## UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11

Refco Inc., <u>et al.</u>, : Case No. 05-60006 (RDD)

Debtors. : (Jointly Administered)

-----X

SECOND INTERIM AND FINAL APPLICATION OF WILDMAN, HARROLD, ALLEN & DIXON, LLP, LOCAL ILLINOIS COUNSEL TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF REFCO FOR INTERIM AND FINAL APPROVAL AND ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED AND FOR REIMBURSEMENT OF EXPENSES DURING THE PERIOD FROM JULY 14, 2006

THROUGH AND INCLUDING DECEMBER 26, 2006

Name of Applicant: Wildman, Harrold, Allen & Dixon, LLP

Authorized to Provide

Professional Services to: Official Committee of Unsecured Creditors

Date of Retention: August 10, 2006 (effective as of July 14, 2006)

Period for which compensation

and reimbursement is sought: <u>July 14, 2006 – December 26, 2006</u>

Amount of Compensation

requested: \$35,998.00

Amount of Expense

reimbursement requested: \$1,165.94

This is an:	X	_interim	<u>x</u>	final application.
TTI: 1 4	1:			
This is the secon these cases.	d interim fee a	pplication filed	by Wildm	nan, Harrold, Allen & Dixon LLP in

### Prior Applications:

Period Covered	Requested		Awarded	
July 14, 2006 through September 30, 2006	Fees:	Expenses	Fees:	Expenses:
30, 2000	\$20,749.00	\$605.81	\$20,749.00	\$605.81

## SECOND INTERIM AND FINAL FEE APPLICATION OF WILDMAN, HARROLD, ALLEN & DIXON LLP AS LOCAL ILLINOIS COUNSEL OF THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF REFCO, INC. (JULY 14, 2006 – DECEMBER 26, 2006)

Name	Position; Experience	Hourly Rate	Total Hours	Total Compensation
John Roberts	Litigation Partner; admitted in 1994	\$370	71.9	\$26,603.00
Jonathan Young	Restructuring & Insolvency Partner; admitted in 1990	\$400	0.20	\$80.00
Jeffrey Gansberg	Restructuring & Insolvency Associate; admitted in 1997	\$305	30.00	\$9,150.00
David Vallas	Restructuring & Insolvency Associate; admitted in 2000	\$275	0.60	\$165.00

## SUMMARY TABLE OF SERVICES RENDERED DURING WILDMAN, HARROLD, ALLEN & DIXON, LLP'S FOURTH INTERIM COMPENSATION PERIOD (OCTOBER 1, 2006 – DECEMBER 26, 2006)

ACTIVITY	Hours	FEES
Tone Grant Motion to Compel	44.20	\$15,249.00
Total	44.20	\$15,249.00

# SUMMARY TABLE OF DISBURSEMENTS BILLED DURING WILDMAN, HARROLD, ALLEN & DIXON, LLP'S FOURTH INTERIM COMPENSATION PERIOD (OCTOBER 1, 2006 – DECEMBER 26, 2006)

DISBURSEMENTS	AMOUNTS
Facsimile	\$18.00
Photocopies	\$136.80
Postage, including Overnight Delivery	\$393.33
Local Travel	\$12.00
TOTAL DISBURSEMENTS	\$560.13

John Roberts
Jeffrey Gansberg
Wildman, Harrold, Allen & Dixon LLP
225 West Wacker Drive
Chicago, IL 60606
(312) 201-2000

## UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

In re : Chapter 11 : Case No. 05-60006 (RDD) : Use Debtors. : (Jointly Administered) : Y

SECOND INTERIM AND FINAL FEE APPLICATION OF WILDMAN, HARROLD, ALLEN & DIXON, LLP, LOCAL ILLNOIS COUNSEL TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF REFCO FOR INTERIM AND FINAL APPROVAL AND ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED AND FOR REIMBURSEMENT OF EXPENSES DURING THE PERIOD FROM JULY 14, 2006 THROUGH AND INCLUDING DECEMBER 26, 2006

TO THE HONORABLE ROBERT D. DRAIN UNITED STATES BANKRUPTCY JUDGE:

Wildman, Harrold, Allen & Dixon LLP ("Wildman Harrold"), local Illinois counsel to the Official Committee of Unsecured Creditors (the "Committee") of Refco Inc. and its affiliated debtors in possession in the above captioned cases (collectively, "Debtors") hereby submits its application (the "Application") pursuant to 11 U.S.C. §§ 330 and 331, Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), the Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on June 24, 1991 and amended April 21, 1995 (together, the "Local Guidelines"), the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. §330, effective January 30, 1996 (the "U.S.

Trustee Guidelines") and the Final Order Under 11 U.S.C. §§ 105 and 331 Establishing

Procedures for Interim Compensation and Reimbursement of Expenses of Professional, dated

December 13, 2005 (the "Interim Compensation Order"), for the allowance of interim

compensation for professional services rendered from October 1, 2006 through and including

December 26, 2006 (the "Fourth Interim Compensation Period"), and for reimbursement of

expenses incurred in connection with such services, and for the allowance of final compensation

for services rendered from July 14, 2006 through December 26, 2007 and reimbursement of

expenses incurred in connection with such services, and in support thereof, respectfully

represents as follows:

#### I. <u>INTRODUCTION</u>

#### A. Background

- 1. <u>Bankruptcy Filing</u>. On October 17, 2005 (the "<u>Petition Date</u>"), each of the Debtors filed a voluntary petition for relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101 <u>et seq.</u> (as amended, the "<u>Bankruptcy Code</u>"). The Debtors continue to operate their properties as debtors in possession pursuant to sections 1107(a) and 11089 of the Bankruptcy Code. On December 15, 2006, the United States Bankruptcy Court for the Southern District of New York, the Honorable Robert D. Drain presiding, confirmed the Debtors' Modified Joint Chapter 11 Plan of Refco Inc. and Certain of Its Direct and Indirect Subsidiaries which went effective on December 26, 2006.
- 2. <u>Creditors' Committee</u>. The Committee was appointed by the U.S. Trustee on October 28, 2005.
- 3. <u>Jurisdiction</u>. This Court has jurisdiction over this matter pursuant to 28 U.S.C. § 1334. Venue of the Debtors' chapter 11 cases (the "<u>Chapter 11 Cases</u>") is proper pursuant to 28 U.S.C.

§§ 1408 and 1409. This matter is a core proceeding under 28 U.S.C. § 157(b)(2). The statutory predicates for the relief sough herein are sections 330 and 331 of the Bankruptcy Code. Pursuant to the Local Guidelines, a certification regarding compliance with the Local Guidelines is attached hereto as Exhibit "A."

#### B. Retention of Wildman Harrold and Billing History

- 4. Authorization for Wildman Harrold's Retention. On August 10, 2006, pursuant to the Order Under 11 U.S.C. § 1103 and Fed. R. Bank. P. 2014 and 5002 Authorizing Retention and Employment Nunc Pro Tunc to July 14, 2006 of Wildman Harrold Allen & Dixon LLP As Illinois Local Counsel to Official Committee of Unsecured Creditors (the "Retention Order"), the Court authorized Wildman Harrold's retention as local Illinois counsel for the Committee in these cases, effective as of July 14, 2006. The Retention Order authorized compensation to Wildman Harrold pursuant to the procedures set forth in the Bankruptcy Code, the Bankruptcy Rules, the Local Guidelines, the U.S. Trustee Guidelines, and the local rules and orders of this Court.
- 5. <u>Application</u>. Wildman Harrold makes this interim application for approval and allowance of compensation and reimbursement of expense pursuant to sections 330 and 331 of the Bankruptcy Code.
- 6. In accordance with the Interim Compensation Order, Wildman Harrold submitted monthly fee statements to the Debtors seeking interim compensation and reimbursement of expenses. During the Fourth Interim Compensation Period, Wildman Harrold submitted the following fee statements:
  - (a) On November 21, 2006, pursuant to the Interim Compensation Order, Wildman Harrold served its first fee statement for the Fourth Interim Compensation Period,

- for the period October 1, 2006 through and including October 31, 2006 (the "<u>First Fee Statement</u>"). The First Fee Statement sought an allowance of \$5,725.00 as compensation for services rendered and the reimbursement of \$147.60 in expenses. As of the date hereof, Wildman Harrold has received payment of \$4,727.60 of the fees and expenses requested pursuant to the First Fee Statement.
- (b) On December 28, 2006, pursuant to the Interim Compensation Order, Wildman Harrold served its second fee statement for the Fourth Interim Compensation Period, for the period November 1, 2006 through and including November 30, 2006 (the "Second Fee Statement"). The Second Fee Statement sought an allowance of \$7,691.00 as compensation for services rendered and the reimbursement of \$412.53 in expenses. As of the date hereof, Wildman Harrold has received payment of \$6,565.33 of the fees and expenses requested pursuant to the Second Fee Statement.
- (c) On February 1, 2007, pursuant to the Interim Compensation Order, Wildman Harrold served its second fee statement for the Fourth Interim Compensation Period for the period December 1, 2006 through and including December 26, 2006 (the "Third Fee Statement"). The Third Fee Statement sought an allowance of \$1,833.00 as compensation for services rendered and the reimbursement of \$0.00 in expenses. As of the date hereof, Wildman Harrold has received no payment on account of the fees and expenses requested pursuant to the Third Fee Statement.

- 7. Wildman Harrold has not entered into any agreement, express or implied, with any other party for the purpose of fixing or sharing fees or other compensation to be paid for professional services rendered in these cases.
- 8. No promises have been received by Wildman Harrold or any member thereof as to compensation in connection with these cases other than in accordance with the provisions of the Bankruptcy Code.

#### II. <u>APPLICATION</u>

- 9. By this Application, Wildman Harrold is seeking allowance of (a) compensation for professional services rendered by Wildman Harrold, as local Illinois counsel for the Committee, during the Fourth Interim Compensation Period; (b) reimbursement of expenses incurred by Wildman Harrold in connection with such services during the Fourth Interim Compensation Period; and (c) final approval of all compensation for professional services and reimbursement of expenses incurred in connection with such services.
- 10. In this Application, Wildman Harrold seeks approval of \$15,249.00 for legal services rendered on behalf of the Committee during the Fourth Interim Compensation Period and \$560.13 for reimbursement of expenses incurred in connection with the rendering of such services, for a total award of \$15,809.13. Wildman Harrold has taken all possible measures to reduce its fees in these cases given the overall amount of professional fees incurred.
- 11. Pursuant to the Interim Compensation Order, Wildman Harrold has already received payment of \$11,292.93 representing a portion of Wildman Harrold's fees attributable to services rendered on behalf of the Committee and expenses incurred in the rendering of such services. Subject to any payments which are made to Wildman Harrold on account of the First, Second or Third Fee Statements, Wildman Harrold will seek a total payment of \$15,809.13 pursuant to this

Application, which amount represents the portion of Wildman Harrold's fees for legal services rendered and expenses incurred during the Fourth Interim Compensation Period.

- 12. The fees sought by this application reflect an aggregate of 44.2 hours of attorney and paraprofessional time spend and recorded in performing services for the Committee during the Fourth Interim Compensation Period at a blended average hourly rate of \$345.00.
- 13. Wildman Harrold rendered to the Committee all services for which compensation is sought solely in connection with these cases, in furtherance of the duties and functions of the Committee.
- 14. Wildman Harrold maintains computerized records of the time expended in the rendering of professional services required by the Committee. These records are maintained in the ordinary course of Wildman Harrold's practice. For the convenience of the Court and parties in interest, a billing summary for the Fourth Interim Compensation Period is attached as part of the cover sheet, setting forth the name of each attorney and paraprofessional for whose work on these cases compensation is sought, each attorney's year of bar admission, the aggregate of the time expended by each such attorney or paraprofessional, the hourly billing rate for each such attorney or paraprofessional at Wildman Harrold's current billing rates, and an indication of the individual amounts requested as part of the total amount of compensation requested. In addition, set forth in the billing summary is additional information indicating whether each attorney is a partner or associate, the number of years each attorney has held such position, and each attorney's area of concentration. The compensation requested by Wildman Harrold is based on the customary compensation charged by comparably skilled practitioners in cases other than cases under the Bankruptcy Code.

