

Hearing Date: April 22, 2004, at 9:45 a.m.
Objection Deadline: TBD

THE BRATTLE GROUP, INC.
44 Brattle Street
Cambridge, MA 02138
Telephone: (617) 864-7900
Facsimile: (617) 864-1576

Consultant to the Debtor

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

-----X
In re :
 : Chapter 11 Case No.
 :
GLOBAL CROSSING LTD., et al., :
 : 02-40188 (REG)
 :
 :
Debtors. : (Jointly Administered)
 :
 :
-----X

**Summary Sheet Pursuant to United States Trustee Guidelines for Reviewing
Applications for Compensation and Reimbursement of Expenses Filed Under 11
U.S.C. § 330 and 331**

Final Fee Application

NAME OF APPLICANT:	The Brattle Group, Inc.	
COMPENSATION PERIOD:	April 1, 2003 through December 9, 2003	
ROLE IN CASE:	Consultant to the Debtor	
CURRENT APPLICATION:	Total Fees Requested:	\$5,486.00
	Expenses Requested:	\$458.85
PRIOR APPLICATION:	Fees Previously Requested:	\$1,433,898.50
	Fees Previously Awarded:	\$1,433,898.50
	Expenses Previously Requested:	\$30,772.04
	Expenses Previously Awarded:	\$30,772.04

SUMMARY OF HOURS BILLED

Instant Compensation Period April 1, 2003 through December 9, 2003

Employee Name and Classification	Total Hours	Bill Rate	Total Compensation
Principal			
Bill P. Zarakas	5.1	370.00	\$1,887.00
Total Principal			\$1,887.00
General Counsel			
Barbara Levine*	12.2	295.00	\$3,599.00
Total General Counsel			\$3,599.00

Previous Compensation Period October 1, 2002 through March 31, 2003

Employee Name and Classification	Total Hours	Bill Rate	Total Compensation
Principal			
Bill P. Zarakas	666.5	370.00	\$246,605.00
Frank C. Graves	228.2	410.00	\$93,562.00
Total Principal			\$340,167.00
Sr. Associate			
Lisa Wood	60.5	290.00	\$17,545.00
Total Sr. Associate			\$17,545.00
Associate			
Chuck Chakraborty	33.0	250.00	\$8,250.00
Daniel N. Chai	795.0	225.00	\$178,875.00
Bin Zhou	301.3	225.00	\$67,792.50
Thomas Moeller	110.9	225.00	\$24,952.50
Fiona Wang	1.5	205.00	\$307.50
Bente Villadsen	22.1	205.00	\$4,530.50
Total Associate			\$284,708.00
Research Analyst			
Mimi Su	478.2	165.00	\$78,903.00
Holger Siebrecht	8.6	155.00	\$1,333.00
Ian Heavers	80.5	145.00	\$11,672.50
Abigail Noble	118.5	145.00	\$17,182.50
Chris Castle	4.0	145.00	\$580.00
Emily Hertzner	3.5	145.00	\$507.50
Farooq Javed	0.5	145.00	\$72.50
Yonca Heyse	25.0	145.00	\$3,625.00
Total Research Analyst			\$113,876.00
General Counsel			
Barbara Levine	11.1	295.00	\$3,274.50
Total General Counsel			\$3,274.50

Previous Compensation Period May 31, 2002 through September 30, 2002

Employee Name and Classification	Total Hours	Bill Rate May – June 2002	Bill Rate Effective July 2002	Total Compensation
Principal				
Bill P. Zarakas	543.60	350.00	370.00	\$198,612.00
Frank C. Graves	221.80	390.00	410.00	\$90,314.00
James A. Read	3.70	325.00	345.00	\$1,276.50
Johannes P. Pfeifenberger	1.80	305.00	320.00	\$549.00
Total Principal				\$290,751.50
Sr. Associate				
Lisa Wood	246.00	280.00	290.00	\$71,140.00
Total Sr. Associate				\$71,140.00
Associate				
Daniel N. Chai	696.10	220.00	225.00	\$155,910.00
Bin Zhou	353.60	220.00	225.00	\$79,243.00
Bente Villadsen	19.90	200.00	205.00	\$4,079.50
Total Associate				\$239,232.50
Research Associate				
Jamie Hagerbaumer	3.00	165.00	180.00	\$540.00
Total Research Associate				\$540.00
Research Analyst				
Mimi Su	349.70	155.00	165.00	\$56,972.50
Ian Heavers	252.50	145.00	145.00	\$36,612.50
John Modzelewski	15.10	155.00	155.00	\$2,340.50
Aaron Kuebler	14.50	165.00	165.00	\$2,392.50
Mark Jenkins	5.00	155.00	155.00	\$775.00
G. David Jackola	5.00	145.00	145.00	\$725.00
Total Research Analyst				\$99,818.00

