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CONSULTING AND TAX ADVISORY SERVICES PROVIDER FOR THE DEBTORS AND
DEBTORS-IN-POSSESSION

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
FORT WORTH DIVISION

In re)	Chapter 11 Case
MIRANT CORPORATION, <u>et al.</u> ,)	Case No. 03-46590-DML-11
Debtors.)	Jointly Administered

**SUMMARY FOR THE FIRST AND FINAL APPLICATION OF DELOITTE & TOUCHE
LLP, CONSULTING AND TAX ADVISORY SERVICES PROVIDER FOR THE
DEBTORS AND DEBTORS-IN-POSSESSION, FOR ALLOWANCE OF
COMPENSATION AND REIMBURSEMENT
OF EXPENSES ADVANCED AND REIMBURSEMENT OF HOLDBACKS**

SUMMARY SHEET FOR THE "APPLICATION PERIOD"
(July 14, 2003 – January 3, 2006)

NAME OF APPLICANT: Deloitte & Touche LLP
ROLE IN THE CASE: Consulting and Tax Advisory Services Provider for Debtors and
Debtors-In-Possession

Fees Previously Requested in Monthly Fee Statements:	\$ 15,281,415.89
Expenses Previously Requested in Monthly Fee Statements:	\$ 376,172.71
Fees Previously Paid Pursuant to Monthly Fee Procedures Including Any Retainers Applied	\$15,281,415.89
Expenses Previously Paid Pursuant to Monthly Fee Procedures:	\$ 376,172.71
Total Fees Requested	\$ 15,281,415.89
Total Expenses Requested	<u>\$ 376,172.71</u>
Total	<u>\$ 15,657,588.60</u>

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FIRST AND FINAL APPLICATION OF DELOITTE & TOUCHE LLP, CONSULTING AND TAX ADVISORY SERVICES PROVIDER FOR THE DEBTORS AND DEBTORS-IN-POSSESSION, FOR ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES ADVANCED AND REIMBURSEMENT OF HOLDBACKS

Deloitte & Touche LLP (“Deloitte & Touche”), consulting and tax advisory services provider for the Mirant Corporation and its affiliated debtors (collectively, the “Debtors”), as debtors and debtors-in-possession, files this First and Final Application for Allowance of Compensation and Reimbursement of Expenses Advanced (the “Application”). This Application requests final approval of fees in the amount of \$15,281,415.89 and expenses in the amount of \$376,172.71 for the entire case, beginning July 14, 2003, through the effective date of the Debtors’ plan of reorganization, January 3, 2006 (the “Application Period”).

This Application contains the following sections:

Section I provides a brief history of this case and an introduction to Deloitte & Touche

Section II summarizes the fees and expenses previously paid to Deloitte & Touche in this case.

Section III contains a narrative description of specific services performed by the Deloitte & Touche during the Application Period, as well as a summary description of the expenses incurred by Deloitte & Touche.

Section IV analyzes the factors this Court should consider when determining the compensation to be approved and paid to Deloitte & Touche for services performed during this case.

Section V contains a summary of the Application.

I.
INTRODUCTION & BACKGROUND

1. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

2. This Application is made pursuant to section 330 of the Bankruptcy Code (11 U.S.C. § 101, *et seq.*) (the “Bankruptcy Code”).

3. The Cases. On July 14, 2003, and various dates thereafter (collectively, the “Petition Date”), The Mirant Corporation and 82 of its direct and indirect subsidiaries filed voluntary chapter 11 petitions. The Debtors continue to manage and operate their businesses as debtors-in-possession pursuant to sections 1107 and 1108 of title 11 of the United States Code (the “Bankruptcy Code”).

4. The Cases are Jointly Administered. This Court has entered orders approving the joint administration of the Debtors’ chapter 11 cases.

5. The Committees. Three official committees (collectively, the “Committees”) have been appointed by the Office of the United States Trustee for the Northern District of Texas (“UST”) in these administratively consolidated cases.

6. The Examiner. On April 7, 2004, this Court authorized the UST to appoint an examiner in these cases to analyze certain potential causes of action and act as a referee with

respect to certain disputes that arise among the Debtors, the Committees, or other parties in interest. The UST appointed William K. Snyder as the examiner in these cases.

7. The Plan and Disclosure Statement. On December 9, 2005, the Court entered its Findings of Fact and Conclusions of Law in Support of the Plan (the "Findings and Conclusions"). In an order dated December 9, 2005 (the "Confirmation Order"), the Bankruptcy Court confirmed the Debtors' Amended and Restated Second Amended Joint Chapter 11 Plan of Reorganization for The Debtor Corporation and its Affiliated Debtors Dated December 9, 2005 (attached as Exhibit 1 to the Confirmation Order, the "Plan"), with respect to all of the Debtors (collectively, the "New The Debtor Entities"), except The Debtor Bowline, LLC, The Debtor Lovett, LLC, The Debtor New York, Inc., The Debtor NY-Gen, LLC and Hudson Valley Gas Corporation (collectively, the "New York Debtors").

8. On August 20, 2003, the Debtors filed their Application for Interim and Final Orders Pursuant To Sections 327(a) and 328(a) of the Bankruptcy Code Authorizing the employment of Deloitte & Touche, as tax service provider for the Debtors, along with the Affidavit of Jacien Steele in support thereof. On September 10, 2003, the Court entered its Interim Order Pursuant to Section 327(a) of the Bankruptcy Code Authorizing the Employment of Deloitte & Touche as tax service providers for the Debtors. On December 8, 2003, the Court entered its Final Order Authorizing the Retroactive Employment of Deloitte & Touche as tax advisory and consulting services provider for the Debtors. By various subsequent applications, the Court authorized the Debtors to employ Deloitte & Touche to provide other accounting services, including fresh start accounting.

9. Subsequently, on August 22, 2004 and May 29, 2005, respectively, as part of an internal reorganization, Deloitte Tax LLP ("Deloitte Tax") and Deloitte Financial Advisory Services LLP ("Deloitte FAS"), newly created affiliates of Deloitte & Touche, began providing services to clients, including the tax services and the portion of the fresh-start accounting services for the Debtors which had been provided by Deloitte & Touche. These affiliates of Deloitte &

Touche were separately retained by the order of this Court. This Application includes only the fees and expenses incurred by Deloitte & Touche in connection with (i) various accounting services provided to the Debtors during the Application Period, (ii) the tax services provided to the Debtors by it prior to September 1, 2004 and (iii) the fresh-start accounting services provided to the Debtors by it prior to June 1, 2005. The tax services provided by Deloitte Tax for the Debtors and the fresh-start accounting services provided by Deloitte FAS are the subject of separate fee applications.

10. On or about August 1, 2003, the Court entered its Administrative Order Establishing Procedures for Interim Compensation and Reimbursement of Chapter 11 Professionals and Committee Members (the "Initial Fee Procedures Order"). Thereafter, on August 27, 2003, the Court entered its Memorandum Order Regarding Compensation of Professionals (the "Fee Procedures Memorandum"), providing for the formation of a Fee Review Committee (the "FRC") to be chaired by Dean Nancy B. Rapoport of the University Of Houston School Of Law. In support of the Fee Procedures Memorandum, this Court entered its Order Regarding Fee Review Committee Procedures and Standards on November 6, 2003 (the "FRC Procedures Order"). On or about January 20, 2004, the Court entered its Memorandum Order Consolidating Certain Professional Fee Orders (the "Consolidated Fee Procedures Order"), consolidating and amending in some respects the prior fee orders.

II.
REQUEST FOR FINAL APPROVAL AND PAYMENT OF
ALL FEES AND EXPENSES FOR THE APPLICATION PERIOD

11. As contained in the Affidavit of Jacien Steele in Support of Application for Interim and Final Order, Deloitte & Touche had \$2,048,099 remaining as a retainer from the Debtors as of the Petition Date. Deloitte & Touche applied the remaining retainer existing on the Petition Date against post-petition tax services as sought in its monthly fee statements and interim applications until the retainer was exhausted.

12. In accordance with the terms of the Consolidated Fee Procedures Order, Deloitte & Touche has submitted to the FRC detailed monthly statements of its fees and expenses, as well as quarterly fee and expense summaries, throughout the pendency of these cases.

13. This is Deloitte & Touche's first and final application for allowance of compensation and reimbursement of expenses.

14. As detailed in the Monthly Fee Statements, Deloitte & Touche is requesting approval of the aggregate amount of \$15,657,588.60 representing \$15,281,415.89 in fees (for 50,929.4 hours of services rendered) and reimbursement of out-of-pocket expenses in the amount of \$376,172.71. Of such aggregate amounts requested, \$15,657,588.60 for fees and expenses have previously been paid to Deloitte & Touche pursuant to the Consolidated Fee Procedures Order. Copies of the Monthly Fee Statements were previously submitted to the members of the FRC and are incorporated herein by reference. The Monthly Fee Statements describe the specific tax services performed by Deloitte & Touche for each billing matter, including:

- a. the date the services were rendered;
- b. by whom the services were rendered,
- c. the nature of the services rendered,
- d. the time required for the performance of such services, and
- e. the fee associated for the performance of each service rendered.

15. All services performed by Deloitte's professionals were recorded in time increments of one tenth (0.10) of an hour.

16. Attached hereto as **Exhibit A** and incorporated herein by reference is a summary of the total fees billed, hours devoted, and expenses incurred during the Application Period by each of Deloitte & Touche's professionals, along with their billing rates, total hours and total fees billed.

17. Explanation of Expenses. The out-of-pocket expenses incurred by Deloitte & Touche during the Application Period are detailed on the Monthly Fee Statements submitted to

the FRC. Expenses incurred were actual and necessary and included coach airfare, working meals, taxi and rental transportation, lodging and administrative costs to perform the services described in Section III. Attached hereto as **Exhibit B** and incorporated herein by reference is a summary of the total expenses billed during the Application Period. Expenses incurred during the Application Period total \$376,172.71.

