

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re:)
) **Chapter 11**
SILICON GRAPHICS, INC., et al.,)
) **Case No. 06-10977 (BRL)**
) **(Jointly Administered)**
Debtors.)

**FIRST AND FINAL APPLICATION OF FTI CONSULTING, INC FOR
ALLOWANCE OF COMPENSATION AND FOR REIMBURSEMENT OF
EXPENSES FOR SERVICES RENDERED IN THESE CASES FOR THE PERIOD
MAY 18, 2006 THROUGH SEPTEMBER 19, 2006**

Name of Applicant: FTI Consulting, Inc.

Authorized to Provide
Professional Services to: The Official Committee Of
Unsecured Creditors

Date of Retention: May 18, 2006

Period for which compensation
and reimbursement is sought: May 18, 2006 Through September 19, 2006
(the "Compensation Period")

Amount requested in this fee app
Compensation requested: \$575,000
Expense reimbursement requested: \$5,256

Amount previously requested
Compensation requested: \$0
Expense reimbursement requested: \$0

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**FIRST AND FINAL APPLICATION OF FTI CONSULTING, INC FOR
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MAY 18, 2006 THROUGH SEPTEMBER 19, 2006**

TO THE HONORABLE BURTON R. LIFLAND, UNITED STATES
BANKRUPTCY JUDGE:

FTI Consulting, Inc. (“FTI” or “Applicant”), as financial advisor to the Official Committee of Unsecured Creditors (the “Committee”) of Silicon Graphics, Inc. et al., (“Silicon Graphics”), the debtors and debtors-in-possession herein (collectively, the “Debtors”), hereby submits its first and final application (the "Application") pursuant to 11 U.S.C. §§ 330 and 331, Rule 2016 of the Federal Rules of Bankruptcy Procedure, the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), the Local Rules of the United States Bankruptcy Court for the Southern District of New York (the “Local Rules”) and this Court’s Order Pursuant To Sections 105(A) and 331 of chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”) Establishing Procedures For Interim Monthly Compensation And Reimbursement Of Expenses Of Professionals (the “Interim Compensation Procedures Order”).

This Application seeks an allowance and final approval of compensation in the amount of \$575,000 for professional services rendered together with reimbursement for expenses

incurred in the amount of \$5,256 for the period May 18, 2006 through September 19, 2006 (the “Compensation Period”) pursuant to the Order Authorizing the Retention of FTI as Financial Advisors to the Committee dated September 11, 2006. In support of this application, FTI respectfully represents as follows:

Background

1. On May 8, 2006 (the “Petition Date”), the Debtors filed with this Court their voluntary petitions for relief under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”). This Court has entered an Order Directing Joint Administration of these Chapter 11 cases. Pursuant to sections 1107 and 1108 of the Bankruptcy Code, the Debtors are continuing to operate their businesses and manage their properties and assets as debtors in possession.

2. On May 18, 2006, the United States Trustee for the Southern District of New York, pursuant to section 1102 of the Bankruptcy Code, appointed the Committee to represent the interests of all unsecured creditors in these Chapter 11 Cases. The Committee is comprised of the following members: Hammerman Capital Master Fund L.P., JPMorgan Chase Bank, N.A., Pinnacle Data Systems, Inc., Solectron Corp., and Xyratex.

3. FTI was retained to advise the Committee, pursuant to an Order entered by this Court on September 11, 2006, effective as of May 18, 2006 (the “FTI Retention”). See **Exhibit A** attached hereto.

4. There is no agreement or understanding between FTI and any other person for the sharing of compensation received or to be received for services rendered in connection with this proceeding.

5. In accordance with the Order Establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals (the “Administrative Order”), the Debtors, subject to Court approval, were authorized to pay eighty (80%) percent of fees and one hundred (100%) percent of expenses requested in the monthly fee statements submitted by the various retained professionals. Applicant has submitted statements covering the periods of May 18, 2006 through June 30, 2006, July 1, 2006 through July 31, 2006 and August 1, 2006 through August 31, 2006. A summary of Applicant’s monthly statements is attached hereto as **Exhibit B.**

6. While Applicant has sought payment of professional fees and reimbursement for disbursements from the Debtors, no fees have been paid nor any expenses reimbursed. To date, Applicant is owed \$575,000¹ in professional fees and \$5,256² for disbursements.

7. Applicant also reserves its rights to request additional fees and expenses incurred following the Confirmation Date in the performance of its duties on behalf of the Committee.

Terms of Retention

8. Under the terms of FTI’s retention, FTI is authorized to seek a fixed allowance of compensation through September 30, 2006 in the form of a monthly payment of \$175,000 for the first and second month (i.e., May 18, 2006 through July 17, 2006); \$125,000 for the third month (i.e., July 18, 2006 through August 17, 2006) and \$100,000 for the remaining period of August 18, 2006 through September 30, 2006 (the “Final Period”), provided however, that the total monthly payment for the Final Period will be \$100,000 regardless of the duration of the period.

¹ This amount represents one-hundred percent (100%) of the professional fees requested for the period of May 18, 2006 through September 30, 2006.

² This amount represents one-hundred percent (100%) of the expenses incurred for the period of period of May 18, 2006 through September 30, 2006.

FTI reviewed and assessed the proposed DIP financing including fees, interest rate, and financial covenants. As part of our analysis, we reviewed the projected cash receipts, disbursements and other facility usage (L/C's, reserves, etc.), benchmarked the facility costs to other comparable DIP financings and performed sensitivity analysis on the Company's liquidity projections.

In addition, at the Committee's request, we investigated financing alternatives; identifying several sources which were referred to the Company.

FTI also prepared for and provided testimony in connection with the Committee's objection to the proposed DIP financing.

**PCD-28 Participation in Negotiation and Formulation of Plan
of Reorganization**

125.6

FTI was integrally involved in the negotiations of the plan of reorganization and distributions for unsecured creditors. Along with Committee counsel, we participated in numerous meetings with the Debtor's ad hoc committee and significant subordinated note holders to identify concerns of each constituency, understand differences of opinion and resolve the issues.

At the Committee's request, we explored plan of reorganization alternatives; reaching out to industry contacts, capital sources and coordinating contact with the Company.

To assist the Committee in plan negotiations, we analyzed the purported collateral package of the secured lenders, identified potentially unencumbered assets, performed valuation analyses of individual assets (including intangibles) and the Company as a whole, reviewed financial projections and evaluated potential recoveries from certain causes of action and other

litigation. Based on our analyses, we developed a creditor recovery matrix under various asset allocations, claims levels, and valuation scenarios to help develop counter proposals.

Our efforts helped assist the Committee in obtaining a substantial improvement to the distributions originally proposed for unsecured creditors.

PCD-29 Review of Disclosure Statement 16.5

FTI reviewed disclosure statement drafts and supplemental documents to insure the negotiated settlement was fairly presented. We challenged the various creditor class recovery estimates and other financial disclosures including plan valuation, long term financial projections and liquidation analyses.

PCD-33 Analyze Short Term Cash Flow Projections 84.4

FTI analyzed the Debtors' initial cash flow projection and the two subsequent revisions to the projections. FTI considered the timing of the cash flows projected in relationship to expected operating results for reasonableness. FTI also reviewed and analyzed the Debtors' flash reporting related to cash flows and revenue results compared to forecast. FTI investigated variances and prepared reports to the Committee detailing the impact of the actual results on the future projections and financial covenant tests.

Application

10. This Application is made by FTI in accordance with the Guidelines adopted by the Executive Office for the United States Trustees and the Administrative Order. Pursuant to this application, FTI has attached the following exhibits:

- A. Exhibit A – Order dated September 11, 2006, authorizing the employment and retention of FTI Consulting, Inc. effective as of May 18, 2006 to provide professional

services as Financial Advisors to the Official Committee of Unsecured Creditors;

B. Exhibit B -- Summary of billings and collections for each month covered in the Compensation Period;

C. Exhibit C -- Summary of professionals who performed the services and the number of hours spent;

D. Exhibit D -- Summary of time by task codes specifying the number of hours spent related to each specific task category;

E. Exhibit E -- Detail of time by task codes, including detailed time entry by professional with description of task performed;

F. Exhibit F -- Expense Summary by category for which reimbursement is sought. All expenses for which reimbursements are sought are disclosed in detail by individual.

G. Exhibit G -- Detail of expenses by individual

H. Exhibit H -- Affidavit of Michael Eisenband

IV. CONCLUSION

11. FTI respectfully submits that the professional services rendered during the Compensation Period were necessary and beneficial to the Committee and respectfully requests that this Court allow and direct the Debtors to pay Applicant the sum of \$575,000 for professional services during the Compensation Period, plus the sum of \$5,256 representing Applicant's actual and necessary out-of-pocket disbursements incurred during the Compensation Period, for a total of \$580,256.

12. As stated in the Affidavit of Michael Eisenband, annexed hereto as **Exhibit H**, there is no agreement or understanding between FTI and any other person for the sharing of

compensation received or to be received for services rendered in connection with this proceeding.

13. This is Applicant's first and final request for an award of compensation in these Cases. Except as set forth herein, no previous application has been made to this or any other Court for the relief requested herein.

14. Applicant also reserves its rights to request approval of additional fees and expenses incurred following the Effective Date in the performance of its fiduciary duties, including fees related to participation in any hearing regarding the approval of this Application and others.

WHEREFORE, FTI respectfully requests that this Court enter an order:

- a. approving the allowance of \$575,000 for compensation for services rendered during the Compensation Period;
- b. approving the reimbursement of FTI's out-of-pocket expenses in the amount of \$5,256;
- c. directing the payment of such fees and expenses by the Debtors; and
- d. granting such other and further relief as this Court may deem just and proper.

Financial Advisors to the Official Committee
Of Unsecured Creditors

By: *Samuel Star*

Samuel Star
3 Times Square
New York, NY 10036
(212) 841-9368

Sworn to before me this 20th
day of October, 2006.

Linda J. Pearson

Notary Public State of New York
No. 01PE6110512

My Commission Expires May 24, 2008

LINDA J. PEARSON
NOTARY PUBLIC, STATE OF NEW YORK
No. 01PE6110512
QUALIFIED IN QUEENS COUNTY
MY COMMISSION EXPIRES MAY 24, 2008

EXHIBIT A

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

-----X
In re : Chapter 11
: :
SILICON GRAPHICS, INC., *et al.*, : Case No. 06-10977 (BRL)
: :
Debtors. : (Jointly Administered)
: :
-----X

**ORDER AUTHORIZING RETENTION OF FTI CONSULTING, INC. AS
FINANCIAL ADVISORS TO THE OFFICIAL COMMITTEE OF
UNSECURED CREDITORS**

Upon the amended application (the "Application") of the Official Committee of Unsecured Creditors (the "Committee") of the above-captioned debtors and debtors in possession (collectively, the "Debtors"), for an order pursuant to sections 328(a) and 1103 of chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"), authorizing them to retain FTI Consulting, Inc. ("FTI") as financial advisors; and upon the Affidavit of Michael Eisenband in support of the Application; and due and adequate notice of the Application having been given; and it appearing that no other notice need be given; and it appearing that FTI is not representing any adverse interests in connection with these cases; and it appearing that the relief requested in the Application is in the best interest of the Committee; after due deliberation and sufficient cause appearing therefore, it is hereby

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

ORDERED that the capitalized terms not defined herein shall have the meanings ascribed to them in the Application.

ORDERED that in accordance with sections 328(a) and 1103 of the Bankruptcy Code, the Committee is authorized to employ and retain FTI effective as of May 18, 2006 as

their financial advisors on the terms set forth in the Application; and it is further

ORDERED that FTI shall be compensated in accordance with the procedures set forth in sections 330 and 331 of the Bankruptcy Code and such Bankruptcy Rules as may then be applicable, from time to time, and such procedures as may be fixed by order of this Court; and it is further

ORDERED that to the extent accrued during this retention, FTI shall receive (a) its monthly compensation as specified in the Application and (b) reimbursement of FTI's reasonable expenses, which in each case shall not hereafter be subject to challenge except under the standard of review set forth in section 328(a) of the Bankruptcy Code; and it is further

ORDERED that, notwithstanding any other provision of this Order, the U.S. Trustee shall retain all rights to object to FTI's interim and final fee application on all grounds including but not limited to the reasonableness standard provided in Section 330 of the Bankruptcy Code; provided, however, that solely with respect to any services provided by FTI after September 30, 2006 that will be billed at FTI's customary hourly rates, the Debtors and the Ad Hoc Committee of senior secured noteholders shall retain all rights to object to FTI's interim and final fee application on all grounds including but not limited to the reasonableness standard provided in Section 330 of the Bankruptcy Code, and it is further

ORDERED that this court shall retain jurisdiction with respect to all matters arising or related to the implementation of this order.

