

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, NY 10153-0119
Telephone: (212) 310-8000
Facsimile: (212) 310-8007
Michael F. Walsh (MFW 8000)
Paul M. Basta (PMB 4434)

Attorneys for Debtors and
Debtors In Possession

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

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

**SUMMARY SHEET PURSUANT TO UNITED STATES TRUSTEE GUIDELINES FOR
REVIEWING APPLICATIONS FOR COMPENSATION AND REIMBURSEMENT OF
EXPENSES FILED UNDER 11 U.S.C. §§ 330 AND 331**

FOURTH INTERIM AND FINAL APPLICATION

NAME OF APPLICANT: Weil, Gotshal & Manges LLP

ROLE IN THE CASE: Attorneys for the Debtors

FOURTH PERIOD: April 1, 2003 through December 9, 2003

Total Fees Requested: \$9,674,359.50

Expenses Requested: \$ 546,838.55

Existing Holdback Requested (20%) \$1,934,871.90

FINAL PERIOD: January 28, 2002 through December 9, 2003

Total Fees Incurred: \$28,179,778.10

(Less Fee Reductions by Fee Committee): \$27,866,941.13

Expenses Requested: \$2,502,913.14

(Less Expense Reductions by Fee Committee): \$2,310,947.75

Total Fees and Expenses Requested: \$30,177,888.88

Payments Received to Date: \$26,063,117.73

Total Holdback Outstanding: \$0.00

The following is a summary of the prior applications in these chapter 11 cases:

<u>DATE APPROVED</u>	<u>PERIOD COVERED</u>	<u>REQUESTED FEES/EXPENSES</u>	<u>APPROVED FEES/EXPENSES</u>	<u>APPROVED FEES LESS HOLDBACK</u>
8/7/02	1/28/02 – 4/30/02	\$3,925,339.00/\$440,745.92	\$3,925,339.00/\$440,745.92	\$3,532,805.10
6/4/03	5/1/02 – 9/30/02	\$6,554,287.10/\$739,288.74	\$6,237,391.50/\$550,473.55	\$4,989,913.20
12/16/03	10/1/02 – 3/31/03	\$8,025,792.50/\$776,039.93	\$8,025,792.50/\$776,039.93	\$6,420,194.60

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 Debtors. : **(Jointly Administered)**
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**FOURTH AND FINAL APPLICATION OF
WEIL, GOTSHAL & MANGES LLP, AS ATTORNEYS
FOR THE DEBTORS, FOR ALLOWANCE OF INTERIM
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:

Weil, Gotshal & Manges LLP (“WG&M”), attorneys for Global Crossing Ltd. and its debtor subsidiaries, as debtors in possession in the above-captioned cases (the “Debtors”), 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) allowance of compensation for professional services performed by WG&M 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 holdback for the period from April 1, 2003 through December 9, 2003, and (iv) final allowance of compensation for professional services performed by WG&M 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**

1. WG&M prepared this application in accordance with the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on April 19, 1995 (the “Local Guidelines”), the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, adopted on January 30, 1996 (the “UST Guidelines”) and the 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 Guidelines is attached hereto as Exhibit A.

2. WG&M seeks allowance of the final compensation for professional services rendered to the Debtors during the Fourth Compensation Period, in the aggregate amount of \$9,674,359.50 and for reimbursement of expenses incurred in connection with the rendition of such services in the aggregate amount of \$546,838.55.

During the Fourth Compensation Period, WG&M attorneys and paraprofessionals expended a total of 25,430.00 hours for which compensation is requested.

3. On August 21, 2002, the Court entered the Order Approving and Implementing Fee Committee and Fee Procedures Protocol (the "Fee Procedures Order"). Pursuant to the Fee Procedures Order, a fee committee (the "Fee Committee") was appointed, nunc pro tunc to January 28, 2002, to monitor the fees incurred in these chapter 11 cases. The Fee Committee is authorized to review and analyze fee statements and interim and final fee applications submitted by the professionals appointed in these chapter 11 cases and the fee statements of any professionals retained by the Banks whose fees and expenses are charged to the Debtors. The Fee Committee consists of a businessperson appointed by and representative of each of the official committee of unsecured creditors appointed in these chapter 11 cases (the "Creditors Committee"), the Debtors' prepetition senior secured lenders (the "Banks"), the United States Trustee for the Southern District of New York (the "U.S. Trustee"), and the Debtors. On November 20, 2003, the Fee Committee filed a Statement of the Fee Committee in Regard to the Applications for Third Interim Compensation and Reimbursement of Expenses (the "Fee Committee Statement").

4. In addition to setting forth the Fee Committee's recommendations regarding the Third Fee Application, the Fee Committee Statement also contained the Fee Committee's general recommendations for future billing practices. In all instances, WG&M has voluntarily agreed with the recommendations of the Fee Committee and has reduced the fees and expense reimbursement requested by \$262,447.98 for the Fourth Compensation Period. However, WG&M disagrees with the recommendation of the Fee

Committee with respect to one issue in connection with summer associate time relating to a prior fee period. On pages 23-25 hereof we set forth the recommendation of the Fee Committee that WG&M disagrees with in this instance and the basis for WG&M's position.

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

6. WG&M's fees in these cases are billed in accordance with its existing billing rates and procedures in effect during the Fourth Compensation Period. The rates WG&M charges for the services rendered by its professionals and paraprofessionals in these chapter 11 cases are the same rates WG&M 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.

7. Pursuant to the UST Guidelines, annexed hereto as Exhibit B is a schedule setting forth all WG&M professionals and paraprofessionals who have performed services in these chapter 11 cases during the Fourth Compensation Period and the Complete Compensation Period, the capacities in which each such individual is employed by WG&M, the department in which each individual practices, the hourly billing rate charged by WG&M 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.

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

9. 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 WG&M during the Fourth Compensation Period.

10. WG&M maintains computerized records of the time spent by all WG&M attorneys and paraprofessionals in connection with the prosecution of the Debtors' chapter 11 cases. Subject to redaction for the attorney-client privilege or confidential information where necessary to protect the Debtors' estates, copies of these computerized records will be furnished to the Court and the U.S. Trustee, and have previously been furnished to the attorneys for the Creditors Committee, the attorneys for the Banks, and the Joint Provisional Liquidators and their attorneys ("JPLs"), in connection with WG&M's monthly fee statements.

11. Prior to the commencement of these cases, the Debtors paid WG&M an aggregate amount of \$3,884,142.03 in respect of professional services rendered and for disbursements incurred and as a retainer for services to be rendered and disbursements to be incurred in connection with (a) the Debtors' efforts prior to the commencement of the chapter 11 cases to restructure their obligations out of court, (b) the preparation for the filing of the Debtors' chapter 11 cases, and (c) certain other related matters. As of the date hereof, WG&M maintains a retainer in the amount of \$1,645,164.07.

12. With respect to WG&M's fee statements for the Fourth Compensation Period, WG&M received payments totaling \$6,004,632.01, representing payment of eighty percent (80%) of the professional services and one hundred percent (100%) of the expenses requested by WG&M for the period from April 1, 2003 through October 31, 2003. WG&M has yet to receive compensation in the amount of \$2,175,514.00 in fees and \$111,225.74 in expenses for the period from November 1, 2003 through December 9, 2003, representing eighty percent (80%) of the professional services and one hundred percent (100%) of the expenses requested by WG&M for that period.

13. To the extent that time or disbursement charges for services rendered or disbursements incurred relate to the Fourth Compensation Period, but were not processed prior to the preparation of this Application, WG&M reserves the right to request additional compensation for such services and reimbursement of such expenses in a future fee application.

BACKGROUND

14. On January 28, 2002 (the "Commencement Date"), GCL and certain of its debtor subsidiaries 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," such entities, together with their affiliates that commenced cases on April 24, 2002, August 4, 2002 and August 30, 2002, "Global Crossing" or the "Debtors"). The Debtors continued to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

15. Pursuant to an order of the Court dated January 28, 2002, the Debtors were authorized to retain WG&M as their attorneys to render legal services in the prosecution of these chapter 11 cases.

16. The Debtors filed a Statement of Financial Affairs, Schedule of Assets and Liabilities and Schedule of Executory Contracts and Unexpired Leases (collectively, the "Schedules") on May 31, 2002 for 53 of the 56 Debtors that commenced chapter 11 cases on the Commencement Date. Consistent with orders of the Court dated June 7, 2002 and September 11, 2002, Schedules for the remaining Debtors (and amendments thereto) were filed on June 14, 2002, October 4, 2002, and November 5, 2002.

17. No trustee has been appointed in these cases. On February 7, 2002, the United States Trustee (the "US Trustee") appointed an official committee of unsecured creditors (the "Creditors Committee"). On November 21, 2002, the Court entered an order directing the appointment of an 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.

18. On August 9, 2002, the Court approved that certain purchase agreement (the "Purchase Agreement") among GCL, Global Crossing Holdings Ltd., the JPLs, Singapore Technologies Telemedia Pte Ltd. ("STT") and Hutchison Telecommunications Limited ("Hutchison"). Pursuant to the Purchase Agreement, the Debtors were required to file a plan of reorganization to implement the transactions contemplated by the Purchase Agreement.

19. On September 16, 2002, Global Crossing filed with the Court the Debtors' Joint Plan of Reorganization Pursuant to Chapter 11 of the Bankruptcy Code (as such plan may be amended from time to time, the "Plan") and the Disclosure Statement with respect to the Plan (the "Disclosure Statement"). On October 21, 2002, the Court entered an order approving the Disclosure Statement.

20. Commencing on December 4, 2002, hearings were held in respect of confirmation of the Plan. On December 26, 2002, the Court entered an order confirming the Plan.

21. On April 30, 2003, in accordance with the terms of the Purchase Agreement, Hutchison terminated its rights and obligations under the Purchase Agreement and STT assumed Hutchison's rights and obligations thereunder. On November 3, 2003, the Debtors filed a motion to amend the Plan and certain Plan-related documents to, among other things, modify the Plan to reflect Hutchison's termination of its rights and obligations under the Purchase Agreement. On December 1, 2003, the Debtors filed a motion to further amend the Plan (without resolicitation) to provide for the New Notes (as defined below) to be issued to STT in exchange for \$200 million in cash to be paid to those creditors entitled to the New Notes under the Plan. On December 4, 2003, the Court entered an order approving both motions. On December 9, 2003, the Debtors emerged from chapter 11 protection under the Bankruptcy Code.

22. WG&M has confirmed with the Debtors that, to date, the Debtors have paid all quarterly fees to the U.S. Trustee. The Debtors filed their operating reports on a monthly basis.

SUMMARY OF SERVICES

23. These chapter 11 cases are extraordinarily large and complex. WG&M has dedicated tremendous resources to help the Debtors stabilize their operations, file, confirm, and amend the Plan, and emerge from chapter 11. During the Fourth Compensation Period, WG&M prepared and/or filed, on behalf of the Debtors, approximately 210 motions, applications, and other relevant documents. As of the date hereof, twenty months from the commencement of these chapter 11 cases, there are over 3950 docket entries for these cases. To date, parties have filed 15 adversary proceedings. These figures evidence the sheer size of these cases and, accordingly, the magnitude of the professional services that these cases have demanded.

24. WG&M focused the lion's share of its efforts during the Fourth Compensation Period on assisting the Debtors' preparations for its successful emergence from chapter 11. In particular, WG&M's corporate attorneys spent a considerable amount of time assisting the Debtors in their preparations for emergence from chapter 11. WG&M has expended a significant effort relating to the negotiation and preparation of the collateral package (the "Collateral Package") to secure a working capital facility to finance the Debtors' operations following emergence from chapter 11. The assets being utilized for the Collateral Package are located in numerous countries throughout the world. WG&M conducted a thorough evaluation of these assets for the purpose of determining how to pledge them as collateral. Preparing the Collateral Package involved undergoing a comprehensive review of the Debtors' hundreds of real property leases and discussions with local counsel from the various locations where the leases are located. WG&M's corporate attorneys also assisted the Debtor' in negotiating and drafting the

indenture (the “Indenture”) for the Debtors’ issuance of new notes (the “New Notes”) pursuant to the Plan.

