

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

COUDERT BROTHERS LLP
1627 I St., N.W.
Washington, D.C. 20006
Telephone: (202) 775-5100
Facsimile: (202) 775-1168
Tara K. Giunta

Special Counsel to Debtor

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

----- X
In re : Chapter 11 Case Nos.
GLOBAL CROSSING LTD., et al., :
: :
: : 02-40187 (REG) through
: : 02-40241 (REG)

Debtor. : (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**

FOURTH AND FINAL INTERIM FEE APPLICATION

NAME OF APPLICANT: Coudert Brothers L.L.P.
TIME PERIOD: April 1, 2003 through December 9, 2003
ROLE IN THE CASE: Special Counsel for the Debtor
CURRENT APPLICATION: Total Fees Incurred: \$329,598.50
Total Fees Requested: \$329,598.50
Expenses Requested: \$15,282.46

PRIOR APPLICATION:

Fees Previously Requested: \$1,541,022.38¹
Fees Previously Awarded: \$1,541,022.38
Expenses Previously Requested: \$143,039.42
Expenses Previously Awarded: \$143,044.42

COMPLETE REPRESENTATION:

Total Fees Requested: \$5,578,878.58
Total Fees Awarded*: \$4,921,873.38
Total Expenses Requested: \$423,231.60
Total Expenses Awarded*: \$378,431.94

*Does not include any amounts paid or awarded for fees or expenses incurred in the Fourth Interim Compensation Period.

¹ Amounts reflect the Amended Application for the Compensation for Professional Services Rendered and for Reimbursement of Actual and Necessary Expenses for the Third Interim Period filed by Coudert.

**GLOBAL CROSSING LTD.
 PROFESSIONAL SERVICES RENDERED
 BY COUDERT BROTHERS LLP
 ON BEHALF OF THE DEBTOR**

APRIL 1, 2003 THROUGH DECEMBER 9, 2003

PARTNERS

NAME OF PROFESSIONAL	Department	Year/State Admitted	Total Hours Billed	Hourly Rate	Total Fees
Richard N. Dean	Corporate	1981 (NY) 1995 (DC)	11.30	\$550	\$6,215.00
William M. Sullivan	Litigation	1985 (CONN) 1986 (NY) DC (2000))	234.80	\$535	\$125,618.00
Russell W. Roten			7.20	\$450	\$3,240.00
TOTAL:					\$135,073.00

	Aggregate Hours	Fees
PARTNER TOTALS:	253.30	\$135,073.00

**GLOBAL CROSSING LTD.
PROFESSIONAL SERVICES RENDERED
BY COUDERT BROTHERS LLP
ON BEHALF OF THE DEBTOR**

APRIL 1, 2003 THROUGH DECEMBER 9, 2003

ASSOCIATES

NAME OF PROFESSIONAL	Department	Year/State Admitted	Total Hours Billed	Hourly Rate	Total Fees
Nancy Rosenfeld	Corporate	1992 (NY) 1993 (DC)	35.00	\$400	\$14,000.00
Katherine Windler	Bankruptcy	1992 (CA) 1995 (CO)	15.10	\$350	\$5,889.00
Kevin King	Litigation	1997 (DC)	256.60	\$335	\$85,961.00
Lilina Braude	Corporate	2000 (NY)	16.90	\$285	\$4,816.50
Angie Le	Litigation	2000 (NY)	88.90	\$285	\$25,336.50
Kristen Angus	Litigation	2000 (CO) 2001 (DC)	71.30	\$260	\$18,538.00
Sarah Hall	Litigation	2001 (MD) 2002 (DC)	44.60	\$230	\$10,258.00
Janet Li			0.20	\$200	\$40.00
TOTAL:					\$164,839.00

	Aggregate Hours	Fees
ASSOCIATE TOTALS:	528.6	\$164,839.00

SUMMER ASSOCIATES

NAME OF PROFESSIONAL	Total Hours Billed	Hourly Rate	Total Fees
Joel Blank	51.40	\$165	\$8,481.00
Linda Beebe	55.40	\$165	\$9,141.00
TOTAL:			\$17,622.00

	Aggregate Hours	Fees
SUMMER ASSOCIATE TOTALS:	106.80	\$17,622.00

**GLOBAL CROSSING LTD.
 PROFESSIONAL SERVICES RENDERED
 BY COUDERT BROTHERS LLP
 ON BEHALF OF THE DEBTOR**

APRIL 1, 2003 THROUGH DECEMBER 9, 2003

PARAPROFESSIONALS

NAME OF PROFESSIONAL	Department	Total Hours	2003 Hourly Rate	2003 Total Fees
PARAPROFESSIONALS:				
Robin Deaver	Trade Practices & Regulatory	50.50	\$150	\$7,575.00
Maria McMahon	Corporate	17.90	\$150	\$2,685.00
Paul Stephan	Litigation	15.70	\$115	\$1,805.50
TOTAL:				\$12,065.50

	Aggregate Hours	Fees
PARAPROFESSIONAL TOTALS:	84.10	\$12,065.50

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

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Washington, D.C. 20006
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Tara K. Giunta

Special Counsel to Debtor

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

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In re : Chapter 11 Case Nos.
GLOBAL CROSSING LTD., et al., :
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: : 02-40187 (REG) through
: : 02-40241 (REG)
Debtor. : (Jointly Administered)
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**FOURTH AND FINAL APPLICATION OF COUDERT BROTHERS LLP, AS
SPECIAL COUNSEL FOR THE DEBTORS, FOR INTERIM ALLOWANCE OF
COMPENSATION FOR PROFESSIONAL SERVICES RENDERED AND
FOR REIMBURSEMENT OF ACTUAL AND NECESSARY EXPENSES
INCURRED FROM APRIL 1, 2003 THROUGH DECEMBER 9, 2003**

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

Coudert Brothers L.L.P. (“Coudert”), Special Counsel to Global Crossing Ltd. (the “Debtor”) in the above-captioned cases, submits its fourth and final application (the “Application”), pursuant to Sections 330(a) and 331 of Title 11 of the United States Code (the “Bankruptcy Code”) and Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), for (i) interim allowance of compensation for professional services performed by Coudert for the period from April 1, 2003 through December 9, 2003 (the “Fourth

Compensation Period”); (ii) reimbursement of its actual and necessary expenses incurred during the Fourth Compensation Period; (iii) payment of the outstanding holdback for the period from April 1, 2003 through December 9, 2003; and (iv) final allowance of compensation for professional services performed by Coudert and reimbursement of actual and necessary expenses incurred for the period from January 28, 2002 through December 9, 2003 (the “Complete Compensation Period”), and respectfully represents:

**SUMMARY OF PROFESSIONAL COMPENSATION
AND REIMBURSEMENT OF EXPENSES REQUESTED:
FOURTH COMPENSATION PERIOD**

1. This Application has been prepared 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. Section 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. Coudert seeks allowance of one-hundred percent (100%) of the interim compensation for professional services rendered to the Debtor given during the Fourth Compensation Period, in the aggregate amount of \$329,598.50, and for reimbursement of one-hundred percent (100%) of expenses incurred in connection with the rendition of such services in the aggregate amount of \$15,282.46. During the Fourth Compensation Period,

Coudert attorneys and paraprofessionals expended a total of 972.80 hours for which compensation is requested.

3. There is no agreement or understanding between Coudert and any other person, other than members of the firm, for the sharing of compensation to be received for services rendered in these cases.

4. The fees charged by Coudert in these cases are billed in accordance with its existing billing rates and procedures in effect during the Fourth Compensation Period. The rates Coudert charges for the services rendered by its professionals and paraprofessionals in these chapter 11 cases are the same rates Coudert charges for professional and paraprofessional services rendered in comparable nonbankruptcy related matters. Such fees are reasonable based on the customary compensation charged by comparably skilled practitioners in comparable nonbankruptcy cases in a competitive national legal market.

5. Pursuant to the UST Guidelines, annexed hereto as Exhibit B is a schedule setting forth all Coudert professionals and paraprofessionals who have performed services in these chapter 11 cases during the Fourth Compensation Period, the capacities in which each such individual is employed by Coudert, the department in which each individual practices, the hourly billing rate charged by Coudert for services performed by such individual, the aggregate number of hours expended in this matter and fees billed therefor, and the year in which each professional was first licensed to practice law.

6. Attached hereto as Exhibit C is a monthly summary for services performed in this case during the Fourth Compensation Period.

7. Pursuant to Section II.D of the UST Guidelines, annexed hereto as Exhibit D is a summary by project categories of the services performed by Coudert during the

Fourth Compensation Period. The summary sets forth the project category, the names of Coudert professionals who performed services within a respective category, the hourly rate, amount of time for each category, and total fees for each category for each attorney or paraprofessional.

8. Annexed hereto as Exhibit E is a schedule specifying the categories of expenses for which Coudert is seeking reimbursement and the total amount for each such expense category.

9. Attached hereto as Exhibit F is a monthly summary of expenses incurred during the Fourth Compensation Period.

10. Attached hereto as Exhibit G is a schedule setting forth all Coudert professionals and paraprofessionals who have performed services in these chapter 11 cases during the Complete Compensation Period, the capacities in which each such individual is employed by Coudert, the department in which each individual practices, the hourly billing rate charged by Coudert for services performed by such individual, the aggregate number of hours expended in this matter and fees billed therefor, and the year in which each professional was first licensed to practice law.

11. Attached hereto as Exhibit H is a monthly summary for services performed in this case during the Complete Compensation Period.

12. Annexed hereto as Exhibit I is a schedule specifying the categories of expenses for which Coudert is seeking reimbursement and the total amount for each such expense category for the Complete Compensation Period.

13. Attached hereto as Exhibit J is a monthly summary of expenses incurred during the Complete Compensation Period.

14. Coudert maintains computerized records of the time spent by all Coudert attorneys and paraprofessionals in connection with the Debtor's chapter 11 cases. Subject to redaction for the attorney-client privilege where necessary to protect the Debtor's estate, copies of these computerized records will be furnished to the Court and the United States Trustee for the Southern District of New York (the "U. S. Trustee") in the format specified by the UST Guidelines.

15. As of the Commencement Date, Coudert did not have a retainer amount to be applied against payment for services to be rendered and expenses incurred on behalf of the Debtor.

16. Coudert has received payments totaling \$5,554,844.74 for fees and expenses incurred since the Commencement Date.

BACKGROUND

17. On January 28, 2002 (the Commencement Date), the Debtors and certain of its debtor subsidiaries (collectively, the "Debtors") each commenced a case in the United States Bankruptcy Court for the Southern District of New York under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"). The Debtors continue to operate their businesses and manage their properties as debtors in possession under Sections 1107(a) and 1108 of the Bankruptcy Code.

18. No trustee has been appointed to these cases. The U.S. Trustee appointed an official committee of unsecured creditors ("the Committee") on February 7, 2002; amendment appointments to the Committee were entered on February 20, 2002, May 15, 2002, June 29, 2002, and October 24, 2002. On November 21, 2002, the Court entered an order directing the appointment of an examiner (the "Examiner") to review certain financial

and accounting records of the Debtors. On November 25, 2002, the U.S. Trustee appointed Martin E. Cooperman as the Examiner.

19. The Effective Date of the Debtors' Joint Plan of Reorganization occurred on December 9, 2003.

20. Each of the Debtors incorporated in Bermuda (collectively the "Bermuda Group") has commenced a coordinated proceeding in the Supreme Court of Bermuda. The Supreme Court of Bermuda has issued an order directing certain principals of KPMG International as Joint Provisional Liquidators ("JPLs") of the Bermuda Group. The Supreme Court of Bermuda has directed the JPLs to oversee the continuation of Global Crossing under the control of its Board of Directors and under the supervision of the Supreme Court of Bermuda and this court in effecting a plan of reorganization under the Bankruptcy Code.

21. Pursuant to an order of the Court dated June 19, 2002 (the "Retention Order"), the Debtor was authorized to retain Coudert as special litigation counsel nunc pro tunc to April 15, 2002 to assist in connection with the Debtor's review, by and through the Special Committee on Accounting matters of the Board of Directors (the "Special Committee"), of issues arising out of and concerning the allegations raised by Mr. Roy Olofson, a former employee of the Debtor, regarding Global Crossing's accounting, financial disclosures, and related matters (the "Olofson Allegations").

SUMMARY OF SERVICES: FOURTH COMPENSATION PERIOD

22. During the Fourth Compensation Period, Coudert was required to render a significant amount of professional services, which are outlined in detail below.

23. Coudert rendered professional services in furtherance of, among others activities, releasing a report of findings of the investigations, finalizing certain matters related to the administration of the case, and billing.

24. The following is a summary of the significant professional services rendered by Coudert during the Fourth Compensation Period. This summary is organized by categories of types of work.

a. Release of Report of Findings

- Conducted research on attorney-client and attorney work product privileges, including possible waiver issues related to the Report's release;
- Corresponded with third-parties regarding the Company's assertion of attorney-client and attorney work product privileges over certain Special Committee materials;
- Corresponded with Global Crossing's outside auditor (Grant Thornton) regarding various issues identified in the Report.

b. Case Administration

- Performed miscellaneous tasks related to administration and closing of matter.

c. Billing/Fee Application

- Prepared Third Interim Fee Application for Compensation and Reimbursement;
- Communicated with counsel for the Debtor and with the Fee Committee as necessary regarding compliance with the Retention Order and the Fee Committee's requests.
- Prepared monthly fee statements detailing Coudert's fees and expenses.

