

EXHIBIT C

TIME EXPENDED BY PROFESSIONALS

Name	Department	Admission Date	Position	Hours	Hourly Rate	Fee Earned
Matthew A. Feldman	Business Reorganization & Restructuring	1992	Partner	9.7	575	\$5,577.50
Alan Lipkin	Business Reorganization & Restructuring	1979	Partner	0.3	695	\$208.50
Brian O'Connor	Litigation	1978	Partner	4.1	695	\$2,849.50
Steven Reisberg	Litigation	1982	Partner	50.5	675	\$34,087.50
Scott Cargill	Business Reorganization & Restructuring	1999	Associate	0.6	425	\$255.00
Theresa A. Fox	Business Reorganization & Restructuring	2001	Associate	91.7	365	\$33,465.00
Robert Hoff	Litigation	2000	Associate	94.8	375	\$35,550.00
Aric Lavinthal	Litigation	Admission Pending	Associate	89	225	\$20,025.00
Morris Massel	Business Reorganization & Restructuring	2000	Associate	0.4	375	\$150.00
Larry R. Plotkin	Real Estate	1991	Associate	2.2	490	\$1,078.00
Tamika Goulbourne	Litigation	N/A	Legal Assistant	7.7	125	\$962.50
Allessandra Stewart	Business Reorganization & Restructuring	N/A	Legal Assistant	51.2	115	\$5,888.00
Elizabeth Barnes	N/A	N/A	Assistant Managing Clerk	2.7	90	\$243.00
Tamara Dieudonne	N/A	N/A	Assistant Managing Clerk	0.9	90	\$81.00
Alexis Fernandez	N/A	N/A	Assistant Managing Clerk	0.3	90	\$27.00
Deborah York	N/A	N/A	Assistant Managing Clerk	0.6	90	\$54.00
TOTAL	N/A	N/A	N/A	406.7	N/A	\$140,501.50