25. On May 14, 2003, the Debtors filed a Motion, pursuant to sections 105(a), 363(b)(1), and 1121 of the Bankruptcy Code for authorization to (i) amend the Purchase Agreement, (ii) grant certain releases to Hutchison, and (iii) extend the exclusive periods during which the Debtors may file a chapter 11 plan and solicit acceptances thereof (the “Exclusivity Motion”). Numerous parties filed objections (the “Objections”) to the Exclusivity Motion, including the Banks, XO Communications, Inc., and IDT Corporation (collectively, the “Objecting Parties”). Despite WG&M’s best efforts, negotiations with the Objecting Parties broke down days before the hearing to consider the Exclusivity Motion (the “Hearing”) was to be held. As a result, WG&M had literally hours to take and defend almost 10 depositions relating to the Debtors’ decision to amend the Purchase Agreement. The Hearing lasted for one week, with WG&M working literally around the clock during the Hearing in the successful defense of the Exclusivity Motion, which was approved by the Court in all respects.

26. During the course of preparing the Collateral Package, a critical issue arose with respect to the securitization of assets under U.K. law. The granting of guarantees and security interests and the entry into certain other documents required by the Indenture by certain of the Debtors’ U.K. subsidiaries (the “U.K. Affiliates”), to secure the obligations of the issuer under the Indenture, potentially constituted unlawful “financial assistance” under Section 151(1) of the English Companies Act of 1985. Violation of the Companies Act could have invalidated the guarantees and supporting security interests granted by the U.K. Affiliates and result in criminal and/or civil liability

for each of the directors of the U.K. Affiliates. WG&M worked around the clock to find a solution and exhaustively explored several different avenues to ensure compliance with the Companies Act. On November 20, 2003, the Debtors filed a motion pursuant to sections 1127 and 1142 of the Bankruptcy Code for an order authorizing the intercompany transfer of certain assets and release of certain intercompany indebtedness (the ‘Intercompany Motion’) in hopes of solving the U.K. law issue. Both the Banks and XO Communications, Inc., however, filed objections and the parties had to prepare to take and defend numerous depositions before a resolution was reached. In addition to preparing for what would have been a difficult litigation, WG&M continued to work diligently to reach an alternative solution and, on December 1, 2003, WG&M filed an additional motion to amend the Plan (without resolicitation) to provide for the New Notes to be issued to STT in exchange for \$200 million in cash (to be paid to those creditors entitled to the New Notes under the Plan). On December 4, 2003, WG&M obtained approval of this motion and, consequently, the Debtors were able to successfully emerge from chapter 11 on December 9, 2003.

27. WG&M has also supported the Debtors in the comprehensive review of the over 320,000 executory contracts to which they are party in preparation for the Debtors’ emergence from chapter 11. WG&M, with the help of Huron Consulting, has continued to assist the Debtors in responding to objections to the Debtors’ assumption of certain executory contracts, including objections to the Debtors’ proposed cure costs (the ‘Executory Contract Objections’). Numerous hearings have been held with respect to the Executory Contract Objections, with WG&M, on behalf of the

Debtors, consensually resolving as many of the Executory Contract Objections as possible.

28. The Debtors and Softbank Corp. (“Softbank”) are parties to that certain Capacity Commitment Agreement dated November 24, 1999, pursuant to which Softbank committed to purchasing at least \$100 million in capacity over a three-year period (the “Capacity Agreement”). Softbank failed to satisfy that commitment and had a remaining unsatisfied commitment of \$85.5 million, which it was required to utilize by December 31, 2002. In September 2002, WG&M commenced arbitration alleging that Softbank breached its contractual obligations to the Debtors. WG&M’s litigation team worked diligently to prepare for the arbitration and argue the Debtors’ case. This involved significant efforts to, among other things, explore legal strategies, conduct legal research, prepare witnesses, and review pertinent documents. WG&M’s efforts led to a ruling that Softbank is liable to the Debtors for breaching the Capacity Agreement in the amount of \$20 million.

29. Prior to the Commencement Date, the Debtors entered into over 20 different agreements with Impsat Fiber Networks and its affiliates (“Impsat”), pursuant to which each purchased telecommunications services and capacity on the other’s telecommunications networks (the “Impsat Agreements”). A number of the Impsat Agreements provide the Debtors with network coverage in Latin America necessary for the worldwide operation of their network. On January 15, 2003, Impsat filed a motion seeking, among other things, (i) administrative expense priority status for the Debtors’ postpetition payment defaults under certain of the Impsat Agreements and (ii) an order of the Court directing the Debtors to immediately and irrevocably elect whether to reject

such agreements on a date certain and continue to perform under such agreements through the rejection date thereof (the "Motion to Compel"). The Motion to Compel was just the beginning of a number of complex litigations between the Debtors and Impsat. WG&M spent a significant amount of time drafting numerous pleadings and participating in several hearings relating to these litigations, including the commencement of two separate adversary proceedings. Following extensive negotiations and, with WG&M's assistance, the Debtors and Impsat entered into a comprehensive settlement agreement that resolved all outstanding issues between the parties, saving the Debtors what would have been very significant legal fees. WG&M spent considerable time negotiating and drafting the settlement agreement, which was approved by the Court on December 11, 2003.

30. WG&M has also assisted the Debtors in ongoing negotiations and litigation with Pacific Crossing Ltd. and its subsidiaries ("PCL"), a former subsidiary of the Debtors, relating to the ownership of a cable landing station located in Grover Beach, California (the "Grover Beach Station"). PCL has asserted that it is the sole owner of the Grover Beach Station, ignoring the Debtors' ownership of an undivided share thereof. WG&M has represented the Debtors in PCL's chapter 11 case in Delaware, including filing an objection to PCL's motion for authority to sell substantially all of its assets, including the Grover Beach Station, free and clear of all interests. In addition, on October 30, 2003, PCL commenced an adversary proceeding in its own chapter 11 case seeking, among other things, a declaratory judgment that it is the sole owner of the Grover Beach Station. WG&M drafted and filed an answer to this complaint and continues to represent the reorganized Debtors in this regard.

31. During the Fourth Compensation Period, WG&M has devoted significant time and effort in assisting the Debtors with the negotiation of numerous settlement agreements with the Debtors' vendors and customers. Due to the size and global nature of the Debtors' business, throughout these chapter 11 cases, the Debtors have attempted, when possible, to negotiate settlements with their customers and suppliers (the "Contract Counterparties") in an effort to minimize cure costs, rationalize contractual obligations, and enhance the prospects of stable, beneficial commercial relationships with the Contract Counterparties. WG&M's role in this process has included (i) negotiating settlement agreements with the Contract Counterparties, (ii) interfacing with the Debtors' creditor constituencies regarding the settlement agreements, addressing their concerns, and, where possible, resolving their objections, (iii) drafting pleadings seeking Court approval of the settlement agreements, (iv) responding to objections to such settlement agreements, and (v) conducting court hearings related to the settlement agreements.

32. WG&M's tax attorneys also experienced a busy Fourth Compensation Period, spending significant time analyzing and resolving tax issues related to ongoing Internal Revenue Service audits of Global Crossing and implementation of the Plan. For example, WG&M analyzed and recommended processes for cancellation of intercompany obligations and aided in dealings with the Internal Revenue Service, including a comprehensive settlement with the IRS relating to its audit of the Debtors for numerous tax years. Moreover, WG&M's tax attorneys aided the company in planning efficient strategies for using its tax attributes, including the use of net operating losses and certain tax credits.

33. In addition to a full team of attorneys from WG&M's New York office, attorneys based in the WG&M London office have played a key role in coordinating the Debtors' chapter 11 cases and the coincident proceedings in Bermuda. During the Fourth Compensation Period, WG&M's London office concentrated the bulk of its efforts negotiating and drafting documents related to the Debtors' European collateral in connection with the Collateral Package, including working around the clock during the final weeks of the Fourth Compensation Period to resolve the financial assistance issues relating to the New Notes. During the Fourth Compensation Period, WG&M's London office also worked extensively on issues related to the European Global Crossing subsidiaries, including lien and insolvency issues related to Global Marine Systems Ltd. and the sale of certain European tax attributes, and advised the Debtors on issues of local law in connection with the Debtors' businesses and these chapter 11 cases.

34. Set forth below is a brief summary of the salient matters with respect to which WG&M provided services:

A. Case Administration

- Participated in numerous teleconferences and meetings regarding administration and procedure for these chapter 11 cases.
- Addressed case management and administrative issues, including updating case calendar and dockets.
- Coordinated with the Bankruptcy Court regarding hearing dates and motion filing.

B. WG&M Retention/Billing, WG&M Fee Applications, and Other Retention/Fee Applications

- Drafted papers related to retention of the Debtors' professionals.

- Participated in discussions on issues affecting the Debtors' ordinary course professionals and retained professionals, including those retained by the Debtors in connection with the CFIUS process.
- Prepared monthly fee statements.

C. Schedules/Statements of Financial Affairs, U. S. Trustee Reports

- Consulted with the Debtors regarding the amending of certain schedules and the filing of monthly operating reports.

D. Financing and Cash Collateral

- Addressed issues related to the Debtors emergence from chapter 11, including working capital, indenture, and collateral issues.
- Participated in numerous teleconferences and meetings, reviewed and drafted numerous documents related to the closing of the Purchase Agreement.
- Analyzed exit strategy and financing issues including financial assistance issues under U.K. law.

E. General Business Operations

- Assisted Debtors' negotiation of, and drafted motions to approve, numerous settlements, including settlements with Emergia, Qwest Communications Corp, Technowind S.A., Latin America Nautilus, Cablevision Lightpath, Inc., Bitro Telecommunications, Centennial Switch Corporation, Frontrunner Network Services, Microsoft Corporation, Commonwealth Marketing Group, the Internal Revenue Service, Impsat, and others.
- Drafted and negotiated various stipulations, including agreements with Rotating Equipment Corporation, Entel Chile S.A., Alcatel Venezuela B.V., and others.
- Analyzed, researched, and participated in discussions regarding issues particular to non-U.S. entities, including analysis of European security issues and intercompany accounts.
- Drafted numerous motions related to the operation of the Debtors' business, including motions to approve a fee cap increase for outside directors, to obtain DIP financing, to approve a deferral agreement with Alcatel Submarine Networks, to approve a loan cancellation with BankBoston and others.

- Analyzed and advised the Debtors on various issues related to Pacific Crossing Ltd. and Asia Global Crossing Ltd., including ownership of certain assets, cross-guaranties, and tax issues.
- Drafted the Debtors' 8-K and Hart-Scott-Rodino filings.
- Negotiating and obtaining approval of a settlement agreement with Global Marine Systems Limited to settle a number of intercompany claims.

F. Utility Issues

- Addressed issues relating to the Debtors ongoing obligations to their access providers.

G. Tax Issues

- Researched, analyzed and participated in discussions regarding various tax issues, including intercompany claims and the treatment thereof under the Plan, withholding taxes, and plan implementation.
- Participated in numerous meetings and teleconferences relating to the ongoing audit of the IRS.

H. Executory Contracts

- Assisted the Debtors in implementing procedures for the assumption and rejection of their numerous executory contracts and preparation of database of assumed contracts.
- Drafted and filed numerous motions in furtherance of the Debtors' executory contract procedures, including several omnibus motions to assume and reject executory contracts.
- Negotiated with numerous counterparties regarding the Debtors' rejection or assumption of executory contracts.

