IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE

In re :	Chapter 11
ONCO INVESTMENT COMPANY, a Delaware corporation, et al.,	Jointly Administered Case No. 04-10558 (DDS)
Reorganized Debtors. :	Objection Deadline: May 2, 2005 at 4:00 p.m. (ET) Hearing Date: tbd
COMPENSATION FOR SERVICE OF EXPENSES AS CORPORATE O THE DEBTORS AND DEB	EDWARD HOWARD & CO. FOR ES RENDERED AND REIMBURSEMENT COMMUNICATIONS CONSULTANTS TO FORS IN POSSESSION FOR THE B, 2004 THROUGH JANUARY 31, 2005
Name of Applicant:	Edward Howard & Co.
Authorized to Provide Professional Services to	the above-captioned debtors and debtors-in- possession
Date of Retention:	March 23, 2004 (nunc pro tunc to February 23, 2004)
Period for which compensation and reimbursement are sought:	February 23, 2004 through January 31, 2005
Amount of Compensation sought as actual, reasonable, and necessary for the Pe	riod: \$295,886.00
Amount of Expense Reimbursement sought as actual, reasonable, and necessary for the Pe	riod: \$3,740.89
This is a:Monthly Interim _	X Final Application
The total time expended for preparation of this	s fee application is approximately <u>0</u> hours and the

corresponding compensation requested will be approximately \$0.00.

Prior Applications Filed (Bold entries indicate Interim fee applications):

		Requested		Paid	
Date Filed/ Docket No.	Period Covered	Fees	Expenses	Fees	Expenses
6/4/04 #1015	2/23/04 — 3/31/04	\$57,090.00	\$455.78	\$57,000.00*	\$455.78
6/14/04 #1183	4/01/04 – 4/30/04	\$16,705.00	\$134.99	\$16,624.00*	\$134.99
7/9/04 #1319	5/01/04 - 5/31/04	\$14,392.00	\$168.24	\$14,257.00*	\$168.24
7/14/04 #1337	2/23/04 - 5/31/04	\$88,187.00	\$759.01		
8/18/04 #1526	6/01/04 - 6/30/04	\$9,189.00	\$108.16	\$7,351.20**	\$108.16
9/15/04 #1605	7/01/04 - 7/31/04	\$16,518.00	\$81.24	\$13,214.40**	\$81.24
9/30/04 #1714	8/01/04 - 8/31/04	\$13,009.00	\$200.52	\$10,407.20**	\$200.52
10/22/04 #1807	9/01/04 – 9/30/04	\$24,012.00	\$792.52	\$19,209.60**	\$792.52
11/10/04 #1901	6/1/04 9/30/04	\$61,728.00	\$1,182.44		
1/20/05 #2163	10/01/04 - 10/31/04	\$26,613.00	\$220.56	\$21,290.40**	\$220.56
1/21/05 #2167	11/01/04 - 11/30/04	\$23,454.00	\$91.88	\$18,763.20**	\$91.88
2/1/05 #2195	12/1/04 – 12/31/04	\$29,150.00	\$75.60	Approved; Pending Pmt	Approved; Pending Pmt
3/3/05 #2292	1/01/05 – 1/31/05	\$66,060.00	\$1,411.40	Pending	Pending

^{*}Amount reflects Fee Audit reductions of \$90.00 for Feb/March, \$81.00 for April, and \$135.00 for May.

^{**}Amount reflects deduction of 20% holdback

COMPENSATION BY PROFESSIONAL FEBRUARY 23, 2004 THROUGH JANUARY 31, 2005

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Name of Professional Individual	Position of the Applicant/ Number of Years at Edward Howard &Co.	Hourly Billing Rate	Total Hours Billed	Total Compensation
Kathleen A. Obert	Chairman and CEO/	\$420.00	200.1	\$84,042.00
Mark A. Grieves	Executive Vice President/ 16 years	\$360.00	6.5	\$2,340.00
Patrick F. Gallagher	Senior Vice President/ 19 years	\$330.00	388.5	\$128,205.00
Diana L. Leuptow	Senior Vice President/ 5 years	\$330.00	81.6	\$26,928.00
Charles A. Vella	Senior Vice President/ 19 years	\$330.00	2.8	\$924.00
Stephen E. Phillips	Senior Chapter 11 Specialist/	\$330.00	85.4	\$28,182.00
Christopher C. Thompson	Senior Chapter 11 Specialist/	\$330.00	1.6	\$528.00
Donald C. Hohmeier	1 year Executive Vice President/ 8 years	\$300.00	.6	\$180.00
William R. Reid	Art Director/ 5 years	\$215.00	63.0	\$13,545.00
J P. Hudson	Research Specialist/ 5 years	\$150.00	46.0	\$6,900.00
Stephanie M. DiBiase	Designer/ 2 years	\$145.00	24.8	\$3,596.00
Meghan K. Markovich	Account Coordinator/ 1 year	\$110.00	1.0	\$110.00
Shelly A. Posante	Jr. Account Coordinator/ 30 years	\$80.00	2.5	\$200.00

