



SCHNEIDER EHRLICH & ASSOCIATES LLP  
 DEAN HILTZIK  
 100 Jericho Quadrangle, Suite 236  
 Jericho, NY 11753  
 Telephone Number: (516) 942-5300  
 Facsimile Number: (516) 932-6050

Accountants for the Debtor - PCG Corp. 1 ET AL.

UNITED STATES BANKRUPTCY COURT  
 SOUTHERN DISTRICT OF NEW YORK

In re	}	Case No. 95-B-43065 (PBA)
	}	(Jointly Administered)
PCG CORP. 1 ET AL.	}	
	}	Chapter 11
	}	
	}	Date: November 18, 1999
	}	Time: 2:30 pm
Debtor.	}	Place: Courtroom 701
	}	
	}	APPLICATION OF SCHNEIDER EHRLICH
	}	& ASSOCIATES LLP FOR APPROVAL
	}	OF FINAL COMPENSATION AND
	}	REIMBURSEMENT OF EXPENSES
	}	AS ACCOUNTANTS FOR THE
	}	DEBTOR FOR THE PERIOD
	}	AUGUST 1, 1997 THROUGH JULY 8, 1999
_____	}	

STATE OF NEW YORK }  
 }SS:  
 COUNTY OF NASSAU }

TO THE HONORABLE PRUDENCE CARTER BEATTY, UNITED STATES BANKRUPTCY  
 JUDGE; TO THE DEBTOR AND CREDITORS' COMMITTEE CHAIRPERSON AND THEIR  
 COUNSELS OF RECORD, THE OFFICE OF THE UNITED STATES TRUSTEE AND OTHER  
 PARTIES IN INTEREST:

The independent public accounting firm of Schneider Ehrlich & Associates LLP ("SEA"), successor to Schneider, Ehrlich & Wengrover LLP, hereby submits its Final Application for Approval of Compensation and Reimbursement of Expenses as Accountants for the Debtor for the period AUGUST 1, 1997 through JULY 8, 1999 ("Final Application for Compensation"). SEA respectfully represents:

I.

INTRODUCTORY STATEMENT

1. On July 17, 1995, PCG Corp. 1 et al. (the "Debtor") filed their Voluntary Chapter 11 under Title 11 of the United States Code and an order for relief under Chapter 11 was entered simultaneously.

2. By Application, the Debtor sought authority to retain SEA as accountants and tax consultants to render services specified in the Application for Order Approving Retention of Accountants (the "Retention Application"). On MAY 9, 1997, an order, effective as of MARCH 12, 1997 was duly signed by the Honorable PRUDENCE CARTER BEATTY, United States Bankruptcy Judge, authorizing the retention of SEA to render the following services:

- Preparation and filing of tax returns for 1996 and subsequent years.
- Review of tax files to determine if there are either franchise tax liability and/or net operating loss carryback opportunities.
- Assistance in write-up accounting and report filing.
- General compliance review.
- Audits of employee benefit plans and preparation of Forms 5500 for 1995 and subsequent years.

A copy of the order and affidavit are attached hereto as Exhibit "A".

3. Detailed statements itemizing services rendered and expenses incurred by SEA are attached as Exhibits B and C, to this Application.

4. This is SEA's Final Application for Compensation for professional services rendered and for reimbursement of actual and necessary costs and expenses incurred on behalf of the Debtor in the administration of the estate of the Debtor. SEA makes this Application pursuant to the provisions of 11 U. S. C. sections 327 through 331 and Rule 2016 of the Federal Rules of Bankruptcy Procedure, and this Court's Guidelines Pertaining to Requests for Compensation and Expense by Professionals.

## II.

### SUMMARY OF SERVICES RENDERED

5. By this Application for Final Compensation, SEA seeks approval and payment for (a) compensation for services rendered from AUGUST 1, 1997 through JULY 8, 1999 and (b) reimbursement for certain expenses incurred during the same period. This is the Final Application for interim compensation filed by SEA.

6. In rendering the services for which compensation is sought, a partner and staff accountants of SEA spent 539.1 hours from AUGUST 1, 1997 through JULY 8, 1999. The time charges for such services, computed at SEA's standard hourly rates are \$62,590.00. In addition, SEA incurred ordinary and necessary expenses in connection with the case of \$1,685.58. These fees and expenses represent total costs incurred during this period of \$64,275.58. Exhibit B annexed hereto contains, in full and complete detail, a description of the services rendered by the partner and each staff accountant on a daily basis. A detailed statement of expenses is attached as Exhibit C.

7. SEA customarily bills their professionals at rates commensurate with the experience of the person performing such services. The billing rates are the same for bankruptcy engagements as well as all other

accounting work performed by SEA. A list of the guideline hourly rates included in SEW's Employment Application is as follows:

Partner	\$160
Staff Accountants	\$90 - \$110
Write-up Work	\$55 - \$60

8. The compensation SEA seeks is reasonable and is for actual and necessary services rendered by SEA. All of the services performed by SEA have been beneficial to the parties to these proceedings and have enabled the case to proceed.

9. The size and complexity of the Debtor's case involves numerous and complex issues of accounting and require substantial broad-based accounting expertise to resolve the issues. As a consequence, the demands of this case have been such that SEA's highly skilled professionals have devoted time and effort to perform properly and expeditiously the required accounting and tax services.

10. During the period from AUGUST 1, 1997 through JULY 8, 1999, SEA provided services of a general nature to the Debtor, as set forth below:

	HOURS	
	<u>WORKED</u>	<u>AMOUNT</u>
A. TAX COMPLIANCE		
Preparation of extensions of time to file Debtor's federal and state corporation income tax returns for the year ended December 31, 1998; preparation of federal and state corporation income tax returns for 1996 and 1997;		

preparation of Forms 5500 for the various employee benefit plans maintained by the Debtor for 1995, 1996 and 1997; preparation of extension to file Forms 5500 for 1998; review of and preparation of responses to correspondence from IRS and state tax authorities relating to previously filed returns	338.7	\$35,102.00
<b>B. MEETINGS - DEBTOR</b>		
Meetings, telephone conferences and correspondence with Debtor management and professionals related to various tax matters, including return preparation, IRS claim, and pension reversion issues	9.6	1,536.00
<b>C. CASE ADMINISTRATION</b>		
Reviewed status of engagement with staff and planned areas of work to be performed; preparation of monthly data for submission to Debtor	77.0	11,214.00
<b>D. BENEFIT PLAN AUDITS</b>		
Discussions with Debtor management and predecessor accountant relating to audits of Debtor benefit plans for IRS compliance; performance of audit fieldwork and preparation of audit reports for various Debtor benefit plans	<u>113.8</u>	<u>14,738.00</u>
<b>TOTAL</b>	<u>539.1</u>	<u>\$62,590.00</u>

11. The time spent by partners and staff of SEA from AUGUST 1, 1997 through JULY 8, 1999, in performing the procedures described in paragraph 11, along with their hourly rates, is presented on the following page:

	HOURS	AVG.	
	<u>WORKED</u>	<u>RATES</u>	<u>AMOUNT</u>
PARTNER	167.90	\$160.00	\$26,864.00
STAFF ACCOUNTANTS	<u>371.20</u>	<u>95.88</u>	<u>35,726.00</u>
	<u>539.10</u>	<u>\$116.10</u>	<u>\$62,590.00</u>

12. SEA's time records are recorded contemporaneously with the rendition of professional services that have been set forth in Exhibit "B" which contains full and complete detail, a description of the services rendered by each partner, senior associate and associate on a daily basis for the Application period. SEA's time records are maintained in one-tenth of an hour (0.10) increments.

13. Each duty and task performed by SEA has been performed by the professionals most qualified to render such services at his or her ordinary hourly charges.

14. There is no agreement or understanding between SEA and any other person, other than the members, associates and employees of SEA, for the sharing of compensation received for services rendered in connection with these proceedings.

15. SEA professionals have delegated authority where appropriate to prevent duplication of effort, to ensure that associates were used whenever possible and to utilize the services of professionals who bill at lower hourly rates as much as possible.

16. Where more than one person attended a meeting, such attendance was not a duplication of effort, but was necessary to adequately represent the interest of the Creditors, and to have the appropriate expertise available.

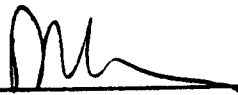
17. For all of the reasons set forth in this Application, SEA respectfully submits that the services it has rendered and the disbursements it has incurred on behalf of the Debtor during this case have been reasonably expended in order to adequately represent and protect the interests of the Debtor in this case. SEA submits further that it has provided such services in an economical and efficient manner. Accordingly, SEA requests that the relief requested in this Application be granted in all respects.

