jenkins (KLJ)	Associate (03)/03	170.00	6.10	1,037.00
Gregory O. Kaden (GOK)	Associate (99)/99	335.00	27.60	9,246.00
Elizabeth A. Latif (EAL)	Associate (03)/02	255.00	66.00	16,830.00
Marc D. Lazar (MDL)	Associate (01)/89	415.00	4.30	1,784.50
Joy J. Liu (JLJ)	Associate (02)/02	215.00	25.70	5,525.50
Jennifer C. Loach (JUL)	Associate (03)/99	360.00	81.50	29,340.00
Daniel J. Maher, Jr. (DJM)	Associate (02)/02	215.00	59.10	12,706.50
D. Ross Martin (DZM)	Associate (96)/95	420.00	667.60	280,392.00
Justin A. McCormack (JUM)	Associate (01)/ 02	210.00	0.30	76.50
Solveig McShea (SRM)	Associate (02)/	215.00	6.80	1,462.00
Thomas J. Mila (TYM)	Associate (02)/02	215.00	73.00	15,695.00
Stephen Moeller-Sally (SCY)	Associate (01)/02	255.00	855.90	218,254.50
Gabriel D. O'Malley (GDO)	Associate (02)/02	255.00	60.40	15,402.00
Ann R. Parker (ARP)	Associate (95)/94	355.00	1.10	390.50
Lacey Phillips (LP)	Associate (03)/03	170.00	287.30	48,841.00
Lucasz M. Rachuba (LXR)	Associate (99)/99	335.00	6.60	2,211.00
Thomas J. Roberts (TJR)	Associate (02)/02	215.00	28.30	6,084.50
Darcy W. Shearer (DSW)	Associate (02)/02	290.00	70.30	20,387.00
Mara L. Shreck (MLS)	Associate (02)/02	215.00	0.50	107.50
David M. Stringer (XDS)	Associate (99)/99	315.00	1.20	378.00

Tamar Tal (TT)	Associate (03)/P	170.00	6.40	1,088.00
Peter L. Welsh (PXW)	Associate (99)/99	335.00	1.50	502.50
J. Britton Williston (BW)	Associate (03)/03	170.00	100.80	17,136.00
Total Associates			3340.70	\$ 923,729.50
Jane E. Casey (JWC)	Paraprofessional	145.00	25.20	3,654.00
Lisa A. Cobbett (LQC)	Paraprofessional	175.00	3.00	525.00
Heather Cowen	Paraprofessional	110.00	33.00	3,630.00
Edward S. Graham (ESG)	Paraprofessional	110.00	11.10	1221.00
Glenn M. Huzinec	Paraprofessional	60.00	1.00	60.00
Kathleen T. Kennedy (KTK)	Paraprofessional	185.00	2.20	407.00
Paul G. Lang	Paraprofessional	80.00	7.40	592.00
Anna Lucey (APL)	Paraprofessional	80.00	6.90	552.00
Laura L. Phair (LLP)	Paraprofessional	150.00	15.50	2,325.00
Sarah B. Roberts	Paraprofessional	185.00	41.50	7,677.50
Philip M. Saleme	Paraprofessional	190.00	3.00	570.00
Jenna B. Skrzysowski (JSZ)	Paraprofessional	110.00	22.00	2,420.00
Dimitris P. Spiliakos (DPS)	Paraprofessional	115.00	0.50	57.50
Kimberly L. Sweet	Paraprofessional	225.00	0.50	112.50
Sam Li Wai-Cheong	Paraprofessional	80.00	0.70	56.00
Julia Weinrib (JIW)	Paraprofessional	85.00	27.00	2,430.00
Joanne L. Wolforth (JLM)	Paraprofessional	165.00	0.80	132.00
Total Paraprofessionals			201.30	\$ 26,421.50

Professionals Totals:	Blended Hourly Rate	Total Hours Billed	Total Compensation
Partners	522.56	1316.00	\$ 687,682.50
Associates	276.50	3340.70	\$ 923,729.50
Subtotal (excluding Paraprofessionals)	346.04	4656.70	\$ 1,611,412.00
Paraprofessionals	131.25	201.30	\$ 26,421.50
Totals	337.14	4858.00	\$ 1,637,833.50

EXHIBIT C

Attorney Biographies

William F. McCarthy, a partner since 1979, is head of the Creditors' Rights Department at Ropes & Gray LLP. He has represented both debtors and creditors in major reorganization cases throughout the United States and has lectured extensively to business and professional groups on the debtor/creditor relationship. Bill graduated from the College of the Holy Cross in 1967 and earned a J.D. from Harvard Law School in 1970.

Don DeAmicis specializes in business restructuring, bankruptcy and creditors' rights matters. He has extensive experience representing financial institutions, bondholder committees, purchasers, debtors, and boards of directors in domestic and cross-border work-outs and insolvencies. His practice also involves counseling clients on ways to protect business relationships and credit exposures from counterparty insolvency risk. Clients include corporations, banks, registered investment companies and investment advisers, and other institutional investors.

Mr. DeAmicis is Chair of the American Bar Association's Section of International Law and Practice and has served as past chair of its International Creditors' Rights and Bankruptcy Committee.

Mr. DeAmicis graduated from Harvard College and Harvard Law School, Don has written and spoken frequently in the area of international insolvency. Mr. DeAmicis is fluent in French and Spanish.

Lawrence Bragg, a Ropes & Gray partner in the Corporate Department since 1983, specializes in public finance, workouts, and banking and other lending activities.

Mr. Bragg graduated cum laude from Yale University in 1970 and received his J.D., magna cum laude, from Harvard Law School in 1974.

Fred Becker has been a partner in the Tax & Benefits Department since 1975, and specializes in matters relating to partnerships, corporations, real estate transactions, and all forms of financial instruments.

Mr. Becker graduated from the University of Pennsylvania and earned a J.D. from Harvard Law School. He is a member of the American College of Tax Counsel. Before joining Ropes & Gray LLP, Mr. Becker was with the Office of Tax Legislative Counsel of the U.S. Treasury and the Appellate Division of the Department of Justice.

David Blattner has been a partner in the Tax & Benefits Department at Ropes & Gray LLP since 1973, and specializes in federal corporate tax matters, including advice on structuring mergers and acquisitions and controversies with the Internal Revenue Service.

Mr. Blattner graduated from Harvard College in 1960 and Harvard Law School in 1963.

John Donovan has been a partner in the Litigation Department since 1990 and is a member of the firm's Policy Committee. Mr. Donovan specializes in business litigation, including corporate and securities matters, class actions, disputes in connection with mergers and acquisitions, and other complex business transactions. Mr. Donovan has developed a nationally recognized expertise in corporate and securities litigation as a result of successfully defending high tech corporations, "old economy" issuers, underwriters and financial services companies in litigation throughout the country. He has appeared and argued such cases in dozens of state and federal jurisdictions, producing successful results at both the trial and appellate court levels.

Mr. Donovan graduated from Harvard College in 1975 and Boston College Law School in 1981.

David S. Elkind focuses on legal representation of private equity firms and their portfolio companies, banks, financial institutions, and creditors. Mr. Elkind has also represented creditor committees, trustees, and debtors. His practice also focuses on corporate and commercial litigation, including securities litigation, contract litigations, merger agreements, the enforcement of loan and financing agreements, shareholder agreements, and restrictive covenants. Mr. Elkind has also represented banks and other financial institutions in connection with defaults on loan agreements; owners of privately-held companies involved in shareholder disputes; and numerous other parties in a wide variety of arbitrations/disputes involving diverse commercial matters.

Mr. Elkind graduated from Princeton University and Columbia Law School. He is a member of both the American Bar Association, and the New York State Bar Association.

Susan Galli, a partner since 1993, concentrates her practice in corporate, intellectual property and technology, and health care. She has extensive experience in many areas of the life sciences and technology practice, including technology acquisition, transfer and licensing, joint ventures and strategic partnerships, research and development arrangements, and regulatory and compliance matters. Susan represents universities and academic medical centers, as well as biotechnology, medical device, and Internet companies. She is a member of the Licensing Executives Society, the Association of University Technology Managers, and the American Health Lawyers Association.

Ms. Galli graduated from Williams College summa cum laude and earned a J.D. cum laude from Harvard Law School in 1984. After completing a judicial clerkship with Judge Edward Cahn of the United States District Court, Eastern District of Pennsylvania (Philadelphia), she joined Ropes & Gray in September 1985.

Robert Hayes, a partner since 1976, is a member of the firm's Corporate Department specializing in business and securities law. He holds directorships at Jordan Hospital, Inc. and Duxbury Beach Reservation, Inc.

Mr. Hayes is a cum laude graduate of both Harvard College in 1962 and Harvard Law School in 1965. He joined Ropes & Gray in 1966.

Karen Kemper Henson, a partner since 1992, has a practice providing a wide range of labor and employment services. She provides advice to employers with regard to human resource issues arising under federal and state laws, assistance with employee documentation from job applications and handbooks, to employment-related agreements and representation before government agencies in connection with labor relations, employment discrimination, and other legal issues. She also conducts training in supervisory responsibilities, sexual harassment, and other topics.

Ms. Henson is a graduate of the University of Kentucky and Harvard Law School. She also holds a Ph.D. from Harvard University in English and American Literature and Language. She is a member of the labor and employment law sections of the American and Massachusetts Bar Associations.

Keith Higgins, of the firm's Corporate Department, has been a Ropes & Gray partner since 1991 and heads the firm's securities practice. He specializes in securities offerings, representing both issuers and underwriters, mergers and acquisitions, and venture capital investments. For 2000, Mr. Higgins was named the #1 IPO lawyer by The IPO Journal. He also is listed in the current edition of The Best Lawyers in America.

