

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re	:	Chapter 11
	:	
ONCO INVESTMENT COMPANY,	:	Jointly Administered
a Delaware corporation, <u>et al.</u>,	:	Case No. 04-10558 (DDS)
	:	
Reorganized Debtors.	:	Objection Deadline: May 2, 2005 at 4:00 p.m.
	:	Hearing Date: To be determined

**THIRD INTERIM AND FINAL APPLICATION OF RICHARDS, LAYTON &
FINGER, P.A. FOR COMPENSATION FOR SERVICES RENDERED AND
REIMBURSEMENT OF EXPENSES AS CO-COUNSEL TO
THE DEBTORS AND DEBTORS IN POSSESSION FOR THE
PERIOD FROM FEBRUARY 23, 2004 THROUGH JANUARY 31, 2005**

Name of Applicant: Richards, Layton & Finger, P.A.

Authorized to Provide Professional Services to: the above-captioned debtors and debtors-in-possession

Date of Retention: March 22, 2004 (*nunc pro tunc* to February 23, 2004)

Period for which compensation and reimbursement are sought (Third Interim Period): October 1, 2004 through January 31, 2005

Amount of Compensation sought as actual, reasonable, and necessary (for the Period October 1, 2004 through January 31, 2005): \$92,465.50

Amount of Expense Reimbursement sought as actual, reasonable, and necessary (for the Period October 1, 2004 through January 31, 2005): \$70,744.81

Period for which compensation and reimbursement are sought (Final): February 23, 2004 through January 31, 2005

Amount of Compensation sought as actual, reasonable, and necessary (for the Period February 23, 2004 through January 31, 2005): \$365,870.50

Amount of Expense Reimbursement sought
as actual, reasonable, and necessary (for the Period
February 23, 2004 through January 31, 2005 : \$215,472.11

This is a(n): Monthly X Interim X Final Application

The total time expended for preparation of this fee application is approximately 3 hours and the corresponding compensation requested will be approximately \$500.00.

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

Date Filed/ Docket No.	Period Covered	Requested		Paid	
		Fees	Expenses	Fees	Expenses
4/14/04, #383	2/23/04 – 2/29/04	\$31,435.00	\$6,515.40	80% Paid	Paid
5/05/04, #575	3/01/04 – 3/31/04	\$53,017.50	\$23,389.83	80% Paid	Paid
5/21/04, #893	4/01/04 – 4/30/04	\$39,117.50	\$14,615.53	80% Paid	Paid
6/28/04, #1263	5/01/04 – 5/31/04	\$29,687.50	\$17,834.96	80% Paid	Paid
7/14/04, #1336	2/23/04 – 5/31/04	\$153,257.50	\$62,355.72	\$152,606.50*	\$62,288.73**
7/20/04, #1365	6/01/04 – 6/30/04	\$22,553.00	\$8,352.70	80% Paid	Paid
9/7/04, #1583	7/01/04 – 7/31/04	\$31,514.00	\$43,111.00	80% Paid	Paid
9/29/04, #1703	8/01/04 – 8/31/04	\$18,629.00	\$6,285.46	80% Paid	Paid
10/27/04, #1837	9/01/04 – 9/30/04	\$47,451.50	\$24,622.42	80% Paid	Paid
11/15/04, #1925	6/1/04 – 9/30/04	\$120,147350	\$82,371.58	Pending	Pending
11/19/04, #1965	10/01/04 – 10/31/04	\$36,380.00	\$17,638.68	80% Paid	Paid
12/29/04, #2133	11/01/04 – 11/30/04	\$28,381.50	\$35,234.71	80% Paid	Paid
1/21/05, #2166	12/1/04 – 12/31/04	\$28,366.20	\$10,956.20	80% Paid	Paid
2/22/05, #2267	1/01/05 – 1/31/05	\$10,294.00	\$6915.22	Pending	Pending
3/3/05	10/01/04 – 1/31/05	\$92,465.50	\$70,744.81	Pending	Pending

*Amount reflects Fee Audit reduction of \$651.00.