*Admitted to the bar in 1981

Hearing Date: April 22, 2004, at 9:45 a.m.
Objection Deadline: TBD

THE BRATTLE GROUP, INC.
44 Brattle Street
Cambridge, MA 02138
Telephone: (617) 864-7900
Facsimile: (617) 864-1576

Consultant to the Debtor

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

-----X
In re :
 : **Chapter 11 Case No.**
 :
GLOBAL CROSSING LTD., et al., :
 : **02-40188 (REG)**
 :
 :
Debtors. : **(Jointly Administered)**
 :
-----X

**Final Application of The Brattle Group, Inc.,
As Consultant To Debtor, For Allowance and Payment Of Compensation
For Professional Services Rendered and For Reimbursement Of Actual and
Necessary Expenses Incurred From April 1, 2003 Through December 9, 2003
and For Final Approval of Compensation Previously Awarded**

TO THE HONORABLE ROBERT E. GERBER
UNITED STATES BANKRUPTCY JUDGE:

The Brattle Group, Inc. ("The Brattle Group"), consultant to Global Crossing Ltd. ("Global Crossing" or the "Debtor") in the above-captioned case, hereby submits its third and final application ("Final Fee Application" or "Application") for (i) allowance of compensation for professional services performed by The Brattle Group during the period

April 1, 2003 through December 9, 2003 (“Compensation Period”), (ii) reimbursement of its actual and necessary expenses incurred during the Compensation Period, and (iii) final allowance of compensation for professional services performed by The Brattle Group and reimbursement of actual and necessary expenses incurred for the period from May 31, 2002 through December 9, 2003 (“Complete Compensation Period”).

In support of its Final Fee Application, The Brattle Group respectfully represents as follows.

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

1. This is The Brattle Group’s final application for approval of payment of professional fees and expenses pursuant to its role as economic consultant to the Debtor. This Final Fee Application has been prepared in accordance with sections 330 and 331 of Title 11 of the U.S. Bankruptcy Code (“Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy, 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 Amended Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code Establishing Procedures for Monthly Compensation and Reimbursement of Expenses of Professionals (the “Administrative Order,” and collectively with the Local Guidelines and UST Guidelines, the “Guidelines”). Pursuant to the Local Guidelines, a certification regarding compliance with the same is attached hereto as Exhibit “A.”

2. The Brattle Group presently seeks allowance of one hundred percent (100%) of the compensation for professional services rendered to the Debtor during the Compensation Period in the aggregate amount of \$5,486.00, and for reimbursement of one-hundred percent (100%) of expenses incurred in connection with the rendition of such services in the aggregate amount of \$458.85. During the Compensation Period, a Principal of The Brattle Group and the firm's General Counsel together expended a total of 17.3 hours for which compensation is requested.

3. The Brattle Group also seeks final allowance of all fees and expenses previously allowed by the Court pursuant to the two interim fee applications presented by The Brattle Group to this Court. Pursuant to such previous Court orders, The Brattle Group has been paid \$1,469,518.19.

4. The fees charged by The Brattle Group in this matter are billed in accordance with The Brattle Group's existing billing rates and procedures in effect during the Compensation Period. The rates charged for the services rendered by The Brattle Group in this matter are the same rates The Brattle Group charges for services rendered in comparable nonbankruptcy related matters. Such fees are consistent with those prevailing for similar services of consultants of reasonably comparable skill and reputation for nonbankruptcy clients.

5. Pursuant to the UST Guidelines, annexed hereto as Exhibit "B" is a schedule setting forth The Brattle Group's personnel who have performed services in this matter during the Compensation Period, the capacity in which each such individual is employed by The Brattle Group, the hourly billing rate charged by The Brattle Group for

services performed by such individual, and the aggregate number of hours expended in this matter and fees billed therefor.

6. Annexed hereto as Exhibit "C" is a schedule specifying the categories of expenses for which The Brattle Group is seeking reimbursement and the total amount for each such expense category.