Dated: New York, New York

September 11, 2006

/s/ Burton R. Lifland
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT B

EXHIBIT B

**SILICON GRAPHICS, INC., et al.,
FTI CONSULTING
SUMMARY OF BILLINGS AND COLLECTIONS
FOR THE PERIOD MAY 18, 2006 THROUGH SEPTEMBER 19, 2006**

Compensation Period	Fees Requested	Fees Paid	Fees Outstanding	Expenses Requested	Expenses Paid	Expenses Outstanding
May 18 - June 17, 2006	\$175,000	\$0	\$175,000	\$5,139	\$0	\$5,139
June 18 - July 17, 2006	175,000	-	175,000	-	-	-
July 18 - August 18, 2006	125,000	-	125,000	101	-	101
August 18 - September 19, 2006	100,000	-	100,000	16	-	16
Total	\$575,000	\$0	\$575,000	\$5,256	\$0	\$5,256

Note: FTI has submitted monthly fee statements to the Debtors reflecting fees and expenses incurred for each calendar month

EXHIBIT C

**Silicon Graphic's Inc. Unsecured Creditor Committee
Summary of FTI Consulting, Inc. Hours By Person
For the Period May 18, 2006 Through September 19, 2006**

Professional	Title	Hours
Eisenband, Michael	Senior Managing Director	27.8
Joffe, Steven	Senior Managing Director	3.8
Star, Samuel	Senior Managing Director	189.4
Hinkelman, Andrew	Senior Managing Director	154.0
Hain, Danielle	Managing Director	0.4
Orr, Jon	Managing Director	125.2
McGrath, Tamara	Director	139.1
Yozzo, John	Managing Director	3.0
Braun, Richard	Managing Director	8.0
Garber, Steven	Managing Director	29.0
Bellazain-Harris, Sheba	Director	5.3
Dandekar, Manoj	Manager	3.1
Dasari, Bindu	Consultant	92.2
Korn, Gary	Manager	11.0
Barach, Jonathan	Associate	62.6
Rosen, Adam	Associate	10.6
Tomasevic, Nenad	Associate	6.5
Hofstad, Ivo	Associate	2.5
Amico, Marc	Associate	11.1
Appell, Wesley	Associate	3.9
Davis, Jordan	Associate	44.9
Yang, Danhua	Associate	5.2
Pearson, Linda	Administrative	1.9
Total Hours		<u>940.5</u>

EXHIBIT D

**Silicon Graphic's Inc. Unsecured Creditor Committee
Summary of FTI Consulting, Inc. Hours By Activity
For the Period May 18, 2006 Through September 19, 2006**

<u>Activity/Consultant</u>	<u>Hours</u>
Planning, Supervision and Review	38.6
Preparation & Review of Information Requests	9.4
Review Newly Received Documents	36.0
Valuation	78.0
Analyze Potential Avoidance Actions	3.2
Analyze Current Operating Results	26.3
Analyze Tax Issues	4.4
Court Hearings - Preparation and Attendance	52.5
Analyze Return to Vendor Program & Critical Vendors	2.4
Analyze Liabilities Subject to Compromise	20.6
Prep/Participate in Meetings/Conf Calls w/Debtor Reps and Co Personnel	26.9
Prep/Participate in Creditor Committee Meetings and Conf Calls	93.7
Meetings with Other Parties	0.9
Analyze Employee Matters, Including Retention, Severance and Bonus Plans	4.4
Analyze Real Property Leases	32.0
Analyze DIP Facility Matters	179.8
Analyze Exit Financing Matters	10.0
Participate in Negotiation and Formulation of Plan of Reorganization	125.6
Review of Disclosure Statement	16.5
Preparation of Miscellaneous Financial Analyses	13.9
Analyze Short-Term Cash Flow Projections	84.4
Firm Retention	44.3
Prepare Monthly Invoice & Supporting Schedules	17.1
Non-working Travel Time	19.6
Total	<u><u>940.5</u></u>

EXHIBIT E

**Silicon Graphic's Inc. Unsecured Creditor Committee
FTI Consulting, Inc. Detailed Time Statement
For the Period May 18, 2006 Through September 19, 2006**

<i>Rec #</i>	<i>Professional</i>	<i>Date</i>	<i>Hours Billed</i>	<i>Description</i>
<u>Planning, Supervision and Review</u>				
3	Eisenband, Michael	05/18/2006	0.5	Review and discuss FTI workplan.
7	Star, Samuel	05/18/2006	0.4	Review and discuss FTI workplan.
6	Star, Samuel	05/18/2006	0.5	Review and discuss workplan and next steps.
20	Star, Samuel	05/19/2006	0.1	Review and discuss case administration.
19	Star, Samuel	05/19/2006	0.6	Update work plan.
18	Star, Samuel	05/19/2006	0.9	Review and discuss workplan and next steps.
33	Star, Samuel	05/21/2006	0.3	Prepare for and cal with D. Neier (WS) re: case status.
34	Star, Samuel	05/21/2006	0.3	Review and discuss workplan.
57	Orr, Jon	05/22/2006	1.3	Review and discuss case issues.
63	Star, Samuel	05/22/2006	0.7	Draft e-mail to Committee counsel re: discussion with Debtors re: information request, sales process and DIP financing.
76	Davis, Jordan	05/23/2006	0.9	Review and discuss initial work plan
78	Hinkelman, Andrew	05/23/2006	0.9	Review and discuss case agenda
95	Star, Samuel	05/23/2006	0.5	Review and discuss initial work plan
134	Davis, Jordan	05/25/2006	1.5	Participated in call to discuss initial work plan
139	Hinkelman, Andrew	05/25/2006	0.8	Review and discuss case agenda
145	McGrath, Tamara	05/25/2006	0.8	Review and discuss engagement strategy and new information.
155	Star, Samuel	05/25/2006	1.2	Draft agenda for Committee meeting.
173	Davis, Jordan	05/26/2006	1.8	Review and discuss workplan
177	Hinkelman, Andrew	05/26/2006	0.6	Review and discuss case agenda
182	McGrath, Tamara	05/26/2006	0.8	Review and discuss current information and assigned tasks.
190	Star, Samuel	05/26/2006	0.8	Review and discuss case status.
301	Hinkelman, Andrew	06/02/2006	0.6	Review and discuss case agenda
306	Orr, Jon	06/02/2006	1.1	Review and discuss case status.
307	Star, Samuel	06/02/2006	0.6	Review and discuss case status.
340	Orr, Jon	06/06/2006	1.3	Prepare for and participate in internal FTI planning call.
351	Eisenband, Michael	06/07/2006	1.0	Review case issues.
373	Hinkelman, Andrew	06/08/2006	0.4	Case administration.
410	Hinkelman, Andrew	06/11/2006	0.3	General case management
443	Hinkelman, Andrew	06/14/2006	0.9	General case management
455	Hinkelman, Andrew	06/15/2006	2.0	Review and discuss case status.
476	Eisenband, Michael	06/16/2006	1.0	Review case status.
525	Dasari, Bindu	06/20/2006	0.8	Review and discuss case status.

**Silicon Graphic's Inc. Unsecured Creditor Committee
FTI Consulting, Inc. Detailed Time Statement
For the Period May 18, 2006 Through September 19, 2006**

<i>Rec #</i>	<i>Professional</i>	<i>Date</i>	<i>Hours Billed</i>	<i>Description</i>
<u>Planning, Supervision and Review</u>				
540	Dasari, Bindu	06/21/2006	0.3	Discussion with team on settlement and next steps.
551	Star, Samuel	06/21/2006	0.7	Case administration.
550	Star, Samuel	06/21/2006	0.5	Update work plan.
563	McGrath, Tamara	06/26/2006	0.4	Conference call A. Hinkelman (FTI), S. Star (FTI), and J. Orr (FTI) regarding status and go forward tasks.
564	Orr, Jon	06/26/2006	0.8	Develop plan for work on SGI post-settlement.
565	Star, Samuel	06/26/2006	0.4	Conference call with team re: work plan.
569	Star, Samuel	06/27/2006	0.1	Case administration.
582	Star, Samuel	07/21/2006	0.2	Telephone call with A. Hinkelman re: work plan.
979	Star, Samuel	08/03/2006	0.2	Update case workplan.
947	Hinkelman, Andrew	08/10/2006	0.7	Review Committee report.
986	Star, Samuel	08/10/2006	0.2	Update work plan.
949	Hinkelman, Andrew	08/15/2006	0.9	Update case workplan.
950	Hinkelman, Andrew	08/28/2006	0.6	Status update and case management.
951	Hinkelman, Andrew	08/29/2006	1.0	Status update and case management.
971	McGrath, Tamara	08/31/2006	0.6	Phone call with S. Star (FTI) regarding status report to Committee.
972	McGrath, Tamara	08/31/2006	0.4	Phone call with A. Hinkelman (FTI) and S. Star (FTI) regarding plan progress and preparation of report to Committee.
995	Star, Samuel	08/31/2006	0.7	Conference call with team re: case status.
1110	Eisenband, Michael	09/06/2006	1.0	Review case status.
1140	Star, Samuel	09/06/2006	0.4	Conference call with A. Hinkelman and T. McGrath re: work plan.
1146	Star, Samuel	09/07/2006	0.3	Case administration.
1111	Eisenband, Michael	09/13/2006	1.0	Review case status.
1113	Eisenband, Michael	09/15/2006	1.0	Review case status.
Total For Activity			38.6	

Preparation & Review of Information Requests

21	Star, Samuel	05/19/2006	1.9	Prepare information request list.
42	Eisenband, Michael	05/22/2006	0.5	Review information request list.
58	Orr, Jon	05/22/2006	1.0	Prepare information request list.
124	Star, Samuel	05/24/2006	0.2	Draft communication to Committee re: information flow.
178	Hinkelman, Andrew	05/26/2006	1.2	Prepare for and call with WS re: status of data request list and access to electronic data room.
191	Star, Samuel	05/26/2006	0.2	Prepare for and call with WS re: information flow and deposition schedule.

**Silicon Graphic's Inc. Unsecured Creditor Committee
FTI Consulting, Inc. Detailed Time Statement
For the Period May 18, 2006 Through September 19, 2006**

<i>Rec #</i>	<i>Professional</i>	<i>Date</i>	<i>Hours Billed</i>	<i>Description</i>
<u>Preparation & Review of Information Requests</u>				
202	Star, Samuel	05/28/2006	0.3	Review confidentiality agreement.
218	McGrath, Tamara	05/30/2006	0.5	Update information request with status of documents received or partial responses.
456	Hinkelman, Andrew	06/15/2006	1.3	Prepare for document request by WG&M.
481	McGrath, Tamara	06/16/2006	1.5	Update information request for documents received.
486	Orr, Jon	06/16/2006	0.6	Review debtors response to requests list and update request list.
583	Star, Samuel	07/13/2006	0.2	Telephone call with J. Orr re: information flow.
Total For Activity			9.4	
<u>Review Newly Received Documents</u>				
1	Barach, Jonathan	05/18/2006	2.0	Review pleadings for case background
11	Davis, Jordan	05/19/2006	1.4	Reviewed and summarized 1st day motions.
15	McGrath, Tamara	05/19/2006	0.7	Review documents received from D. Neier (WS).
23	Star, Samuel	05/19/2006	0.5	Review various documents received from counsel.
22	Star, Samuel	05/19/2006	0.4	Review and discuss first day motions.
31	Orr, Jon	05/21/2006	3.7	Review first day orders and prepare comments on key issues.
35	Star, Samuel	05/21/2006	0.8	Review miscellaneous correspondence from WS.
59	Orr, Jon	05/22/2006	0.8	Review first day orders.
64	Star, Samuel	05/22/2006	0.7	Review and discuss first day motions.
85	McGrath, Tamara	05/23/2006	0.5	Review documents received from D. Neier (WS) re: relevant issues and follow up.
96	Star, Samuel	05/23/2006	0.5	Review miscellaneous correspondence from counsel.
116	McGrath, Tamara	05/24/2006	0.6	Initial review of documents provided in response to information request.
169	Dasari, Bindu	05/26/2006	0.5	Review Affidavit, pitch and latest filings.
198	McGrath, Tamara	05/27/2006	0.5	Review Notice of Restructuring filed 5/9/06.
232	Star, Samuel	05/30/2006	0.6	Review amended orders to various first day motions.
254	McGrath, Tamara	05/31/2006	0.4	Review newly received documents.
280	Davis, Jordan	06/01/2006	1.4	Review and summarize documents obtained from the data site
287	McGrath, Tamara	06/01/2006	0.9	Obtain access to electronic data room and perform initial review of indexed documents.
292	Star, Samuel	06/01/2006	0.2	Review miscellaneous correspondence from counsel.
299	Davis, Jordan	06/02/2006	1.8	Review and summarize information from the data site
304	McGrath, Tamara	06/02/2006	0.6	Review documents in electronic data room.
311	Barach, Jonathan	06/05/2006	3.1	Retrieved documents from data site.