**Amount reflects Fee Audit reduction of \$66.99.

**COMPENSATION BY PROFESSIONAL
OCTOBER 1, 2004 THROUGH JANUARY 31, 2005**

Name of Professional Individual	Position of the Applicant, Number of Years in the Position, Prior Relevant Experience, Year of Obtaining License to Practice, Area of Expertise	Hourly Billing Rate (including changes)	Total Hours Billed	Total Compensation
Daniel J. DeFranceschi	Joined firm as associate in 1990. Director in 2000. Member of DE Bar Since 1989.	\$435	45.5	\$19,792.50
John H. Knight	Joined firm as associate in 1998. Director in 2003. Member of MD Bar since 1994. Member of NJ Bar since 1996. Member of DE Bar since 1999.	\$425	0.1	\$42.50
Russell C. Silberglied	Joined firm as associate in 1995. Director in 2002. Member of DE Bar since 1996.	\$425	0.1	\$42.50
Jeffrey L. Moyer	Joined firm as associate in 1994. Director in 2001. Member of DE Bar since 1994.	\$425	0.4	\$170.00
Paul N. Heath	Joined firm as associate in 1999. Member of DE Bar since 1998.	\$305	96.5	\$29,432.50
Karen M. McKinley	Joined firm as associate in 2003. Member of PA, NJ and TX Bars since 2002. Member of DE Bar since 2003.	\$240	32.1	\$7,704.00
Christina M. Houston	Joined firm as law clerk in 2002. Joined firm as associate in 2003. Member of DE Bar since 2005.	\$220	1.3	\$286.00

Name of Professional Individual	Position of the Applicant, Number of Years in the Position, Prior Relevant Experience, Year of Obtaining License to Practice, Area of Expertise	Hourly Billing Rate (including changes)	Total Hours Billed	Total Compensation
Ann Jerominski	Paralegal since 1995. Registered Paralegal since 2000. Joined firm in 2000.	\$150	1.4	\$210.00
Barbara J. Witters	Paralegal since 2000. Joined firm in 2000.	\$145	3.3	\$478.50
Aja E. Inskeep	Paralegal since 2003. Joined firm in 2002.	\$140	221.2	\$30,968.00
Amy L. Rude	Paralegal since 2002. Joined firm in 2001.	\$140	8.0	\$1,120.00
Tamara L. Moody	Paralegal since 1996. Joined firm in 2002.	\$140	2.0	\$280.00
Heidi Brison Parker	Paralegal since 2003. Joined firm in 2002.	\$140	2.8	\$392.00
Semaj Ward	Case Management Assistant since 2004.	\$65	23.8	\$1,547.00

GRAND TOTAL **\$92,465.50**
ATTORNEY COMPENSATION **\$57,470.00**
TOTAL ATTORNEY HOURS **176.0**
BLENDED RATE **\$326.54**

Dated: March 23, 2005
Wilmington, Delaware

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

Name of Professional Individual	Position of the Applicant, Number of Years in the Position, Prior Relevant Experience, Year of Obtaining License to Practice, Area of Expertise	Hourly Billing Rate (including changes)	Total Hours Billed	Total Compensation
Mark D. Collins	Joined firm as associate in 1993. Director in 1998. Member of DE Bar since 1991.	\$485	0.2	\$97.00
Daniel J. DeFranceschi	Joined firm as associate in 1990. Director in 2000. Member of DE Bar since 1989.	\$425 \$435	95.1 97.6	\$40,417.50 \$42,456.00
John H. Knight	Joined firm as associate in 1998. Director in 2003. Member of MD Bar since 1994. Member of NJ Bar since 1996. Member of DE Bar since 1999.	\$375 \$425	1.8 0.6	\$675.00 \$255.00
Russell C. Silberglied	Joined firm as associate in 1995. Director in 2002. Member of DE Bar since 1996.	\$375 \$425	0.1 0.1	\$37.50 \$42.50
Jeffrey L. Moyer	Joined firm as associate in 1994. Director in 2001. Member of DE Bar since 1994.	\$425	0.4	\$170.00
Paul N. Heath	Joined firm as associate in 1999. Member of DE Bar since 1998.	\$285 \$305	178.3 210.6	\$50,815.50 \$64,233.00
Rebecca L. Booth	Joined firm as associate in 2000. Member of DE Bar since 2001.	\$290	0.2	\$58.00
Karen M. McKinley	Joined firm as associate in	\$225	154.4	\$34,740.00