25. In addition, Coudert has spent approximately 60 hours in preparing this application by using the services of Robin L. Deaver at the rate of \$150 (for a total of 40 hours), Kristen M. Angus at the rate of \$260 per hour (for a total of 20 hours). Costs for postage and copying are estimated at \$300. In addition, Coudert will likely have two

attorneys attend the final fee hearing on this fee application: one senior associate experienced in bankruptcy matters and one partner who can address the substantive work performed by Coudert on this matter. The senior associate will be required to travel from Los Angeles, California to New York, New York and likely be required to spend 10 hours preparing for and attending the hearing, at a rate of \$390/hour; the partner will be required to travel from Washington, D.C. to New York, New York and likely be required to spend 6 hours preparing for and attending the hearing, at a rate of \$475/hour. Travel expenses for both will approximately be \$1,500. The amounts for all services and costs in connection with the allowance of final compensation in the sum of \$19,450 are hereby requested on behalf of Coudert in addition to the amounts set forth in Paragraph 2. Any amount by which these estimates are in excess of the actual amounts incurred will be adjusted in the final form of order submitted.

26. The foregoing professional services performed by Coudert were necessary and appropriate to Coudert's review of the issues discussed above. The professional services performed by Coudert were in the best interests of the Debtor and other parties in interest. Compensation for the foregoing services as requested is commensurate with the complexity, importance, and nature of the problems, issues, or tasks involved. The professional services were performed with expedience and in an efficient manner.

27. Coudert affirmatively acted to minimize the fees charged to the Debtor and to keep expenses to a minimum. Thus, staffing of attorneys on matters was limited to key attorneys with specific skills to the work undertaken, meetings of multiple attorneys were limited in both number of meetings and time for meetings held, and where possible, paralegals and other internal support staff were used instead of attorneys to reduce attorney billing time.

28. The professional services performed by Coudert on behalf of the Debtor during the Fourth Compensation Period required an aggregate expenditure of 972.80 recorded hours by Coudert's members, counsel, associates, and paraprofessionals. Of the aggregate time expended, 253.3 recorded hours were expended by partners, 528.6 recorded hours were expended by associates, 106.8 recorded hours were expended by summer associates, and 86.1 recorded hours were expended by paraprofessionals.

29. During the Fourth Compensation Period, Coudert's hourly billing rates for attorneys ranged from \$165 to \$550 per hour. Allowance of compensation in the amount requested would result in a blended hourly billing rate for attorneys and paraprofessionals of approximately \$338.81 (based on 972.80 recorded hours for attorneys and paraprofessionals at Coudert's regular billing rates in effect at the time of the performance of services). Such fees are reasonable based on the customary compensation charged by comparably skilled practitioners in comparable cases in a competitive national legal market. As noted, attached hereto as Exhibit "B" is a schedule listing each Coudert professional and paraprofessional who performed services in these cases during the Fourth Compensation Period, the hourly rate charged by Coudert for services performed by each such individual, and the aggregate number of hours and charges by each such individual.

30. The compensation sought by Coudert in the Application is on a final basis.

**ACTUAL AND NECESSARY DISBURSEMENTS OF COUDERT: FOURTH
COMPENSATION PERIOD**

31. As set forth in Exhibit "E" hereto, Coudert has disbursed \$15,282.46 as expenses incurred in providing professional services during the Fourth Compensation Period. With respect to photocopying expenses, Coudert charges all of its clients \$.20 per page;

pursuant to the Fee Committee's comments regarding the professionals' Second Interim Fee Applications, Coudert reduced its fees to the Debtor for photocopying expenses to \$.10 per page. With respect to facsimile expenses, in compliance with the Guidelines, Coudert does not charge for facsimile transmissions, other than the cost of long distance facsimiles at applicable toll charge rates, which invariably are less than \$1.25 per page as permitted by the Guidelines. Each of these categories of expenses does not exceed the maximum rate set by the Guidelines. These charges are intended to cover Coudert's direct operating costs, which costs are not incorporated into the Coudert hourly billing rates. Only clients who actually use services of the types set forth in Exhibit "F" are separately charged for such services. The effect of including such expenses as part of the hourly billing rates would be the imposition of costs upon clients who do not require extensive photocopying and other facilities and services. The amount of the standard photocopying charge is intended to allow Coudert to cover the related expenses of its photocopying service. A determination of the actual expenses per page for photocopying, however, is dependent on both the volume of copies and the total expenses attributable to photocopying on an annual basis.

32. In addition, courier delivery of documents and other materials was required as a result of circumstances necessitating the use of such express services. These disbursements also are not included in Coudert's overhead for the purpose of setting billing rates. Coudert 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 Debtor, its estate, and creditors.

FINAL COMPENSATION REQUESTED BY COUDERT

33. By this Application, Coudert also requests final allowance of \$6,002,110.18 for the Complete Compensation Period, representing \$5,578,878.58 as compensation for professional services rendered and \$423,231.60 as reimbursement for actual and necessary expenses Coudert incurred. In accordance with Coudert's prior fee applications in these chapter 11 cases that have been approved by the Court, Coudert has received \$5,554,844.74 for fees and disbursements.

THE REQUESTED COMPENSATION SHOULD BE ALLOWED

34. Section 331 of the Bankruptcy Code provides for interim compensation of professionals and incorporates the substantive standards of section 330 to govern the Court's award of such compensation. 11 U.S.C. Section 331. 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." *Id.* at Section 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. at Section 330(a)(3).

35. In the instant case, Coudert respectfully submits that the services for which it seeks compensation in this Application were, at the time rendered, believed to be necessary for and beneficial to the Debtor's rehabilitation and reorganization efforts. Such services and expenditures were necessary to and in the best interests of the Debtor's estates. Coudert further submits that the compensation requested herein is reasonable in light of the nature, extent, and value of such services to the Debtor, their estates, and all parties in interest.

36. In sum, the services rendered by Coudert were necessary and beneficial to the Debtor's estates, and were consistently performed in a timely manner commensurate with the complexity, importance, and nature of the issues involved, and approval of the compensation sought herein is warranted.

37. The compensation sought by Coudert in the Application is on a final basis.

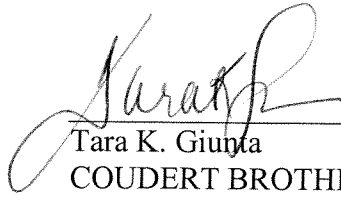
WAIVER OF MEMORANDUM OF LAW

38. This Motion includes citations to the applicable authorities and does not raise any novel issues of law. Accordingly, the Debtor respectfully requests that the Court waive the requirement contained in Rule 9013-1(b) of the Local Bankruptcy Rules for the Southern District of New York that a separate memorandum of law be submitted.

CONCLUSION

WHEREFORE Coudert respectfully requests (i) interim allowance of one-hundred percent (100%) of the compensation for professional services rendered during the Fourth Compensation Period in the amount of \$329,598.50; (ii) one hundred percent (100%) of the reimbursement for actual and necessary expenses Coudert incurred during the Fourth Compensation Period in the amount of \$15,282.46; (iii) \$19,450 for fees and expenses incurred in preparation of this Application and ongoing work related to the same; (iv) payment of the outstanding holdback for the Complete Compensation Period; (v) final allowance of \$6,002,110.18, representing \$5,578,878.58 as compensation for professional services rendered and \$423,231.60 for reimbursement for actual and necessary expenses Coudert incurred; and (vi) the Court grant Coudert such other and further relief as is just.

Dated: Washington, D.C.
February 9, 2003

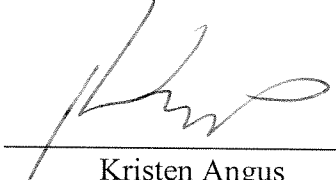


Tara K. Giunta
COUDERT BROTHERS LLP
1627 I St., N.W.
Washington, D.C. 20009
202-775-5100

ATTORNEYS FOR THE DEBTOR AND
DEBTOR IN POSSESSION

CERTIFICATE OF SERVICE

Kristen Angus, employed by Coudert Brothers LLP, Special Counsel to Debtors, hereby certifies that she is over eighteen (18) years of age and that on the 9th day of February, 2004, she caused the **Fourth and Final Application of Coudert Brothers LLP, as Special Counsel for the Debtors, for Interim Allowance of Compensation for Professional Services Rendered and for Reimbursements of Actual and Necessary Expenses Incurred from April 1, 2003 through December 9, 2003**, and the exhibits thereto, to be served upon the parties named in the attached distribution list by regular mail.



Kristen Angus

Distribution List

Global Crossing Ltd.

200 Park Avenue, Suite 300
Florham Park, NJ 07932
Attn: Kirk Rossi

Attorneys for the Debtors

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Counsel to the Official Committee of Unsecured Creditors

Brown Rudnick Berlack Israels LLP
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Interim Fee Applications only:

United States Bankruptcy Court
for the Southern District of New York
One Bowling Green
New York, NY 1004
Attn: Chambers of Hon. Robert E. Gerber

EXHIBIT A

Coudert Brothers LLP
1627 I Street, NW
Washington, D.C. 20006
Telephone: (202) 775-5100
Facsimile: (202) 775-1168
Tara K. Giunta

Special Counsel to Debtor

**UNITED STATES BANKRUPTCY COURT
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Debtors. : (Jointly Administered)
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**CERTIFICATION UNDER GUIDELINES FOR FEES AND
DISBURSEMENTS FOR PROFESSIONALS IN RESPECT OF FOURTH AND FINAL
APPLICATION OF COUDERT BROTHERS LLP FOR INTERIM
COMPENSATION AND REIMBURSEMENT OF EXPENSES**

I, Tara K. Giunta hereby certify that:

1. I am a partner with the applicant firm, Coudert Brothers L.L.P. ("Coudert"), with responsibility for the representation as special litigation counsel of Global Crossing Ltd. (the "Debtor"), in respect of compliance 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. Section 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”).

2. This certification is made in respect of Coudert’s fourth and final application (the “Application”), for interim compensation and reimbursement of expenses for the period commencing April 1, 2003 through and including December 9, 2003 (the “Fourth Compensation Period”) in accordance with the Guidelines.

3. In respect of Section B.1 of the Local Guidelines, I certify that:

- a. I have read the 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 Coudert and generally accepted by Coudert’s clients; and
- d. in providing a reimbursable service, Coudert does not make a profit on that service, whether the service is performed by Coudert 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 Coudert has complied with the provision requiring it to provide the counsel for the statutory creditors’ committee appointed in these cases and the Debtor, on a monthly basis, with a statement of Coudert’s fees and disbursements accrued during the previous month.

5. I am familiar with and have reviewed the Guidelines. I am knowledgeable regarding the amount and type of fees and expenses which are compensable under the Guidelines. In addition, I supervised the review of each monthly invoice sent by Coudert to the Debtor. After review of Coudert’s work, during the Fourth Compensation Period, I believe that the time spent and the costs incurred by Coudert has been actually spent on the matters which are

identified in the invoices and was reasonably directed at accomplishing the investigation which was required to complete each task identified. I further believe that all of the services performed by Coudert were necessary to resolving the issues faced by the Debtor which the Committee was charged with evaluating. Each of the following statements pertains to the Fourth Compensation Period.

- a. Exhibit B attached to the Application includes the time spent, rate, and billing attributable to each person who performed compensable services to the Debtor. These hours listed in this Exhibit B are identical to that which has been set forth in monthly billing statements provided to the Debtor and disclosed in monthly fee requests.
- b. Exhibit C to the Application contains a monthly summary for services performed in this case during the Fourth Compensation Period. These services are identical to that which has been set forth in monthly billing statements provided to the Debtor and disclosed in monthly fee requests.
- c. Exhibit D to the Application sets forth, by attorney or paraprofessional, the hourly rate, amount of time for each category, and total fees for each category for each attorney or paraprofessional. These hours listed in this Exhibit D are identical to that which has been set forth in monthly billing statements provided to the Debtor and disclosed in monthly fee requests.

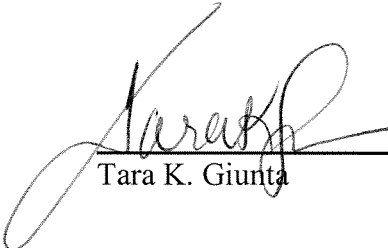
d. Exhibit E to the Application includes all of the expenses and disbursements charged to the Committee by Coudert during the Fourth Compensation Period. The expenses listed in this Exhibit E are identical to that which has been set forth in monthly billing statements provided to the Debtor and disclosed in monthly fee and expense reimbursement requests.

6. Exhibit F to the Application sets forth a monthly summary of expenses charged to the Debtor by Coudert for amounts which I believe were actually incurred during the Fourth Compensation Period. The expenses listed in this Exhibit F are identical to that which has been set forth in monthly billing statements provided to the Debtor and disclosed in monthly fee and expense reimbursement requests.