**Silicon Graphic's Inc. Unsecured Creditor Committee
FTI Consulting, Inc. Detailed Time Statement
For the Period May 18, 2006 Through September 19, 2006**

<i>Rec #</i>	<i>Professional</i>	<i>Date</i>	<i>Hours Billed</i>	<i>Description</i>
<u>Review Newly Received Documents</u>				
313	Davis, Jordan	06/05/2006	3.4	Review and analyze new documents received from Debtors.
319	McGrath, Tamara	06/05/2006	0.5	Review WG&M document production index and identify documents for review.
320	McGrath, Tamara	06/05/2006	1.9	Review WG&M document production database.
321	McGrath, Tamara	06/05/2006	0.3	Review Beowulf APA.
335	McGrath, Tamara	06/06/2006	1.4	Review documents produced.
344	Star, Samuel	06/06/2006	1.4	Review various data room documents.
345	Star, Samuel	06/06/2006	0.3	Review data room index.
352	Hinkelman, Andrew	06/07/2006	0.8	Review and analysis of historical presentation presented to the Ad Hoc Bondholder committee
411	Hinkelman, Andrew	06/11/2006	1.2	Review and analysis of management presentations
413	Star, Samuel	06/11/2006	0.5	Review HLHZ discovery.
449	Star, Samuel	06/14/2006	0.3	Review miscellaneous correspondence from counsel.
478	Hinkelman, Andrew	06/16/2006	1.0	Review cash management motion with WS.
978	Rosen, Adam	08/08/2006	0.4	Review of recently filed court filed motions.
Total For Activity			36.0	
<u>Valuation</u>				
16	McGrath, Tamara	05/19/2006	0.4	Research and review of Alias sale.
24	Star, Samuel	05/19/2006	0.7	Prepare for and call with valuation team re: project.
27	Tomasevic, Nenad	05/19/2006	1.5	Research and review sale of business unit.
36	Star, Samuel	05/21/2006	0.1	Review summary of asset sales.
48	Korn, Gary	05/22/2006	2.0	Perform comparable company analysis.
73	Braun, Richard	05/23/2006	2.5	Analysis and review of comparable companies.
84	Korn, Gary	05/23/2006	4.0	Review Guideline Publicly Traded Company Analysis
97	Star, Samuel	05/23/2006	0.8	Develop framework for performing valuation.
105	Braun, Richard	05/24/2006	3.5	Review and discuss valuation analysis.
106	Davis, Jordan	05/24/2006	1.3	Prepare valuation analysis based on market multiples
115	Korn, Gary	05/24/2006	4.0	Prepare guideline publicly traded company LTM and forward multiple analysis
117	McGrath, Tamara	05/24/2006	0.5	Review relationship of foreign subsidiaries with parent and potential value available to general unsecured creditors.
125	Star, Samuel	05/24/2006	0.6	Review and discuss valuation analysis.
126	Star, Samuel	05/24/2006	0.4	Develop valuation analysis.
135	Davis, Jordan	05/25/2006	2.0	Prepare valuation analysis based on market multiples

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<u>Valuation</u>				
138	Garber, Steven	05/25/2006	2.0	Review court motions and valuation analyses
144	Korn, Gary	05/25/2006	1.0	Review guideline publicly traded company method summary
213	Garber, Steven	05/30/2006	6.0	Document review and valuation due diligence
219	McGrath, Tamara	05/30/2006	0.3	Review valuation issues and prepare for presentation to Committee.
298	Braun, Richard	06/02/2006	1.0	Review and discuss potential buyers.
300	Garber, Steven	06/02/2006	3.0	Perform valuation due diligence.
308	Star, Samuel	06/02/2006	1.2	Review and discuss valuation analysis, DIP analysis, asset analysis, etc.
312	Braun, Richard	06/05/2006	1.0	Review and discussion of valuation analysis.
315	Garber, Steven	06/05/2006	4.0	Review and discuss unit level valuation
346	Star, Samuel	06/06/2006	1.4	Review and discuss valuation analysis, DIP objection, cash budget, etc.
347	Star, Samuel	06/06/2006	0.5	Review and discuss foreign entity value drivers.
350	Dasari, Bindu	06/07/2006	3.0	Prepare summary analysis of income statement financial data in preparation for Valuation.
367	Dasari, Bindu	06/08/2006	0.7	Update consolidated financial analysis for valuation.
372	Garber, Steven	06/08/2006	6.0	Review entity level and financial reporting level valuation.
384	Dandekar, Manoj	06/09/2006	3.1	Read IP Innovations Report for SGI, dated 2/18/05, analyze model, develop alternate model and discuss with S. Garber (FTI).
393	Garber, Steven	06/09/2006	4.0	Review patent and trademark valuation - with Manoj Dandekar (FTI) -- and exhibits to summarize valuation-related analyses
394	Hinkelman, Andrew	06/09/2006	0.3	Review and analyze draft of enterprise and asset based valuation.
423	Garber, Steven	06/12/2006	1.0	Review and discuss valuation issues.
427	Dasari, Bindu	06/13/2006	0.4	Review and discuss research and pricing on SGI bond trading values.
431	Garber, Steven	06/13/2006	1.0	Review summary of asset values
436	Star, Samuel	06/13/2006	0.6	Develop valuation analysis.
441	Dasari, Bindu	06/14/2006	1.8	Review stock and senior notes pricing analysis.
473	Dasari, Bindu	06/16/2006	0.8	Review and discuss black scholes model and volatility of warrants for related valuation.
472	Dasari, Bindu	06/16/2006	3.0	Review valuation of warrants to analyze value consideration to unsecured and run sensitivities on numerous variables.
477	Garber, Steven	06/16/2006	2.0	Review warrant valuation and other valuation issues
507	Dasari, Bindu	06/19/2006	3.5	Review warrant valuation analysis for Cray using different scenarios.
552	Star, Samuel	06/21/2006	0.6	Review and discussion re: valuation issues and warrants.
566	Dasari, Bindu	06/27/2006	0.5	Team discussion of warrant valuation.
Total For Activity			78.0	

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<u>Analyze Potential Avoidance Actions</u>				
580	Yang, Danhua	06/29/2006	1.0	Analyze payment to vendors greater than over \$250,000
991	Star, Samuel	08/11/2006	0.3	Review insider and potential preference payments.
1121	McGrath, Tamara	09/05/2006	0.3	Phone call with J. Mesterharm (APLLP), J. Tang (APLLP) and A. Hinkelman (FTI) regarding potential preference list.
1128	McGrath, Tamara	09/12/2006	0.5	Prepare email to Committee regarding claims analysis and potential preferences.
1130	McGrath, Tamara	09/13/2006	0.6	Draft update to Committee regarding preference analysis.
1132	McGrath, Tamara	09/14/2006	0.5	Prepare summary of preference analysis in preparation for Committee call.
Total For Activity			3.2	
<u>Analyze Current Operating Results</u>				
29	Yozzo, John	05/19/2006	0.5	Research and review of analysts reports.
98	Star, Samuel	05/23/2006	0.5	Review industry articles/analyst report.
136	Davis, Jordan	05/25/2006	3.5	Research and prepare organizational chart for Committee report.
146	McGrath, Tamara	05/25/2006	0.5	Analyze historical balance sheet and income statement trends.
156	Star, Samuel	05/25/2006	0.5	Review analyst reports.
157	Star, Samuel	05/25/2006	0.2	Review organization chart.
181	Hofstad, Ivo	05/26/2006	2.0	Prepare quarterly income statement schedule with restated historical financials, for A. Hinkelman (FTI).
183	McGrath, Tamara	05/26/2006	0.7	Analyze historical income statement and balance sheet.
197	Yozzo, John	05/26/2006	2.5	Prepare quarterly historical financial statements (with all line-item detail) for SGI going back three years. Create common size income statements, calculate margins and growth rates, and graph these various P&L -related ratios covering this period.
203	Star, Samuel	05/28/2006	0.4	Review analyst reports.
220	McGrath, Tamara	05/30/2006	0.2	Review and discuss historical income trends and impact on current value.
239	Appell, Wesley	05/31/2006	0.8	Review 10-K filings for discussion of revenue and cost trends.
584	Star, Samuel	07/11/2006	0.8	Analyze cash flow results, business plan and projected sources/uses and liquidation analysis contained in disclosure statement.
585	Star, Samuel	07/14/2006	1.2	Review cash activity and draft flash report.
586	Hinkelman, Andrew	07/17/2006	1.6	Review and analysis of week flash report
587	McGrath, Tamara	07/17/2006	0.7	Prepare operations update to Committee.
588	McGrath, Tamara	07/17/2006	0.7	Review Monthly operating report for May and incorporate into report to Committee.
589	McGrath, Tamara	07/31/2006	0.3	Review reporting requirements and request variance activity for July from Debtors.

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<u>Analyze Current Operating Results</u>				
943	Hinkelman, Andrew	08/02/2006	1.4	Status update call with Debtors' Financial Advisor to review and discuss current operating results.
944	Hinkelman, Andrew	08/03/2006	1.6	Review and analysis of weekly flash report.
956	McGrath, Tamara	08/03/2006	0.9	Prepare for and call with C. Hanson (SGI) regarding June operating results.
981	Star, Samuel	08/08/2006	0.8	Review current operating results and cash flows.
945	Hinkelman, Andrew	08/09/2006	0.6	Review and analysis of weekly flash report.
982	Star, Samuel	08/09/2006	0.7	Conference call with A. Hinkelman (FTI) and T. McGrath (FTI) re: project status and operating results.
987	Star, Samuel	08/10/2006	0.2	Review operations analysis.
994	Star, Samuel	08/17/2006	0.2	Review industry articles.
952	Hinkelman, Andrew	08/30/2006	1.1	Review and analysis of weekly operating results.
1127	McGrath, Tamara	09/07/2006	0.2	Analyze revenue report compared to budget and historical results.
1112	Eisenband, Michael	09/14/2006	1.0	Review financing summary.
Total For Activity			26.3	
<u>Analyze Tax Issues</u>				
83	Joffe, Steven	05/23/2006	0.5	Review of stock trading motion
571	Joffe, Steven	06/28/2006	2.8	Review of plan/disclosure statement; discussion with S. Star (FTI) regarding plan and tax issues.
573	Star, Samuel	06/28/2006	0.6	Discussions with S. Joffe (FTI) re: NOL issues.
590	Joffe, Steven	07/05/2006	0.5	Review of tax disclosure document
Total For Activity			4.4	
<u>Court Hearings - Preparation and Attendance</u>				
322	McGrath, Tamara	06/05/2006	0.2	Prepare questions for depositions.
348	Star, Samuel	06/06/2006	0.6	Review deposition question outline.
349	Star, Samuel	06/06/2006	0.7	Call with WS re: deposition outline.
398	Orr, Jon	06/09/2006	6.5	Attend deposition of K. Lanterman.
432	Hinkelman, Andrew	06/13/2006	6.0	Attend AP deposition.
434	Orr, Jon	06/13/2006	7.0	Prepare for and attend deposition of Kevin Katari.
482	McGrath, Tamara	06/16/2006	1.0	Prepare exhibits to support S. Star (FTI) deposition.
483	McGrath, Tamara	06/16/2006	1.4	Phone call with S. Star (FTI) and J. Orr (FTI) regarding exhibits needed to support deposition.
487	Orr, Jon	06/16/2006	1.4	Review and prepare exhibits to support S. Star (FTI) deposition.
490	Star, Samuel	06/16/2006	1.2	Prepare for deposition/testimony.

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<u>Court Hearings - Preparation and Attendance</u>				
491	Star, Samuel	06/16/2006	1.1	Produce documents for deposition.
500	Hinkelman, Andrew	06/18/2006	2.2	Prepare for Alix's deposition.
503	Orr, Jon	06/18/2006	0.8	Prepare and send e-mail to WS on potential cross examination questions for Debtors.
505	Star, Samuel	06/18/2006	8.0	Review various documents in preparation for deposition/testimony.
510	Hinkelman, Andrew	06/19/2006	1.8	Review and analysis of Exhibits for Starr potential testimony;
514	McGrath, Tamara	06/19/2006	1.1	Revise exhibits to support testimony of S. Star (FTI).
521	Star, Samuel	06/19/2006	3.4	Attend deposition.
520	Star, Samuel	06/19/2006	4.8	Prepare for deposition/testimony.
529	Hinkelman, Andrew	06/20/2006	1.1	Review and analysis of draft exhibits for S. Star (FTI) potential testimony.
530	Hinkelman, Andrew	06/20/2006	0.7	Review and discuss draft exhibits.
537	Star, Samuel	06/20/2006	1.5	Prepare for testimony.
Total For Activity			52.5	
<u>Analyze Return to Vendor Program & Critical Vendors</u>				
43	Hinkelman, Andrew	05/22/2006	0.8	Prepare for and call with WS re: foreign vendor payments and cash management motion.
109	Hinkelman, Andrew	05/24/2006	0.8	Prepare for and call with WS re: foreign vendor payments.
511	Hinkelman, Andrew	06/19/2006	0.8	Review and analysis of post-petition payments made to foreign vendors.
Total For Activity			2.4	
<u>Analyze Liabilities Subject to Compromise</u>				
28	Tomasevic, Nenad	05/19/2006	1.0	Research and review of indentured bonds.
158	Star, Samuel	05/25/2006	0.4	Review and discuss capital structure.
204	Orr, Jon	05/29/2006	1.4	Summarize outstanding claims and prepare analysis for presentation to Committee.
240	Appell, Wesley	05/31/2006	0.2	Review Schedule F to the Debtors' SOALs
396	Hinkelman, Andrew	06/09/2006	0.8	Call with WS, WG&M and Debtors' re: status of DRAM litigation
484	McGrath, Tamara	06/16/2006	0.2	Prepare email to J. Mesterharm (AP) regarding claim values and officer loans forgiven.
502	McGrath, Tamara	06/18/2006	0.9	Analyze claims schedule forwarded by J. Mesterharm (AP).
515	McGrath, Tamara	06/19/2006	0.5	Review variances between 6/13 and 6/19 claim schedules.
548	Orr, Jon	06/21/2006	0.7	Review Debtors' Schedule F and compare to separate Debtor prepared analysis of claims.
577	McGrath, Tamara	06/29/2006	1.2	Reconcile schedules of liabilities filed with the court to various schedules provided by the Debtors.