Name of Professional Individual	Position of the Applicant, Number of Years in the Position, Prior Relevant Experience, Year of Obtaining License to Practice, Area of Expertise	Hourly Billing Rate (including changes)	Total Hours Billed	Total Compensation
	2003. member of PA, NJ and TX Bars since 2002. Member of DE Bar since 2003.	\$240	76.8	\$18,432.00
Kimberly D. Newmarch	Joined firm as associate in 2002. Member of NH Bar since 2000. Member of DE Bar since 2003.	\$225	0.2	\$45.00
Christina M. Houston	Joined firm as law clerk in 2002. Associate in 2003. Member of DE Bar since 2005.	\$220	1.3	\$286.00
Ann Jerominski	Paralegal since 1995. Registered Paralegal since 2000.00 Joined firm in 2000.	\$140 \$150	29.6 14.2	\$4,144.00 \$2,130.00
Barbara J. Witters	Paralegal since 2000. Joined firm in 2000.	\$145	3.3	\$478.50
Alfonse J. Lugano	Paralegal since 1995. Joined firm in 2002.	\$140 \$145	10.2 2.0	\$1,428.00 \$290.00
Uraina Norman	Paralegal since 1995. Joined firm in 2004	\$140	11.2	\$1,568.00
Rebecca V. Childs Speaker	Paralegal since 2002. Joined firm in 2001.	\$130 \$140	0.4 0.2	\$52.00 \$28.00
Aja E. Inskeep	Paralegal since 2003. Joined firm in 2002.	\$130 \$140	288.3 390.8	\$37,479.00 \$54,712.00
Hedi L. Brison Parker	Paralegal since 2003. Joined firm in 2002.	\$130 \$140	5.2 4.4	\$676.00 \$616.00
Tamara L. Moody	Paralegal since 1996. Joined firm in 2002.	\$130 \$140	2.7 3.7	\$351.00 \$518.00
Amy L. Rude	Paralegal since 2002. Joined firm in 2001.	\$130 \$140	7.5 20.1	\$975.00 \$2,814.00

Name of Professional Individual	Position of the Applicant, Number of Years in the Position, Prior Relevant Experience, Year of Obtaining License to Practice, Area of Expertise	Hourly Billing Rate (including changes)	Total Hours Billed	Total Compensation
Simone J. Braxton	Paralegal since 1987.	\$115	0.6	\$78.00
	Joined firm in 2002.	\$130	6.4	\$832.00
Kimya M. Spencer	Bankruptcy Specialist and Case Management Assistant Coordinator. Case Management Assistant for 5 years. Joined firm in 1996.	\$85	2.7	\$229.50
Stephanie Spicer	Case Management Assistant since 2004.	\$65	10.4	\$676.00
Christa E. Ryan	Case Management Assistant since 2002.	\$65	9.4	\$611.00
Semaj Ward	Case Management Assistant since 2003.	\$65	37.3	\$2424.50

GRAND TOTAL **\$365,870.50**

ATTORNEY COMPENSATION **\$252,760.00**

TOTAL ATTORNEY HOURS **817.7**

BLENDED RATE **\$309.11**

Dated: March 23, 2005
Wilmington, Delaware

COMPENSATION BY PROJECT CATEGORY
OCTOBER 1, 2004 THROUGH JANUARY 31, 2005

Project Category	Total Hours	Total Fees
Case Administration (A)	67.8	\$10,569.50
Creditor Inquiries (B)	0.2	\$38.00
Meetings (C)	0.2	\$87.00
Executory Contracts/Unexpired Leases (D)	14.1	\$3,269.00
Automatic Stay/Adequate Protection (E)	4.9	\$1,291.50
Plan of Reorganization/Disclosure Statement (F)	50.4	\$12,717.00
Use, Sale, Lease of Assets (G)	3.3	\$1,129.50
Cash Collateral/DIP Financing (H)	0.0	\$0.00
Claims Administration (I)	23.9	\$6,652.50
Court Hearings (J)	157.0	\$32,673.00
General Corporate/Real Estate (K)	0.2	\$87.00
Schedules/SOFA/U.S. Trustee Reports (L)	3.9	\$731.00
Employee Issues (M)	11.2	\$2,770.50
Environmental (N)	0.0	\$0.00
Tax Issues (O)	0.0	\$0.00
Litigation/Adversary Proceedings (P)	20.0	\$4,617.50
RLF Retention Issues (Q-1)	0.0	\$0.00
Retention of Others (Q-2)	3.8	\$601.50
RLF Fee Application (R-1)	32.2	\$6,886.00
Fee Applications of Others (R-2)	45.2	\$8,307.00
Vendor/Supplies (S)	0.0	\$0.00
Non-Working Travel (T)	0.00	\$0.00
Utilities (U)	0.2	\$38.00
Insurance (V)	0.0	\$0.00

