

EXHIBIT D

**SERVICES RENDERED BY
BROWN RUDNICK BERLACK ISRAELS LLP
COMMENCING APRIL 1, 2003 THROUGH DECEMBER 9, 2003¹²**

TIME AND COMPENSATION BREAKDOWN					
Partners and Of Counsel	Year of Graduation from Law School and Year(s) Admitted to Bar	Partnership Year	Rate	Hours	Amount
Edward S. Weisfelner	Graduated in 1982; Admitted to New York Bar in 1983	1990	\$625.00	123.20	\$77,000.00
			\$675.00	6.70	\$4,522.50
Joseph F. Ryan*	Graduated in 1977; Admitted to Massachusetts Bar in 1977	1984	\$590.00	273.50	\$159,152.50
			\$625.00	290.40	\$144,000.00
Martin S. Siegel ^{††}	Member/Admitted to New York Bar in 1968; Joined BRBI in 1982	1982	\$575.00	1.30	\$747.50
Steven E. Greenbaum	Graduated in 1981; Admitted to New York Bar in 1983	1988	\$560.00	21.80	\$12,208.00
			\$625.00	.40	\$250.00
Charles Crosthwaite	Graduated in 1977; Admitted as a solicitor in England and Wales in September 1997	2001	\$540.00	22.00	\$11,880.00
			\$560.00	18.30	\$10,248.00

¹² Effective September 1, 2003, BRBI increased the standard billing rate of certain of its professionals in connection with its annual review of the professionals' billing rates and an adjustment to market rates.

* The total compensation is reduced by an amount equal to 50% of the time charges for the time attributable to travel time during which substantive work was not performed on the case.

^{††} A total of \$6,065.00 in fees attributable to these professionals during the Fourth Fee Application Period has been excluded by BRBI in order to seek to comply with the Fee Committee's mandate regarding what the Fee Committee considers to be transitory professionals.

Philip J. Flink*	Graduated in 1981; Admitted to Massachusetts Bar in 1981	1989	\$525.00	214.30	\$109,488.75
			\$560.00	277.10	\$154,756.00
David H. Murphree ^{††}	Graduated in 1973; Admitted to New York Bar in 1974; Admitted to Massachusetts Bar in 1977	1985	\$525.00	1.20	\$630.00
Steven B. Levine ^{††}	Graduated in 1981; Admitted to Massachusetts Bar in 1981	1989	\$540.00	2.10	\$1,134.00
Elizabeth Ann Ritvo	Graduated in 1976; Admitted to Massachusetts Bar in 1980	1985	\$505.00	32.40	\$16,362.00
			\$525.00	45.50	\$23,887.50
Abigail Hechtman	Graduated in 1987; Admitted to Massachusetts Bar in 1987	1995	\$490.00	4.30	\$2,107.00
Steven R. London ^{††}	Graduated in 1980; Admitted to Massachusetts Bar in 1980	1988	\$525.00	.40	\$210.00
Gerald Parascandalo	Graduated in 1985; Admitted to Massachusetts Bar in 1998	1995	\$475.00	9.10	\$4,322.50
Mark A. Dorff ^{††}	Graduated in 1994; Admitted to Massachusetts Bar in 1994	2000	\$475.00	.80	\$380.00
Harold J. Marcus	Graduated in 1982; Admitted to New York Bar in 1983; Admitted to Georgia Bar in 1986; Admitted to Massachusetts Bar in 1988	2002	\$500.00	7.20	\$3,600.00
Jayne M. Donegan ^{††}	Graduated in 1994; Admitted to Rhode Island Bar in 1994	2001	\$460.00	.20	\$92.00

Kenneth R. Goldberg	Graduated in 1988; Admitted to New York Bar in 1990; Admitted to Massachusetts Bar in 1999	2000	\$455.00	13.00	\$5,915.00
			\$480.00	37.00	\$17,760.00
Steven D. Pohl*	Graduated in 1989; Admitted to Massachusetts Bar in 1989	1997	\$450.00	97.60	\$43,470.00
			\$500.00	279.20	\$139,600.00
John P. Biedermann	Graduated in 1987; Admitted to New York Bar in 1988	2002	\$450.00	588.70	\$264,915.00
			\$500.00	543.70	\$271,850.00
Harvey M. Katz	Graduated in 1977; Admitted to New York Bar in 1982	1987	\$460.00	12.20	\$5,612.00
Todd A. Feinsmith	Graduated in 1991; Admitted to Massachusetts Bar in 1991	1999	\$425.00	3.70	\$1,572.50
James L. Hauser	Graduated in 1994; Admitted to Massachusetts Bar in 1994	2002	\$425.00	15.60	\$6,630.00
Anthony L. Gray	Graduated in 1993; Admitted to Massachusetts Bar in 1993	2001	\$425.00	32.60	\$13,855.00
			\$475.00	30.30	\$14,392.50
Andrew B. Strehle	Graduated in 1994; Admitted to Massachusetts Bar in 1994	2002	\$400.00	.80	\$320.00
			\$460.00	4.30	\$1,978.00