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<u>Analyze Liabilities Subject to Compromise</u>				
591	McGrath, Tamara	07/25/2006	1.7	Review LG Electronic's claim and search for disclosure by Debtors.
593	Hinkelman, Andrew	07/26/2006	1.1	Review and analysis of statements and schedules re: LG Litigation
592	Hinkelman, Andrew	07/26/2006	1.2	Conference call with counsel re: disclosure of statements and LG litigation
594	Hinkelman, Andrew	07/26/2006	1.3	Review and analysis of DIP motion regarding LG patent infringement litigation
962	McGrath, Tamara	08/10/2006	0.4	Review status of claims information from BSI.
988	Star, Samuel	08/10/2006	0.1	Discussions with T. McGrath (FTI) re: claims reconciliation process.
964	McGrath, Tamara	08/11/2006	0.6	Review claim amounts listed on the docket compared to scheduled amounts.
969	McGrath, Tamara	08/29/2006	0.8	Review motion to reject executory contracts and potential impact on claims pool.
973	McGrath, Tamara	08/31/2006	0.2	Review memo from W&S regarding LG motion and impact on claims.
1120	McGrath, Tamara	09/01/2006	0.3	Review correspondences regarding proposals to deal with potential LG claim and impact on Plan and recovery.
1137	Star, Samuel	09/05/2006	0.4	Prepare for conference call regarding claims.
1123	McGrath, Tamara	09/06/2006	0.2	Discuss follow up work required regarding the claims reconciliation and preferences with S. Star (FTI) and A. Hinkelman (FTI).
1122	McGrath, Tamara	09/06/2006	0.2	Review claim reconciliation analysis provided by Debtors for discussion on conference call.
1118	Hinkelman, Andrew	09/07/2006	1.0	Review and analysis of claims analysis prepared by Alix partners
1147	Star, Samuel	09/07/2006	0.2	Review memo to counsel re: LG situation.
1129	McGrath, Tamara	09/12/2006	0.6	Phone call with J. Mesterharm (APLLP), J. Tang (APLLP), M. Monger (APLLP), and A. Hinkelman (FTI) regarding claims analysis, status of preference analysis and impact on claims pool.
1151	Star, Samuel	09/12/2006	0.3	Conference call with team re: claims analysis.
1152	Star, Samuel	09/13/2006	0.3	Review claims levels.
1119	Hinkelman, Andrew	09/15/2006	1.9	Review and analysis of claims pool and cure amounts.
1157	Star, Samuel	09/15/2006	0.2	Review joint defense agreement re: LGE litigation.
1159	Star, Samuel	09/18/2006	0.3	Telephone call with A. Hinkelman (FTI) re: claims update.
Total For Activity			20.6	

Prep/Participate in Meetings/Conf Calls w/Debtor Reps and Co Personnel

60	Orr, Jon	05/22/2006	2.5	Prepare for and call with AP re: case issues and information requests.
65	Star, Samuel	05/22/2006	2.5	Prepare for and call with AP re: information requests, DIP financing and sales process.
282	Eisenband, Michael	06/01/2006	2.0	Prepare for and attend meeting with Debtors.
285	Hinkelman, Andrew	06/01/2006	2.4	Prepare for and meet with Committee and Debtors re: operating performance, collateral package, M&A process, exit strategy, deposition strategy, etc.

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<u>Prep/Participate in Meetings/Conf Calls w/Debtor Reps and Co Personnel</u>				
284	Hinkelman, Andrew	06/01/2006	0.8	Prepare for and call with BS re: access to electronic data room.
288	McGrath, Tamara	06/01/2006	3.3	Prepare for and participate telephonically in meeting with the Debtors.
290	Orr, Jon	06/01/2006	3.7	Prepare for and meet with Committee and Debtors re: operating performance, collateral package, M&A process, exit strategy, deposition strategy, etc.
302	Hinkelman, Andrew	06/02/2006	1.2	Conference call with Company CFO and Debtor's Financial Advisor regarding cash history, updated cash flows, and cash management system;
316	Hinkelman, Andrew	06/05/2006	1.2	Prepare for and call with Debtors' management, WG&M, and AP re: cash management, operations, and exit strategy
330	Hinkelman, Andrew	06/06/2006	0.5	Review and discuss encumbered and unencumbered assets and collateral analysis
331	Hinkelman, Andrew	06/06/2006	0.8	Telephone conference with Debtors' management re: foreign cash management and minimum required cash balances
595	Star, Samuel	07/13/2006	0.2	Telephone call with A. Sammett re: case status.
946	Hinkelman, Andrew	08/09/2006	0.9	Telephone conference with Debtors and Debtors' Financial Advisor regarding case status and exit financing.
974	McGrath, Tamara	08/31/2006	0.7	Prepare for and call with J. Mesterharm (APLLP), C. Hanson (SGI), & A. Hinkelman (FTI) to discuss plan progress, exit financing, cash flows, and claims analysis.
1117	Hinkelman, Andrew	09/06/2006	0.8	Conference call with Alix re: preference pool
1116	Hinkelman, Andrew	09/06/2006	2.1	Conference call with Alix and Debtors' counsel re: claims analysis
1125	McGrath, Tamara	09/06/2006	1.0	Participate in call with Debtors to discuss preferences, claims reconciliation, LG litigation and Plan issues.
1124	McGrath, Tamara	09/06/2006	0.3	Prepare for and participate in call with counsel to prepare for Debtor call regarding preferences, claims and Plan issues.
Total For Activity			26.9	

Prep/Participate in Creditor Committee Meetings and Conf Calls

4	Eisenband, Michael	05/18/2006	0.6	Prepare for and meet with Committee re: work plan and next steps.
8	Star, Samuel	05/18/2006	0.5	Prepare for and meet with Committee re: work plan and next steps.
12	Eisenband, Michael	05/19/2006	1.2	Telephone calls with committee members re: FTI work plan.
13	Hinkelman, Andrew	05/19/2006	1.2	Telephone calls with committee members re: FTI work plan.
32	Orr, Jon	05/21/2006	1.6	Prepare for and call with WS re: preliminary first day order comments.
44	Hinkelman, Andrew	05/22/2006	2.2	Prepare for and call with Committee re: case strategy;
45	Hinkelman, Andrew	05/22/2006	1.3	Prepare for and call with Committee re first day motions and case timeline.
49	McGrath, Tamara	05/22/2006	0.5	Prepare for and call with WS to prepare for Committee meeting.
50	McGrath, Tamara	05/22/2006	1.3	Prepare for and call with Committee re: initial observations and strategy.
61	Orr, Jon	05/22/2006	0.6	Prepare for and call with WS to prepare for Committee meeting.

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<u>Prep/Participate in Creditor Committee Meetings and Conf Calls</u>				
62	Orr, Jon	05/22/2006	1.1	Prepare for and call with Committee re: initial observations and strategy.
67	Star, Samuel	05/22/2006	1.3	Prepare for and call with Committee re: first day motions, DIP financing, exit strategy.
66	Star, Samuel	05/22/2006	0.5	Prepare for and call with WS to prepare for Committee meeting.
75	Dasari, Bindu	05/23/2006	1.0	Review capital structure and outstanding liabilities.
107	Davis, Jordan	05/24/2006	1.2	Review and discuss work plan for Committee meeting
123	Orr, Jon	05/24/2006	0.4	Prepare for and participate in meeting to discuss presentation to unsecured creditors committee.
154	Orr, Jon	05/25/2006	0.7	Prepare for and participate in meeting to discuss presentation to unsecured creditors committee.
174	Davis, Jordan	05/26/2006	1.2	Prepare organizational chart for Committee meeting.
176	Eisenband, Michael	05/26/2006	0.6	Review committee correspondence.
179	Hinkelman, Andrew	05/26/2006	0.7	Review draft of Committee presentation.
184	McGrath, Tamara	05/26/2006	2.1	Prepare initial report to Committee.
188	Orr, Jon	05/26/2006	0.9	Prepare for and participate in meeting to discuss presentation to unsecured creditors committee.
192	Star, Samuel	05/26/2006	0.5	Review miscellaneous correspondence from WS.
199	McGrath, Tamara	05/27/2006	0.7	Prepare report for presentation to Committee.
212	Davis, Jordan	05/30/2006	3.3	Prepare draft of Committee report.
221	McGrath, Tamara	05/30/2006	1.2	Prepare presentation for Committee meeting.
228	Orr, Jon	05/30/2006	2.1	Review and revise presentation to Committee.
251	Hinkelman, Andrew	05/31/2006	2.8	Review and revise Committee report.
256	McGrath, Tamara	05/31/2006	0.8	Review and discuss presentation to Committee.
257	McGrath, Tamara	05/31/2006	0.6	Prepare for and call with WS re: agenda for Committee meeting.
255	McGrath, Tamara	05/31/2006	0.8	Review and discuss outline for Committee presentation.
263	Orr, Jon	05/31/2006	0.8	Prepare for and call with WS re: case issues.
264	Orr, Jon	05/31/2006	3.3	Review and revise presentation to Committee.
268	Orr, Jon	05/31/2006	0.6	Review and discuss preliminary comments to presentation to Committee.
270	Star, Samuel	05/31/2006	2.8	Review and discuss Committee presentation.
269	Star, Samuel	05/31/2006	1.9	Review and revise presentation to Committee.
271	Star, Samuel	05/31/2006	0.6	Conference call with WS re: case status.
283	Eisenband, Michael	06/01/2006	3.0	Prepare for and attend Committee meeting
286	Hinkelman, Andrew	06/01/2006	2.8	Prepare for and call with Committee.
289	McGrath, Tamara	06/01/2006	1.4	Prepare for and call with Committee re: strategy going forward and next steps.

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<u>Prep/Participate in Creditor Committee Meetings and Conf Calls</u>				
291	Orr, Jon	06/01/2006	1.1	Prepare for and participate in call with Committee.
293	Star, Samuel	06/01/2006	0.4	Discussions with Committee and Debtor counsel re: information flow.
294	Star, Samuel	06/01/2006	0.3	Telephone call with A. Samett (WS) re: agenda for meeting.
295	Star, Samuel	06/01/2006	4.2	Prepare for and meet with Committee and Debtors re: operating performance, collateral package, M&A process, exit strategy, deposition strategy, etc.
386	Dasari, Bindu	06/09/2006	1.0	Prepare for and call with Committee re: case issues and recovery analysis.
385	Dasari, Bindu	06/09/2006	0.4	Read and review previous Committee report and use as template for new.
405	Hinkelman, Andrew	06/10/2006	1.2	Update presentation for Committee meeting
418	Dasari, Bindu	06/12/2006	0.8	Prepare committee report.
428	Dasari, Bindu	06/13/2006	1.5	Prepare for and call with Committee re: case issues.
430	Eisenband, Michael	06/13/2006	0.5	Prepare for and call with Committee re: case issues.
437	Star, Samuel	06/13/2006	1.1	Preparation for and participation in conference call with Committee re: DIP alternative, DIP objection and exit strategy.
444	Hinkelman, Andrew	06/14/2006	1.1	Prepare for and call with WS re: cash management motion
452	Dasari, Bindu	06/15/2006	1.5	Meeting with WS to prepare and discuss prior to meeting with Debtor and Secured Bondholders.
474	Dasari, Bindu	06/16/2006	1.5	Prepare for and call with Committee re: plan negotiations and next steps.
480	Hinkelman, Andrew	06/16/2006	1.8	Prepare correspondence to WS re: case status.
479	Hinkelman, Andrew	06/16/2006	2.0	Prepare for and call with Committee re: plan negotiations and next steps.
485	McGrath, Tamara	06/16/2006	1.3	Prepare for and call with Committee re: plan negotiations and next steps.
488	Orr, Jon	06/16/2006	1.1	Prepare for and call with Committee re: plan negotiations and next steps.
512	Hinkelman, Andrew	06/19/2006	1.1	Prepare for and call with WS re: Debtor's responses to cash objection motion;
517	Orr, Jon	06/19/2006	0.9	Discuss with Committee members estimates of their claims and review claims analysis.
518	Orr, Jon	06/19/2006	1.1	Prepare for and participate in call with Committee on settlement.
531	Hinkelman, Andrew	06/20/2006	1.1	Prepare for and call with Committee members and WS re: status update.
547	McGrath, Tamara	06/21/2006	0.7	Participate in Committee Call regarding settlement proposal.
549	Orr, Jon	06/21/2006	0.9	Prepare for and participate in Committee call on settlement.
553	Star, Samuel	06/21/2006	1.4	Preparation for and participation in conference call with Committee re: POR settlements and related recovery analysis.
570	Star, Samuel	06/27/2006	0.3	Telephone call with D. Neier (WS) re: case status.
596	Eisenband, Michael	07/11/2006	0.5	Telephone call with counsel re: case issues.
597	Star, Samuel	07/24/2006	0.5	Conference call with Committee re: case status.
598	Eisenband, Michael	07/28/2006	1.0	Telephone call with Committee member re: claims.