WHEREFORE, SEA PRAYS that this Court enter its order allowing SEA fees and expenses in the total amount of \$64,275.58 (representing \$62,590.00 in fees and \$1,685.58 in expenses).

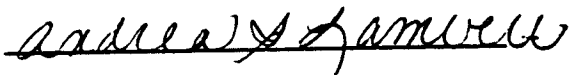
DATED in Jericho, New York on this 29th day of September, 1999.

Schneider Ehrlich & Associates LLP  
100 Jericho Quadrangle, Suite 236  
Jericho, NY 11753  
Telephone Number: (516) 942-5300  
Facsimile Number: (516) 932-6050

Accountants for the Debtor

  
\_\_\_\_\_  
DEAN HILTZIK

Sworn and subscribed to before me  
this 29<sup>th</sup> day of Sept, 1999.



ANDREA S. LAMBERT  
Notary Public, State of New York  
No. 4839250  
Qualified in Nassau County  
Commission Expires January 31, 2000





6-19

**LEGAL FILE**

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

667

In re

PCG Corp. I, et al.

Debtors.

Chapter 11  
Case No. 95 B 43065 (PBA)  
Jointly Administered

576-832-6050

\_\_\_\_\_X

**ORDER AUTHORIZING THE RETENTION OF SCHNEIDER,  
EHRlich & WENGROVER LLP AS ACCOUNTANTS FOR THE  
DEBTORS NUNC PRO TUNC TO MARCH 12, 1997**

Upon the motion dated May 1, 1997 (the "Motion") of PCG Corp. I, for itself and on behalf of its affiliated debtors and debtors in possession herein (collectively, the "Debtors"), seeking the entry of an order authorizing the retention of Schneider, Ehrlich & Wengrover LLP ("Schneider") as accountants for the Debtors *nunc pro tunc* to March 12, 1997; and it appearing that the employment of Schneider is necessary and in the best interest of the Debtors, their creditors and estates; and it appearing that Schneider is a disinterested person and represents no interest adverse to the Debtors or their estates with respect to the matters on which it is to be employed; and upon the affidavit of Dean Hiltzik, a copy of which is attached to the Motion as Exhibit "A," affirming that Schneider is a "disinterested person" as defined in the Bankruptcy Code; and no objection having been filed or served; and after due deliberation and sufficient cause appearing therefor, it is

NOW, upon Motion of KAYE, SCHOLER, FIERMAN, HAYS & HANDLER, LLP, counsel for the Debtors, hereby

ORDERED, that the Motion is granted and approved, and it is further

1408264.NY

RECEIVED  
1997  
U.S. BANKRUPTCY COURT

ER

ORDERED, that, pursuant to section 327(a) of the Bankruptcy Code and Federal Rule of Bankruptcy Procedure 2014, the Debtors are authorized and empowered to retain and employ Schneider, *nunc pro tunc* to March 12, 1997, to perform certain accounting services for the Debtors as set forth in the Motion; and it is further

ORDERED, that any fees and expenses payable to Schneider shall be subject to approval by this Court following the filing by Schneider of appropriate application(s) for interim and/or final compensation pursuant to sections 330 and 331 of the Bankruptcy Code; and it is further

ORDERED, that the Debtors are authorized and empowered to execute all documents and do all things necessary to implement and effectuate the terms of the this Order.

Dated: New York, New York  
May 9, 1997

  
UNITED STATES BANKRUPTCY JUDGE

## EXHIBIT B

PCG CORP. 1 ET AL.  
TIME SUMMARY  
AUGUST 1, 1997 to JULY 8, 1999

<u>PROFESSIONAL</u>	<u>CATEGORY</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
DEAN HILTZIK	PARTNER	167.90	\$160.00	\$26,864.00
JOHN BARGIUK	STAFF ACCT	255.30	90.00	22,977.00
KEVIN HOLDER	STAFF ACCT	<u>115.90</u>	110.00	<u>12,749.00</u>
		<u>539.10</u>		<u>\$62,590.00</u>

PCG CORP. 1 ET AL  
 RECAP OF PROFESSIONAL SERVICES  
AUGUST 1, 1997 to JULY 8, 1999

## A. TAX COMPLIANCE

8/6/97	DH	Review of memo requesting information to prepare Form 1120	.9
8/6/97	JB	Review of information required to complete corporate income tax returns for 1996; preparation of memo requesting missing items	3.5
9/3/97	JB	Telcon w/ IRS re: Extensions	.4
9/4/97	DH	Review of IRS power of attorney	.3
10/7/97	DH	Telcon w/ IRS re: Extension of time to file Form 1120 for 1996	.5
10/8/97	DH	Review 1996 tax workpapers for missing information	1.9
11/12/97	DH	Preparation of workpaper for interest calculation on IRS deficiency	1.3
11/12/97	JB	Interest and penalty calculation on IRS deficiency for 1991	1.2
11/14/97	JB	Preparation of schedules and workpapers re: Form 1120 for 1996	2.6
11/19/97	JB	Preparation of schedules and workpapers re: Form 1120 for 1996	7.4
11/20/97	JB	Preparation of 1996 pro forma returns (Form 1120) for state filings	8.4
11/21/97	JB	Preparation of schedules and workpapers re: Form 1120 for 1996	6.8
11/25/97	JB	Preparation of schedules and workpapers re: Form 1120 for 1996	.3
12/9/97	JB	Continued preparation of Form 1120X for 1991	.6
12/12/97	JB	Preparation of Form 1120 for 1996; review of subsidiary transactions	.3

12/17/97	JB	Preparation of Form 1120 stand alone returns for state corporate filings	7.0
12/18/97	JB	Preparation of Form 1120 stand alone returns for state corporate filings	6.5
12/19/97	JB	Preparation of Form 1120 stand alone returns for state corporate filings	6.7
12/23/97	JB	Preparation of Form 1120 stand alone returns for state corporate filings	4.6
12/29/97	JB	Preparation of Form 1120 workpapers and backup schedules	3.8
12/30/97	DH	Telcon w/ J. McCorry and B. Lofft re: Form 1120 backup schedules; review of Form 1120 tax workpapers	1.5
12/30/97	JB	Review workpapers re: Form 1120 for 1996	.9
1/7/98	DH	Review Form 1120 revisions; telcon w/ J. McCorry re: Return information	.7
1/7/98	JB	Preparation of Form 1120 stand alone returns for state corporate filings; review w/ D. Hiltzik	9.0
1/8/98	JB	Preparation of Form 1120 stand alone returns for state corporate filings	5.4
1/8/98	DH	Telcon w/ K. Faccini re: Amended tax return filing	.1
1/9/98	JB	Preparation of consolidation workpapers for 1996 federal tax return	4.5
1/10/98	JB	Preparation of consolidation workpapers for 1996 federal tax return	1.1
1/17/98	JB	Review tax returns w/ D. Hiltzik; further work on 1996 tax return consolidation	3.1
1/17/98	DH	Review updated Form 1120 w/ J. Bargiuk	1.2
1/19/98	JB	Preparation of Form 1120 stand alone returns for state corporate filings	8.2
1/24/98	JB	Preparation of Form 1120 stand alone returns for state corporate filings	1.5
1/24/98	DH	Continued review of 1996 Form 1120 and workpapers	1.8
3/9/98	DH	Review income tax extensions for 1997 returns	1.1

3/9/98	JB	Preparation of income tax extensions for 1997 returns	2.5
4/3/98	DH	Review 1996 income tax workpapers w/ J. Bargiuk	2.9
4/3/98	JB	Review 1996 income tax workpapers w/ D. Hiltzik; revise 1996 consolidated federal return	7.3
4/4/98	JB	Preparation of proforma federal returns for state filing	5.7
4/5/98	JB	Preparation of proforma federal returns for state filings; revise 1996 consolidated federal return	5.3
4/15/98	JB	Revise 1996 consolidated federal return	4.2
4/17/98	JB	Revise 1996 consolidated and proforma federal returns	6.5
4/17/98	DH	Review 1996 consolidated federal return consolidating schedules	1.6
4/21/98	DH	Review 1996 consolidated federal return consolidating schedules	1.5
4/20/98	JB	Prepare 1996 state income tax returns for Plaid and subsidiaries	4.2
4/21/98	JB	Prepare 1996 state income tax returns for Plaid and subsidiaries	5.7
4/23/98	JB	Prepare 1996 state income tax returns for Plaid and subsidiaries	6.0
5/1/98	DH	Review 1996 state income tax return revisions w/ J. Bargiuk	1.8
5/1/98	JB	Review revisions to state income tax returns w/ D. Hiltzik, revise consolidated federal return	6.3
5/2/98	JB	Revise proforma federal returns for state filings	6.7
5/5/98	JB	Preparation of parent state returns and proforma federal return; review latest versions of state returns w/ D. Hiltzik	9.1
5/5/98	DH	Review additional state income tax return and proforma return revisions	2.3
5/6/98	JB	Make final revisions to parent state returns and attachments	5.8
5/18/98	DH	Review 1996 proforma federal and state tax returns	2.5