III.
SERVICES RENDERED BY APPLICANT DURING APPLICATION PERIOD

18. The Applicant has segregated its time into the following billing categories:
- bankruptcy section 382 modeling
 - bankruptcy trading and claims notification motion
 - other consulting
 - section 404 consulting
 - other consulting-financial restructuring
 - Internal Revenue Services audit support
 - tax return compliance assistance and loan staff
 - loan staff and assistance with Statement of Financial Accounting Standards (SFAS) 109, *Accounting for Income Taxes*
 - expatriate tax assistance – compliance and consulting
 - other consulting – Sabrix sales & use software implementation
 - state and local tax consulting
 - preparation and review of data requests and related matters
 - preparation and participation in meetings and calls with debtor and company personnel
 - analysis and application of cost allocation methodologies
 - engagement planning, supervision and administration
 - cost allocation manual
 - asset valuation
 - middle office day-to-day support tasks
 - middle office periodic/ ad hoc requests
 - back office Endur production support
 - back office accounting support
 - planning and requirements
 - development of implementation procedures
 - documentation of accounting positions and policies
 - process and system validation
 - Sarbanes-Oxley requirements
 - accounting research and analysis
 - status meetings and reports
 - valuation of fixed assets
 - depreciation study
 - valuation of intangibles
 - valuation of inventory
 - review, consolidation and other

- Statement of Financial Accounting Standards (SFAS) 142, *Goodwill and Other Intangibles*
- Statement of Financial Accounting Standards (SFAS) 144, *Accounting for the Impairment or Disposal of Long-Lived Assets*
- Financial Interpretation (FIN) 46R
- income tax related valuation
- property tax related valuation
- retention order
- monthly fee application
- permitted out-of-town travel

19. Set out below is a brief explanation, broken down by matter, of the services performed by Deloitte & Touche during the Application Period. This information summarizes the detailed time records included in the Applicant's Monthly Fee Statements.

Bankruptcy Section 382 modeling:

During the period in which the Debtors were in bankruptcy, Deloitte & Touche together with Deloitte Tax, provided significant assistance to the Debtors with regard to restructuring their U.S. and foreign operations and analyzing the federal and state tax consequences associated with their implementation plan.

In order to analyze the implications of the Debtors' reorganization and modifications to their capital structure, Deloitte & Touche created a sophisticated bankruptcy tax model that calculates the amount of income from the cancellation of indebtedness ("COD") as a result of the Debtors' restructuring of their debt as part of the bankruptcy proceeding and the projected cash taxes that the Debtors will incur for the 10-year period after the Debtors' emergence from bankruptcy. The bankruptcy tax model uses the stock basis of the Debtors' subsidiaries, the asset basis of the Debtors' consolidated group, and the net operating losses of each subsidiary to reduce the Debtors' post-emergence tax attributes by COD or certain statutory provisions for reducing NOLs for interest expense. The bankruptcy tax model analyzes and compares numerous outcomes for cash tax projections based on the amount of COD, the manner in which tax attributes are reduced for COD, the impact of a change in the ownership of the Debtors' stock, tax elections that are available to the Debtors, the recognition of net unrealized built-in gains and losses, and the impact of restructuring the Debtors' domestic and foreign operations. The cash tax projections also contemplate alternatives related to the deductibility of interest expense, deductions that may be triggered upon emergence, and foreign tax deductions or credits. The cash tax projections were used by the Debtors to analyze the benefits of restructuring its operations and making certain tax elections. In addition, Deloitte & Touche worked with The Blackstone Group to determine cash tax calculations for valuation purposes and disclosure statements and also prepared cash tax calculations that were used in certain projections for disclosure statements and exit financing. As a result of the services provided by Deloitte & Touche, the Debtors were able to preserve certain tax attributes for use in future years resulting in the ability to reduce federal, state and local and international taxes.

In connection with the modeling performed, Deloitte & Touche assisted the Debtors

with preparing tax basis balance sheets for members of the U.S. consolidated group. Deloitte & Touche advised the Debtors of various adjustments required in determining their tax basis in assets and determined the net unrealized built-in gain or loss in the Debtors' assets and the period in which the recognition of any net unrealized built-in gains or losses would occur. Due to the Debtors' complex organizational structure and the lack of reliable tax basis balance sheet data, a significant amount of effort was needed to produce reliable tax basis balance sheet data for use in bankruptcy modeling.

Deloitte & Touche reviewed the Debtors' calculation of the stock basis of their subsidiaries and prepared memoranda to outline the findings and potential modifications to stock basis. Deloitte & Touche assisted the Debtors in obtaining information in order for the Debtors to revise their stock basis calculation and reviewed legal agreements and accounting entries associated with the Debtors' acquisition of assets from PEPCO and the treatment of the acquisition in the stock basis calculation.

As part of the Debtors' desire to simplify their organizational structure and facilitate the formation of the Debtors' Mirant North America, LLC for exit financing purposes, Deloitte & Touche assisted the Debtors with designing and implementing the most tax-efficient manner in which to accomplish these objectives as well as resolve certain pre-petition intercompany notes and payables in a manner consistent with the Plan. Deloitte & Touche assisted with the development of the transaction steps to facilitate the restructuring of the Debtors' operations which involved numerous mergers, liquidations, conversions of corporations to LLCs, and contributions and/or distributions of assets. Deloitte & Touche worked extensively with the Debtors' tax, legal, accounting, restructuring personnel and numerous other outside advisors to construct and implement these transactions, reviewed board resolution exhibits outlining such transactions and certain legal documents to effectuate such transactions and reviewed the description of such transactions in the Plan and related disclosure statements.

Deloitte & Touche also analyzed and assisted in the development of transactions necessary for the Debtors to restructure their foreign operations. This analysis included the formation of a foreign parent holding company, the impact on cash tax and effective tax rate projections, and other tax and non-tax considerations of the restructuring. A significant amount of effort was expended in connection with the restructuring of the Debtors' foreign operations. Over the course of twenty-four months numerous foreign restructuring alternatives were designed and presented and considered by the Debtors' management for review and approval. The process of determining the optimal foreign restructuring alternative was regularly impacted by the negotiations surrounding the Plan. As a result, a significant amount of effort was expended on such matters and the implementation of a foreign restructuring alternative. After the Debtors determined that the potential adverse tax consequences of a foreign parent outweighed the potential positive business rewards, Deloitte & Touche assisted the Debtors in restructuring their Caribbean operations and making certain tax elections for entities with Asian operations to utilize a portion of the Debtors' pre-emergence NOL. The resulting structure of the Debtors' foreign operations should minimize the Debtors' future tax burden.

Based on the benefits determined from the tax modeling, Deloitte & Touche

investigated the Debtors' eligibility to avail itself of the provisions contained in section 382(l)(5) of the Internal Revenue Code. In addition, Deloitte & Touche worked with the Debtors and their counsel to enhance the Debtors' ability to qualify for section 382(l)(5) through restrictions on trading of debt and sell-down provisions to avoid five percent shareholders upon emergence. Deloitte & Touche worked with the Debtors and the Creditors Committee to draft a transfer restriction on the Debtors' stock after its emergence from bankruptcy that would be acceptable to shareholders and preclude a subsequent ownership change from occurring. Deloitte & Touche analyzed the impact on section 382(l)(5) and the transfer restriction of employee stock plans and stock set aside for disputed claims.

In connection with Deloitte & Touche's assistance in the Debtors' reorganization, Deloitte & Touche worked extensively with their counsel, The Blackstone Group, and the Creditors and Equity Committee's advisors to communicate and explain the tax consequences of the Debtors' restructuring. Total fees billed during the Application Period for this category (but prior to September 1, 2004) were \$2,729,381.50. The professionals who made a substantial contribution with respect to these services are: Bryan Collins (Partner), Jonathon Kushner (Partner), Jeff O'Donnell (Partner), Mike Thompson (Partner), Stephen Burke (Partner), George Nelson (Director), Stephanie Barth (Senior Manager), Jonathon Forrest (Senior Manager), Lucian Spatalotrie (Senior Manager) and Fred Carchman (Senior Manager).

Bankruptcy Trading and Claims Notification Motion:

Services performed included working with the Debtors' counsel to assist the Debtors' tax personnel in analyzing and establishing the limitations on the trading of specified claims and equity interests of the Debtors. Services also included the creation and modification of tax attribute utilization models, review of proposed trading limitation procedures, and participation in discussions with the Debtors' personnel and counsel for the Creditors Committee. The services provided by Deloitte & Touche provided the Debtors with the best opportunity for preserving tax attributes and therefore minimizing the Debtors' future tax burden. Total fees billed during the Application Period for this category (but prior to September 1, 2004) were \$219,642.00. The professionals who made a substantial contribution with respect to these services are: Jacien Steele (Partner), Jonathon Kushner (Partner), Lucian Spatalotrie (Senior Manager) and Fred Carchman (Senior Manager).

Other Consulting:

Services performed related to the general consultation on numerous tax matters relating to U.S. federal, state and foreign tax issues requested by the Debtors' tax department in accordance with the terms of the general tax consulting tax engagement letter between the Application and the Debtors. Total fees billed during the Application Period for this category (but prior to September 1, 2004) were \$329,431.25. The professionals who made a substantial contribution with respect to these services are: Jacien Steele (Partner) Mike Thompson (Partner), Stephen Burke (Partner), Robert Poignant (Partner), David Scharnweber (Senior Manager) and Stephanie Barth (Senior Manager).

Section 404 Consulting:

Services performed related to the documentation and/or creation of internal controls, policies, and procedures for certain tax functions within the Debtors' organization, as

required to comply with the control environment framework specified by Sarbanes-Oxley legislation. Total fees billed during the Application Period for this category were \$62,377.50. The professionals who made a substantial contribution with respect to these services are: Jacien Steele (Partner), Robert Poignant (Partner) and David Scharnweber (Senior Manager).