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<i>Rec #</i>	<i>Professional</i>	<i>Date</i>	<i>Hours Billed</i>	<i>Description</i>
<u>Prep/Participate in Creditor Committee Meetings and Conf Calls</u>				
939	Eisenband, Michael	08/03/2006	0.6	Prepare for and call with Committee member re: case issues.
941	Eisenband, Michael	08/04/2006	0.5	Telephone call with W&S re: case issues.
977	Orr, Jon	08/04/2006	0.9	Review and modify Committee report.
975	McGrath, Tamara	08/31/2006	2.0	Prepare Committee report regarding Plan progress, cash flow update, and claims reconciliation process.
996	Star, Samuel	08/31/2006	1.2	Review status report to Committee and discuss with T. McGrath (FTI).
1138	Star, Samuel	09/05/2006	0.5	Review various correspondence from counsel re: claims and exit financing.
1141	Star, Samuel	09/06/2006	0.5	Conference call with Committee counsel re: plan supplement, preference analysis, claims estimates.
1153	Star, Samuel	09/13/2006	0.5	Prepare for 9/14/06 Committee call.
1133	McGrath, Tamara	09/14/2006	1.1	Participate in Committee meeting regarding claims, preferences, exit financing, LG claim, and other Plan Confirmation issues.
1155	Star, Samuel	09/14/2006	0.9	Conference call with Committee re: confirmation issues, claims levels and exit financing.
Total For Activity			93.7	
<u>Meetings with Other Parties</u>				
599	Star, Samuel	07/05/2006	0.3	Telephone call with claims purchaser re: case status.
942	Eisenband, Michael	08/04/2006	0.6	Telephone calls with secured lender re: case issues.
Total For Activity			0.9	
<u>Analyze Employee Matters, Including Retention, Severance and Bonus Plans</u>				
79	Hinkelman, Andrew	05/23/2006	0.8	Prepare for and call with WS re: Salaries and Wages motion.
80	Hinkelman, Andrew	05/23/2006	1.1	Review and analysis of Salaries and Wages motion.
600	Rosen, Adam	07/10/2006	1.5	Review Debtors' Employee Incentive Plan and Other Bonus Programs Motion
601	Rosen, Adam	07/10/2006	0.5	Discussion of KERP motion with S. Star
602	Star, Samuel	07/10/2006	0.5	Discussion with A. Rosen re: KERP motion.
Total For Activity			4.4	
<u>Analyze Real Property Leases</u>				
131	Dasari, Bindu	05/25/2006	0.5	Review and discuss Goldman leases.
133	Dasari, Bindu	05/25/2006	0.5	Review 502(b) calculation analysis.
132	Dasari, Bindu	05/25/2006	2.0	Review and analyze lease properties in Affidavit and initial review of real leases.
159	Star, Samuel	05/25/2006	0.5	Conference calls with counsel, Committee and Debtors re: proposed lease restructuring.

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<u>Analyze Real Property Leases</u>				
171	Dasari, Bindu	05/26/2006	1.2	Review Term sheet of Goldman lease termination review.
172	Dasari, Bindu	05/26/2006	0.3	Review and discuss corporate lease summary.
170	Dasari, Bindu	05/26/2006	2.0	Review Goldman lease savings and 502(b) calculation analysis.
175	Davis, Jordan	05/26/2006	4.3	Review and summarize SGI's Corporate HQ leases
193	Star, Samuel	05/26/2006	0.2	Review lease rejection claim analysis.
210	Dasari, Bindu	05/30/2006	1.4	Review settlement terms sheet with Goldman on termination of three corporate leases.
208	Dasari, Bindu	05/30/2006	0.8	Review and discuss Goldman settlement terms and 502(b)(6) calculation.
209	Dasari, Bindu	05/30/2006	1.6	Prepare analysis of Debtors file of lease obligation and 502(b)(6) calculations.
211	Dasari, Bindu	05/30/2006	1.0	Prepare for and call with Debtors re: HQ corporate leases, Goldman settlement and 502(b)(6) calculation.
230	Orr, Jon	05/30/2006	0.9	Prepare for and call with AP regarding Goldman Sachs Proposal.
229	Orr, Jon	05/30/2006	1.2	Prepare analysis and slides on Goldman Settlement Transaction.
234	Star, Samuel	05/30/2006	1.1	prepare for and call with Debtors' FA re: lease restructuring motion.
233	Star, Samuel	05/30/2006	0.7	Review and discuss lease restructuring motion.
244	Dasari, Bindu	05/31/2006	0.8	Call with WS to discuss 502(b)(6) assumptions and Goldman terms.
247	Dasari, Bindu	05/31/2006	0.4	Review memorandum by WS of corporate lease settlement issues and respond to counsel.
245	Dasari, Bindu	05/31/2006	1.3	Review ATC corporate lease and analyze financial obligations under remaining lease.
249	Dasari, Bindu	05/31/2006	1.2	Review and discuss corporate leases and Goldman settlement for Committee presentation.
248	Dasari, Bindu	05/31/2006	1.6	Review corporate leases and analyze financial obligations under remaining leases.
246	Dasari, Bindu	05/31/2006	0.5	Prepare analysis of mitigation against lease rejection claim.
279	Dasari, Bindu	06/01/2006	0.5	Prepare information request re: lease calculations spreadsheet to Debtor.
278	Dasari, Bindu	06/01/2006	1.7	Review and analysis of Google sublease document and related mitigation calculations.
328	Dasari, Bindu	06/06/2006	0.6	Call with WS re: discuss review of lease settlement.
329	Dasari, Bindu	06/06/2006	1.7	Analysis and review of lease calculations related to Debtors responses.
368	Dasari, Bindu	06/08/2006	1.5	Review WS memo to Committee on lease termination settlement.
Total For Activity			32.0	

Analyze DIP Facility Matters

2	Bellazain-Harris, Sheba	05/18/2006	1.0	Research comparable DIP Financing agreements.
5	McGrath, Tamara	05/18/2006	0.9	Review and prepare analysis of DIP Agreement.

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<u>Analyze DIP Facility Matters</u>				
9	Star, Samuel	05/18/2006	0.1	Review comparable DIP Financing agreements.
10	Bellazain-Harris, Sheba	05/19/2006	2.5	Prepare comparable DIP Agreement analysis.
17	McGrath, Tamara	05/19/2006	1.9	Review DIP terms and draft summary memo.
25	Star, Samuel	05/19/2006	1.1	Prepare for and call with WS re: DIP objection and related analyses.
30	Orr, Jon	05/20/2006	2.7	Review of DIP Financing motion
38	Barach, Jonathan	05/22/2006	2.5	Prepare analysis of comparable post-petition loans.
37	Barach, Jonathan	05/22/2006	2.0	Review and analyze comparable post-petition loans.
39	Barach, Jonathan	05/22/2006	3.1	Reviewed comparable post-petition financing documents.
40	Bellazain-Harris, Sheba	05/22/2006	1.5	Research comparable DIP Financing agreements.
53	McGrath, Tamara	05/22/2006	0.3	Review and discuss analysis of comparable DIP facilities.
52	McGrath, Tamara	05/22/2006	0.8	Review and discuss DIP comparables and other tasks.
51	McGrath, Tamara	05/22/2006	0.8	Review and discuss engagement strategy and DIP analysis.
55	McGrath, Tamara	05/22/2006	0.9	Review terms of DIP comparables.
54	McGrath, Tamara	05/22/2006	2.9	Prepare for and call with Debtors' Financial Advisor re: DIP solicitation process and information request list.
68	Star, Samuel	05/22/2006	0.5	Review analysis of proposed DIP financing.
70	Barach, Jonathan	05/23/2006	0.9	Reviewed comparable post-petition financing documents.
71	Barach, Jonathan	05/23/2006	3.4	Research and review of comparable companies' post-petition financing
72	Barach, Jonathan	05/23/2006	3.7	Prepare comparable post-petition financing analysis.
74	Dasari, Bindu	05/23/2006	2.5	Review and summarize US Trustee objection to DIP and cash collateral.
81	Hinkelman, Andrew	05/23/2006	3.4	Call Private Equity firms re: potential interest in financing a new deal.
89	McGrath, Tamara	05/23/2006	0.4	Calculate DIP availability under various cash flow scenarios.
91	McGrath, Tamara	05/23/2006	0.2	Review US Trustee objection to DIP and cash collateral.
90	McGrath, Tamara	05/23/2006	2.6	Review comparable DIP facilities.
88	McGrath, Tamara	05/23/2006	1.0	Evaluate ability to meet DIP covenants based on DIP Budget assumptions and historical actual data provided.
87	McGrath, Tamara	05/23/2006	0.8	Prepare for and call with E. Sangerman (WS) re: DIP facility needs and options.
86	McGrath, Tamara	05/23/2006	0.5	Review and discuss minimum DIP requirements under various scenarios.
93	Orr, Jon	05/23/2006	1.4	Review and analyze debt ceiling issues at SGI and participate in conference call with WS.
94	Orr, Jon	05/23/2006	2.1	Review comparable DIP analysis.
99	Star, Samuel	05/23/2006	0.2	Review issues with proposed DIP.
100	Star, Samuel	05/23/2006	1.0	Prepare for and call with AP re: DIP facility and Goldman transaction.

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<u>Analyze DIP Facility Matters</u>				
104	Barach, Jonathan	05/24/2006	3.7	Review Silicon Graphics loan agreements and Note Prospectus.
102	Barach, Jonathan	05/24/2006	3.3	Review and analyze comparable post-petition loans.
103	Barach, Jonathan	05/24/2006	1.0	Prepare comparable post-petition loan summary.
111	Hinkelman, Andrew	05/24/2006	1.0	Review and analysis of FTI DIP database for comparative DIPs.
110	Hinkelman, Andrew	05/24/2006	1.1	Call Private Equity firms re: potential interest in financing a new deal.
119	McGrath, Tamara	05/24/2006	1.2	Review and discuss DIP facility pricing, enterprise value, value of unencumbered assets, and cash flow projections.
120	McGrath, Tamara	05/24/2006	2.2	Review comparable DIP documents.
118	McGrath, Tamara	05/24/2006	0.5	Provide comments to WS re: covenants and events of default in DIP Loan Agreement.
127	Star, Samuel	05/24/2006	1.1	Review and discuss DIP analysis and 1st day motions.
129	Barach, Jonathan	05/25/2006	2.8	Reviewed comparable post-petition financing documents.
140	Hinkelman, Andrew	05/25/2006	2.3	Calls Private Equity firms re: potential interest in financing a new deal.
141	Hinkelman, Andrew	05/25/2006	1.7	Review and analyze DIP comparative analysis.
151	McGrath, Tamara	05/25/2006	0.6	Review terms of Ultimate Electronics DIP Loan.
148	McGrath, Tamara	05/25/2006	1.4	Review data compiled regarding DIP loans to Collins & Aikman, Applied Extrusions, Freidman's, Panda Gila, and Entergy New Orleans.
149	McGrath, Tamara	05/25/2006	0.9	Review terms of Easy Gardener DIP Agreement.
150	McGrath, Tamara	05/25/2006	1.5	Review of DIP comparables analysis and resulting trends and averages.
147	McGrath, Tamara	05/25/2006	1.1	Review terms of Aloha Airlines Bridge loan, proposed DIP and final DIP.
168	Bellazain-Harris, Sheba	05/26/2006	0.3	Review DIP court documents.
180	Hinkelman, Andrew	05/26/2006	1.0	Call Private Equity firms re: potential interest in financing a new deal.
189	Orr, Jon	05/26/2006	1.1	Review 6.5% Notes for collateral issues.
194	Star, Samuel	05/26/2006	0.7	Prepare for and call with D. Neier (WS) re: Goldman lease restructuring, case status and potential investors.
200	McGrath, Tamara	05/27/2006	0.9	Review DIP terms and summarize for presentation to committee.
205	Barach, Jonathan	05/30/2006	3.4	Researched comparable DIP agreement to determine extent the agreement was a sale of assets and/or a prepackaged DIP.
215	Hinkelman, Andrew	05/30/2006	1.3	Call Private Equity firms re: potential interest in financing a new deal.
214	Hinkelman, Andrew	05/30/2006	3.1	Meet with Private Equity firm re: potential interest in financing a new deal.
226	McGrath, Tamara	05/30/2006	0.1	Review LC requirements and cash collateral needs.
225	McGrath, Tamara	05/30/2006	0.3	Review terms of Goldman Sachs settlement and impact on availability/cash flows.
224	McGrath, Tamara	05/30/2006	3.2	Review revised DIP cash flow budget compared to original budget and prepare for presentation to Committee.
222	McGrath, Tamara	05/30/2006	0.9	Review and discuss revised DIP motion and comparables.