I. Real Property Leases

- Advised Debtors regarding treatment of unexpired leases of real property, including assumption and rejection options and compliance with postpetition obligations.
- Drafted motions to reject numerous unexpired leases of real property to which the Debtors were a party on the date of commencement of their chapter 11 cases. Negotiated with landlords to resolve objections to such motions.

- Evaluated and responded to landlord demands and negotiated resolutions of various disputes.
- Responded to various objections to the Debtors' motions to reject real property leases, including objections from Trinet Essential Facilities X, Terminal Plaza Associates, Greco Crossing, LLC, and others.

J. Automatic Stay

- Participated in discussions and drafted various responses to motions by Exit 68 Development, LLC, KDDI America, Inc., to lift the automatic stay.
- Drafted correspondence related to violations of the automatic stay.

K. Employee Issues and Employee Benefits

- Addressed issues relating to the Debtors' pension plans.
- Reviewed and analyzed employee benefits issues, including revising the Debtors' employee severance plan.

L. Asset Dispositions

- Negotiated with potential purchasers with respect to sales of core and non-core assets, prepared pleadings and other documents for various asset sales, including a sale of certain of the Debtors' antennae towers, certain real property and others.

M. Claims Resolution and Administration

- Responded to numerous telephone calls and letters received from creditors and other parties in interest concerning the Debtors' chapter 11 cases, the consequences of filing claims against the Debtors, the rights of creditors under the Bankruptcy Code, and related issues.
- Addressed issues related to certain claims and claims objections, including Greco Crossing LLC's administrative claim.

N. Adversary Proceedings

- Responded to discovery requests and requests for document production, including requests from Amdocs, Inc., Softbank Corporation, Nortel Corporation, and PC Landing Corporation.
- Prepared and coordinated discovery requests on behalf of the Debtors.

O. Exclusivity

- Conducted hearings regarding and obtained approval of numerous motions to extend the Debtors' exclusive period to file a Plan of Reorganization.

P. Implementation of Plan of Reorganization

- Participated in numerous teleconferences and meetings, reviewed and drafted numerous documents related to closing of the Purchase Agreement.
- Conducted hearings regarding the Debtors' motion for approval of Amendments #2 - 5 to the Purchase Agreement and successfully obtained approval thereof.
- Analyzed and researched issues related to the Debtors' emergence from chapter 11 and implementation of the Plan, including regulatory issues.
- Assisted the Debtors with their exit strategy and participated in numerous teleconferences and meetings regarding emergence from chapter 11.
- Drafted corporate documents related to the formation of New Global Crossing.
- Addressed issues relating to preparing the security for the New Notes and successfully obtained the approval of the motion authorizing certain Intercompany Transactions and the issuance of the New Notes to STT.

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

36. Many of the services performed by members and associates of WG&M were rendered by the Business Finance & Restructuring Department. WG&M has a preeminent practice in this area and enjoys a national reputation for its expertise in

financial reorganizations and restructurings of troubled entities, with approximately 80 attorneys in the New York office that specialize in this area of law.

37. The professional services performed by WG&M on behalf of the Debtors during the Fourth Compensation Period required an aggregate expenditure of 25,430.00 recorded hours by WG&M's members, counsel, associates, and paraprofessionals. Of the aggregate time expended, 3,935.6 recorded hours were expended by partners and counsel of WG&M, 18,177.4 recorded hours were expended by associates, and 3,317.0 recorded hours were expended by paraprofessionals of WG&M. The professional services were performed with expedience and in an efficient manner.

38. During the Fourth Compensation Period, WG&M's hourly billing rates for attorneys ranged from \$200.00 to \$750.00 per hour. Allowance of compensation in the amount requested would result in a blended hourly billing rate for attorneys of approximately \$418.97 (based on 22,113.0 recorded hours for attorneys at WG&M'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 bankruptcy cases in a competitive national legal market. As noted, attached hereto as Exhibit B is a schedule listing each WG&M professional and paraprofessional who performed services in these cases during the Fourth Compensation Period, the hourly rate charged by WG&M for services performed by each such individual, and the aggregate number of hours and charges by each such individual.

ACTUAL AND NECESSARY DISBURSEMENTS OF WG&M

39. As set forth in Exhibit C hereto, WG&M has disbursed \$546,838.55 as expenses incurred in providing professional services during the Fourth

Compensation Period. These expenses are reasonable and necessary in light of the size and complexity of the Debtors' cases. For example, WG&M has incurred significant expenses sending notices of the 210 motions and related documents filed on the Debtors' behalf to the over 300 parties entitled to such notices. Moreover, due to the complexity of the Debtors' corporate and financial structure, the Debtors have faced numerous critical and unique issues. In order for WG&M to properly analyze and address such issues, WG&M attorneys performed considerable, meticulous research during the Fourth Compensation Period, all of which was necessary to further the Debtors' reorganization and in the best interests of the Debtors' estates.

40. The time constraints facing the Debtors, along with the sheer magnitude of tasks generated by these cases, have required WG&M's attorneys and other employees to devote significant time during the evenings and on weekends to perform legal services on behalf of the Debtors. Such services were essential to meet deadlines, timely respond to motions and objections, and to satisfy the extraordinary demands of the Debtors' businesses and the administration of these complex chapter 11 cases.

41. While WG&M has not charged the Debtors for any overtime expenses, consistent with firm policy, attorneys and other employees of WG&M who worked late into the evenings or on weekends were reimbursed for their reasonable meal costs and their cost for transportation from the office to home. WG&M's regular practice is not to include components for those charges in overhead when establishing billing rates and to charge its clients for these and all other out-of-pocket disbursements incurred during the regular course of the rendition of services. The reimbursement amounts do not exceed those set forth in the Guidelines.

42. With respect to photocopying expenses, WG&M charges all of its clients \$.20 per page. At the request of the Fee Committee, WG&M agreed to reduce charges related to photocopying to \$.10 per page, but as provided for in the Fee Committee Statement, reserved its rights to seek payment of its usual rate of \$.20 per page at the final fee application hearing. In accordance with the request of the Fee Committee, WG&M has agreed not to seek its usual rate of \$.20 per page. With respect to facsimile expenses, in compliance with the Guidelines, WG&M 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 WG&M's direct operating costs, which costs are not incorporated into the WG&M hourly billing rates. Only clients who actually use services of the types set forth in Exhibit C are separately charged for such services. The effect of including such expenses as part of the hourly billing rates would impose such costs upon clients who do not require extensive photocopying and other facilities and services.

43. In addition, because of the global nature of the Debtors' businesses, frequent long distance telephone calls were required. On several occasions, overnight delivery of documents and other materials was required as a result of circumstances necessitating the use of such express services. These disbursements are not included in WG&M's overhead for the purpose of setting billing rates. WG&M has made every effort to minimize its disbursements in these cases. The actual expenses incurred in providing professional services were absolutely necessary, reasonable, and

justified under the circumstances to serve the needs of the Debtors, their estates, and creditors.

THE FEE COMMITTEE STATEMENT

44. Prior to the filing of the Fee Committee Statement, the Fee Committee provided WG&M (as well as the Debtors' other professionals) with comments relating to WG&M's Third Fee Application. Following extensive discussions with the Fee Committee, WG&M agreed to make a number of reductions in the amounts billed to the Debtors in the Third Fee Application from WG&M's usual client charges. WG&M also agreed to make additional reductions to the amounts billed to the Debtors in the Third Fee Application after further discussions with the Fee Committee.

45. With respect to time spent responding to the Fee Committee, WG&M typically requests compensation for such fees. At the request of the Fee Committee, WG&M agreed to write off such amounts, but as provided for in the Fee Committee Statement, reserved its rights to seek payment at the final fee application hearing. In accordance with the request of the Fee Committee, WG&M has agreed not to seek compensation of \$22,544.00, which represents the total amount of fees WG&M incurred responding to the Fee Committee.

46. As discussed above, the Fee Committee Statement also contained the Fee Committee's general recommendations for future billing practices. In all instances, WG&M has agreed to reduce its fees and expenses incurred during the Fourth Compensation Period in accordance with the Fee Committee's recommendations in the Fee Committee Statement. As a result, WG&M has made reductions totaling \$262,447.98 for fees and expenses incurred during the Fourth Compensation Period.

Furthermore, in all but one instance over the Complete Compensation Period, WG&M has agreed to the recommendations of the Fee Committee. As a result, WG&M has made reductions totaling \$767,250.34 for fees and expenses incurred during the Complete Compensation Period.

47. However, there is one area relating to the fee application period from May 1, 2002 through September 30, 2002 (the “Second Compensation Period”) in which WG&M disagrees with the Fee Committee’s recommendation. In the Fee Committee’s statement dated April 16, 2003 relating to the Second Compensation Period, the Fee Committee recommended that time incurred by summer associates should not be chargeable because of the time spent needed to explain a task to a summer associate. While WG&M has voluntarily written off summer associate time incurred after the Second Compensation Period, WG&M believes that all time billed by summer associates in the Second Compensation Period should not be written off completely because the work performed by summer associates was necessary to the Debtors’ chapter 11 cases. During the Second Compensation Period, summer associates conducted research on numerous issues, prepared initial drafts of numerous motions, and assisted in the filing of various pleadings. WG&M assigned to summer associates suitable tasks that were separate and discrete and did not require significant amounts of time to explain. Furthermore, WG&M did not request compensation for time spent by summer associates in an observational capacity.

48. Furthermore, to the extent the time spent explaining a task to a summer associate is greater than another associate, WG&M believes its proposed reduction more than adequately addresses the concern of the Fee Committee. WG&M

believes that fifty percent of the time charged, \$106,407.50, is reasonable and should be allowed. The Debtors' chapter 11 cases were large and complex. Summer associate assistance was important in the handling of the cases and freed the more senior attorneys of WG&M to focus on other matters. WG&M believes that summer associate time billed in the Second Compensation Period should be allowed in the amount proposed above.

FINAL COMPENSATION REQUESTED BY WG&M

49. By this Application, WG&M also requests final allowance of \$30,177,888.88 for the Complete Compensation Period, representing \$27,866,941.13 as compensation for professional services rendered and \$2,310,947.75 as reimbursement for actual and necessary expenses WG&M incurred. In accordance with WG&M's prior fee applications in these chapter 11 cases that have been approved by the Court, WG&M has received \$20,058,485.72 for fees and disbursements. Since the Commencement Date, WG&M has voluntarily written off fees and expenses in an aggregate amount of \$767,250.34.

THE REQUESTED COMPENSATION SHOULD BE ALLOWED

50. 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.* § 330(a)(1). Section 330 also sets forth the criteria for the award of such compensation and reimbursement:

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

(A) the time spent on such services;

(B) the rates charged for such services;

(C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;

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

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

Id. § 330(a)(3).

51. In the instant case, WG&M 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 Debtors' rehabilitation and reorganization efforts. Such services and expenditures were necessary to and in the best interests of the Debtors' estates. WG&M further submits that, in light of the nature, extent, and value of such services to the Debtors, their estates, and all parties in interest, and because of the magnitude and complexity of the Debtors' chapter 11 cases, the compensation requested herein is reasonable.

52. The services rendered by WG&M were necessary and beneficial to the Debtors' estates, and were consistently performed in a timely manner commensurate with the complexity, importance, and nature of the issues involved. Accordingly, approval of the compensation sought herein is warranted.

Requirements of Local Rule 9013-1(b)

53. Pursuant to Case Management Order Number 2, dated March 19, 2003, this Motion satisfies rule 9013-1(b) of the Local Bankruptcy Rules for the Southern District of New York.