Other Consulting – Financial Restructuring:

Services performed included review and consultation of drafts of the debtor-in-possession financing agreements for tax related issues. Total fees billed during the Application Period for this category (but prior to September 1, 2004) were \$14,769.00. The professionals who made a substantial contribution with respect to these services are: Jacien Steele (Partner), Robert Poignant (Partner) and David Scharnweber (Senior Manager).

Internal Revenue Service Audit Support:

During the Application Period, Deloitte & Touche assisted the Debtors with an ongoing IRS examination, the filing of amended returns related to foreign tax credit carry-backs and financial restatements, and ultimately the IRS' examination of those amended returns.

The Debtors were under IRS examination for the tax years beginning January 1, 2000, and ending April 2, 2001. Although the Debtors were subsidiaries of The Southern Company ("Southern") during this period, thereby making Southern the taxpayer, the Debtors were responsible for responding to information requests and questions from the Internal Revenue Service ("IRS") related to defending certain tax reporting positions taken by several of the Debtors. Deloitte & Touche was engaged to assist and advise the Debtors in this process. Specifically, Deloitte & Touche assisted the Debtors' personnel in the preparation and review of all responses to information requests, coordination of the presentation of certain information in live meetings with the IRS, and negotiation of information being requested and the treatment of certain tax reporting positions under review. Certain issues created significant difficulty in responding to the IRS. For example, few, if any, of the current the Debtors' tax department personnel were involved in the preparation of the returns for the time period under examination. Also, during the period under examination by the IRS, the Debtors were experiencing a period of rapid, international growth and were involved in a number of complex international transactions. These transactions came under IRS scrutiny during the examination. Additionally, and by the time the examination commenced, the Debtors had disposed of, or shut down, a large portion of their international operations involved with the complex international transactions and therefore, the records and personnel involved in those international operations were difficult to locate.

Deloitte & Touche also advised and assisted the Debtors in reaching a favorable settlement with the IRS and, ultimately, closing the portion of the 2000 and 2001 examination cycle as it pertained to the Debtors. The Debtors settled the audit for approximately \$34 million, while the original assessment proposed by the IRS, if sustained, would have resulted in the Debtors paying approximately \$74 million.

Also during the Application Period, the Debtors filed various refund claims for foreign tax credit carry-backs and financial restatement items. Deloitte & Touche consulted with the Debtors on relevant IRS procedure and worked with personnel to

develop a strategy for presenting those claims. Deloitte & Touche also helped with the preparation and review of these claims which are listed below:

- 1998 refund claims of approximately \$8 million related to the carry-back of foreign tax credits.
- 1999 refund claims of approximately \$23 million related to the carry-back of foreign tax credits and changes resulting from the financial restatement.
- 2000 refund claims of approximately \$15 million related to changes resulting from the financial restatement and the deduction of costs related to the Debtors' spin-off from Southern.
- For the period beginning January 1, 2001, and ending April 2, 2001, refund claims of approximately \$27 million related to changes resulting from the financial restatement.

Total fees billed during the Application Period for this category (but prior to September 1, 2004) were \$1,193,230.50. The professionals who made a substantial contribution with respect to these services are: John Keenan (Partner), Joan Millet (Senior Manager) Tracy Ellington (Senior Manager) and Rick Cohan (Manager).

Tax Return Compliance Assistance and Loan Staff:

Services performed including acting under the direction of the Debtors' tax department personnel to provide assistance with a number of tax compliance processes for multiple tax filing periods. This assistance included providing loan staff for 2003 temporary tax compliance staffing needs, the review of certain aspects of the Mirant Corporation, Inc. and Subsidiaries 2003, Form 1120, U.S. Corporation Income Tax Return ("Form 1120"), loan staff preparation and review of the international portion of the 2002 and 2003 Forms 1120, and preparation of amended income tax returns relating to the Debtors' financial restatements. Services performed by professionals included, but were not limited to, the following: prepared draft pro-forma income tax returns for certain subsidiary entities, gathered foreign and domestic informational reporting items required as a component of the income tax return, and assisted with the consolidation process. Total fees billed during the Application Period for this category (but prior to September 1, 2004) were \$1,966,765.50. The professionals who made a substantial contribution with respect to these services are: Robert Poignant (Partner), David Scharnweber (Senior Manager), Debbie Coultier (Senior Manager), Christy Taylor (Manager), Hugh Lalond (Senior), Doug Giles (Staff) and Rick Cohan (Manager).

Loan Staff and Assistance with Statement of Financial Standards (SFAS) 109,
Accounting for Income Taxes:

Services performed included loan staff assistance relating to the analysis of its income tax accounts for the year ended December 31, 2002, as well as significant assistance with computing and recording the effects of the 2000 and 2001 financial restatements conducted by the Debtors' external auditor. Additionally, services performed included assistance with the preparation of annual and quarterly income tax provision amounts in conformity with generally accepted accounting standards, as required for financial reporting purposes. Total fees billed during the Application Period for this category were \$1,602,683.00. The professionals who made a substantial contribution with respect to these services are: Robert Poignant (Partner), David Scharnweber (Senior Manager), Debbie Coultier (Senior Manager), High Lalond (Senior) and Rick Cohan (Senior).

Expatriate Tax Assistance and Consulting:

Services performed included various international assignment tax services. During the Application Period, Deloitte & Touche was responsible for the preparation of the 2002 and 2003 tax returns for all of the Debtors' expatriates. Due to foreign tax credit and other tax equalization calculation issues, Deloitte & Touche was often involved with assisting the assignees for one or more years after the completion of their assignments. Tax compliance services included preparation of federal and state tax returns, tax equalization calculations, and responding to tax notices. Currently, the Debtors have seven expatriates in Jamaica, one in Curacao, one in the Bahamas, one in the Philippines, and one in the U.S. on international assignments. Prior to the Debtors' bankruptcy, the Debtors' expatriate population was as high as seventy-five individuals.

Deloitte & Touche also provided services in connection with reviewing the annual payroll compensation and the preparation of draft W-2C's. This included the collection of various foreign tax items from Deloitte Touche Tomatsu member firms and other payroll items paid by the Debtors. As the Debtors reduced their workforce payroll, difficulties arose with gathering this information.

During the Application Period, Deloitte & Touche also assisted the Debtors with analyzing the outstanding tax liabilities of former expatriates, particularly in Europe.

Deloitte & Touche worked with the Debtors' personnel and their outside counsel to provide documentation as to why the Debtors should continue to make payments on behalf of foreign assignees in accordance with the Debtors' Tax Equalization Policy.

Deloitte & Touche personnel and Deloitte Touche Tomatsu member firm personnel worked collaboratively in responding to audits by the Dutch tax authorities and facilitating the final tax payments. The Netherlands had the largest expatriate population prior to the sale of the European operations. Total fees billed during the Application Period for this category (but prior to September 1, 2004) were 385,872.59. The professional who made a substantial contribution with respect to these services is Jeff Wills (Director).

Other Consulting – Sabrix Sales and Use Tax Software Installation:

Services performed include professional time incurred to assist the Debtors with implementing a new sales & use tax software system. Sabrix is a software product designed to automate the sales and use tax compliance function. Total fees billed during the Application Period for this category (but prior to September 1, 2004) were \$456,048.00. The professional who made a substantial contribution with respect to these services is Albert Babbitt (Partner).

State & Local Tax Consulting:

Deloitte & Touche's engagement for the provision of professional services related to property tax involved a significant and wide range of compliance and consulting services. Compliance services involved the preparation of all personal property returns and renditions for all of the Debtors' plants. Deloitte & Touche reviewed all personal property tax bills and assessments received by the Debtors. Deloitte & Touche compared all personal property tax bills and assessments with filed renditions, scheduled out all personal property tax payments for budget and treasury functions, worked with the Debtors' external auditor in the Sarbanes-Oxley and 404 area to document the property tax processes which exist at the Debtors, and summarized property tax expense for the Debtors for budget and cash flow purposes.

Deloitte & Touche was also engaged to consult on a variety of property tax matters. Deloitte & Touche assisted the Debtors in identifying property tax appeal opportunities, initiating discussions with assessors regarding appeals and assigned values, identifying possible abatements that were available or negotiable, and met with assessors on an as needed basis to discuss value. Deloitte & Touche also identified and certified pollution control equipment and met with local county commissioners to reinstate payment in lieu of tax agreements that were cancelled due to nonpayment of tax. In addition, Deloitte & Touche negotiated the settlement of pre-petition claims for property taxes and identified filing positions for property tax purposes for natural gas and other inventory items. Total fees billed during the Application Period for this category (but prior to September 1, 2004) were \$1,093,781.30. The professionals who made a substantial contribution with respect to these services are: Dan Shirley (Partner), Kent Clay (Director), Wesley Bond (Senior Manager), Jeff Binkley (Senior Manager), Don Rovetto (Manager) Nicole Dunavent (Manager) and Kathy Stone (Manager).

Preparation and Review of Data Requests and Related Matters:

Services performed included the preparation of data requests and review of the Debtors responses related to the types of services performed by the Debtors' entities. Those services are provided to and certain other information essential to understanding the Debtors' operations. Total fees billed during the Application Period for this category were \$218,154.00. The professionals who made a substantial contribution with respect to these services are: Bernard Uffelman (Partner) and Kathy Hale (Director).