Mr. Higgins also specializes in the securities law aspects of executive compensation arrangements and frequently writes and lectures on this topic. He is active in the Federal Regulation of Securities Committee of the American Bar Association's Business Law Section.

The Florida State University alumnus (B.A. 1973) also holds degrees from the University of Virginia (M.A., History, 1975) and Boston University School of Law (J.D., summa cum laude, 1982). Mr. Higgins is fluent in Spanish.

Stuart Hirshfield joined Ropes & Gray LLP as a partner in 2003. His practice includes representation of creditors' committees; debtors; bank and financial institutions in loan workouts; international insolvency matters, structuring of deals; bankruptcy mergers and acquisitions; bankruptcy litigation, including preference and fraudulent transfer litigation; and asset based lending. Prior to joining Ropes & Gray, Mr. Hirshfield was a partner of Dewey Ballantine LLP, where he acted as chairman of the Corporate Reorganization and Bankruptcy Group for 15 years.

Steven Hoort has been a partner in the Creditors' Rights Department at Ropes & Gray LLP since 1984 specializing in bankruptcy and insolvency law and related litigation. He has been an adjunct professor at Northeastern University School of Law and on the faculty of a number of continuing legal education programs for Massachusetts Continuing Legal Education and the National Business Institute. He is listed in the publication The Best Lawyers in America.

Mr. Hoort earned a J.D., *magna cum laude*, from the University of Michigan Law School in 1975.

Steve Kaufman heads the firm's Patent Practice and has been a litigator with the firm since 1981. He handles technologically complex cases in the areas of patent infringement, government contracts, and other business disputes. He has litigated cases involving such diverse technologies as genetically engineered therapeutics, missile guidance systems, and computer software. He has written extensively in the area of pricing government contracts for commercial products and services.

Mr. Kaufman received his Ph.D. in Logic from the University of Pennsylvania and taught decision theory, logic, and philosophy of science at Hamilton College before earning his J.D. from Yale Law School. He received his undergraduate degree in Philosophy from Rutgers University. He is admitted to the bar in the Supreme Judicial Court of Massachusetts, the U.S. District Court for the District of Massachusetts, the First Circuit Court, the Seventh Circuit Court, the Federal Circuit Court, the U.S. Tax Court, and the Supreme Court of the United States.

Steve Lindsay, a real estate partner since 1981, specializes in real estate development and finance. He has developed an extensive practice with respect to major new or expanded, owned or leased facilities for corporate and institutional clients of the firm, as well as commercial mortgage finance work for institutional lenders and work for real estate developers and a major real estate brokerage firm. He has chaired the Real Estate Section and the Zoning and Land Use Committee of the Boston Bar Association, where he also served for three years as a member of the Council.

Mr. Lindsay graduated from Yale University in 1966 and earned a J.D. from the University of Michigan Law School in 1972. He served in the United States Army from 1966 to 1969.

David Mandel has practiced labor and employment law at Ropes & Gray since 1977. A partner in the Labor & Employment Department since 1985, Dave handles a spectrum of labor and employment matters, including union contract negotiations, collective bargaining contract application, labor union grievance arbitrations, National Labor Relations Board union representation and unfair labor practice proceedings, union election campaigns, wage-hour and overtime matters, and occupational safety and health issues. Dave advises both union and non-union employers with respect to terminations, discipline, leaves of absence, and other personnel actions. He is a member of the Labor and Employment Law sections of the American, Massachusetts, and Boston bar associations.

Mr. Mandel graduated from Yale University in 1973, earned a J.D. from Harvard Law School in 1976, and served a clerkship on the United States Court of Appeals for the Second Circuit in New York City before joining Ropes & Gray in 1977.

John Montgomery has been a litigation partner since 1985 and is a former head of the Litigation Department. John specializes in complex civil litigation with an emphasis on trials and appeals in high profile cases involving novel or publicly sensitive issues. His litigation practice has included a variety of complex contract insurance, commercial tort, product liability, ERISA, securities, banking, environmental, and

regulatory matters. He was selected by the Massachusetts Lawyers' Weekly as one of the ten lawyers of the year for 1998.

Mr. Montgomery graduated from the University of Michigan in 1969 and earned a J.D. from Boston College Law School in 1975. Prior to joining Ropes & Gray in 1982, John served as an Assistant Attorney General for the Commonwealth of Massachusetts. He left the firm in 1990 to serve as First Assistant Attorney General for the Commonwealth of Massachusetts. He returned to Ropes & Gray in 1992. He is admitted to practice in the Commonwealth of Massachusetts, and in the United States Supreme Court and Circuit Courts for First, Second, Third, Fourth, and District of Columbia Circuits and in the United States District Courts in Massachusetts, Michigan, and Illinois.

Mr. Montgomery's most recent experience includes two successful arguments in the United States Supreme Court---most recently in the landmark decision in *Eastern Enterprises v. Apfel*, decided on June 25, 1998, in which the court held that a Congressional statute imposing a \$100 million retroactive liability on a Ropes & Gray client was unconstitutional. In addition, he successfully represented a company in a product liability action and in a trial in Illinois on behalf of a company concerning financial reporting irregularities by a subsidiary.

Martin Newhouse, a litigation partner since 1993, specializes in civil litigation. His practice encompasses a wide range of areas, including defamation, municipal, state, and federal taxation, ERISA, securities law, intellectual property (including patent litigation), and nuclear power plant litigation. Martin also practices in the areas of legal ethics and professional liability. He is admitted to the bar of the Supreme Judicial Court of Massachusetts, the U.S. Supreme Court, the U.S. Court of Appeal for the First Circuit, the U.S. District Court for the District of Massachusetts, and the U.S. Tax Court.

Mr. Newhouse received his A.B. degree from Columbia College and his M.A., M.Phil., and Ph.D. degrees in European History from Columbia University. While a graduate student, Martin spent a year living and researching in Germany under a Giles Whiting Foundation fellowship. He received his law degree from Yale Law School. Martin has published on the subject of alternative dispute resolution and has been a participant in numerous seminars on various aspects of litigation techniques. He is a member of the American, Boston, and Massachusetts Bar Associations and was recently co-chair of the ABA's subcommittee on International Business Ethics.

William Patton, a litigation partner since 1977, has extensive experience in general litigation matters, including antitrust and intellectual property litigation. He has been engaged in several significant patent cases, including recombinant DNA technology.

Mr. Patton is a graduate of Yale University (B.A. 1965) and the Duke University School of Law (J.D. 1968). He served as a law clerk to the Honorable Frank M. Coffin, United States Court of Appeals for the First Circuit, from 1968 through 1969 and was Assistant to the Solicitor General of the United States from 1973 to 1975. Bill has been with Ropes & Gray from 1969 through 1973 and from 1975 to the present and became a partner in 1977.

Jeffrey Storer, a litigation partner since 1986, has a wide variety of experience in the areas of intellectual property and technology (covenants not to compete, trade secrets, patent infringement, copyrights, and trademarks), environmental law, toxic torts, product liability, securities, anti-trust, general commercial litigation, and public utility rate regulation. He has counseled clients on the protection of confidential information, trade secrets, and goodwill and represented them in litigation, state and federal, to enforce rights in intellectual property for over twenty years. He has also devoted a substantial amount of time to cost recovery actions, to real estate litigation involving taxation, title, and zoning issues, and to construction-related arbitration and litigation.

Mr. Storer is a graduate of Harvard College and Boston College Law School.

Mark Szpak, a litigation partner since 1993, specializes in intellectual property litigation, with experience across the range of trademark, trade secret, copyright, patent and licensing matters. He is the administrative head of the firm's trademark prosecution practice. Mark handled one of the first cases to be litigated under the new international procedures for resolving domain-name disputes, and has been involved in such matters as successfully forcing a leading computer company to change the name of a new product, and defending a trade secret case. Mark also has extensive experience in securities litigation, franchise disputes, and commercial litigation generally.

Mr. Szpak received his undergraduate degree magna cum laude/Phi Beta Kappa from Harvard College, and his law degree from Harvard Law School. He is a member of the bars of Massachusetts and New Hampshire, as well as the U.S. District Court for the Districts of Massachusetts and New Hampshire, the U.S. Court of Appeals for the First Circuit, and the U.S. Supreme Court.

Jonathan Zorn has been a partner in the Tax & Benefits Department since 1991. He has taught for many years in the Boston University Graduate Tax Program, where he currently teaches a class on employee benefits, and has participated as a speaker in continuing legal education programs for the Boston Bar Association and the Federal Tax Institute of New England, among others.

Mr. Zorn received his B.A. from Indiana University in 1972, a Ph.D. from Harvard University in 1979, and a J.D. from Yale Law School in 1982.

Robert Gordon is a partner in the firm's Labor & Employment Department. Since joining Ropes & Gray, Bob has primarily been involved in advising and defending management in employment discrimination, wrongful discharge, employee privacy, defamation, employee benefits, wage and hour, non-competition, and trade secret litigation. He has tried numerous complex cases to verdict in state and federal courts, and dozens of labor and commercial arbitrations, and he also has extensive appellate experience. He additionally counsels employers on employee discipline and discharge, reductions in force, executive employment and separation agreements, sexual harassment and other internal investigations, and compliance issues under the Americans with Disabilities Act, the Family and Medical Leave Act, the Worker Adjustment Retraining and Notification (WARN) Act, and the Fair Labor Standards Act.

Mr. Gordon is admitted to practice law in Massachusetts, Rhode Island, and Connecticut. He is a member of the American Bar Association, the Massachusetts Bar Association, and the Boston Bar Association, was a founding member of the Boston Area Management Attorneys Group, and is a regular speaker at conferences held by Massachusetts Continuing Legal Education and the Massachusetts and Boston Bar Associations. He has served as the co-chair of the Labor & Employment Law section of the Boston Bar Association, and is currently its liaison to the Equal Employment Opportunity Commission.