7. I supervised the review of each of Coudert's monthly invoices and the time reflected in this Application is duplicative of the amounts actually billed to the Debtor in the Fourth Compensation Period.

In respect of Section B.3 of the Local Guidelines, I certify that the Debtor, counsel for the statutory creditors' committee, and the United States Trustee for the Southern District of New York are being provided with a copy of the Application.

Dated: Washington, D.C.
February 9, 2003



Tara K. Giunta

EXHIBIT B

EXHIBIT B

**GLOBAL CROSSING LTD.
PROFESSIONAL SERVICES RENDERED
BY COUDERT BROTHERS LLP
ON BEHALF OF THE DEBTOR**

APRIL 1, 2003 THROUGH DECEMBER 9, 2003*

PARTNERS

NAME OF PROFESSIONAL	Department	Year/State Admitted	Total Hours Billed	Hourly Rate	Total Fees
Richard N. Dean	Corporate	1981 (NY) 1995 (DC)	11.30	\$550	\$6,215.00
William M. Sullivan	Litigation	1985 (CONN) 1986 (NY) DC (2000)	234.80	\$535	\$125,618.00
Russell W. Roten	Bankruptcy		7.20	\$450	\$3,240.00
TOTAL:					\$135,073.00

	Aggregate Hours	Fees
PARTNER TOTALS:	253.30	\$135,073.00

EXHIBIT B

**GLOBAL CROSSING LTD.
PROFESSIONAL SERVICES RENDERED
BY COUDERT BROTHERS LLP
ON BEHALF OF THE DEBTOR**

APRIL 1, 2003 THROUGH DECEMBER 9, 2003*

ASSOCIATES

NAME OF PROFESSIONAL	Department	Year/State Admitted	Total Hours Billed	Hourly Rate	Total Fees
Nancy Rosenfeld	Corporate	1992 (NY) 1993 (DC)	35.00	\$400	\$14,000.00
Katherine Windler	Bankruptcy	1992 (CA) 1995 (CO)	15.10	\$350	\$5,889.00
Kevin King	Litigation	1997 (DC)	256.60	\$335	\$85,961.00
Lilina Braude	Corporate	2000 (NY)	16.90	\$285	\$4,816.50
Angie Le	Litigation	2000 (NY)	88.90	\$285	\$25,336.50
Kristen Angus	Litigation	2000 (CO) 2001 (DC)	71.30	\$260	\$18,538.00
Sarah Hall	Litigation	2001 (MD) 2002 (DC)	44.60	\$230	\$10,258.00
Janet Li			0.20	\$200	\$40.00
TOTAL:					\$164,839.00

	Aggregate Hours	Fees
ASSOCIATE TOTALS:	528.6	\$164,839.00

SUMMER ASSOCIATES

NAME OF PROFESSIONAL	Total Hours Billed	Hourly Rate	Total Fees
Joel Blank	51.40	\$165	\$8,481.00
Linda Beebe	55.40	\$165	\$9,141.00
TOTAL:			\$17,622.00

	Aggregate Hours	Fees
SUMMER ASSOCIATE TOTALS:	106.80	\$17,622.00

EXHIBIT B

**GLOBAL CROSSING LTD.
PROFESSIONAL SERVICES RENDERED
BY COUDERT BROTHERS LLP
ON BEHALF OF THE DEBTOR**

APRIL 1, 2003 THROUGH DECEMBER 9, 2003

PARAPROFESSIONALS

NAME OF PROFESSIONAL	Department	Total Hours	2003 Hourly Rate	2003 Total Fees
PARAPROFESSIONALS:				
Robin Deaver	Trade Practices & Regulatory	50.50	\$150	\$7,575.00
Maria McMahon	Corporate	17.90	\$150	\$2,685.00
Paul Stephan	Litigation	15.70	\$115	\$1,805.50
TOTAL:				\$12,065.50

	Aggregate Hours	Fees
PARAPROFESSIONAL TOTALS:	84.10	\$12,065.50

EXHIBIT C

EXHIBIT C

MONTHLY SUMMARY
FOR SERVICES RENDERED BY COUDERT BROTHERS LLP
ON BEHALF OF THE DEBTOR

APRIL 1, 2003 THROUGH DECEMBER 9, 2003*

NAME OF PROFESSIONAL PARTNERS:	April Hours	May Hours	June Hours	July Hours	Aug. Hours	Sept. Hours	Oct. Hours	Nov. Hours	Dec. Hours	Total Hours	2003 Rate	Total Fees
Richard N. Dean	2.00	1.30		5.00	3.00					11.30	\$550	\$6,215.00
William M. Sullivan	69.80	33.50	14.50	44.00	24.50	26.80	12.00	9.70		234.80	\$535	\$125,618.00
Russell W. Roten								7.20			\$450	\$3,240.00
TOTAL:												\$135,073.00

EXHIBIT C

MONTHLY SUMMARY
FOR SERVICES RENDERED BY COUDERT BROTHERS LLP
ON BEHALF OF THE DEBTOR

APRIL 1, 2003 THROUGH DECEMBER 9, 2003

NAME OF PROFESSIONAL ASSOCIATES:	April Hours	May Hours	June Hours	July Hours	Aug. Hours	Sept. Hours	Oct. Hours	Nov. Hours	Dec. Hours	Total Hours	2003 Rate	Total Fees
Nancy Rosenfeld	34.30	0.70								35.00	\$400	\$14,000.00
Katherine Windler								15.10		15.10	\$390	\$5,889.00
Kevin King	113.80	26.90	13.70	40.60	50.30	10.10			1.20	256.60	\$335	\$85,961.00
Lilina Braude	16.90									16.90	\$285	\$4,816.50
Angie Le	48.70	10.70	23.20	6.30						88.90	\$285	\$25,336.50
Kristen Angus	10.40	11.00	7.20	0.30	1.30	1.70	11.30	26.10	2.00	71.30	\$260	\$18,538.00
Sarah Hall	22.70	6.00	4.30	11.60						44.60	\$230	\$10,258.00
Janet Li			0.20								\$200	\$40.00
SUMMER ASSOCIATES:												
Joel Blank			20.50	30.90								
Linda Beebe			11.20	44.20							\$165	\$8,481.00
TOTAL:											\$165	\$9,141.00
												\$182,461.00

EXHIBIT C

MONTHLY SUMMARY
FOR SERVICES RENDERED BY COUDERT BROTHERS LLP
ON BEHALF OF THE DEBTOR

APRIL 1, 2003 THROUGH DECEMBER 9, 2003

NAME OF PROFESSIONAL	April Hours	May Hours	June Hours	July Hours	Aug. Hours	Sept. Hours	Oct. Hours	Nov. Hours	Dec. Hours	Total Hours	2003 Rate	Total Fees
PARAPROFESSIONALS:												
Robin Deaver		30.20	9.00					9.80	1.50	50.50	\$150	\$7,575.00
Maria McMahon								17.90		17.90	\$150	\$2,685.00
Paul Stephan	15.10	0.60								15.70	\$115	\$1,805.50
Total												\$12,065.50

EXHIBIT D

**SUMMARY OF TOTAL HOURS AND FEES
OF PROFESSIONALS AND PARAPROFESSIONALS**

April 1, 2003 – April 30, 2003

TASK C5 – CASE ADMINISTRATION

ASSOCIATES					
Name	Timekeeper ID	Graduation Year	Rate	Aggregate Hours	Fees
Kevin M. King	KMK	1997	\$335.00	1.10	\$ 368.50
			Subtotals:	1.10	\$ 368.50

OTHER					
Name	Timekeeper ID	Title	Rate	Aggregate Hours	Fees
Paul Stephan	PS	Legal Assistant	\$115.00	6.70	\$ 770.50
			Subtotals:	6.70	\$ 770.50

	Aggregate Hours	Fees
TOTALS:	7.80	\$ 1,139.00

**SUMMARY OF TOTAL HOURS AND FEES
OF PROFESSIONALS AND PARAPROFESSIONALS**

April 1, 2003 – April 30, 2003

TASK C6 – BILLING/FEE APPLICATION

PARTNERS						
Name	Timekeeper ID	Graduation Year	Partnership Year	Rate	Aggregate Hours	Fees
William M. Sullivan	WMS	1985	2002	\$535.00	7.20	\$ 3,852.00
Subtotals:					7.20	\$ 3,852.00

ASSOCIATES					
Name	Timekeeper ID	Graduation Year	Rate	Aggregate Hours	Fees
Kristen M. Angus	KMA	2000	\$260.00	8.40	\$ 2,184.00
Subtotals:				8.40	\$ 2,184.00

	Aggregate Hours	Fees
TOTALS:	15.60	\$ 6,036.00

**SUMMARY OF TOTAL HOURS AND FEES
OF PROFESSIONALS AND PARAPROFESSIONALS**

April 1, 2003 – April 30, 2003

TASK C8 – RELEASE OF SPECIAL COMMITTEE REPORT

PARTNERS						
Name	Timekeeper ID	Graduation Year	Partnership Year	Rate	Aggregate Hours	Fees
Richard N. Dean	RND	1980	1989	\$550.00	2.00	\$ 1,100.00
William M. Sullivan	WMS	1985	2002	\$535.00	62.60	33,491.00
				Subtotals:	64.60	\$ 34,591.00

ASSOCIATES					
Name	Timekeeper ID	Graduation Year	Rate	Aggregate Hours	Fees
Nancy J. Rosenfeld	NJR	1991	\$400.00	34.30	\$ 13,720.00
Kevin M. King	KMK	1997	\$335.00	112.70	37,754.50
Angie D. H. Le	ADHL	1999	\$285.00	48.70	13,879.50
Lilina A. Braude	LAB	1996	\$285.00	16.90	4,816.50
Kristen M. Angus	KMA	2000	\$260.00	2.00	520.00
Sarah M. Hall	SMH	2001	\$230.00	22.70	5,221.00
			Subtotals:	237.30	\$ 75,911.50

OTHER					
Name	Timekeeper ID	Title	Rate	Aggregate Hours	Fees
Paul Stephan	PS	Legal Assistant	\$115.00	8.40	\$ 966.00
			Subtotals:	8.40	\$ 966.00

	Aggregate Hours	Fees
TOTALS:	310.30	\$111,468.50

**SUMMARY OF TOTAL HOURS AND FEES
OF PROFESSIONALS AND PARAPROFESSIONALS**

May 1, 2003 – May 31, 2003

TASK C5 – CASE ADMINISTRATION

OTHER					
Name	Timekeeper ID	Title	Rate	Aggregate Hours	Fees
Paul Stephan	PS	Legal Assistant	\$115.00	0.60	\$ 69.00
			Subtotals:	0.60	\$ 69.00

	Aggregate Hours	Fees
TOTALS:	0.60	\$ 69.00

**SUMMARY OF TOTAL HOURS AND FEES
OF PROFESSIONALS AND PARAPROFESSIONALS**

May 1, 2003 – May 31, 2003

TASK C6 – BILLING/FEE APPLICATION

PARTNERS						
Name	Timekeeper ID	Graduation Year	Partnership Year	Rate	Aggregate Hours	Fees
William M. Sullivan	WMS	1985	2002	\$535.00	2.50	\$ 1,337.50
				Subtotals:	2.50	\$ 1,337.50

ASSOCIATES						
Name	Timekeeper ID	Graduation Year	Rate	Aggregate Hours	Fees	
Angie D. H. Le	ADHL	1999	\$285.00	2.90	\$ 826.50	
Kristen M. Angus	KMA	2000	\$260.00	11.00	2,860.00	
				Subtotals:	13.90	\$ 3,686.50

OTHER						
Name	Timekeeper ID	Title	Rate	Aggregate Hours	Fees	
Robin L. Deaver	RLD	Legal Assistant	\$150.00	29.70	\$ 4,455.00	
				Subtotals:	29.70	\$ 4,455.00

	Aggregate Hours	Fees
TOTALS:	46.10	\$ 9,479.00

**SUMMARY OF TOTAL HOURS AND FEES
OF PROFESSIONALS AND PARAPROFESSIONALS**

May 1, 2003 – May 31, 2003

TASK C8 – RELEASE OF SPECIAL COMMITTEE REPORT

PARTNERS						
Name	Timekeeper ID	Graduation Year	Partnership Year	Rate	Aggregate Hours	Fees
Richard N. Dean	RND	1980	1989	\$550.00	1.30	\$ 715.00
William M. Sullivan	WMS	1985	2002	\$535.00	31.00	16,585.00
				Subtotals:	32.30	\$ 17,300.00

ASSOCIATES						
Name	Timekeeper ID	Graduation Year	Rate	Aggregate Hours	Fees	
Nancy J. Rosenfeld	NJR	1991	\$400.00	0.70	\$ 280.00	
Kevin M. King	KMK	1997	\$335.00	26.90	9,011.50	
Angie D. H. Le	ADHL	1999	\$285.00	7.80	2,223.00	
Sarah M. Hall	SMH	2001	\$230.00	6.00	1,380.00	
				Subtotals:	41.40	\$ 12,894.50