Preparation and Participation in Meetings and Calls with the Debtors and their Personnel:

Services performed included interviews with the Debtors' personnel to understand the services performed and the entities those services were provided to in an effort to gain an understanding of the current cost allocation and assignment policies and procedures. During the month of December 2003, Deloitte & Touche participated in numerous meetings with the Debtors' personnel and prepared for January 2004 meetings with the Debtors' management council, international asset management and North American asset management. During January 2004, Deloitte & Touche participated in numerous conference calls, attended and participated in meetings with the Debtors' management council, international asset management and North American asset management, and attended and participated in a meeting with the Creditors and Equity Committees. During February 2004, Deloitte & Touche participated in calls with the Debtors to discuss requested modifications to spreadsheets related to cost assignment and allocation. Total fees billed during the Application Period for this category were \$202,666.50. The professionals who made a substantial contribution with respect to these services are: Bernard Uffelman (Partner) and Kathy Hale (Director).

Analysis and Application of Cost Allocation Methodologies:

Services performed included assistance with the development of spreadsheets designed to assign and/or allocate the Debtors costs to the appropriate entities. Further modification of those spreadsheets was performed in order to provide the Debtors with various cost assignment and allocation scenarios for review and comment. During January 2004, and February 2004, the spreadsheets were modified

to include several iterations of the Debtors' 2004 budget plan and the allocation of costs to lower levels of the organization (e.g., the plant level for specific plants). Total fees billed during the Application Period for this category were \$160,240.00. The professionals who made a substantial contribution with respect to these services are: Bernard Uffelman (Partner) and Kathy Hale (Director).

Engagement Planning, Supervision and Administration:

Services performed included the oversight and management of the required engagement reporting requirements. Total fees billed during the Application Period for this category were \$55,387.00. The professionals who made a substantial contribution with respect to these services are: Bernard Uffelman (Partner) and Kathy Hale (Director).

Cost Allocation Manual:

During February 2004, Deloitte & Touche began to assist the Debtors with the development of a cost allocation manual documenting the cost allocation policies and processes. Total fees billed during the Application Period for this category were \$10,630.00. The professionals who made a substantial contribution with respect to these services are: Bernard Uffelman (Partner) and Kathy Hale (Director).

Asset Valuation:

Services performed included, but are not limited to, analysis and discussion of information provided by the Debtors, financial spreadsheet modeling, industry and market research, benchmarking, and review of analysis related to the preparation of cash flow calculations and valuations of business entities and generation facilities prepared pursuant to Statement of Financial Accounting Standards (SFAS) 142 *Goodwill and Other Intangible Assets*, and SFAS 144, *Accounting for the Impairment or Disposal of Long-Lived Assets* for the 2003 fiscal year. Deloitte & Touche was asked to prepare these analyses because of significant experience in the energy industry with such excursions for the financial reporting of public companies and based on familiarity with the Debtors' assets based on prior company-specific experience. Total fees billed during the Application Period for this category were \$525,229.00. The professionals who made a substantial contribution with respect to these services are: Marlene Motyka (Principal), Keith Adams (Senior Manager), Christopher Lindsey (Senior Manager), Nathan Florio (Manager), Melissa Grant (Manager), Steven Liu (Manager), Daniel Visich (Manager), Andrew Davis (Manager/Senior Staff), Ricardo Zavatti (Senior Staff), John Flack (Senior Staff/Staff), Benjamin Grisette (Senior Staff/Staff), Gianfranco Mascolo (Staff), and Ashwin Nandkumar (Staff).

Middle Office Day-to-Day Support Tasks:

Services performed included the preparation, review, reconciliation and distribution of designated trading portfolios realized and unrealized profit and loss reports. Additionally, corresponding risk reports may also be included. Types of portfolios may include: East, Midwest, West, Mid-Atlantic power and gas portfolios. Total fees billed during the Application Period for this category were \$111,285.00. The professional who made a substantial contribution with respect to these services is: David Fletcher (Senior Manager).

Middle Office Periodic/ Ad Hoc Requests:

Services performed included the review, analysis and documentation of ad hoc

requested tasks by middle office management. Types of ad hoc requests ranged between deal cancellation and re-booking, illiquid price and volatility curve validation, portfolio sensitivity analysis and realized/unrealized profit identification and recognition. Total fees billed during the Application Period for this category were \$55,150.00. The professional who made a substantial contribution with respect to these services is: Daniel Foley (Manager).

Back Office Endur Production Support:

Services performed included assisting the Debtors' back office personnel modify Endur Accounting Manager, Operations Manager, Service Manager and Administration Manager event and settlement configurations for generating certain event criteria, definition and query simulations as a result of changes in book structure configuration/ consolidation and new portfolio creation. Types of back office Endur Production support also included creating new event criteria, definitions and queries, trouble shooting event explode processes, investigating event explode mark-to-market and EOD simulations results, and portfolio/counterparty settlement results. Total fees billed during the Application Period for this category were \$98,690.00. The professional who made a substantial contribution with respect to these services is: Thaddeus Malit (Manager).

Back Office Accounting Support:

Services performed included assisting the Debtors' back office personnel in the regional accounting function with a variety of issues such as assisting with; the preparation of intercompany billings, including identification and allocation of various product and service charges, the performance of reconciliations between general ledger accounts and risk reports produced by middle office as well as P&L reports produced by front office, the balance sheet reconciliations to respective sub-ledgers, and the process enhancements in an effort to facilitate a more timely close and ensure the overall effectiveness and efficiency of the closing process. Total fees billed during the Application Period for this category were \$378.00. The professional who made a substantial contribution with respect to these services is: Jeremy Gant (Staff).

Planning and Requirements:

Services performed related to the development of accounting and systems requirements necessary to implement Fresh-Start accounting upon emergence from bankruptcy.¹ Total fees billed during the Application Period for this category (but prior to June 1, 2005) were \$282,462.50. The professionals who made a substantial contribution with respect to these services are: Kirk Blair (Partner), Anthony Sasso (Director), Limin Kan (Senior Manager), Michael Taylor (Senior Manager/Manager), Johnny Lee (Manager), Minesh Patel (Manager), and Edward Quinn (Manager).

Development of Implementation Procedures:

Services performed relating to the development of implementation steps to support the accounting and system activities required to implement Fresh-Start accounting upon emergence from bankruptcy. Including detailed work plans, accounting process whitepapers, system configuration documentation and other materials required during the Readiness phase of the Fresh-Start project. Total fees billed during the

¹ A complete description of the fresh-start accounting services is included in the fee application of Deloitte Financial Advisory Services LLP, which is incorporated herein by reference.

Application Period for this category (but prior to June 1, 2005) were \$758,235.00. The professionals who made a substantial contribution with respect to these services are: Kirk Blair (Partner), Anthony Sasso (Director), Limin Kan (Senior Manager), Michael Taylor (Senior Manager/Manager), Johnny Lee (Manager), Minesh Patel (Manager), and Edward Quinn (Manager).

Documentation of Accounting Positions and Policies:

Services performed relating to the development of accounting policy whitepapers and the review of related materials with the Debtors' personnel and KPMG, as required. Total fees billed during the Application Period for this category were \$5,865.00. The professionals who made a substantial contribution with respect to these services are: Kirk Blair (Partner), Anthony Sasso (Director), Limin Kan (Senior Manager), Michael Taylor (Senior Manager/Manager), Johnny Lee (Manager), Minesh Patel (Manager), and Edward Quinn (Manager).

Process and System Validation:

Services performed to define, document and perform validations related to both accounting processes and systems/applications, as they relate to the implementation of Fresh-Start accounting. Total fees billed during the Application Period for this category (but prior to June 1, 2005) were \$1,820.00. The professionals who made a substantial contribution with respect to these services are: Kirk Blair (Partner), Anthony Sasso (Director), Limin Kan (Senior Manager), Michael Taylor (Senior Manager/Manager), Johnny Lee (Manager), Minesh Patel (Manager), and Edward Quinn (Manager).

Sarbanes Oxley Requirements:

Services performed relating to the documentation and/or creation of internal controls, policies, and procedures within the Debtors' organization, as required to comply with the control environment framework specified by Sarbanes-Oxley legislation. No fees were charged for this period with respect to this project category. Total fees billed during the Application Period for this category were \$33,945.00. The professional who made a substantial contribution with respect to these services is Minesh Patel (Manager).

Accounting Research and Analysis:

Services performed related to the research and analysis of GAAP accounting literature, accounting issues and treatments related to bankruptcy emergence and Fresh-Start accounting. Total fees billed during the Application Period for this category (but prior to June 1, 2005) were \$116,037.50. The professionals who made a substantial contribution with respect to these services are: Andrew Fike (Partner), Keith Adams (Senior Manager), and Michael Poveda (Senior Manager).

Status Meetings and Reports:

Services performed include the preparation of status reports and presentations in support of the weekly status meetings, as well as, the time incurred to attend recurring status meetings. Total fees billed during the Application Period for this category were \$117,345.00. The professionals who made a substantial contribution with respect to these services are: Marlene Motyka (Principal), Keith Adams (Senior Manager), Melissa Grant (Manager), Steven Liu (Manager), and Ricardo Zavatti (Senior Staff).

Valuation of Fixed Assets:

Services performed include requesting and gathering information related to and executing valuation analysis of fixed assets including, but not limited to, generation facilities, furniture, fixtures and equipment, machinery and equipment, and land. Total fees billed during the Application Period for this category were \$742,272.50. The professionals who made a substantial contribution with respect to these services are: Marlene Motyka (Principal), Keith Adams (Senior Manager), Christopher Lindsey (Senior Manager), Nathan Florio (Manager), Melissa Grant (Manager), Steven Liu (Manager), Daniel Visich (Manager), Andrew Davis (Manager/Senior Staff), Ricardo Zavatti (Senior Staff), John Flack (Senior Staff/Staff), Benjamin Grisette (Senior Staff/Staff), Gianfranco Mascolo (Staff), and Ashwin Nandkumar (Staff).