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

Project Category	Total Hours	Total Fees
Case Administration (A)	224.2	\$33,367.50
Creditor Inquiries (B)	3.8	\$861.50
Meetings (C)	21.2	\$6,684.50
Executory Contracts/Unexpired Leases (D)	38.6	\$9,031.50
Automatic Stay/Adequate Protection (E)	22.6	\$5,666.50
Plan of Reorganization/Disclosure Statement (F)	234.6	\$57,742.50
Use, Sale, Lease of Assets (G)	14.2	\$4,091.50
Cash Collateral/DIP Financing (H)	124.9	\$34,878.00
Claims Administration (I)	52.2	\$12,768.00
Court Hearings (J)	464.7	\$98,295.00
General Corporate/Real Estate (K)	0.3	\$130.50
Schedules/SOFA/U.S. Trustee Reports (L)	55.0	\$9,958.00
Employee Issues (M)	15.3	\$3,975.50
Environmental (N)	0.3	\$127.50
Tax Issues (O)	0.6	\$235.00
Litigation/Adversary Proceedings (P)	73.1	\$19,450.00
RLF Retention Issues (Q-1)	6.4	\$1,502.00
Retention of Others (Q-2)	79.4	\$17,200.00
RLF Fee Application (R-1)	68.3	\$14,147.00
Fee Applications of Others (R-2)	103.7	\$18,557.50
Vendor/Supplies (S)	3.0	\$831.00
Non-Working Travel (T)	0.0	\$0.00
Utilities (U)	63.0	\$14,575.00
Insurance (V)	8.9	\$1,795.00

EXPENSE SUMMARY
OCTOBER 1, 2004 THROUGH JANUARY 31, 2005

Expense Category	Service Provider	Total Expenses
Duplication (In House)		\$35,599.05
Duplication (Outside)	IKON	\$1,566.55
Long Distance Telephone		\$9,127.93
Messenger & Delivery Services (In House)		\$44.80
Messenger & Delivery Services (Out)	Tri-State, Federal Express	\$7,187.22
Postage		\$10,100.99
Telecopier		\$1,608.89
Binding		\$4.00
Filing/Court Fees		\$26.00
Court Reporting Service		\$3,045.78
Professional Services		\$0.00
Legal Research		\$128.68
Business Meals	Greenery, Cavanaugh's	\$535.44
Secretarial & Administrative Overtime		\$450.80
Document Retrieval		\$928.27
Travel Expenses		\$283.41
Stationary Supplies		\$107.00

EXPENSE SUMMARY
FEBRUARY 23, 2004 THROUGH JANUARY 31, 2005

Expense Category	Service Provider	Total Expenses
Duplication (In House)		\$113,994.00
Duplication (Outside)	On-Site, Reliable, Digital Legal, IKON	\$24,269.24
Long Distance Telephone		\$12,645.44
Messenger & Delivery Services (In House)		\$60.80
Messenger & Delivery Services (Out)	Tri-State, Federal Express	\$22,266.67
Postage		\$21,297.11
Telecopier		\$4,584.51
Binding		\$48.00
Filing/Court Fees		\$378.00
Court Reporting Service		\$6,892.87
Professional Services		\$0.00
Legal Research		\$470.82
Business Meals	Gallucio's, Greenery, Benjamin's, Movable Feast, Leo & Jimmy's, Takeout Taxi and Grotto's	\$3,887.32
Secretarial & Administrative Overtime		\$1,973.39
Document Retrieval		\$1,373.37
Travel Expenses		\$1,223.57
Stationery Supplies		\$107.00

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re	:	Chapter 11
	:	
ONCO INVESTMENT COMPANY	:	Jointly Administered
a Delaware corporation, <u>et al.</u>,	:	Case No. 04-10558 (DDS)
	:	
Reorganized Debtors.	:	Objection Deadline: May 2, 2005 at 4:00 p.m.
	:	Hearing Date: To be determined

**THIRD INTERIM AND FINAL APPLICATION OF RICHARDS, LAYTON
& FINGER, P.A. FOR COMPENSATION FOR SERVICES RENDERED
AND REIMBURSEMENT OF EXPENSES AS COUNSEL
TO 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”), Richards, Layton & Finger, P.A. (“RL&F”) hereby files this Third Interim and Final Application of Richards, Layton & Finger, P.A. for Compensation for Services Rendered and Reimbursement of Expenses as Counsel to Debtors and Debtors in Possession for the Period from February 23, 2004 through January 31, 2005 (the “Application”). By this Application, RL&F seeks a final allowance pursuant to the Administrative Order with respect to the sum of \$365,870.50 as compensation, and \$215,472.11 for reimbursement of actual and necessary expenses for a total of \$581,342.61 for the period February 23, 2004 through January 31, 2005 (the “Compensation Period”). In support of this Application, RL&F 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.