7. Most of the time spent by The Brattle Group during the Compensation Period was on preparation of The Brattle Group's Second Interim Application and in connection with participating by telephone in the hearing on the same (for an aggregate charge of \$3,599.00). No time was charged during the Compensation Period for The Brattle Group's response to the Fee Committee's objections to the Second Interim Fee Application. No time or expenses will be charged to the Debtor for the instant Application. The remainder of The Brattle Group's services during the Compensation Period related to the Debtor's audit by Grant Thornton, and were performed at the specific request of and in conjunction with the Debtor's outside counsel (for an aggregate charge of \$1,887.00).

8. The Brattle Group maintains records of the time spent by each person who has billed any time to this matter, consisting of a daily breakdown of the time spent by each person on each day. A copy of these Time Records will be furnished to the Court and the United States Trustee for the Southern District of New York (the "U. S. Trustee"), and have previously been furnished to the Debtor, the U.S. Trustee, the attorneys for the statutory committee of unsecured creditors appointed in Debtor's chapter 11 cases, Joint Provisional Liquidators and their attorneys, and the attorneys for

the Debtor's prepetition lenders, who previously received copies of the original time logs in connection with The Brattle Group's monthly fee statements.

9 The Brattle Group has not received any retainer amount to be applied against payment for services to be rendered and expenses incurred on behalf of the Debtor.

10. With respect to The Brattle Group's fee statements for the Compensation Period, as of the date of this Application, The Brattle Group received payments totaling \$4,847.65, representing payment of eighty percent (80%) of the fees for professional services and one hundred percent (100%) of the expenses incurred by The Brattle Group for the period April 1, 2003 through December 9, 2003.

BACKGROUND OF THE CASE

11. On January 28, 2002, the Debtor and its affiliated entities, except GT U.K. Ltd. ("GTUK") commenced a case under chapter 11 of Title 11 of the Bankruptcy Code. GTUK commenced its chapter 11 case on April 24, 2002. The Debtor and its affiliated entities continue to operate their businesses and manage their properties as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. The Brattle Group respectfully relies on the description of the status of the case that may be provided by Debtor's general bankruptcy counsel, Weil, Gotschal & Manges LLP.

12. In order to conduct an independent investigation into allegations concerning Debtor's accounting practices, financial disclosures and related matters ("Accounting Issues"), Debtor's Board of Directors formed a Special Committee ("Special Committee"), and thereafter retained Coudert Brothers LLP ("Coudert") as

special counsel to assist the Special Committee with specific legal expertise in corporate investigations to conduct the required independent legal investigation.

13. To perform its services, Coudert required the assistance of industry experts. By order dated October 22, 2002, *nunc pro tunc* to May 31, 2002, the Court approved the Debtor's retention of The Brattle Group to provide that assistance.

SUMMARY OF PROFESSIONAL SERVICES

14. During earlier Compensation Periods, The Brattle Group performed an initial analysis of the economic and business justification associated with sixteen (16) concurrent transactions under investigation by the Securities and Exchange Commission ("SEC"), as requested by Coudert; an expanded sectoral analyses of the telecommunications industry in which the Debtor operated; and ultimately, worked with Coudert and Debevoise & Plimpton to finalize the support for the report of the Special Committee to the Debtor's Board of Directors ("the Special Committee's Report"), which work included the detailed transactions summaries that were included as an appendix to the Special Committee's Report. As noted, this work was completed during earlier Compensation Periods.

15. During the current Compensation Period, The Brattle Group's services involved (a) the preparation of the Second Interim Fee Application, and (b) limited assistance to the Debtor's counsel with their review of Grant Thornton's audit of Global Crossing. These services are described in detail in the Time Records of The Brattle Group.

16. As per The Brattle Group's normal business practice, The Brattle Group has charged Debtor in full for services rendered by The Brattle Group in furtherance of the client's engagement.

17. The Brattle Group respectfully submits that the compensation requested for services performed for the Debtor during the Compensation Period is fully justified and reasonable based on the experience, reputation and ability of the professionals rendering the services, and on the customary fee charged by The Brattle Group in non-bankruptcy situations for rendering similar services. The Brattle Group also respectfully submits that the services it has provided to the Debtor or on its behalf have been necessary and in the best interest of the Debtor and the estate and have furthered the goals of all parties in interest.