5/18/98	JB	Review all 1996 returns for processing	1.0
5/20/98	JB	Revise consolidated and proforma federal returns and prepare for filing	4.8
5/22/98	DH	Review filing copies of all 1996 returns	1.5
7/6/98	KH	Review of IRS notices re: 1995 5500 filings and preparation of amended 5500 returns for 1995	2.2
9/30/98	KH	Preparation of 1997 Forms 5500 for 401k plan	2.3
10/1/98	KH	Preparation of 1997 Form 5500 for pension plan	8.5
10/2/98	KH	Preparation of 1997 Form 5500 for 401k plan	4.3
10/5/98	KH	Continued preparation of 1997 Form 5500 for 401k plan	3.3
10/12/98	KH	Revisions to 1997 Form 5500 for 401k plan	3.3
10/13/98	KH	Prepare 1997 Form 5500 for 401k plan	1.5
11/4/98	DH	Review 1997 consolidated corporation tax return	2.2
11/4/98	JB	Preparation of 1997 proforma corporate tax returns for state filings; review consolidated corporate return w/ D. Hiltzik	4.1
11/5/98	JB	Preparation of 1997 proforma corporate tax returns	4.0
11/6/98	JB	Preparation of 1997 proforma corporate tax returns	4.3
11/9/98	DH	Prepare memo to J. Bargiuk re: State tax return filings	1.4
11/18/98	DH	Review proforma corporate tax returns for state filings	1.7
11/18/98	KH	Review of IRS correspondence re: Plaid 401k Form 5500s for 1995 and 1996	1.4
11/20/98	JB	Preparation of 1997 proforma corporate tax returns and state returns	4.5
11/25/98	JB	Preparation of state returns	8.0
11/27/98	KH	Prepare amended Form 5500s for 401k plan for 1995 and 1996	6.6
11/30/98	KH	Prepare amended Form 5500s for 401k plan for 1995 and 1996	7.5



11/30/98	JB	Preparation of state returns	6.8
12/2/98	JB	Preparation of 1997 state returns	7.1
12/2/98	DH	Review and revise amended Form 5500s for 401k plan and savings growth plan	5.4
12/4/98	JB	Preparation of 1997 state returns	7.5
12/4/98	DH	Review 1997 state corporation tax returns	3.3
12/7/98	DH	Review filing copies of state corporation tax returns	1.3
1/19/99	DH	Telcons w/ ADP personnel re: Schoeneman unemployment tax issues	1.7
3/8/99	DH	Review IRS notice re: Plan audit update and fee projection	1.5
3/9/99	DH	Preparation of 1998 corporate income tax extensions	3.1
3/15/99	DH	Reply to IRS re: PCG Corp. 1 Defined Benefit Plan Form 5500	1.7
3/20/99	DH	Reply to IRS letter re: 1996 Form 5500 for Savings Growth Plan	1.2
5/28/99	JB	Preparation of 1998 federal consolidated corporate tax return	1.7
6/4/99	JB	Preparation of 1998 corporation income tax returns	4.8
6/7/99	JB	Preparation of 1998 corporate income tax returns	4.1
6/8/99	JB	Preparation of 1998 corporate income tax returns	6.5
6/28/99	JB	Review 1998 corporation income tax returns and supporting workpapers w/ D. Hiltzik; preparation of corporate income tax returns	3.5
6/28/99	JB	Preparation of 1998 federal consolidated corporate tax return	1.7
6/28/99	DH	Review 1998 corporate tax returns w/ J. Bargiuk	.9
6/28/99	DH	Review IRS notice re: 1998 Form 5500 for the PCG Defined Benefit Retirement plan; review Form 5500 and supporting workpapers; telcons w/ D. McNamara and K. Faccini re: IRS notice	1.4

6/29/99	DH	Telcons w/ IRS agents re: IRS notice; preparation and filing of revised Schedule C attachment to the 1998 Form 5500 for the PCG Defined Benefit Retirement Plan	<u>2.1</u>
		TOTAL	<u>338.7</u>

#### B. MEETINGS - DEBTOR

8/4/97	DH	Telcon w/ J. McCorry re: IRS notice on 1996 Form 1120	.4
8/12/97	DH	Telcon w/ DM re: Income tax projection	1.0
10/7/97	DH	Telcon w/ J. McCorry re: Status of corporate tax returns	.3
11/12/97	DH	Conference call w/ D. McNamara, attorneys re: filing Form 1120X	.7
11/18/97	DH	Telcon w/ J. McCorry re: Status of federal return and information required to complete	.7
11/19/97	DH	Meeting w/ J. McCorry to discuss Form 1120 for 1996	3.0
1/7/98	DH	Telcon w/ B. Lofft re: 1996 Income tax return workpapers	.4
6/3/98	DH	Telcon w/ D. McNamara and E. Sharpe re: 401k plan information	.8
6/12/98	DH	Telcon w/ E. Sharpe re: 401k plan information	.2
7/13/98	DH	Conference call w/ D. McNamara and K. Faccini re: status of 401k audit	.3
7/17/98	DH	Telcon w/ E. Sharpe and D. McNamara re: 401k plan information	.7
7/30/98	DH	Telcon w/ D. McNamara re: 401k plan information	.2
9/14/98	DH	Telcon w/ D. McNamara and K. Faccini re: 401k plan	.1
1/19/99	DH	Telcons w/ J. McCorry re: Schoeneman unemployment tax issues	<u>.8</u>
		TOTAL	<u>9.6</u>

#### C. CASE ADMINISTRATION

8/21/97	DH	Preparation of monthly data for submission to Debtor	1.2
---------	----	--	-----

8/22/97	DH	Preparation of monthly data for submission to Debtor	4.5
8/25/97	DH	Preparation of monthly data for submission to Debtor	2.1
8/25/97	DH	Preparation of first interim fee application	3.0
8/25/97	DH	Telcon w/ DM and Craig Cooper re: Fee application	.6
8/26/97	DH	Preparation of first interim fee application	5.6
8/27/97	DH	Preparation of first interim fee application	2.5
11/18/97	JB	Review of workpapers w/ D. Hiltzik	1.2
11/18/97	DH	Review workpaper files on Form 1120 for 1996 w/ staff	1.2
12/9/97	DH	Preparation of monthly data for submission to Debtor	1.6
12/10/97	JB	Review Form 1120X for 1991 w/ D. Hiltzik	1.3
12/10/97	DH	Review Form 1120X for 1991 w/ staff associate, J. Bargiuk	1.3
12/15/97	DH	Preparation of monthly data for submission to Debtor	.6
12/24/97	JB	Review workpapers re: Form 1120 for 1996 w/ D. Hiltzik	3.4
12/24/97	DH	Review workpapers re: Form 1120 for 1996 w/ J. Bargiuk	3.4
1/7/98	DH	Review proforma federal returns w/ J. Bargiuk	.8
1/13/98	DH	Preparation of monthly data for submission to Debtor	.6
1/28/98	DH	Preparation of monthly data for submission to Debtor	.5
2/27/98	DH	Preparation of monthly data for submission to Debtor	1.2
2/28/98	DH	Preparation of monthly data for submission to Debtor	.5
4/16/98	DH	Review 1996 consolidated and proforma federal returns w/ J. Bargiuk	4.8
4/16/98	JB	Review 1996 consolidated and proforma federal returns w/ D. Hiltzik	4.8
4/30/98	DH	Review 1996 state income tax returns w/ J. Bargiuk	1.1
4/30/98	JB	Review 1996 state income tax returns w/ D. Hiltzik	1.1
7/14/98	DH	Review 401k audit workpapers w/ K. Holder	2.1