- 15 Attached hereto as Exhibit "B" are time entry records broken down in tenths of an hour, based upon the U.S. Trustee Guidelines, setting forth a detailed description of services performed by each attorney and paraprofessional on behalf of the Committee.
- 16. Wildman Harrold also maintains computerized records of all expenses incurred in connection with the performance of professional services. A summary of the amounts and categories of expenses for which reimbursement is sought, as well as a breakdown of expenses is attached hereto as Exhibit "C."

#### III. SUMMARY OF PROFESSIONAL SERVICES RENDERED

- 17. Wildman Harrold has performed services only related to the enforcement of a Rule 2004 subpoena issued by the United States District Court for the Northern District of Illinois seeking to require Tone Grant to produce documents relevant to the Committee's investigations of transactions by the Debtors (the "Grant Subpoena") and Grant's subsequent appeal of the decision of the United States Bankruptcy Court for the Northern District of Illinois.
- 18. In assisting Milbank Tweed, Committee Counsel, with the enforcement of the Grant Subpoena, Wildman Harrold has provided guidance on matter pertinent to practice and procedure in the United States Bankruptcy Court for the Northern District of Illinois and the United States District Court for the Northern District of Illinois. Wildman Harrold also assisted with the filing of pleadings related to the Grant Subpoena and attended hearing before the United States Bankruptcy Court for the Northern District of Illinois related to the Grant Subpoena. Wildman Harrold has also assisted in the appeal taken by Grant from the ruling against him issued by the United States Bankruptcy Court for the Northern District of Illinois.

#### IV. FACTORS TO BE CONSIDERED IN AWARDING ATTORNEYS' FEES

- 19. The factors to be considered in awarding attorneys fees as enumerated in <u>In re First</u>

  <u>Colonial Corp. of America</u>, 544 F.2d 1291, 1298-99 (5th Cir. 1977), have been adopted by most courts.<sup>1</sup> Wildman Harrold respectfully submits that the consideration of these factors should result in this Court's allowance of the full compensation sought.
  - (A) The Time and Labor Required. The Debtors' cases are among the largest, most complex and active bankruptcy cases ever filed. Accordingly, the professional services rendered by Wildman Harrold on behalf of the Committee required a high degree of professional competence and expertise in order to be administered with skill and dispatch.
  - (B) The Novelty and Difficulty of Questions. Novel and complex issues have arisen in the course of these chapter 11 cases, and it can be anticipated that other such issues will be encountered. In these cases, as in many others in which the firm is involved, Wildman Harrold's effective advocacy and creative approach to problem solving have helped clarify and resolve difficult issues and will continue to prove beneficial.
  - (C) <u>The Skill Requisite to Perform the Legal Services Properly</u>. Wildman Harrold believes that its recognized expertise in the area of financial restructuring and its

In re Nine Assoc., Inc., 76 B.R. 943, 945(S.D.N.Y. 1987). The factors embraced by the Fifth Circuit in First Colonial were adopted by the Fifth Circuit's decision in Johnson v. Georgia Highway Express, Inc., 488 F.2d 714 (5th Cir. 1974), except that First Colonial also included the "spirit of economy" as a factor which was expressly rejected by Congress in enacting section 330 of the Bankruptcy Code. Stroock & Stroock & Lavan v. Hillsborough Holdings Corp. (In re Hillsborough Holdings Corp.), 127 F.3d 1398, 1403 (11th Cir. 1997). The remaining First Colonial factors continue to apply to determine the reasonableness of fees awarded under the Bankruptcy Code. 3 Collier on Bankruptcy ¶ 330.04[3] [c] (Lawrence P. King, et al., eds., 15th ed. 1997). In addition, a majority of the First Colonial factors are now codified in section 330(a)(3). Id.

- ability to draw from highly experienced professionals in other areas of its practice help maximize its representation of the Committee and minimize the cost of doing so.
- (D) The Preclusion of Other Employment by Applicant Due to Acceptance of the Case.

  Due to the scope of representation as Illinois local counsel, Wildman Harrold's financial restructuring department and the firm as a whole have not been precluded from accepting of new clients.
- (E) The Customary Fee. The compensation sought herein is based upon Wildman Harrold's normal hourly rates for services of this kind. Wildman Harrold respectfully submits that the compensation sought herein is not unusual given the magnitude and complexity of these cases and the time dedicated to the representation of the Committee. Such compensation is commensurate with fees Wildman Harrold has been awarded in other cases, as well as with fees charged by other attorneys of comparable experience.
- (F) Whether the Fee is Fixed or Contingent. Wildman Harrold charges customary hourly rates for the time expended by its attorneys and paraprofessionals in representing the Committee, and Wildman Harrold's fee is not outcome dependent.
- (G) <u>Time Limitations Imposed by Client or Other Circumstances</u>. As stated above, Wildman Harrold has been required to attend to various issues as they have arisen in these cases. Often, Wildman Harrold has had to perform these services under significant time constraints requiring attorneys and paraprofessionals assigned to these cases to work evenings and on weekends
- (H) The Amount Involved and Results Obtained. The Committee represents the interests of unsecured creditors holding unsecured claims estimated at several billion dollars.

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- The Committee's participation, with Wildman Harrold's counsel and guidance, has greatly contributed to the efficient administration and prospects for reorganization of these cases.
- (I) The Experience, Reputation and Ability of the Attorneys. Wildman Harrold has a sophisticated and nationally recognized corporate reorganization and financial restructuring practice. Wildman Harrold's experience enables it to perform the services described herein competently and expeditiously.
- (J) The "Undesirability" of the Case. These cases are not undesirable.
- (K) Nature and Length of Professional Relationship. Wildman Harrold was selected as the Committee's Illinois local counsel on July 14, 2006, and was retained nunc pro tunc to that date pursuant to an order of the Court dated August 10, 2006. Wildman Harrold has been rendering services to the Committee since its retention and Wildman Harrold has rendered such services in a necessary and appropriate manner.

#### V. <u>ALLOWANCE OF COMPENSATION</u>

- 20. The professional services rendered by Wildman Harrold have required a high degree of professional competence and expertise to address, with skill and dispatch, the numerous issues requiring evaluation and action by the Committee. Wildman Harrold respectfully submits that the services rendered to the Committee were performed efficiently, effectively and economically.
- 21. The allowance of interim compensation for services rendered and reimbursement of expenses in bankruptcy cases is expressly provided for in section 331 of the Bankruptcy Code:

Any professional person . . . may apply to the court not more than once every 120 days after an order for relief in a case under this title, or more often if the court permits, for such compensation for services rendered . . . as is provided under section 330 of this title.

11 U.S.C. § 331.

22. With respect to the level of compensation, section 330(a)(1)(A) of the Bankruptcy Code provides, in pertinent part, that the Court may award to a professional person, "reasonable compensation for actual, necessary services rendered." Section 330(a)(3), in turn, provides that:

In determining the amount of reasonable compensation to be awarded to . . . [a] professional person, the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including -

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time which the service was rendered toward the completion of, a case under this title;
- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- (E) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and expertise in the bankruptcy field; and
- (F) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

#### 11 U.S.C. § 330(a)(3).

23. The congressional policy expressed above provides for adequate compensation in order to continue to attract qualified and competent professionals to bankruptcy cases. *In re Busy Beaver Bldg. Ctrs., Inc.*, 19 F.3d 833, 850 (3d Cir. 1994) ("Congress rather clearly intended to provide sufficient economic incentive to lure competent bankruptcy specialists to practice in the bankruptcy courts.") (citation and internal quotation marks omitted); *In re Drexel Burnham Lambert Group, Inc.*, 133 B.R. 13, 18 (Bankr. S.D.N.Y. 1991) ("Congress' objective on requiring that the market, not the Court, establish attorneys' rates was to ensure that bankruptcy cases were staffed by appropriate legal specialists.").

24. The total time spent by Wildman Harrold attorneys and paraprofessionals during the Fourth Interim Compensation Period was 44.20 hours and has a fair market value of \$15,249.00. As shown by this Application and supporting exhibits, Wildman Harrold's services were rendered economically and without unnecessary duplication of efforts.

#### VI. EXPENSES

- 25. Wildman Harrold has incurred a total of \$560.13 in expenses in connection with representing the Committee as local Illinois counsel during the Fourth Interim Compensation Period. Wildman Harrold records all expenses incurred in connection with the performance of professional services. A schedule of expenses by project billing category, as well as a summary of these expenses and detailed descriptions of these expenses, is annexed hereto as Exhibit "C."
- 26. In connection with the reimbursement of expenses, Wildman Harrold's policy is to charge its clients in all areas of practice for expenses, other than fixed and routine overhead expenses, incurred in connection with representing its clients. The expenses charged to Wildman Harrold's clients include, among other things, telephone and telecopy toll and other charges, mail and express mail charges, special or hand delivery charges, photocopying charges, out-of-town travel expenses, local transportation expenses, expenses for working meals, computerized research and transcription costs.
- 27. Wildman Harrold charges the Committee for these expenses at rates consistent with those charged to Wildman Harrold's other bankruptcy clients, which rates are equal to or less than the rates charged by Wildman Harrold to its non-bankruptcy clients. Wildman Harrold seeks reimbursement from the Debtors at the following rates for the following expenses: (a) fifteen cents (\$0.15) per page for photocopying; (b) no charge for incoming facsimiles; (c) \$.75 per page for outgoing facsimiles; and (d) actual toll costs for long distance. In accordance with section 330 of the Bankruptcy Code, the Local Guidelines and with the U.S. Trustee Guidelines,

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Wildman Harrold seeks reimbursement only for the actual cost of such expenses to Wildman Harrold.

- 28. In providing or obtaining from third parties services which are reimbursable by clients, Wildman Harrold does not include in such reimbursable amount any costs of investment, equipment or capital outlay.
- 29. Attorneys at Wildman Harrold have not incurred expenses for luxury accommodations or deluxe meals. The Application does not seek reimbursement of air travel expenses in excess of coach fares. Throughout the Fourth Interim Compensation Period, Wildman Harrold has been keenly aware of cost considerations and has tried to minimize the expenses charged to the Debtors' estates.

#### VII. WAIVER OF MEMORANDUM OF LAW

30. Based on the supporting authorities contained herein, and because this Application presents no novel issues of law, the Committee respectfully requests that the Court waive the requirement of Local Bankruptcy Rule 9013-1(b) of filing a separate memorandum of law in support of this Application.

#### VIII. NOTICE

32. Notice of this Application has been given to (a) the Debtors, (b) counsel for the Debtors, (c) the Office of the United States Trustee, and (d) counsel for the agent for the Debtors' secured lenders.

#### IX. CONCLUSION

WHEREFORE, Wildman Harrold respectfully requests the Court to enter an order, substantially in the form attached hereto as Exhibit "D," (a) allowing Wildman Harrold (i) interim compensation for professional services rendered to the Committee, during the period

from October 1, 2006 to December 26, 2006 (the "Fourth Interim Compensation Period"), in the aggregate amount of \$15,249.00, (ii) reimbursement of expenses incurred in connection with rendering such services in the amount of \$560.13, for a total award of \$15,809.13; (iii) final compensation for professional services rendered to the Committee during the period from July 14, 2006 to December 26, 2006; in the aggregate amount of \$35,998.00; and (iv) reimbursement of expenses in connection with rendering such services in the amount of \$1,165.94 for a total award of \$37,163.94 and (b) authorizing and directing the Debtors to pay Wildman Harrold \$4,516.20, the amount equal to the difference between (i) this \$15,809.13 interim award and (ii) the total of all amounts that the Debtors have previously paid to Wildman Harrold pursuant to the Interim Compensation Order for services rendered and expenses incurred during the Fourth Interim Compensation Period, and (c) granting such further relief as is just.