18. During the Compensation Period, The Brattle Group's billing rates for Bill Zarakas was \$370 per hour, and the billing rate for its General Counsel, Barbara Levine, was \$295 per hour. Allowance of compensation in the amount requested would result in a blended hourly billing rate of \$317.11 (based on 17.3 recorded hours at The Brattle Group's regular billing rates in effect at the time of the performance of the applicable services). Such fees are reasonable based on the customary compensation charged by comparable consulting firms for similarly skilled personnel for comparable services.

ACTUAL AND NECESSARY DISBURSEMENTS OF THE BRATTLE GROUP

19. As set forth in Exhibit "C" hereto, The Brattle Group has disbursed \$458.85 for expenses incurred in providing professional services during the Compensation Period. As per The Brattle Group's normal business practice, The Brattle Group has charged Debtor in full for all actual and necessary out-of-pocket costs and

expenses incurred by The Brattle Group in furtherance of the client's engagement. For photocopying expenses, The Brattle Group charges all of its clients \$.10 per page. For charges for courier delivery of documents and other materials, The Brattle Group charges the actual charge to the firm by the courier service, and uses the service only when circumstances require express delivery (required here because of the deadlines for the Monthly Fee Statements). For charges for outside information services (such as Dow Jones Interactive Services), The Brattle Group charges the actual charge to the firm for the use of the service. The Brattle Group notes that the charge for this service during the current Compensation Period was for its use during an earlier Compensation Period (for which the firm was not in turn billed by the provider until the current Compensation Period). Parking expenses (for a meeting that occurred in March 2003) have also been charged at actual cost.

20. All expenses for which reimbursement is sought herein are of the kind, and at the least expensive rate, that The Brattle Group customarily charges its non-bankruptcy clients. None of the above expenses have been included in The Brattle Group's overhead for the purpose of setting billing rates. Further, the actual expenses incurred by The Brattle Group in providing the services described above and in the Time Records were necessary, reasonable and justified under the circumstances to serve the needs of the Debtor, its estate and creditors.

FINAL COMPENSATION REQUESTED

21. By this Application, The Brattle Group also requests final allowance of \$1,470,615.39 for the Complete Compensation Period, representing \$1,439,384.50 as compensation for professional services rendered and \$31,230.89 as reimbursement for

actual and necessary expenses The Brattle Group incurred. In accordance with The Brattle Group's prior fee applications in these chapter 11 cases that have been approved by the Court, The Brattle Group has received \$1,464,670.54 (representing \$1,433,898.50 for fees and \$30,772.04 for disbursements). In addition, during the instant Compensation Period, The Brattle Group has been received \$4,847.65 (representing \$3,291.60 in fees and \$458.85 in disbursements).

THE REQUESTED COMPENSATION SHOULD BE ALLOWED

22. Section 330 of the Bankruptcy Code 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).

23. The Brattle Group respectfully submits that the services and expenditures for which it seeks compensation or reimbursement in this Final Fee Application were, at the time rendered, believed to be necessary for and beneficial estate. The Brattle Group further submits the minimal time and expenses incurred during the instant Compensation Period as well as the Complete Compensation Period are reasonable in light of the nature of the Debtor's counsel's requests and the need to seek Court approval to be compensated for services to the Debtor. Accordingly, approval of the compensation sought herein is warranted.

24. Pursuant to Local Bankruptcy Rule for the Southern District of New York 9013-1(b), because there are no novel issues of law presented herein, The Brattle Group respectfully request that the Court waive the requirement that it file a memorandum of law in support of this motion.

25. No previous motion for the relief sought herein has been made to this or any other court.

CONCLUSION

The Brattle Group respectfully submits that the services summarized by this Final Fee Application and rendered by The Brattle Group to the Debtor during the instant Compensation Period and during the Complete Compensation Period were highly professional and beneficial to the Debtor. For the reasons stated above, The Brattle Group submits that the compensation requested and the reimbursement of expenses incurred is necessary, fair, and reasonable.