Mr. Gordon is a graduate of Wesleyan University (Phi Beta Kappa, 1983) and the University of Michigan Law School (cum laude, 1986). Prior to joining Ropes & Gray, he served as a law clerk for the Honorable Bruce M. Selya of the United States Court of Appeals for the First Circuit. Bob is also an elected member of the Town of Wayland School Committee.

Loretta Richard is a partner in the Tax & Benefits Department, and specializes in federal income tax matters, principally employee benefits. Prior to joining Ropes & Gray LLP, Ms. Richard had several years of experience in the tax and employee benefits fields as a consultant, paralegal, and lawyer.

Ms. Richard graduated from the University of Michigan in 1983, and earned a J.D. from Boston College Law School in 1988. She also holds an LL.M. degree in Taxation from Boston University School of Law.

Ms. Richard holds an appointment as a Lecturer in law in the Graduate Tax Program at Boston College Law School in the J.D. program, where she teaches a Survey of Employee Benefits Law.

Claire McGuire, a partner in the Real Estate Department since 1989, has developed a diverse practice in real estate matters, including the representation of a large university endowment fund in its real estate investment throughout the United States. In representing the private placement side of the university endowment, Claire has worked closely with Fred Becker in the Tax Department in evaluating real estate investments throughout the country and structuring appropriate investment vehicles to take advantage of tax exemption.

Ms. McGuire graduated from Bryn Mawr College and earned a J.D. from Boston University School of Law.

Robert Macaulay, Jr. is a lawyer and Principal in Ropes & Gray's Tax & Benefits Department. He specializes in advising employers with respect to employee welfare benefits. Prior to joining Ropes & Gray, Mr. Macaulay served as Associate Counsel in the Corporate Law Department of the John Hancock Mutual Life Insurance Company. His practice is concentrated in the areas of group insurance, ERISA compliance, managed care, COBRA, health plan funding, retiree health issues, and tax issues relating to employee welfare benefits.

Mr. Macaulay's 1986 law review article, "Health Care Cost Containment and Medical Malpractice: On a Collision Course," 19 Suffolk U.L. Rev. 91 (1986), was cited by the U.S. Court of Appeals for the Fifth Circuit in *Corcoran v. United Health Care*, 965 F.2d 1321, 1332 (5th Cir. 1992) (holding that ERISA preempts a malpractice claim in connection with the administration of a managed care plan). He is the author of "Self-Funded Welfare Benefit Plans" (1994) and "Cafeteria Plans" (1994) in the RIA Tax Advisors Planning Series and "ERISA Preemption: A Road Map for Wary Travelers," 37 - Oct. Boston Bar Journal 5 (1993). He also holds the designations of Chartered Life Underwriter (CLU), Chartered Property and Casualty Underwriter (CPCU), and Associate in Risk Management (ARM).

Mr. Macaulay is a graduate of Boston College and Suffolk University Law School.

Richard Szczebak is a lawyer and senior consultant in Ropes & Gray's Tax & Benefits Department. His practice is concentrated in the area of employee benefits, with particular emphasis on health and welfare benefit plans, cafeteria plans, COBRA, HIPAA, and ERISA compliance, and retiree health care issues.

Mr. Szczebak is a guest lecturer for the New England Employee Benefits Council, conducting annual workshops on the IRS Form 5500. He has recently completed a major revision of the BNA Tax Management Portfolio on Code Section 125 cafeteria plans.

Mr. Szczebak is a graduate of the University of Massachusetts at Amherst (1982) and Marquette University School of Law (1985). Prior to joining Ropes & Gray in 1991, he served as Counsel in the Corporate Law Division of Massachusetts Mutual Life Insurance Company. He is a member of the American, Massachusetts, and Boston Bar Associations.

Patrick O'Brien is a partner in Ropes & Gray's Corporate Department specializing in the life science and high-tech practice areas. He has extensive experience representing biotechnology, medical devices, and technology companies, venture capital funds, and underwriters in connection with public and private equity and debt offerings, as well as mergers and acquisitions. He also specializes in assisting technology companies with life sciences and technology licensing, commercialization strategies, and the negotiation of collaborative research arrangements.

Mr. O'Brien represents a variety of corporate and institutional clients in technology-related areas including leading underwriters in the biotechnology and medical device areas.

Mr. O'Brien is a 1983 graduate of the University of Illinois and a 1989 graduate of Boston University School of Law.

Collin Beecroft, a partner in the Corporate Department, joined Ropes & Gray in 1990. He counsels a variety of public and private companies, including private equity funds, banks, and venture capital firms. He specializes in mergers and acquisitions, leveraged buyouts, restructurings, and bank, mezzanine, and venture capital financings.

Mr. Beecroft graduated summa cum laude with a B.A. in International Relations from Brigham Young University in 1987 and cum laude with a J.D. from Harvard Law School in 1990. He was admitted to the Massachusetts bar in 1990. Mr. Beecroft is fluent in Spanish.

James DeGraw practices in Ropes & Gray's Corporate Department, where he often works with clients on addressing their intellectual property and high technology legal needs. The clients with which Mr. DeGraw works range from start-up Internet ventures to established, publicly traded companies, to higher education institutions. In addition to providing these clients with general corporate advice, he helps them protect their intellectual property assets generally; structure licensing and development relationships; and work through the legal concerns raised by changes in technology and technology laws. In addition, Mr. DeGraw also has significant experience in Ropes & Gray's Litigation Department.

Mr. DeGraw presently is the Co-Chair of the Boston Bar Association's Intellectual Property Committee. He speaks frequently on technology and licensing matters, including presentations for the Boston Bar Association, Massachusetts Continuing Legal Education, and the Association of University Technology Managers.

Mr. DeGraw joined Ropes & Gray in 1993, after clerking for Judge Amalya L. Kears of the Second Circuit and Judge Robert W. Sweet of the Southern District of New York. He graduated cum laude from New York University School of Law. While there, he served as Managing Editor of the Law Review and wrote a note analyzing the use of special master in the institutional reform context.

Mr. DeGraw also has a B.S. degree in Computer Science from Columbia University's School of Engineering and Applied Science. Before entering law school, he worked as a systems analyst developing computerized graphics publishing systems for a start-up company. His other work experiences include a stint as a programmer-analyst developing telephony applications.

Cary Armistead joined Ropes & Gray in 1996 as a partner in the Corporate Department. He counsels domestic and multinational corporations regarding corporate legal matters and the antitrust laws of the United States and the competition laws of the European Union and other nations in a variety of contexts including: joint ventures, mergers, acquisitions, and divestitures; the acquisition and licensing of intellectual property rights; and the distribution of products and services. Mr. Armistead also assists high-technology clients and other clients with domestic and international commercial matters including technology transfers, distribution and licensing agreements, and other complex business arrangements.

Mr. Armistead began his career as a Trial Attorney with the Antitrust Division of the United States Department of Justice. He has practiced with firms in Washington, D.C., and Boston. Just prior to joining Ropes & Gray, Cary was a Vice President and Assistant General Counsel of Digital Equipment Corporation. Cary graduated from Michigan State University in 1967 with a B.A. in Economics and earned a J.D., cum

laude, from the Columbia University School of Law in 1970, where he was a Harlan Fiske Stone Scholar.

Mr. Armistead is a member of the bars of the Commonwealth of Massachusetts and the District of Columbia and is admitted to practice before the United States Supreme Court, the United States Courts of Appeal for the First and District of Columbia Circuits and the United States District Courts in the District of Columbia and Massachusetts.

Jim Wilton is a partner in Ropes & Gray's Creditors' Rights Department, and specializes in bankruptcy and debt restructuring. A former clerk to U.S. District Court (Rhode Island) Judge Francis Boyle (1990 - 1991), Mr. Wilton is a member of the Massachusetts and U.S. District Court for the District of Massachusetts bars and of the Boston Bar Association's Bankruptcy Law Subcommittee.

Mr. Wilton graduated *cum laude* in 1979 from Bucknell University and in 1990 from Boston College Law School, where he was on the law review.

Ana Francisco has been a member of the Litigation Department since 1993 and became a partner in 2002. She has experience in a variety of areas, including securities law, directors and officers liability, insurance, bank fraud, and employment discrimination. Ana graduated summa cum laude from Southeastern Massachusetts University and earned a J.D., magna cum laude, from Boston University School of Law. She holds degrees in business management and finance, and worked as a credit analyst and commercial lender for three years prior to commencing her law studies. She is fluent in Portuguese.

Christine Joyce is a consulting actuary in the Ropes & Gray LLP Tax & Benefits Department. She is an enrolled actuary, a member of the American Academy of Actuaries, and a member of the Conference of Consulting Actuaries. Ms. Joyce specializes in the design and administration of defined benefit and defined contribution retirement plans and has considerable experience with qualified plan compliance issues, including coverage and nondiscrimination rules.

Ms. Joyce is a 1986 graduate of the State University of New York at Buffalo.

Walter McCabe has been with Ropes & Gray since 1986, and a partner in the Real Estate Department since 1995. He specializes in commercial real estate, including all types of financings and sales and acquisitions. He represents numerous investors and owners on real estate financings, including permanent and construction loans, loan restructurings both in and outside of bankruptcy, equity investments in real estate, and purchases and sales of commercial real estate. He spends a significant portion of his time representing financial investors in real estate. Mr. McCabe also works on corporate financings, including real estate secured loans and leasing and development matters for corporate and institutional clients of the firm and financings, sales, and acquisitions involving corporate and real estate assets. Finally, he represents a number of Massachusetts public entities in addition to private sector clients, mostly owners, in connection with design and construction-related issues.