Dated:

Chicago, IL

February 26, 2007

WILDMAN HARROLD ALLEN & DIXON LLP

By:

/s/John A. Robert

John A. Roberts
Jeffrey L. Gansberg
225 West Wacker Drive
Chicago, IL 60606
(312) 201-2000

Local Illinois Counsel for the Official Committee of Unsecured Creditors of Refco Inc., et al.

## UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

		<b>v</b>	
In re		:	Chapter 11
Refco Inc., et al.,		: :	Case No. 05-60006 (RDD)
	Debtors.	: :	(Jointly Administered)
		; ;	,

CERTIFICATION UNDER GUIDELINES FOR FEES AND DISBURSEMENTS FOR PROFESSIONALS IN RESPECT OF FIRST APPLICATION OF WILDMAN, HARROLD, ALLEN & DIXON LLP, FOR INTERIM ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED AND FOR REIMBURSEMENT OF EXPENSES DURING PERIOD FROM OCTOBER 1, 2006 THROUGH AND INCLUDING DECEMBER 26, 2006

Pursuant to the Guidelines for Fees and Disbursements for Professionals in Southern

District of New York Bankruptcy Cases adopted by the Court on June 24, 1991 and amended

April 21, 1995 (together, the "Local Guidelines"), and the United States Trustee Guidelines for

Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11

U.S.C. 330, adopted on January 30, 1996 (the "U.S. Trustee Guidelines") and, together with the

Local Guidelines (the "Guidelines"), the undersigned, a partner with the firm of Wildman,

Harrold, Allen & Dixon LLP ("Wildman Harrold"), local Illinois Counsel to the Official

Committee of Unsecured Creditors (the "Committee") of Refco Inc. and its affiliated debtors and
debtors in possession in the above-captioned cases (collectively, the "Debtors"), hereby certifies
with respect to Wildman Harrold's second application for interim allowance of compensation for
services rendered and for reimbursement of expenses dated February 26, 2007 (the
"Application"), for the period of October 1, 2006 through and including December 26, 2006 (the
"Fourth Interim Compensation Period") as follows:

- 1. I am the professional designated by Wildman Harrold in respect of compliance with the Guidelines.
- I make this certification in support of the Application, for interim
  compensation and reimbursement of expenses for the Fourth Interim
  Compensation Period, in accordance with the Local Guidelines.
- 3. In respect of section B.1 of the Local Guidelines, I certify that:
  - a. I have read the Application.
  - b. To the best of my knowledge, information and belief formed after reasonable inquiry, the fees and disbursements sought fall within the Guidelines.
  - c. Except to the extent that fees or disbursements are prohibited by the Guidelines, the fees and disbursements sought are billed at rates in accordance with practices customarily employed by Wildman Harrold and generally accepted by Wildman Harrold's clients.
  - d. In providing reimbursable service, Wildman Harrold does not make a
    profit on that service, whether the service is performed by Wildman
    Harrold in-house or through a third-party.
- 4. In respect of section B.2 of the Local Guidelines, I certify that Wildman Harrold has provided statements of Wildman Harrold's fees and disbursements previously accrued, by serving monthly statements in accordance with the Interim Compensation Order (as defined in the Application), except that completing reasonable and necessary internal accounting and review procedures have at times precluded filing fee

statements within the time periods established in the Interim

Compensation Order.

5. In respect of section B.3 of the Local Guidelines, I certify that copies of

the Application are being provided to (a) the Debtors, (b) counsel for the

Debtors, (c) the Office of the United States Trustee, and (d) counsel for

the agent for the Debtors' secured lenders in accordance with the Interim

Compensation Order.

Dated: Chicago, IL

February 26, 2007

/s/ John A. Roberts

John A. Roberts

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11/21/2006		Invoice=335383	2.30		Tone Grant and related materials pertinent to		
10/05/2006	1021	JOHN A. ROBERTS	2.30	851.00	Review and analyze Rule to Cause filed against	O2831.00001	5560056
					(.20).		<del></del>
	<u> </u>				exchanged e-mails with Mr. Pater regarding same		
	1				compelling production of documents (.20);		
					comply with Judge Black's recent order		
					for sanctions against Tone Grant for failing to	<del> </del>	
	-				various issues pertinent to the Official  Committee of Unsecured Creditor's draft motion	<del>                                     </del>	
	1				analyze e-mails from Mr. Gansberg regarding		
					stralegy for handling same (.40); review and		
	1				national counsel, Josh Pater regarding proposed		
	†	-			for handling same (.20); exchanged e-mails with		
1114114000	+	mvoice=000000	1.10		against Tone Grant (.10); conference with Mr. Gansberg regarding related issues and strategy		
10/04/2006		JOHN A. ROBERTS Invoice=335383	1.10		Review and analyze rule to show cause filed against Tone Grant (.10); conference with Mr.	O2831.00001	5560040
40/04/0000	4004	LIQUIN A BOSSESTS					
					for sanctions (.20).		
	1_				regarding issues pertinent to proposed motion	+	
	+			·	Roberts regarding strategy for handling same (.20); exchange e-malls with Mr. Roberts	+	
					Pater regarding same (.10); conference with Mr.		
11/21/2006	3	Invoice=335383	0.60	183.00	(.10); draft e-mail to Ms. Davidson and Mr.		
10/04/2006	1	JEFFREY L, GANSBERG	0.10	30.50	Receive and review notice of rule to show cause	O2831.00001	5560150
					(,20).		<del></del>
	+		<u></u>	<u> </u>	Roberts regarding proposed strategy for same (.20).		
11/21/2000	6	Invoice=335383	0.40	122.00	sanctions motion (.20); conference with Mr.		
10/03/2000		JEFFREY L. GANSBERG	0.10		Telephone conference with Mr. Pater regarding	O2831,00001	5560113
						<del> </del>	
-	1		<del> </del>	<del> </del>	Unsecured Creditors (.20).	+	-
<del></del>	<u> </u>			-	order compelling production of Tone Grant's documents to the Official Committee of	_	
			ļ		failing to comply with Judge Black's recent		
					sanctions against Tone Grant's counsel for		
11/21/200	06	Invoice≃335383	0,20		0 proposed strategy to file a motion for		
10/03/200	06 1021	JOHN A. ROBERTS	0.20	74.0	0 Conference with Mr. Gansberg regarding	O2831.00001	556002
S Date	-  _	s Name://invoice Number	Hours	Amount	Description	Matter Nun	nber (inde

