

**EXHIBIT C**

**Exhibit C**  
**Project Code Descriptions "PCD"**  
**Ernst & Young Service Categories**

PCD Number	Category of Task
	<b>Case Administration Matters</b>
100	Non-Working Travel
101	Internal Meetings of Staff
102	Conflicts of Interest Matters
103	Review Case Related Correspondence
104	General Communications with Debtor / Management Company / Debtor's Counsel / Creditor Committee
105	Research Related Matters
106	Prepare for and Attend Court Hearings
	<b>External Meetings / Telephone Conference Matters</b>
200	Preparation / Attendance / Participation in Meetings / Calls with Debtor
201	Preparation / Attendance / Participation in Meetings / Calls with Debtor's Counsel
202	Preparation / Attendance / Participation in Meetings / Calls with Management Company
203	Preparation / Attendance / Participation in Creditor Committee Meetings / Calls
204	Meetings with Other Parties
	<b>Firm Retention / Compensation Matters</b>
300	Preparation of Fee / Expense Applications
301	Preparation of Monthly Invoices (FMA's)
302	Preparation of Time Detail and Expense (Client Service Personnel)
	<b>Expatriate Tax Services</b>
400	Preparation of Tax Returns and Extensions
401	Tax Equalization / Reimbursement Calculations
402	Estimated Payments
403	Amended Tax Returns
404	Completion of Form W-7
405	Hypothetical Tax Calculations
406	Tax Orientation Meetings
407	Responses to Correspondence Audits / Inquiries / Notices (Federal and State)
408	W-4 Calculations (Preparation & Review)
409	Preparation of Form 673, Exemption from Withholding
410	Preparation of International Assignment Cost Projections
411	Preparation of Gross-up Calculations / Year-end Review of Tax issues
412	Host Country Tax Planning
413	Preparation / Review Tax Equalization Policy
414	Preparation / Review Expatriate Compensation Policy
415	Discussion / Meeting with Debtor or Assignees Regarding Tax Returns, Tax Equalization Settlement Calculations or Related Calculations
416	Assistance with Payroll Related Matters
	<b>Federal Bankruptcy Tax Consulting</b>
500	Understanding Business Objectives Including Liquidation Alternatives
501	Review / Analyze Bankruptcy Liquidation Objectives and Operations
502	Review / Analyze Preservation of Tax Attributes

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503	Assistance with IRS Examinations and Related Issues
504	Assistance with Settling Federal Tax Claims and Obtaining Refunds
505	Assessment of Validity of Federal Tax Claims
506	Documentation for Proposed Liquidation / Bankruptcy Issues
507	Foreign Check the Box Analysis for Losses Flowing to the U.S. Consolidated Return
508	Analysis of Branch Loss Recapture, Dual Consolidated Loss, Overall Foreign Loss, and Reconstituted Net Operating Losses
509	Analysis of Federal Net Operating Losses / Limitation / Carryback Issues
510	Federal Tax Consulting
	<b>State &amp; Local Tax Bankruptcy Consulting</b>
600	General Consulting for Bankruptcy Process
601	Understanding Business Objectives Including Liquidation Alternatives
602	Review / Analyze Bankruptcy Liquidation Objectives and Operations
603	Review / Analyze Preservation of Tax Attributes
604	Documentation for Proposed Exit Strategies / Bankruptcy Issues
605	Analysis of State Net Operating Losses / Limitation / Carryback Issues
606	Review Plan of Reorganization / Liquidation for State and Local Tax Issues
607	Analysis of Tax Compliance Issues with Debt Forgiveness / Attribute Reduction
608	Analysis of Tax Impact of "Fresh Start" Accounting
609	Analysis of Tax Consequences upon Liquidation .
610	Research of Filing Requirements for Liquidation
611	Assistance with State and Local Winding Up Matters
612	Assistance with Sale of Assets and Related Matters
613	Assistance with Court Ordered Tax Payment Processing
614	Assistance with All Employment Tax Audits / Notices / Claims / Refunds
615	Assessment of Validity of All Employment Tax Claims
616	Assistance with State and Local Tax Audits / Notices / Claims/ Refunds
617	Assessment of Validity of State and Local Tax Claims
618	Administration of State and Local Tax Claims and Periodic Reporting
619	Assessment of Validity of Scheduled Tax Items
620	Administration of Scheduled Tax Items and Periodic Reporting
621	Assistance with Telecommunication Fees Audits / Notices / Claims / Refunds
622	Assessment of Validity of Telecommunication Fees Claims
623	Administration of Telecommunication Fees Claims and Periodic Reporting
624	State Tax Consulting
625	Assistance with Property Tax Audits/Notices/Claims/Refunds
	<b>Tax Outsourcing Services</b>
700	Preparation of Form 1120
702	Quarterly Estimated Tax Calculations and Extensions - Federal
704	Preparation of Forms 5471
706	Preparation of the State Income Tax Returns
707	Quarterly Estimated Tax Calculations and Extensions - State
708	Preparation of Business License Returns

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709	Preparation of Quarterly Excise Tax Return and Deposit
710	Review / Analysis of Tax Questions
712	Coordinate Responses to Federal, State or Local Tax Audit / Notices / Claims
713	Preparation of Federal & State Trust and Private Foundation Returns
	<b>Tax Outsourcing Services</b>
800	Preparation of Form 1120 for prior years
801	Quarterly Estimated Tax Calculations and Extensions - Federal & State
802	Preparation of Forms 5471 for the prior years
803	Preparation of the State Income Tax Returns for the prior years
804	Preparation of Federal & State Trust and Private Foundation Returns
805	Preparation and Review of the Federal Form 1139 to Carryback Federal Loss
	<b>Retirement and Savings Plan Audit</b>
900	Review and testing of the financial statements and supplemental schedules for the prior years
901	Review and testing of the financial statements and supplemental schedules for the prior years