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

WHEREFORE WG&M respectfully requests (i) compensation for professional services rendered during the Fourth Compensation Period in the amount of \$9,680,666.50 and reimbursement for actual and necessary expenses WG&M incurred during the Fourth Compensation Period in the amount of \$546,838.55; (ii) payment of the holdback for the period from April 1, 2003 through December 9, 2003 in the amount of \$1,936,133.30, (iii) that the Court (a) award on a final basis the aggregate fees in the amount of \$27,783,077.63, (b) award on a final basis the aggregate expenses in the amount of \$2,310,947.75, (c) authorize WG&M to apply the balance of the Retainer against amounts due it in respect of the foregoing; (iv) the allowance of such compensation for professional services rendered and reimbursement of actual and necessary expenses incurred be without prejudice to WG&M's right to seek additional compensation for services performed and expense incurred during these chapter 11 cases which were not processed at the Time of this Application; and (v) the Court grant WG&M such other and further relief as is just.

Dated: New York, New York
February 9, 2004

/s/ Paul M. Basta
Michael F. Walsh (MFW 8000)
Paul M. Basta (PMB 4434)
WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, NY 10153-0119
Telephone: (212) 310-8000
Facsimile: (212) 310-8007

Attorneys for Debtors and
Debtors In Possession

Exhibit A

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, NY 10153-0119
Telephone: (212) 310-8000
Facsimile: (212) 310-8007
Michael F. Walsh (MFW 8000)
Paul M. Basta (PMB 4434)

Attorneys for Debtors and
Debtors In Possession

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

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

**CERTIFICATION UNDER GUIDELINES FOR FEES AND
DISBURSEMENTS FOR PROFESSIONALS IN RESPECT OF FOURTH
AND FINAL APPLICATION OF WEIL, GOTSHAL & MANGES LLP
FOR FINAL COMPENSATION AND REIMBURSEMENT OF EXPENSES**

I, Paul M. Basta, hereby certify that:

I am a partner with the applicant firm, Weil, Gotshal & Manges LLP (“WG&M”), with responsibility for the chapter 11 cases of Global Crossing Ltd. and its affiliated debtors (collectively, the “Debtors”), 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. § 330, adopted on January 30, 1996 (the “UST Guidelines”), and the 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”).

This certification is made in respect of WG&M’s fourth and final application, dated February 9, 2004 (the “Application”), for interim compensation and reimbursement of expenses for the period commencing April 1, 2003 through and including December 9, 2003 and final compensation and reimbursement of expenses for the period commencing January 28, 2002 through December 9, 2003 in accordance with the Guidelines.

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 WG&M and generally accepted by WG&M’s clients; and
- d. in providing a reimbursable service, WG&M does not make a profit on that service, whether the service is performed by WG&M in-house or through a third party.

In respect of section B.2 of the Local Guidelines and as required by the Administrative Order, I certify that WG&M has complied with the provision requiring it to provide the Debtors, on a monthly basis, with a statement of WG&M’s fees and disbursements accrued during the previous month.

In respect of section B.3 of the Local Guidelines, I certify that the United States Trustee for the Southern District of New York is being provided with a copy of the Application.

Dated: New York, New York
February 9, 2004

/s/ Paul M. Basta
Paul M. Basta (PMB 4434)

Exhibit B

EXHIBIT B
PROFESSIONAL SERVICES RENDERED
BY WEIL, GOTSHAL & MANGES LLP
ON BEHALF OF THE DEBTORS
JANUARY 28, 2002 THROUGH DECEMBER 9, 2003

			Fourth (April 1, 2003 through December 9, 2003)		Final (January 28, 2002 through December 9, 2003)	
Name of Professional	Department and Year Admitted*	Hourly Billing Rate (\$)	Total Hours Billed	Total Compensation (\$)	Total Hours Billed	Total Compensation (\$)
Partners and of Counsel						
Ronald F. Daitz	F - 1966	800.00	20.5	16,400.00	20.5	16,400.00
Ronald F. Daitz	F - 1966	735.00	1.5	1,102.50	8.1	5,953.50
Ronald F. Daitz	F - 1966	675.00	0.0	0.00	0.6	405.00
Mike Francies	C - 1981 (E)	800.00	15.5	12,400.00	15.5	12,400.00
Mike Francies	C - 1981 (E)	650.00	0.0	0.00	0.7	455.00
Chris Mallon	BFR - 1987 (E)	800.00	85.5	68,400.00	85.5	68,400.00
Chris Mallon	BFR - 1987 (E)	735.00	15.3	10,951.50	214.2	157,143.00
Chris Mallon	BFR - 1987 (E)	615.00	0.0	0.00	197.8	121,647.00
Michael Jones	L - 1994 (E)	760.00	6.5	4,940.00	6.5	4,940.00
Michael Jones	L - 1994 (E)	700.00	2.6	1,820.00	2.6	1,820.00
Michael Jones	L - 1994 (E)	580.00	0.0	0.00	0.3	174.00
Chris Harrison	F - 1992 (E)	760.00	155.9	118,484.00	155.9	118,484.00
Chris Harrison	F - 1992 (E)	700.00	0.4	280.00	0.4	280.00
Ira M. Millstein	TPR - 1956	750.00	0.0	0.00	14.0	10,500.00
Michael F. Walsh	BFR - 1981	735.00	600.3	441,220.50	600.3	441,220.50
Michael F. Walsh	BFR - 1981	695.00	665.4	462,453.00	2,135.7	1,484,311.50
Michael F. Walsh	BFR - 1981	665.00	0.0	0.00	1,653.0	1,099,245.00
Simeon Gold	C - 1974	735.00	0.7	514.50	0.7	514.50
Simeon Gold	C - 1974	695.00	0.0	0.00	4.8	3,336.00
Simeon Gold	C - 1974	665.00	0.0	0.00	1.8	1,197.00
Joseph S. Allerhand	BSL - 1978	735.00	8.6	6,321.00	8.6	6,321.00
Joseph S. Allerhand	BSL - 1978	695.00	98.4	68,388.00	268.2	186,399.00
Joseph S. Allerhand	BSL - 1978	685.00	0.0	0.00	220.3	150,905.50
Irwin H. Warren	BSL - 1975	725.00	15.2	11,020.00	15.6	11,310.00
Irwin H. Warren	BSL - 1975	685.00	0.0	0.00	0.8	548.00
Gary Richards	C - 1980 (EW)	720.00	59.7	42,984.00	59.7	42,984.00
Gary Richards	C - 1980 (EW)	700.00	41.6	29,120.00	46.8	32,760.00
Stuart J. Goldring	T - 1982	715.00	86.8	62,062.00	86.8	62,062.00
Stuart J. Goldring	T - 1982	680.00	98.3	66,844.00	373.9	254,252.00
Stuart J. Goldring	T - 1982	580.00	0.0	0.00	216.4	125,512.00
Harvey R. Miller	BFR - 1959	700.00	0.0	0.00	91.3	63,910.00
Douglas P. Warner	C - 1987	695.00	180.5	125,447.50	180.5	125,447.50
Douglas P. Warner	C - 1987	635.00	147.7	93,789.50	478.3	303,720.50
Douglas P. Warner	C - 1987	605.00	0.0	0.00	647.6	391,798.00

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Stephen A. Radin	BSL – 1983	680.00	0.4	272.00	16.0	10,880.00
Stephen A. Radin	BSL – 1983	630.00	0.0	0.00	2.6	1,638.00
David R. Berz	TPR – 1985	670.00	7.8	5,226.00	7.8	5,226.00
Jeffrey J. Weinberg	C - 1974	685.00	0.0	0.00	11.7	8,014.50
James Gubbins	F – 1991 (E)	680.00	1.0	680.00	1.0	680.00
James Gubbins	F – 1991 (E)	660.00	6.1	4,026.00	6.1	4,026.00
James Gubbins	F – 1991 (E)	580.00	0.0	0.00	1.5	870.00
Martin B. Amdur	T – 1968	645.00	0.0	0.00	6.5	4,192.50
Michael K. Kam	T – 1987	640.00	0.3	192.00	0.3	192.00
Michael K. Kam	T – 1987	610.00	3.1	1,891.00	88.9	54,229.00
Michael K. Kam	T – 1987	580.00	0.0	0.00	93.0	53,940.00
Richard L. Levine	BSL – 1984	640.00	5.0	3,200.00	5.0	3,200.00
Richard L. Levine	BSL – 1984	610.00	34.4	20,984.00	47.6	29,036.00
Richard L. Levine	BSL – 1984	580.00	0.0	0.00	0.6	348.00
Peter D. Isakoff	L – 1979	635.00	17.8	11,303.00	17.8	11,303.00
Jeremy W. Dickens	C - 1999	635.00	1.0	635.00	14.0	8,890.00
Michael W. Rubin	F – 1982 (DC)	635.00	0.0	0.00	7.0	4,445.00
Michael W. Rubin	F – 1982 (DC)	580.00	0.0	0.00	204.6	118,668.00
Miranda S. Schiller	BSL - 1989	620.00	1.4	868.00	1.4	868.00
Miranda S. Schiller	BSL - 1989	580.00	155.1	89,958.00	173.9	100,862.00
Paul M. Basta	BFR - 1993	600.00	260.2	156,120.00	260.2	156,120.00
Paul M. Basta	BFR - 1993	525.00	323.9	170,047.50	1,356.4	712,110.00
Paul M. Basta	BFR - 1993	475.00	0.0	0.00	1,292.7	614,032.50
Graham Defries	C – 1994 (E)	595.00	0.0	0.00	11.2	6,664.00
Mark A. Jacoby	L – 1966	580.00	13.4	7,772.00	14.8	8,584.00
Mark A. Jacoby	L – 1966	540.00	0.0	0.00	5.8	3,132.00
Samuel M. Zylberberg	C – 1988	580.00	164.3	95,294.00	164.3	95,294.00
Samuel M. Zylberberg	C – 1988	550.00	84.5	46,475.00	181.9	100,045.00
Samuel M. Zylberberg	C – 1988	500.00	0.0	0.00	57.4	28,700.00
Bruce H. Turnbull	TPR – 1976 (DC)	580.00	0.0	0.00	6.5	3,770.00
Bruce S. Meyer	L - 1987	580.00	10.9	6,322.00	10.9	6,322.00
David I. Bower	T - 1998	580.00	2.0	1,160.00	2.0	1,160.00
David I. Bower	T - 1998	550.00	0.0	0.00	2.4	1,320.00
David I. Bower	T - 1998	505.00	0.0	0.00	9.3	4,696.50
Joanne Etherton	C – 1990 (E)	560.00	0.0	0.00	26.3	14,728.00
Robert C. Odle, Jr	TPR – 1969	550.00	0.0	0.00	60.9	33,495.00
Adam P. Strochak	TPR – 1993 (MD)	550.00	0.8	440.00	0.8	440.00
Adam P. Strochak	TPR – 1993	500.00	12.3	6,150.00	12.6	6,300.00

