

EXHIBIT "1"**TOGUT, SEGAL & SEGAL LLP****Bankruptcy Counsel to Guilford Mills, Inc., et al., Reorganized Debtors****Fee Summary for March 13, 2002 through September 30, 2002**

Timekeeper	Year Admitted	Year Fee Incurred	Hourly Rate	Hours Engaged	Total Value(s)
Albert Togut ¹	1975	2002	\$625	191.10	119,437.50
Frank A. Oswald ¹	1986	2002	\$520	578.00	300,560.00
Neil Berger ¹	1986	2002	\$515	9.70	4,995.50
Scott E. Ratner ¹	1987	2002	\$510	0.20	102.00
Howard P. Magaliff ¹	1985	2002	\$425	947.20	402,560.00
Kevin Toole ²	1985	2002	\$395	704.40	278,238.00
Gerard DiConza ²	1994	2002	\$340	18.80	6,392.00
William M. Reid ²	2001	2002	\$325	84.10	27,332.50
Andrew R. Dorf ²	1998	2002	\$235	63.00	14,805.00
Daniel F. X. Geoghan ²	1999	2002	\$225	248.00	55,800.00
Christopher Lagow ²	2001	2002	\$195	9.60	1,872.00
Andrew Schouder ³	N/A	2002	\$125	5.50	687.50
Eric C. Weissman ³	N/A	2002	\$125	31.90	3,987.50
Jonathan Hook ³	N/A	2002	\$125	99.10	10,901.00
Jennifer Rando ³	N/A	2002	\$125	43.70	5,462.50
Dawn Person ⁴	N/A	2002	\$150	689.90	103,485.00
Wilfred Lancaster ⁴	N/A	2002	\$135	86.70	11,704.50
Noelia Jaramillo ⁴	N/A	2002	\$125	62.80	7,850.00
Jane A. Hartman ⁴	N/A	2002	\$110	1.30	143.00
Alexandra Caskadon ⁴	N/A	2002	\$100	125.30	12,530.00
BriAnne Shaw ⁴	N/A	2002	\$100	14.60	1,460.00
Melissa Smith ⁴	N/A	2002	\$100	2.10	210.00
Totals				<u>4017.00</u>	<u>\$1,370,515.50</u>

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- 1 Partner
2 Associate
3 Law Clerk
4 Paralegal