Name of Professional Individual	Position of the Applicant/ Number of Years at Edward Howard &Co.	Hourly Billing Rate	Total Hours Billed	Total Compensation
Maureen G. Szpatura	Jr. Account Coordinator/	\$80.00	5.8	\$464.00
	21 years			
Patricia L. Lollini	Jr. Account Coordinator/	\$80.00	.6	\$48.00
	20 years			

TOTAL FEES \$296,192.00

FEE AUDIT REDUCTIONS (\$306.00)

ADJUSTED FEES \$295,886.00

TOTAL HOURS 910.80

BLENDED RATE \$325.20

COMPENSATION BY PROJECT CATEGORY FEBRUARY 23, 2004 THROUGH JANUARY 31, 2005

Project Category	Total Hours	Total Fees
Corporate Communications	910.8	\$295,886.00

EXPENSE SUMMARY FEBRUARY 23, 2004 THROUGH JANUARY 31, 2005

Expense Category	Service Provider	Total Expenses
Duplication (In House)		\$323.40
Long Distance Telephone		\$182.22
Messenger & Delivery Services (Out)	Federal Express/Bonnie Speed	\$192.10
Faxes		\$16.50
Color Outputs		\$362.00
Banners	Merrill David	\$978.48
Document Retrieval	Factiva/PACER	\$971.87
Travel Expenses		\$714.32

TOTAL EXPENSES

\$3,740.89

IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE

In re : Chapter 11

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ONCO INVESTMENT COMPANY : Jointly Administered a Delaware corporation, et al., : Case No. 04-10558 (DDS)

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Reorganized Debtors. : Objection Deadline: May 2, 2005 at 4:00 p.m. (ET)

Hearing Date: tbd

FINAL APPLICATION OF EDWARD HOWARD & CO. FOR COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES AS CORPORATE COMMUNICATIONS CONSULTANTS TO THE DEBTORS AND DEBTORS IN POSSESSION FOR THE PERIOD FROM FEBRUARY 23, 2004 THROUGH JANUARY 31, 2005

Pursuant to sections 330 and 331 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330 (the "Bankruptcy Code"), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and the Court's Administrative Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals, dated March 22, 2004 [Docket No. 225] (the "Administrative Order"), Edward Howard & Co. ("Edward Howard") hereby files this Final Application of Edward Howard & Co. for Compensation for Services Rendered and Reimbursement of Expenses as Corporate Communications Consultants to Debtors and Debtors in Possession for the Period from February 23, 2004 through January 31, 2005 (the "Application"). By this Application, Edward Howard seeks a final allowance pursuant to the Administrative Order with respect to the sum of \$295,886.00 as compensation, and \$3,740.89 for reimbursement of actual and necessary expenses for a total of \$299,626.89 for the period February 23, 2004 through January 31, 2005 (the "Compensation Period"). In support of this Application, Edward Howard respectfully represents as follows:

Background

- 1. On February 23, 2004 (the "Petition Date"), the above-captioned Reorganized Debtors commenced their respective reorganization cases by filing voluntary petitions for relief under chapter 11 of the Bankruptcy Code.
- The Debtors' retention of Edward Howard was approved effective as of the Petition Date by this Court's Order dated March 23, 2004 [Docket No. 222] ("Retention Order"). The Retention Order authorized Edward Howard to be compensated on an hourly basis and to be reimbursed for actual and necessary out-of-pocket expenses.

Compensation Paid and Its Source

- 3. All services for which compensation is requested by Edward Howard were performed for or on behalf of the Debtors.
- 4. Except as authorized by the Court, during the period covered by this

 Application Edward Howard has received no payment and no promises for payment from any
 source for services rendered or to be rendered in any capacity whatsoever in connection with the
 matters covered by this Application. There is no agreement or understanding between Edward
 Howard and any other person for the sharing of compensation to be received for services
 rendered in these cases.

Fee Statements

5. The fee statements for the time period February 23, 2004 through and including January 31, 2005, have been attached as Exhibit B to each of the monthly fee applications previously filed in this case, and are incorporated herein as though fully set forth herein. These statements contain daily time logs describing the time spent by each professional for this period. To the best of Edward Howard's knowledge, this Application and all of Edward Howard's previous fee applications comply with sections 330 and 331 of the Bankruptcy Code,

¹ Docket numbers for each of the previously filed monthly fee applications are set forth on page 2 of this Application.

the Federal Rules of Bankruptcy Procedure, the Guidelines adopted by the Office of the United States Trustee, Del. Bankr. L.R. 2016-2 and the Administrative Order.

Actual and Necessary Expenses

- 6. Summaries of actual and necessary expenses incurred by Edward Howard for the period February 23, 2004 through January 31, 2005 have been attached as Exhibit B to each of the monthly fee applications previously filed in this case, and are incorporated herein as though fully set forth herein.² Edward Howard charges its bankruptcy clients \$.15 per page for photocopying expenses. Edward Howard also charges all of its clients \$0.50 per page for outgoing facsimile transmissions. Actual long-distance carrier charges for outgoing facsimile transmissions are reflected in the long-distance telephone charges.
- 7. Regarding providers of on-line research (e.g., Factiva and PACER), and other outside vendors (e.g., Federal Express and Merrill David), Edward Howard charges its bankruptcy clients the standard usage rates or the actual invoice cost that these providers charge.
- 8. Edward Howard believes the foregoing rates are the market rates that the majority of professional firms charge clients for such services.