	Initia	ls Name / Invoice Numl			Amount	Description Page 1	Matter Numb	er Inde
	<del> </del>					sanctions motion with Mr. Pater (.10).		
10/12/2006	102	JOHN A. ROBERTS		0.30	111 [	10 Review and analyze appellate papers filed by		
11/21/2006	ĺ	Invoice=335383		0.30	111.0	10 Tone Grant (.20); exchanged e-mails with Mr.	O2831.00001	556311
	i –			0.00	771.0	Gansberg regarding same (.10).		
	<del> </del>			<del></del>		Canabary regarding same (.10).		
10/13/2006	1021	JOHN A. ROBERTS		0.20	74.0	Review and analyze e-mail from fee committee	100004 00004	
11/21/2006	i	Invoice=335383	<del>- i</del>	0,20	74.0	papproving fourth quarter budget and procedural	O2831.00001	5568391
						issues to follow pertinent to submitting	<del></del>	
- i						Wildman Harrold's fee statements (.10); draft	-	
1			_	<del></del>		e-mail to Mr. Gansberg regarding issues related		
						to same (.10),	<u> </u>	
			_			to same (.10).		
10/16/2006	1021	JOHN A. ROBERTS	<del></del>	0.80	296.00	Exchanged e-mails with Mr. Gansberg regarding	<u> </u>	
11/21/2006		Invoice=335383		0.20	74.00	various issues perlinent to Wildman Harrold's	O2831.00001	5577670
				0.20	74.00			
				<del></del>		petition to the bankruptcy court for its fees (.20),		
						(.20).		
0/18/2006	1021	JOHN A. ROBERTS	<del></del> -	0.30	111.00	Coeferance with Ma Country II		
1/21/2006		Invoice=335383		0.30	111.00	Conference with Mr. Gansberg regarding various issues pertinent to Wildman Harrold's	O2831,00001	5577722
<del></del>		1		3,50				
				-		fee pelition (.20); telephone conference with		
——— <u>—</u>						national counsel, Josh Pater regarding same		
<del></del>						(.10).		
0/19/2006	1021	JOHN A. ROBERTS	<del></del>	7.70		W. L. Aller and Company		
1/21/2006		Invoice=335383		0.70		Work on initial draft of Wildman Harrold's fee	O2831.00001	5577730
				1.00		statement (.80); conference with Mr. Gansburg		
						regarding same (.20).		
0/19/2006	1343	JEFFREY L. GANSBERG		60	420 55			
1/21/2006		Invoice=335383		.60	183.00 F	Prepare appearance form for appeal and file	O2831.00001	5575204
			- 0	.60		same with federal court (.20); work on fee		
<del></del>					s	statement (.40).		
/20/2006	1343	LEGERCY CAMPRED	<u>-</u>					
/21/2006	1343	JEFFREY L. GANSBERG		.50	152.50 E	xchange of e-mails with Mr. Pater regarding	O2831.00001	5575308
72172006		Invoice=335383	1 0	50	152.50 a	ppearance and status (.10); telephone		<u></u>
						onference with court clerk regarding docket	·	
					C	orrections to be made (.10); edit fee		-
					sf	aternent (.30).		<del></del>
		JOHN A. ROBERTS	0.	20	74.00 C	onference with Mr. Gansberg regarding	02831.00001	5577742
21/2006		Invoice=335383	0.:	20	74.00 va	arious strategic issues pertinent to Tone		
						rant's appeal of Judge Black's decision		<del></del>
					gr	anting the Official Committee's motion to		
					co	mpel (.20).		
			i –					<del></del>
		JEFFREY L. GANSBERG	0.2	.0	61.00 Pr	epare appearance for Mr. Roberts (.20)	2831.00001	5578321
21/2006		nvoice=335383	0.2	0	61.00			0070021
- 1				T				<del></del>
3/2006   1	021	JOHN A. ROBERTS	1.2	0	444.00 Re	view and analyze e-mail from company counsel,		1
			1.2	~ <u> </u>		view and analyze e-mail Hoff combany comban	2831 00001	EEPC110
		nvoice=335383	1.2	7	444.00 Kin	n LaMaina regarding various issues pertinent	2831.00001	5586112
		nvoice=335383		0	444.00 Kin	n LaMaina regarding various issues pertinent	2831,00001	5586112
		nvoice=335383		0	444.00 Kin	n LaMaina regarding various issues pertinent (ee statements (.10); draft e-mail back to	2831,00001	5586112
		nvoice=335383		0	444.00 Kin to f Ms.	n LaMaina regarding various issues pertinent (ee statements (.10); draft e-mail back to LaMaina regarding same (.10); review and	2831,00001	5586112
		nvoice=335383		0	444.00 Kin to f Ms	n LaMaina regarding various issues pertinent fee statements (.10); draft e-mail back to LaMaina regarding same (.10); review and liyze latest draft of Wildman Harrold's fee	2831.00001	5586112
		nvoice=335383		0	444,00 Kin to f Ms. ana stat	n LaMaina regarding various issues pertinent fee statements (.10); draft e-mail back to . LaMaina regarding same (.10); review and alyze latest draft of Wildman Harrold's fee ement (.40); worked on revisions to fee	2831.00001	5586112
		nvoice=335383		0	444.00 Kin to f Ms. ana stat	n LaMaina regarding various issues pertinent fee statements (.10); draft e-mail back to . LaMaina regarding same (.10); review and slyze latest draft of Wildman Harrold's fee ement (.40); worked on revisions to fee ement (.20); review and analyze draft	2831.00001	5586112
		nvoice=335383			444.00 Kin to f Ms ana stat stat	n LaMaina regarding various issues pertinent fee statements (.10); draft e-mail back to . LaMaina regarding same (.10); review and allyze latest draft of Wildman Harrold's fee dement (.40); worked on revisions to fee dement (.20); review and analyze draft respondence to Refco counsel, Mr. Goldin and	2831.00001	5586112
		nvoice=335383			444.00 Kin to f Ms. ana stat stat corr	n LaMaina regarding various issues pertinent fee statements (.10); draft e-mail back to . LaMaina regarding same (.10); review and allyze latest draft of Wildman Harrold's fee dement (.40); worked on revisions to fee dement (.20); review and analyze draft respondence to Refco counsel, Mr. Goldin and ched exhibits pertinent to fee statement	2831.00001	5586112
		nvoice=335383			444.00 Kin to f Ms ana stat stat corr atta (.20	n LaMaina regarding various issues pertinent fee statements (.10); draft e-mail back to . LaMaina regarding same (.10); review and alyze latest draft of Wildman Harrold's fee ement (.40); worked on revisions to fee ement (.20); review and analyze draft respondence to Refco counsel, Mr. Goldin and ched exhibits pertinent to fee statement ); exchanged e-mails with Mr. Gansberg	2831.00001	5586112
		nvoice=335383			444.00 Kin to f Ms ana stat stat corr atta (.20 regar	n LaMaina regarding various issues pertinent fee statements (.10); draft e-mail back to  . LaMaina regarding same (.10); review and allyze latest draft of Wildman Harrold's fee ement (.40); worked on revisions to fee ement (.20); review and analyze draft respondence to Refco counsel, Mr. Goldin and ched exhibits pertinent to fee statement ); exchanged e-mails with Mr. Gansberg arding final proposed revisions to fee	2831.00001	5586112
		nvoice=335383			444.00 Kin to f Ms ana stat stat corr atta (.20 regar	n LaMaina regarding various issues pertinent fee statements (.10); draft e-mail back to . LaMaina regarding same (.10); review and alyze latest draft of Wildman Harrold's fee ement (.40); worked on revisions to fee ement (.20); review and analyze draft respondence to Refco counsel, Mr. Goldin and ched exhibits pertinent to fee statement ); exchanged e-mails with Mr. Gansberg	2831.00001	5586112
21/2006			1.2	0	444.00 Kin to f Ms. ana stat stat corr atta (.20 rega state	n LaMaina regarding various issues pertinent fee statements (.10); draft e-mail back to . LaMaina regarding same (.10); review and sliyze latest draft of Wildman Harrold's fee ement (.40); worked on revisions to fee ement (.20); review and analyze draft respondence to Refco counsel, Mr. Goldin and ched exhibits pertinent to fee statement ); exchanged e-mails with Mr. Gansberg arding final proposed revisions to fee ement and letter to Mr. Goldin (.20).		5586112
/2006 103	21 JC	DHN A. ROBERTS	1.2	8	444.00   Kin   to f   Ms   ana   stat   stat   corr   atta   (.20   rega   state   state   state   corr   atta   (.20   rega   state   corr   state   corr	n LaMaina regarding various issues pertinent fee statements (.10); draft e-mail back to LaMaina regarding same (.10); review and slyze latest draft of Wildman Harrold's fee lement (.40); worked on revisions to fee lement (.20); review and analyze draft respondence to Refco counsel, Mr. Goldin and choled exhibits pertinent to fee statement check exhibits e	2831.00001 331.00001	5586112
/2006 103	21 JC		1.2	8	444.00   Kin   to f   Ms   ana   stat   stat   corr   atta   (.20   rega   state   sta	n LaMaina regarding various issues pertinent fee statements (.10); draft e-mail back to LaMaina regarding same (.10); review and aliyze latest draft of Wildman Harrold's fee ement (.40); worked on revisions to fee ement (.20); review and analyze draft espondence to Refco counsel, Mr. Goldin and ched exhibits pertinent to fee statement ); exchanged e-mails with Mr. Gansberg arding final proposed revisions to fee ement and letter to Mr. Goldin (.20).		