7/14/98	KH	Review 401k audit workpapers w/ D. Hiltzik	2.1
7/23/98	DH	Preparation of monthly data for submission to Debtor	.9
9/30/98	DH	Preparation of monthly data for submission to Debtor	1.9
10/1/98	DH	Preparation of monthly data for submission to Debtor	1.3
10/6/98	DH	Review 1997 Form 5500 for 401k plan w/ K. Holder	2.3
10/6/98	KH	Review 1997 Form 5500 for 401k plan w/ D. Hiltzik	2.3
11/10/98	DH	Preparation of monthly data for submission to Debtor	1.7
12/6/98	DH	Preparation of monthly data for submission to Debtor	3.1
1/11/99	DH	Preparation of monthly data for submission to Debtor	2.4
2/3/99	DH	Preparation of monthly data for submission to Debtor	2.1
5/27/99	DH	Preparation of monthly data for submission to Debtor	2.4
6/7/99	DH	Reviewed files and documents relating to the Schoeneman Plan 1995 audit w/ K. Holder	1.2
6/7/99	KH	Reviewed files and documents relating to the Schoeneman Plan 1995 audit w/ D. Hiltzik	1.2
6/29/99	DH	Preparation of monthly data for submission to Debtor	<u>1.1</u>
		TOTAL	<u>77.0</u>

#### D. BENEFIT PLAN AUDITS

3/3/98	KH	Preparation of change of address forms for IRS 401k plan filings (5500s)	.4
7/2/98	KH	Review of Deloitte Touche 401k audit workpapers for 1994	2.2
7/6/98	DH	Review workpapers for 401k audits	1.3
7/7/98	KH	Review of documents from Fidelity for 401k plan audits	2.4
7/10/98	DH	Review workpapers for 401k audits; conference w/ K. Holder re: Information required to complete 401k audits	3.5

7/13/98	KH	Testing and preparation of audit workpapers for 1995 and 1996 401k audit report	5.5
7/13/98	DH	Review 401k audit workpapers	.9
7/14/98	KH	Preparation of audit confirmation letters for 401k plan audits	.4
7/17/98	DH	Preparation of memo to P. Buckley of Fidelity management re: Information still required to complete 401k audits	1.4
7/21/98	DH	Review audit confirmation letters for 401k plan audits	.6
7/29/98	KH	Continuation of testing and preparation of audit workpapers for 1995 and 1996 401k audit reports	6.5
7/30/98	DH	Telcon w/ P. Buckley re: 401k documents and information request	.4
7/30/98	KH	Continuation of testing and preparation of audit workpapers for 1995 and 1996 401k audit reports	7.6
7/31/98	DH	Review Fidelity 401k documents and 1995 401k audit report w/ K. Holder	2.9
7/31/98	KH	Continuation of testing and preparation of audit workpapers for 1995 and 1996 401k audit reports; review of 401k audit workpapers w/ D. Hiltzik	8.0
8/3/98	KH	Preparation of financial schedules for 1995 and 1996 401k plan audit reports	7.9
8/7/98	KH	Telcon w/ P. Buckley re: 401k plan documents	.7
8/17/98	KH	Continuation of preparation of financial schedules for 1995 and 1996 401k plan audit reports; review of audit report disclosure requirements	6.3
8/17/98	DH	Review audit workpapers for 1995 and 1996 401k plans	4.7
8/27/98	DH	Review drafts of 401k financial statement and audit reports	3.1
8/27/98	KH	Draft financial statements and audit report for 1995 and 1996 401k plan	7.5
9/4/98	KH	Continuation of audit testing for 1995 401k plan; review draft of 1995 401k plan audit report	4.2
9/8/98	KH	Telcon w/ P. Buckley re: 401k plan participant payout documentation	.6

9/8/98	DH	Review draft of audit report on 1995 401k plan financial statements	2.1
9/15/98	DH	Review revisions to 401k plan audit report and discuss information required to complete	1.7
9/18/98	DH	Review draft of 1996 401k plan audit report w/ K. Holder; telcon w/ Steptoe and Johnson re: Plan determination letter; review final draft of 1995 401k plan audit report and circulate report to K. Faccini, D. McNamara and J. McCorry for review	1.6
9/18/98	KH	Revise and review draft of 1996 401k plan audit report and final draft of 1995 401k plan audit report w/ D. Hiltzik	1.7
10/1/98	DH	Telcon w/ K. Faccini re: Plan determination letter for 401k plan	.7
10/2/98	DH	Review and revise 1995 and 1996 401k plan audits to reflect comments from D. McNamara and K. Faccini	1.8
10/13/98	DH	Review 1995 and 1996 401k financial statement revisions	2.5
10/14/98	DH	Review 1995 and 1996 401k financial statement revisions	1.2
10/14/98	DH	Prepare management representation letter prototype for 401k plan audits	.7
10/19/98	DH	Review w/ K. Holder comments from D. McNamara and K. Faccini re: 1995 and 1996 401k plan reports	2.7
10/19/98	KH	Review w/ D. Hiltzik comments from D. McNamara and K. Faccini re: 1995 and 1996 401k plan audit reports; make revision to audit reports	6.7
1/11/99	DH	Telcon w/ K. Faccini to discuss Dept. of Labor letter re: 401k plan	.7
3/1/99	DH	Memo to D. McNamara re: Update of various plan audits and fee projection	1.1
4/27/99	DH	Telcon w/ K. Faccini re: IRS audit letter on 401k plan; review 401k files	1.2
4/28/99	DH	Telcon w/ K. Faccini re: IRS audit letter on 401k plan	.4
5/27/99	DH	Telcons w/ NationsBank re: Schoeneman Pension Plan documents for 1995 audit	.3

5/28/99	DH	Telcons w/ C. Weber at Firststar Bank re: Savings Growth Plan documents for 1995 audit	1.1
5/28/99	DH	Reviewed files in connection w/ Plaid Savings Growth Plan 1995 audit	.5
5/28/99	DH	Reviewed files in connection w/ Schoeneman Plan 1995 audit	.5
5/28/99	DH	Telcon w/ NationsBank re: Schoeneman Plan	1.3
6/2/99	DH	Telcon w/ N. Mills of NationsBank to request documents for the 1995 Schoeneman Plan	.6
6/2/99	DH	Telcon w/ H. Berlein of NationsBank for information for the 1995 Schoeneman Plan audit	.4
6/2/99	DH	Telcon w/ L. Cramer of Firststar Bank re: Documents for the 1995 Savings Growth Plan audit	.4
6/2/99	DH	Follow up telcon w/ H. Berlein re: Documents for the Schoeneman Plan	.5
6/2/99	DH	Telcons w/ C. Weber at Firststar Bank re: Savings Growth Plan documents for 1995 audit	.5
6/2/99	DH	Preparation of letter authorizing NationsBank to release information for the 1995 audit	.7
6/9/99	KH	Telephone calls to Phyllis Buckley at Fidelity Investments to obtain information on the 1995 Plaid Savings Growth Plan	.8
6/30/99	DH	Memo to Carlise Carter of NationsBank requesting status of plan information	<u>.4</u>
		Total	<u>113.8</u>
		<b>GRAND TOTAL</b>	<b><u>539.1</u></b>

EXHIBIT C

PCG CORP. 1 ET AL.  
SCHEDULE OF EXPENSES  
AUGUST 1, 1997 TO JULY 8, 1999

1. PHOTOCOPYING	
a. Internal	\$ 75.00
b. External	
2. TELECOMMUNICATIONS	
a. Toll charges	
b. Facsimile	
c. Out-of-state toll charges	
3. COURIER, FREIGHT AND POSTAL SERVICES - for overnight deliveries to debtor and counsel	245.58
4. DOCUMENT PREPARATION - word processing of employee benefit plan audit reports and correspondence with debtors, counsel, trustees and government agents	<u>1,365.00</u>
TOTAL	<u>\$1,685.58</u>



1 FROM (Company) <b>SCHNEIDER EHRlich</b>		Progress Format No. <b>5593601</b>	Origin <b>FRG</b>	Airbill Number <b>2615426936</b>
Street Address <b>PENGROVER STE 208 1000 WOODBURY RD</b>		4 Method of Payment <small>Amount under check amount paid</small> <input checked="" type="checkbox"/> <b>Bill</b> <b>131734490</b> <small>Amount Sender account no.</small>		
City <b>WOODBURY</b>	State <b>NY</b>	ZIP CODE (Required) <b>11797</b>	<input type="checkbox"/> <b>Bill Receiver</b> <small>Amount Receiver account no.</small>	
Ship by (Name/Code) <b>Hiltzik</b>		Phone Number <b>516-496-0400</b>	<input type="checkbox"/> <b>Bill 3rd Party</b> <small>Amount Customer account no.</small>	
2 TO (Company) <b>Kaye Scholer Freeman Hays.</b>		Billing Reference and amount due <b>Plaid \$14.00</b>		
Street Address <b>425 Park Avenue</b>		5 NO. OF PIECES <b>1</b> WEIGHT (LBS.) <b>2</b> CHECK IF <input checked="" type="checkbox"/> <b>FRAGILE</b> <input type="checkbox"/> <b>PERISHABLE</b>		
City <b>NY</b>	State <b>NY</b>	ZIP CODE (Required) <b>10022</b>	3 Special Instructions <input type="checkbox"/> Saturday Delivery <input type="checkbox"/> Hold at Address <input type="checkbox"/> Signature Only <input type="checkbox"/> No outside returns <input type="checkbox"/> Lab Pack <input type="checkbox"/>	
Ship to (Name/Code) <b>Craig B. Cooper Esq.</b>		Phone Number (Required) <b>212-836-8000</b>		
Description <b>papers</b>		6 Declared Value <input type="checkbox"/> or <input type="checkbox"/> \$ Full Insurance <input type="checkbox"/> \$ Shipper's Valuation		
7 THANK YOU FOR SHIPPING WITH AIRBORNE EXPRESS Sender's Signature <b>[Signature]</b>		Date <b>8/27/97</b>		
Receiver's Signature <b>[Signature]</b>		Accepted At <input type="checkbox"/> One Box <input type="checkbox"/> Airborne T. [Signature]		