Summary of Services Rendered

- 9. The employees of Edward Howard who have rendered professional services in these cases are shown on page 3 of this Application.
- 10. Edward Howard, by and through the above-named persons, has prepared various communications materials and/or assisted the Debtors in the preparation of various communications materials, advised the Debtors on a regular basis with respect to various communications matters in connection with these cases, and has performed all necessary professional services which are described and narrated in detail hereinafter.

² Docket numbers for each of the previously filed monthly fee applications are set forth on page 2 of this Application.

Summary of Services By Project

11. The services rendered by Edward Howard during the Application Period can be grouped into the category set forth below. The professionals who rendered services relating to this category are identified, along with the number of hours for each individual and the total compensation sought, on Exhibit B to each of the monthly fee applications previously filed in this case.

Corporate Communications

Fees: \$295,886.00; Total Hours: 910.80

This category includes i) developing and implementing communications programs and related strategies and initiatives for communications with the Debtors' key constituencies (including employees, unions, suppliers, customers, investors) and the media regarding the Debtors' operations, financial performance and progress through the chapter 11 process; ii) developing public relations initiatives for the Debtors to maintain public confidence and internal morale during these chapter 11 cases; iii) preparing press releases and other public statements for the Debtors, including statements relating to asset sales and other major chapter 11 events; iv) preparing other written communications to the Debtors' key constituencies; v) assisting the Debtors with the distribution of news and communications; vi) providing the Debtors with media relations guidance and training; and vii) performing such other corporate communications consulting services as was requested by the Debtors.

Valuation of Services

11. Professionals of Edward Howard have expended a total of 910.8 hours in connection with this matter during the Compensation Period, as follows:

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<u>PROFESSIONAL</u>	<u>HOURS</u>	HOURLY RATE
Kathleen A. Obert	200.1	\$420
Mark A. Grieves	6.5	\$360
Patrick F. Gallagher	388 <i>.</i> 5	\$330
Diana L. Lueptow	81.6	\$330
Charles A. Vella	2.8	\$330
Stephen E. Phillips	85.4	\$330
Christopher C. Thompson	1.6	\$330
Donald C. Hohmeier	0.6	\$300
William R. Reid	63.0	\$215
J P. Hudson	46.4	\$150
Stephanie M. DiBiase	24.8	\$145
Meghan K. Markovich	1.0	\$110
Shelly A. Posante	2.5	\$80
Maureen G. Szpatura	5.8	\$80
Patricia L. Lollini	0.6	\$80

The nature of the work performed by these persons is attached as Exhibit B to each of the previously filed monthly fee applications in this case. These are Edward Howard's normal hourly rates for work of this character. The reasonable value of the services rendered by Edward Howard during the Application Period is \$295,886.00.

12. In accordance with the factors enumerated in section 330 of the Bankruptcy Code, it is respectfully submitted that the amount requested by Edward Howard is fair and reasonable given (a) the complexity of these cases, (b) the time expended, (c) the nature and extent of the services rendered, (d) the value of such services, and (e) the costs of comparable services other than in a case under this title. Moreover, Edward Howard has reviewed the requirements of Del Bankr LR 2016-2 and believes that this Application complies with that Rule.

WHEREFORE, Edward Howard respectfully requests that the Court authorize that for the Compensation Period, an allowance be made to Edward Howard pursuant to the terms of the Administrative Order, with respect to the sum of \$295,886.00 compensation for necessary professional services rendered, and the sum of \$3,740.89 as reimbursement of actual necessary costs and expenses, for a total of \$299,626.89 and that such sums be authorized for

payment, less what has been paid previously to Edward Howard pursuant to the Administrative Order, and for such other and further relief as this Court may deem just and proper.

Dated: March 24, 2005

Donald C. Hohmeier
Executive Vice President
Chief Financial Officer
Edward Howard & Co.
1360 East 9th Street – 7th Floor
Cleveland, Ohio 44114-1716

(216) 781-2400

VERIFICATION

STATE OF OHIO

:

COUNTY OF CUYAHOGA

Donald C. Hohmeier, after being duly sworn according to law, deposes and says:

a) I am the Chief Financial Officer of Edward Howard & Co. ("Edward Howard"), which maintains offices at 1360 East 9th Street, 7th Floor, Cleveland, OH 44114.

b) I am familiar with the work performed as Corporate Communications Consultants on behalf of the Debtors by the professionals in the firm.

c) I have reviewed the foregoing Application, and the facts set forth therein are true and correct to the best of my knowledge, information and belief. Moreover, I have reviewed Del.Bankr.LR 2016-2 and submit that the Application substantially complies with such Rule.

Donald C. Hohmeier

SWORN AND SUBSCRIBED before me this 24th day of March 2005

Notary Public

ROSELLA L. SMITH Notary Public, State of Ohio Recorded in Cuyahoga County My Commission Expires 8-26-2007