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	(MD)					
Andrew J. Colao	C - 1991	550.00	273.4	150,370.00	273.4	150,370.00
Andrew J. Colao	C - 1991	525.00	59.7	31,342.50	111.5	58,537.50
Andrew J. Colao	C - 1991	475.00	0.0	0.00	139.00	66,025.00
Paul A. Ferrillo	BSL - 1990	530.00	1.7	901.00	1.7	901.00
Paul A. Ferrillo	BSL - 1990	500.00	1.5	750.00	23.6	11,800.00
Douglas R. Urquhart	C - 1990	525.00	0.0	0.00	5.8	3,045.00
Douglas R. Urquhart	C - 1990	475.00	0.0	0.00	34.1	16,197.50
Loretta J. Roby	T - 1993	525.00	1.9	997.50	1.9	997.50
Loretta J. Roby	T - 1993	500.00	0.0	0.00	3.3	1,650.00
Michael King	C - 1990	525.00	0.0	0.00	87.6	45,990.00
Paul Dutka	BSL - 1979	525.00	0.0	0.00	177.4	93,135.00
Oscar R. Cantu	BFR - 1993 (FL)	500.00	0.0	0.00	5.2	2,600.00
Rodney D. Miller	L - 1972 (TX)	500.00	0.0	0.00	12.9	6,450.00
Robert F. Carangelo	BSL - 1992	500.00	24.6	12,300.00	24.6	12,300.00
Mitchell D. Haddad	L - 1988	495.00	16.4	8,118.00	16.4	8,118.00
Mitchell D. Haddad	L - 1988	465.00	74.9	34,828.50	98.9	45,988.50
Mitchell D. Haddad	L - 1988	440.00	0.0	0.00	0.6	264.00
Lawrence J. Baer	L - 1984	490.00	1.9	931.00	1.9	931.00
Lawrence J. Baer	L - 1984	440.00	0.0	0.00	5.9	2,596.00
Alberto L. Calafell	T - 1989	475.00	0.0	0.00	11.0	5,225.00
Alberto L. Calafell	T - 1989	445.00	0.0	0.00	10.7	4,761.50
Roger Simon	C - 1993 (MD)	475.00	1.2	570.00	1.2	570.00
Roger Simon	C - 1993 (MD)	450.00	0.8	360.00	10.0	4,500.00
Vernon S. Broderick	L - 1989	475.00	26.4	12,540.00	26.4	12,540.00
Fiona A. Schaeffer	TPR - 1991	475.00	6.1	2,897.50	6.1	2,897.50
Barbara E. Overton	C - 1986	460.00	2.2	1,012.00	2.2	1,012.00
Barbara E. Overton	C - 1986	435.00	1.7	739.50	7.2	3,132.00
Brian A. Haskel	C - 1991	440.00	0.0	0.00	30.5	13,420.00
Other Partners and of Counsel (5 hours or less per person)		735.00-420.00	28.6	18,006.00	74.0	44,898.50
Associates						
Chris McLaughlin	C - 1995 (EW)	600.00	21.2	12,720.00	21.2	12,720.00
Chris McLaughlin	C - 1995 (EW)	545.00	0.0	0.00	1.7	926.50
Chris McLaughlin	C - 1995 (EW)	470.00	0.0	0.00	31.8	14,946.00
Katharine S. Stones	BFR - 1995 (EW)	600.00	1.4	840.00	1.4	840.00
Katharine S. Stones	BFR - 1995 (EW)	545.00	27.5	14,851.25	87.8	47,714.75
Dominic T. McCahill	BFR - 1991	600.00	149.4	89,400.00	149.4	89,400.00

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ON BEHALF OF THE DEBTORS
JANUARY 28, 2002 THROUGH DECEMBER 9, 2003**

			Fourth (April 1, 2003 through December 9, 2003)		Final (January 28, 2002 through December 9, 2003)	
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	(EW)					
Dominic T. McCahill	BFR - 1991 (EW)	580.00	4.3	2,494.00	355.7	206,306.00
Dominic T. McCahill	BFR - 1991 (EW)	525.00	0.0	0.00	164.1	86,152.50
Dominic T. McCahill	BFR - 1991 (EW)	505.00	0.0	0.00	28.7	14,493.50
Julia Possener	C - 1996 (EW)	560.00	27.4	15,344.00	27.4	15,344.00
Julia Possener	C - 1996 (EW)	505.00	0.0	0.00	3.0	1,515.00
Julia Possener	C - 1996 (EW)	435.00	0.0	0.00	42.3	18,400.50
Stephen John	C - 1980 (EW)	560.00	60.8	34,048.00	60.8	34,048.00
Stephen John	C - 1980 (EW)	545.00	11.4	6,213.00	18.9	10,300.50
Stephen John	C - 1980 (EW)	505.00	0.0	0.00	26.8	13,534.00
Nicholas Thody	C - 1996 (EW)	505.00	114.2	57,671.00	114.2	57,671.00
Nicholas Thody	C - 1996 (EW)	435.00	0.0	0.00	3.0	1,305.00
Karen L. Nielsen	C - 1995	490.00	845.6	414,344.00	845.6	414,344.00
Karen L. Nielsen	C - 1995	450.00	457.7	205,965.00	1,018.9	458,505.00
Karen L. Nielsen	C - 1995	410.00	0.0	0.00	61.3	25,133.00
Erika L. Weinberg	C - 1997	475.00	16.5	7,837.50	16.5	7,837.50
Anthony J. Albanese	BSL - 1997	475.00	44.9	21,327.50	44.9	21,327.50
Anthony J. Albanese	BSL - 1997	435.00	684.1	296,865.75	1,741.3	756,747.75
Anthony J. Albanese	BSL - 1997	395.00	0.0	0.00	869.7	343,531.50
Michelle R. Goldstein-Roman	T - 1990	475.00	0.7	332.50	0.7	332.50
Michelle R. Goldstein-Roman	T - 1990	450.00	0.0	0.00	4.6	2,070.00
Michelle R. Goldstein-Roman	T - 1990	410.00	0.0	0.00	0.6	246.00
Natasha Demetriou	L - 1996 (EW)	475.00	0.0	0.00	25.2	11,970.00
Natasha Demetriou	L - 1996 (EW)	405.00	0.0	0.00	12.5	5,062.50
Matthew Shankland	L - 1997 (EW)	475.00	6.0	2,850.00	6.0	2,850.00
Matthew Shankland	L - 1997 (EW)	405.00	0.0	0.00	4.2	1,701.00
Maria Leistner	F - 1999	470.00	0.0	0.00	14.0	6,580.00
Boris Dolgonos	C - 1996	475.00	42.3	20,092.50	42.3	20,092.50
Boris Dolgonos	C - 1996	435.00	54.0	23,490.00	374.1	162,733.50
Scott M. Sontag	T - 1998	460.00	2.5	1,150.00	2.5	1,150.00
Scott M. Sontag	T - 1998	420.00	38.4	16,128.00	190.1	79,842.00
Scott M. Sontag	T - 1998	375.00	0.0	0.00	90.7	34,012.50
John Butenas	C - N/A	460.00	26.0	11,960.00	26.0	11,960.00
John Butenas	C - N/A	415.00	3.9	1,618.50	3.9	1,618.50
Ross L. Yustein	RE - 1995	450.00	117.5	52,875.00	226.7	102,015.00
Ross L. Yustein	RE - 1995	410.00	0.0	0.00	31.2	12,792.00
Daniel Gewanter	C - 1996	450.00	0.0	0.00	158.7	71,415.00
Daniel Gewanter	C - 1996	410.00	0.0	0.00	561.0	230,010.00

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Name of Professional	Department and Year Admitted*	Hourly Billing Rate (\$)	Total Hours Billed	Total Compensation (\$)	Total Hours Billed	Total Compensation (\$)
Fiona A. Schaeffer	TPL - 2001	450.00	0.0	0.00	17.0	7,650.00
Fiona A. Schaeffer	TPL - 2001	410.00	0.0	0.00	10.4	4,264.00
Elyssa Weiss	C - 1999	445.00	16.0	7,120.00	16.0	7,120.00
Elyssa Weiss	C - 1999	400.00	2.1	840.00	38.7	15,480.00
Jamie R. Eisner	C - 1999	445.00	387.0	172,215.00	387.0	172,215.00
Jamie R. Eisner	C - 1999	400.00	120.6	48,240.00	209.6	83,840.00
Jamie R. Eisner	C - 1999	360.00	0.0	0.00	274.4	98,784.00
Michael Nicklin	C - 2003	445.00	831.6	370,062.00	831.6	370,062.00
Michael Nicklin	C - 2003	400.00	158.7	63,480.00	158.7	63,480.00
Ashley R. Altschuler	BSL - 2000	445.00	31.4	13,973.00	31.4	13,973.00
Ashley R. Altschuler	BSL - 2000	400.00	6.2	2,480.00	265.3	106,120.00
Matthew Cox	C - 2002 (EW)	440.00	801.7	352,748.00	801.7	352,748.00
Matthew Cox	C - 2002 (EW)	390.00	201.9	78,741.00	985.6	384,384.00
Matthew Cox	C - 2002 (EW)	325.00	0.0	0.00	788.00	256,083.75
Sian Ong	C - 2001 (EW)	440.00	340.2	149,688.00	340.2	149,688.00
Sian Ong	C - 2001 (EW)	425.00	0.5	212.50	0.5	212.50
Dale G. Nissenbaum	TPL - 1993	435.00	0.0	0.00	8.1	3,523.50
Soo-Jin Shim	C - 1998	435.00	0.0	0.00	371.0	161,385.00
Soo-Jin Shim	C - 1998	395.00	0.0	0.00	31.8	12,561.00
Shai Y. Waisman	BFR - 1997	435.00	39.5	17,182.50	829.8	360,967.35
Shai Y. Waisman	BFR - 1997	395.00	0.0	0.00	1,757.2	694,094.00
Leslie S. Smith	C - 1995 (TX)	425.00	6.8	2,890.00	6.8	2,890.00
Leslie S. Smith	C - 1995 (TX)	380.00	1.3	494.00	8.9	3,382.00
Gohar Lputian	C - 1989 (ARM)	425.00	11.9	5,057.50	32.5	13,812.50
Gohar Lputian	C - 1989 (ARM)	360.00	0.0	0.00	31.3	11,268.00
Craig Webster	BFR - 1998 (EW)	425.00	22.0	9,350.00	22.0	9,350.00
John M. Thompson	C - 2000	425.00	489.4	207,995.00	489.4	207,995.00
John M. Thompson	C - 2000	380.00	120.6	45,828.00	421.2	160,056.00
Gary Ticoll	BFR - 2000	425.00	384.3	163,327.50	384.3	163,327.50
Gary Ticoll	BFR - 2000	380.00	846.8	321,784.00	2,147.0	815,860.00
Gary Ticoll	BFR - 2000	330.00	0.0	0.00	1,309.1	432,003.00
Erin J. Law	BSL - 2002	425.00	40.7	17,297.50	40.7	17,297.50
Amy L. Shane	C - 1998	420.00	0.0	0.00	22.6	9,492.00
Amy L. Shane	C - 1998	375.00	0.0	0.00	0.3	112.50
Kristin A. Kreuder	BFR - 1998	420.00	1.0	420.00	119.8	50,316.00
Kristin A. Kreuder	BFR - 1998	375.00	0.0	0.00	6.6	2,475.00
Ginger M. Chavers	L - N/A	415.00	0.0	0.00	99.3	41,209.50