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<u>Analyze DIP Facility Matters</u>				
223	McGrath, Tamara	05/30/2006	3.8	Review and summarize terms of revised DIP facility Motion for presentation to Committee.
227	McGrath, Tamara	05/30/2006	0.5	Review and discuss revisions to DIP comparables data.
236	Star, Samuel	05/30/2006	0.7	Review revised DIP motion.
235	Star, Samuel	05/30/2006	0.4	Review revised DIP budget.
238	Tomasevic, Nenad	05/30/2006	2.0	Review competitive DIP motions for comparable sale and restructuring language.
241	Appell, Wesley	05/31/2006	1.3	Conduct analysis of DIP covenants and budget forecasts.
259	McGrath, Tamara	05/31/2006	2.9	Review and discuss presentation to Committee and DIP cash flow budget.
260	McGrath, Tamara	05/31/2006	3.5	Revise committee presentation, including consolidating balance sheet and DIP cash flow budget.
258	McGrath, Tamara	05/31/2006	0.8	Update DIP term summary.
266	Orr, Jon	05/31/2006	0.8	Prepare analysis of DIP borrowing needs under various scenarios.
265	Orr, Jon	05/31/2006	3.2	Review credit agreements and financial information to identify potential unsecured assets and summarize findings.
272	Star, Samuel	05/31/2006	0.6	Review proposed DIP financing document.
273	Star, Samuel	05/31/2006	0.6	Review DIP financing comparables.
296	Star, Samuel	06/01/2006	0.2	Review pledged assets analysis.
323	Orr, Jon	06/05/2006	1.1	Prepare list of DIP questions and issues for depositions of Lanterman and Mesterharm.
333	Hinkelman, Andrew	06/06/2006	0.4	Telephone conference with Sun Capital regarding their interest in SGI
332	Hinkelman, Andrew	06/06/2006	0.7	Prepare for and call with Battery Ventures re: providing a competing DIP and Exit Plan forward
336	McGrath, Tamara	06/06/2006	1.3	Review and discuss status of DIP analysis and other engagement matters.
342	Orr, Jon	06/06/2006	1.0	Prepare for and participate in call with Debtors to discuss DIP Budget.
341	Orr, Jon	06/06/2006	1.1	Prepare for and call with WS re: depositions of Lanterman and Mesterharm.
355	Hinkelman, Andrew	06/07/2006	1.1	Review and discuss cash management, status of alternative DIP providers, collateral analysis and valuation strategy
353	Hinkelman, Andrew	06/07/2006	0.4	Call with Battery Ventures regarding investment interest
354	Hinkelman, Andrew	06/07/2006	0.2	Prepare for and call Tennebaum re: level on interest in SGI.
356	Hinkelman, Andrew	06/07/2006	1.3	Review and discuss preliminary DIP term sheet and potential exit strategies
360	Orr, Jon	06/07/2006	1.3	Review Lanterman discovery documents.
363	Star, Samuel	06/07/2006	0.7	Review and discuss DIP objection, cash management motion and valuation analysis
374	Hinkelman, Andrew	06/08/2006	0.8	Telephone conference with Steven Chang (Tennenbaum) re: providing an alternative DIP or exit plan
378	Orr, Jon	06/08/2006	7.0	Prepare for deposition of K Lanterman by reviewing discovery materials.

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<u>Analyze DIP Facility Matters</u>				
388	Dasari, Bindu	06/09/2006	1.2	Prepare analysis of 1st and 2nd lien collateral and unencumbered assets based on Company information.
395	Hinkelman, Andrew	06/09/2006	0.5	Prepare for and call with WS regarding DIP objection motion.
397	McGrath, Tamara	06/09/2006	0.9	Calculate DIP fees and interest in \$130M facility compared to \$70M facility to determine additional liquidity provided.
404	Dasari, Bindu	06/10/2006	0.5	Correspondence and analysis of DIP budget to project balance at Emergence.
408	Dasari, Bindu	06/11/2006	0.5	Revisions to DIP / Plan Sponsors section of Committee preparation.
412	Hinkelman, Andrew	06/11/2006	0.6	Review and analysis of DIP objection motion
424	Orr, Jon	06/12/2006	2.5	Review DIP objection motion and provide comments.
425	Orr, Jon	06/12/2006	2.1	Prepare for Katari deposition.
429	Dasari, Bindu	06/13/2006	1.0	Read Committee Objection to DIP Motion.
433	Hinkelman, Andrew	06/13/2006	2.4	Review and analysis of competitive DIP and term sheets
439	Star, Samuel	06/13/2006	0.7	Telephone call with D. Neier (WS) re: exit strategy and DIP hearing testimony.
438	Star, Samuel	06/13/2006	0.9	Discussions with A. Hinkelman (FTI) re: DIP hearing testimony, DIP/POR alternative.
448	Orr, Jon	06/14/2006	3.4	Prepare for and participate in DIP objection call.
447	Orr, Jon	06/14/2006	1.1	Review and update analysis of unencumbered assets.
450	Star, Samuel	06/14/2006	0.7	Discussion with A. Hinkelman (FTI) and J. Orr (FTI) re: depositions.
457	Hinkelman, Andrew	06/15/2006	1.8	Telephone call with prospective DIP and Financing provider
458	McGrath, Tamara	06/15/2006	0.6	Discuss status of DIP objection and strategy with J. Orr (FTI).
459	McGrath, Tamara	06/15/2006	0.8	Review DIP objection.
462	Orr, Jon	06/15/2006	1.4	Review Debtors' budget to actual for DIP budget and provide comments.
461	Orr, Jon	06/15/2006	1.1	Review Debtors' cash flow budget to determine length of time they could last without borrowing on DIP.
463	Orr, Jon	06/15/2006	2.1	Update analysis of unencumbered assets.
464	Orr, Jon	06/15/2006	1.3	Update DIP need analysis.
466	Star, Samuel	06/15/2006	2.0	Prepare for DIP hearing testimony.
465	Star, Samuel	06/15/2006	0.6	Meeting with WS re: DIP hearing testimony.
475	Dasari, Bindu	06/16/2006	0.7	Read and review newly received term sheets from alternative DIP sponsors.
489	Orr, Jon	06/16/2006	0.5	Respond to Debtors discovery requests.
492	Star, Samuel	06/16/2006	1.2	Discussions with J. Orr (FTI) re: potential testimony exhibits.
493	Star, Samuel	06/16/2006	0.8	Conference call with WS re: deposition/testimony.
501	Hinkelman, Andrew	06/18/2006	1.3	Review analysis of unencumbered assets
504	Orr, Jon	06/18/2006	1.1	Summarize alternative DIP/plan term sheets.

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<u>Analyze DIP Facility Matters</u>				
506	Star, Samuel	06/18/2006	0.5	Telephone call with A. Hinkelman (FTI) re: alternative DIP financing, plan sponsors.
516	McGrath, Tamara	06/19/2006	1.4	Review deposition of S. Star (FTI) for additional analysis required.
519	Orr, Jon	06/19/2006	1.5	Analyze Debtors Revised DIP budget and provide comments.
532	Hinkelman, Andrew	06/20/2006	0.8	Review and analysis of Divest Capital's term sheet.
534	McGrath, Tamara	06/20/2006	0.6	Evaluate covenant requirements and discuss with J. Orr (FTI) and S. Star (FTI).
536	Orr, Jon	06/20/2006	2.1	Analyze Debtors revised DIP budget and provide comments.
543	Hinkelman, Andrew	06/21/2006	0.7	Prepare for and call with WS re: proposed settlement and DIP structure.
554	Star, Samuel	06/21/2006	0.1	Telephone call with E. Sagerman (WS) re: DIP financing covenant tests.
557	Hinkelman, Andrew	06/22/2006	1.2	Calls Private Equity firms re: potential interest in financing a new deal.
558	Hinkelman, Andrew	06/22/2006	0.8	Review and analysis of revised DIP amount and up streaming of foreign cash.
567	Eisenband, Michael	06/27/2006	0.8	Review status of DIP agreement.
Total For Activity			179.8	

Analyze Exit Financing Matters

959	McGrath, Tamara	08/09/2006	0.7	Prepare for and call with J. Mesterharm (JALLP), C. Hanson (SGI), and A. Hinkelman (FTI) regarding status of exit financing and operations.
960	McGrath, Tamara	08/09/2006	2.1	Prepare Committee report regarding exit financing, factors that may impact emergence and other issues, including review of requirements of settlement agreement with respect to exit financing.
983	Star, Samuel	08/09/2006	0.1	Review exit financing alternatives.
948	Hinkelman, Andrew	08/10/2006	0.6	Review open matters related to exit financing.
963	McGrath, Tamara	08/10/2006	0.6	Follow up with J. Mesterharm (APLLP) regarding exit financing loan amounts.
953	Hinkelman, Andrew	08/30/2006	1.1	Review exit financing matters.
1126	McGrath, Tamara	09/06/2006	1.5	Review and analysis of exit financing motion.
1131	McGrath, Tamara	09/13/2006	0.8	Review and analyze terms of exit financing proposal.
1134	McGrath, Tamara	09/14/2006	2.2	Analyze exit financing terms and covenants compared to disclosure statement forecast.
1156	Star, Samuel	09/14/2006	0.2	Discussion with team re: exit financing.
1158	Star, Samuel	09/15/2006	0.1	Review exit financing summary.
Total For Activity			10.0	

Participate in Negotiation and Formulation of Plan of Reorganization

69	Star, Samuel	05/22/2006	1.0	Telephone calls with potential investors.
112	Hinkelman, Andrew	05/24/2006	2.2	Calls Private Equity firms re: potential interest in financing a new deal.

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<u>Participate in Negotiation and Formulation of Plan of Reorganization</u>				
128	Star, Samuel	05/24/2006	0.6	Telephone calls with potential investors.
162	Star, Samuel	05/25/2006	0.3	Telephone call with potential bidder.
161	Star, Samuel	05/25/2006	0.6	Review and discuss exit strategy.
160	Star, Samuel	05/25/2006	1.0	Prepare for and call with WS re: exit strategy.
195	Star, Samuel	05/26/2006	0.2	Telephone call with potential investor.
237	Star, Samuel	05/30/2006	0.5	Review lock-up agreement.
274	Star, Samuel	05/31/2006	0.8	Conference call with WS and Cray Note bondholders re: exit strategy.
276	Star, Samuel	05/31/2006	0.6	Review and discuss exit strategy.
275	Star, Samuel	05/31/2006	0.9	Meet with A. Sammett (BS) re: POR issues.
297	Star, Samuel	06/01/2006	0.2	Review and discuss potential buyers.
305	McGrath, Tamara	06/02/2006	1.3	Review and discuss analysis needed to support Committee strategy, including valuation, cash flow and DIP facility.
334	Hinkelman, Andrew	06/06/2006	0.8	Participate in meeting with Golden Gate Capital re: level of interest in SGI and willingness to either partner with another financial buyer or moving forward independently
357	Hinkelman, Andrew	06/07/2006	0.8	Prepare for and call with AP re: possible exit strategies to maximize returns to the unsecured creditors
364	Star, Samuel	06/07/2006	0.3	Telephone call with D. Neier (WS) re: exit strategy.
365	Star, Samuel	06/07/2006	0.5	Review and discuss proposed term sheet.
366	Star, Samuel	06/07/2006	0.5	Develop exit scenarios.
370	Dasari, Bindu	06/08/2006	2.5	Create and prepare Unsecured Recovery Analysis.
371	Dasari, Bindu	06/08/2006	0.5	Meeting with team member to discuss collateral structure in relation to recovery analysis.
369	Dasari, Bindu	06/08/2006	1.5	Team meeting to discuss preparation of recovery analysis.
375	Hinkelman, Andrew	06/08/2006	0.7	Review and develop alternative exit plan for unsecured creditors
379	Orr, Jon	06/08/2006	1.9	Review and plan preliminary recovery analysis.
381	Star, Samuel	06/08/2006	2.2	Meetings with B. Dasari (FTI) and J. Orr (FTI) re: recovery analysis.
380	Star, Samuel	06/08/2006	1.7	Review draft of POR counter proposals.
382	Star, Samuel	06/08/2006	0.6	Review restructuring agreement.
387	Dasari, Bindu	06/09/2006	0.8	Prepare report for Committee call on potential recovery analysis, proposed term sheet and DIP update.
389	Dasari, Bindu	06/09/2006	2.5	Recovery analysis to unsecured based on a range of enterprise value.
391	Dasari, Bindu	06/09/2006	0.6	Review and update proposed counter proposal to Debtor Plan.
390	Dasari, Bindu	06/09/2006	1.0	Meeting with S. Star (FTI) to discuss recovery analysis.
400	Star, Samuel	06/09/2006	0.6	Review draft counter proposal on POR.