/2006 103	21 JC	DHN A. ROBERTS	1.2	8	444.00   Kin   Kin	n LaMaina regarding various issues pertinent fee statements (.10); draft e-mail back to LaMaina regarding same (.10); review and alyze latest draft of Wildman Harrold's fee ement (.40); worked on revisions to fee ement (.20); review and analyze draft espondence to Refco counsel, Mr. Goldin and ched exhibits pertinent to fee statement ); exchanged e-mails with Mr. Gansberg arding final proposed revisions to fee ement and letter to Mr. Goldin (.20).  we and analyze most recent Rule to Show fee filed against Tone Grant and related frials pertinent to hearing on same(.20);		
/2006 103	21 JC	DHN A. ROBERTS	1.2	8	444.00 Kin to f Ms. ana stat stat corr atta (.20 rega state 888.00 Revi 62.00 Caus mate appe	n LaMaina regarding various issues pertinent fee statements (.10); draft e-mail back to LaMaina regarding same (.10); review and sliyze latest draft of Wildman Harrold's fee ement (.40); worked on revisions to fee ement (.20); review and analyze draft espondence to Refco counsel, Mr. Goldin and ched exhibits pertinent to fee statement ); exchanged e-mails with Mr. Gansberg arding final proposed revisions to fee ement and letter to Mr. Goldin (.20).  ew and analyze most recent Rule to Show see filed against Tone Grant and related crials pertinent to hearing on same(.20); farred before Judge Wedoff on Rule to Show		
/2006 103	21 JC	DHN A. ROBERTS	1.2	8	444.00 Kin to f Ms. ana stat stat corr atta (.20 rega state 888.00 Revi 62.00 Caus mate appe Caus	In LaMaina regarding various issues pertinent fee statements (.10); draft e-mail back to  LaMaina regarding same (.10); review and aliyze latest draft of Wildman Harrold's fee ement (.40); worked on revisions to fee ement (.20); review and analyze draft espondence to Refco counsel, Mr. Goldin and ched exhibits pertinent to fee statement ); exchanged e-mails with Mr. Gansberg arding final proposed revisions to fee ement and letter to Mr. Goldin (.20).  ew and analyze most recent Rule to Show se filed against Tone Grant and related crials pertinent to hearing on same(.20); ared before Judge Wedoff on Rule to Show se (1.80); draft e-mail to national counsel,		
/2006 103	21 JC	DHN A. ROBERTS	1.2	8	444.00 Kin to f Ms. ana stat stat corr atta (.20 rega state 888.00 Revi 62.00 Caus mate appe Caus Mr. F	In LaMaina regarding various issues pertinent fee statements (.10); draft e-mail back to  LaMaina regarding same (.10); review and aliyze latest draft of Wildman Harrold's fee ement (.40); worked on revisions to fee ement (.20); review and analyze draft espondence to Refco counsel, Mr. Goldin and ched exhibits pertinent to fee statement ); exchanged e-mails with Mr. Gansberg arding final proposed revisions to fee ement and letter to Mr. Goldin (.20).  ew and analyze most recent Rule to Show see filed against Tone Grant and related crials pertinent to hearing on same(.20); fared before Judge Wedoff on Rule to Show see (1.80); draft e-mail to national counsel, creaters regarding outcome of same and		
/2006 103	21 JC	DHN A. ROBERTS	1.2	8	444.00 Kin to f Ms. ana stat stat corr atta (.20 rega state 888.00 Revi 62.00 Caus mate appe Caus Mr. F	In LaMaina regarding various issues pertinent fee statements (.10); draft e-mail back to  LaMaina regarding same (.10); review and alize latest draft of Wildman Harrold's fee ement (.40); worked on revisions to fee ement (.20); review and analyze draft espondence to Refco counsel, Mr. Goldin and ched exhibits pertinent to fee statement ); exchanged e-mails with Mr. Gansberg arding final proposed revisions to fee ement and letter to Mr. Goldin (.20).  ew and analyze most recent Rule to Show see filed against Tone Grant and related crials pertinent to hearing on same(.20); ared before Judge Wedoff on Rule to Show see (1.80); draft e-mail to national counsel, creaters regarding outcome of same and cosed strategy going forward regarding		
/2006 103	21 JC	DHN A. ROBERTS	1.2	8	444.00 Kin to f Ms. ana stat stat corr atta (.20 rega state 888.00 Revi 62.00 Caus mate appe Caus Mr. P propo	In LaMaina regarding various issues pertinent fee statements (.10); draft e-mail back to  LaMaina regarding same (.10); review and alize latest draft of Wildman Harrold's fee ement (.40); worked on revisions to fee ement (.20); review and analyze draft espondence to Refco counsel, Mr. Goldin and ched exhibits pertinent to fee statement ); exchanged e-mails with Mr. Gansberg arding final proposed revisions to fee ement and letter to Mr. Goldin (.20).  ew and analyze most recent Rule to Show se filed against Tone Grant and related arials pertinent to hearing on same(.20); ared before Judge Wedoff on Rule to Show se (1.80); draft e-mail to national counsel, arters regarding outcome of same and based strategy going forward regarding et issues (.30); exchanged e-mails with		
21/2006	21 JC	DHN A. ROBERTS	1.2	8	444.00 Kin  to f  Ms  ana  stat  stat  (.20  rega  state  (.20)  rega  state  Corr  atta  (.20)  rega  state  (.40)  rega  state  An. F  propo  relate  Mr. G	In LaMaina regarding various issues pertinent fee statements (.10); draft e-mail back to  LaMaina regarding same (.10); review and aliyze latest draft of Wildman Harrold's fee ement (.40); worked on revisions to fee ement (.20); review and analyze draft respondence to Refco counsel, Mr. Goldin and ched exhibits pertinent to fee statement ); exchanged e-mails with Mr. Gansberg arding final proposed revisions to fee ement and letter to Mr. Goldin (.20).  ew and analyze most recent Rule to Show se filed against Tone Grant and related arials pertinent to hearing on same(.20); ared before Judge Wedoff on Rule to Show se (1.80); draft e-mail to national counsel, relaters regarding outcome of same and assed strategy going forward regarding and issues (.30); exchanged e-mails with ansberg regarding same (.20); review and		
/2006 103	21 JC	DHN A. ROBERTS	1.2	8	444.00 Kin  to f  Ms. ana stat stat (corr atta (.20 rega state 888.00 Revi 162.00 Caus mate appe Caus Mr. F propo relate Mr. G analy.	In LaMaina regarding various issues pertinent fee statements (.10); draft e-mail back to  LaMaina regarding same (.10); review and aliyze latest draft of Wildman Harrold's fee ement (.40); worked on revisions to fee ement (.20); review and analyze draft respondence to Refco counsel, Mr. Goldin and ched exhibits pertinent to fee statement ); exchanged e-mails with Mr. Gansberg arding final proposed revisions to fee ement and letter to Mr. Goldin (.20).  we and analyze most recent Rule to Show se filed against Tone Grant and related arials pertinent to hearing on same(.20); ared before Judge Wedoff on Rule to Show se (1.80); draft e-mail to national counsel, relaters regarding outcome of same and assed strategy going forward regarding and issues (.30); exchanged e-mails with ansberg regarding same (.20); review and ze appearance filed by opposing counsel		
/2006 103	21 JC	DHN A. ROBERTS	1.2	8	444.00 Kin  to f  Ms. ana stat stat (corr atta (.20 rega state 888.00 Revi 162.00 Caus mate appe Caus Mr. F propo relate Mr. G analy.	In LaMaina regarding various issues pertinent fee statements (.10); draft e-mail back to  LaMaina regarding same (.10); review and aliyze latest draft of Wildman Harrold's fee ement (.40); worked on revisions to fee ement (.20); review and analyze draft respondence to Refco counsel, Mr. Goldin and ched exhibits pertinent to fee statement ); exchanged e-mails with Mr. Gansberg arding final proposed revisions to fee ement and letter to Mr. Goldin (.20).  ew and analyze most recent Rule to Show se filed against Tone Grant and related arials pertinent to hearing on same(.20); ared before Judge Wedoff on Rule to Show se (1.80); draft e-mail to national counsel, relaters regarding outcome of same and assed strategy going forward regarding and issues (.30); exchanged e-mails with ansberg regarding same (.20); review and		
/2006 103	21 JC	DHN A. ROBERTS	1.2	86 90	444.00 Kin  to f  Ms. ana stat stat corr atta (.20 rega state 888.00 Revi 62.00 Caus mate appe Caus Mr. F propo relate Mr. G analy, receiv	In LaMaina regarding various issues pertinent fee statements (.10); draft e-mail back to  LaMaina regarding same (.10); review and aliyze latest draft of Wildman Harrold's fee ement (.40); worked on revisions to fee ement (.20); review and analyze draft respondence to Refco counsel, Mr. Goldin and ched exhibits pertinent to fee statement ); exchanged e-mails with Mr. Gansberg arding final proposed revisions to fee ement and letter to Mr. Goldin (.20).  we and analyze most recent Rule to Show se filed against Tone Grant and related arials pertinent to hearing on same(.20); ared before Judge Wedoff on Rule to Show se (1.80); draft e-mail to national counsel, relaters regarding outcome of same and assed strategy going forward regarding and issues (.30); exchanged e-mails with ansberg regarding same (.20); review and ze appearance filed by opposing counsel		