AMOUNT A MEMBER SHIPMENT VALUATION  
CARRIER'S LIABILITY IS LIMITED TO  
\$500 PER PACKAGE, OR ACTUAL VALUE,  
WHICHEVER IS LESS. SPECIAL OR  
COMMERCIAL CHARGES ARE NOT  
RECOVERABLE. SEE TERMS AND  
CONDITIONS ON REVERSE SIDE OF THIS  
COMMERCIAL AIRBILL.  
SCALE: PG 1 & PG 2-229848

**AIRBORNE EXPRESS.**

PO BOX 982, SEATTLE, WA 98111-0882  
1-800-247-2878

www.airborne-express.com

SENDER'S COPY

FROM (Company)		Preprint Form No.	Origin	Airail Number
SCHNEIDER EHRLICH		5593601	FRG	9845453133
Street Address 22 GROVER STE 208 1000 WOODBURY RD.		Method of Payment		Service Type <input checked="" type="checkbox"/> Sender <input type="checkbox"/> Receiver <input type="checkbox"/> 3rd Party <input type="checkbox"/> Paid in Advance
City WOODBURY State NY ZIP CODE (Required) 11797		Assured amount 131734490		
Sender (Name/Dept) D.H.		Phone Number 516-495-0600		Next Afternoon (Letter-5 lbs)
TO (Company)		Assured amount		
Kaye Scholer Fierman Hays Handler		PLAID Clothing \$ 8.25		Next Business Day (Letter-5 lbs)
Street Address 425 Park Ave		Assured amount		
City New York		State NY		Next Business Day (Letter-5 lbs)
ZIP CODE (Required) 10022		Assured amount		
Advertiser (Name/Dept) Willus Schneider		Phone Number (Required) 212-936-8000		Next Business Day (Letter-5 lbs)
Description P.O.A.		Special Instructions		
THANK YOU FOR SHIPPING WITH AIRBORNE EXPRESS		Declared Value		AIRBORNE EXPRESS PO BOX 662, SEATTLE, WA 98111-0662 1-800-247-2575
Sender's Signature D.H.		Date 9/4/97		
Airborne Signature		Required At <input type="checkbox"/> Drop Box #		AIRBORNE EXPRESS PO BOX 662, SEATTLE, WA 98111-0662 1-800-247-2575
Phone No.		Date		

http://www.airborne-express.com

SENDER'S COPY

1-800-247-2575









<b>FROM (Company)</b> SCHNEIDER EHRLICH 1007 WOODBURY RD WOODBURY NY 11797 Phone Number: 516-367-2400		Program Form No. 6628557 Origin FRG Aerial Number 8112647535	<b>Service Type</b> <input checked="" type="checkbox"/> <b>Standard</b> <input type="checkbox"/> <b>Receiver</b> <input type="checkbox"/> <b>3rd Party</b> <input type="checkbox"/> <b>Post in Advance</b>
<b>TO (Company)</b> Dennis McNamara 22 Cambridge Lane Manhasset NY 11030 Phone Number (Optional)		Method of Payment: <input checked="" type="checkbox"/> <b>Sender</b> 131734490 <input type="checkbox"/> <b>Receiver</b> <input type="checkbox"/> <b>3rd Party</b> <input type="checkbox"/> <b>Post in Advance</b> \$ 24.25	Do not mark for insurance with an "X" Most Attention (Letter-5 box)
Description: <i>papers</i> THANK YOU FOR SHIPPING WITH AIRBORNE EXPRESS		Special Instructions: <input checked="" type="checkbox"/> <b>Saturday Delivery</b> <input type="checkbox"/> <b>Insure</b> <input type="checkbox"/> <b>Insure</b> <input checked="" type="checkbox"/> <b>NSR</b>	AIRBORNE EXPRESS PO BOX 482, SEATTLE, WA 98111-0482 1-800-247-2575
Sender's Signature: <i>E. Lavelle</i> Date: 9/15/94		Declared Value: <input type="checkbox"/> or <input type="checkbox"/> \$ Insured At: <input type="checkbox"/> <input type="checkbox"/>	

SENDER'S COPY

www.airborne.com





<b>FROM (Company)</b> SCHNEIDER EHRlich WENgrover STE 208 1000 WOODBURY RD WOODBURY NY 11797 Sent by (Name/Dept) <b>Dean HILTZAK</b> Phone Number <b>516-496-0400</b>		Program Form No. <b>66286840</b> Origin <b>FRG</b> Aerial number <b>7667040754</b> <b>Method of Payment</b> <input checked="" type="checkbox"/> <b>Bill Sender</b> > <b>131734490</b> Airborne Sender account no. <input type="checkbox"/> <b>Bill Receiver</b> > Airborne Receiver account no. <input type="checkbox"/> <b>Bill 3rd Party</b> > Airborne Customer account no. <input type="checkbox"/> <b>Paid in Advance</b> \$ Amount \$	<b>Service Type</b> <input checked="" type="checkbox"/> <b>Express</b> (Letter-151/100) <input type="checkbox"/> <b>Next Afternoon</b> (Letter-5/100) <input type="checkbox"/> <b>Next Business Day</b> (Letter-5/100)
<b>TO (Company)</b> JOSEPH THAL & CO. INC 200 PARK AVE 25 <sup>th</sup> FLOOR New York NY 10106 Attention: (Name/Dept) <b>DENNIS McNAMARA</b> Phone Number (Important) <b>212-907-4175</b> Description <b>Docs</b>		<b>Bill To (Name/Dept)</b> <b>JOSEPH THAL &amp; CO. INC</b> <b>Bill To (Address)</b> <b>200 PARK AVE 25<sup>th</sup> FLOOR</b> <b>Bill To (City/State/Zip)</b> <b>New York NY 10106</b> <b>Bill To (Phone Number)</b> <b>212-907-4175</b> <b>Shipping Reference and account no.</b> <b>PLAID 1025</b> <b>NO. OF PACKS</b> <b>1</b> <b>WEIGHT (LBS)</b> <b>3</b> <b>CHECK IF</b> <input type="checkbox"/> <b>LETTER</b> <input checked="" type="checkbox"/> <b>OTHER</b>	<b>Special Instructions</b> <input type="checkbox"/> <b>Signature Delivery</b> <input type="checkbox"/> <b>Hold at Airborne</b> <input type="checkbox"/> <b>Signature On Receipt</b> <input type="checkbox"/> <b>Signature on Return</b> <input type="checkbox"/> <b>Lab Post</b> <input type="checkbox"/>
<b>THANK YOU FOR SHIPPING WITH AIRBORNE EXPRESS</b> Sender's Signature <b>Dean HILTZAK</b> Date <b>10/14/98</b> Airborne Signature Address No. City State Zip		<b>Delivery View</b> <input type="checkbox"/> <b>Full Insurance</b> <input type="checkbox"/> <b>Shipment Valuation</b> \$ <b>100.00</b> <b>Received At</b> <input type="checkbox"/> <b>Drop Box</b> <input type="checkbox"/> <input type="checkbox"/> <b>Airborne Terminal</b>	<b>AIRBORNE EXPRESS</b> PO BOX 992, SEATTLE, WA 98111-0992 1-800-247-2878