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<u>Participate in Negotiation and Formulation of Plan of Reorganization</u>				
401	Star, Samuel	06/09/2006	0.9	Review recovery analysis.
402	Star, Samuel	06/09/2006	1.2	Conference call with WS re: recovery analysis, counter proposal and DIP objection.
403	Dasari, Bindu	06/10/2006	0.7	Prepare Committee preparation of recovery analysis, prepare counter proposal and DIP update.
406	Dasari, Bindu	06/11/2006	0.5	Call with S. Star (FTI) to discuss revisions to POR analysis.
407	Dasari, Bindu	06/11/2006	0.8	Edits and revisions to POR analysis.
409	Dasari, Bindu	06/11/2006	1.0	Unsecured Creditor recovery analysis - revisions.
414	Star, Samuel	06/11/2006	0.4	Review report to Committee re: exit strategy.
415	Star, Samuel	06/11/2006	0.3	Telephone call with A. Hinkelman (FTI) re: exit strategy.
416	Star, Samuel	06/11/2006	0.3	Telephone call with B. Dasari (FTI) re: recovery analysis.
417	Star, Samuel	06/11/2006	0.3	Review Cerberus term sheet.
421	Dasari, Bindu	06/12/2006	0.4	Discussions with S. Star (FTI) on recovery analysis.
422	Dasari, Bindu	06/12/2006	0.4	Call with WS on recovery analysis and case items.
420	Dasari, Bindu	06/12/2006	0.5	Discussions with J. Orr (FTI) on recovery analysis.
419	Dasari, Bindu	06/12/2006	2.3	Recovery analysis - revisions based on new information.
440	Star, Samuel	06/13/2006	0.4	Review analysis of unencumbered assets.
442	Dasari, Bindu	06/14/2006	2.0	Update recovery analysis based on new assumptions and re-send recovery analysis to team.
446	Hofstad, Ivo	06/14/2006	0.5	Prepared historical bond and stock price analysis.
453	Dasari, Bindu	06/15/2006	11.0	Participate in negotiations on recoveries to Unsecured with Secured Bondholders, Debtor present.
454	Dasari, Bindu	06/15/2006	1.5	Revisions and update to recovery analysis and potential ask for meeting with Debtor and Secured Bondholders.
471	Star, Samuel	06/15/2006	9.0	Various meetings and discussions with Debtor advisors, senior notes, Cray Bonds and Committee counsel to negotiate POR settlement.
467	Star, Samuel	06/15/2006	0.9	Revise recovery analysis.
468	Star, Samuel	06/15/2006	0.7	Review unencumbered asset pool
469	Star, Samuel	06/15/2006	0.8	Develop POR counter proposals.
470	Star, Samuel	06/15/2006	0.7	Meeting with WS re: POR counter proposals.
495	Star, Samuel	06/16/2006	0.6	Discussion with B. Dasari (FTI) re: warrant valuation scenarios.
496	Star, Samuel	06/16/2006	0.9	Telephone calls with Committee members re: settlement discussions.
497	Star, Samuel	06/16/2006	1.3	Prepare for and call with Committee re: settlement discussions.
498	Star, Samuel	06/16/2006	0.2	Prepare for and call with Committee and Cray Bond counsel re: settlement discussions.
499	Star, Samuel	06/16/2006	0.7	Review and discussions re: settlement negotiations.

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<i>Rec #</i>	<i>Professional</i>	<i>Date</i>	<i>Hours Billed</i>	<i>Description</i>
<u>Participate in Negotiation and Formulation of Plan of Reorganization</u>				
494	Star, Samuel	06/16/2006	0.7	Review and discussion re: warrant analysis.
508	Dasari, Bindu	06/19/2006	1.5	Analysis of settlement and recovery to unsecured trade.
509	Eisenband, Michael	06/19/2006	0.5	Review status of negotiations.
522	Star, Samuel	06/19/2006	0.8	Conference call with Committee re: settlement discussions.
523	Star, Samuel	06/19/2006	2.1	Various calls with advisors to Debtor, Senior Notes and Cray bonds re: potential settlements.
524	Star, Samuel	06/19/2006	0.9	Develop potential Cray Notes ask analysis.
526	Dasari, Bindu	06/20/2006	3.5	Prepare analysis to determine settlement of recovery to unsecured based on changing claims pool.
527	Dasari, Bindu	06/20/2006	0.7	Discussions with S. Star (FTI) on recovery analysis.
528	Eisenband, Michael	06/20/2006	1.0	Review status of negotiations.
533	Hinkelman, Andrew	06/20/2006	0.9	Review and discuss status re: DRAM litigation.
539	Star, Samuel	06/20/2006	11.5	Various meetings with Debtor, Committee counsel, Senior Notes and Cray Bonds to negotiate POR settlement.
538	Star, Samuel	06/20/2006	0.5	Conference call with Committee re: settlement negotiations.
542	Dasari, Bindu	06/21/2006	0.8	Committee call to discuss settlement.
541	Dasari, Bindu	06/21/2006	0.9	Review latest potential settlement correspondence
544	Hinkelman, Andrew	06/21/2006	0.8	Prepare for and call with BS re: estimated administrative costs and projected contract cure amounts.
556	Star, Samuel	06/21/2006	0.4	Review and discuss Cray recovery.
555	Star, Samuel	06/21/2006	0.2	Telephone call with D. Neier (WS) re: recovery analysis.
559	Star, Samuel	06/22/2006	1.1	Review POR term sheet/global settlement and communicate comments to counsel.
560	Star, Samuel	06/22/2006	1.0	Review and discussion of POR issues.
561	Star, Samuel	06/23/2006	1.1	Review revised draft of POR term sheet and settlement agreement and provide comments to counsel.
562	Hinkelman, Andrew	06/26/2006	2.0	Review and analysis of plan and disclosure statement.
568	Hinkelman, Andrew	06/27/2006	2.2	Review and analysis of plan and disclosure statement.
574	Star, Samuel	06/28/2006	2.2	Review POR and provide comments to counsel.
603	Star, Samuel	07/05/2006	0.7	Review revised POR/DS drafts.
605	Star, Samuel	07/06/2006	0.3	Telephone call with S. Schwartz re: POR.
604	Star, Samuel	07/06/2006	0.3	Review revised POR.
606	Hinkelman, Andrew	07/07/2006	2.0	Review revised Plan of Reorganization.
607	Star, Samuel	07/14/2006	1.0	Review counsel comments to POR/DS.
608	Hinkelman, Andrew	07/20/2006	1.4	Review and analysis of revised plan and disclosure statement

**Silicon Graphic's Inc. Unsecured Creditor Committee
FTI Consulting, Inc. Detailed Time Statement
For the Period May 18, 2006 Through September 19, 2006**

<i>Rec #</i>	<i>Professional</i>	<i>Date</i>	<i>Hours Billed</i>	<i>Description</i>
<u>Participate in Negotiation and Formulation of Plan of Reorganization</u>				
609	Star, Samuel	07/21/2006	0.2	Review recovery analysis.
610	Star, Samuel	07/21/2006	0.2	Review e-mail correspondence from Committee members re: POR.
611	Star, Samuel	07/21/2006	0.3	Telephone call with S. Schwartz re: revised POR/DS.
612	Star, Samuel	07/23/2006	1.1	Review revised POR/DS.
613	Star, Samuel	07/23/2006	0.9	Provide comments to counsel on revised POR/DS.
989	Star, Samuel	08/10/2006	0.6	Review confirmation timetable and follow-up items.
992	Star, Samuel	08/11/2006	1.0	Review final changes to POR/DS and identify follow up items.
954	Hinkelman, Andrew	08/30/2006	1.8	Review and analysis of plan supplement.
997	Star, Samuel	08/31/2006	0.3	Review certain Plan Supplement documents.
1142	Star, Samuel	09/06/2006	1.0	Conference call with Debtors re: claims analysis, preference analysis and other confirmation issues.
1161	Star, Samuel	09/18/2006	0.3	Review correspondence from counsel re: plan confirmation issues.
1160	Star, Samuel	09/18/2006	2.5	Review plan modifications, confirmation order and related documents.
1162	Star, Samuel	09/19/2006	1.0	Attend confirmation hearing.
Total For Activity			125.6	
<u>Review of Disclosure Statement</u>				
572	Orr, Jon	06/28/2006	3.1	Review Plan and Disclosure Statement and provide comments.
575	Star, Samuel	06/28/2006	0.2	Telephone call with J. Orr (FTI) re: disclosure statement.
576	Star, Samuel	06/28/2006	1.9	Review Disclosure Statement and provide comments to counsel.
578	Orr, Jon	06/29/2006	1.6	Review plan and disclosure statement, discussion with Debtors regarding comments.
579	Star, Samuel	06/29/2006	0.4	Conference call with J. Orr (FTI) re: disclosure statement.
581	McGrath, Tamara	06/30/2006	1.2	Review financial projections provided to satisfy feasibility analysis.
614	Hinkelman, Andrew	07/05/2006	1.0	Review Disclosure Statement and liquidation analysis.
615	Orr, Jon	07/06/2006	0.8	Review liquidation analysis.
616	Star, Samuel	07/06/2006	0.5	Review revised disclosure statement and exhibits.
617	Star, Samuel	07/07/2006	0.7	Review revised disclosure statement.
619	Star, Samuel	07/10/2006	0.4	Telephone calls with D. Neirer re: comments/questions on disclosure statement.
618	Star, Samuel	07/10/2006	1.6	Review revised disclosure statement.
620	Star, Samuel	07/19/2006	0.1	Telephone call with A. Hinkelman re: disclosure statement.
621	Hinkelman, Andrew	07/20/2006	0.5	Discussed disclosure statement with S. Star
622	Star, Samuel	07/20/2006	0.5	Telephone call with A. Hinkelman re: disclosure statement comments.

**Silicon Graphic's Inc. Unsecured Creditor Committee
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<i>Rec #</i>	<i>Professional</i>	<i>Date</i>	<i>Hours Billed</i>	<i>Description</i>
<u>Review of Disclosure Statement</u>				
623	Eisenband, Michael	07/27/2006	0.4	Review key dates from disclosure statement.
624	Eisenband, Michael	07/27/2006	0.9	Review disclosure statement issues.
940	Eisenband, Michael	08/03/2006	0.5	Review Disclosure Statement issues.
1149	Star, Samuel	09/11/2006	0.2	Review plan supplement documents.
Total For Activity			16.5	
<u>Preparation of Miscellaneous Financial Analyses</u>				
41	Dasari, Bindu	05/22/2006	1.8	Review and discuss Bear Stearns fee structure per retention motion.
101	Star, Samuel	05/23/2006	0.3	Review Bear Stearns engagement letter.
164	Star, Samuel	05/25/2006	0.7	Review and discuss Bear Stearns retention.
163	Star, Samuel	05/25/2006	0.6	Review Bear Stearns retention agreement.
196	Star, Samuel	05/26/2006	0.9	Review and discuss Bear Stearns retention application.
201	McGrath, Tamara	05/27/2006	0.3	Analyze historical profitability.
231	Orr, Jon	05/30/2006	1.3	Review historical SEC filings for commentary on historical financial performance.
242	Appell, Wesley	05/31/2006	0.6	Update yearly income statements to incorporate ratio analysis.
243	Appell, Wesley	05/31/2006	1.0	Prepare schedule of yearly income statements and ratios.
262	McGrath, Tamara	05/31/2006	0.7	Prepare historical financial analysis for presentation to Committee.
261	McGrath, Tamara	05/31/2006	1.0	Develop historical financial analysis for presentation to Committee.
267	Orr, Jon	05/31/2006	2.1	Prepare consolidating balance sheet summary for Debtor and Non Debtor entities.
324	Orr, Jon	06/05/2006	1.3	Prepare for and participate on call with Debtors to discuss foreign entities.
343	Orr, Jon	06/06/2006	0.6	Review foreign entities and develop plan for analysis.
361	Orr, Jon	06/07/2006	0.7	Review and modify analysis of foreign entity profit and loss statements.
Total For Activity			13.9	
<u>Analyze Short-Term Cash Flow Projections</u>				
14	Hinkelman, Andrew	05/19/2006	2.8	Review cash flow projections.
46	Hinkelman, Andrew	05/22/2006	1.8	Review and analysis of first day motions and initial cash flow forecasts.
47	Hinkelman, Andrew	05/22/2006	1.1	Review and analysis of cash management motions and attached cash forecasts.
56	McGrath, Tamara	05/22/2006	0.3	Review assumptions in DIP cash flow budget.
82	Hinkelman, Andrew	05/23/2006	1.8	Review analysis of Company's cash forecasts and detailed assumptions.
92	McGrath, Tamara	05/23/2006	1.3	Review cash flow assumptions in DIP Budget.