Peter Rosenberg is the partner in charge of the Employee Benefits Practice Group at Ropes & Gray LLP. He has concentrated on employee benefits since 1984. He is involved in all phases of design, implementation, compliance, and administration of employee benefit plans. He also deals extensively with the Internal Revenue Service and Department of Labor on a variety of interpretive and settlement matters. A substantial part of Peter's practice is devoted to the ERISA aspects of private equity investments both for direct funds and some major "funds of funds." He routinely advises investment funds, their managers, and investors on the full range of ERISA issues, including fiduciary duties, prohibited transactions and exceptions, plan asset regulations, and portfolio company investment structures.

Mr. Rosenberg has appeared on several panels to discuss plan design and compliance issues for trade groups and the financial services industry.

Mr. Rosenberg is a graduate of Dartmouth College in 1980 and Boston University Law School in 1984 where he was an Editor of the *Boston University Law Review*.

Marc Hirschfield joined Ropes & Gray LLP in 2003, and is a partner in the New York office. Before joining the firm, he was counsel at Dewey Ballantine LLP where he was a member of the Corporate Reorganization and Bankruptcy Group for 10 years.

Mr. Hirschfield is experienced in all aspects of insolvency practice. He has represented debtors, creditors' committees, debtor-in-possession lenders, secured and unsecured creditors, and acquirers of assets in both out-of-court workouts and bankruptcy cases. Marc is experienced in cross-border insolvency cases having been involved in cases in various countries such as Bermuda, the British Virgin Islands, Canada and Australia.

Mr. Hirschfield graduated Phi Beta Kappa in 1989 from State University of New York at Binghamton and earned a J.D., *magna cum laude* from State University of New York at Buffalo.

Eric Elfman, a partner in the Tax & Benefits Department since 1989, specializes primarily in corporate taxation, with additional experience in partnership taxation, international taxation, inventory and tax accounting problems, and other general tax, business law, and accounting issues. Prior to joining Ropes & Gray LLP, Eric was an attorney-advisor in the Tax Legislative Counsel's Office of the U.S. Treasury Department, where he was responsible for formulating the Treasury Department's position on federal tax policy matters primarily in the corporate tax, consolidated returns, depreciation, inventory, and tax accounting areas. Eric is a CPA, and previously worked for one of the largest multinational accounting firms.

Mr. Elfman graduated from the University of Pennsylvania in 1975, and earned a J.D. from George Washington University National Law Center in 1980. He also holds an M.S. from the Wharton Graduate School of the University of Pennsylvania. Eric has written and spoken extensively on a variety of tax matters in many national forums. Eric

is a past Chairman of the American Bar Association Corporate Tax Committee and is currently an active member of the Policy and Special Projects Subcommittee.

Alexander Manganiello joined Ropes & Gray in 1995 as an associate in the Corporate Department. His practice focuses on intellectual property and technology, mergers and acquisitions, financing, private equity, and the general representation of private and public companies. Mr. Manganiello is registered to practice before the United States Patent and Trademark Office in patent cases. He graduated from Harvard College (A.B., Biology) in 1989 and earned a J.D., *summa cum laude*, in 1993 from Suffolk University Law School, where he was an Editor of the *Transnational Law Review*. Prior to joining Ropes & Gray, he was law clerk and then legal counsel to Chief Justice Paul J. Liacos of the Massachusetts Supreme Judicial Court from 1993 to 1995.

Mr. Manganiello has received the Dean's List Award; Daniel J. Fern Award; Stanley Kava Scholarship; BNA Law Student Award and American Jurisprudence Award.

D. Ross Martin joined Ropes & Gray LLP in 1996 as an associate in the Creditors' Rights Department. He graduated from Cornell University in 1988 and earned a J.D., *magna cum laude*, in 1995 from the Boston University School of Law, where he was Managing Editor of the *Boston University Law Review*. Prior to joining Ropes & Gray, Ross was a law clerk to the Honorable Paul J. Liacos, Chief Justice of the Massachusetts Supreme Judicial Court. He is admitted to the bar in Massachusetts. Before attending law school, Ross served in the United States Navy aboard the USS Miller (FF-1091).

Jane Willis, a partner in the Litigation Department, specializes in complex commercial litigation. She is experienced in antitrust law, intellectual property and trademark matters, and merger and acquisition-related disputes. In addition to handling active litigation matters, Jane regularly provides advice and counseling regarding fiduciary duty issues and competition law matters. Her clients include publicly-traded corporations, privately-held businesses, and private equity funds involved in the consumer products, sports, high technology, and financial services industries.

Ms. Willis graduated Phi Beta Kappa from Harvard-Radcliffe College in 1991 and earned a J.D., *magna cum laude*, from Harvard Law School in 1994. Prior to joining Ropes & Gray LLP in 1995, she served as a law clerk to the Honorable Robert E. Keeton of the U.S. District Court for the District of Massachusetts. She is admitted to bar in Massachusetts, the U.S. District Court for the District of Massachusetts, and the U.S. Court of Appeals for the First Circuit.

Bryan Woodard was an associate in the Corporate Department of Ropes & Gray, from 1995 until 2003. His practice principally focused on securities law matters, including counseling public companies on a wide range of transactions and securities law issues and representing issuers and investment banks in private and public equity and debt offerings. He also regularly represented principals, particularly high-tech companies, in acquisitions and dispositions and in private equity investments. Mr.

Woodard represented companies operating in a variety of industries, including Internet infrastructure, computer hardware and software, telecommunications, information technology consulting, wire and cable, and retail.

Mr. Woodard graduated from the United States Air Force Academy in 1986 and served in the U.S. Air Force for six years, retiring as a Captain in 1992. He earned a J.D., *summa cum laude*, in 1995 from Boston College Law School, where he was an Editor of the Boston College Law Review.

Darcie Beaudin joined Ropes & Gray LLP in 1999 as an associate in the Creditors' Rights Department. Ms. Beaudin graduated *summa cum laude* from Colby College in 1995 and earned a J.D., *summa cum laude*, from Boston College Law School in 1998. She was law clerk for Justice Robert W. Clifford of the Maine Supreme Judicial Court from 1998 -- 1999. Ms. Beaudin is a member of the American Bar Association, the Massachusetts Bar Association, and the Boston Bar Association.

Greg Kaden joined Ropes & Gray LLP in 1999 as an associate practicing the Creditors' Rights Department. Greg graduated *cum laude* and Phi Beta Kappa from Duke University in 1993. He earned a J.D. with Honors from the University of Chicago Law School in 1999.

Stephen Moeller-Sally joined Ropes & Gray in 2001 as an associate in the Bankruptcy and Creditors' Rights Practice. He graduated *summa cum laude* from Yale College in 1984 and holds an M.A. and Ph.D. from Harvard University. Steve received his J.D. in 2001 from Harvard Law School, where he was Managing Editor of the Harvard Law Review.

Erin Fontana joined Ropes & Gray LLP in 2002 as an associate in the Creditors' Rights Department. Erin graduated *magna cum laude* from Washington and Lee University in 1998 with a B.A. in Economics and French. She earned a J.D., *summa cum laude*, from Boston College Law School in 2001 where she was a Senior Editor of the Boston College Law Review. Prior to joining Ropes & Gray, Erin was a law clerk to the Honorable Peter J. Walsh, Chief Judge of the United States Bankruptcy Court for the District of Delaware.

Ann Parker joined Ropes & Gray in 1995 as an associate in the Real Estate Department. Her practice includes advising institutional investors, financial institutions, and real estate companies regarding a wide variety of real estate matters such as the structure of investment vehicles, purchases and sales of commercial real estate, and secured and unsecured financing. Ann also represents corporate clients with respect to the real estate aspects of mergers and acquisitions.

Ms. Parker graduated *cum laude* from Princeton University in 1989 and earned a J.D., *magna cum laude*, in 1994 from Boston College Law School where she was a member of the Boston College Law Review. Prior to joining Ropes & Gray, she was a law clerk to the Honorable Raya Dreben of the Massachusetts Appeals Court.

Andrew J. Simons joined Ropes & Gray in 2000 as an associate focusing primarily on labor and employment and real estate matters. Mr. Simons graduated summa cum laude from Colby College in 1989 and earned a J.D., summa cum laude, in 1998 from Boston College Law School, where he was a Note Editor of the Boston College Law Review. He was a law clerk to the Honorable Lowell A. Reed, Jr., U.S. District Court, Eastern District of Pennsylvania, from 1998 to 2000. Andrew is a member of both the Massachusetts Bar and the Maine Bar. He is fluent in German.

Christopher Douglass joined Ropes & Gray in 1999 as an associate in the Corporate Department. Christopher graduated from Vanderbilt University, summa cum laude, in 1996 with a B.A. in Economics. He earned a J.D., cum laude, from Boston University in 1999. During law school, Christopher was involved in the Boston University Law Review.

Charlotte Hemr joined Ropes & Gray in 1999 and is an associate in the Tax & Benefits Department. Ms. Hemr's practice includes advising clients with respect to design, compliance, and administration of their employee benefit plans. She drafts plan documents, summary plan descriptions, and employee communications and has assisted in the preparation of submissions under the IRS's voluntary compliance program. She also assists clients with executive compensation issues, including design and compliance issues relating to their equity compensation programs. She also negotiates the ERISA-related terms of investment partnerships and advises clients on how to comply with ERISA's plan asset rules.

Ms. Hemr graduated cum laude from Bowdoin College in 1993 with an A.B. in Economics. In 1999, she earned a J.D., cum laude, from Cornell Law School, where she was an Articles Editor of the Cornell Law Review and Managing Editor of the Legal Information Institute's *liibulletin-ny* and *liibulletin-patent*. Ms. Hemr is a member of the Boston and American Bar Associations.

