UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK	
In re:	
PCG CORP. 1 ET AL.	Case No. 95-B-43065 (PBA) Chapter 11 (Jointly Administered)
DEBTORS :	Date: November 18, 1999 Time: 2:30 pm Place: Courtroom 701
STATE OF NEW YORK } COUNTY OF NASSAU }	
Fees Previously Requested \$10,065.00 Fees Previously Awarded \$10,065.00	NAME OF APPLICANT: SCHNEIDER EHRLICH & ASSOCIATES LLP (successor firm to Schneider, Ehrlich & Wengrover LLP)
Expenses Previously Requested \$24.75 Expenses Previously Awarded \$24.75	ROLE IN THE CASE: ACCOUNTANTS FOR THE DEBTOR
Retainer Paid NONE	CURRENT APPLICATION Fees Requested \$62,590.00
Holdbacks - Fees NONE Holdbacks - Expenses NONE	Expenses Requested 1,685.58

SUMMARY BILLING OF PROFESSIONALS I.

Lowest billing Rate Changes Total for Total Billing Names of Year During Period of Case Application Rate for Hours Admitted to Professionals/ This Case Billed Practice Paraprofessionals Bankruptcy Nonbankruptcy

PARTNERS

See

Same rate for

each professional Exhibit "B"

throughout case

STAFF ACCOUNTANTS

TOTAL BLENDED HOURLY RATE \$116.10

(Excluding Paraprofessionals)

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)
PCG CORP. 1 ET AL.	} }	(Jointly Administered)
.00 0012 1 2 2 3 2	}	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	}	
COUNTY OF NASSAU	}SS: }	

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

WORKED AMOUNT

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.	MEETINGS - DEBTOR		
	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
C.	CASE ADMINISTRATION		
	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
D.	BENEFIT PLAN AUDITS		
	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>	14,738.00
	TOTAL	<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.	
	WORKED	RATES	AMOUNT
PARTNER	167.90	\$160.00	\$26,864.00
STAFF ACCOUNTANTS	<u>371.20</u>	95.88	<u>35,726.00</u>
	<u>539.10</u>	\$ <u>116.10</u>	\$62,590.00

- 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 29th day of Sept , 1999.

andrew & Lamber

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

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UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

in re

PCG Corp. I, et al.

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

516-132-

Debtors,

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 tune 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

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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 tuno 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 7, 1997

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT B

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

PROFESSIONAL	CATEGORY	<u>HOURS</u>	RATE	AMOUNT
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	12,749.00
•		539.10		\$ <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	ЛВ	Review of information required to complete corporate income tax returns for 1996; preparation of memo requesting missing items	3.5
9/3/97	æ	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	Љ	Interest and penalty calculation on IRS deficiency for 1991	1.2
11/14/97	JВ	Preparation of schedules and workpapers re: Form 1120 for 1996	2.6
11/19/97	ΊΒ	Preparation of schedules and workpapers re: Form 1120 for 1996	7.4
11/20/97	ΊB	Preparation of 1996 pro forma returns (Form 1120) for state filings	8.4
11/21/97	ъ	Preparation of schedules and workpapers re: Form 1120 for 1996	6.8
11/25/97	ъ	Preparation of schedules and workpapers re: Form 1120 for 1996	.3
12/9/97	JВ	Continued preparation of Form 1120X for 1991	.6
12/12/97	ъ	Preparation of Form 1120 for 1996; review of subsidiary transactions	.3