OTHER						
Name	Timekeeper ID	Title	Rate	Aggregate Hours	Fees	
Robin L. Deaver	RLD	Legal Assistant	\$150.00	0.50	\$ 75.00	
				Subtotals:	0.50	\$ 75.00

	Aggregate Hours	Fees
TOTALS:	74.20	\$ 30,269.50

**SUMMARY OF TOTAL HOURS AND FEES
OF PROFESSIONALS AND PARAPROFESSIONALS**

June 1, 2003 – June 30, 2003

TASK C6 – BILLING/FEE APPLICATION

ASSOCIATES					
Name	Timekeeper ID	Graduation Year	Rate	Aggregate Hours	Fees
Kristen M. Angus	KMA	2000	\$260.00	7.20	\$ 1,872.00
			Subtotals:	7.20	\$ 1,872.00

OTHER					
Name	Timekeeper ID	Title	Rate	Aggregate Hours	Fees
Robin L. Deaver	RLD	Legal Assistant	\$150.00	9.00	\$ 1,350.00
			Subtotals:	9.00	\$ 1,350.00

	Aggregate Hours	Fees
TOTALS:	16.20	\$ 3,222.00

**SUMMARY OF TOTAL HOURS AND FEES
OF PROFESSIONALS AND PARAPROFESSIONALS**

June 1, 2003 – June 30, 2003

TASK C8 – RELEASE OF SPECIAL COMMITTEE REPORT

PARTNERS						
Name	Timekeeper ID	Graduation Year	Partnership Year	Rate	Aggregate Hours	Fees
William M. Sullivan	WMS	1985	2002	\$535.00	14.50	\$ 7,757.50
Subtotals:					14.50	\$ 7,757.50

ASSOCIATES					
Name	Timekeeper ID	Graduation Year	Rate	Aggregate Hours	Fees
Kevin M. King	KMK	1997	\$335.00	13.70	\$ 4,589.50
Angie D. H. Le	ADHL	1999	\$285.00	23.20	6,612.00
Sarah M. Hall	SMH	2001	\$230.00	4.30	989.00
Janet Li	JL	2002	\$195.00	0.20	39.00
Subtotals:				41.40	\$ 12,229.50

SUMMER ASSOCIATES					
Name	Timekeeper ID	Graduation Year	Rate	Aggregate Hours	Fees
Joel Blank	JBB	2004	\$165.00	20.50	\$ 3,382.50
Linda Beebe	LEB	2004	\$165.00	11.20	1,848.00
Subtotals:				31.70	\$ 5,230.50

	Aggregate Hours	Fees
TOTALS:	87.60	\$ 25,217.50

**SUMMARY OF TOTAL HOURS AND FEES
OF PROFESSIONALS AND PARAPROFESSIONALS**

July 1, 2003 – July 31, 2003

TASK C6 – BILLING/FEE APPLICATION

ASSOCIATES					
Name	Timekeeper ID	Graduation Year	Rate	Aggregate Hours	Fees
Kristen M. Angus	KMA	2000	\$260.00	0.30	\$ 78.00
			Subtotals:	0.30	\$ 78.00

	Aggregate Hours	Fees
TOTALS:	0.30	\$ 78.00

**SUMMARY OF TOTAL HOURS AND FEES
OF PROFESSIONALS AND PARAPROFESSIONALS**

July 1, 2003 – July 31, 2003

TASK C8 – RELEASE OF SPECIAL COMMITTEE REPORT

PARTNERS						
Name	Timekeeper ID	Graduation Year	Partnership Year	Rate	Aggregate Hours	Fees
Richard N. Dean	RND	1980	1989	\$550.00	5.00	\$ 2,750.00
William M. Sullivan	WMS	1985	2002	\$535.00	44.00	23,540.00
				Subtotals:	49.00	\$26,290.00

ASSOCIATES					
Name	Timekeeper ID	Graduation Year	Rate	Aggregate Hours	Fees
Kevin M. King	KMK	1997	\$335.00	40.60	\$13,601.00
Angie D. H. Le	ADHL	1999	\$285.00	6.30	1,795.50
			Subtotals:	46.90	\$15,396.50

SUMMER ASSOCIATES					
Name	Timekeeper ID	Graduation Year	Rate	Aggregate Hours	Fees
Joel Blank	JBB	2004	\$165.00	34.50	\$ 5,692.50
Linda Beebe	LEB	2004	\$165.00	40.60	6,699.00
			Subtotals:	75.10	\$12,391.50

	Aggregate Hours	Fees
TOTALS:	171.00	\$54,078.00

**SUMMARY OF TOTAL HOURS AND FEES
OF PROFESSIONALS AND PARAPROFESSIONALS**

August 1, 2003 – August 31, 2003

TASK C6 – BILLING/FEE APPLICATION

ASSOCIATES					
Name	Timekeeper ID	Graduation Year	Rate	Aggregate Hours	Fees
Kristen M. Angus	KMA	2000	\$260.00	0.40	\$ 104.00
			Subtotals:	0.40	\$ 104.00

	Aggregate Hours	Fees
TOTALS:	0.40	\$ 104.00

**SUMMARY OF TOTAL HOURS AND FEES
OF PROFESSIONALS AND PARAPROFESSIONALS**

August 1, 2003 – August 31, 2003

TASK C8 – RELEASE OF SPECIAL COMMITTEE REPORT

PARTNERS						
Name	Timekeeper ID	Graduation Year	Partnership Year	Rate	Aggregate Hours	Fees
Richard N. Dean	RND	1980	1989	\$550.00	3.00	\$1,650.00
William M. Sullivan	WMS	1985	2002	\$535.00	24.50	13,107.50
				Subtotals:	27.50	\$14,757.50

ASSOCIATES					
Name	Timekeeper ID	Graduation Year	Rate	Aggregate Hours	Fees
Kevin M. King	KMK	1997	\$335.00	50.30	\$16,850.50
Kristen M. Angus	KMA	2000	\$260.00	0.90	234.00
Sarah M. Hall	SMH	2001	\$230.00	11.60	2,668.00
			Subtotals:	62.80	\$19,752.50

	Aggregate Hours	Fees
TOTALS:	90.30	\$34,510.00

**SUMMARY OF TOTAL HOURS AND FEES
OF PROFESSIONALS AND PARAPROFESSIONALS**

September 1, 2003 – September 30, 2003

TASK C6 – BILLING/FEE APPLICATION

PARTNERS						
Name	Timekeeper ID	Graduation Year	Partnership Year	Rate	Aggregate Hours	Fees
William M. Sullivan	WMS	1985	2002	\$535.00	1.50	\$ 802.50
				Subtotals:	1.50	\$ 802.50

ASSOCIATES						
Name	Timekeeper ID	Graduation Year	Rate	Aggregate Hours	Fees	
Kristen M. Angus	KMA	2000	\$260.00	1.70	\$ 442.00	
				Subtotals:	1.70	\$ 442.00

	Aggregate Hours	Fees
TOTALS:	3.20	\$1,244.50

**SUMMARY OF TOTAL HOURS AND FEES
OF PROFESSIONALS AND PARAPROFESSIONALS**

September 1, 2003 – September 30, 2003

TASK C8 – RELEASE OF SPECIAL COMMITTEE REPORT

PARTNERS						
Name	Timekeeper ID	Graduation Year	Partnership Year	Rate	Aggregate Hours	Fees
William M. Sullivan	WMS	1985	2002	\$535.00	25.30	\$13,535.50
				Subtotals:	25.30	\$13,535.50

ASSOCIATES						
Name	Timekeeper ID	Graduation Year	Rate	Aggregate Hours	Fees	
Kevin M. King	KMK	1997	\$335.00	10.10	\$ 3,383.50	
				Subtotals:	10.10	\$ 3,383.50

	Aggregate Hours	Fees
TOTALS:	35.40	\$16,919.00

**SUMMARY OF TOTAL HOURS AND FEES
OF PROFESSIONALS AND PARAPROFESSIONALS**

October 1, 2003 – October 31, 2003

TASK C6 – BILLING/FEE APPLICATION

PARTNERS						
Name	Timekeeper ID	Graduation Year	Partnership Year	Rate	Aggregate Hours	Fees
William M. Sullivan	WMS	1985	2002	\$535.00	2.00	\$1,070.00
				Subtotals:	2.00	\$1,070.00

ASSOCIATES					
Name	Timekeeper ID	Graduation Year	Rate	Aggregate Hours	Fees
Kristen M. Angus	KMA	2000	\$260.00	11.30	\$2,938.00
			Subtotals:	11.30	\$2,938.00

	Aggregate Hours	Fees
TOTALS:	13.30	\$4,008.00

**SUMMARY OF TOTAL HOURS AND FEES
OF PROFESSIONALS AND PARAPROFESSIONALS**

October 1, 2003 – October 31, 2003

TASK C8 – RELEASE OF SPECIAL COMMITTEE REPORT

PARTNERS						
Name	Timekeeper ID	Graduation Year	Partnership Year	Rate	Aggregate Hours	Fees
William M. Sullivan	WMS	1985	2002	\$535.00	10.00	\$5,350.00
				Subtotals:	10.00	\$5,350.00

	Aggregate Hours	Fees
TOTALS:	10.00	\$5,350.00

**SUMMARY OF TOTAL HOURS AND FEES
OF PROFESSIONALS AND PARAPROFESSIONALS**

November 1, 2003 – November 30, 2003

TASK C5 – CASE ADMINISTRATION

ASSOCIATES					
Name	Timekeeper ID	Graduation Year	Rate	Aggregate Hours	Fees
Kristen M. Angus	KMA	2000	\$260.00	0.30	\$ 78.00
			Subtotals:	0.30	\$ 78.00

OTHER					
Name	Timekeeper ID	Title	Rate	Aggregate Hours	Fees
Robin L. Deaver	RLD	Legal Assistant	\$150.00	2.90	\$ 435.00
			Subtotals:	2.90	\$ 435.00

	Aggregate Hours	Fees
TOTALS:	3.20	\$ 513.00

**SUMMARY OF TOTAL HOURS AND FEES
OF PROFESSIONALS AND PARAPROFESSIONALS**

November 1, 2003 – November 30, 2003

TASK C6 – BILLING/FEE APPLICATION

PARTNERS						
Name	Timekeeper ID	Graduation Year	Partnership Year	Rate	Aggregate Hours	Fees
William M. Sullivan	WMS	1985	2002	\$535.00	7.70	\$ 4,119.50
Russell W. Roten	RWR	1973	2000	\$450.00	7.20	3,240.00
				Subtotals:	14.90	\$ 7,359.50

ASSOCIATES					
Name	Timekeeper ID	Graduation Year	Rate	Aggregate Hours	Fees
Katherine M. Windler	KMW	1991	\$390.00	15.10	\$ 5,889.00
Kristen M. Angus	KMA	2000	\$260.00	25.80	6,708.00
			Subtotals:	40.90	\$12,597.00

OTHER					
Name	Timekeeper ID	Title	Rate	Aggregate Hours	Fees
Robin L. Deaver	RLD	Legal Assistant	\$150.00	6.90	\$ 1,035.00
Maria V. McMahan	MVM	Legal Assistant	\$150.00	17.90	2,685.00
			Subtotals:	24.80	\$ 3,720.00

	Aggregate Hours	Fees
TOTALS:	80.60	\$23,676.50

**SUMMARY OF TOTAL HOURS AND FEES
OF PROFESSIONALS AND PARAPROFESSIONALS**

November 1, 2003 – November 30, 2003

TASK C8 – RELEASE OF SPECIAL COMMITTEE REPORT

PARTNERS						
Name	Timekeeper ID	Graduation Year	Partnership Year	Rate	Aggregate Hours	Fees
William M. Sullivan	WMS	1985	2002	\$535.00	2.00	\$ 1,070.00
				Subtotals:	2.00	\$ 1,070.00

	Aggregate Hours	Fees
TOTALS:	2.00	\$ 1,070.00

**SUMMARY OF TOTAL HOURS AND FEES
OF PROFESSIONALS AND PARAPROFESSIONALS**

December 1, 2003 – December 9, 2003

TASK C5 – CASE ADMINISTRATION

ASSOCIATES					
Name	Timekeeper ID	Graduation Year	Rate	Aggregate Hours	Fees
Kristen M. Angus	KMA	2000	\$260.00	0.80	\$ 208.00
			Subtotals:	0.80	\$ 208.00

OTHER					
Name	Timekeeper ID	Title	Rate	Aggregate Hours	Fees
Robin L. Deaver	RLD	Legal Assistant	\$150.00	1.50	\$ 225.00
			Subtotals:	1.50	\$ 225.00

	Aggregate Hours	Fees
TOTALS:	2.30	\$ 433.00

**SUMMARY OF TOTAL HOURS AND FEES
OF PROFESSIONALS AND PARAPROFESSIONALS**

December 1, 2003 – December 9, 2003

TASK C6 – BILLING/FEE APPLICATION

ASSOCIATES					
Name	Timekeeper ID	Graduation Year	Rate	Aggregate Hours	Fees
Kristen M. Angus	KMA	2000	\$260.00	1.20	\$ 312.00
			Subtotals:	1.20	\$ 312.00