Peter Welsh concentrates his practice on the areas of corporate governance, director and officer representation, securities litigation and government enforcement. He has significant experience, as both a litigator and counselor, in representing directors and officers of large corporations in connection with their indemnification and director and officer insurance programs. Mr. Welsh has also been involved in advising committees of directors at several large corporations concerning corporate governance and related issues in the context of strategic alternatives, related-party transactions, internal investigations and litigation.

In the area of government enforcement, Mr. Welsh has experience in representing several investment advisors in connection with inquiries from the Securities and Exchange Commission and has also been involved in the representation of public companies and an investment advisor in connection with criminal investigations conducted by the Department of Justice.

In addition, Mr. Welsh has significant experience in representing corporations and individuals in complex civil litigation matters concerning securities and corporate

governance, including the representation of a closed-end mutual fund in successfully opposing a request for a TRO and fending off a hostile takeover and the representation of a director/defendant in a federal securities class action.

Mr. Welsh graduated cum laude from the University of Chicago Law School. He also holds an A.B. from the University of Chicago and an M.A. from Boston College.

Jessica Green joined Ropes & Gray in 1999 as an associate in the Labor & Employment Department. Ms. Green graduated magna cum laude in 1996 from Wake Forest University, where she was a member of Pi Sigma Alpha. She earned a J.D., summa cum laude and Order of the Coif, from Boston College in 1999. During law school, she was the Topics Editor for the Boston College Law Review. Since joining Ropes & Gray, Ms. Green has assisted clients with a wide variety of labor and employment issues, including wage and hour disputes, employment discrimination claims, and questions regarding unionization efforts. She has also worked on several pro bono matters in the labor and employment area.

Mark Bellomy joined Ropes & Gray in 2000 as an associate in the firm's Corporate Department and a member of the Intellectual Property and Technology practice group. He graduated as a Distinguished Cadet, Phi Kappa Phi and Eta Kappa Nu, from the United States Military Academy, West Point, in 1994 with a B.S. in Electrical Engineering. While at the Academy, Mr. Bellomy participated in an extensive photonics research project, culminating in his publication of "Design and Performance of the Ti:AL₂O₃ Pumped High-Repetition-Rate Femtosecond Optical Parametric Oscillator" in IEEE Student Papers (1994). He earned a J.D., magna cum laude, from Harvard Law School in 2000. Prior to attending law school, Mark served as a Cavalry officer in the United States Army.

Mr. Bellomy's practice includes assisting a wide range of companies and institutions with a variety of corporate matters. He also represents companies and investors in the creation, management, and transfer of proprietary rights and intellectual property assets. He is a patent attorney registered with the United States Patent and Trademark Office, and has experience prosecuting patent applications relating to software, networks and the electromechanical engineering arts.

Mr. Bellomy has co-authored intellectual property diligence materials for MCLE. He also co-authored an article entitled "State Street Bank: An Unremarkable Ruling for Remarkable Technology," published in the Computer Litigation Journal. Mr. Bellomy is fluent in Spanish.

Rajib Chanda joined Ropes & Gray in 2001 as an associate focusing primarily on corporate work. He received an A.B. in Economics, with honors, from Brown University in 1997. He earned a J.D. from Harvard Law School, cum laude, in 2000. During law school, Mr. Chanda was Editor-in-Chief of the Harvard Negotiation Law Review. He was a Teaching Assistant from 1998 to 2001 with the Harvard Negotiation Project and the Program of Instruction for Lawyers at Harvard Law School. He is fluent in Bengali.

Alison Fethke joined Ropes & Gray in 2000 as an associate focusing primarily on corporate matters. She received an A.B. in English and Public Policy Studies, cum laude, from Duke University in 1997 and a J.D. cum laude, from New York University School of Law in 2000. During law school, Ms. Fethke was a Development Editor for the New York University Law Review and a teaching assistant for the legal writing program.

Steven Baglio joined Ropes & Gray in 1999 as an associate in the Corporate Department. He received a B.S.E. in Civil Engineering and Operations Research, cum laude, from Princeton University in 1996. He earned a J.D. from Columbia University School of Law, where he was named a James Kent Scholar, in 1999. During law school, Mr. Baglio was a Teaching Fellow in Contracts for Professor E. Allan Farnsworth and an Articles Editor for the Columbia-VLA Journal of Law and the Arts.

Timothy Casey joined Ropes & Gray as an associate in the Litigation Department in 2002. He graduated cum laude from Harvard College in 1998 with a degree in Government. He earned a J.D. from Harvard Law School in 2001. While in law school, Mr. Casey was an editor of the Harvard Law Review and a finalist in the Ames Moot Court Competition. After graduating from law school, he served as a law clerk to the Honorable William G. Young, Chief Judge of the United States District Court for the District of Massachusetts.

Melissa Halasz joined Ropes & Gray in 2001 as an associate in the Tax and Corporate departments. Ms. Halasz graduated summa cum laude from Barnard College in 1998 and earned a J.D. from Harvard Law School in 2001.

Jennifer Loach joined Ropes & Gray LLP in 2003. Jennifer is an associate in Ropes & Gray's Litigation Department, where she focuses on commercial litigation. Ms. Loan graduated from Boston College in 1995 and New York University School of Law in 1998.

Thomas Roberts joined Ropes & Gray in 2002 as an associate in the Corporate Department. He graduated cum laude from Harvard College in 1998 with an A.B. in Economics. Mr. Roberts earned a J.D. from Harvard Law School in 2001. He also earned a Master's in Higher Education Administration from the Harvard Graduate School of Education in 2002, while interning at Harvard University's Office of the General Counsel. He was admitted to the Massachusetts Bar in 2002.

Karen Storin joined Ropes & Gray in 2001 as an associate in the Labor and Litigation Departments. She has a B.A. in history, magna cum laude, from the University of Massachusetts, and a Master's in Library and Information Studies from the University of Michigan. Ms. Storin earned her J.D. cum laude from Georgetown University Law Center in 2001. During law school, she was Editor-in-Chief of the Criminal Procedure Project for the Georgetown Law Journal, a member of the Georgetown Alternative Dispute Resolution Society Negotiation Competition Team.

Since joining Ropes & Gray, Ms. Storin has assisted clients with a wide variety of labor and employment issues, including wage and hour disputes, employment

discrimination claims, and questions regarding unionization efforts. Karen has also worked on commercial litigation matters and on several pro bono matters involving employment and immigration issues.

Gail Spayde joined Ropes & Gray in 2001 as an associate focusing primarily on corporate matters. She graduated magna cum laude from the University of Pennsylvania in 1996 with a degree in Psychology. Ms. Spayde earned a J.D. from Harvard Law School in 2000. She is a member of the California and Massachusetts State Bars.

Marc Lazar joined Ropes & Gray's Real Estate Department as an associate in May, 2001. Prior to joining Ropes & Gray, he was a partner in Gadsby Hannah LLP's Real Estate Department.

Mr. Lazar has experience in all aspects of commercial real estate, including finance, acquisition and development, leasing, and zoning. He has represented banks, life insurers and other financial institutions, public and private universities, national restaurant chains, investors, developers, and commercial landlords and tenants.

Mr. Lazar received a B.A., cum laude, from Brandeis University in 1986 and a J.D., cum laude, from Cornell University in 1989. He was an Editor of the Cornell Law Review.

Russell Aborn joined Ropes & Gray in 2002 as an associate in the Corporate Department. He graduated from Villanova University in 1998 with a B.S. in Business Administration. He graduated magna cum laude from Boston University School of Law in 2002, where he served as an Editor of the Boston University Law Review. Prior to attending law school, Mr. Aborn worked as an accountant at Fidelity Investments.

Jennifer Chillas joined Ropes & Gray in 2002 as a corporate associate. She earned her B.S. in Life Sciences in 1997 from the Pennsylvania State University and worked as a pharmaceutical chemist prior to attending law school. Ms. Chillas earned her J.D., cum laude, in 2002 from Boston University School of Law where she was a Note Editor on the Boston University Law Review.

Tamarah Belczyk joined Ropes & Gray in 2002 as an associate in the Corporate and Tax and Benefits Departments. Ms. Belczyk graduated magna cum laude in 2002 from Boston University School of Law, where she was on the law review. She earned a B.A. in English and Asian Studies, magna cum laude, from Amherst College in 1998, and a Master's in Communication from Boston University College of Communication in 2002.

Scott Friedman joined Ropes & Gray in 2002 as an associate in the Corporate Department. He graduated summa cum laude from Bowdoin College in 1997 with an A.B. in History. He earned a J.D. from University of Pennsylvania Law School in 2002. During law school, Mr. Friedman served as Comments Editor for the University of Pennsylvania Journal of Constitutional Law, Committee Chair for the First-Year Moot Court Competition, and volunteered with the Philadelphia Education Law Center .

Kraig Hitchcock joined Ropes & Gray in 2002 as an associate in the Corporate Department. He graduated cum laude from Boston College in 1996 with a B.A. in History and Secondary Education. Mr. Hitchcock graduated cum laude from Boston College Law School in 2002, where he served as a teaching assistant in the legal writing program.

Solveig McShea joined Ropes & Gray in 2002 as an associate in the Corporate Department. She graduated magna cum laude from Rutgers College in 1994 where she was a Henry Rutgers Scholar from 1993-1994. She graduated cum laude from Boston College Law School in 2002. During law school, Ms. McShea was a Senior Editor for the Boston College Law Review.

Daniel April joined Ropes & Gray in 2002 as an associate in the Corporate Department. He graduated cum laude from Georgetown University in 1999 with a B.S. in Foreign Service. Mr. April graduated cum laude from the Georgetown University Law Center in 2002, where he earned his J.D. and was a member of the American Criminal Law Review.

Hsin Chau joined Ropes & Gray as an associate in the Corporate Department. She graduated magna cum laude from Harvard University in 1998 with an A.B. degree in East Asian Studies. Ms. Chau earned a J.D. from Harvard Law School in 2002 where she was a research assistant for Professor Stephen Bainbridge.