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Name of Professional	Department and Year Admitted*	Hourly Billing Rate (\$)	Total Hours Billed	Total Compensation (\$)	Total Hours Billed	Total Compensation (\$)
Jason W. Billeck	L - 1998 (TX)	415.00	26.5	10,997.50	26.5	10,997.50
Sarah Atkinson	C - 1993 (EW)	400.00	0.0	0.00	273.6	109,440.00
Vandana Shah	C - 1997 (EW)	400.00	0.0	0.00	20.9	8,360.00
Matthew K. Kelsey	BFR - 2000 (PA)	400.00	2.9	1,160.00	2.9	1,160.00
Matthew K. Kelsey	BFR - 2000 (PA)	350.00	102.3	35,805.00	752.7	263,445.00
Matthew K. Kelsey	BFR - 2000 (PA)	290.00	0.0	0.00	578.2	167,678.00
Bettina De Catalogne	C - 1996	400.00	0.0	0.00	21.5	8,600.00
Ivan Duggan	C - 2000 (EW)	400.00	0.3	120.00	0.3	120.00
Ivan Duggan	C - 2000 (EW)	350.00	48.1	16,835.00	48.1	16,835.00
Joshua S. Amsel	BSL - 2001	400.00	8.1	3,240.00	8.1	3,240.00
Joshua S. Amsel	BSL - 2001	350.00	536.4	187,390.00	1,001.3	350,105.00
Joshua S. Amsel	BSL - 2001	290.00	0.0	0.00	669.4	194,126.00
Catherine Ciarletta	BSL - 2001	400.00	120.9	48,360.00	120.9	48,360.00
Catherine Ciarletta	BSL - 2001	350.00	385.8	134,067.50	1,069.7	373,432.50
Catherine Ciarletta	BSL - 2001	290.00	0.0	0.00	37.2	10,788.00
Jennifer Feldsher	BFR - 2001	400.00	194.3	77,720.00	194.3	77,720.00
Jennifer Feldsher	BFR - 2001	350.00	335.5	117,425.00	1,263.4	442,190.00
Jennifer Feldsher	BFR - 2001	290.00	0.0	0.00	1,007.3	292,117.00
Stephanie G. Boyarsky	T - 1998	400.00	0.0	0.00	111.9	44,760.00
Stephanie G. Boyarsky	T - 1998	360.00	0.0	0.00	281.1	101,196.00
Yvonne M. Cristovici	BSL - 2003	400.00	91.2	36,480.00	91.2	36,480.00
Craig E. Johnson	BFR - 2001	400.00	315.5	125,960.00	315.5	125,960.00
Craig E. Johnson	BFR - 2001	350.00	443.8	154,315.00	1,407.5	491,610.00
Craig E. Johnson	BFR - 2001	290.00	0.0	0.00	1,456.5	422,385.00
Kerry C. Foley	T - 1997	395.00	0.0	0.00	10.1	3,989.50
Joseph F. Miller	C - 1994	390.00	0.3	117.00	14.6	5,694.00
Catriona E. Brown	BFR - 1999 (EW)	390.00	0.8	312.00	7.1	2,769.00
Andrew E. Costa	L - 1999 (TX)	390.00	16.6	6,474.00	16.6	6,474.00
Kristin G. King	TPR - 1998 (VA)	385.00	18.5	7,122.50	18.5	7,122.50
Kristin G. King	TPR - 1998 (VA)	330.00	67.1	22,143.00	79.3	26,169.00
Bradley K. Mahanay	C - 1995 (TX)	380.00	0.0	0.00	81.9	31,122.00
Roy Luria	C - 2002	380.00	0.0	0.00	27.5	10,450.00
Kenneth P. Gavsie	L - 1999	380.00	25.7	9,766.00	25.7	9,766.00
Kenneth P. Gavsie	L - 1999	330.00	0.0	0.00	3.8	1,254.00
Ernest Ceberio	C - 2000	380.00	0.0	0.00	29.7	11,286.00
Ernest Ceberio	C - 2000	330.00	0.0	0.00	180.6	59,598.00

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Arthur R. Cormier	BFR - 1999 (MA)	380.00	40.1	15,238.00	430.4	163,552.00
Arthur R. Cormier	BFR - 1999 (MA)	330.00	0.0	0.00	500.9	165,297.00
Arthur R. Cormier	BFR - 1999 (MA)	325.00	5.2	1,690.00	5.2	1,690.00
Matthew S. Symon	C - 2001	375.00	0.0	0.00	32.5	12,187.50
Scott B. Waldman	C - 1998	375.00	0.0	0.00	22.0	8,250.00
Ashish D. Gandhi	BSL - 2002	370.00	7.8	2,886.00	7.8	2,886.00
Ashish D. Gandhi	BSL - 2002	305.00	68.1	20,770.50	68.1	20,770.50
Lisa M. Kurcias	L - N/A	370.00	1.4	518.00	1.4	518.00
Lisa M. Kurcias	L - N/A	305.00	123.6	37,698.00	144.8	44,164.00
Christopher J. Zammit	T - 2002	370.00	184.6	68,302.00	184.6	68,302.00
Christopher J. Zammit	T - 2002	305.00	254.6	77,653.00	772.9	235,734.50
Christopher J. Zammit	T - 2002	230.000	0.0	0.00	419.6	96,508.00
Lisa B. Gordon	C - 2002	370.00	135.0	49,950.00	135.0	49,950.00
Lisa B. Gordon	C - 2002	305.00	29.9	9,119.50	49.8	15,189.00
Mark E. Singer	C - 2002	370.00	394.7	146,039.00	394.7	146,039.00
Mark E. Singer	C - 2002	305.00	52.9	16,134.50	83.2	25,376.00
Jonathan D. Tunis	C - 2002	370.00	638.5	236,245.00	638.5	236,245.00
Jonathan D. Tunis	C - 2002	305.00	115.5	35,227.50	168.8	51,484.00
Latanya Langley Ali	BFR - 2001	370.00	567.3	209,901.00	567.3	209,901.00
Latanya Langley Ali	BFR - 2001	305.00	388.5	118,492.50	1,672.5	510,112.50
Latanya Langley Ali	BFR - 2001	230.00	0.0	0.00	330.1	75,923.00
Paola Gourley	C - 1998 (EW)	360.00	0.0	0.00	36.2	13,032.00
Brent McAnulty	C - N/A	360.00	0.0	0.00	7.9	2,844.00
J.C. McCutcheon	RE - 2001	360.00	0.0	0.00	13.5	4,860.00
Michael Dojlidko	C - 1999	360.00	0.0	0.00	29.2	10,512.00
Sunita Subramanian	C - 1999	360.00	0.0	0.00	56.6	20,376.00
Sarah Hume	C - 2000 (EW)	350.00	41.5	14,525.00	41.5	14,525.00
Amy P. Reynolds	N/A	350.00	0.0	0.00	414.3	145,005.00
Beth E. Shalev	N/A	350.00	32.5	11,375.00	46.8	16,380.00
Christopher J. Hutley	C - 2000 (EW)	350.00	26.5	9,275.00	26.5	9,275.00
Caroline H. Lee	L - 2000 (CA)	350.00	31.8	11,130.00	31.8	11,130.00
Oren A. Shapiro	TPR - N/A	350.00	0.0	0.00	185.3	64,855.00
Oren A. Shapiro	TPR - N/A	290.00	0.0	0.00	300.8	87,232.00
Beatriz Azcuy-Diaz	C - 1994 (FL)	335.00	0.0	0.00	40.9	13,701.50
Larry I. Willis	TPR - 1996 (IL)	335.00	0.0	0.00	71.6	23,986.00
Eric I. Lowenstein	C - 2000	330.00	0.0	0.00	5.0	1,650.00
Joshua K. Brody	BFR - 2003	330.00	304.0	100,320.00	304.0	100,320.00

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Joshua K. Brody	BFR - 2003	250.00	717.6	179,312.50	1,752.8	438,112.50
Brett King	C - 2003	330.00	237.2	78,276.00	237.2	78,276.00
Brett King	C - 2003	250.00	12.7	3,175.00	67.1	16,775.00
Jacob S. Lee	T - 2003	330.00	9.3	3,069.00	9.3	3,069.00
Stacy Nettleton	BSL - 2003	330.00	12.8	4,224.00	12.8	4,224.00
Sirin P. Thada	BSL	330.00	13.8	4,554.00	13.8	4,554.00
Sirin P. Thada	BSL	250.00	427.0	106,750.00	510.0	127,500.00
Temi O. Ofuya	C - 2003	330.00	564.5	186,285.00	564.5	186,285.00
Temi O. Ofuya	C - 2003	250.00	212.2	53,050.00	694.6	173,650.00
Jennifer M. Rosen	BSL - 2003	330.00	38.2	12,606.00	38.2	12,606.00
Jennifer M. Rosen	BSL - 2003	250.00	0.0	0.00	142.7	35,675.00
Shira D. Weiner	BFR - 2003	330.00	13.9	4,587.00	13.9	4,587.00
Shira D. Weiner	BFR - 2003	250.00	115.8	28,950.00	543.2	135,800.00
Paul Robinson	C - 1999 (EW)	325.00	0.0	0.00	114.3	37,147.50
Craig Lilleyman	C - 2002 (EW)	320.00	42.7	13,664.00	42.7	13,664.00
Helen Parkinson	C - 2002 (EW)	320.00	26.5	8,480.00	26.5	8,480.00
Claire E. Stockford	L - 1999 (EW)	310.00	0.0	0.00	18.2	5,642.00
Marcia G. Bennett	C - 2002	305.00	0.0	0.00	54.5	16,622.50
Marcia G. Bennett	C - 2002	230.00	0.0	0.00	103.9	23,897.00
Bradley R. Aronstam	C - 2002	305.00	11.5	3,507.50	11.5	3,507.50
Stefanie J. Birbrower	BFR - 2002	305.00	40.3	12,291.50	1,047.2	319,396.00
Stefanie J. Birbrower	BFR - 2002	230.00	0.0	0.00	1,433.0	329,590.00
Jeremy I. Goldman	C - 2003	305.00	0.0	0.00	27.7	8,448.50
Jeremy I. Goldman	C - 2003	230.00	0.0	0.00	13.4	3,082.00
Jakub Lerner	C - N/A	305.00	0.3	91.50	3.9	1,189.50
Jakub Lerner	C - N/A	230.00	0.0	0.00	179.4	41,262.00
David Herman	L - 2002	290.00	0.0	0.00	6.4	1,856.00
Kathy Soudmand	C - 2001	290.00	0.0	0.00	315.3	91,437.00
Daniel Pomerantz	BFR - 2001	290.00	0.0	0.00	208.2	60,378.00
Lina Rubin	C - 2001	290.00	0.0	0.00	245.1	71,079.00
Philip M. Abelson	BFR - 2003	290.00	0.0	0.00	41.6	12,064.00
Evan B. Kelson	C - N/A	275.00	257.1	70,702.50	257.1	70,702.50
Barbra J. Broudy	C - N/A	275.00	9.4	2,585.00	9.4	2,585.00
Lindsay R. Stieber	C - N/A	275.00	255.0	70,125.00	255.00	70,125.00
Natalie C. Khavulya-Maksin	T - N/A	275.00	45.6	12,540.00	45.6	12,540.00
Luis Floris	C - 2001 (FL)	275.00	0.0	0.00	74.6	18,175.00
Chrystal L. Dyer-Laroche	C - N/A	275.00	127.7	35,117.50	127.7	35,117.50
Garrett Fail	BFR - N/A	275.00	95.9	26,235.00	95.9	26,235.00
Michael Chaisanguanthum	BFR - N/A	275.00	258.0	70,950.00	258.0	70,950.00