WHEREFORE, The Brattle Group respectfully requests that this Court enter an order:

(a) granting allowance of the compensation for professional services rendered by The Brattle Group as consultant to the Debtor during the period April 1, 2003 through and including December 9, 2003, in the amount of \$5,486.00, and of the reimbursement for actual and necessary expenses incurred by The Brattle Group during the Compensation Period in the amount of \$458.85 (for a total allowance of \$5,944.85);

(b) granting final approval for compensation and reimbursement of expenses in the amount of \$1,464,670.54 as previously allowed by the Court pursuant to the two interim fee applications presented by The Brattle Group to this Court;

(c) directing payment to The Brattle Group of \$1,097.20, representing the portion of The Brattle Group's compensation and expenses requested in "(a)" that has been heldback by the Debtor; and

(d) granting such other and further relief as this Court deems just and proper.

Dated: February 6, 2004

The Brattle Group, Inc.

By:

/s/ *Barbara J. Levine*
Barbara J. Levine, General Counsel

EXHIBIT A

**Hearing Date: April 22, 2004, at 9:45 a.m.
Objection Deadline: TBD**

THE BRATTLE GROUP, INC.
44 Brattle Street
Cambridge, MA 02138
Telephone: (617) 864-7900
Facsimile: (617) 864-1576

Consultant to the Debtor

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

-----X	:	
In re	:	
	:	Chapter 11 Case No.
	:	
GLOBAL CROSSING LTD., et al.,	:	
	:	02-40188 (REG)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X	:	

CERTIFICATION

I, Barbara J. Levine, hereby certify that:

(1) I am General Counsel for The Brattle Group, Inc. (“The Brattle Group”), and have been designated by The Brattle Group to sign the Final Fee Application on its behalf. I have personal knowledge of the matters set forth below, except where stated as based on information and belief, and as to such matters, I believe them to be true.

(2) This certification is made in respect of The Brattle Group’s application, dated February 6, 2004 (the “Final Fee Application”), for final compensation and reimbursement of expenses for the compensation period commencing April 1, 2003 through and including December 9, 2003 in accordance with the Guidelines, and for final

approval of compensation for the complete compensation period (from May 31, 2002 through December 9, 2003).

(3) In respect of Section B.1 of the Local Guidelines, I 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 Local Guidelines;
- (c) the fees and disbursements sought are billed at rates in accordance with practices customarily employed by The Brattle Group and generally accepted by The Brattle Group's clients; and
- (d) in providing a reimbursable service, The Brattle Group does not make a profit on that service, whether the service is performed by The Brattle Group in-house or through a third party.

(4) In respect of section B.2 of the Local Guidelines and as required by the Administrative Order, I certify that I caused the monthly fee statements for the Compensation Period to be delivered to the Debtor, as well as to the U.S. Trustee and the attorneys for the statutory committee of unsecured creditors appointed in Debtor's chapter 11 cases, the Joint Provisional Liquidators and their attorneys and the attorneys for the Debtor's prepetition lenders by the 20th of the month following the month for which the covered services were rendered.

(5) In respect of section B.3 of the Local Guidelines, I certify that the Debtor, the United States Trustee for the Southern District of New York, the attorneys for the statutory committee of unsecured creditors appointed in Debtor's chapter 11 cases, the Joint Provisional Liquidators and their attorneys, and the attorneys for the Debtor's prepetition lenders are being provided with a copy of the Final Fee Application.

Dated: Cambridge, MA
February 6, 2004

/s/ *Barbara J. Levine*
Barbara J. Levine, General Counsel
The Brattle Group, Inc.

EXHIBIT B

Instant Compensation Period April 1, 2003 through December 9, 2003

Employee Name and Classification	Total Hours	Bill Rate	Total Compensation	Blended Rate
Principal				
Bill P. Zarakas	5.1	370.00	1,887.00	
Total Principal	5.1		1,887.00	370.00
General Counsel				
Barbara Levine	12.2	295.00	3,599.00	
Total General Counsel	12.2		3,599.00	295.00
		All Fees	5,486.00	
		All Time	17.30	
		Total Blended Rate	317.11	