### Client: O2831 - OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF REFCO 2/22/2007 11:27:56 AM

Date	Initial	s : // Name / Invoice Number	Hours	Amoun		Matter Numb	er Inde
			ļ	ļ	correspondence with Mr. Roberts regarding rule		
	<del></del>			ļ	to show cause (.20).		
10/25/2006	1021	JOHN A. ROBERTS	0.30	111.	00 Review and analyze e-mail from Mr. Goldin	O2831,00001	558618
11/21/2006		Invoice=335383	0.30		00 regarding various issues pertinent to August		
					fee statement (.10); draft e-mail back to Mr.		
	<u>i                                      </u>		-		Goldin regarding same (.10); exchanged		
	<u> </u>				e-mails with Mr. Gansberg regarding related		
	<del> </del>				issues (.10).		
10/26/2006	1021	JOHN A. ROBERTS	1.30	481 (	00 Review and analyze e-mails from Mr. Gansberg	O2831.00001	558624
11/21/2006	<u> </u>	Invoice=335383	1.40		20 and national counsel, Josh Pater regarding	0200	
1 112 112000	<u> </u>	11110100-00000	1.10	0,0,	appellant's brief (.20); initial review and		
	<del> </del>	-			analysis of plaintiff's appellate brief (.80);		
					draft notes regarding Issues requiring further		
					investigation when preparing the Official		
					Committee of Unsecured Creditor's appellate		
	! :		<u> </u>		response brief (.40).		
	! !	1				02024 00004	5585190
10/27/2006	1343	JEFFREY L. GANSBERG	0.30		0 Review appellate brief for Mr. Grant.	O2831.00001	5585190
11/20/2006		Invoice=335202	0.00	0.0	/U		
11/01/2006	1021	JOHN A. ROBERTS	0.40	148.0	n	O2831,00001	5659903
12/15/2006	1021	Invoice=337678	0.40	148.0			333330
	<del> </del>		3.40	, , , , ,			
1/01/2006	1021	JOHN A. ROBERTS	-0.40	-148.0	0	O2831.00001	5659904
2/27/2006		Invoice=337678	-0,40	-148.0			
		· i					
11/01/2006	1021	JOHN A. ROBERTS	0.40	148.0	Review and analyze detailed e-mail from Refco's	O2831.00001	5594410
					counsel, Ms. LaMaina, regarding various		
					procedures to follow for Wildman Harrold's fee		
					application (.20); exchange e-mails with Mr.		
					Gansberg regarding various issues pertinent to		
					handling same (.20).		
1/02/2006	1343	JEFFREY L. GANSBERG	-0,80	-244.00	1	O2831.00001	5659900
2/27/2006	1.040	Invoice=337678	-0.80	-244,00		02501.00001	
22772000	<del></del>	11110100-007070	10.00	211,00			
1/02/2006	1343	JEFFREY L. GANSBERG	0.80	244.00		O2831.00001	5659899
2/15/2006		Invoice=337678	0.80	244.00			
1/02/2006	1343	JEFFREY L. GANSBERG	0.80	244,00	Telephone conference with Mr. Pater regarding	O2831.00001	5592531
					legal theory of appeal (.20); review case law		
				······································	regarding same (.60).		
						00004 00004	5500510
1/03/2006	1343	JEFFREY L. GANSBERG	0.80	244.00	Prepare actuals/budget and variance for fees	O2831.00001	5592549
					(.50); review scheduling order for appeal and		
				<del></del>	correspondence with Mr. Pater regarding same (.30).		
					(.30).		
1/03/2006	1343	JEFFREY L. GANSBERG	0.80	244.00		O2831,00001	5659901
2/15/2006		Invoice=337678	0.80	244.00			
<u>-</u>							
/03/2006	1021	JOHN A. ROBERTS	0.60	222.00		O2831,00001	5659905
2/15/2006		Invoice=337678	0,60	222.00			
/03/2006		JEFFREY L. GANSBERG	-0.80	-244,00		O2831.00001	5659902
/27/2006		Invoice=337678	-0.80	-244.00			
						100004 00004	5504500
/03/2006	1021	JOHN A. ROBERTS	0.60		Review and analyze e-mail from Mr. Gansberg	O2831.00001	5594503
					regarding proposed report to fee committee		
	<del>i</del> -				addressing any variances in proposed budget .10); review and analyze proposed report to		
					ee committee regarding same (.20); work on	1	
1	<del></del>			<u>_</u>	evisions to report (.20); draft e-mail to Mr.		
i					Gansberg regarding same (.10).		
			<del></del>				
			0.00	-222.00		O2831.00001	5659906
03/2006	1021 J	OHN A. ROBERTS	-0.60				1
<del></del>		OHN A. ROBERTS nvoice=337678	-0.60	-222.00			
27/2006	1	nvoice=337678	-0.60	-222.00		00004 00004	EGTOOCO
27/2006 06/2006	1343 J	nvoice=337678  EFFREY L. GANSBERG	-0.60 -2.10	-222.00 -640.50		O2831.00001	5659908
27/2006	1343 J	nvoice=337678	-0.60	-222.00		O2831.00001	5659908

r=:Date	: Initials	Name / Invoice Number	Hours	Amount	Description 1	Matter Number	Index
11/06/2006	1021	JOHN A. ROBERTS	-0.40	-148.	00	O2831.00001	5659918
12/27/2006		Invoice=337678	-0.40				
11/06/2006	1343	JEFFREY L. GANSBERG	2.10	640.	50	O2831.00001	5659907
12/15/2006	1343	Invoice=337678	2.10				
				(40)		O2831.00001	5659917
11/06/2006	1021	JOHN A. ROBERTS Invoice=337678	0,40			02631,00001	0000017
12.10.2000		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					
11/06/2006	1021	JOHN A. ROBERTS	0.40	148.0	00 Exchange e-mails with Mr. Gansberg regarding various issues pertinent to Wildman Harrold's	O2831.00001	5601068
					anlicipated fee petition (.20); review and		+
					analyze appearance entered by the court for the		
		1		1	Official Committee's Illinois counsel, Mr. Roberts (.10); review and analyze order entered		-
		1			by the appellate court setting a briefing		
					schedule for Tone Grant's appeal of Judge		
					Black's decision to grant the Official  Committee's motion to compel (.10).		
11/07/2006	1343	JEFFREY L. GANSBERG	0.50 0.50	152.5 152.5		O2831.00001	5659909
12/15/2006		Invoice=337678	0,50	152.5	,		
11/07/2006	1343	JEFFREY L. GANSBERG	0.50	152.5	Continue to draft fee application.	O2831.00001	5598580
11/07/2006	1343	JEFFREY L. GANSBERG	-0.50	-152.5		O2831,00001	5659910
12/27/2006		Invoice=337678	-0.50	-152.5			
						O2831.00001	5659916
11/08/2006		JEFFREY L. GANSBERG Invoice=337678	-1.00 -1.00	-305.00 -305.00		02831.00001	3039910
122112000		IIIVoice=337070	1.00				
11/08/2006	1343	JEFFREY L. GANSBERG	1.00	305.00	Continue to draft and edit fee application.	O2831.00001	5598892
11/08/2006	1021	JOHN A. ROBERTS	-0.90	-333,00		O2831.00001	5659920
12/27/2006		Invoice=337678	-0.90	-333.00			
11/08/2006	1343	JEFFREY L. GANSBERG	1.00	305,00		O2831.00001	5659915
12/15/2006		Invoice=337678	1.00	305.00			
						102831 00001	5659919
11/08/2006		JOHN A. ROBERTS Invoice=337678	0.90	333.00	i	O2831.00001	2029919
12/10/2000		invoice-advava	0.00				
11/08/2006	1021	JOHN A. ROBERTS	0.90	333,00	Exchange e-mails with Mr. Gansberg regarding	O2831.00001	5601250
	i				various issues perlinent to proposed fee application (.20); work on draft of fee		
					statement pertaining to same (.50); telephone		
					conference with Mr. Gansberg regarding arguments to include in fee application (.20).		ļ ———
					arguments to include in lee application (.20).		
1/09/2006	1021	JOHN A. ROBERTS	0.20	74.00	Conference wait int, Canada Jagarana	O2831.00001	5601286
					various issues pertinent to Wildman Harrold's October fee application and supporting		
					exhibits to same (.10); work on revisions to		
					same (.20).		
1/09/2006	1021 J	OHN A. ROBERTS	0.20	74.00		O2831.00001	5659921
2/15/2006		nvoice=337678	0.30	111.00			
						O2831.00001	5659911
1/09/2006   2/15/2006		EFFREY L. GANSBERG	2.20	671.00 671.00		02831.00001	3000011
27 13/2000	"	10000000000		0, 110			
		OHN A. ROBERTS	-0.20	-74.00		O2831.00001 5	5659922
2/27/2006		nvoice=337678	-0.30	-111.00			
/09/2006	1343 JI	EFFREY L. GANSBERG	2.20	671.00	Continue to draft and edit fee application.	D2831.00001 5	5598785
V00/2006	1242	EFFREY L. GANSBERG	-2.20	-671.00		D2831.00001 5	5659912
2/27/2006		voice=337678	-2.20	-671.00			
						22831,00001 5	659914
/10/2006		EFFREY L. GANSBERG voice=337678	-1.00 -1.00	-305.00 -305.00		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
2=112000						2024 00004	598800
/10/2006	1343 JE	FFREY L. GANSBERG	1.00	305.00 E	dit fee application.	2831.00001  5	090000