www.airborne.com

SENDER'S COPY

1-800-247-2878

<b>FROM (Company)</b> SCHNEIDER EHRLICH STE 236 100 JERICO QUAD JERICO NY 11753 Sent by (Name/Code) Phone Number Hiltzic 516-942-5300		Prepaid Form No. 58080228 LIA Origin Aerial Number 4339583544 Method of Payment <input checked="" type="checkbox"/> <b>ON Sender</b> > 131734490 <input type="checkbox"/> <b>ON Receiver</b> > <input type="checkbox"/> <b>ON 3rd Party</b> > <input type="checkbox"/> <b>Paid in Advance</b>	<b>Service Type</b> <input checked="" type="checkbox"/> <b>Express</b> (Letter-150 lbs) <input type="checkbox"/> <b>Next Afternoon</b> (Letter-5 lbs)
<b>TO (Company)</b> James J. McCorry 59 Prospect Avenue Larchmont NY 10538 Attention: (Name/Code) Phone Number (optional) 914-834-0950		Billing Recurrence and amount or amount Plain \$ 10.50 NO. OF PIECES 1 WEIGHT LBS 1 CHECK IF <input type="checkbox"/> <b>LETTER</b> <input checked="" type="checkbox"/> <b>PACKAGE</b>	<b>Special Instructions</b> <input type="checkbox"/> <b>Saturday Delivery</b> <input type="checkbox"/> <b>Hold at Airborne</b> <input type="checkbox"/> <b>Insured</b> <input checked="" type="checkbox"/> <b>INSR</b>
Description parcels THANK YOU FOR SHIPPING WITH AIRBORNE EXPRESS		Declared Value Full Insurance <input type="checkbox"/> or <input type="checkbox"/> \$ Received At <input type="checkbox"/> <b>Airborne Terminal</b>	<b>AIRBORNE EXPRESS</b> PO BOX ONE SEATTLE WA 98111-0001 1-800-247-2575

DO NOT WRITE IN THESE SPACES  
 AIRBORNE EXPRESS  
 1-800-247-2575

SENDER'S COPY

<b>FROM (Company)</b> <b>SCHNEIDER EHRlich</b> Suite 236 100 JERICHO QUAD JERICHO NY 11753 Phone Number: 516-942-5300 Hiltzik		Prepare Form No. 58080228 Origin LIA Access Number 4339574245	<b>Service Type</b> <input checked="" type="checkbox"/> Express (Lead - 150 min) <input type="checkbox"/> Next Afternoon (Lead - 5 hrs) <input type="checkbox"/> Standard (Lead - 2 hrs)
<b>TO (Company)</b> Josephthal + Co. 200 Park Ave 5th Floor NY NY 10166 Attention: Dennis McNamara Description: papers THANK YOU FOR SHIPPING WITH AIRBORNE EXPRESS		Method of Payment: <input checked="" type="checkbox"/> Bill Sender > 131734490 <input type="checkbox"/> Bill Receiver > <input type="checkbox"/> Bill 3rd Party > <input type="checkbox"/> Paid in Advance \$	Billing Reference and amount: 930.50 Plaid Clothing NO. OF PACKS: 1 5 CHECK IF: <input checked="" type="checkbox"/> LETTER <input checked="" type="checkbox"/> SPECIAL MAIL
Sender's Signature: Elaine Date: 12/4/98		Special Instructions: <input type="checkbox"/> Saturday Delivery <input type="checkbox"/> Hold at Airborne <input type="checkbox"/> Lab Pack <input type="checkbox"/>	
Declared Value: \$ or \$ Insured: <input type="checkbox"/> or <input type="checkbox"/> \$ Shipment Valuation: \$		<b>AIRBORNE EXPRESS</b> PO BOX 98, SEATTLE, WA 98111-0098 1-800-347-2878	

<b>FROM (Company)</b> <b>SCHNEIDER EHRlich</b> Suite 236 100 JERICHO QUAD JERICHO NY 11753 Phone Number: 516-942-5300 Sabine Hiltzik		Prepare Form No. 58080228 Origin LIA Access Number 4339574444	<b>Service Type</b> <input checked="" type="checkbox"/> Express (Lead - 150 min) <input type="checkbox"/> Next Afternoon (Lead - 5 hrs) <input type="checkbox"/> Standard (Lead - 2 hrs)
<b>TO (Company)</b> Kaye Scholer Fierman 425 Park Ave NY NY 10022 Attention: Kathleen H. Fierman, Esq. Description: papers THANK YOU FOR SHIPPING WITH AIRBORNE EXPRESS		Method of Payment: <input checked="" type="checkbox"/> Bill Sender > 131734490 <input type="checkbox"/> Bill Receiver > <input type="checkbox"/> Bill 3rd Party > <input type="checkbox"/> Paid in Advance \$	Billing Reference and amount: 571.25 Plaid Clothing NO. OF PACKS: 1 2 CHECK IF: <input checked="" type="checkbox"/> LETTER <input checked="" type="checkbox"/> SPECIAL MAIL
Sender's Signature: Elaine Date: 12/4/98		Special Instructions: <input type="checkbox"/> Saturday Delivery <input type="checkbox"/> Hold at Airborne <input type="checkbox"/> Lab Pack <input type="checkbox"/>	
Declared Value: \$ or \$ Insured: <input type="checkbox"/> or <input type="checkbox"/> \$ Shipment Valuation: \$		<b>AIRBORNE EXPRESS</b> PO BOX 98, SEATTLE, WA 98111-0098 1-800-347-2878	

<b>FROM (Company)</b> SCHNEIDER_EHRLICH Street Address STE 236 100 JERICHO QUAD State NY ZIP CODE (Required) 11753 City JERICHO Sent by (Name/Dept) DEM HILTZIK Phone Number 516-942-5300		Program Form No. 58080228 Origin LIA Airmail Number 4339593845	<b>5 Service Type</b> One can select the service with an "X" in the appropriate box.
<b>TO (Company)</b> PCG Corp I Street Address 59 Prospect Avenue City Larchmont NY ZIP CODE (Required) 10538 Appointee (Name/Dept) James McCorry 914-834-0950 Description Docs/Papers		<b>Method of Payment</b> <input checked="" type="checkbox"/> Bill Sender Account Number 131734490 <input type="checkbox"/> Bill Receiver <input type="checkbox"/> Bill 3rd Party <input type="checkbox"/> Paid in Advance Amount \$ 9.25	<b>Shipping Reference and number on package</b> Paid industries <b>NO. OF PIECES</b> 1 <b>WEIGHT LBS</b> 1 <b>CHECK IF</b> <input type="checkbox"/> LETTER <input checked="" type="checkbox"/> OTHER
THANK YOU FOR SHIPPING WITH AIRBORNE EXPRESS Sender's Signature Nicole Phillips Date 12/18/98		<b>Special Instructions</b> <input type="checkbox"/> Signature Outgoing <input type="checkbox"/> Hold at Airbase <input type="checkbox"/> Return to Sender <input type="checkbox"/> Return to Addressee <input type="checkbox"/> Ins Post <input type="checkbox"/>	<b>Declared Value</b> <input type="checkbox"/> None <input type="checkbox"/> Full Insurance or \$ <b>Shipping Valuation</b> <input type="checkbox"/> Airborne <input type="checkbox"/> Terrestrial

INTERNATIONAL AND WATSON AIR MAILS ARE SUBJECT TO REGULATIONS

INSURANCE & OTHER SHIPMENT VALUATION  
 CARRIER'S LIABILITY IS LIMITED TO  
 \$500 PER PACKAGE, OR ACTUAL VALUE,  
 WHICHEVER IS LESS. SPECIAL OR  
 CONSEQUENTIAL DAMAGES ARE NOT  
 COVERED. SEE TERMS AND  
 CONDITIONS ON REVERSE SIDE OF THE  
 AIRBORNE EXPRESS LABEL.  
 100-485 REG 113 NO. 11-000000