Ryan DiSantis joined Ropes & Gray as an associate in the Litigation Department. He graduated magna cum laude from Allegheny College in 1999 with a B.A. in Political Science. During his time there, he was selected as a member of Phi Beta Kappa, was recognized as the Top Political Science Major in the Class of 1999, and was named a Distinguished Alden Scholar for the 1995-1996 and 1996-1997 school years. He also received honors for his senior thesis, "The European Union's Common Foreign and Security Policy (CFSP) and How it Affects Great Britain's Ability to Take On Our of Area Commitments". Mr. DiSantis earned his J.D. at Duke University School of Law in 2002. During law school, Ryan was a Staff Editor, Senior Editor, and Articles Editor for the Law and Contemporary Problems Review.

Carlo Forcione joined Ropes & Gray in 2002 as an associate focusing primarily on corporate matters. He graduated from Harvard University in 1999 with a B.A. in Economics, cum laude, and was a John Harvard Scholar from 1997-1998. He earned his J.D., cum laude, in 2002 from Boston College Law School, where he was Note Editor of the Boston College Environmental Affairs Law Review. During law school, Mr. Forcione was active in the Community Enterprise Project of Harvard Law School's legal services center, negotiation and client counseling competitions, and the Boston College Law Students Association.

Mara Shreck joined Ropes & Gray in 2002 as an associate in the Corporate Department. She graduated summa cum laude from Princeton University in 1996 with an A.B. from the Woodrow Wilson School of Public and International Affairs. Ms.

Krongard earned a J.D. from Boalt Hall School of Law at the University of California, Berkeley, where she was a Notes & Comments Editor for the California Law Review.

Thomas Mila joined Ropes & Gray in 2002 as an associate in the Corporate Department. He graduated magna cum laude, Phi Beta Kappa, from Boston College in 1999 with a B.A. in Economics. Mr. Mila graduated cum laude from the George Washington University Law School in 2002. During law school, he was a member of the George Washington International Law Review.

Heloule Mohallim joined Ropes & Gray in 2002 as an associate in the corporate department. He received his B.A. from the University of Virginia in 1999 after completing the Distinguished Majors program in Political and Social Thought. Mr. Mohallim graduated from the Georgetown University Law Center in 2002, where he earned his J.D.

Amy Burke joined Ropes & Gray in 2002 as an associate focusing primarily on corporate work. She graduated magna cum laude from Princeton University in 1999 with a B.S.E. in Chemical Engineering. Ms. Burke earned a J.D. from Harvard Law School, magna cum laude, in 2002. During law school, she was Managing Editor of the Harvard Negotiation Law Review.

Pete Dziejcz joined Ropes & Gray in 2002 as an associate in the Corporate Department. He graduated with distinction in 1999 from Yale University with a B.A. in Political Science. Mr. Dziejcz earned his J.D. from the University of Virginia School of Law in 2002. While at UVA, he participated in the Lile Moot Court Program.

Peter Stahl joined Ropes & Gray in 2001 as a new associate practicing in the Corporate department. He graduated cum laude from Bowdoin College in 1996 and earned a J.D., cum laude, in 2001 from the University of Michigan Law School. Mr. Stahl is fluent in Spanish.

Stephen Sarkozy joined Ropes & Gray in 2002 as an associate in the Corporate Department. He graduated with distinction from the University of Michigan, Ann Arbor with a B.A. in History. In college, Mr. Sarkozy rowed for the University of Michigan Varsity Crew. He graduated cum laude from the University of Michigan Law School in 2001. He was admitted to the Massachusetts Bar in 2002.

Jeremy Smith joined Ropes & Gray in 2002 as an associate in the Corporate Department. He graduated magna cum laude from the University of New Hampshire in 1999 with a B.A. in History. Mr. Smith earned a J.D. from Northeastern University School of Law in 2002. During law school, he worked as a judicial intern for the Massachusetts Superior Court.

Owen Wilcox joined Ropes & Gray LLP in 1997 as an associate in the Corporate Department. He graduated from Williams College in 1992 and earned a J.D., cum laude, in 1997 from Cornell University Law School, where he was an Editor of the *Cornell Law Review*.

Lukasz Rachuba joined Ropes & Gray LLP in 1999 as an associate practicing in the Tax & Benefits Department. Lukasz graduated from Dartmouth College *summa cum laude* and Phi Beta Kappa in 1996. He earned a J.D., *magna cum laude*, from Harvard Law School in 1999, where he was an Editor for the *Journal of Law & Technology*.

Kate Cimini joined Ropes & Gray LLP in 2002 as an associate in the litigation department. Kate graduated from Union College, where she received a B.A. with honors in Philosophy. She earned her J.D. from Boston University School of Law, *magna cum laude*, where she was a G. Joseph Tauro Distinguished Scholar, a Paul J. Liacos Distinguished Scholar and an Edward F. Hennessey Scholar. During law school, Kate was also a member and note editor of the *Boston University Law Review*.

Michael Cappucci joined Ropes & Gray LLP in 2002 as an associate in the Corporate Department. Michael graduated *magna cum laude* from Tufts University in 1999 with highest honors in Philosophy. He earned a J.D. from the University of Virginia School of Law in 2002. During law school, Michael was an Executive Editor for the Virginia Journal of International Law.

Pete Bogue joined Ropes & Gray LLP in 2002 as an associate in the Corporate Department. Pete graduated from Yale University in 1998 with a B.A. in Political Science. He earned a J.D., *cum laude*, from Duke University School of Law in 2002. During law school, Pete was a Lead Editor for the Alaska Law Review.

Dan Maher joined Ropes & Gray LLP as a litigation associate in 2002. He graduated from Swarthmore College in 1995 with a B.A. in English Literature. He received his law degree *cum laude* from NYU, where he was awarded the Poses Memorial Prize for his work in the Federal Defender Clinic.

Jill Ehrlich joined Ropes & Gray LLP in 2002 as an associate focusing primarily on corporate matters. Jill graduated *summa cum laude* from University of Illinois in 1999 with a B.A. in Sociology, where she was a member of the Campus Honors Program. She graduated *cum laude* from Harvard Law School in 2002. During law school, she was an Articles Editor of the Harvard Negotiation Law Review.

Richard Gordet joined Ropes & Gray in 1996 and is an associate in the Real Estate Department. His practice includes the representation of institutional investors and tax-exempt entities and endowments with respect to their investments in real estate through joint ventures, private equity investments, and unsecured and secured debt, including debt secured by leasehold interests in long-term ground leases.

Mr. Gordet graduated cum laude from Princeton University in 1987 and earned a J.D., cum laude, from Harvard Law School in 1996.

Elizabeth Latif joined Ropes & Gray LLP in 2003 as an associate in the Litigation Department. Elizabeth graduated *magna cum laude* from the University Professors Program of Boston University in 1998. She earned her J.D., *magna cum laude*, from Boston University School of Law in 2001. During law school, Elizabeth was the Managing Editor of the Boston University Law Review and was named a G. Joseph

Tauro Distinguished Scholar, a Paul J. Liacos Distinguished Scholar, and an Edward F. Hennessey Distinguished Scholar. After graduating from law school, Elizabeth served as a law clerk to the Honorable Christopher F. Droncy of the United States District Court for the District of Connecticut.

Amy Bressler joined Ropes & Gray LLP in 2003 as an associate in the Bankruptcy and Creditors' Rights Department of the New York office. Prior to joining Ropes & Gray, Amy worked at Dewey Ballantine LLP where she was a member of the Corporate Reorganization and Bankruptcy Group. Amy earned a B.A. from Emory University in 1996 and earned a J.D. from Fordham University School of Law in 2002. Prior to attending law school, Amy worked on Capital Hill for a Member of Congress.

Ms. Bressler's work includes the representation of debtors, trustees and secured and unsecured creditors. Amy is also experienced in cross-border insolvency cases.

Kristin Jenkins joined Ropes & Gray in 2003 as an associate in the Corporate Department. Kristin received a B.A. in International Relations from George Washington University in 1999. She earned a J.D., *magna cum laude*, from Boston University School of Law in 2003. During law school, Kristin was an Editor for the American Journal of Law & Medicine and clerked for the Honorable Jeffery Winik in the Boston Housing Court. In addition, Kristin was a Paul J. Liacos and a G. Joseph Tauro Distinguished Scholar

Gabriel O'Malley joined Ropes & Gray LLP as an associate in the Litigation Department in 2002. Gabriel graduated from Haverford College in 1995 with a B.A. in History. He earned a J.D. from Columbia University School of Law in 2001, where he was a Harlan Fiske Stone Scholar. While in law school, Gabriel was a board member of the Society for Law and Ideas and a participant in the Jerome Michael Trial Program. After graduating from law school, Gabriel served as a law clerk to the Honorable Sterling Johnson, Jr. of the United States District Court for the Eastern District of New York.

Darcy Shearer joined Ropes & Gray LLP in 2002 as an associate in the Litigation Department. Darcy graduated from Brown University in 1995 with an Sc.B. in Aquatic Biology. She earned a J.D., *magna cum laude* and Order of the Coif, in 2000 from the University of Michigan Law School, where she was a contributing editor of the *Michigan Law Review*. Prior to joining Ropes & Gray, Darcy was a law clerk to the Honorable Alan C. Kay of the U.S. District Court for the District of Hawaii and to the Honorable Thomas S. Zilly of the U.S. District Court for the Western District of Washington.

Christine Brinton, formerly of Reboul, MacMurray, Hewitt & Maynard, joined Ropes & Gray LLP as an associate in the Litigation department in 2003. Christine concentrates her practice in the area of general commercial litigation. Christine earned her J.D. from New York University School of Law in 2002.