	Aggregate Hours	Fees
TOTALS:	1.20	\$ 312.00

SUMMARY OF TOTAL HOURS AND FEES
OF PROFESSIONALS AND PARAPROFESSIONALS

December 1, 2003 – December 9, 2003

TASK C8 – RELEASE OF SPECIAL COMMITTEE REPORT

ASSOCIATES					
Name	Timekeeper ID	Graduation Year	Rate	Aggregate Hours	Fees
Kevin M. King	KMK	1997	\$335.00	1.20	\$ 402.00
			Subtotals:	1.20	\$ 402.00

	Aggregate Hours	Fees
TOTALS:	1.20	\$ 402.00

EXHIBIT E

**ACTUAL AND NECESSARY DISBURSEMENTS
INCURRED BY COUDERT BROTHERS LLP
ON BEHALF OF THE DEBTORS**

APRIL 1 2003 THROUGH DECEMBER 9, 2003

EXPENSES	AMOUNTS
Photocopy (Inside)	\$1,315.60
Photocopy (Outside)	\$311.20
Messenger	\$268.55
Telephone	\$776.18
Facsimile	\$288.75
Courier	\$1,493.52
Computerized Research	\$4,039.04
Working Meals	\$20.00
Local Transportation & Parking	\$584.64
Travel	\$5,923.30
Postage	\$261.68
Grand Total	\$15,282.46

EXHIBIT F

**MONTHLY SUMMARY OF ACTUAL AND NECESSARY DISBURSEMENTS
INCURRED BY COUDERT BROTHERS LLP
ON BEHALF OF THE DEBTORS**

APRIL 1, 2002 THROUGH DECEMBER 9, 2003

DISBURSEMENTS	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Total
Photocopy (Inside)	\$66.30	\$144.30	\$276.00	\$81.80	\$32.50	\$7.50	\$52.20	\$160.50	\$494.50	\$1,315.60
Photocopy (Outside)	\$311.20									\$311.20
Messenger	\$7.46	\$111.90	\$96.97	\$52.22						\$268.55
Telephone		\$437.65	\$54	\$15.63	\$38.60	\$11.86	\$1.08	\$267.04	\$3.78	\$776.18
Facsimile	\$60.00			\$140.00	\$63.75	\$8.75	\$5.00	\$11.25		\$288.75
Courier		\$362.91	\$27.64	\$29.42	\$27.11	\$27.24	\$658.99	\$33.84	\$326.37	\$1,493.52
Computerized Research	\$876.46	\$2,344.57	\$244.89	\$192.81	\$380.31					\$4,039.04
Working Meals					\$20.00					\$20.00
Local Transportation & Parking	\$306.15	\$154.02	\$19.10		\$105.37					\$584.64
Travel	\$2,809.90		\$600.22		\$775.50			\$523.50	\$1,214.18	\$5,923.30
Postage									\$261.68	\$261.68
Monthly Totals	\$4,437.47	\$3,555.35	\$1,265.36	\$511.88	\$1,443.14	\$55.35	\$717.27	\$996.13	\$2,300.51	
GRAND TOTAL										\$15,282.46

EXHIBIT G

**SUMMARY OF
GLOBAL CROSSING LTD.
PROFESSIONAL SERVICES RENDERED
BY COUDERT BROTHERS LLP ON BEHALF OF THE DEBTOR
APRIL 15, 2002 THROUGH DECEMBER 9, 2003**

PARTNER:	Department	Year/State Admitted	2002 Hours	2002 Rate	2002 Fees
Edward Tillinghast	Bankruptcy	1984 (IL) 1985 (NY)	8.20	\$525	\$4,305.00
Deborah Goldstein	Bankruptcy	1978 (DC) 1990 (NY)	0.60	\$500	\$300.00
Richard Dean	Corporate	1981 (NY) 1995 (DC)	117.40	\$495	\$58,113.00
Stephen Best	Litigation	1989 (VA) 1990 (DC)	1,528.10	\$475	\$725,847.50
William Coulter	Telecom	1971 (PA) 1972 (DC)	15.30	\$450	\$6,885.00
Gary Benton	Litigation	1984 (CA) 1987 (DC)	40.90	\$450	\$18,405.00
Tara Giunta	Telecom	1986(PA) 1987 (DC)	1,700.10	\$450	\$765,045.00
Roger Wagner	Project Finance	1982 (DC) 1982 (MA) 1985 (CA)	28.30	\$450	\$12,735.00
Mary L. Johnson	Bankruptcy	1992 (NY)	51.70	\$450	\$23,265.00
Stephen O. Spinks	Trade Practices & Regulatory	1976 (GA) 1986 (NY)	0.90	\$425	\$382.50
William Sullivan	Litigation	1985 (CONN) 1986 (NY) 2000 (DC)	763.00	\$425	\$324,275.00
Marian Hagler	Corporate	1990 (CA) 1991 (DC)	1,041.30	\$400	\$416,520.00
Jean Michel DeFry	Corporate	Foreign Attorney	1.50	\$400	\$600.00
Janet Hernandez	Telecom	1992 (FL) 2002 (DC)	928.10	\$400	\$371,240.00
Herbert Hesse	Coporate	Foreign Attorney	0.50	\$400	\$200.00
Russell Roten	Litigation	1977 (NC) 1990 (WA) 1990 (DC)	0.90	\$360	\$324.00
William Enger	Insurance	1989 (CA)	16.40	\$360	\$5,904.00
TOTAL			6,243.20		\$2,734,346.00

**SUMMARY OF
GLOBAL CROSSING LTD.
PROFESSIONAL SERVICES RENDERED
BY COUDERT BROTHERS LLP ON BEHALF OF THE DEBTOR
APRIL 15, 2002 THROUGH DECEMBER 9, 2003**

PARTNER:	Department	Year/State Admitted	2003 Hours	2003 Rate	2003 Fees
Richard Dean	Corporate	1981 (NY) 1995 (DC)	85.80	\$550	\$47,190.00
Stephen Best	Litigation	1989 (VA) 1990 (DC)	336.70	\$535	\$180,134.50
William Sullivan	Litigation	1985 (CONN) 1986 (NY) 2000 (DC)	371.30	\$535	\$198,645.50
Tara Giunta	Telecom	1986(PA) 1987 (DC)	157.10	\$475	\$74,622.50
Marian Hagler	Corporate	1990 (CA) 1991 (DC)	162.90	\$450	\$73,305.00
Russell Roten	Litigation	1977 (NC) 1990 (WA) 1990 (DC)	7.20	\$450	\$3,240.00
Janet Hernandez	Telecom	1992 (FL) 2002 (DC)	155.40	\$400	\$62,160.00
TOTAL			1276.40		\$639,297.50

	Aggregate Hours	Aggregate Fees
PARTNER TOTALS	7519.60	\$3,373,643.50

**SUMMARY OF
GLOBAL CROSSING LTD.
PROFESSIONAL SERVICES RENDERED
BY COUDERT BROTHERS LLP ON BEHALF OF THE DEBTOR
APRIL 15, 2002 THROUGH DECEMBER 9, 2003**

ASSOCIATE:	Department	Year/State Admitted	2002 Hours	2002 Rate	2002 Fees
Joann Horn Maynard	Litigation	1974 (NJ) 1975 (FL) 1988 (CA)	166.40	\$390	\$64,896.00
Mark Cranwell	Corporate	1995 (Canada) 2000 (England)	0.90	\$350	\$315.00
Julie Mack	Litigation	1991 (NY) 2002 (DC)	130.20	\$350	\$45,570.00
Katherine Windler	Bankruptcy	1992 (CA) 1995 (CO)	21.00	\$350	\$7,350.00
Nancy Rosenfeld	Corporate	1992 (NY) 1993 (DC)	539.50	\$325	\$175,337.50
Angie Le	Litigation	2000 (NY)	69.70	\$300	\$20,910.00
Alexander Kalinov	Coprorate	2002 (NY)	10.50	\$295	\$3,097.50
Kenneth Mack	Project Finance	1994 (MA) 1996 (DC)	705.70	\$295	\$208,181.50
Kristen Ring	Litigation	1995 (CA) 1997 (DC)	42.20	\$290	\$12,238.00
Matthew Vitale	Telecom	1996 (NY) 1998 (DC)	851.20	\$275	\$234,080.00
Elizabeth Holowinski	Telecom	1996 (MD) 1998 (DC)	138.00	\$255	\$35,190.00
Kevin King	Litigation	1997 (DC)	925.20	\$255	\$235,926.00
David Viscovich	Corporate	1998 (NY) 1999 (DC)	922.90	\$235	\$216,881.50
Lilina Braude	Corporate	2000 (NY)	658.20	\$225	\$148,095.00
Matthew Fowler	Project Finance	2001 (NY) 2002 (DC)	134.10	\$205	\$27,490.50
Angie Le	Litigation	2000 (NY)	980.50	\$205	\$200,982.00
Ako Williams	Litigation	2001 (CA)	11.40	\$205	\$2,337.00
Kristen Angus	Litigation	2000 (CO)	1012.20	\$185	\$187,257.00
Peter Chessick	Corporate	2001 (NY) 2002 (DC)	1271.80	\$185	\$235,283.00
Marcus Dausses	Project Finance	2001 (NY) 2001 (DC)	542.90	\$185	\$100,436.50
Lynn Robitaille	Trade Practices & Regulatory	2000 (MD) 2002 (DC)	60.20	\$185	\$11,137.00
Janet Li	Corporate	2002 (England)	4.00	\$180	\$720.00
Monica Restropo	Project Finance	2001 (NY)	51.20	\$170	\$8,704.00
Sarah Hall	Litigation	2001 (MD) 2002 (DC)	208.70	\$165	\$34,435.50
Bruno Julien	Trade Practices & Regulatory	2002 (NY)	71.50	\$165	\$11,797.50
Kristine Kassakert	Corporate	2002 (NY) 2002 (DC)	109.50	\$165	\$18,067.50
Natalie Dickson	Arbitration	2003 (NY)	22.70	\$165	\$3,745.00
TOTAL			9662.30		\$2,250,460.00

**SUMMARY OF
GLOBAL CROSSING LTD.
PROFESSIONAL SERVICES RENDERED
BY COUDERT BROTHERS LLP ON BEHALF OF THE DEBTOR
APRIL 15, 2002 THROUGH DECEMBER 9, 2003**

ASSOCIATE:	Department	Year/State Admitted	2003 Hours	2003 Rate	2003 Fees
Julie Mack	Litigation	1991 (NY) 2002 (DC)	19.10	\$400	\$7,640.00
Nancy Rosenfeld	Corporate	1992 (NY) 1993 (DC)	298.20	\$400	\$119,280.00
Matthew Vitale	Telecom	1996 (NY) 1998 (DC)	129.70	\$360	\$46,692.00
Katherine Windler	Bankruptcy	1992 (CA) 1995 (CO)	.50 15.10	\$350 \$390	\$6,064.00
Elizabeth Holowinski	Telecom	1996 (MD) 1998 (DC)	5.40	\$350	\$1,890.00
Kevin King	Litigation	1997 (DC)	547.80	\$335	\$183,513.00
David Viscovich	Corporate	1998 (NY) 1999 (DC)	33.80	\$335	\$11,323.00
Angie Le	Litigation	2000 (NY)	260.60	\$285	\$74,271.00
Lilina Braude	Corporate	2000 (NY)	77.90	\$285	\$22,201.50
Matthew Fowler	Project Finance	2001 (NY) 2002 (DC)	9.00	\$285	\$2,565.00
Kristen Angus	Litigation	2000 (CO)	140.10	\$260	\$36,426.00
Peter Chessick	Corporate	2001 (NY) 2002 (DC)	155.80	\$260	\$40,508.00
Sarah Hall	Litigation	2001 (MD) 2002 (DC)	106.50	\$230	\$24,495.00
Janet Li	Corporate	2002 (England)	0.20	\$200	\$40.00
Natalyia Chernyak	Corporate		46.50	\$200	\$9,300.00
TOTAL			1846.2		\$586,208.50

	Aggregate Hours	Aggregate Fees
ASSOCIATE TOTALS	11508.50	\$2,836,669.50

**SUMMARY OF
 GLOBAL CROSSING LTD.
 PROFESSIONAL SERVICES RENDERED
 BY COUDERT BROTHERS LLP ON BEHALF OF THE DEBTOR
APRIL 15, 2002 THROUGH DECEMBER 9, 2003**

SUMMER ASSOCIATE:	Department	2002 Hours	2002 Rate	2002 Fees
G. Derek Anderson	Litigation	406.30	\$165	\$67,039.50
Irma Dedich	Corporate	90.50	\$165	\$14,932.50
Kristy Balsanek	Trade Practices & Regulatory	77.50	\$165	\$12,787.50
Nicholas Park	Corporate	97.60	\$165	\$16,104.00
TOTAL		671.90		\$110,863.50

SUMMER ASSOCIATE:	Department	2003 Hours	2002 Rate	2002 Fees
Joel Blank	Litigation	51.40	\$165	\$8,481.00
Linda Beebe	Litigation	55.40	\$165	\$9,141.00
TOTAL		106.80		\$17,622.00