Depreciation Study:

Services performed include requesting and gathering information related to and executing a depreciation and remaining useful life analysis of the generating facilities. Total fees billed during the Application Period for this category were \$16,192.50. The professionals who made a substantial contribution with respect to these services are: Christopher Lindsey (Senior Manager), Nathan Florio (Manager), and Daniel Visich (Manager).

Valuation of Intangibles:

Services performed include identification of potential intangible assets, requesting and gathering information related to intangible assets and executing valuation analysis of intangible assets including, but not limited to, emissions allowances, power purchase agreements, tolling agreements, steam contracts, tax abatement agreements, reliability-must-run agreements, other customer-related agreements, transmission agreements, gas transportation agreements, coal supply contracts, long-term service agreements, development rights, trading rights, and software. Total fees billed during the Application Period for this category were \$354,527.50. The professionals who made a substantial contribution with respect to these services are: Marlene Motyka (Principal), Keith Adams (Senior Manager), Melissa Grant (Manager), Andrew Davis (Manager/Senior Staff), Ricardo Zavatti (Senior Staff), and John Flack (Senior Staff/Staff).

Valuation of Inventory:

Services performed include requesting and gathering information related to spare parts, fuel, and emissions inventory, and executing related valuation analyses. Total fees billed during the Application Period for this category were \$5,510.00. The professional who made a substantial contribution with respect to these services is Keith Adams (Senior Manager).

Review Consolidation and Other:

Services performed include, but are not limited to, the review of various valuation analyses, preparation and review of summary schedules and task lists, review of information provided by client, and other tasks required to execute valuation analyses. The fees billed were related to the business enterprise, fixed assets, intangible assets, and inventory. Total fees billed during the Application Period for this category were \$126,557.50. The professionals who made a substantial contribution with respect to these services are: Marlene Motyka (Principal), Keith Adams (Senior Manager), and John Moldin (Staff).

Statement of Financial Accounting Standards (SFAS) 142, *Goodwill and Other Intangible Assets*:

Services performed include, but are not limited to, analysis and discussion of information requested and provided by Mirant, financial spreadsheet modeling, industry and market research, benchmarking, and review of analysis related to the preparation of cash flow calculations and valuations of reporting units, generation facilities, and intangible assets prepared pursuant to Statement of Financial Accounting Standards (SFAS) 142 *Goodwill and Other Intangible Assets*. Total fees billed during the Application Period for this category were \$198,967.50. The professionals who made a substantial contribution with respect to these services are: Keith Adams (Senior Manager) and Ricardo Zavatti (Senior Staff).

Statement of Financial Accounting Standards (SFAS) SFAS 144, *Accounting for the Impairment or Disposal of Long-Lived Assets*:

Services performed include, but are not limited to, analysis and discussion of information requested and provided by Mirant, financial spreadsheet modeling, industry and market research, benchmarking, and review of analysis related to the preparation of cash flow calculations and valuations of generation facilities prepared pursuant to Statement of Financial Accounting Standards (SFAS) 144, *Accounting for the Impairment or Disposal of Long-Lived Assets*. Total fees billed during the Application Period for this category were \$560.00. The professionals who made a substantial contribution with respect to these services are: Keith Adams (Senior Manager) and Ricardo Zavatti (Senior Staff).

Financial Interpretation (FIN) 46R:

Services performed related to the research and analysis of consolidation requirements under FIN 46R for certain power purchase agreements in place at Mirant Mid-Atlantic and Jamaica Public Service Company. Total fees billed during the Application Period for this category were \$24,552.50

Income Tax Related Valuation:

Services performed include, but are not limited to, analysis and discussion of information requested and provided by the Debtors, financial spreadsheet modeling, industry and market research, benchmarking, and review of valuation analyses of various assets and entities related to income tax compliance. Total fees billed during the Application Period for this category were \$23,655.00. The professionals who made a substantial contribution with respect to these services are: Keith Adams (Senior Manager), Steven Liu (Manager), Andrew Davis (Manager/Senior Staff), Benjamin Grisetete (Senior Staff/Staff), and John Moldin (Staff).

Property Tax Related Valuation:

Services performed include, but are not limited to, analysis and discussion of information requested and provided by Mirant, financial spreadsheet modeling, industry and market research, benchmarking, and review of valuation analyses of various assets and legal entities related to property tax compliance. Total fees billed during the Application Period for this category were \$2,140.00. The professionals who made a substantial contribution with respect to these services are: Keith Adams (Senior Manager), Nathan Florio (Manager), Melissa Grant (Manager), and Andrew Davis (Manager/Senior Staff).

Retention Order:

Services performed included professional time incurred in connection with the application to be retained as a professional services firm for the Debtors. The professional time incurred included, but was not limited to, the preparation and amendments of the application to be retained, and the review of potential conflicts with the debtors, creditors, and existing clients. Total fees billed during the Application Period for this category were \$131,460.75. The professionals who made a substantial contribution with respect to these services are: Jacien Steele (Partner), Robert Poignant (Partner) and David Schamweber (Senior Manager).

Monthly Fee Application:

Services performed included professional time incurred to compile and submit professional services and expense documentation in conformity with the guidelines set forth by the Northern District of Texas for reimbursement of professional services. Total fees billed during the Application Period for this category were \$373,624.50. The professionals who made a substantial contribution with respect to these services are: Stephen Burke (Partner), Robert Poignant (Partner), David Schamweber (Senior Manager), Miguel Galan (Staff) and Matt Schindehette (Staff).

Permitted Out-of-Town Travel Time:

Professional time incurred for out-of-town travel for the benefit of the Debtors that is permitted by the court guidance at a rate of 50% of normal billing rates. Total fees billed during the Application Period for this category were \$473,894.00. The professionals who made a substantial contribution with respect to these services are: Kirk Blair (Partner), Marlene Motyka (Principal), Anthony Sasso (Director), Bernard Uffelman (Partner), David Fletcher (Senior Manager), Limin Kan (Senior Manager), Thaddeus Malit (Manager), and Minesh Patel (Manager).

IV.

FACTORS TO BE CONSIDERED BY THE COURT

20. Pursuant to the decisions of the United States Court of Appeals for the Fifth Circuit in *In re Lawler*, 807 F.2d 1207 (5th Cir. 1987), *Cooper Liquor, Inc. v. Adolph Coors Co.*, 684 F.2d 1087 (5th Cir. 1982), *In re First Colonial Corp. of America*, 544 F.2d 1291 (5th Cir.) *cert. denied* 97 S. Ct. 1696 (1977), and *Johnson v. Georgia Highway Express, Inc.*, 488 F.2d 714 (5th Cir. 1974), Deloitte & Touche requests the Court to consider the factors set forth below when determining the reasonableness of its requested compensation for its services rendered during these cases.

A. TIME AND LABOR REQUIRED

The partners, managers, seniors, staff and professional support staff of Deloitte & Touche expended a total of 50,929.4 hours in representing the Debtors during the entire Application Period, at an average hourly rate of \$300.05. The records of time expended

in rendition of the services by Deloitte & Touche for the Debtors, as well as for all of its clients, consist of time entries by Deloitte & Touche personnel that are ultimately placed in computer records. Deloitte & Touche believes that the detail of its Monthly Fee Statements as submitted to the FRC on a monthly basis show that its request for compensation is reasonable. All of the services specified in the Monthly Fee Statements were necessary for the Debtors to perform their statutory duties and fulfill their fiduciary obligations.

All of the Deloitte & Touche personnel that rendered services in these proceedings made a deliberate effort to avoid unnecessary duplication of work and time expended. In certain instances, however, conferences and/or collaboration were necessary among Deloitte & Touche personnel. Where more routine tasks were involved, Deloitte & Touche used its professional support staff to reduce the total fees in this case, without sacrifice to the quality of the services rendered.

B. NOVELTY AND DIFFICULTY OF ISSUES

A complete description of the services including matters concerning the novelty and difficulty of the services are set forth in the prior section.

C. THE SKILL REQUIRED TO PERFORM THE SERVICES PROPERLY

Deloitte & Touche is a leader in advising companies on federal, state and international bankruptcy tax matters, corporate reorganization, IRS controversies and numerous other federal, state and international tax matters as well as the application of fresh-start accounting, knowledge of bankruptcy plans and claims, valuation, including allocations and identification of new intangible assets, systems readiness and management, taxes and financial reporting. We have successfully served clients in chapter 11 cases and across numerous industries.

D. PRECLUSION FROM OTHER EMPLOYMENT

As a result of providing services to the Debtors, Deloitte & Touche was precluded from providing certain services to other clients in connection with these cases.

E. CUSTOMARY FEES

Deloitte & Touche certifies that the rates charged by the firm in these cases are consistent with the rates charged to any of its non-bankruptcy clients for comparable services.

G. TIME LIMITATIONS IMPOSED BY CLIENT OR OTHER CIRCUMSTANCES

A complete description of the services and the time limitation imposed or other circumstances are set forth in the prior section.

H. RESULTS ACHIEVED

A complete description of the services and the results achieved are set forth in the prior section.

I. EXPERIENCE, REPUTATION AND ABILITY

Deloitte & Touche and its affiliates are leaders in, among other things, accounting services and advising companies on federal, state and international bankruptcy tax matters, corporate reorganization, IRS controversies and numerous other federal, state and international tax matters. They have successfully served clients in chapter 11 petitions and across numerous industries.

J. THE UNDESIRABILITY OF THE CASE

The provision of services to the Debtors in this case has not been undesirable.

K. THE NATURE AND LENGTH OF PROFESSIONAL RELATIONSHIP WITH CLIENT

Deloitte & Touche has provided services the Debtors since 2001.

L. AWARDS IN SIMILAR CASES

Based on the Applicant's experience throughout the country, the Applicant's fees are in conformity with fees allowed in similar proceedings for similar services rendered and results obtained.