Tamar Tal joined Ropes & Gray LLP in 2003 as an Associate in the Litigation Department. Tamar graduated *magna cum laude* from Dartmouth College in 2000 with a

B.A. in Psychology, where she was a member of the Phi Beta Kappa academic society. She earned a J.D. from Harvard Law School in 2003.

Justin McCormack joined Ropes & Gray in 2001 as an associate in the Corporate Department. He received a B.A. in Economics, *summa cum laude*, from Hamilton College in 1995. In 2001, Mr. McCormack earned a J.D., *magna cum laude* and Order of the Coif, from Duke University School of Law, and an M.B.A. from the Fuqua School of Business at Duke University, where he was named a Fuqua Scholar. During law school, he served as a Style Editor on the Duke Journal of Comparative and International Law.

Sagar Brahmhatt joined Ropes & Gray LLP in 2002 as an associate in the Corporate Department. Sagar graduated Phi Beta Kappa and *magna cum laude* with Distinction from Boston University in 1997 with a B.A. in Philosophy, Religion, and Political Science. He earned a J.D. from Columbia University School of Law in 2002. During law school, Sagar was the Production Editor of the Columbia Business Law Review and the Academic and Social Chair for the South Asian Law Students Association.

Joy Liu joined Ropes & Gray LLP as an associate in the Corporate Department. She graduated *cum laude* from Harvard College in 1999 with an A.B. in Government and received a J.D. from Columbia University School of Law in 2002. During law school, Joy was an editor for the Journal of Gender and Law and she was a member of the U.S. Women's Boxing Team.

Kristin Carden joined Ropes & Gray LLP in 2001 as an associate and focuses her practice in the Corporate and Health Care Groups. Kristin graduated from the University of Auckland in 1997 with a Bachelors degree in Commerce, majoring in Management, and an Honors degree in Law, majoring in Commercial Law. Kristin was admitted as a barrister and solicitor of the High Court of New Zealand in 1997.

Prior to joining Ropes & Gray, Kristin worked for nearly five years as an associate in the Auckland office of New Zealand's leading corporate law firm. In New Zealand, Kristin gained expertise in a wide variety of commercial real estate matters, as well as experience with foreign investment in New Zealand, financing transactions, and mergers and acquisitions work.

Lacey Phillips joined Ropes & Gray LLP in 2003 as an associate working with the Corporate and Creditors' Rights Departments. Lacey graduated with Highest Honors from the University of California, Davis in 2000 with a B.S. in Managerial Economics. During college, she was a Regent Scholar, a member of the UC Davis Student Leadership Development Program, and a recipient of the Daniel B. DeLoach Scholarship for Excellence in Managerial Economics. Lacey graduated from Harvard Law School in 2003, where she participated in the Tenant Advocacy Program and was a student representative in the Hale and Dorr Legal Services Center Clinical Program.

Beth Elliott joined Ropes & Gray LLP in 2003 as an associate focusing primarily on tax and corporate matters. Beth graduated from the University of Michigan in 1998

with a bachelor's degree with highest distinction in social anthropology. She graduated from Harvard Law School in 2003. She also received a master's degree in Public Policy from the John F. Kennedy School of Government in 2003.

Britton Williston joined Ropes & Gray LLP in 2003 as an associate in the Corporate Department. Britton received a B.A. with distinction from the University of Virginia in 2000. In 2003, he received his J.D. from Columbia University School of Law where he was a Harlan Fiske Stone Scholar.

Christopher DiJulia was a summer associate at Ropes & Gray LLP for the summer of 2003. Christopher received a B.A. from Providence College in 2001 and attends Boston College Law School, where he is a staff writer for the Boston College Law Review.

Rebecca Ginzburg was a summer associate at Ropes & Gray LLP for the summer of 2003. Rebecca received a B.A. from Amherst College in 2001 and attends Boston University Law School, where she is Executive Editor of the Boston University Law Review, a teaching assistant in the First-year Writing Program and Treasurer of the Arts Law Association.

Kathleen K. Miller was a summer associate at Ropes & Gray LLP for the summer of 2003. Kathleen received a B.A. from Brown University in 1999 and attends The George Washington University Law School, where she is Notes Editor of The George Washington Law Review.

Shawnte Martinique Mitchell was a summer associate at Ropes & Gray LLP for the summer of 2003. Shawnte received a B.S. from Stanford University in 1999 and attends The George Washington University Law School, where she is a member of the Alternate Dispute Resolution Board, Director of Academic Affairs for the Black Graduate Student Association, and Secretary of the Student Health Law Association.

David Przygoda was a summer associate at Ropes & Gray LLP for the summer of 2003. David received a B.A. from Yale University in 2001 and attends New York University Law School, where he is a Staff Editor for the Annual Survey of American Law and a mentor in the East Village Mentoring Program.

Alice Wang was a summer associate at Ropes & Gray LLP for the summer of 2003. Alice received a B.A. from the University of Texas at Austin in 2003 and attends Harvard Law School, where she is an editor of the Harvard Law Review, a research assistant for Prof. Martha Minow, and a member of the Harvard International Law Journal.

EXHIBIT D

**SUMMARY OF SERVICES BY MATTER/TASK CODE FOR SERVICES
RENDERED BY ROPES & GRAY LLP ON BEHALF OF THE DEBTORS
IN THE CHAPTER 11 CASES**

TASK CODE	DESCRIPTION	HOURS	AMOUNT
GTEO-053-001	General Case Administration	2,885.74	\$687,595.20
GTEO-053-002	R&G Billing & Fee Applications	297.26	\$80,455.65
GTEO-053-003	Retention & Fee Applications of Other Professionals	204.42	\$63,211.75
GTEO-053-004	Preparation of Schedules and Statements of Financial Affairs	111.15	\$31,858.45
GTEO-053-005	Business Operations	765.65	\$258,281.70
GTEO-053-006	Utility Issues	149.93	\$50,036.55
GTEO-053-007	Tax Issues	295.36	\$103,967.90
GTEO-053-008	Insurance Issues	48.5	\$20,409.50
GTEO-053-009	Employee/Union Issues, Including Severance	679.13	\$231,120.10
GTEO-053-010	Asset Sales/Dispositions, Including Level 3 Transactions	1,185.82	\$436,354.00
GTEO-053-011	Real Property Leases	799.76	\$238,836.25
GTEO-053-012	Executory Contract Issues	4,568.01	\$1,492,869.85
GTEO-053-013	Automatic Stay Issues & Adequate Protection	317.35	\$102,814.70
GTEO-053-014	Claims Resolution & Administration	1,323.13	\$483,019.70
GTEO-053-015	Adversary Proceedings	962.78	\$352,384.00
GTEO-053-016	Plan and Disclosure Statement	1,427.6	\$514,368.50
GTEO-053-017	Plan Implementation	63.1	\$18,017.50
GTEO-053-018	Plan Confirmation	1,069.7	\$316,496.50
GTEO-053-019	Exclusivity	37.1	\$13,816.50
GTEO-053-020	State Tax Issues	79.3	\$21,470.50
	TOTAL	17,270.79	\$5,517,384.30

EXHIBIT D-1

**SUMMARY OF SERVICES BY MATTER/TASK CODE FOR SERVICES
RENDERED BY ROPES & GRAY LLP ON BEHALF OF THE DEBTORS FROM
NOVEMBER 27, 2002 THROUGH FEBRUARY 28, 2003**

TASK CODE	DESCRIPTION	HOURS	AMOUNT
GTEO-053-001	General Case Administration	1408.94	\$ 356,836.70
GTEO-053-002	R&G Billing & Fee Applications	29.26	\$ 9,668.15
GTEO-053-003	Retention & Fee Applications of Other Professionals	88.82	\$ 29,525.25
GTEO-053-004	Preparation of Schedules and Statements of Financial Affairs	111.15	\$ 31,858.45
GTEO-053-005	Business Operations	300.85	\$ 98,141.20
GTEO-053-006	Utility Issues	42.83	\$ 12,655.55
GTEO-053-007	Tax Issues	120.16	\$ 36,149.90
GTEO-053-008	Insurance Issues	41.50	\$ 17,037.50
GTEO-053-009	Employee/Union Issues, Including Severance	202.73	\$ 73,296.10
GTEO-053-010	Asset Sales/Dispositions, Including Level 3 Transactions	1011.02	\$ 377,458.00
GTEO-053-011	Real Property Leases	479.86	\$ 150,468.75
GTEO-053-012	Executory Contract Issues	2112.51	\$ 718,062.35
GTEO-053-013	Automatic Stay Issues & Adequate Protection	42.75	\$ 16,790.20
GTEO-053-014	Claims Resolution & Administration	24.83	\$ 11,744.20
GTEO-053-015	Adversary Proceedings	519.38	\$ 158,510.50
GTEO-053-016	Plan and Disclosure Statement	14.90	\$ 5,375.50
GTEO-053-017	Plan Implementation	0	\$ 0
GTEO-053-018	Plan Confirmation	0	\$ 0
GTEO-053-019	Exclusivity	11.80	\$ 3,655.00
GTEO-053-020	State Tax Issues	9.90	\$ 2,775.50
	TOTAL	6573.19	\$ 2,110,008.80

EXHIBIT D-2

**SUMMARY OF SERVICES BY MATTER/TASK CODE FOR SERVICES
RENDERED BY ROPES & GRAY LLP ON BEHALF OF THE DEBTORS FROM
MARCH 1, 2003 THROUGH JULY 31, 2003**