2. The Debtors' retention of RL&F was approved effective as of the Petition Date by this Court's Order dated March 23, 2004 [Docket No. 226] ("Retention Order"). The Retention Order authorized RL&F 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 RL&F were performed for or on behalf of the Debtors.

4. Except to the extent of the retainer paid to RL&F as described in the application seeking approval of RL&F's employment by the Debtors, during the period covered by this Application RL&F 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 RL&F and any other person other than the directors of RL&F 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 A to each of the monthly fee applications previously filed in this case, and are incorporated herein as though fully set forth

herein.¹ These statements contain daily time logs describing the time spent by each attorney and paraprofessional for this period. To the best of RL&F's knowledge, this Application and all of RL&F's previous fee applications comply with sections 330 and 331 of the Bankruptcy Code, 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 and daily logs of expenses incurred by RL&F 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 RL&F charges its bankruptcy clients \$.15 per page for photocopying expenses. RL&F charges its bankruptcy clients \$.15 per page for photocopying expenses. RL&F also charges all of its clients \$1.00 per page for out-going 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 legal research (e.g., LEXIS and WESTLAW), RL&F charges all its clients the standard usage rates these providers charge, which, due to contractual flat fees, may not always equal RL&F's actual cost. RL&F is currently under contract to pay these providers a flat fee every month. Charging its clients the on-line providers' standard usage rates allows RL&F to cover adequately the monthly flat fees it must pay to these types of providers.

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

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

8. RL&F believes the foregoing rates are the market rates that the majority of law firms charge clients for such services. In addition, RL&F believes that such charges are in accordance with the American Bar Association's ("ABA") guidelines, as set forth in the ABA's Statement of Principles, dated January 12, 1995, regarding billing for disbursements and other charges.

Summary of Services Rendered

9. The directors and associates of RL&F who have rendered professional services in these cases are as follows: Mark D. Collins, Daniel J. DeFranceschi, John H. Knight, Russell C. Silberglied, Jeffrey L. Moyer, Paul N. Heath, Rebecca L. Booth, Christina M. Houston, Kimberly D. Newmarch and Karen M. McKinley. The paraprofessionals of RL&F who have provided services to these attorneys in these cases are as follows: Ann Jerominski, Alfonse J. Lugano, Barbara J. Witters, Aja E. Inskeep, Urainia Norman, Tamara L. Moody, Rebecca V. Childs Speaker, Amy L. Rude, Heidi L. Brison Parker, Simone J. Braxton, Kimya M. Spencer, Stephanie Spicer, Christa E. Ryan and Semaj Ward.

10. RL&F, by and through the above-named persons, has prepared and/or assisted in the preparation of various applications and orders submitted to the Court for consideration, advised the Debtors on a regular basis with respect to various matters in connection with these cases, and has performed all necessary professional services which are described and narrated in detail hereinafter.

Summary of Services By Project

11. The services rendered by RL&F during the Application Period can be grouped into the categories set forth below. The attorneys and paralegals who rendered services relating to each category are identified, along with the number of hours for each individual and

the total compensation sought for each category, on Exhibit A to each of the monthly fee applications previously filed in this case.

A. Case Administration/Miscellaneous Matters

Fees: \$33,367.50; Total Hours: 224.2

This category includes advice relating to business operations; communications with U.S. Trustee; maintenance of case docket and calendar; filing and circulation of papers; notices and service lists; and matters related to exclusivity.

B. Creditor Inquiries

Fees: \$861.50; Total Hours: 3.8

This category includes all actions taken to respond to creditor inquiries.

C. Meetings

Fees: \$6,684.50; Total Hours: 21.2

This category includes preparing for and attending meetings with debtors, creditors' committees, individual creditors, the U.S. Trustee and co-counsel.