**AIRBORNE EXPRESS.**

PO BOX 602, SEATTLE, WA 98111-0602  
 1-800-247-2578

SENDER'S COPY

http://www.airborne-express.com

<b>1 FROM (Company)</b> SCHNEIDER EHRlich Street Address STE 236 100 JERICHO QUAD City State ZIP CODE (Required) JERICHO NY 11753 Sent by (Name/Dept) Phone Number DEAN HULTZIK 516-942-5300		Preprint Form No. 58080228 Origin Aerial Number LIA 4339585740	
<b>2 TO (Company)</b> JOSEPH THAL & Co Street Address 200 PARK AVENUE 25TH FLOOR City State ZIP CODE (Required) NEW YORK NY 10166 Attention (Name/Dept) Phone Number (Important) DENNIS McNAMARA 212 907 4178		<b>3 Method of Payment</b> Actual commercial invoice used <input checked="" type="checkbox"/> Bill Sender ▶ 131734490 <small>Address Sender account no.</small> <input type="checkbox"/> Bill Receiver ▶ _____ <small>Address Receiver account no.</small> <input type="checkbox"/> Bill 3rd Party ▶ _____ <small>Address Customer account no.</small> <input type="checkbox"/> Paid in Advance \$ _____ <small>Check Amount</small>	
<b>4 Billing Reference will appear on invoice</b> PLaid \$9.25		<b>5 Service Type</b> <input checked="" type="checkbox"/> <b>Express</b> (Lead → 150 lbs) <input type="checkbox"/> <b>Next Airmail</b> (Lead → 5 lbs) <input type="checkbox"/> <b>Standard</b> (Lead → 150 lbs)	
<b>6 Description</b> PAPERs / DOCUMENTS		<b>6 NO. OF PKGS</b> 1 <b>WEIGHT (LBS)</b> 1 <b>CHECK IF</b> <input checked="" type="checkbox"/> <b>LETTER</b> <input type="checkbox"/> <b>OVER</b> <input type="checkbox"/> <b>POST</b> <b>Special Instructions</b> <input type="checkbox"/> <b>Signature Delivery</b> <input type="checkbox"/> <b>Mail at Airborne</b> <input type="checkbox"/> <b>Signature Confirmation</b> <input type="checkbox"/> <b>Insurance</b> <input type="checkbox"/> <b>Lab Pack</b> <input type="checkbox"/>	
<b>7 Sender's Signature</b> D Hultzik Date 12/22/81 Airborne Signature		<b>8 Control Value</b> Full Insurance \$ _____ <b>9 Shipment Volume</b> <input type="checkbox"/> <b>Received At</b> <input type="checkbox"/> <b>Airborne Terminal</b> <input type="checkbox"/> <b>Over Sea</b>	

ALL INFORMATION IS THE INTERNATIONAL AIRWAY MAIL REGULATIONS TO WHICH IT IS SUBJECT

AIRBORNE EXPRESS VALUATOR  
 CARRIER'S LIABILITY IS LIMITED TO  
 \$50 PER PACKAGE OR ACTUAL VALUE,  
 WHICHEVER IS LESS. SPECIAL OR  
 CONSEQUENTIAL DAMAGES ARE NOT  
 RECOVERABLE. SEE TERMS AND  
 CONDITIONS ON REVERSE SIDE OF THIS  
 SHIPMENT LABEL.  
 ©1981 AIRBORNE EXPRESS INC.

**AIRBORNE EXPRESS**

PO BOX 682, SEATTLE, WA 98111-0682  
 1-800-247-3878

[www.airborne-express.com](http://www.airborne-express.com)

SENDERS COPY

<b>FROM (Company)</b> SCHNEIDER EHRlich Street Address SPE 236 100 JERICHO QUAD State NY ZIP CODE (Required) 11753 City JERICHO Sent by (Name/Code) Schneider Phone Number 516-942-5300		Prepare Form No. 58080228 Origin LIA Aerial Number 4339576743	
<b>TO (Company)</b> Josephthal & Co. Street Address 200 Park Avenue - 25th Fl. State NY ZIP CODE (Required) 10166 City NY Attention (Name/Code) Dennis McNamee Description papers		<b>Method of Payment</b> <input checked="" type="checkbox"/> Bill Sender 131734490 <input type="checkbox"/> Bill Receiver <input type="checkbox"/> Bill 3rd Party <input type="checkbox"/> Paid in Advance Billing Reference and amount of invoice Plaid \$12.00	
Sender's Signature Glorie Date 11/11/99		<b>Service Type</b> <input checked="" type="checkbox"/> Express (Letter-150 lbs) <input type="checkbox"/> Next Afternoon (Letter-5 lbs) <input type="checkbox"/> Overnight (Letter-5 lbs) <input type="checkbox"/> Registered Mail (Letter-150 lbs) <input type="checkbox"/> Registered Mail (Letter-5 lbs) <input type="checkbox"/> Registered Mail (Overnight) <input type="checkbox"/> Registered Mail (Overnight) <input type="checkbox"/> Registered Mail (Overnight) <input type="checkbox"/> Registered Mail (Overnight)	
Special Instructions <input type="checkbox"/> Saturday Delivery <input type="checkbox"/> Extra Charge <input type="checkbox"/> Express One <input type="checkbox"/> Insured Package <input type="checkbox"/> Lab Post <input type="checkbox"/> Hold at Address <input type="checkbox"/> Shipper's Mark		<b>NO. OF PAGES</b> 2 <b>WEIGHT (LBS)</b> 1 <b>CHECK IF</b> <input type="checkbox"/> REGISTERED MAIL <input type="checkbox"/> REGISTERED MAIL (OVERNIGHT) <input type="checkbox"/> REGISTERED MAIL (OVERNIGHT) <input type="checkbox"/> REGISTERED MAIL (OVERNIGHT)	
Sender's Signature Glorie Date 11/11/99		<b>AIRBORNE EXPRESS</b> 1-800-247-2878 SEATTLE, WA 98114-0001	

SENDER'S COPY

AIRBORNE EXPRESS IS A REGISTERED TRADEMARK OF AIRBORNE EXPRESS, INC. © 1999 AIRBORNE EXPRESS, INC.

FROM (Company) <b>SCHNEIDER EHRlich</b>		Reprint Format No. <b>58080228</b>	Origin <b>LIA</b>	Aerial Number <b>4339584045</b>
Street Address <b>STE 236</b> <b>100 JERICHO QUAD</b>		Method of Payment <input checked="" type="checkbox"/> <b>SI</b> Sender <b>131734490</b> <small>Address Sender contact no.</small>		
City <b>Jericho</b>	State <b>NY</b>	ZIP CODE (Required) <b>11753</b>	Service Type <input checked="" type="checkbox"/> <b>Next Business Day</b> <input type="checkbox"/> <b>Next Morning</b> <input type="checkbox"/> <b>Next Afternoon</b> <input type="checkbox"/> <b>Standard</b>	
Sent by (Name/Dept) <b>DEAN HILTZIK</b>		Phone Number <b>516-942-5300</b>		
TO (Company) <b>JOSEPH THAL &amp; CO</b>		Billing Reference (not appear on invoice) <b>PLAID 8925</b>		
Street Address <b>200 PARK AVENUE 25th FL</b>		NO. OF PIECES <b>1</b>		
City <b>NEW YORK</b>	State <b>NY</b>	ZIP CODE (Required) <b>10166</b>	CHECK IF <input type="checkbox"/> <b>POST OFFICE</b> <input checked="" type="checkbox"/> <b>DELIVER TO ADDRESSEE</b>	
Attention: (Name/Dept) <b>DEUNIS McNAMARA</b>		Special Instructions <input type="checkbox"/> <b>Signature Delivery</b> <input type="checkbox"/> <b>Hold at Address</b> <input type="checkbox"/> <b>Extra Charge</b> <input type="checkbox"/> <b>Business Only</b> <input type="checkbox"/> <b>Lab Post</b>		
Description <b>DAPERS / DOCUMENTS</b>		Statement Verification <input type="checkbox"/> <b>Original Value</b> <input type="checkbox"/> <b>Full Insurance</b> <input type="checkbox"/> <b>or</b> <input type="checkbox"/> <b>S</b>		
THANK YOU FOR SHIPPING WITH AIRBORNE EXPRESS		Sender's Signature <b>D HILTZIK</b>		
Date <b>2/5/99</b>		Received At <input type="checkbox"/> <b>Drop Box</b> <input type="checkbox"/> <b>Airborne Terminal</b>		

WILL USE THE INTERNATIONAL AIRMAIL FOR SHIPMENTS TO INTERNATIONAL DESTINATIONS

AIRBORNE EXPRESS VALUATION  
 AIRBORNE EXPRESS LIABILITY IS LIMITED TO  
 THE PER PACKAGE, OR ACTUAL VALUE,  
 WHICHEVER IS LOWER. SPECIAL OR  
 CONSEQUENTIAL DAMAGES ARE NOT  
 RECOVERABLE. SEE TERMS AND  
 CONDITIONS ON REVERSE SIDE OF THIS  
 CHANGESTABLE AIRBILL.  
 SCALES PER I.D. NO. 31-0827-000