## Client: O2831 - OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF REFCO 2/22/2007 11:27:56 AM

Date	Initials	Name / Invoice Number	" Hours	Amount	Description	Matter Number	i Index
11/10/2006	1021	JOHN A. ROBERTS	-0,90	-333.0	200	O2831.00001	5659924
12/27/2006	<u> </u>	Invoice=337678	-1.00				
	Ī						5050040
11/10/2006	1343	JEFFREY L. GANSBERG	1.00	305.0		O2831,00001	5659913
12/15/2006	-	Invoice=337678	1.00	305.0	JU		<del> </del>
11/10/2006	1021	JOHN A. ROBERTS	0.90	333.0	0	O2831.00001	5659923
12/15/2006	<u> </u>	Invoice=337678	1.00	370.0	0		
						10000100001	5504040
11/10/2006	1021	JOHN A. ROBERTS	0.90	333.0	0 Review and analyze Initial draft of Wildman	O2831.00001	5601318
					Harrold's proposed first interim fee  application (.40); work on proposed revisions		<u> </u>
					to same (.30); draft e-mails to Mr. Gansberg		
		1			regarding proposed revisions to same and		
					various issues related to pending appeal (.30).		
11/12/2022	1001	10111 - 0005570	1.00	1110	Review and analyze numerous e-mails from	Q2831.00001	5607354
11/13/2006	1021	JOHN A. ROBERTS	1.20	444,01	Refco's counsel, Ms. LaMaina regarding issues	02031.00001	0007004
					pertinent to submission of Wildman Harrold's		
					initial fee application (.20); review and		
					analyze e-mails from Mr. Gansberg regarding		
					various issues related to same (.20); review	<u> </u>	<del> </del>
		1			and analyze most recent proposed draft of Wildman Harrold's proposed first interim fee		<del> </del>
		·			application (.40); work on additional proposed		<del>                                     </del>
<del></del>					revisions to same (.20); exchange e-mails with		
					Mr. Gansberg regarding proposed revisions to		
					same (.20).		ļ
4.440,0000	12.12	ACCEDENT CANCELLO	2.10	640.50	Telephone conference with Ms. LaMaina regarding	O2831.00001	5612247
11/13/2006	1343	JEFFREY L. GANSBERG	2.10	640.50	fees (.20); draft follow-up e-mail regarding	02031.00001	OOTELIA
					same (.10); edit fee application (1.80).		
1/13/2006	1021	JOHN A. ROBERTS	1.20	444.00		O2831.00001	5659925
2/15/2006		Invoice=337678	1.20	444.00		<u> </u>	
1/13/2006	1021	JOHN A. ROBERTS	-1,20	-444.00		O2831.00001	5659926
2/27/2006		Invoice=337678	-1.20	-444.00		02301,00001	
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1/13/2006	1343	JEFFREY L. GANSBERG	2,10	640.50		O2831.00001	5659934
2/15/2006		Invoice=337678	2.10	640.50			
1/13/2006	1010	JEFFREY L. GANSBERG	2.40	640.50		O2831.00001	5659935
2/27/2006		Invoice=337678	-2.10 -2.10	-640.50 -640.50		02031.00001	
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1/14/2006	1021	JOHN A. ROBERTS	-0.20	-74.00		O2831.00001	5659928
2/27/2006		nvoice=337678	-0.20	-74.00			
						O2921 00001	5659927
1/14/2006   2/15/2006		JOHN A. ROBERTS nvoice=337678	0.20	74.00 74.00		O2831.00001	J005871
7 10/2000		1140106-221.010	0.20	74,00			
1/14/2006	1021	IOHN A. ROBERTS	0.20	74.00	Exchange e-mails with National Counsel, Mr.	O2831.00001	5609271
					Pater, regarding various issues pertinent to		
					he Official Committee of Unsecured Creditors'		
_				r	esponse to Tone Grant's appellate brief (.20).		
/15/2006	1021 J	OHN A. ROBERTS	0.20	74 00 6	Review and analyze e-mails from National	D2831.00001 5	609305
713/2000	1021	OTIVA. NOBERTO	0.20		Counsel, Mr. Pater, regarding various issues		
	i				perlinent to drafting Wildman Harrold's fee		
					tatement for October services (.10); exchange		
					-mails with Mr. Gansberg regarding related		
				is	ssues (.10).		
15/2006	1021 J	OHN A. ROBERTS	0.20	74.00		02831.00001 5	659929
15/2006		voice=337678	0.20	74.00			
1							
		OHN A. ROBERTS	-0.20	-74.00		2831.00001 50	659930
27/2006	ln	voice=337678	-0.20	-74.00			
17/2006	1021 J	OHN A. ROBERTS	-0.50	-185.00	lo	2831.00001 56	559933
27/2006		voice=337678	-0.50	-185.00			
						2831.00001  56	559932

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1021   1024   A ROBERTO   1.40   1,555 to Protective Horizon's for statement   0.283.00001   55281	·	<u> </u>		ļ				
11/11/2000   1021   JOHN A. RORSETTS   3.44   1,260.0   11/11/2000   1021   1000001   100001   100001   100001   100001   100001   100001   1000001   100001   100001   100001   100001   100001   100001   1000001   100001   100001   100001   100001   100001   100001   1000001   1000001   100001   100001   100		<del> </del>						
1619/2006   1021   OSMA ROBERTS   3.00   1,2	,	<u> </u>		<u> </u>		o danis (11-)		
Cast personnel   Cast	11/21/2006	1021	JOHN A. ROBERTS	3.40	1,258.00	Finalized Wildman Harrold's fee statement	O2831.00001	5620504
First Instituted Counter, Ash Pater responding the						(.20); finalized correspondence to Mr. Goldin		
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		<del> </del>		<del> </del>	<u> </u>	cited in the Official Committee's response		
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11/21/2006   1343   IEPPREY L. CANSBERG   0.00   183.00   183.00   2231.00001   556992   17/21/2006   Invoice-337678   0.60   183.00   2231.00001   556992   17/21/2006   Invoice-337678   0.60   183.00   2231.00001   556992   17/21/2006   Invoice-337678   0.60   183.00   2231.00001   250992   2231.00001   230.0001   230		<u>i                                      </u>			400.00	Deview billion statements and propers fee	O2831,00001	5619493
Paler regarding filing response brief in appeal	11/21/2006	1343	JEFFREY L. GANSBERG	; 0.60	183.00			
1721/2006   1943   LEFFREY L. GANSBERG   0.60   183.00   02831.00001   655981		!						
121/12/2006   1943   JEFFREY L GANSBERG   0.60   183.00		<u> </u>						
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12/15/2006   1021	11/21/2006	1343	JEFFREY L. GANSBERG	0.60	183.00		O2831.00001	5659936
1/12/12/2006				0.60	183.00			ļ
11/21/2006   1021   JOHN A. ROBERTS   3.40   1,285.00							00001 00001	5050040
11/21/2000	11/21/2006	1021	JOHN A. ROBERTS	3,40			02831.00001	10009940
11/21/2006	12/15/2006		Invoice=337678	3.40	1,258,00			<del> </del>
11/21/2006   13/43   JEFFREY L. GANSBERG   -0.80   -19.300   -19.300   -19.2							02831 00001	5659937
11/22/2006 1021 JOHN A. ROBERTS		1343					OZOG NOBOCK	1
11/22/2006   1021   JOHN A. ROBERTS   -3.40   -1,288.00	12/27/2006		Invoice=337678	-0.60	-183,00			
172272006   Invoice=337678   -3.40   -1,258.00	44/04/0000	1001	IOUNIA DODERTS	-3.40	-1 258 00		O2831.00001	5659941
11/22/2006 1021 JOHN A. ROBERTS -0.90 -333.00	<u>-</u>	1021						
11/22/2006         1021         JOHN A. ROBERTS         -0.90         -333.00           12/27/2006         Ilwioice-337678         -0.90         -333.00         O2831.00001         565993           12/27/2006         Ilwioice-337678         -1.30         -396.50         O2831.00001         565994           12/25/2006         Ilwioice-337678         0.90         333.00         O2831.00001         565994           12/25/2006         Ilwioice-337678         0.90         333.00         O2831.00001         565993           12/25/2006         Ilwioice-337678         1.30         396.50         O2831.00001         565993           11/22/2006         1343         JEFFREY L. GANSBERG         1.30         396.50         O2831.00001         561963           11/22/2006         1343         JEFFREY L. GANSBERG         1.30         396.50         O2831.00001         561963           11/22/2006         1343         JEFFREY L. GANSBERG         1.30         396.50         O2831.00001         561963           11/22/2006         1343         JEFFREY L. GANSBERG         1.30         396.50         O2831.00001         561963           11/22/2006         1343         JEFFREY L. GANSBERG         1.30         396.50         O2831.00001	12/2/12000		INVOICE-357070		1,200.00			
17/22/2006   1343   JEFFREY L. GANSBERG   -1.30   -396.50   -396	11/22/2006	1021	JOHN A. ROBERTS	-0.90	-333.00		O2831.00001	5659943
1722/2006   1943   JEFFREY L. GANSBERG   1.30   396.50   333.00   339.50				-0.90	-333.00			
1722/2006   1943   JEFFREY L. GANSBERG   1.30   396.50   333.00   339.50								5050000
11/22/2006   1021   JOHN A. ROBERTS   0.90   333.00   3	11/22/2006	1343	JEFFREY L. GANSBERG	-1.30			O2831.00001	2029939
11/22/2006   1021   JOHN A. ROBERTS   0.90   333.00	12/27/2006		Invoice=337678	-1.30	-396.50		<del></del>	<del></del>
11/22/2006   1021   JOHN A. ROBERTS   0.90   333.00							O2831 00001	5659942
11/22/2006 1343 JEFFREY L. GANSBERG 1.30 396.50 O2831.00001 565993 12/15/2006 Invoice=337678 1.30 396.50 Invoice=337678 1.30 396.50 O2831.00001 561963 O2831.00001 O28		1021	·				02831.00001	
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11/22/2006 1343 JEFREY L GANSBERG 1.30 396.50 Review appellate brief to be filed (.50); O2831.00001 561963 telephone conference with Mr. Pater regarding suggested changes (.20); review revised brief (.20); prepare brief for filing (.20); file brief (.20).  11/22/2006 1021 JOHN A. ROBERTS 0.90 333.00 Review and analyze e-mail from National O2831.00001 562051: Counsel, Mr. Pater, regarding subsequent draft of the Official Committee of Unsecured Creditors proposed brief in response to Tone Grant's appellate brief (.10); review and analyze proposed final draft of response brief (.60); exchange e-mails with Mr. Gansberg regarding final proposed revisions to response brief affiling of same with the Court (.20).  11/29/2006 1021 JOHN A. ROBERTS 0.40 148.00 Review and analyze the Trustee of Refco Capital O2831.00001 5626683 Markets, Ltd.'s statement and reservation of rights with regarding e-mails with Mr. Gansberg		1343	<del>                                     </del>					
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lelephone conference with Mr. Pater regarding suggested changes (.20); review revised brief (.20); prepare brief for filling (.20); file brief (.20).  11/22/2006 1021 JOHN A. ROBERTS 0.90 333.00 Review and analyze e-mail from National O2831.00001 562051: Counsel, Mr. Pater, regarding subsequent draft of the Official Committee of Unsecured Creditors proposed brief in response to Tone Grant's appellate brief (.10); review and analyze proposed final draft of response brief (.60); exchange e-mails with Mr. Gansberg regarding final proposed revisions to response brief and filing of same with the Court (.20).  11/29/2006 1021 JOHN A. ROBERTS 0.40 148.00 Review and analyze the Trustee of Refco Capital Markets, Ltd.'s statement and reservation of rights with respect to interim (ee applications (.20); exchange e-mails with Mr. Gansberg	11/22/2006	1343	JEFFREY L. GANSBERG	1.30	396.50	Veview appendic orici to be med (.50);	O2831.00001	5619631
(.20); prepare brief for filing (.20); file   brief (.20).					įt	elephone conference with Mr. Pater regarding		
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11/29/2006   1021 JOHN A. ROBERTS					b	rief and filing of same with the Court (.20).		
11/29/2006   1021 JOHN A. ROBERTS						James the Taylor of Dafee Capital	22831,00001	5626683
rights with respect to interim fee applications (.20); exchange e-mails with Mr. Gansberg	11/29/2006	1021	JOHN A. ROBERTS	0.40	148.00 F	eview and analyze the Trustee of Neleo Copies.		
(.20); exchange e-mails with Mr. Gansberg	!					able with respect to interim fee applications		
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					same (.20).		
11/29/2006	1343	JEFFREY L. GANSBERG	0.20	61.0	Review statement and reservation of rights	O2831.00001	5627212
11/23/2000	1040	OCT THE TELESCOPE			filed by Refco Capital Markets trustee.		
						O2831.00001	5659944
11/29/2006	1021	JOHN A. ROBERTS	0.40	148.00		02507.55501	
12/15/2006		Invoice=337678	0.40	148.00	)		
		LEEDEN CANCELLO	0.20	61.00		O2831.00001	5659946
11/29/2006	1343	JEFFREY L. GANSBERG Invoice=337678	0.20	61.00	· · · · · · · · · · · · · · · · · · ·		
12/15/2006		11110100-307070				00004 00004	5659945
11/29/2006	1021	JOHN A. ROBERTS	-0.40	-148.00		O2831,00001	13033343
12/27/2006		Invoice=337678	-0.40	-148.00			
				21.00		O2831.00001	5659947
11/29/2006	1343	JEFFREY L. GANSBERG	-0.20	-61.00 -61.00			
12/27/2006		Invoice=337678	-0.20	-01.00			
10/04/2006	1343	JEFFREY L. GANSBERG	0.70	213,50	Provide fees per request of Mr. Pater (.20);	O2831.00001	5636884
12/04/2006	1343	JEFFICET E. GARGDERO	01.01		provide variance to Mr. Brady pursuant to his		
					requests (.30); exchange of correspondence		
					with Mr. Roberts regarding fee (.20).		
					In the state of the property	O2831.00001	5636915
12/04/2006	1343	JEFFREY L. GANSBERG	0.30	91.50	Receive and review reply brief on appeal; forward brief to Mr. Pater and Ms. Davidson.	02001.00001	
					TOTWARD DITCE TO MIT. Pater and Mis. Davidson.		
	4001	I DUNA PORTETE	0.80	206.00	Review and analyze e-mail from national	O2831.00001	5646186
12/04/2006	1021	JOHN A. ROBERTS	0.00	290,00	counsel, Josh Pater regarding various issues		
					pertinent to Wildman Harrold's November fee		
					statement and anticipated fee statement for		
					December (.10); worked on November fee		
					statement for Mr. Pater (.50); exchanged		
					e-mails with Mr. Gansberg regarding same and		
					response to fee committee explaining why		
					October fees were under budget (.20).		
			1.00	500.00	Review and analyze appellant's reply brief in	O2831.00001	5646308
12/05/2006	1021	JOHN A. ROBERTS	1.60	392.00	support of its appeal seeking reversal of		
					Judge Black's order granting the Official		
			<u>-</u>		Committee of Unsecured Creditor's motion to		
					compel (.30); review and analyze appellant's		
<del></del>					initial brief (.50) and the Official		
<del>-</del>					Committee's response brief to same(.50);		
					exchanged e-mails with Mr. Gansberg regarding		
					various follow-up issues pertinent to		
					appellant's arguments (.20); review and		<del></del>
					analyze e-mail from national counsel, Kylie Davidson regarding same (.10).		
					Davidson regarding same (.10).		
12/13/2006	1021	JOHN A. ROBERTS	0.50	185.00	Review and analyze lengthy order and	O2831.00001	5650125
12/13/2006	1021	JUNIV A. NOBERTS		100.00	attachments entered by Judge Robert Drain		
					granting fee application of professional		
					service provides (.30); exchange e-mails with		
	i				Mr. Gansberg regarding same (.20)		
						O2831.00001	5662205
12/19/2006	1343	JEFFREY L. GANSBERG	0.20		Exchange of communications regarding settling	02001.00001	1
					Issues related to fee statement.		
10/00/22 = -	1010	ICCCDEVI CAMPBODO	0.20	61.00	Exchange of correspondence regarding Novernber	O2831.00001	5664860
12/26/2006	1343	JEFFREY L. GANSBERG	0.20		fee statements.		
				····			500000
12/26/2006	1021	JOHN A. ROBERTS	0.90	333.00	Review and analyze initial draft of proposed	O2831.00001	5666237
72,20,2000					November fee statement for Wildman Harrold		
	<del></del> †				(.50); worked on revisions to same (.20);		
					exchanged e-mails with Mr. Gansberg regarding		_
					related issues (.20).		
1							
				·			
	i						
		GRAND TOTALS: BILL:		15,249.00			