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Elise Busny*	Graduated in 1994; Admitted to Massachusetts Bar in 1994; Admitted to Connecticut Bar in 1995	2002	\$390.00	106.90	\$40,618.50
			\$425.00	120.10	\$54,123.75
SUB-TOTAL				3,237.90	\$1,619,590.50

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Associates	Year of Graduation from Law School and Year(s) Admitted to Bar	Partnership Year	Rate	Hours	Amount
Matthew S. Gilman ^{††}	Graduated in 1996; Admitted to Maryland Bar in 1996; Admitted to Massachusetts Bar in 1998	N/A	\$355.00	1.30	\$461.50
Peter Adelman	Graduated in 1995; Admitted to New York Bar in 1995; Joined BRBI in 2002	N/A	\$300.00	9.50	\$2,850.00
			\$345.00	20.30	\$7,003.50
Adam B. Cantor ^{††}	Graduated in 1997; Admitted to New Jersey Bar in 1997, New York in 1998	N/A	\$345.00	2.00	\$690.00
Robert L. Murray, Jr.	Graduated in 1998; Admitted to Massachusetts Bar in 1998	N/A	\$310.00	9.10	\$2,821.00
			\$345.00	5.20	\$1,794.00
Joseph P. Quinn	Graduated in 1999; Admitted to Massachusetts Bar in 1999	N/A	\$320.00	5.50	\$1,760.00
James Bedar	Graduated in 1998; Admitted to Massachusetts Bar in 1998	N/A	\$310.00	241.20	\$74,772.00
Daniel C. Gusenoff ^{††}	Graduated in 1998; Admitted to Massachusetts Bar in 1999; Admitted to Washington, D.C. Bar in 2000	N/A	\$310.00	1.80	\$558.00
Steven B. Smith	Graduated in 1999; Admitted to New Jersey Bar in 2000; Admitted to New York Bar in 2001	N/A	\$285.00	307.70	\$87,694.50
			\$320.00	159.20	\$50,944.00
Avideh Moussavian	Graduated in 2000; Admitted to New York Bar in 2002	N/A	\$295.00	2.20	\$649.00

Associates	Year of Graduation from Law School and Year(s) Admitted to Bar	Partnership Year	Rate	Hours	Amount
Lisa M. Kelsey	Graduated in 1999; Admitted to Massachusetts Bar in 1999	N/A	\$285.00	406.80	\$115,938.00
			\$320.00	591.50	\$189,280.00
Travis Corder*	Graduated in 1999; Admitted to Massachusetts Bar in 1999	N/A	\$285.00	130.30	\$35,739.00
			\$320.00	.30	\$96.00
Stephanie Taverna Siden	Graduated in 1999; Admitted to Massachusetts Bar in 1999, Maine Bar in 1999	N/A	\$285.00	165.80	\$47,253.00
			\$320.00	248.40	\$79,488.00
Robert L. Harris ^{††}	Graduated in 1999; Admitted to Massachusetts Bar in 1999	N/A	\$285.00	.50	\$160.00
Nina E. Andersson	Graduated in 1997 in Finland; Received LLM in 2002; Awaiting admission to the New York Bar	N/A	\$270.00	2.20	\$594.00
Bethany A. Grazio	Graduated in 2000; Admitted to Massachusetts Bar in 2001	N/A	\$260.00	222.90	\$57,954.00
			\$295.00	145.60	\$42,952.00
Andreas Andromalos ^{††}	Graduated in 2000; Admitted to Massachusetts Bar in 2001	N/A	\$295.00	1.10	\$324.50
Danika M. Haueisen*	Graduated in 2000; Admitted to Massachusetts Bar in 2001	N/A	\$260.00	73.50	\$19,110.00
			\$295.00	546.40	\$158,931.25