**V.
SUMMARY**

21. These highlights and the narrative entries on Deloitte & Touche's Monthly Fee Statements show the beneficial services rendered by Deloitte & Touche for the Debtors for which final approval and payment of fees and expenses as requested herein is appropriate.


WHEREFORE, PREMISES CONSIDERED, Deloitte & Touche respectfully requests
that the Court:

a. Grant final approval of all fees and expenses in the aggregate amount of
\$15,657,588.60 representing \$15,281,415.89 in fees (for 50,929.4 hours of services rendered) and
reimbursement of out-of-pocket expenses in the amount of \$376,172.71 for the entire Application
Period; and

b. Grant Deloitte & Touche such other and further relief as is just.

RESPECTFULLY SUBMITTED this 1st day of March, 2006.

DELOITTE & TOUCHE LLP

By: 
Bernard L. Uffelman


CONSULTING AND TAX ADVISORY
SERVICES PROVIDER FOR THE DEBTORS
AND DEBTORS-IN-POSSESSION

CERTIFICATION OF CERTIFYING PROFESSIONALS

The undersigned hereby certifies that he has been designated by Deloitte & Touche as the Certifying Professional with respect to the Application, and that (a) he has read the Application; (b) to the best of the certifying professional's knowledge, information and belief, formed after reasonable inquiry, the compensation and expense reimbursement sought is in conformity with the Guidelines for Compensation and Expense Reimbursement of Professionals for the United States Bankruptcy Court, Northern District of Texas, effective January 1, 2001; and (c) the compensation and expense reimbursement requested are consistent with the rates regularly charged to its non-bankruptcy clients for comparable services.


The certifying professional certifies under penalty of perjury that the information contained in the Application and the foregoing statements are true and correct to the best of his knowledge.

DELOITTE & TOUCHE LLP

By: 
Bernard L. Uffelman
Partner, Deloitte & Touche

The undersigned, as a former partner of Deloitte & Touche LLP, is familiar with the tax services provided by Deloitte & Touche LLP from July 14, 2003, through September 1, 2004, and certifies to the above with respect to such services.

Subject to the foregoing, I certify under penalties of perjury that the information contained in the Application and the foregoing statement are true and correct to the best of my knowledge.

By: 
Stephen J. Burke
Partner, Deloitte Tax LLP

The undersigned, as a former partner of Deloitte & Touche LLP, is familiar with the fresh-start accounting services provided by Deloitte & Touche LLP from July 14, 2003 through May 29, 2005, and certifies to the above with respect to such services.

Subject to the foregoing, I certify under penalties of perjury that the information contained in the Application and the foregoing statement are true and correct to the best of my knowledge.

By: 
Kirk Blair

Partner, Deloitte Financial Advisory
Services LLP

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and correct copy of the foregoing document has been served upon all persons on the Official Limited Service List via first class mail, postage prepaid on the 1st day of March, 2006 in accordance with the Federal Rules of Bankruptcy Procedure.

DELOITTE & TOUCHE LLP

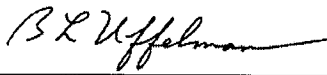
By: 
Bernard L. Uffelman

EXHIBIT A

Professional	Level	Total Hours	Total Fees	Average Rate per Hour
Partner				
Babbit, A.	Partner/director	18.80	\$9,306.00	\$495.00
Baumann, S.	Partner/director	2.00	\$990.00	\$495.00
Binkley, J.	Partner/director	167.10	\$80,869.50	\$483.96
Burke, S.	Partner/director	298.00	\$123,677.50	\$415.03
Callender, J.	Partner/director	2.00	\$990.00	\$495.00
Carleo, R.	Partner/director	62.60	\$28,827.00	\$460.50
Castillo, P.	Partner/director	2.00	\$990.00	\$495.00
Clark, K.	Partner/director	3.00	\$1,485.00	\$495.00
Clay, K.	Partner/director	188.30	\$91,973.50	\$488.44
Collins, B.	Partner/director	10.30	\$5,098.50	\$495.00
Dean, R.	Partner/director	24.50	\$9,967.50	\$406.84
Ellis, K.	Partner/director	0.50	\$225.00	\$450.00
Fair, L.	Partner/director	17.90	\$8,752.50	\$488.97
Hall, T.	Partner/director	7.70	\$3,811.50	\$495.00
Halpern, Irwin	Partner/director	45.80	\$21,591.00	\$471.42
Hustad, C.	Partner/director	64.20	\$30,892.50	\$481.19
Huston, M.	Partner/director	9.00	\$4,455.00	\$495.00
Isaacs, B.	Partner/director	11.00	\$5,445.00	\$495.00
Kraus, J.	Partner/director	226.20	\$103,464.00	\$457.40
Kushner, J	Partner/director	287.80	\$142,102.50	\$493.75
Mann, C.	Partner/director	4.50	\$2,153.25	\$478.50
Motyka, M	Partner/director	0.80	\$396.00	\$495.00
Mulcahy, J.	Partner/director	22.00	\$10,890.00	\$495.00
Nelson, George R.	Partner/director	203.40	\$98,406.00	\$483.81
O'Brien, D.	Partner/director	1.00	\$495.00	\$495.00
O'Donnell, Jeffrey	Partner/director	54.00	\$26,730.00	\$495.00
Panitch, I.	Partner/director	2.00	\$990.00	\$495.00
Pebbles, I.	Partner/director	0.50	\$247.50	\$495.00
Poignant, R.	Partner/director	852.50	\$376,429.75	\$441.56
Puleo, M.	Partner/director	4.90	\$2,205.00	\$450.00
Sair, E.	Partner/director	21.70	\$10,741.50	\$495.00
Shirley, D.	Partner/director	15.40	\$7,623.00	\$495.00
Spears, R.	Partner/director	411.80	\$177,705.00	\$431.53
Soba, G.	Partner/director	3.00	\$1,485.00	\$495.00
Steele, J.	Partner/director	27.00	\$7,641.00	\$283.00
Thompson, M	Partner/director	991.70	\$412,620.00	\$416.07
Valdez, B.	Partner/director	19.40	\$8,415.00	\$433.76
Weaver, T.	Partner/director	1.00	\$495.00	\$495.00
West, S.	Partner/director	11.00	\$5,445.00	\$495.00
Wills, J.	Partner/director	153.40	\$65,567.00	\$427.43
Wilson, R.	Partner/director	79.50	\$35,775.00	\$450.00
Zenk, J.	Partner/director	2.00	\$900.00	\$450.00
Subtotal		4,331.20	\$1,928,268.50	

Professional	Level	Total Hours	Total Fees	Average Rate per Hour
Senior Manager				
Adams, K.	Senior Manager	6.20	\$2,356.00	\$380.00
Alexrod, I.	Senior Manager	1.00	\$495.00	\$495.00
Aston, S.	Senior Manager	9.80	\$3,822.00	\$390.00
Barth, S.	Senior Manager	370.30	\$166,635.00	\$450.00
Boltacz, S.	Senior Manager	5.30	\$2,385.00	\$450.00
Bond, W.	Senior Manager	209.40	\$89,295.00	\$426.43
Broomhead, N.	Senior Manager	1.00	\$450.00	\$450.00
Bruce, J.	Senior Manager	36.60	\$16,470.00	\$450.00
Chestnut, K.	Senior Manager	12.50	\$5,205.00	\$416.40
Corretjer, M.	Senior Manager	1.00	\$450.00	\$450.00
Coulter, D.	Senior Manager	1,351.90	\$551,550.00	\$407.98
Davis, T.	Senior Manager	4.00	\$1,800.00	\$450.00
Degnan, J.	Senior Manager	463.20	\$183,524.50	\$396.21
Dickerson, M.	Senior Manager	351.30	\$138,469.00	\$394.16
Difronzo	Senior Manager	21.90	\$9,855.00	\$450.00
Eadie, Kerry-Lyn	Senior Manager	26.30	\$10,257.00	\$390.00
Eatman, R.	Senior Manager	3.00	\$1,350.00	\$450.00
Ellington, T	Senior Manager	1,236.40	\$480,394.50	\$388.54
Fisher, D.	Senior Manager	0.40	\$180.00	\$450.00
Fountain, R.	Senior Manager	29.00	\$13,050.00	\$450.00
Fratte, E.	Senior Manager	26.60	\$10,990.00	\$413.16
Frishman, S.	Senior Manager	182.60	\$79,827.50	\$437.17
Gordon, L.	Senior Manager	137.40	\$57,518.00	\$418.62
Gribens, B.	Senior Manager	1.00	\$450.00	\$450.00
Herman, R.	Senior Manager	14.00	\$6,300.00	\$450.00
Irlbeck, K.	Senior Manager	0.80	\$300.00	\$375.00
Kelly, T	Senior Manager	11.70	\$5,265.00	\$450.00
Kenawell, E.	Senior Manager	73.90	\$33,255.00	\$450.00
Kueshnis, R.	Senior Manager	15.30	\$6,885.00	\$450.00
Manners, T.	Senior Manager	1.60	\$720.00	\$450.00
McDermott, M.	Senior Manager	9.30	\$4,185.00	\$450.00
McGhee, W.	Senior Manager	9.80	\$2,175.00	\$221.94
Medley, M.	Senior Manager	45.00	\$20,145.00	\$447.67
Melton, Grace	Senior Manager	23.80	\$10,710.00	\$450.00
Micheli, R.	Senior Manager	3.00	\$1,175.00	\$391.67
Millett, J.	Senior Manager	88.70	\$39,915.00	\$450.00
Munnings, M.	Senior Manager	5.00	\$2,475.00	\$495.00
Nestor, M.	Senior Manager	0.70	\$315.00	\$450.00
Norman, N.	Senior Manager	35.80	\$16,110.00	\$450.00
Scharnwebber, D.	Senior Manager	1,117.10	\$477,558.50	\$427.50
Schwarzmann, R.	Senior Manager	174.60	\$78,570.00	\$450.00
Shimkus, K.	Senior Manager	0.50	\$225.00	\$450.00
Spatoliatore, L.	Senior Manager	220.70	\$90,397.00	\$409.59
Tronsberg, K.	Senior Manager	2.50	\$950.00	\$380.00
Subtotal		6,341.90	\$2,624,409.00	