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Barbara Baker	C - 1992 (EW)	270.00	0.0	0.00	20.7	5,589.00
M.A. Gramlich	C - 1989 (TX)	265.00	0.0	0.00	50.7	13,435.50
Russell Watkins	C - N/A	255.00	19.3	4,921.50	19.3	4,921.50
Russell Watkins	C - N/A	250.00	8.0	2,000.00	11.3	2,825.00
Russell Watkins	C - N/A	230.00	0.0	0.00	53.7	12,351.00
Ted M. Eades	C - 2000 (TX)	255.00	0.0	0.00	43.9	11,194.50
Alison S. Aaronson	BSL - 2003	250.00	24.8	6,200.00	24.8	6,200.00
Adam M. Schloss	BSL - 2004	250.00	0.0	0.00	90.9	22,725.00
Gina M. Graham	BSL - 2003	250.00	0.0	0.00	515.5	128,875.00
Kwan Kiat Sim	N/A	250.00	0.0	0.00	22.5	5,625.00
Alex S. Cohen	C - 2003	250.00	7.4	1,850.00	134.8	33,700.00
Christine Howard	L - 1975 (EW)	235.00	0.0	0.00	1.7	399.50
Christine Howard	L - 1975 (EW)	215.00	0.0	0.00	5.1	1,096.50
Kyle G. Manikas	BFR - 2002	230.00	0.0	0.00	913.4	210,082.00
Nicolec Ostrowski	C - 2002	230.00	0.0	0.00	96.8	22,264.00
Scott C. Baglio	C - 2003	230.00	0.0	0.00	259.2	59,616.00
Theodor A. Kittila	BSL - 2002	230.00	0.0	0.00	179.3	41,239.00
John Whigham	C - N/A	220.00	0.0	0.00	15.1	3,322.00
Gregory Parets	SA	220.00	0.0	0.00	5.2	1,144.00
Karen R. Brice	SA	220.00	0.0	0.00	20.5	4,510.00
Barbra J. Broudy	SA	220.00	0.0	0.00	8.4	1,848.00
Erik Brue	SA	220.00	0.0	0.00	24.2	5,324.00
Samuel S. Cavior	SA	220.00	0.0	0.00	51.7	11,374.00
Michael Chaisanguanthum	SA	220.00	0.0	0.00	27.9	6,138.00
Amanda L. Cohen	SA	220.00	0.0	0.00	42.0	9,240.00
Alan R. Feigenbaum	SA	220.00	0.0	0.00	9.5	2,090.00
Seth Gastwirth	SA	220.00	0.0	0.00	22.5	4,950.00
Brian D. Geldert	SA	220.00	0.0	0.00	32.7	7,194.00
David Goldman	SA	220.00	0.0	0.00	7.1	1,562.00
Richard J. Guida	SA	220.00	0.0	0.00	22.8	5,016.00
Eric S. Hochstadt	SA	220.00	0.0	0.00	17.9	3,938.00
Amanda K. Kay	SA	220.00	0.0	0.00	11.0	2,420.00
Evan B. Nelson	SA	220.00	0.0	0.00	64.5	14,190.00
Natalie C. Khavulya-Maksin	SA	220.00	0.0	0.00	30.5	6,710.00
Michelle C. Lamberti	SA	220.00	0.0	0.00	7.3	1,606.00
Paul Libretta	SA	220.00	0.0	0.00	11.0	2,420.00
Jessica Lubarsky	SA	220.00	0.0	0.00	40.0	8,800.00
Arthur Luk	SA	220.00	0.0	0.00	13.8	3,036.00
Kimberly B. Mandel	SA	220.00	0.0	0.00	46.2	10,164.00

**EXHIBIT B
PROFESSIONAL SERVICES RENDERED
BY WEIL, GOTSHAL & MANGES LLP
ON BEHALF OF THE DEBTORS
JANUARY 28, 2002 THROUGH DECEMBER 9, 2003**

			Fourth (April 1, 2003 through December 9, 2003)		Final (January 28, 2002 through December 9, 2003)	
Name of Professional	Department and Year Admitted*	Hourly Billing Rate (\$)	Total Hours Billed	Total Compensation (\$)	Total Hours Billed	Total Compensation (\$)
Etan Mark	SA	220.00	0.0	0.00	18.6	4,092.00
Eric S. Olney	SA	220.00	0.0	0.00	13.3	2,926.00
Michelle L. Picheny	SA	220.00	0.0	0.00	38.7	8,514.00
Aparna Ravi	SA	220.00	0.0	0.00	18.5	4,070.00
Jose S. Singer-Freeman	SA	220.00	0.0	0.00	6.2	1,364.00
Heather R. Solow	SA	220.00	0.0	0.00	15.3	3,366.00
Lindsay R. Stieber	SA	220.00	0.0	0.00	22.6	4,972.00
Mary C. Sweeney-Kwok	SA	220.00	0.0	0.00	26.3	5,786.00
Rozanna Tesler	SA	220.00	0.0	0.00	53.8	11,836.00
Sherri L. Toub	SA	220.00	0.0	0.00	43.1	9,482.00
Joanna R. Varon	SA	220.00	0.0	0.00	42.8	9,416.00
Brielle Weisberg	SA	220.00	0.0	0.00	44.0	9,680.00
Manfred L. Wellington	SA	220.00	0.0	0.00	9.0	1,980.00
Elaine Nolan	C – N/A	215.00	4.3	924.50	4.3	924.50
Elaine Nolan	C – N/A	200.00	0.0	0.00	77.8	15,560.00
Elaine Nolan	C – N/A	180.00	0.0	0.00	1.0	180.00
Elizabeth E. Puskar	SA	210.00	0.0	0.00	17.0	3,570.00
Jonathan Whitcomb	BFR – 2001 (FL)	200.00	0.0	0.00	73.4	14,680.00
Donna L. Archer	C – N/A	200.00	20.4	4,080.00	20.4	4,080.00
Donna L. Archer	C – N/A	180.00	0.0	0.00	64.2	11,556.00
Gillian McBride	BFR	200.00	0.0	0.00	56.4	11,280.00
Gillian McBride	BFR	180.00	0.0	0.00	1.0	180.00
Nina Moaddel	C – N/A	200.00	40.0	8,000.00	40.0	8,000.00
R.B. Ramsey	SA	200.00	0.0	0.00	24.3	4,860.00
Kate Lowes	C – N/A	195.00	34.3	6,688.50	34.3	6,688.50
Sharim Afnan	C – 2002 (EW)	190.00	0.0	0.00	73.3	13,927.00
Edward McCarthy	SA	190.00	0.0	0.00	39.5	7,505.00
Daniel S. Serviansky	SA	190.00	0.0	0.00	6.2	1,178.00
Janice Seah	C – N/A	180.00	0.0	0.00	7.0	1,260.00
Richard Stanbrook	C – N/A	180.00	0.0	0.00	4.9	882.00
David Allen	C – N/A	180.00	0.0	0.00	6.0	1,080.00
Hannah L. Field	C – N/A	180.00	6.3	1,134.00	6.3	1,134.00
Ian L. Rees	TPL – N/A	180.00	11.3	2,034.00	11.3	2,034.00
Akhil Sharma	C – N/A	180.00	0.0	0.00	8.5	1,530.00
Telvinder Singh	LC – N/A	200.00	159.2	31,840.00	159.2	31,840.00
David Willbe	LC – N/A	200.00	445.00	88,850.00	445.0	88,850.00
Helen Parkinson	LC	190.00	0.0	0.00	8.7	1,653.00
Nicole L. Martin	LC	100.00	0.0	0.00	50.1	5,010.00

EXHIBIT B
PROFESSIONAL SERVICES RENDERED
BY WEIL, GOTSHAL & MANGES LLP
ON BEHALF OF THE DEBTORS
JANUARY 28, 2002 THROUGH DECEMBER 9, 2003

			Fourth (April 1, 2003 through December 9, 2003)		Final (January 28, 2002 through December 9, 2003)	
Name of Professional	Department and Year Admitted*	Hourly Billing Rate (\$)	Total Hours Billed	Total Compensation (\$)	Total Hours Billed	Total Compensation (\$)
Joshua K. Brody	LC	100.00	0.0	0.00	26.4	2,640.00
Shira D. Weiner	LC	100.00	0.0	0.00	90.0	9,000.00
Other Associates (5 hours or less per person)		545.00-200.00	47.6	14,345.00	121.7	37,787.00
Paraprofessionals						
Matthew W. Chisnall	F	195.00	4.0	780.00	83.2	16,224.00
Matthew W. Chisnall	F	175.00	0.0	0.00	19.4	3,395.00
Sharon Smith	C	195.00	30.4	5,928.00	30.4	5,928.00
Joseph Rafferty	TPR	180.00	19.8	3,564.00	19.9	3,582.00
Joseph Rafferty	TPR	150.00	0.0	0.00	79.2	11,880.00
Joseph Rafferty	TPR	140.00	0.0	0.00	15.8	2,212.00
David C. Coffey	BSL	175.00	0.0	0.00	10.7	1,872.50
Clive L. Langley	C	175.00	0.0	0.00	8.5	1,487.50
Ellen Weissman	LS	175.00	0.0	0.00	4.8	840.00
Ellen Weissman	LS	160.00	0.0	0.00	0.3	48.00
Frances Fredrick	LIB	170.00	0.8	136.00	0.8	136.00
Frances Fredrick	LIB	165.00	3.1	511.50	16.9	2,788.50
Frances Fredrick	LIB	150.00	0.0	0.00	24.7	3,705.00
Merill Losick	LIB	170.00	1.5	255.00	1.5	255.00
Merill Losick	LIB	165.00	1.1	181.50	11.5	1,897.50
Merill Losick	LIB	150.00	0.0	0.00	6.9	1,035.00
Kathleen Lee	BFR	170.00	9.2	1,564.00	9.2	1,564.00
Kathleen Lee	BFR	160.00	18.6	2,976.00	22.8	3,643.00
Kathleen Lee	BFR	155.00	0.0	0.00	47.0	7,285.00
Kathleen Lee	BFR	145.00	0.0	0.00	98.3	14,253.50
Judith Tompkins	RE	165.00	104.3	17,209.50	104.3	17,209.50
Judith Tompkins	RE	155.00	6.5	1,007.50	11.0	1,705.00
Judith Tompkins	RE	145.00	0.0	0.00	55.2	8,004.00
Gina Casoria	BSL	165.00	9.0	1,485.00	9.0	1,485.00
Gina Casoria	BSL	155.00	340.5	52,777.50	688.5	106,717.50
Gina Casoria	BSL	145.00	0.0	0.00	46.6	6,757.00
Gina Casoria	BSL	140.00	0.0	0.00	171.5	24,010.00
Christine Shrestha	C	165.00	0.8	132.00	0.8	132.00
Christine Shrestha	C	155.00	1.5	232.50	2.5	387.50
Christine Shrestha	C	150.00	0.0	0.00	5.3	795.00
Philip Barahona	LIB	160.00	2.9	464.00	2.9	464.00
Philip Barahona	LIB	155.00	0.9	139.50	4.6	713.00
Philip Barahona	LIB	130.00	0.0	0.00	4.0	520.00
Cherryl Stephen	LIB	160.00	1.5	240.00	1.5	240.00

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JANUARY 28, 2002 THROUGH DECEMBER 9, 2003

			Fourth (April 1, 2003 through December 9, 2003)		Final (January 28, 2002 through December 9, 2003)	
Name of Professional	Department and Year Admitted*	Hourly Billing Rate (\$)	Total Hours Billed	Total Compensation (\$)	Total Hours Billed	Total Compensation (\$)
Cherryl Stephen	LIB	155.00	0.5	77.50	7.7	1,193.50
Cherryl Stephen	LIB	130.00	0.0	0.00	2.7	351.00
Debra Roth	C	155.00	1.6	248.00	1.6	248.00
Debra Roth	C	145.00	1.4	203.00	1.4	203.00
Debra Roth	C	140.00	6.7	938.00	12.4	1,736.00
Kevin Keenan	C	155.00	11.5	1,782.50	11.5	1,782.50
Kevin Keenan	C	135.00	0.0	0.00	6.0	810.00
Kevin Keenan	C	130.00	0.0	0.00	11.0	1,430.00
John Delonge	L	155.00	0.0	0.00	19.7	3,053.50
John Delonge	L	140.00	0.0	0.00	18.2	2,548.00
Wendy S. Kane	BFR	155.00	0.0	0.00	42.3	6,556.50
Savino Ignomirello	BFR	155.00	0.0	0.00	15.1	2,340.50
Savino Ignomirello	BFR	145.00	0.0	0.00	28.2	4,089.00
Cheryl L. Hernandez	L	150.00	5.5	825.00	5.5	825.00
Anna Cerda	L	150.00	9.0	1,350.00	9.0	1,350.00
Lara Calabrese	BSL	150.00	5.6	840.00	5.6	840.00
Lara Calabrese	BSL	140.00	81.9	11,466.00	258.7	36,218.00
Laura Saal	BFR	150.00	10.5	1,575.00	10.5	1,575.00
Laura Saal	BFR	140.00	8.0	1,120.00	78.3	10,962.00
Laura Saal	BFR	130.00	0.0	0.00	24.2	3,146.00
Laura Guido	BFR	145.00	262.0	37,990.00	262.0	37,990.00
Laura Guido	BFR	135.00	300.9	40,621.50	1,173.0	158,355.00
Laura Guido	BFR	125.00	0.0	0.00	299.9	37,487.50
Laura Guido	BFR	120.00	0.0	0.00	825.8	99,096.00
Gina C. Buccellato	BFR	145.00	5.6	812.00	5.6	812.00
Gina C. Buccellato	BFR	135.00	12.8	1,728.00	50.8	6,858.00
Gina C. Buccellato	BFR	125.00	0.0	0.00	29.5	3,687.50
Gina C. Buccellato	BFR	120.00	0.0	0.00	28.1	3,372.00
Colin O'Connor	C	145.00	0.0	0.00	43.0	6,235.00
Ryan P. Fealey	C	145.00	15.0	2,175.00	15.0	2,175.00
Kristen Vento	C	145.00	87.1	12,629.50	87.1	12,629.50
Kristen Vento	C	120.00	0.0	0.00	5.3	636.00
Samantha Masotti	BSL	145.00	1.5	145.00	1.5	145.00
Samantha Masotti	BSL	135.00	35.4	4,779.00	123.8	16,713.00
Samantha Masotti	BSL	120.00	0.0	0.00	3.4	408.00
Francheska Marquez	C	145.00	183.2	26,564.00	183.2	26,564.00
Francheska Marquez	C	135.00	0.0	0.00	27.5	3,712.50
John Donlon	C	140.00	0.0	0.00	2.4	336.00
John Donlon	C	130.00	0.0	0.00	8.8	1,144.00