	Aggregate Hours	Aggregate Fees
SUMMER ASSOCIATE TOTALS	778.70	\$128,485.50

**SUMMARY OF
GLOBAL CROSSING LTD.
PROFESSIONAL SERVICES RENDERED
BY COUDERT BROTHERS LLP ON BEHALF OF THE DEBTOR
APRIL 15, 2002 THROUGH DECEMBER 9, 2003**

PARAPROFESSIONAL:	Department	2002 Hours	2002 Rate	2002 Fees
Timothy Logue	Telecom	633.60	\$295	\$186,912.00
MacLane Key	Intellectual Property	94.20	\$190	\$17,898.00
Marcelo Takeyama	Litigation	17.80	\$165	\$2,937.00
Anna Agopian	Litigation	8.80	\$160	\$1,408.00
Catherine Parra	Litigation	0.70	\$160	\$112.00
Susan White	Corporate	1.70	\$160	\$272.00
Cheryl Ripley	Litigation	0.10	\$155	\$15.50
Elizabeth Leasure	Intellectual Property	3.70	\$150	\$555.00
Horace Austin	Litigation	1.50	\$140	\$210.00
Nola Sena	Litigation	17.00	\$135	\$2,295.00
Robin Deaver	Trade Practices & Regulatory	319.80	\$130	\$41,574.00
Maria McMahon	Corporate	314.30	\$125	\$39,287.50
Cynthia Flores	Litigation	211.80	\$125	\$26,475.00
Nicole Cedeno	Project Finance	10.50	\$115	\$1,207.50
Maria Fry	Intellectual Property	2.00	\$110	\$220.00
Kerry Bowler	Trade Practices & Regulatory	10.40	\$105	\$1,092.00
Deanna Thompson	Litigation	173.00	\$100	\$17,300.00
Paul Stephan	Litigation	621.40	\$95	\$59,033.00
Derek Stowe	Trade Practices & Regulatory	44.30	\$90	\$3,987.00
Stacey Delahunt	Library	85.00	\$80	\$6,800.00
Mark Sippe	Litigation	226.10	\$65	\$14,696.50
TOTAL		2797.70		\$424,287.00

PARAPROFESSIONAL:	Department	2003 Hours	2003 Rate	2003 Fees
Timothy Logue	Telecom	74.20	\$325	\$24,115.00
MacLane Key	Intellectual Property	0.30	\$225	\$67.50
Robin Deaver	Trade Practices & Regulatory	80.40	\$150	\$12,060.00
Maria McMahon	Corporate	30.20	\$150	\$4,530.00
Paul Stephan	Litigation	88.00	\$115	\$10,120.00
TOTAL		273.10		\$50,892.50

	Aggregate Hours	Aggregate Fees
PARAPROFESSIONAL TOTALS	3070.80	\$475,179.50

EXHIBIT H

**MONTHLY SUMMARY
FOR SERVICES RENDERED BY COUDERT BROTHERS LLP
ON BEHALF OF THE DEBTOR**

APRIL 15, 2002 THROUGH DECEMBER 9, 2003

PARTNERS

	Edward Tillinghast			Deborah Goldstein			Richard Dean			Stephen Best		
	Hours	Rate	Fees	Hours	Rate	Fees	Hours	Rate	Fees	Hours	Rate	Fees
2002												
Apr. 2002							2.50	\$495	\$1,237.50	114.10	\$475	\$54,197.50
May 2002	8.20	\$525	\$4,305.00	0.60	\$500	\$300.00	24.80	\$495	\$12,276.00	240.60	\$475	\$114,285.00
June 2002							15.80	\$495	\$7,821.00	110.60	\$475	\$52,535.00
July 2002							19.90	\$495	\$9,850.50	211.60	\$475	\$100,510.00
Aug. 2002							17.50	\$495	\$8,662.50	182.70	\$475	\$86,782.50
Sept. 2002							27.80	\$495	\$13,761.00	213.20	\$475	\$101,270.00
Oct. 2002							1.00	\$495	\$495.00	155.30	\$475	\$73,767.50
Nov. 2002							8.10	\$495	\$4,009.50	169.70	\$475	\$80,607.50
Dec. 2002										130.30	\$475	\$61,892.50
Jan. 2003							32.30	550	\$17,765.00	217.50	\$535	\$116,362.50
Feb. 2003							29.50	550	\$16,225.00	71.00	\$535	\$37,985.00
Mar. 2003							12.70	550	\$6,985.00	48.20	\$535	\$25,787.00
Apr. 2003							2.00	550	\$1,100.00			
May 2003							1.30	550	\$715.00			
June 2003												
July 2003							5.00	550	\$2,750.00			
Aug. 2003							3.00	550	\$1,650.00			
Sept. 2003												
Oct. 2003												
Nov. 2003												
Dec. 2003												
TOTAL	8.20		\$4,305.00	0.60		\$300.00	203.20		\$105,303.00	1864.80		\$905,982.00

**MONTHLY SUMMARY
FOR SERVICES RENDERED BY COUDERT BROTHERS LLP
ON BEHALF OF THE DEBTOR**

APRIL 15, 2002 THROUGH DECEMBER 9, 2003

PARTNERS

2002	William Coulter		Gary Benton		Tara Giunta		Roger Wagner		
	Hours	Rate	Fees	Hours	Rate	Fees	Hours	Rate	Fees
Apr. 2002	4.30	\$450	\$1,935.00			\$24,975.00			
May 2002	11.00	\$450	\$4,950.00			\$59,130.00			
June 2002						\$97,965.00	6.30	\$450	\$2,835.00
July 2002						\$111,555.00	4.00	\$450	\$1,800.00
Aug. 2002				13.30	\$450	\$5,985.00	197.80	\$450	\$89,010.00
Sept. 2002				27.60	\$450	\$12,420.00	238.10	\$450	\$107,145.00
Oct. 2002						\$76,680.00	170.40	\$450	\$76,680.00
Nov. 2002						\$119,340.00	265.20	\$450	\$119,340.00
Dec. 2002						\$79,245.00	176.10	\$450	\$79,245.00
Jan. 2003						\$58,187.50	122.50	\$475	\$58,187.50
Feb. 2003						\$11,400.00	24.00	\$475	\$11,400.00
Mar. 2003						\$5,035.00	10.60	\$475	\$5,035.00
Apr. 2003									
May 2003									
June 2003									
July 2003									
Aug. 2003									
Sept. 2003									
Oct. 2003									
Nov. 2003									
Dec. 2003									
TOTAL	15.30		\$6,885.00	40.90		\$18,405.00	1,857.20		\$839,667.50
							28.30		\$12,735.00

**MONTHLY SUMMARY
FOR SERVICES RENDERED BY COUDERT BROTHERS LLP
ON BEHALF OF THE DEBTOR**

APRIL 15, 2002 THROUGH DECEMBER 9, 2003

PARTNERS

2002	Mary L. Johnson			Stephen O. Spinks			William Sullivan			Marian Hagler		
	Hours	Rate	Fees	Hours	Rate	Fees	Hours	Rate	Fees	Hours	Rate	Fees
Apr. 2002												
May 2002	51.70	\$450	\$23,265.00	0.90	\$425	\$382.50	95.10	\$425	\$40,417.50			
June 2002							167.50	\$425	\$71,187.50			
July 2002							157.40	\$425	\$66,895.00			
Aug. 2002							125.00	\$425	\$53,125.00			
Sept. 2002							126.50	\$425	\$53,762.50			
Oct. 2002							27.00	\$425	\$11,475.00			
Nov. 2002							56.50	\$425	\$24,012.50			
Dec. 2002							8.00	\$425	\$3,400.00			
Jan. 2003							29.30	\$535	\$15,675.50			
Feb. 2003							38.50	\$535	\$20,597.50			
Mar. 2003							68.70	\$535	\$36,754.50			
Apr. 2003							69.80	\$535	\$37,343.00			
May 2003							33.50	\$535	\$17,922.50			
June 2003							14.50	\$535	\$7,757.50			
July 2003							44.00	\$535	\$23,540.00			
Aug. 2003							24.50	\$535	\$13,107.50			
Sept. 2003							26.80	\$535	\$14,338.00			
Oct. 2003							12.00	\$535	\$6,420.00			
Nov. 2003							9.70	\$535	\$5,189.50			
Dec. 2003												
TOTAL	51.70		\$23,265.00	0.90		\$382.50	1,134.30		\$522,920.50	1,204.20		\$489,825.00

MONTHLY SUMMARY
 FOR SERVICES RENDERED BY COUDERT BROTHERS LLP
 ON BEHALF OF THE DEBTOR

APRIL 15, 2002 THROUGH DECEMBER 9, 2003

PARTNERS

2002	Jean Michel De Fry			Janet Hernandez			Herbert Hesse			Russell W. Roten		
	Hours	Rate	Fees	Hours	Rate	Fees	Hours	Rate	Fees	Hours	Rate	Fees
Apr. 2002	1.50	\$400	\$600.00	22.10	\$400	\$8,840.00	0.50	\$400	\$200.00			
May 2002				123.00	\$400	\$49,200.00						
June 2002				148.90	\$400	\$59,560.00						
July 2002				121.90	\$400	\$48,760.00						
Aug. 2002				94.20	\$400	\$37,680.00				0.90	\$360	\$324.00
Sept. 2002				115.80	\$400	\$46,320.00						
Oct. 2002				173.30	\$400	\$69,320.00						
Nov. 2002				128.90	\$400	\$51,560.00						
Dec. 2002												
Jan. 2003				114.40	\$400	\$45,760.00						
Feb. 2003				39.50	\$400	\$15,800.00						
Mar. 2003				1.50	\$400	\$600.00						
Apr. 2003												
May 2003												
June 2003												
July 2003												
Aug. 2003												
Sept. 2003												
Oct. 2003												
Nov. 2003												
Dec. 2003												
TOTAL	1.50		\$600.00	1,083.50		\$433,400.00	0.50		\$200.00	8.10		\$3,564.00

**MONTHLY SUMMARY
FOR SERVICES RENDERED BY COUDERT BROTHERS LLP
ON BEHALF OF THE DEBTOR**

APRIL 15, 2002 THROUGH DECEMBER 9, 2003

PARTNERS

William K. Enger		
2002	Hours	Rate Fees
Apr. 2002		
May 2002		
June 2002		
July 2002		
Aug. 2002		
Sept. 2002	16.40	\$360 \$5,904.00
Oct. 2002		
Nov. 2002		
Dec. 2002		
Jan. 2003		
Feb. 2003		
Mar. 2003		
Apr. 2003		
May 2003		
June 2003		
July 2003		
Aug. 2003		
Sept. 2003		
Oct. 2003		
Nov. 2003		
Dec. 2003		
TOTAL	16.40	\$5,904.00

MONTHLY SUMMARY
 FOR SERVICES RENDERED BY COUDERT BROTHERS LLP
 ON BEHALF OF THE DEBTOR

APRIL 15, 2002 THROUGH DECEMBER 9, 2003

ASSOCIATES

2002	Jo Ann Horn Maynard			Mark Cranwell			Julie Mack			Katherine Windler		
	Hours	Rate	Fees	Hours	Rate	Fees	Hours	Rate	Fees	Hours	Rate	Fees
Apr. 2002												
May 2002							1.60	\$350	\$560.00			
June 2002							16.10	\$350	\$5,635.00			
July 2002	84.00	\$390	\$32,760.00									
Aug. 2002	50.40	\$390	\$19,656.00									
Sept. 2002	32.00	\$390	\$12,480.00	0.90	\$350	\$315.00						
Oct. 2002												
Nov. 2002							5.50	\$350	\$1,925.00			
Dec. 2002							46.80	\$350	\$16,380.00	19.80	\$350	\$6,930.00
Jan. 2003							3.60	\$350	\$1,260.00	1.20	\$350	\$420.00
Feb. 2003							6.70	\$400	\$2,680.00			
Mar. 2003							8.40	\$400	\$3,360.00	0.50	\$350	\$175.00
Apr. 2003							4.00	\$400	\$1,600.00			
May 2003												
June 2003												
July 2003												
Aug. 2003												
Sept. 2003												
Oct. 2003												
Nov. 2003										15.10	\$390	\$5,889.00
Dec. 2003												
TOTAL	166.40		\$64,896.00	0.90		\$315.00	149.30		\$53,210.00	36.60		\$13,414.00