Previous Compensation Period October 1, 2002 through March 31, 2003

Employee Name and Classification	Total Hours	Bill Rate	Total Compensation	Blended Rate
Principal				
Bill P. Zarakas	666.5	370.00	246,605.00	
Frank C. Graves	228.2	410.00	93,562.00	
Total Principal	894.7		340,167.00	380.20
Sr. Associate				
Lisa Wood	60.5	290.00	17,545.00	
Total Sr. Associate	60.5		17,545.00	290.00
Associate				
Chuck Chakraborty	33	250.00	8,250.00	
Daniel N. Chai	795	225.00	178,875.00	
Bin Zhou	301.3	225.00	67,792.50	
Thomas Moeller	110.9	225.00	24,952.50	
Fiona Wang	1.5	205.00	307.50	
Bente Villadsen	22.1	205.00	4,530.50	
Total Associate	1263.8		284,708.00	225.28
Research Analyst				
Mimi Su	478.2	165.00	78,903.00	
Holger Siebrecht	8.6	155.00	1,333.00	
Ian Heavers	80.5	145.00	11,672.50	
Abigail Noble	118.5	145.00	17,182.50	
Chris Castle	4	145.00	580.00	
Emily Hertzner	3.5	145.00	507.50	
Farooq Javed	0.5	145.00	72.50	
Yonca Heyse	25	145.00	3,625.00	
Total Research Analyst	718.8		113,876.00	158.43
General Counsel				
Barbara Levine	11.1	295.00	3,274.50	
Total General Counsel	11.1		3,274.50	295.00
		All Fees	759,570.50	
		All Time	2,948.90	
		Total Blended Rate	257.58	

EXHIBIT B

Previous Compensation Period May 31, 2002 through September 30, 2002

Employee Name and Classification	Total Hours	Bill Rate	Total Compensation	Blended Rate
Principal				
Frank C. Graves	31.20	390.00	12,168.00	
Frank C. Graves	190.60	410.00	78,146.00	
James A. Read	3.70	345.00	1,276.50	
Johannes P. Pfeifenberger	1.80	305.00	549.00	
William Zarakas	126.00	350.00	44,100.00	
William Zarakas	417.60	370.00	154,512.00	
Total Principal	770.90		290,751.50	377.16
Sr. Associate				
Lisa Wood	20.00	280.00	5,600.00	
Lisa Wood	226.00	290.00	65,540.00	
Total Sr. Associate	246.00		71,140.00	289.19
Associate				
Bente Villadsen	19.90	205.00	4,079.50	
Bin Zhou	63.40	220.00	13,948.00	
Bin Zhou	290.20	225.00	65,295.00	
Daniel Chai	142.50	220.00	31,350.00	
Daniel Chai	553.60	225.00	124,560.00	
Total Associate	1,069.60		239,232.50	223.67
Research Associate				
Jamie Hagerbaumer	3.00	180.00	540.00	
Total Research Associate	3.00	180.00	540.00	180.00
Research Analyst				
Aaron Kuebler	14.50	165.00	2,392.50	
G. David Jackola	5.00	145.00	725.00	
Ian Heavers	252.50	145.00	36,612.50	
John Modzelewski	15.10	155.00	2,340.50	
Mark Jenkins	5.00	155.00	775.00	
Mimi Su	72.80	155.00	11,284.00	
Mimi Su	276.90	165.00	45,688.50	
Total Research Analyst	641.80		99,818.00	155.53
		All Fees	701,482.00	
		All Time	2,731.30	
		Total Blended Rate	229.17	

Note: In accordance with its standard practice, and as referenced in paragraph 22 of the Declaration of Barbara J. Levine in support of Debtor's Application to retain The Brattle Group ("Levine Declaration"), The Brattle Group's hourly rates were increased effective July 1, 2002. This increase was applicable to all of The Brattle Group's clients, except where prohibited by prior specific agreement.

EXHIBIT C

Instant Compensation Period April 1, 2003 through December 9, 2003

Account	Amount
Photocopying	25.80
Courier	400.80
Computerized Research	10.25
Out of town travel expenses	
Transportation	22.00
Total Disbursements	458.85

Past Compensation Period October 1, 2002 through March 31, 2003

Account	Amount
Photocopying	972.10
Telecommunications - Toll Charges	47.89
Courier	2,116.38
Computerized Research	702.90
Out of town travel expenses	
Transportation	10,959.47
Lodging	4,884.64
Meals	691.49
Total Disbursements	20,374.87

Past Compensation Period May 31, 2002 through September 30, 2002

Account Category	Amount
Photocopying - internal	\$ 440.30
Telecommunications - Toll Charges	\$ 36.45
Courier and Freight	\$ 776.85
Computerized Research	\$ 124.90
Out of town travel expenses	
Transportation	\$ 6,023.98
Lodging	\$ 2,536.83
Meals	\$ 362.54
Local Meals	\$ 96.32
Total Disbursements	\$ 10,398.17