EXHIBIT B
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JANUARY 28, 2002 THROUGH DECEMBER 9, 2003

			Fourth (April 1, 2003 through December 9, 2003)		Final (January 28, 2002 through December 9, 2003)	
Name of Professional	Department and Year Admitted*	Hourly Billing Rate (\$)	Total Hours Billed	Total Compensation (\$)	Total Hours Billed	Total Compensation (\$)
Shauin Wang	BFR	140.00	3.0	420.00	49.5	6,930.00
Shauin Wang	BFR	130.00	0.0	0.00	3.0	390.00
Mark Ribaudó	MC	140.00	2.0	280.00	2.0	280.00
Mark Ribaudó	MC	110.00	1.5	165.00	2.5	275.00
Mark Ribaudó	MC	100.00	0.0	0.00	2.7	270.00
Jocelyn C. De Los Santos	BFR	140.00	1.0	140.00	1.0	140.00
Jocelyn C. De Los Santos	BFR	135.00	0.0	0.00	4.6	621.00
Jocelyn C. De Los Santos	BFR	125.00	0.0	0.00	5.1	637.50
Angela Chiarelli	BSL	135.00	22.3	3,010.50	363.4	49,059.00
Angela Chiarelli	BSL	125.00	0.0	0.00	6.9	862.50
Angela Chiarelli	BSL	120.00	0.0	0.00	15.2	1,824.00
Benjamin J. Steele	BSL	135.00	101.6	13,716.00	101.6	13,716.00
Benjamin J. Steele	BSL	125.00	134.9	16,862.50	163.4	20,425.00
Elliot J. Kathreptis	BSL	135.00	8.0	1,080.00	8.0	1,080.00
Kristin D. Koppenhaver	BFR	135.00	2.8	378.00	2.8	378.00
Kristin D. Koppenhaver	BFR	125.00	0.0	0.00	8.2	1,025.00
Lisa Matsubara	TPR	135.00	19.0	2,565.00	19.0	2,565.00
Lisa Matsubara	TPR	125.00	0.0	0.00	4.0	500.00
Nicholas Allison	BSL	135.00	0.0	0.00	8.7	1,174.50
Julianna N. Mather	BSL	135.00	0.0	0.00	55.9	7,546.50
Julianna N. Mather	BSL	120.00	0.0	0.00	5.1	612.00
Jennifer A. Carroll	BSL	135.00	0.0	0.00	7.0	945.00
Jennifer A. Carroll	BSL	120.00	0.0	0.00	11.9	1,428.00
Camille George	L	135.00	0.0	0.00	1.5	202.50
Camille George	L	125.00	0.0	0.00	8.7	1,087.50
Jessica Serrano	BFR	135.00	3.1	418.50	10.3	1,390.50
Megan L. Morey	L	135.00	38.3	5,170.50	38.3	5,170.50
Megan L. Morey	L	125.00	32.7	4,087.50	32.7	4,087.50
Eleni D. Hill	C	130.00	7.5	975.00	7.5	975.00
Teresa A. Harings	C	130.00	332.7	43,251.00	332.7	43,251.00
Michael De Silva	L	130.00	0.0	0.00	6.6	858.00
Stacey A. Harkey	BSL	130.00	21.5	2,795.00	21.5	2,795.00
Frank D. Manfre	BSL	125.00	43.4	5,425.00	43.4	5,425.00
David H. Kunes	C	125.00	0.0	0.00	6.5	812.50
Joshua Weintraub	BFR	125.00	0.0	0.00	14.3	1,787.50
Miguel A. Perez	BFR	125.00	0.0	0.00	81.0	10,125.00
Michael C. Canale	C	125.00	96.5	12,062.50	214.5	26,812.50
Mollie O'Rourke	L	125.00	0.0	0.00	87.1	10,887.50
Michael Garris	BFR	125.00	0.0	0.00	2.6	325.00

**EXHIBIT B
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JANUARY 28, 2002 THROUGH DECEMBER 9, 2003**

			Fourth (April 1, 2003 through December 9, 2003)		Final (January 28, 2002 through December 9, 2003)	
Name of Professional	Department and Year Admitted*	Hourly Billing Rate (\$)	Total Hours Billed	Total Compensation (\$)	Total Hours Billed	Total Compensation (\$)
Michael Garris	BFR	120.00	0.0	0.00	16.0	1,920.00
Rachel Weidler	BFR	125.00	0.0	0.00	28.0	3,500.00
Rachel Weidler	BFR	120.00	0.0	0.00	7.4	888.00
David Taylor	MC	120.00	0.0	0.00	6.1	732.00
Christine Larned	BFR	120.00	0.0	0.00	22.0	2,640.00
Joshua D. Janow	L	120.00	0.0	0.00	12.8	1,536.00
Warren A. Rosborough, IV	L	120.00	0.0	0.00	11.2	1,344.00
Lorraine Martin	BFR	120.00	0.0	0.00	14.3	1,716.00
Jin W. Lee	C	120.00	0.0	0.00	46.5	5,580.00
Jeffery S. Kalicka	C	120.00	0.0	0.00	92.1	11,052.00
Corbett Morris	LIB	120.00	2.4	288.00	2.4	288.00
Corbett Morris	LIB	115.00	0.4	46.00	5.6	644.00
Daniela M. Pugh	LIB	120.00	2.2	264.00	2.2	264.00
Daniela M. Pugh	LIB	115.00	2.7	310.50	6.9	793.50
Daniela M. Pugh	LIB	100.00	0.0	0.00	22.9	2,290.00
Marie J. Carmant	LIB	115.00	0.0	0.00	16.7	1,920.50
Marie J. Carmant	LIB	100.00	0.0	0.00	7.0	700.00
Kermit Marks	LIB	115.00	0.0	0.00	12.1	1,391.50
David Rivera	MC	110.00	0.9	99.00	0.9	99.00
David Rivera	MC	90.00	3.5	310.00	3.7	328.00
David Rivera	MC	80.00	0.0	0.00	6.0	480.00
Patrick A. Wells	L	110.00	0.0	0.00	12.7	1,397.00
Luis L. Pasion	MC	110.00	10.0	1,100.00	10.0	1,100.00
Luis L. Pasion	MC	95.00	12.5	1,052.50	57.5	5,327.50
Luis L. Pasion	MC	90.00	0.0	0.00	18.5	1,665.00
Andrea Wilmer	BFR	95.00	13.5	877.50	222.2	16,969.00
Leroy Canty	BFR	95.00	696.4	45,311.50	2,383.0	178,631.00
Donald Etienne	BFR	95.00	64.7	5,489.50	331.8	27,837.00
Jose Ortiz	CSD	90.00	0.0	0.00	14.0	1,260.00
NY Paralegal	BFR	80.00	4.7	376.00	20.7	1,656.00
Maximiliano Greco	LIB	65.00	2.7	175.50	7.8	507.00
Other Paraprofessionals (5 hours or less per person)		195.00-65.00	26.5	3,646.50	49.0	6,519.00
Grand Total:			25,430.0	\$9,674,359.50	78,524.50	\$28,179,778.10

* Admitted in New York unless otherwise noted.

Less Reductions by Fee Committee:	2nd Fee Application: (\$210,488.10)
	<u>3rd Fee Application: (\$102,348.87)</u>
Total Reductions:	(\$312,836.97)
Grand Total After Reductions:	\$27,866,941.13

BFR-Business Finance & Restructuring; L-Litigation; LS – Litigation Support; TPR-Trade Practices & Regulatory Law;
 F – Finance; BSL-Business & Securities Litigation; T- Tax; MC-Managing Clerk; LIB-Library; LC – Law Clerk;
 CSD – Creative Services & Design; SA – Summer Associate; E&W – England & Wales; ARM - Armenia

	Fourth (April 1, 2003 through December 9, 2003)			Final (January 28, 2002 through December 9, 2003)		
	Blended Rates (\$)	Total Hours Billed	Total Compensation (\$)	Blended Rates (\$)	Total Hours Billed	Total Compensation (\$)
Professionals Total:						
Partners & Of Counsel	648.09	3,935.6	2,550,621.50	617.01	13,202.4	8,146,029.00
Associates	369.37	18,177.4	6,714,137.50	324.97	54,726.6	18,769,313.10
Paraprofessionals	123.48	3,317.0	409,601.00	119.33	10,595.5	1,264,436.00
Total	\$380.43	25,430.0	\$9,674,360.00	\$358.87	78,524.5	\$28,179,778.10

Exhibit C

EXHIBIT C		
Actual and Necessary Disbursements Incurred by Weil, Gotshal & Manges LLP on Behalf of the Debtors January 28, 2002 Through December 9, 2003		
	Fourth (April 1, 2003 through December 9, 2003)	Final (January 28, 2003 through December 9, 2003)
Disbursements	Amount (\$)	Amount (\$)
Local Transportation	46,547.46	144,476.42
Domestic Travel	7,717.47	27,459.61
Foreign Travel	730.44	90,433.98
Business Meals	41,491.75	154,319.98
Document Processing/Special Secretarial Services	0.00	34,493.12
Telephone	10,484.12	31,885.94
Postage	42,626.49	145,619.92
Outside Messenger Service	4,724.29	19,884.77
Air Courier/Express Mail	14,342.70	90,733.93
Duplicating (Firm)	173,556.27	838,846.89
Duplicating (Outside)	56,617.78	161,887.38
Court Reporting	24,540.63	52,988.33
Legal Fees	300.00	2,039.60
Filing Fees	3,706.08	82,697.44
Edgar Filing Fees	100.00	100.00
Facsimile Copies	0.00	7,688.65
Corporation Service	0.00	1,126.96
Consultants and Witness Fees	0.00	6,710.88
Computerized Research	101,582.06	415,384.92
Temporary Paralegals	3,959.84	7,487.66
Clipping Service/Online News Monitoring	1,530.00	3,740.00
Outside Document Service Bureau	2,638.27	9,208.06
Video/Deposition Tapes	8,079.31	37,701.56
Mediation Expenses	750.00	112,185.95
Client and Business Development	578.43	3,799.95
Moving & Storage	13.45	13.45
Books Maintenance	0.00	156.01
Special Order Supplies	39.78	191.33
Lawyers Services	0.00	174.24
Other Client Charges	181.93	19,476.21
GRAND TOTAL:	\$546,838.55	\$2,502,913.14

Less Reductions by Fee Committee:

2nd Fee Application: (\$188,815.19)

3rd Fee Application: (\$3,150.20)

Total Reductions:

(\$191,965.39)

Grand Total After Reductions:

\$2,310,947.75

Exhibit D