**MONTHLY SUMMARY
FOR SERVICES RENDERED BY COUDERT BROTHERS LLP
ON BEHALF OF THE DEBTOR**

APRIL 15, 2002 THROUGH DECEMBER 9, 2003

ASSOCIATES

2002	Nancy Rosenfeld			Angie Le			Alexander Kalinov			Kenneth Mack		
	Hours	Rate	Fees	Hours	Rate	Fees	Hours	Rate	Fees	Hours	Rate	Fees
Apr. 2002	2.50	\$325	\$812.50									
May 2002	10.40	\$325	\$3,380.00	69.70	\$300	\$20,910.00	10.50	\$295	\$3,097.50	12.70	\$295	\$3,746.50
June 2002	51.70	\$325	\$16,802.50							49.00	\$295	\$14,455.00
July 2002	76.60	\$325	\$24,895.00							76.90	\$295	\$22,685.50
Aug. 2002	70.30	\$325	\$22,847.50							88.00	\$295	\$25,960.00
Sept. 2002	82.80	\$325	\$26,910.00							204.70	\$295	\$60,386.50
Oct. 2002	77.40	\$325	\$25,155.00							108.50	\$295	\$32,007.50
Nov. 2002	83.90	\$325	\$27,267.50							161.00	\$295	\$47,495.00
Dec. 2002	83.90	\$325	\$27,267.50							4.90	\$295	\$1,445.50
Jan. 2003	146.20	\$400	\$58,480.00									
Feb. 2003	79.80	\$400	\$31,920.00									
Mar. 2003	37.20	\$400	\$14,880.00									
Apr. 2003	34.30	\$400	\$13,720.00									
May 2003	0.70	\$400	\$280.00									
June 2003												
July 2003												
Aug. 2003												
Sept. 2003												
Oct. 2003												
Nov. 2003												
Dec. 2003												
TOTAL	837.70		\$294,617.50	69.70		\$20,910.00	10.50		\$3,097.50	705.70		\$208,181.50

**MONTHLY SUMMARY
FOR SERVICES RENDERED BY COUDERT BROTHERS LLP
ON BEHALF OF THE DEBTOR**

APRIL 15, 2002 THROUGH DECEMBER 9, 2003

ASSOCIATES

2002	David Viscovich			Lilina Braude			Matthew Fowler			Angie Le*		
	Hours	Rate	Fees	Hours	Rate	Fees	Hours	Rate	Fees	Hours	Rate	Fees
Apr. 2002												
May 2002	53.40	\$235	\$12,549.00	19.10	\$225	\$4,297.50	4.50	\$205	\$922.50			
June 2002	152.10	\$235	\$35,743.50	36.20	\$225	\$8,145.00	3.40	\$205	\$697.00			
July 2002	121.20	\$235	\$28,482.00	21.00	\$225	\$4,725.00	12.30	\$205	\$2,521.50	89.30	\$205	\$18,306.50
Aug. 2002	147.60	\$235	\$34,686.00	69.90	\$225	\$15,727.50	89.60	\$205	\$18,368.00	203.90	\$205	\$41,799.50
Sept. 2002	162.00	\$235	\$38,070.00	174.80	\$225	\$39,330.00				184.90	\$205	\$37,904.50
Oct. 2002	55.30	\$235	\$12,995.50	68.30	\$225	\$15,367.50				88.70	\$205	\$18,183.50
Nov. 2002	152.30	\$235	\$35,790.50	134.30	\$225	\$30,217.50				114.30	\$205	\$23,431.50
Dec. 2002	79.00	\$235	\$18,565.00	134.60	\$225	\$30,285.00	24.30	\$205	\$4,981.50	156.20	\$205	\$32,021.00
Jan. 2003	26.00	\$335	\$8,710.00	48.80	\$285	\$13,908.00	2.00	\$285	\$570.00	143.10	\$205	\$29,335.50
Feb. 2003	7.80	\$335	\$2,613.00	12.20	\$285	\$3,477.00	7.00	\$285	\$1,995.00	58.20	\$285	\$16,587.00
Mar. 2003										40.90	\$285	\$11,656.50
Apr. 2003				16.90	\$285	\$4,816.50				72.60	\$285	\$20,691.00
May 2003										48.70	\$285	\$13,879.50
June 2003										10.70	\$285	\$3,049.50
July 2003										23.20	\$285	\$6,612.00
Aug. 2003										6.30	\$285	\$1,795.50
Sept. 2003												
Oct. 2003												
Nov. 2003												
Dec. 2003												
TOTAL	956.70		\$228,204.50	736.10		\$170,296.50	143.10		\$30,055.50	1,241.00		\$275,253.00

*As noted in Coudert Brothers LLP Second Application for Interim Allowance of Compensation for Professional Services Rendered and Reimbursement of Actual and Necessary Expenses Incurred from May 1, 2002 through September 30, 2002, dated November 25, 2002, Angie Le transferred from Coudert's New York Office to the Washington Office on May 6, 2002. Ms. Le's transfer to Washington became permanent on June 1, 2002 in order to benefit the debtor's estate. Coudert lowered Ms. Le's billing rate to reflect Washington Associates of her class.

MONTHLY SUMMARY
FOR SERVICES RENDERED BY COUDERT BROTHERS LLP
ON BEHALF OF THE DEBTOR

APRIL 15, 2002 THROUGH DECEMBER 9, 2003

ASSOCIATES

	Ako Williams			Kristen Angus			Peter Chesick			Markus Dausses		
	Hours	Rate	Fees	Hours	Rate	Fees	Hours	Rate	Fees	Hours	Rate	Fees
2002												
Apr. 2002				29.00	\$185	\$5,365.00						
May 2002				192.80	\$185	\$35,668.00	109.10	\$185	\$20,183.50	62.50	\$185	\$11,562.50
June 2002				242.20	\$185	\$44,807.00	151.40	\$185	\$28,009.00	65.40	\$185	\$12,099.00
July 2002				172.30	\$185	\$31,875.50	188.00	\$185	\$34,780.00	112.90	\$185	\$20,886.50
Aug. 2002	11.40	\$205	\$2,337.00	39.10	\$185	\$7,233.50	156.70	\$185	\$28,989.50	79.50	\$185	\$14,707.50
Sept. 2002				152.30	\$185	\$28,175.50	243.10	\$185	\$44,973.50	178.40	\$185	\$33,004.00
Oct. 2002				2.00	\$185	\$370.00	141.30	\$185	\$26,140.50	44.20	\$185	\$8,177.00
Nov. 2002				154.00	\$185	\$28,490.00	155.30	\$185	\$28,730.50			
Dec. 2002				28.50	\$185	\$5,272.50	126.90	\$185	\$23,476.50			
Jan. 2003				8.90	\$260	\$2,314.00	74.80	\$260	\$19,448.00			
Feb. 2003				55.50	\$260	\$14,430.00	81.00	\$260	\$21,060.00			
Mar. 2003				4.40	\$260	\$1,144.00						
Apr. 2003				10.40	\$260	\$2,704.00						
May 2003				11.00	\$260	\$2,860.00						
June 2003				7.20	\$260	\$1,872.00						
July 2003				0.30	\$260	\$78.00						
Aug. 2003				1.30	\$260	\$338.00						
Sept. 2003				1.70	\$260	\$442.00						
Oct. 2003				11.30	\$260	\$2,938.00						
Nov. 2003				26.10	\$260	\$6,786.00						
Dec. 2003				2.00	\$260	\$520.00						
TOTAL	11.40		\$2,337.00	1,152.30		\$223,683.00	1,427.60		\$275,791.00	542.90		\$100,436.50

MONTHLY SUMMARY
FOR SERVICES RENDERED BY COUDERT BROTHERS LLP
ON BEHALF OF THE DEBTOR

APRIL 15, 2002 THROUGH DECEMBER 9, 2003

ASSOCIATES

2002	Lynn Robitaille			Janet Li			Monica Restrepo			Sarah Hall		
	Hours	Rate	Fees	Hours	Rate	Fees	Hours	Rate	Fees	Hours	Rate	Fees
Apr. 2002	11.70	\$185	\$2,164.50									
May 2002	11.50	\$185	\$2,127.50				8.50	\$170	\$1,445.00	7.80	\$165	\$1,287.00
June 2002	5.50	\$185	\$1,017.50				27.20	\$170	\$4,624.00	33.20	\$165	\$5,478.00
July 2002							15.50	\$170	\$2,635.00	100.40	\$165	\$16,566.00
Aug. 2002										34.60	\$165	\$5,709.00
Sept. 2002				4.00	\$180	\$720.00				2.30	\$165	\$379.50
Oct. 2002	3.70	\$185	\$684.50							1.00	\$165	\$165.00
Nov. 2002	27.80	\$185	\$5,143.00							4.40	\$165	\$726.00
Dec. 2002										25.00	\$165	\$4,125.00
Jan. 2003										37.60	\$230	\$8,648.00
Feb. 2003										21.00	\$230	\$4,830.00
Mar. 2003										3.30	\$230	\$759.00
Apr. 2003										22.70	\$230	\$5,221.00
May 2003										6.00	\$230	\$1,380.00
June 2003				0.20	\$200	\$40.00				4.30	\$230	\$989.00
July 2003										11.60	\$230	\$2,668.00
Aug. 2003												
Sept. 2003												
Oct. 2003												
Nov. 2003												
Dec. 2003												
TOTAL	60.20		\$11,137.00	4.20		\$760.00	51.20		\$8,704.00	315.20		\$58,930.50

MONTHLY SUMMARY
FOR SERVICES RENDERED BY COUDERT BROTHERS LLP
ON BEHALF OF THE DEBTOR

APRIL 15, 2002 THROUGH DECEMBER 9, 2003
ASSOCIATES

2002	Bruno Julien			Kristine Kassekert			Natalie Dickson			Nataliya Chernyak		
	Hours	Rate	Fees	Hours	Rate	Fees	Hours	Rate	Fees	Hours	Rate	Fees
Apr. 2002				2.40	\$165	\$396.00						
May 2002	14.50	\$165	\$2,392.50	1.00	\$165	\$165.00						
June 2002	57.00	\$165	\$9,405.00	23.70	\$165	\$3,910.50						
July 2002				56.60	\$165	\$9,339.00						
Aug. 2002				22.80	\$165	\$3,762.00						
Sept. 2002				3.00	\$165	\$495.00						
Oct. 2002												
Nov. 2002							22.70	\$165	\$3,745.50			
Dec. 2002												
Jan. 2003												
Feb. 2003												
Mar. 2003												
Apr. 2003												
May 2003												
June 2003												
July 2003												
Aug. 2003												
Sept. 2003												
Oct. 2003												
Nov. 2003												
Dec. 2003												
TOTAL	71.50		\$11,797.50	109.50		\$18,067.50	22.70		\$3,745.50	46.50		\$9,300.00

**MONTHLY SUMMARY
FOR SERVICES RENDERED BY COUDERT BROTHERS LLP
ON BEHALF OF THE DEBTOR**

APRIL 15, 2002 THROUGH DECEMBER 9, 2003

SUMMER ASSOCIATES

2002	G. Derek Andreson			Irma Dedich			Kristy Balsanek			Nicholas Park		
	Hours	Rate	Fees	Hours	Rate	Fees	Hours	Rate	Fees	Hours	Rate	Fees
Apr. 2002												
May 2002	28.40	\$165	\$4,686.00	19.10	\$165	\$3,151.50						
June 2002	285.40	\$165	\$47,091.00	71.40	\$165	\$11,781.00	66.50	\$165	\$10,972.50	68.50	\$165	\$11,302.50
July 2002												
Aug. 2002	92.50	\$165	\$15,262.50				11.00	\$165	\$1,815.00	29.10	\$165	\$4,801.50
Sept. 2002												
Oct. 2002												
Nov. 2002												
Dec. 2002												
Jan. 2003												
Feb. 2003												
Mar. 2003												
Apr. 2003												
May 2003												
June 2003												
July 2003												
Aug. 2003												
Sept. 2003												
Oct. 2003												
Nov. 2003												
Dec. 2003												
GRAND TOTAL:	406.30		\$67,039.50	90.50		\$14,932.50	77.50		\$12,787.50	97.60		\$16,104.00

**MONTHLY SUMMARY
FOR SERVICES RENDERED BY COUDERT BROTHERS LLP
ON BEHALF OF THE DEBTOR**

APRIL 15, 2002 THROUGH DECEMBER 9, 2003

SUMMER ASSOCIATES

2002	Joel Blank		Linda Beebe	
	Hours	Rate	Hours	Fees
Apr. 2002				
May 2002				
June 2002				
July 2002				
Aug. 2002				
Sept. 2002				
Oct. 2002				
Nov. 2002				
Dec. 2002				
Jan. 2003				
Feb. 2003				
Mar. 2003				
Apr. 2003				
May 2003				
June 2003	20.50	\$165	11.20	\$1,848.00
July 2003	30.90	\$165	44.20	\$7,293.00
Aug. 2003				
Sept. 2003				
Oct. 2003				
Nov. 2003				
Dec. 2003				
GRAND TOTAL:	51.40		55.40	\$9,141.00