Professional	Level	Total Hours	Total Fees	Average Rate per Hour
Manager				
Anders, D.	Manager	12.00	\$4,680.00	\$390.00
Bammel, M.	Manager	0.80	\$312.00	\$390.00
Carchman, F.	Manager	443.60	\$161,860.00	\$364.88
Carlos, J.	Manager	49.00	\$15,680.00	\$320.00
Carlstead, C.	Manager	32.10	\$12,519.00	\$390.00
Cowart, C.	Manager	262.00	\$92,160.00	\$351.76
Cozewith, M.	Manager	20.60	\$8,034.00	\$390.00
Dektor, G.	Manager	28.30	\$10,935.00	\$386.40
Doernberg, R.	Manager	10.30	\$5,028.75	\$488.23
Dunavant, N.	Manager	305.60	\$101,235.50	\$331.27
Farrell, E.	Manager	393.00	\$153,270.00	\$390.00
Fox, A.	Manager	855.00	\$296,280.00	\$346.53
Grava, C.	Manager	6.00	\$1,950.00	\$325.00
Henderson, C.	Manager	56.00	\$21,840.00	\$390.00
Hildreth, R.	Manager	141.00	\$44,850.00	\$318.09
Hobbs, A.	Manager	4.00	\$1,560.00	\$390.00
Joa, C.	Manager	212.20	\$75,793.00	\$357.18
Johnson, E.	Manager	48.00	\$18,720.00	\$390.00
Kimpton, M.	Manager	33.80	\$13,182.00	\$390.00
King, B.	Manager	15.30	\$5,967.00	\$390.00
Knap, S.	Manager	7.20	\$2,842.50	\$394.79
Koenenn, R.	Manager	217.70	\$79,049.00	\$363.11
Mahn, S.	Manager	2.00	\$780.00	\$390.00
Peterson, J.	Manager	24.40	\$9,516.00	\$390.00
Piet, N.	Manager	1.50	\$585.00	\$390.00
Pittman, S.	Manager	122.00	\$46,810.00	\$383.69
Rizza, D.	Manager	13.00	\$4,940.00	\$380.00
Roveto, D.	Manager	406.00	\$157,644.50	\$388.29
Savoy, E.	Manager	105.20	\$25,537.00	\$242.75
Schmidt, M.	Manager	77.30	\$29,722.00	\$384.50
Shalley, M.	Manager	12.00	\$4,680.00	\$390.00
Shippey, M.	Manager	104.70	\$26,042.00	\$248.73
Steindler, M.	Manager	16.50	\$6,435.00	\$390.00
Taylor, C.	Manager	633.90	\$241,215.00	\$380.53
Toni, M.	Manager	64.90	\$27,543.00	\$424.39
Vach, J.	Manager	1,178.70	\$388,374.00	\$329.49
Vicks, C.	Manager	2.50	\$975.00	\$390.00
Subtotal		5,918.10	\$2,098,546.25	

Professional	Level	Total Hours	Total Fees	Average Rate per Hour
Senior				
Abbott, G.	Senior	105.20	\$27,352.00	\$260.00
Arnold, J.	Senior	321.20	\$70,664.00	\$220.00
Baikhardt, F	Senior	11.80	\$3,068.00	\$260.00
Beckman, T.	Senior	1,633.20	\$343,920.50	\$210.58
Boykin, T.	Senior	1,375.00	\$333,300.00	\$242.40
Brett, E.	Senior	519.80	\$135,083.00	\$259.87
Cheung, K.	Senior	22.10	\$2,850.00	\$128.96
Cohan, R.	Senior	1,832.60	\$434,812.50	\$237.27
Croft, A.	Senior	33.30	\$9,142.50	\$274.55
Davis, H.	Senior	463.10	\$103,758.00	\$224.05
Dent, S.	Senior	5.90	\$1,534.00	\$260.00
Ecklund, K.	Senior	0.20	\$42.00	\$210.00
Fox, A.	Senior	354.50	\$97,160.00	\$274.08
Frees, A.	Senior	44.00	\$9,650.00	\$219.32
Hall, J.	Senior	30.00	\$6,600.00	\$220.00
Heard, R.	Senior	348.40	\$69,769.00	\$200.26
Hirsch, M.	Senior	165.10	\$45,270.00	\$274.20
Hornig, S.	Senior	0.60	\$156.00	\$260.00
Jones, J.	Senior	1.10	\$302.50	\$275.00
Jordan, S.	Senior	42.00	\$10,920.00	\$260.00
Kerr, T.	Senior	280.50	\$66,661.00	\$237.65
Lalonde, H.	Senior	1,530.50	\$340,586.00	\$222.53
Lo, J.	Senior	33.70	\$8,162.00	\$242.20
Martin, Melissa S	Senior	1.60	\$162.00	\$101.25
Massey, M.	Senior	46.50	\$12,090.00	\$260.00
Moore, S.	Senior	271.50	\$59,730.00	\$220.00
Neely, S.	Senior	2.30	\$90.00	\$39.13
Perry, C.	Senior	134.50	\$34,970.00	\$260.00
Sallee, G.	Senior	35.70	\$9,282.00	\$260.00
Sapp, C.	Senior	2.00	\$550.00	\$275.00
Scoleri, M.	Senior	196.50	\$43,230.00	\$220.00
Scruggs, J.	Senior	304.50	\$60,450.00	\$198.52
Sehindemi, F.	Senior	62.20	\$11,004.00	\$176.91
Shippey, M.	Senior	195.50	\$44,482.00	\$227.53
Stone, K.	Senior	113.40	\$20,887.80	\$184.20
Stroll, J.	Senior	5.00	\$1,100.00	\$220.00
Talton, J.	Senior	5.90	\$1,534.00	\$260.00
Taylor, R.	Senior	102.00	\$17,765.00	\$174.17
Terry, A.	Senior	0.50	\$112.50	\$225.00
Thistle, W.	Senior	0.50	\$105.00	\$210.00
Young, R.	Senior	5.90	\$1,298.00	\$220.00
Urso, H.	Senior	123.50	\$31,177.50	\$252.45
Varner, S.	Senior	4.50	\$1,012.50	\$225.00
Ward, S.	Senior	94.00	\$21,440.00	\$228.09
Watanabe, T.	Senior	169.40	\$44,044.00	\$260.00
Wheelock, J.	Senior	46.00	\$11,960.00	\$260.00
Gargiulo, R.	Senior	11.50	\$2,530.00	\$220.00
Subtotal		11,088.70	\$2,551,769.30	

Professional	Level	Total Hours	Total Fees	Average Rate per Hour
Staff				
Anderson, D.	Staff	0.20	\$99.00	\$495.00
Bacon, S.	Staff	5.50	\$265.00	\$48.18
Blanc, J.	Staff	5.70	\$362.00	\$63.51
Detar, C.	Staff	8.30	\$1,743.00	\$210.00
Donahue, S.	Staff	500.50	\$86,240.00	\$172.31
Gant, J.	Staff	99.00	\$18,366.00	\$185.52
Garrison, K.	Staff	9.50	\$1,710.00	\$180.00
Giles, D.	Staff	727.90	\$140,688.00	\$193.28
Gimbert, R.	Staff	4.50	\$675.00	\$150.00
Goddard, K.	Staff	13.70	\$2,877.00	\$210.00
Griffin, K.	Staff	4.60	\$156.00	\$33.91
Herrin, B.	Staff	130.50	\$27,425.00	\$210.15
Hsu, S.	Staff	84.00	\$15,120.00	\$180.00
Huddy, B.	Staff	116.70	\$21,006.00	\$180.00
King, T.	Staff	0.80	\$144.00	\$180.00
Kovach, R.	Staff	342.20	\$75,133.50	\$219.56
Langford, H.	Staff	30.90	\$4,760.00	\$154.05
Leder, Z.	Staff	2,082.90	\$376,965.00	\$180.98
Lee, J.	Staff	4.50	\$495.00	\$110.00
Luke, J.	Staff	3.50	\$612.50	\$175.00
Luthman, J.	Staff	86.30	\$11,631.00	\$134.77
Martinez, J.	Staff	344.40	\$59,488.00	\$172.73
Newton, S.	Staff	27.70	\$5,817.00	\$210.00
Oakley, R.	Staff	2.00	\$360.00	\$180.00
Odmark, L.	Staff	0.70	\$119.00	\$170.00
Sehindemi, F.	Staff	107.50	\$18,007.50	\$167.51
Seymen, B.	Staff	2.10	\$54.00	\$25.71
Stancil, A.	Staff	143.60	\$26,181.09	\$182.32
Stell, C.	Staff	3.60	\$756.00	\$210.00
Stunda, J.	Staff	50.00	\$9,000.00	\$180.00
Wilson, E.	Staff	1,642.50	\$298,861.00	\$181.95
Woodley, Faith J	Staff	139.80	\$23,974.00	\$171.49
Subtotal		6,726.10	\$1,229,090.59	
Professional	Level	Total Hours	Total Fees	Average Rate per Hour
Professional Assistant				
Chesson, L	Assistant	7.20	\$720.00	\$100.00
D'Aleo, D.	Assistant	210.00	\$13,020.00	\$62.00
Diver, C.	Assistant	18.50	\$555.00	\$30.00
McGough, E.	Assistant	6.00	\$600.00	\$100.00
Schindehette, M.	Assistant	117.00	\$7,020.00	\$60.00
Seymen, B.	Assistant	0.90	\$54.00	\$60.00
Smith, C.	Assistant	5.00	\$300.00	\$60.00
Subtotal		365.10	\$22,269.00	
Total Tax		34,771.10	\$10,454,352.64	