12/17/97	ЛВ	Preparation of Form 1120 stand alone returns for state corporate filings	7.0	
12/18/97	ъ	Preparation of Form 1120 stand alone returns for state corporate filings	6.5	
12/19/97	æ	Preparation of Form 1120 stand alone returns for state corporate filings	6.7	
12/23/97	JВ	Preparation of Form 1120 stand alone returns for state corporate filings	4.6	
12/29/97	ΊΒ	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	ΊΒ	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	ЛВ	Preparation of Form 1120 stand alone returns for state corporate filings; review w/ D. Hiltzik	9.0	
1/8/98	ЪВ	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	ΊΒ	Preparation of consolidation workpapers for 1996 federal tax return	4.5	
1/10/98	JВ	Preparation of consolidation workpapers for 1996 federal tax return	1.1	
1/17/98	ЛВ	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	JВ	Preparation of Form 1120 stand alone returns for state corporate filings	8.2	
1/24/98	JВ	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	љ	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	ЛВ	Review 1996 income tax workpapers w/ D. Hiltzik; revise 1996 consolidated federal return	7.3
4/4/98	ъ	Preparation of proforma federal returns for state filing	5.7
4/5/98	ЛВ	Preparation of proforma federal returns for state filings; revise 1996 consolidated federal return	5.3
4/15/98	ΊΒ	Revise 1996 consolidated federal return	4.2
4/17/98	ΊΒ	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	ЛВ	Prepare 1996 state income tax returns for Plaid and subsidiaries	4.2
4/21/98	љ	Prepare 1996 state income tax returns for Plaid and subsidiaries	5.7
4/23/98	Љ	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	JВ	Review revisions to state income tax returns w/D. Hiltzik, revise consolidated federal return	6.3
5/2/98	JВ	Revise proforma federal returns for state filings	6.7
5/5/98	ΊΒ	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	JВ	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	JВ	Review all 1996 returns for processing	1.0
5/20/98	JВ	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	кн	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	JВ	Preparation of 1997 proforma corporate tax returns for state filings; review consolidated corporate return w/ D. Hiltzik	4.1
11/5/98	JВ	Preparation of 1997 proforma corporate tax returns	4.0
11/6/98	JВ	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	ЛВ	Preparation of 1997 proforma corporate tax returns and state returns	4.5
11/25/98	ЛВ	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	кн	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	JВ	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	JВ	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	ъ	Preparation of 1998 federal consolidated corporate tax return	1.7
6/4/99	ъ	Preparation of 1998 corporation income tax returns	4.8
6/7/99	ΊΒ	Preparation of 1998 corporate income tax returns	4.1
6/8/99	JВ	Preparation of 1998 corporate income tax returns	6.5
6/28/99	B	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	2.1
		TOTAL	<u>338.7</u>
B. MEETINGS	- DEBT	OR	
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 restatus 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	8
		TOTAL	9.6
C. CASE ADM	IINISTR	ATION	
8/21/97	DH	Preparation of monthly data for submission to Debtor	1.2

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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	лв	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	æ	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	JВ	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	ъ	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	JВ	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	1.1
		TOTAL	<u>77.0</u>
D. BENEFIT P	LAN AU	DITS	
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	КН	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	кн	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

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5/28/99	DH	Telcons w/ C. Weber at Firstar 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 Firstar 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 Firstar 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	4
		Total	113.8
		GRAND TOTAL	<u>539.1</u>

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2.	TELECOMMUNICATIONS	
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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	\$ 1,685.58

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7/20/98	Process confirmation letters for 401K plan audits	25.00
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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	60.00
	TOTAL	1,365.00

SCHNEIDER EHRLICH & ASSOCIATES LLP

DEAN HILTZIK

100 Jericho Quadrangle, Suite 236

Jericho, NY 11753

Telephone Number: Facsimile Number:

(516) 942-5300 (516) 932-6050

Accountants for PCG Corp. 1 ET AL.

UNITED STATES BANKRUPTCY COURT

SOUTHERN DISTRICT OF NEW YORK

In re:	}	Case No. 95-B-43065 (PBA)
PCG CORP. 1 ET AL.	}	Chapter 11
DEBTORS	} } }}	Date: November 18, 1999 Time: 2:30 pm Place: Courtroom 701 DECLARATION OF DEAN HILTZIK IN SUPPORT OF FINAL APPLICATION OF SCHNEIDER EHRLICH & ASSOCIATES LLP FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES AS ACCOUNTANTS FOR THE DEBTOR FOR THE PERIOD AUGUST 1, 1997 TO JULY 8, 1999
STATE OF NEW YORK	} }SS:	
COUNTY OF NASSAU	}	

I, Dean Hiltzik, declare as follows:

1. I am a partner in the independent public accounting firm of Schneider Ehrlich & Associates LLP ("SEA"), successor to Schneider, Ehrlich & Wengrover LLP. I am authorized to make this declaration in that capacity and, if called upon to do so, I could and would testify of my own personal knowledge to the facts set forth herein.

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 49th day of Sept., 1999.

andrews Samuel

ANDREA S. LAMBERT
Notary Public, State of New York
No. 4839250
Qualified in Nessau County
Commission Expires January 31 (1920)