**MONTHLY SUMMARY
FOR SERVICES RENDERED BY COUDERT BROTHERS LLP
ON BEHALF OF THE DEBTOR**

APRIL 15, 2002 THROUGH DECEMBER 9, 2003

PARAPROFESSIONALS

2002	Timothy Logue			MacLane Key			Anna Agopian			Catherine Parra		
	Hours	Rate	Fees	Hours	Rate	Fees	Hours	Rate	Fees	Hours	Rate	Fees
Apr. 2002												
May 2002	13.80	\$295	\$4,071.00									
June 2002	50.50	\$295	\$14,897.50									
July 2002	84.10	\$295	\$24,809.50									
Aug. 2002	69.00	\$295	\$20,355.00	26.10	\$190	\$4,959.00	8.80	\$160	\$1,408.00	0.30	\$160	\$48.00
Sept. 2002	90.20	\$295	\$26,609.00							0.40	\$160	\$64.00
Oct. 2002	108.90	\$295	\$32,125.50	5.30	\$190	\$1,007.00						
Nov. 2002	78.60	\$295	\$23,187.00	62.80	\$190	\$11,932.00						
Dec. 2002	138.50	\$295	\$40,857.50									
Jan. 2003	52.20	\$325	\$16,965.00									
Feb. 2003	22.00	\$325	\$7,150.00	0.30	\$225	\$67.50						
Mar. 2003												
Apr. 2003												
May 2003												
June 2003												
July 2003												
Aug. 2003												
Sept. 2003												
Oct. 2003												
Nov. 2003												
Dec. 2003												
GRAND TOTAL:	707.80		\$211,027.00	94.50		\$17,965.50	8.80		\$1,408.00	0.70		\$112.00

**MONTHLY SUMMARY
FOR SERVICES RENDERED BY COUDERT BROTHERS LLP
ON BEHALF OF THE DEBTOR**

APRIL 15, 2002 THROUGH DECEMBER 9, 2003

PARAPROFESSIONALS

2002	Susan White		Cheryl Ripley		Elizabeth Leasure		Horace Austin		
	Hours	Rate	Fees	Hours	Rate	Fees	Hours	Rate	Fees
Apr. 2002									
May 2002									
June 2002				3.70	\$150	\$555.00			
July 2002									
Aug. 2002									
Sept. 2002	1.70	\$160	\$272.00						
Oct. 2002				0.10	\$155	\$15.50			
Nov. 2002							1.50	\$140	\$210.00
Dec. 2002									
Jan. 2003									
Feb. 2003									
Mar. 2003									
Apr. 2003									
May 2003									
June 2003									
July 2003									
Aug. 2003									
Sept. 2003									
Oct. 2003									
Nov. 2003									
Dec. 2003									
GRAND TOTAL:	1.70		\$272.00	0.10		\$15.50	3.70		\$555.00
							1.50		\$210.00

**MONTHLY SUMMARY
FOR SERVICES RENDERED BY COUDERT BROTHERS LLP
ON BEHALF OF THE DEBTOR**

APRIL 15, 2002 THROUGH DECEMBER 9, 2003

PARAPROFESSIONALS

2002	Nola Sena			Robin Deaver			Maria McMahon			Nicole Cedeno		
	Hours	Rate	Fees	Hours	Rate	Fees	Hours	Rate	Fees	Hours	Rate	Fees
Apr. 2002												
May 2002												
June 2002												
July 2002	6.50	\$135	\$877.50									
Aug. 2002	10.50	\$135	\$1,417.50	27.50	\$130	\$3,575.00	57.80	\$125	\$7,225.00			
Sept. 2002				54.60	\$130	\$7,098.00	93.80	\$125	\$11,725.00			
Oct. 2002				70.70	\$130	\$9,191.00	73.50	\$125	\$9,187.50			
Nov. 2002				57.50	\$130	\$7,475.00	27.30	\$125	\$3,412.50	10.50	\$115	\$1,207.50
Dec. 2002				108.00	\$130	\$14,040.00	17.40	\$125	\$2,175.00			
Jan. 2003				1.50	\$130	\$195.00	26.60	\$125	\$3,325.00			
Feb. 2003				8.40	\$150	\$1,260.00	6.90	\$125	\$862.50			
Mar. 2003				8.00	\$150	\$1,200.00	11.00	\$125	\$1,375.00			
Apr. 2003				13.50	\$150	\$2,025.00	5.40	\$150	\$810.00			
May 2003												
June 2003				30.20	\$150	\$4,530.00						
July 2003				9.00	\$150	\$1,350.00						
Aug. 2003												
Sept. 2003												
Oct. 2003												
Nov. 2003				9.80	\$150	\$1,470.00	17.90	\$150	\$2,685.00			
Dec. 2003				1.50	\$150	\$225.00						
GRAND TOTAL:	17.00		\$2,295.00	400.20		\$53,634.00	344.50		\$43,817.50	10.50		\$1,207.50

**MONTHLY SUMMARY
FOR SERVICES RENDERED BY COUDERT BROTHERS LLP
ON BEHALF OF THE DEBTOR**

APRIL 15, 2002 THROUGH DECEMBER 9, 2003

PARAPROFESSIONALS

2002	Maria Fry			Kerry Bowler			Deanna Thompson			Paul Stephan		
	Hours	Rate	Fees	Hours	Rate	Fees	Hours	Rate	Fees	Hours	Rate	Fees
Apr. 2002							7.50	\$100	\$750.00			
May 2002				7.80	\$105	\$819.00	45.50	\$100	\$4,550.00			
June 2002	2.00	\$110	\$220.00	2.60	\$105	\$273.00	103.00	\$100	\$10,300.00	80.30	\$95	\$7,628.50
July 2002												
Aug. 2002							10.00	\$100	\$1,000.00			
Sept. 2002							7.00	\$100	\$700.00			
Oct. 2002												
Nov. 2002												
Dec. 2002												
Jan. 2003												
Feb. 2003												
Mar. 2003												
Apr. 2003												
May 2003												
June 2003												
July 2003												
Aug. 2003												
Sept. 2003												
Oct. 2003												
Nov. 2003												
Dec. 2003												
GRAND TOTAL:	2.00		\$220.00	10.40		\$1,092.00	173.00		\$17,300.00	709.40		\$69,153.00

**MONTHLY SUMMARY
FOR SERVICES RENDERED BY COUDERT BROTHERS LLP
ON BEHALF OF THE DEBTOR**

APRIL 15, 2002 THROUGH DECEMBER 9, 2003

PARAPROFESSIONALS

2002	Derek Stowe			Stacey Delahunt			Mark Sippe			Marcelo Takeyama		
	Hours	Rate	Fees	Hours	Rate	Fees	Hours	Rate	Fees	Hours	Rate	Fees
Apr. 2002												
May 2002												
June 2002				7.60	\$80	\$608.00						
July 2002				77.40	\$80	\$6,192.00						
Aug. 2002												
Sept. 2002	19.80	\$90	\$1,782.00				44.30	\$65	\$2,879.50			
Oct. 2002							22.60	\$65	\$1,469.00			
Nov. 2002	11.00	\$90	\$990.00				80.20	\$65	\$5,213.00	17.80	\$165	\$2,937.00
Dec. 2002	13.50	\$90	\$1,215.00				79.00	\$65	\$5,135.00			
Jan. 2003												
Feb. 2003												
Mar. 2003												
Apr. 2003												
May 2003												
June 2003												
July 2003												
Aug. 2003												
Sept. 2003												
Oct. 2003												
Nov. 2003												
Dec. 2003												
GRAND TOTAL:	44.30		\$3,987.00	85.00		\$6,800.00	226.10		\$14,696.50	17.80		\$2,937.00

MONTHLY SUMMARY
 FOR SERVICES RENDERED BY COUDERT BROTHERS LLP
 ON BEHALF OF THE DEBTOR

APRIL 15, 2002 THROUGH DECEMBER 9, 2003

PARAPROFESSIONALS

2002	Cynthia Flores		
	Hours	Rate	Fees
Apr. 2002			
May 2002			
June 2002			
July 2002			
Aug. 2002			
Sept. 2002			
Oct. 2002	172.80	\$125	\$21,600.00
Nov. 2002	18.00	\$125	\$2,250.00
Dec. 2002	21.00	\$125	\$2,625.00
Jan. 2003			
Feb. 2003			
Mar. 2003			
Apr. 2003			
May 2003			
June 2003			
July 2003			
Aug. 2003			
Sept. 2003			
Oct. 2003			
Nov. 2003			
Dec. 2003			
GRAND TOTAL:	211.80		\$26,475.00

EXHIBIT I

**ACTUAL AND NECESSARY DISBURSEMENTS
INCURRED BY COUDERT BROTHERS LLP
ON BEHALF OF THE DEBTORS**

APRIL 15, 2002 THROUGH DECEMBER 9, 2003

EXPENSES	AMOUNTS
Photocopy (Inside)	\$49,969.44
Photocopy (Outside)	\$80,725.96
Messenger	\$1,411.20
Telephone	\$10,986.57
Facsimile	\$2,464.50
Word Processing	\$9,282.00
Courier	\$7,974.50
Computerized Research	\$37,291.34
Working Meals	\$17,058.31
Local Transportation and Parking	\$18,040.37
Travel	\$44,449.99
Temporary Legal Support	\$146,950.90
FCC Research Services	\$192.23
Postage	\$285.01
Document Retrieval	\$797.18
Computerized Research (Less Credit)	\$4,647.90
Grand Total	\$423,231.60

EXHIBIT J

SUMMARY OF ACTUAL AND NECESSARY DISBURSEMENTS INCURRED BY COUDER BROTHERS LLP
ON BEHALF OF THE DEBTORS
APRIL 15, 2002 THROUGH DECEMBER 9, 2003

	Photocopy (Inside)	Photocopy (Outside)	Messenger	Telephone	Facsimile	Word Processing	Courier	Computerized Research	Working Meals	Local Transportation and Parking	Travel	Temporary Legal Support	FCC Research Services	Postage	Document Retrieval	Computerized Research (Less Credit)	Total
Apr-02			\$20.67														20.67
May-02	\$1,172.80	\$1,101.34	\$77.91	\$148.19	\$44.50	\$2,247.00	\$123.00	\$1,600.00	\$383.14	\$176.50	\$2,336.69						\$7,134.07
Jun-02	\$9,139.80	\$29,106.19	\$104.43	\$2,063.35	\$127.50	\$2,247.00	\$2,743.58	\$2,354.36	\$2,373.16	\$862.78	\$758.80	\$3,506.25	\$192.23	\$23.33			\$55,602.76
Jul-02	\$12,944.40	\$36,354.06	\$104.66	\$1,593.76	\$251.25	\$2,908.50	\$595.32	\$3,357.67	\$4,583.75	\$1,317.67	\$6,529.54	\$29,414.23					\$99,954.81
Aug-02	\$3,601.20	\$6,327.11	\$197.26	\$938.35	\$386.25	\$2,026.50	\$726.00	\$3,896.34	\$2,469.51	\$1,392.37	\$5,722.72	\$17,050.01			\$797.18		\$45,530.80
Sep-02	\$4,326.40	\$634.62	\$104.99	\$1,928.12	\$260.00	\$2,100.00	\$430.53	\$8,229.34	\$3,095.26	\$4,196.76	\$4,532.09	\$26,828.50					\$56,666.61
Oct-02	\$904.90	\$869.51	\$114.10	\$1,035.30	\$137.50		\$275.40	\$745.22	\$1,444.10	\$2,315.07	\$4,532.09	\$28,911.75				\$4,647.90	\$36,637.04
Nov-02	\$3,955.60	\$3,120.94	\$37.07	\$1,240.84	\$206.25		\$117.49	\$774.85	\$973.32	\$3,557.09	\$5,031.52	\$12,782.00					\$31,796.97
Dec-02	\$1,036.80	\$2,900.99	\$119.06	\$507.05	\$365.00		\$1,016.47	\$6,718.47	\$1,000.06	\$1,732.26	\$1,848.88	\$14,808.16					\$32,053.20
Jan-03	\$1,745.10		\$70.23	\$417.79	\$90.00		\$73.24	\$3,004.81	\$536.26	\$699.24		\$3,080.00					\$9,716.67
Feb-03	\$4,591.46		\$86.47	\$178.34	\$222.50		\$275.28	\$1,256.42	\$177.30	\$737.91	\$4,316.00	\$7,340.00					\$19,181.68
Mar-03	\$5,235.38		\$105.80	\$159.30	\$85.00		\$104.67	\$1,314.82	\$32.45	\$468.08	\$2,918.36	\$3,230.00					\$13,653.86
Apr-03	\$66.30	\$311.20	\$7.46		\$60.00			\$876.46		\$306.15	\$2,809.90						\$4,437.47
May-03	\$144.30		\$111.90	\$437.65			\$362.91	\$2,344.57		\$154.02							\$3,555.35
Jun-03	\$276.00		\$96.97	\$0.54			\$27.64	\$244.89		\$19.10	\$600.22						\$1,265.36
Jul-03	\$81.80		\$52.22	\$15.63	\$140.00		\$29.42	\$192.81									\$511.88
Aug-03	\$32.50			\$38.60	\$63.75		\$27.11	\$380.31	\$20.00	\$105.37	\$775.50						\$1,443.14
Sep-03	\$7.50			\$11.86	\$8.75		\$27.24										\$55.35
Oct-03	\$52.20			\$1.08	\$5.00		\$658.99										\$717.27
Nov-03	\$160.50			\$267.04	\$11.25		\$33.84				\$523.50						\$996.13
Dec-03	\$494.50			\$3.78			\$326.37				\$1,214.18			\$261.68			\$2,300.51
Total	49969.44	80725.96	1411.2	10986.57	2464.5	9282	7974.5	37291.34	17058.31	18040.37	44449.99	146950.9	192.23	285.01	797.18	4647.9	423231.6