TASK CODE	DESCRIPTION	HOURS	AMOUNT
GTEO-053-001	General Case Administration	1104.70	\$ 239,753.00
GTEO-053-002	R&G Billing & Fee Applications	131.80	\$ 33,590.50
GTEO-053-003	Retention & Fee Applications of Other Professionals	95.50	\$ 27,806.00
GTEO-053-004	Preparation of Schedules and Statements of Financial Affairs	0	\$ 0.00
GTEO-053-005	Business Operations	417.20	\$ 142,504.00
GTEO-053-006	Utility Issues	105.10	\$ 36,871.00
GTEO-053-007	Tax Issues	95.90	\$ 36,999.50
GTEO-053-008	Insurance Issues	4.90	\$ 2,342.50
GTEO-053-009	Employee/Union Issues, Including Severance	206.70	\$ 78,169.00
GTEO-053-010	Asset Sales/Dispositions, Including Level 3 Transactions	11.10	\$ 5,006.00
GTEO-053-011	Real Property Leases	271.40	\$ 74,116.50
GTEO-053-012	Executory Contract Issues	2000.90	\$ 608,377.50
GTEO-053-013	Automatic Stay Issues & Adequate Protection	247.70	\$ 78,932.50
GTEO-053-014	Claims Resolution & Administration	368.80	\$ 117,605.50
GTEO-053-015	Adversary Proceedings	44.20	\$ 20,521.50
GTEO-053-016	Plan and Disclosure Statement	650.10	\$ 240,995.50
GTEO-053-017	Plan Implementation	0	\$ 0.00
GTEO-053-018	Plan Confirmation	0	\$ 0.00
GTEO-053-019	Exclusivity	23.90	\$ 9,730.50
GTEO-053-020	State Tax Issues	59.70	\$ 16,221.50
	TOTAL	5839.60	\$ 1,769,542.50

EXHIBIT D-3

**SUMMARY OF SERVICES BY MATTER/TASK CODE FOR SERVICES
RENDERED BY ROPES & GRAY LLP ON BEHALF OF THE DEBTORS FROM
AUGUST 1, 2003 THROUGH THE PRESENT**

TASK CODE	DESCRIPTION	HOURS	AMOUNT
GTEO-053-001	General Case Administration	372.10	\$ 91,005.50
GTEO-053-002	R&G Billing & Fee Applications	136.20	\$ 37,197.00
GTEO-053-003	Retention & Fee Applications of Other Professionals	20.10	\$ 5,880.50
GTEO-053-004	Preparation of Schedules and Statements of Financial Affairs	0.00	\$ 0.00
GTEO-053-005	Business Operations	47.60	\$ 17,636.50
GTEO-053-006	Utility Issues	2.00	\$ 510.00
GTEO-053-007	Tax Issues	79.30	\$ 30,818.50
GTEO-053-008	Insurance Issues	2.10	\$ 1,029.50
GTEO-053-009	Employee/Union Issues, Including Severance	269.70	\$ 79,655.00
GTEO-053-010	Asset Sales/Dispositions, Including Level 3 Transactions	163.70	\$ 53,890.00
GTEO-053-011	Real Property Leases	48.50	\$ 14,251.00
GTEO-053-012	Executory Contract Issues	454.60	\$ 166,430.00
GTEO-053-013	Automatic Stay Issues & Adequate Protection	26.90	\$ 7,092.00
GTEO-053-014	Claims Resolution & Administration	929.50	\$ 353,670.00
GTEO-053-015	Adversary Proceedings	399.20	\$ 173,352.00
GTEO-053-016	Plan and Disclosure Statement	762.60	\$ 267,997.50
GTEO-053-017	Plan Implementation	63.10	\$ 18,017.50
GTEO-053-018	Plan Confirmation	1,069.70	\$ 316,496.50
GTEO-053-019	Exclusivity	1.40	\$ 431.00
GTEO-053-020	State Tax Issues	9.70	\$ 2,473.50
	TOTAL	4858.00	\$1,637,833.50

EXHIBIT E

(See attached)

EXHIBIT F

**ACTUAL AND NECESSARY EXPENSES INCURRED BY
ROPES AND GRAY LLP ON BEHALF OF THE DEBTORS
IN THE CHAPTER 11 CASES**

EXPENSES	AMOUNTS
Telephone (Long Distance Charges)	\$463.97
Telephone Reimbursement (Conferencing, cellular)	\$8,018.08
Facsimile Copies	\$2,438.00
Tabs and Binding	\$578.60
Photocopies (Internal)	\$156,694.50
Photocopies (Outside Services)	\$29,778.78
Document Retrieval	\$2,294.50
Postage	\$38,496.48
Courier Service	\$38,977.72
Service Charges	\$1,606.15
Filing Fees	\$880.21
Transcript Fees	\$15,932.76
Consulting Fees	\$237,842.52
Attorney Meals	\$3,332.38
Business Meals	\$6,981.16
In-House Meeting Meals	\$2,411.07
Travel (Car)	\$404.91
Taxi Service	\$23,749.25
Air Travel	\$30,763.47
Hotel	\$34,449.51
Car Rental	\$631.44
Parking	\$2,879.30
Special Secretarial Services	\$4,275.00
Supplies	\$963.17
Reference Materials	\$450.00
Computerized Research	\$107,607.27
Document Production	\$3,194.00
Miscellaneous Fees (Pro hac, baggage, publication fees, library charges, online services, etc.)	\$9,735.71
CD Storage Charge	\$675.00
Communication Toll Charges	\$702.74
TOTAL	\$766,907.65

EXHIBIT F-1

**ACTUAL AND NECESSARY EXPENSES INCURRED BY
ROPES AND GRAY ON BEHALF OF THE DEBTORS FROM
NOVEMBER 27, 2002 THROUGH FEBRUARY 28, 2003**

EXPENSES	AMOUNTS
Telephone (Long Distance Charges)	\$189.66
Telephone Reimbursement (Conferencing, cellular)	\$3,248.96
Facsimile Copies	\$1,032.50
Tabs and Binding	\$449.90
Photocopies (Internal)	\$44,242.10
Photocopies (Outside Services)	\$25,862.82
Document Retrieval	\$0.00
Postage	\$10,200.18
Courier Service	\$20,876.75
Service Charges	\$1,461.15
Filing Fees	\$180.21
Transcript Fees	\$13,387.74
Consulting Fees	\$ 237,842.52
Attorney Meals	\$1,748.14
Business Meals	\$3,131.87
In-House Meeting Meals	\$550.44
Travel (Car)	\$205.96
Taxi Service	\$7,910.39
Air Travel	\$10,497.04
Hotel	\$16,062.20
Car Rental	\$631.44
Parking	\$1,408.30
Special Secretarial Services	\$0.00
Supplies	\$409.79
Reference Materials	\$135.00
Computerized Research	\$42,701.61
Document Production	\$3,194.00
Miscellaneous Fees (Pro hac, baggage, publication fees, library charges, online services, etc.)	\$2,944.00
CD Storage Charge	\$675.00
Communication Toll Charges	\$300.14
TOTAL	\$451,479.81

EXHIBIT F-2

**ACTUAL AND NECESSARY EXPENSES INCURRED BY
ROPES AND GRAY LLP ON BEHALF OF THE DEBTORS FROM
MARCH 1, 2003 THROUGH JULY 31, 2003**

EXPENSES	AMOUNTS
Telephone (Long Distance Charges)	\$154.85
Telephone Reimbursement (Conferencing, cellular)	\$3,108.24
Facsimile Copies	\$1,126.50
Tabs and Binding	\$0.00
Photocopies (Internal)	\$73,880.10
Photocopies (Outside Services)	\$0.00
Document Retrieval	\$1,581.00
Postage	\$17,776.70
Courier Service	\$12,896.22
Service Charges	\$100.00
Filing Fees	\$325.00
Transcript Fees	\$1,025.13
Consulting Fees	\$0.00
Attorney Meals	\$175.22
Business Meals	\$576.06
In-House Meeting Meals	\$0.00
Travel (Car)	\$6.00
Taxi Service	\$7,155.22
Air Travel	\$7,977.29
Hotel	\$3,126.69
Car Rental	\$0.00
Parking	\$688.00
Special Secretarial Services	\$3,467.50
Supplies	\$136.63
Reference Materials	\$180.00
Computerized Research	\$40,995.40
Document Production	\$0.00
Miscellaneous Fees (Pro hac, baggage, publication fees, library charges, online services, etc.)	\$6,228.39
CD Storage Charge	\$0.00
Communication Toll Charges	\$196.08
TOTAL	\$182,882.22

EXHIBIT F-3

**ACTUAL AND NECESSARY EXPENSES INCURRED BY
ROPES AND GRAY LLP ON BEHALF OF THE DEBTORS FROM
AUGUST 1, 2003 THROUGH THE PRESENT**

EXPENSES	AMOUNTS
Telephone (Long Distance Charges)	\$119.46
Telephone Reimbursement (Conferencing, cellular)	\$1,360.88
Facsimile Copies	\$279.00
Tabs and Binding	\$128.70
Photocopies (Internal)	\$38,572.30
Photocopies (Outside Services)	\$3,915.96
Document Retrieval	\$713.50
Postage	\$10,519.60
Courier Service	\$5,204.75
Service Charges	\$45.00
Filing Fees	\$375.00
Transcript Fees	\$1,519.89
Consulting Fees	\$0.00
Attorney Meals	\$1,409.02
Business Meals	\$3,273.23
In-House Meeting Meals	\$1,860.63
Travel (Car)	\$192.95
Taxi Service	\$8,683.64
Air Travel	\$12,289.14
Hotel	\$15,260.62
Car Rental	\$0.00
Parking	\$783.00
Special Secretarial Services	\$807.50
Supplies	\$416.75
Reference Materials	\$135.00
Computerized Research	\$23,910.26
Document Production	\$0.00
Miscellaneous Fees (Pro hac, baggage, publication fees, library charges, online services, etc.)	\$563.32
CD Storage Charge	\$0.00
Communication Toll Charges	\$206.52
TOTAL	\$132,545.62