Associates	Year of Graduation from Law School and Year(s) Admitted to Bar	Partnership Year	Rate	Hours	Amount
Erin E. McLaughlin*	Graduated in 2000; Admitted to Massachusetts Bar in 2001	N/A	\$260.00	110.80	\$28,808.00
			\$295.00	168.20	\$48,778.25
Sunni P. Beville*	Graduated in 2001; Admitted to Massachusetts Bar in 2002	N/A	\$225.00	79.50	\$17,527.50
			\$270.00	193.50	\$52,245.00
Catherine W. Ng	Graduated in 2001; Admitted to Massachusetts Bar in 2002	N/A	\$225.00	200.60	\$45,135.00
			\$270.00	80.80	\$21,816.00
Katherine A. Haffner	Graduated in 2001; Admitted to Massachusetts Bar in 2002	N/A	\$225.00	133.70	\$30,082.50
			\$270.00	44.90	\$12,123.00
Dennis Dougherty	Graduated in 2001; Admitted to Massachusetts Bar in 2002	N/A	\$225.00	149.50	\$33,637.50
			\$270.00	140.00	\$37,800.00
Amanda C. Basta	Graduated in 2002; Admitted to Massachusetts Bar in 2002	N/A	\$235.00	38.40	\$9,024.00
John C. Elstad	Graduated in 2002; Admitted to Massachusetts Bar in 2003	N/A	\$235.00	4.90	\$1,151.50
Samantha L. Gerlovin	Graduated in 2001; Admitted to Massachusetts Bar in 2002	N/A	\$225.00	8.10	\$1,822.50
			\$270.00	31.80	\$8,586.00
Daniel J. Brown	Graduated in 2002;	N/A	\$195.00	15.30	\$2,983.50

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Associates	Year of Graduation from Law School and Year(s) Admitted to Bar	Partnership Year	Rate	Hours	Amount
	Admitted to Massachusetts Bar in 2002		\$235.00	11.30	\$2,655.50
Averi R. Miles	Graduated in 2002; Admitted to Massachusetts Bar in 2002	N/A	\$195.00	35.20	\$6,864.00
			\$235.00	15.20	\$3,572.00
Susanne Maki Uchiyama	Graduated in 2002; Admitted to Massachusetts Bar in 2003	N/A	\$195.00	8.80	\$1,716.00
			\$235.00	32.30	\$7,590.50
Gregory A. Geiman	Graduated in 2002; Admitted to Massachusetts Bar in 2003	N/A	\$195.00	17.00	\$3,315.00
Amanda Mitchell	Graduated in 2003; Admitted to Massachusetts Bar in 2003	N/A	\$160.00	52.60	\$8,416.00
Elizabeth Moriarty-Ambrozaitis	Graduated in 2003; Admitted to Massachusetts Bar in 2003	N/A	\$160.00	16.40	\$2,624.00
Danielle M. Burd	Graduated in 2003; Admitted to Massachusetts Bar in 2003	N/A	\$160.00	6.40	\$1,024.00
Erika Holmes	Graduated in 2003; Admitted to Massachusetts Bar in 2003	N/A	\$160.00	11.30	\$1,808.00
Kristen A. Mahoney	Graduated in 2003; Admitted to Massachusetts Bar in 2003	N/A	\$160.00	19.90	\$3,184.00
Meghan E. Dilley	Graduated in 2003; Admitted to Massachusetts Bar in 2003	N/A	\$160.00	6.50	\$1,040.00
SUB-TOTAL				4,933.20	\$1,375,146.50

Paralegals	Year of Graduation from Law School and Year(s) Admitted to Bar	Partnership Year	Rate	Hours	Amount
Carol S. Ennis	N/A	N/A	\$210.00	166.30	\$34,923.00
			\$220.00	126.90	\$27,918.00
Ann C. Meltzer ^{††}	N/A	N/A	\$210.00	.30	\$63.00
			\$220.00	.90	\$198.00
Rita L. Gelman ^{††}	N/A	N/A	\$200.00	.50	\$100.00
Janet S. Wamsley	N/A	N/A	\$185.00	45.90	\$8,491.50
			\$200.00	71.50	\$14,300.00
Maura M. Toler	N/A	N/A	\$200.00	7.40	\$1,480.00
Cindi A. Hanson ^{††}	N/A	N/A	\$185.00	.90	\$166.50
Susan G. Oldham	N/A	N/A	\$185.00	27.60	\$5,106.00
			\$200.00	3.10	\$620.00
Diahnn R. Smith	N/A	N/A	\$185.00	79.90	\$14,781.15
Nancy J. Mellady	N/A	N/A	\$185.00	1.40	\$259.00
Sarina Lo Cascio	N/A	N/A	\$145.00	35.40	\$5,133.00
			\$175.00	14.50	\$2,537.50
			\$185.00	24.60	\$4,551.00
Gail Johnson ^{††}	N/A	N/A	\$145.00	.50	\$72.50
			\$155.00	.50	\$77.50
Brooke Ronhovde	N/A	N/A	\$125.00	4.60	\$575.00
Christopher M. Lau Kamg [*]	N/A	N/A	\$110.00	120.60	\$13,183.50
			\$145.00	93.80	\$13,601.00

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			\$155.00	106.90	\$16,569.50
SUB-TOTAL				934.00	\$164,706.65
Estimated amount to cover time and expenses for which entries were not yet made to the accounting system including time and expenses attributable to the Final Fee hearing					\$25,000.00
Less Transitional Professionals				(16.30)	(\$6,065.00)
GRAND TOTAL				9,325.00	\$3,193,170.00