D. Executory Contracts/Unexpired Leases

Fees: \$9,031.50; Total Hours: 38.6

This category includes contract and lease analysis and matters relating to assumption, assignment or rejection of executory contracts and unexpired leases.

E. Automatic Stay/Adequate Protection

Fees: \$5,666.50; Total Hours: 22.6

This category includes all motions to modify the automatic stay; all other types of actions where adequate protection is the central issue; issues related to the effect of the automatic stay on pending matters.

F. Plan of Reorganization/Disclosure Statement

Fees: \$57,742.50; Total Hours: 234.6

This category includes review, formulation, negotiation, preparation and promulgation of plans of reorganization, disclosure statements and related corporate documentation and research relating thereto.

G. Use, Sale, Lease of Assets

Fees: \$4,091.50; Total Hours: 14.2

This category includes all matters relating to acquisitions, dispositions and other postpetition uses of property of the estate.

H. Cash Collateral/DIP Financing

Fees: \$34,878.00; Total Hours: 124.9

This category includes negotiation and documentation of debtor in possession financing and post-confirmation financing, all cash collateral issues and related pleadings.

I. Claims Administration

Fees: \$12,768.00; Total hours: 52.2

This category includes claims administration matters and bar date matters, including claims objections and related contested matters.

J. Court Hearing

Fees: \$98,295.00; Total Hours: 464.7

This category includes all matters relating to preparation for and attendance at court hearings.

K. General Corporate/Real Estate

Fees: \$130.50; Total Hours: 0.3

This category includes all matters relating to transactional, corporate governance, and related matters involving the debtor's business operations that are not part of a plan of reorganization or disclosure statement.

L. Schedules/SOFA/U.S. Trustee Reports

Fees: \$9,958.00; Total Hours: 55.0

This category includes all matters relating to preparation of schedules and amendments, statements of financial affairs and amendments, operating reports and other reports required by the office of the United States Trustee or the Bankruptcy Court.

M. Employee Issues

Fees: \$3,975.50 Total Hours: 15.3

This category includes all matters relating to employee wages, benefits, collective bargaining issues, other employee relation matters, ERISA and retiree benefits.

N. Environmental

Fees: \$127.50; Total Hours: 0.3

This category includes all matters relating to environmental matters, other than environmental aspects of a plan of reorganization.

O. Tax Issues

Fees: \$235.00; Total Hours: 0.6

This category includes all federal and state income, property, employment, excise and other tax matters, other than the tax aspects of a plan of reorganization.

P. Litigation/Adversary Proceedings

Fees: \$19,450.00; Total Hours: 73.1

This category includes all litigation and adversary proceedings.

Q-1. RL&F Retention

Fees: \$1,502.00; Total Hours: 6.4

This category includes preparation of applications to retain RL&F and supplements thereto.

Q-2. Retention of Others

Fees: \$17,200.00; Total Hours: 79.4

This category includes time spent reviewing applications for retention by other professionals, objecting to the retention of other professionals and assisting other professionals with preparing and filing retention applications.

R-1. RL&F Fee Applications

Fees: \$14,147.00; Total Hours: 68.3

This category includes all time spent preparing, reviewing, filing, circulating and/or relating to monthly invoices and fee applications for RL&F.

R-2. Fee Applications of Others

Fees: \$18,557.50; Total Hours: 103.7

This category includes time spent reviewing invoices or applications of other professionals, objecting to fees of other professionals and assisting other professionals with filing and circulating monthly invoices and applications.

S. Vendor/Suppliers

Fees: \$831.00; Total Hours: 3.0

This category includes all matters related to vendors and suppliers, including reclamation issues.

T. Non-Working Travel

Fees: \$0.00; Total Hours: 0.0

This category includes all travel time not otherwise chargeable.

U. Utilities

Fees: \$14,575.00; Total Hours: 63.0

This category includes all matters related to utility issues.

V. Insurance

Fees: \$1,795.00; Total Hours: 8.9

This category includes all matters related to insurance policies or coverage.