# SUMMARY TABLE OF DISBURSEMENTS BILLED DURING WILDMAN, HARROLD, ALLEN & DIXON, LLP'S FOURTH INTERIM COMPENSATION PERIOD (OCTOBER 1, 2006 – DECEMBER 26, 2006)

DISBURSEMENTS	AMOUNTS
Facsimile	\$18.00
Photocopies	\$136.80
Postage, including Overnight Delivery	\$393.33
Local Travel	\$12.00
TOTAL DISBURSEMENTS	\$560.13

Date 10/23/2006		ils Name / Invoice Nu 3 JEFFREY L. GANSBE	mber RG RE		1	Cate Section Party Section	HEARING CONTRACTOR	Description Description	Costi
11/21/2006		Invoice=335383	ING ING		114.00 114.00		<del></del>	7.10 REPRODUCTION EXPENSE 7.10	5296
10/28/2006	102	JOHN A. ROBERTS							
11/21/2006		Invoice=335383	100	<u> </u>	1.00			.05 10/23/06 DELIVERED TO: ALICIA M. LEONHARD NEW	5303
			~		1.00	13.05	1.	.05 YORK COURIER VENDOR: MERCURY - INV#209940	
	<u> </u>	Voucher=1277990 Paid	Ė					Vendor=MERCURY Balance= .00 Amount= 4205.06	
	<u> </u>							Paid: 594060 11/09/2006	
10/28/2006	1021	JOHN A. ROBERTS	00		4.00				
11/21/2006	102.	Invoice=335383	OD		1.00	13.05 13.05	13	.05 10/23/06 DELIVERED TO: JERRY LOMBARDO NEW YORK	53038
		Voucher=1277990 Paid			1.00	13,05	13	05 COURIER VENDOR: MERCURY - INV#209940	
								Vendor=MERCURY Balance≈ .00 Amount= 4205,06 Paid: 594060 11/09/2006	
10/28/2006	1021	101/11 4 200							
11/21/2006	1021	JOHN A. ROBERTS	OD		1.00	13.05		05 10/23/06 DELIVERED TO: ANDREW D. VELEZ-RIVERA	53035
		111VOICE-300003			1.00	13.05	13.	05 NEW YORK	
		Voucher=1277990 Paid						COURIER VENDOR: MERCURY - INV#209940 Vendor=MERCURY Balance= .00 Amount= 4205.06	
					_			Paid: 594060 11/09/2006	
40/00/0000								7770372000	
10/28/2006	1021	JOHN A. ROBERTS	OD		1.00	13.05	13.	5 10/23/06 DELIVERED TO: LUC A. DESPINS NEW YORK	530350
112112000		Invoice=335383 Voucher=1277990 Paid			1.00	13.05	13.0	5 COURIER VENDOR: MERCURY - INV#209940	30000
		127 /990 Paid						Vendor=MERCURY Balance= .00 Amount= 4205.06	
		<u> </u>					<del></del>	Paid: 594060 11/09/2006	
10/28/2006	1021	JOHN A. ROBERTS	QD		1.00	13.05	13.0	5 10/23/06 DELIVERED TO: HARRISON J. GOLDIN NEW	
11/21/2006		Invoice=335383			1.00	13.05		5 YORK	530351
		Vouchard P77000 P. 11		_				COURIER VENDOR: MERCURY - INV#209940	<del></del>
		Voucher=1277990 Paid						Vendor=MERCURY Balance= .00 Amount= 4205.06	
				_	+		·	Paid: 594060 11/09/2006	
10/28/2006	1021	JOHN A. ROBERTS	OD	<del></del>	.00	13.05	13.0	10/23/06 DELIVERED TO: J. GREGORY MILMOE NEW	
1/21/2006		Invoice=335383			.00	13.05		YORK	530351
								COURIER VENDOR: MERCURY - INV#209940	<del></del>
		Voucher=1277990 Paid						Vendor=MERCURY Balance= .00 Amount= 4205.06	
								Paid: 594060 11/09/2006	
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1/21/2006		Invoice=335383	100		00	13.05	13.05	10/23/06 DELIVERED TO: DIANE G. ADAMS NEW YORK COURIER VENDOR: MERCURY - INV#209940	5303512
		Voucher=1277990 Paid					10,00	Vendor=MERCURY Balance= .00 Amount= 4205,06	
								Paid: 594060 11/09/2006	
0/28/2006	1021	JOHN A. ROBERTS	OD		-				
1/21/2006		Invoice=335383	100		00	13.05		10/23/06 DELIVERED TO: DONALD S. BERNSTEIN NEW	5303513
				<del></del>	-	13,05		YORK COURIER VENDOR: MERCURY - INV#209940	
		Voucher=1277990 Paid						Vendor=MERCURY Balance= .00 Amount= 4205.06	
								Paid: 594060 11/09/2006	
/28/2006	1021	IOUNIA DODEDTO							_
/21/2006		JOHN A. ROBERTS Invoice=335383	OD	1.0		13.05		10/23/06 DELIVERED TO: MARK S. KIRSCHNER NEW	5303514
				1.0	0	13.05	13.05		
		Voucher=1277990 Paid		<del>-  </del>	+-			COURIER VENDOR: MERCURY - INV#209940 /endor=MERCURY Balance= .00 Amount= 4205.06	
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28/2006 1	1004	101/11 1 2022							<del></del>
21/2006		JOHN A. ROBERTS	OD	1.00	<del></del> -	13.05	13.05	0/23/06 DELIVERED TO: TIMOTHY B. DESIENO NEW	5303515
21/2000		11VOICE-335383	<del>- </del>	1.00	) 1	3.05	13.05		1
		oucher=1277990 Paid		+	├			OURIER VENDOR: MERCURY - INV#209940	
			<del> </del>	+	<del> </del>	<del></del>		endor=MERCURY Balance= .00 Amount= 4205.06 aid: 594060 11/09/2006	
				T	<del>                                     </del>		<u>'</u>	034000 11/03/2000	
13/2006 1	021 J	OHN A. ROBERTS	E109	1.00	1.	2.00	12.00 T	AXI TO/FROM FEDERAL COURT FOR HEARING ON RULE	5304388
							T	O SHOW CAUSE - 10/24/06 - JOHN A. ROBERTS	- 0004000
	<sup>v</sup>	oucher=1278226 Paid		<del> </del>	-			endor=JOHN A. ROBERTS Balance= .00 Amount= 4595.69	<del> </del>
			1	<del> </del>		<del> </del>	P	aid: 594129 11/13/2006	
4/2006 13	343 JE	FFREY L. GANSBERG	RE	360.00	-	0.15	54 00 P	PRODUCTION EXPENSE	
							04.0010	T NODOCTION EXPENSE	5307468
6/2006 13	43 JE	FFREY L. GANSBERG	PO	1.00	10	.83	10.83 PC	STAGE	5307989
6/2006 71	97	DIRTNEY M. LANDON	0=			-			
		DURTNEY M. LANDON	IRE	418.00	0	.15	62.70 RE	PRODUCTION EXPENSE	5307990
3/2006 10:	21 JC	HN A. ROBERTS	OD	1.00	12	.60	12 60 14	14/06 DELIVEDED TO: HARRISON LOOLEY	
	,			1,00	12	,00	12.00 11.	14/06 DELIVERED TO: HARRISON J. GOLDIN NEW	5312038
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			Voucher=1278915 Paid					Vendor=MERCURY Balance= .00 Amount= 4615.38	X 2000 (00 00 00 00 00 00 00 00 00 00 00 00
44/40/0								Paid: 594650 11/30/2006	
11/18/2	006	1021	JOHN A. ROBERTS	OD	1	.00 12.0	50	12.60 11/14/06 DELIVERED TO: J. GREGORY MILMOE NEW	53120
							<del> </del>	YORK COURIER VENDOR: MERCURY - INV#211667	<u> </u>
			Voucher=1278915 Paid					Vendor=MERCURY Balance= .00 Amount= 4615.38	
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11/18/20	006	1021	JOHN A. ROBERTS	OD	1.	00 12.6	0	2.60 11/14/06 DELIVERED TO: DIANE G. ADAMS NEW YORK	53120
	-		Voucher=1278915 Paid					COURIER VENDOR: MERCURY - INV#211667	00120
			12,0070,7810		<del></del>			Vendor=MERCURY Balance= .00 Amount= 4615.38 Paid: 594650 11/30/2006	
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			COLIN A. ROBERTS	OD	1.0	00 12.6	0 1	2.60 11/14/06 DELIVERED TO: ANDREW D. VELEZ-RIVERA NEW YORK	531204
								COURIER VENDOR: MERCURY - INV#211667	
			Voucher=1278915 Paid		<del> </del>	-		Vendor=MERCURY Balance= .00 Amount= 4615.38	
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					<del> </del>	-		YORK COURIER VENDOR: MERCURY - INV#211667	
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	_				<del> </del>	-		Paid: 594650 11/30/2006	
11/18/200	6 1	021	JOHN A. ROBERTS	OD	1.00	0 12.60	12	.60 11/14/06 DELIVERED TO: MARK S. KIRSCHNER NEW	5312043
								YORK	0312040
			Voucher=1278915 Paid					COURIER VENDOR: MERCURY - INV#211667  Vendor=MERCURY Balance= .00 Amount= 4615.38	
								Paid: 594650 11/30/2006	
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					1,00	12.00	12.	60 11/14/06 DELIVERED TO: TIMOTHY B. DESIENO NEW YORK	5312044
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1/18/2006	10	104	IOUW A TOO						
17 10/2000	10	21	JOHN A. ROBERTS	OD	1.00	12.60	12.0	50 11/14/06 DELIVERED TO: ALICIA M. LEONHARD NEW	5312045
							·	YORK COURIER VENDOR: MERCURY - INV#211667	
	-		Voucher=1278915 Paid					Vendor=MERCURY Balance= .00 Amount= 4615.38	
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1/18/2006	10:	21 .	JOHN A. ROBERTS	OD	1.00	12.60	12.6	0 11/14/06 DELIVERED TO: JERRY LOMBARDO NEW YORK	5312046
·	<del> </del>		/oucher=1278915 Paid	-				COURIER VENDOR: MERCURY - INV#211667	
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		V	oucher=1278915 Paid					Vendor=MERCURY Balance= .00 Amount= 4615.38	
								Paid: 594650 11/30/2006	
/21/2006	134	3 JI	EFFREY L. GANSBERG	RE	20.00	0.15	3,00	REPRODUCTION EXPENSE	5310907
/22/2006	FLEI	V P	AT FLEMING	EY	24.00	0.75			
				FX	24.00	0.75	18.00	FACSIMILE CHARGES	5312694
/25/2006	102	ı Jo	OHN A. ROBERTS	OD	1.00	12.60	12.60	11/21/06 DELIVERED TO: LUC A. DESPINS NEW YORK	5316778
		Ve	oucher=1279245 Paid	-				COURIER VENDOR: MERCURY - INV#212135	
						<del></del>	<u> </u>	Vendor=MERCURY Balance= .00 Amount= 4510.37 Paid: 594853 12/07/2006	
25/2006	1021	- 10	HN A. ROBERTS	OD					
	1021	100	AIN A. NOBER 18	OD	1.00	12.60		11/21/06 DELIVERED TO: ALICIA M. LEONHARD NEW 5 YORK	316779
								COURIER VENDOR: MERCURY - INV#212135	
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	<del></del>	$\dashv$				<del></del>		/ORK COURIER VENDOR: MERCURY - INV#212135	
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Date	i. Initials	Name / Invoice Number	Code	Quantity	Rate	Amount	Description	Cost Index
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11/25/2006	1021	JOHN A. ROBERTS	OD	1,00	12.60	12.	60 11/21/06 DELIVERED TO: MARK S. KIRSCHNER NEW	5316781
							YORK	3310701
							COURIER VENDOR: MERCURY - INV#212135	
		Voucher=1279245 Paid					Vendor=MERCURY Balance= .00 Amount= 4510.37	
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11/25/2006	1021	JOHN A. ROBERTS	OD	1.00	12.60	12.6	60 11/21/06 DELIVERED TO: DONALD S. BERNSTEIN NEW	5316782
	<b></b>						YORK	
		No1 4070045 7-11					COURIER VENDOR: MERCURY - INV#212135	
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11/25/2006	1021	JOHN A. ROBERTS	OD	1.00	12,60	12.6	20 14/04/06 DELIVERED TO: ANDREW D. MELET DIVERS	
		JOHN TENEDER TO	- OB	1.00	12,00	12.0	0 11/21/06 DELIVERED TO: ANDREW D. VELEZ-RIVERA	5316783
	·		+				COURIER VENDOR: MERCURY - INV#212135	
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			<del>                                     </del>				Paid: 594853 12/07/2006	
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11/25/2006	1021	JOHN A. ROBERTS	OD	1.00	12.60	12.6	0 11/21/06 DELIVERED TO: DIANE G. ADAMS NEW YORK	5316784
							COURIER VENDOR: MERCURY - INV#212135	0010704
		Voucher=1279245 Paid					Vendor=MERCURY Balance= .00 Amount= 4510.37	
							Paid: 594853 12/07/2006	
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11/25/2006	1021	JOHN A. ROBERTS	OD	1.00	12.60	12.60	11/21/06 DELIVERED TO: J. GREGORY MILMOE NEW	5316785
						<del></del>	YORK	
-		Voucher=1279245 Paid					COURIER VENDOR: MERCURY - INV#212135	
		Voucher~121 9245 Falu				<del></del>	Vendor=MERCURY Balance= .00 Amount= 4510.37	
							Paid: 594853 12/07/2006	
11/25/2006	1021	JOHN A. ROBERTS	OD	1.00	12.60	12.60	11/21/06 DELIVERED TO: HARRISON J. GOLDIN NEW	5040700
				7.00	12.00	12.00	YORK	5316786
			-				COURIER VENDOR: MERCURY - INV#212135	
T		Voucher=1279245 Paid			<del></del>		Vendor=MERCURY Balance= .00 Amount= 4510.37	
							Paid: 594853 12/07/2006	
11/25/2006	1021	JOHN A. ROBERTS	OD	1.00	12.60	12.60	11/21/06 DELIVERED TO: JERRY LOMBARDO NEW YORK	5316787
							COURIER VENDOR: MERCURY - INV#212135	
		Voucher=1279245 Paid					Vendor=MERCURY Balance= .00 Amount= 4510.37	
							Paid: 594853 12/07/2006	
<del></del>								
			<del></del>					
		GRAND TOTAL: BILL:				560.13		
			!			300,13		

## UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

	X	
In re	:	Chapter 11
	:	
Refco Inc., et al.,	:	Case No. 05-60006 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	•	,
	37	

ORDER, UNDER 11 U.S.C. §§330 AND 331, GRANTING SECOND INTERIM AND FINAL APPLICATION OF WILDMAN HARROLD ALLEN & DIXON LLP, LOCAL ILLINOIS COUNSEL FOR OFFICIAL COMMITTEE OF UNSECURED CREDITORS, ALLOWING INTERIM AND FINAL COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES DURING PERIOD FROM JULY 1, 2006 THROUGH DECEMBER 26, 2006

Wildman Harrold Allen & Dixon LLP ("Wildman Harrold"), local Illinois counsel for the Official Committee of Unsecured Creditors of Refco Inc. and its affiliated debtors and debtors-in-possession in the above-captioned cases (collectively the "Debtors"), having applied on November 15, 2006 (the "Application"), for entry of an order, pursuant to 11 U.S.C. §§ 330(a) and 331 and Rule 2016 of the Federal Rules of Bankruptcy Procedure, (a) allowing (i) interim compensation for professional services rendered to the Committee, during the period from October 1, 2006 to December 26, 2006 (the "Fourth Interim Compensation Period"), in the aggregate amount of \$15,249.00, (ii) reimbursement of expenses incurred in connection with rendering such services in the amount of \$560.13, for a total award of \$15,809.13; (iii) final compensation for professional services rendered to the Committee during the period from July 14, 2006 to December 26, 2006; in the aggregate amount of \$35,998.00; and (iv) reimbursement of expenses in connection with rendering such services in the amount of \$1,165.94 for a total award of \$37,163.94 and (b) authorizing and directing the Debtors to pay Wildman Harrold \$4,516.20, the amount equal to the difference between (i) this \$15,809.13 interim award and (ii)

the total of all amounts that the Debtors have previously paid to Wildman Harrold pursuant to the Interim Compensation Order (as defined in the Application) for services rendered and expenses incurred during the Fourth Interim Compensation Period; the Court having reviewed the Application and having heard the statements of counsel in support of the relief requested therein; and finding that the Court has jurisdiction over this matter pursuant to 28 U.S.C. § 1334; and after notice and a hearing to consider the Application; and upon the record and after due deliberation thereon; and due and proper notice of the Application having been given; and sufficient cause appearing therefore, it is hereby

ORDERED, that the Application be, and hereby is, granted; and it is further

ORDERED that Wildman Harrold is allowed (a) interim compensation for professional services rendered as local Illinois counsel to the Committee during the Fourth Interim

Compensation Period in the amount of \$15,249.00, and (b) reimbursement of expenses incurred in connection with rendering such services in the aggregate amount of \$560.13, for a total award of \$15,809.13; and it is further

ORDERED that Wildman Harrold is allowed (a) final compensation for professional services rendered as local Illinois counsel to the Committee from the period July 14, 2006 to December 26, 2006 in the amount of \$35,998.00, and (b) reimbursement of expenses incurred in connection with rendering such services in the aggregate amount of \$1,165.94, for a total final award of \$37,163.94, and it is further

ORDERED that the Debtors are hereby authorized and directed to pay Wildman within five days from the date of this Order \$4,516.20, which amount is equal to the difference between (i) the \$15,809.13 award and (ii) the total of all amounts that the Debtors have paid to Wildman

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ng the Fourth Interim Compensat	tion Period pursuant to the Interim Compensation
New York, New York, 2007	
	Robert D. Drain United States Bankruptcy Judge
	New York, New York