**AIRBORNE EXPRESS**

PO BOX ONE, SEATTLE, WA  
 1-800-247-2876

SENDER'S COPY

www.airborne-express.com

<b>FROM (Company)</b> <b>SCHNEIDER EHRlich</b> Street Address <b>STE 236</b> <b>100 JERICHO QUAD</b> State <b>NY</b> ZIP CODE (Required) <b>11753</b>		Program Format No. <b>58080228</b>	Origin <b>LIA</b>	Aerial Number <b>4339604640</b>	
City <b>JERICHO</b> Phone Number <b>516-942-5300</b>		<b>Method of Payment</b> <input checked="" type="checkbox"/> <b>Bill Sender</b> > <b>131734490</b> <small>Airborne Sender account no.</small> <input type="checkbox"/> <b>Bill Receiver</b> > _____ <small>Airborne Receiver account no.</small> <input type="checkbox"/> <b>Bill 3rd Party</b> > _____ <small>Airborne Customer account no.</small> <input type="checkbox"/> <b>Paid in Advance</b> \$ _____ <small>Check No.</small>		<b>Service Type</b> <input checked="" type="checkbox"/> <b>Express</b> <small>(Letter - 150 lbs)</small> <input type="checkbox"/> <b>Next Business Day</b> <small>(Letter - 5 lbs)</small> <input type="checkbox"/> <b>Next Morning</b> <small>(Letter - 5 lbs)</small> <input type="checkbox"/> <b>Second Day</b> <small>(Letter - 10 lbs)</small>	
Sent by (Name/Dept) <b>Dean Hiltzik</b>		<b>Billing Reference and assurance amount</b> <b>\$ 9.25</b>		Description <b>PCG Corp. 1</b> <b>59 Prospect Avenue</b> <b>Warchment - NY 10538</b> <b>James McCorrey (914) 834 0550</b> <b>DOC</b>	
Special Instructions <input type="checkbox"/> <b>Subsidiary Delivery</b> <input type="checkbox"/> <b>Extra Charge</b> <input type="checkbox"/> <b>Special City</b> <input type="checkbox"/> <b>Not available at location</b> <input type="checkbox"/> <b>Hold at Airborne</b> <input type="checkbox"/> <b>Let Post</b>		NO. OF PAGES <b>1</b>		CHECK IF <input type="checkbox"/> <b>LETTER</b> <input type="checkbox"/> <b>POSTAGE</b> <input type="checkbox"/> <b>OFFICE</b> <input type="checkbox"/> <b>POST</b>	
Description <b>DOC</b>		Date <b>3/10/99</b>		Signature <b>[Signature]</b>	
Sender's Signature <b>[Signature]</b>		Received At <input type="checkbox"/> <b>Drop Box #</b>		Airborne Terminal <input type="checkbox"/>	

MAIL MUST BE USED TO PREPARE THIS FORM  
 MAIL MUST BE USED TO PREPARE THIS FORM  
 MAIL MUST BE USED TO PREPARE THIS FORM

**AIRBORNE EXPRESS**  
 POST BOX ONE, SEATTLE, WA 98111-0002  
 1-800-247-2878

SENDER'S COPY





Z 109 550 343

US Postal Service  
**Receipt for Certified Mail**  
No Insurance Coverage Provided.  
Do not use for International Mail (See reverse)

Dennis McNamara, Esq.  
c/o Josephthal & Co.  
200 Park Avenue  
New York, NY 10166

Postage	\$ 1.43
Certified Fee	1.40
Special Delivery Fee	
Restricted Delivery Fee	
Return Receipt Showing to Whom & Date Delivered	125
Return Receipt Showing to Whom, Date, & Addressee's Address	
<b>TOTAL Postage &amp; Fees</b>	<b>\$ 4.08</b>
Postmark or Date	

PS Form 3800, April 1995

Fold at line over top of envelope to the right of the return address

**CERTIFIED**

Z 109 550 343

**MAIL**

**FIRST CLASS**

**SCHNEIDER EHRlich & ASSOCIATES LLP**

Certified Public Accountants and Consultants  
100 JERICHO QUADRANGLE  
JERICHO, NEW YORK 11753

TO:

Dennis McNamara, Esq.  
c/o Josephthal & Co.  
200 Park Avenue 25th Floor  
New York, NY 10166

**FIRST CLASS MAIL**

Z 109 550 343

US Postal Service  
**Receipt for Certified Mail**  
No Insurance Coverage Provided.  
Do not use for International Mail (See reverse)

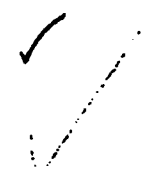
Dennis McNamara, Esq.  
c/o Josephthal & Co.  
200 Park Avenue  
New York, NY 10166

Postage	\$ 1.43
Certified Fee	1.40
Special Delivery Fee	
Restricted Delivery Fee	
Return Receipt Showing to Whom & Date Delivered	125
Return Receipt Showing to Whom, Date, & Addressee's Address	
<b>TOTAL Postage &amp; Fees</b>	<b>\$ 4.08</b>
Postmark or Date	

PS Form 3800, April 1995

**FIRST CLASS**

**FIRST CLASS**



**FIRST CLASS**

**FIRST CLASS**

Schneider Ehrlich & Associates LLP  
Recap of Wordprocessing Charges  
Elaine Spresert-word processor

7/20/98	Process confirmation letters for 401K plan audits	25.00
7/21/98	Revise and re-process confirmation letters for 401K plan audits	40.00
9/7/98	Process draft of 1995 401K plan audit report	135.00
9/14/98	Process revisions to 1995 401K plan audit report	40.00
9/17/98	Process revisions to 1995 401K plan audit report	25.00
10/12/98	Process draft of 1996 401K plan audit report	175.00
10/13/98	Process revisions to 1995 and 1996 401K plan audit reports	240.00
10/19/98	Process revisions to 1995 and 1996 401K plan audit reports	215.00
11/10/98	Final revisions to 1995 and 1996 401K plan audit reports	125.00
1/11/99	Process billing statements August 1997-October 1998	125.00
2/4/99	Process billing statements November and December 1998	40.00
3/22/99	Process replies to IRS correspondence re: Savings Growth Plan and PCG Corp. 1 pension plan	70.00
5/28/99	Process billing statements January-April 1999	50.00
6/30/99	Process billing statement for May 1999; Process replies to IRS correspondence re: PCG Corp. 1 pension plan	<u>60.00</u>
	TOTAL	<u><u>1,365.00</u></u>



CERTIFICATION

STATE OF NEW YORK        }  
  }SS:  
COUNTY OF NASSAU        }

DEAN HILTZIK, being duly sworn, deposes and says that:

1. I am a partner in the firm of Schneider Ehrlich & Associates LLP, Applicant herein.
2. I have read the Application.
3. To the best of my knowledge, information and belief formed after reasonable inquiry, the Application complies with the Mandatory Guidelines issued June 20, 1991 by the Honorable Burton R. Lifland, Chief Bankruptcy Judge, as amended and the United States Trustees Guidelines issued March 22, 1995, by the U. S. Department of Justice, as amended January 30, 1996.
4. All interested parties have been provided with a statement of fees and expenses incurred during such month.
5. All interested parties have received and are reviewing or have reviewed the Application.
6. In providing a reimbursable service, applicant does not make a profit on that service.
7. In charging for a particular service, applicant does not include the amortization of the cost of any investment equipment or capital outlay.
8. In seeking reimbursement for third party services, applicant requests reimbursement only for the amount billed to the applicant by the third party.
9. Word processing services are not a part of SEA's overhead and, therefore, charges for such services are included as part of the applicant's expenses, where applicable.
10. This declaration is submitted in support of the Application for SEA for Approval of Final Compensation and Reimbursement of Expenses as Accountants for the Debtor (the "Application") for the period AUGUST 1, 1997 to JULY 8, 1999 (the "Application Period").

11. A summary of the fees and expenses incurred by SEA in this Chapter 11 case, during the Application Period as well as copies of the records maintained in the ordinary course of business by SEA reflects services rendered and expenses incurred to the Debtors in this Chapter 11 case and are provided in Exhibits B and C, attached to the Application.
12. The following is a summary of the total fees and expenses incurred by SEA during the current period of this Chapter 11 case:

**Fees and Expenses Sought by this Application  
(AUGUST 1, 1997 through JULY 8, 1999)**

FEES	\$62,590.00
EXPENSES	<u>1,685.58</u>
TOTAL	<u>\$64,275.58</u>

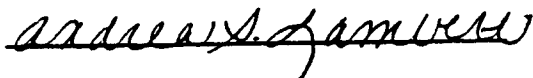
13. SEA has not received from, or on behalf, of the Debtor any reimbursement of fees and expenses in this Chapter 11 case. I declare under penalty of perjury that the foregoing is true and correct and that this declaration was executed at New York, New York on September 29, 1999.

SCHNEIDER EHRLICH & ASSOCIATES LLP



DEAN HILTZIK

Sworn and subscribed to before me  
this 29<sup>th</sup> day of Sept, 1999.



ANDREA S. LAMBERT  
Notary Public, State of New York  
No. 4839250  
Qualified in Nassau County  
Commission Expires January 31, 2000