Valuation of Services

11. Attorneys and paraprofessionals of RL&F have expended a total of 1678.3 hours in connection with this matter during the Compensation Period, as follows:

<u>ATTORNEYS</u>	<u>HOURS</u>	<u>RATE</u>
Mark D. Collins	0.2	\$485
Daniel J. DeFranceschi	95.1	\$425
Daniel DeFranceschi	97.6	\$435
John H. Knight	1.8	\$375
John H. Knight	0.6	\$425
Russell C. Silberglied	0.1	\$375
Russell C. Silberglied	0.1	\$425
Jeffrey L. Moyer	0.4	\$425
Paul N. Heath	178.3	\$285
Paul N. Heath	210.6	\$305
Rebecca L. Booth	0.2	\$290
Karen M. McKinley	154.4	\$225
Karen M. McKinley	76.8	\$240
Kimberly D. Newmarch	0.2	\$225
Christina M. Houston	1.3	\$220
<u>PARAPROFESSIONALS</u>	<u>HOURS</u>	<u>RATE</u>
Ann Jerominski	29.6	\$140
Ann Jerominski	14.2	\$150
Barbara J. Witters	3.3	\$145
Alfonse J. Lugano	10.2	\$140
Alfonse J. Lugano	2.0	\$145
Uraina Norman	11.2	\$140
Rebecca V. Childs Speaker	0.4	\$130

Rebecca V. Childs Speaker	0.2	\$140
Aja E. Inskeep	288.3	\$130
Aja E. Inskeep	390.8	\$140
Amy L. Rude	7.5	\$130
Amy L. Rude	20.1	\$140
Heidi L. Brison Parker	5.2	\$130
Heidi L. Brison Parker	4.4	\$140
Tamara L. Moody	2.7	\$130
Tamara L. Moody	3.7	\$140
Simone J. Braxton	0.6	\$115
Simone J. Braxton	6.4	\$130
Kimya M. Spencer	2.7	\$85
Stephanie Spicer	10.4	\$65
Christa E. Ryan	9.4	\$65
Semaj Ward	37.3	\$65

The nature of the work performed by these persons is attached as Exhibit A to each of the previously filed monthly fee applications in this case. These are RL&F's normal hourly rates for work of this character. The reasonable value of the services rendered by RL&F to the Debtor during the Interim Period is \$163,210.31. The reasonable value of the services rendered by RL&F during the Application Period is \$581,342.61.

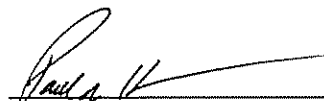
12. In accordance with the factors enumerated in section 330 of the Bankruptcy Code, it is respectfully submitted that the amount requested by RL&F is fair and reasonable given (a) the complexity of these cases, (b) the time expended, (c) the nature and extent of the services rendered, (d) the value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

WHEREFORE, RL&F respectfully requests that the Court authorize that for the Compensation Period, an allowance be made to RL&F pursuant to the terms of the Administrative Order, with respect to the sum of \$365,870.50 compensation for necessary professional services rendered, and the sum of \$215,472.11 as reimbursement of actual necessary

costs and expenses, for a total of \$581,342.61 and that such sums be authorized for payment, less what has been paid previously to RL&F pursuant to the Administrative Order, and for such other and further relief as this Court may deem just and proper.

Dated: March 23, 2005
Wilmington, Delaware

Respectfully submitted,



Daniel J. DeFranceschi (DE 2732)
Paul N. Heath (DE 3704)
RICHARDS, LAYTON, & FINGER, P.A.
One Rodney Square
P. O. Box 551
Wilmington, Delaware 19899
(302) 651-7700

Counsel for Reorganized Debtors

VERIFICATION

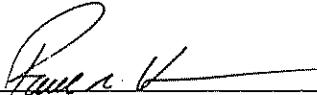
STATE OF DELAWARE :
 :
COUNTY OF NEW CASTLE :

Paul N. Heath, after being duly sworn according to law, deposes and says:

a) I am an associate with the applicant firm, Richards, Layton & Finger, P.A., and have been admitted to appear before this Court.

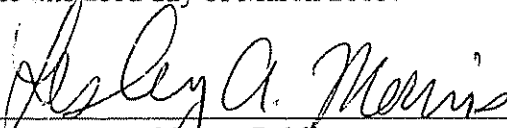
b) I have performed and am familiar with the work performed on behalf of the Debtors by Richards, Layton & Finger, P.A. as counsel to the Debtors.

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.



Paul N. Heath (No. 3704)

SWORN AND SUBSCRIBED before
me this 23rd day of March 2005.



Notary Public

LESLEY A. MORRIS
Notary Public - State of Delaware
My Comm. Expires Apr. 17, 2005