Professional	Level	Total Hours	Total Fees	Average Rate per Hour
Barker, J.	Partner/director	147.50	\$88,500.00	\$600.00
Blair, K.	Partner/director	636.60	\$329,160.00	\$517.06
Ellsworth, R.	Partner/director	0.50	\$225.00	\$450.00
Hale, K.	Partner/director	379.60	\$178,650.00	\$470.63
Knoblick, R.	Partner/director	1.90	\$855.00	\$450.00
Moss, K.	Partner/director	10.00	\$4,500.00	\$450.00
Motyka, M.	Partner/director	502.70	\$198,990.00	\$450.00
Poignant, R.	Partner/director	14.30	\$6,435.00	\$450.00
Roff, D.	Partner/director	2.40	\$1,080.00	\$450.00
Sasso, A.	Partner/director	564.20	\$289,200.00	\$512.58
Schnurr, J.	Partner/director	0.50	\$300.00	\$600.00
Uffelman, B.	Partner/director	166.50	\$86,070.00	\$516.94
Wagner, S.	Partner/director	3.50	\$1,575.00	\$450.00
Young, M.	Partner/director	114.40	\$63,480.00	\$554.90
Zenk, J.	Partner/director	0.60	\$270.00	\$450.00
Subtotal		2,545.20	\$1,249,290.00	
Adams, K.	Senior Manager	889.00	\$313,695.00	\$369.92
Crites, M.	Senior Manager	13.80	\$6,900.00	\$500.00
Foley, D.	Senior Manager	154.80	\$69,150.00	\$446.71
Gordon, L.	Senior Manager	84.50	\$33,046.00	\$391.08
Kan, L.	Senior Manager	1,001.40	\$453,650.00	\$453.02
Kautz, F.	Senior Manager	30.00	\$9,880.00	\$329.33
Lindsey, C.	Senior Manager	70.60	\$23,835.00	\$337.61
Liu, S.	Senior Manager	0.40	\$180.00	\$450.00
Malit, T.	Senior Manager	292.20	\$125,475.00	\$429.41
Murphy, T.	Senior Manager	460.90	\$163,172.00	\$354.03
Puelo, M.	Senior Manager	17.50	\$8,100.00	\$462.86
Redding, L.	Senior Manager	2.60	\$910.00	\$350.00
Scharnweber, D.	Senior Manager	2.40	\$912.00	\$380.00
Subtotal		3,020.10	\$1,208,905.00	
Backstrom, M.	Manager	25.00	\$7,500.00	\$300.00
Fletcher, D.	Manager	394.90	\$113,798.75	\$288.17
Florio, N.	Manager	246.20	\$64,095.00	\$260.34
Foote, W.	Manager	15.00	\$5,355.00	\$357.00
Grant, M.	Manager	898.20	\$252,060.00	\$280.63
Ivancich, C.	Manager	224.40	\$70,694.00	\$317.51
Jobe, B.	Manager	1.00	\$300.00	\$300.00
Kentner, M.	Manager	2.00	\$600.00	\$300.00
Lee, J.	Manager	5.90	\$1,732.50	\$293.64
Liu, S.	Manager	1,127.60	\$324,415.00	\$317.53
Mao, S.	Manager	479.40	\$136,944.00	\$285.66
Mendible, R.	Manager	288.10	\$85,008.00	\$295.06
Mukherjee, B.	Manager	359.90	\$105,456.00	\$293.01
Patel, M.	Manager	554.50	\$225,225.00	\$406.18
Quinn, E.	Manager	127.70	\$50,152.50	\$392.74
Stemple, J.	Manager	26.80	\$8,040.00	\$300.00
Tackett, J.	Manager	1.00	\$300.00	\$300.00
Subtotal		4,777.60	\$1,451,675.75	
Ruebsahm, J.	Senior	12.20	\$3,660.00	\$300.00
Bible, W.	Senior	146.30	\$33,582.50	\$229.55
Clingan, P.	Senior	1.00	\$175.00	\$175.00
Davis, A.	Senior	1,304.10	\$240,298.50	\$220.00
Duck, B.	Senior	21.40	\$3,115.00	\$145.56
Ehlbeck, A.	Senior	5.00	\$1,100.00	\$220.00
Mancini, R.	Senior	277.20	\$45,360.00	\$163.64
Paik, D.	Senior	117.50	\$35,250.00	\$300.00
Psarianos, G.	Senior	63.90	\$11,954.50	\$187.57
White, C.	Senior	4.30	\$1,505.00	\$350.00
Zavatti, R.	Senior	884.60	\$147,280.00	\$166.49
Subtotal		2,837.50	\$523,280.50	
Bouhamdan, R.	Staff	5.00	\$1,500.00	\$300.00
Chia, N.	Staff	74.50	\$22,350.00	\$300.00
Coulter, K.	Staff	140.90	\$24,669.00	\$175.08
Drumm, S.	Staff	4.70	\$587.50	\$125.00
Elkayam, S.	Staff	210.00	\$37,800.00	\$180.00
Elsworth, S.	Staff	18.00	\$3,240.00	\$180.00
Few, J.	Staff	2.00	\$250.00	\$125.00
Flack, J.	Staff	1,000.70	\$118,250.00	\$118.17
Gant, J.	Staff	3.30	\$594.00	\$180.00
Griffith, A.	Administrative	0.80	\$60.00	\$75.00
Grisette, B.	Staff	938.30	\$116,525.00	\$124.19
Hogue, S.	Staff	7.40	\$1,229.00	\$207.16
Jones, P.	Administrative/Paraprofessional	27.30	\$3,952.50	\$144.78
Mahon, S.	Administrative	2.50	\$187.50	\$75.00
Martin, J.	Administrative	2.30	\$172.50	\$75.00
Mascolo, G.	Staff	116.00	\$12,418.75	\$107.06
Nandkumar, A.	Staff	27.90	\$3,487.50	\$125.00
Nichols, A.	Staff	2.00	\$250.00	\$125.00
Ostrowicki, N.	Staff	383.50	\$45,131.25	\$117.68
Stager, R.	Administrative	9.10	\$1,137.50	\$125.00
White, M.	Staff	1.20	\$90.00	\$75.00
Bond, G.	Staff	0.50	\$30.00	\$60.00
Subtotal		2,977.90	\$393,912.00	
Non Tax Total		16,158.30	\$4,827,063.25	
TOTAL		50,929.40	\$15,281,415.89	

EXHIBIT B

Mirant
DELOITTE & TOUCHE LLP
SUMMARY OF EXPENSES BY PROFESSIONAL
FOR THE PERIOD JULY 2003 - MAY 2005

MONTH	MEALS	COACH AIRFARE	TAXI/ CAR RENTAL/ TRAIN	LODGING	*OTHER	TOTAL
July 2003	\$24.60	\$6,776.50	\$346.47	\$2,302.82	\$0.00	\$9,450.39
August 2003	\$372.44	\$4,555.08	\$1,244.26	\$2,715.71	\$14.64	\$8,902.13
September 2003	\$311.29	\$4,367.01	\$1,437.20	\$2,488.00	\$27.40	\$8,630.90
October 2003	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
November 2003	\$743.45	\$3,941.60	\$239.00	\$2,327.57	\$44.95	\$7,296.57
December 2003	\$2,725.26	\$11,444.91	\$3,433.70	\$9,254.26	\$67.43	\$26,925.56
January 2004	\$4,642.66	\$15,206.20	\$4,959.34	\$12,838.69	\$265.15	\$37,912.04
February 2004	\$3,253.15	\$7,296.59	\$3,628.82	\$9,038.96	\$126.16	\$23,343.68
March 2004	\$1,943.09	\$7,689.30	\$2,995.38	\$5,022.08	\$165.64	\$17,815.49
April 2004	\$843.22	\$3,815.91	\$1,531.53	\$2,610.97	\$288.00	\$9,089.63
May 2004	\$273.32	\$2,750.32	\$912.80	\$277.76	\$0.00	\$4,214.20
June 2004	\$0.00	\$0.00	\$96.91	\$0.00	\$0.00	\$96.91
July 2004	\$204.67	\$1,988.23	\$319.41	\$550.92	\$23.00	\$3,086.23
August 2004	\$204.90	\$2,934.97	\$227.26	\$513.82	\$121.00	\$4,001.95
September 2004	\$51.60	\$620.56	\$252.35	\$346.96	\$20.00	\$1,291.47
October 2004	\$814.60	\$961.58	\$967.57	\$997.05	\$172.48	\$3,913.28
November 2004	\$2,219.30	\$4,257.23	\$2,841.97	\$4,347.92	\$130.46	\$13,796.88
December 2004	\$2,911.37	\$4,473.57	\$3,437.82	\$7,668.40	\$594.44	\$19,085.60
January 2005	\$3,238.06	\$4,178.72	\$3,157.72	\$7,486.31	\$104.00	\$18,164.81
February 2005	\$5,005.69	\$8,144.73	\$5,221.73	\$11,131.74	\$228.99	\$29,732.88
March 2005	\$9,933.63	\$20,075.02	\$10,316.06	\$21,116.32	\$493.99	\$61,935.02
April 2005	\$5,208.66	\$12,068.68	\$6,815.58	\$14,066.68	\$171.51	\$38,331.11
May 2005	\$4,028.49	\$9,508.54	\$4,877.66	\$10,379.09	\$362.20	\$29,155.98
TOTAL EXPENSES	\$48,953.45	\$137,055.25	\$59,260.54	\$127,482.03	\$3,421.44	\$376,172.71

*Includes auto mileage, tolls, parking, cell phone charges, hotel telephone charges, conference call dial-in numbers, and various other miscellaneous expenses.