Silicon Graphic's Inc. Unsecured Creditor Committee
FTI Consulting, Inc. Detailed Time Statement
For the Period May 18, 2006 Through September 19, 2006

<i>Rec #</i>	<i>Professional</i>	<i>Date</i>	<i>Hours Billed</i>	<i>Description</i>
<u>Analyze Short-Term Cash Flow Projections</u>				
113	Hinkelman, Andrew	05/24/2006	1.1	Prepare for and call with WS re: Cash Management motion.
114	Hinkelman, Andrew	05/24/2006	1.4	Review analysis of Company's cash forecasts and detailed assumptions.
122	McGrath, Tamara	05/24/2006	2.0	Prepare for and call with L. Leonard (AP) re: DIP budget assumptions.
121	McGrath, Tamara	05/24/2006	1.1	Analyze DIP budget compared to actuals.
130	Barach, Jonathan	05/25/2006	3.2	Update projected cash flows.
137	Eisenband, Michael	05/25/2006	0.7	Review 13 week cash flow budget.
142	Hinkelman, Andrew	05/25/2006	0.8	Review and analysis of minimum cash balances at foreign locations.
143	Hinkelman, Andrew	05/25/2006	1.4	Prepare for and call with Debtors' Financial Advisor re: domestic and foreign cash management system.
152	McGrath, Tamara	05/25/2006	0.5	Identify non-recurring items in DIP Budget.
153	McGrath, Tamara	05/25/2006	0.9	Prepare cash flow analysis for Committee presentation.
167	Barach, Jonathan	05/26/2006	3.2	Prepare analyses for unsecured creditors presentation.
165	Barach, Jonathan	05/26/2006	3.2	Prepare summary monthly financials for actual and projected cash flows.
166	Barach, Jonathan	05/26/2006	3.4	Update projected cash flows based on revised FTI expense assumptions.
186	McGrath, Tamara	05/26/2006	1.1	Analyze historical cash flows and prepare for presentation to Committee.
185	McGrath, Tamara	05/26/2006	3.0	Analyze historical cash flow trends compared to forecast.
187	McGrath, Tamara	05/26/2006	1.2	Analyze projected cash flows in DIP budget and prepare for presentation to Committee.
206	Barach, Jonathan	05/30/2006	3.8	Implemented new cash flow numbers into summary schedules.
207	Barach, Jonathan	05/30/2006	2.1	Update cash flow analysis based on Debtors' new figures and alternate assumptions.
217	Hinkelman, Andrew	05/30/2006	1.2	Review analysis of Company's cash forecasts and detailed assumptions.
216	Hinkelman, Andrew	05/30/2006	0.5	Prepare for and call with WS re: cash management objection motion.
253	Hinkelman, Andrew	05/31/2006	1.4	Review and analysis of revised cash flow forecast and related assumptions.
252	Hinkelman, Andrew	05/31/2006	1.8	Review and discuss foreign cash accounts and flow of funds.
277	Star, Samuel	05/31/2006	1.2	Review cash flow analysis.
303	Hinkelman, Andrew	06/02/2006	0.8	Review updated cash flows and related assumptions.
317	Hinkelman, Andrew	06/05/2006	1.1	Review and analysis of revised cash flow projections
318	Hinkelman, Andrew	06/05/2006	0.9	Prepare for and call with WS re: 13 week cash flows and cash management motion
326	Barach, Jonathan	06/06/2006	2.8	Prepare cash flow analysis, variance calculations and actual and projected averages
327	Barach, Jonathan	06/06/2006	3.2	Performed Cash flow analysis, variance calculations and actual and projected averages
338	McGrath, Tamara	06/06/2006	0.7	Phone call with L. Leonard (AP) regarding revisions to cash flow projections.

**Silicon Graphic's Inc. Unsecured Creditor Committee
FTI Consulting, Inc. Detailed Time Statement
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<i>Rec #</i>	<i>Professional</i>	<i>Date</i>	<i>Hours Billed</i>	<i>Description</i>
<u>Analyze Short-Term Cash Flow Projections</u>				
339	McGrath, Tamara	06/06/2006	0.4	Review and analyze cash flow variances for the first three weeks of the DIP budget period.
337	McGrath, Tamara	06/06/2006	2.7	Review and analyze cash flow projections compared to historical trends.
358	Hinkelman, Andrew	06/07/2006	1.2	Prepare for and call with AP and Debtors' Treasurer to continue cash management analysis and revised cash flows
359	Hinkelman, Andrew	06/07/2006	0.5	Prepare for and call with WS re: objection to cash management and DIP motions
376	Hinkelman, Andrew	06/08/2006	0.6	Review actual v. plan weekly cash flow results
377	McGrath, Tamara	06/08/2006	2.9	Analyze budget projections compared to historical actuals. Analyze trends over various periods of time to evaluate reasonable go-forward assumptions.
383	Barach, Jonathan	06/09/2006	1.6	Update cash flow variance analysis for week of June 2 actuals.
451	Barach, Jonathan	06/15/2006	1.2	Update cash flow variance analysis.
460	McGrath, Tamara	06/15/2006	1.0	Review and analyze budget to actuals through 6/9/06.
513	Hinkelman, Andrew	06/19/2006	2.3	Review and analysis revised cash flow forecast and DIP requirements;
535	McGrath, Tamara	06/20/2006	0.5	Review cumulative budget to actual cash flows and evaluate impact on budget.
546	Hinkelman, Andrew	06/21/2006	0.5	Review and discuss weekly cash flow forecast.
545	Hinkelman, Andrew	06/21/2006	1.1	Review cash management procedures motion.
955	McGrath, Tamara	08/02/2006	0.8	Review and analysis of cash flows for the four weeks ended 7/28/06.
957	McGrath, Tamara	08/03/2006	1.3	Compare update cash flow forecast as of 7/10/06 with original forecast submitted with DIP Motion.
999	Yang, Danhua	08/03/2006	1.5	Review and analysis of budget to actual cash flows.
961	McGrath, Tamara	08/09/2006	0.4	Prepare for and call with S. Star (FTI) and A. Hinkelman (FTI) to discuss cash results and Committee report.
984	Star, Samuel	08/09/2006	0.3	Review cash flow analysis.
968	McGrath, Tamara	08/25/2006	1.7	Review and analysis of budget to actual cash flows for the three weeks ending 8/18/06.
1000	Yang, Danhua	08/25/2006	2.3	Update cash flow analysis with the most recent financial data.
1001	Yang, Danhua	08/29/2006	0.4	Update cash flow analysis with the most recent financial data.
976	McGrath, Tamara	08/31/2006	0.4	Review and analysis of budget to actual cash flows for the three weeks ending 8/25/06.
Total For Activity			84.4	
<u>Firm Retention</u>				
26	Star, Samuel	05/19/2006	0.6	Review and discuss FTI retention documents
77	Davis, Jordan	05/23/2006	1.3	Prepared list of parties to be used in conflicts check
108	Davis, Jordan	05/24/2006	3.4	Reviewed conflicts check materials

**Silicon Graphic's Inc. Unsecured Creditor Committee
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<i>Rec #</i>	<i>Professional</i>	<i>Date</i>	<i>Hours Billed</i>	<i>Description</i>
<u>Firm Retention</u>				
250	Davis, Jordan	05/31/2006	3.0	Prepare list for conflicts check
281	Davis, Jordan	06/01/2006	3.3	Reviewed Conflicts check materials
310	Amico, Marc	06/05/2006	8.0	Perform conflict check on related entities of Company by determining if FTI is performing client service with these entities.
314	Davis, Jordan	06/05/2006	0.6	Reviewed conflicts check procedures.
325	Amico, Marc	06/06/2006	3.1	Perform conflict check on related entities of Company by determining if FTI is performing client service with these entities.
392	Davis, Jordan	06/09/2006	4.3	Prepare affidavit, application and exhibits for retention
625	Star, Samuel	07/07/2006	0.2	Telephone call with M. Grillo re: retention application.
626	Star, Samuel	07/07/2006	0.2	Discussions with M. Eisenband re: retention application.
627	Star, Samuel	07/10/2006	0.8	Telephone calls with D. Neirer and M. Grillo re: retention application.
628	Star, Samuel	07/10/2006	0.2	Discussions with M. Eisenband re: retention application.
629	Star, Samuel	07/11/2006	0.9	Discussion with M. Eisenband, G. Holtzer and D. Neirer re: retention.
631	Eisenband, Michael	07/17/2006	0.5	Telephone call with counsel re: retention.
632	Eisenband, Michael	07/17/2006	0.4	Read retention objections.
630	Eisenband, Michael	07/17/2006	0.5	Telephone call with secured notes counsel re: retention.
634	Eisenband, Michael	07/19/2006	0.6	Discussion of fee structure with S. Star
633	Eisenband, Michael	07/19/2006	0.1	Review retention issues.
636	Star, Samuel	07/19/2006	0.6	Discussion with M. Eisenband and K. Lavin re: fee structure.
635	Star, Samuel	07/19/2006	2.6	Preparation for and attendance at retention hearing.
637	Eisenband, Michael	07/20/2006	0.6	Review status of negotiations re: retention.
638	Eisenband, Michael	07/21/2006	0.5	Telephone call with secured noteholder counsel re: retention.
639	Star, Samuel	07/21/2006	1.0	Discussions with M. Eisenband and M. Grillo re: fee structure.
640	McGrath, Tamara	07/27/2006	0.1	Telephone call with S. Star re: bill.
641	Rosen, Adam	07/27/2006	1.0	Review first monthly fee application
642	Star, Samuel	07/27/2006	0.1	Telephone call with G. Holtz re: fee structure.
643	Eisenband, Michael	07/28/2006	0.7	Telephone call with Debtor re: revised compensation proposal.
644	Star, Samuel	07/31/2006	0.2	Discussion with G. Holtzer re: retention.
980	Star, Samuel	08/04/2006	0.4	Review and discuss retention issues.
985	Star, Samuel	08/09/2006	0.5	Review retention papers.
990	Star, Samuel	08/10/2006	0.8	Finalize revised retention payers.
1139	Star, Samuel	09/05/2006	0.1	Prepare for retention hearing.
1144	Star, Samuel	09/06/2006	0.2	Review modifications to retention order.

**Silicon Graphic's Inc. Unsecured Creditor Committee
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<i>Rec #</i>	<i>Professional</i>	<i>Date</i>	<i>Hours Billed</i>	<i>Description</i>
<u>Firm Retention</u>				
1143	Star, Samuel	09/06/2006	0.8	Attend retention hearing.
1150	Star, Samuel	09/11/2006	0.4	Prepare supplemental affidavit.
1115	Hain, Danielle	09/13/2006	0.4	Prepare supplemental affidavit.
1154	Star, Samuel	09/13/2006	0.3	Finalize supplemental affidavit.
1114	Eisenband, Michael	09/18/2006	1.0	Review confirmation status.
Total For Activity			44.3	

Prepare Monthly Invoice & Supporting Schedules

645	Pearson, Linda	07/05/2006	0.9	Perform administrative duties.
646	Rosen, Adam	07/06/2006	5.0	Prepare May/June monthly fee statement
647	Pearson, Linda	07/14/2006	0.5	Perform administrative duties.
648	McGrath, Tamara	07/27/2006	2.2	Prepare invoice for May & June.
649	Pearson, Linda	07/27/2006	0.5	Perform administrative duties.
650	Star, Samuel	07/27/2006	0.1	Telephone call with T. McGrath re: bill.
958	McGrath, Tamara	08/08/2006	0.3	Review July monthly fee statement.
965	McGrath, Tamara	08/11/2006	0.8	Review July monthly fee statement.
998	Tomasevic, Nenad	08/11/2006	2.0	Preparation of monthly fee statement.
967	McGrath, Tamara	08/14/2006	0.3	Review July monthly fee statement.
966	McGrath, Tamara	08/14/2006	0.6	Follow up on details for May/June monthly fee statement and process revisions.
993	Star, Samuel	08/14/2006	0.8	Review July monthly fee statement.
970	McGrath, Tamara	08/30/2006	0.4	Review fee procedures order and format of monthly fee statement cover letter.
1135	Rosen, Adam	09/05/2006	1.1	Preparation of August monthly fee statement
1148	Star, Samuel	09/07/2006	0.5	Review monthly fee statements.
1136	Rosen, Adam	09/11/2006	1.1	Preparation and review of July monthly fee statement
Total For Activity			17.1	

Non-working Travel Time

362	Orr, Jon	06/07/2006	5.5	Travel to NY from LAX for depositions
399	Orr, Jon	06/09/2006	5.5	Travel from NY to LAX from depositions.
426	Orr, Jon	06/12/2006	1.5	Travel from LAX to SF to depositions.
435	Orr, Jon	06/13/2006	1.5	Travel from SF to LAX from depositions.
445	Hinkelman, Andrew	06/14/2006	4.0	Travel to and from depositions.

**Silicon Graphic's Inc. Unsecured Creditor Committee
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<i>Rec #</i>	<i>Professional</i>	<i>Date</i>	<i>Hours Billed</i>	<i>Description</i>
<u>Non-working Travel Time</u>				
1145	Star, Samuel	09/06/2006	0.7	Travel time to/from retention hearing.
1163	Star, Samuel	09/19/2006	0.9	Travel time to/from confirmation hearing.
		Total For Activity	19.6	
Grand Total of Hours			940.5	

EXHIBIT F

**Silicon Graphic's Inc. Unsecured Creditor Committee
Summary of FTI Consulting, Inc. Expenses By Expense Type
For the Period May 18, 2006 Through September 19, 2006**

Expense Type	Total
Electronic Subscription	\$290.54
Lodging	\$2,542.77
Meals	\$410.80
Parking	\$68.88
Telecom	\$210.99
Transportation	\$1,732.49
	<hr/>
Total	\$5,256.47

EXHIBIT G

Silicon Graphic's Inc. Unsecured Creditor Committee
FTI Consulting, Inc. Expense Detail
For the Period May 18, 2006 Through September 19, 2006

<u>Consultant</u>	<u>Date</u>	<u>Amount</u>	<u>Description of Expense</u>
<u>Expense Type: Electronic Subscriptions</u>			
Hinkelman, Andrew	05/31/2006	\$189.66	Reuters Research Inc. Reuters Research Inc. - Cust # FM0201, Period 05-01 thru 05-31
Bellazain-Harris, She	07/25/2006	\$100.88	Pacer Service Center
Total For Expense Type		\$290.54	
<u>Expense Type: Lodging</u>			
Hinkelman, Andrew	06/11/2006	\$836.85	2 nights Hotel charge in New York
Hinkelman, Andrew	06/11/2006	\$20.32	Hotel service charge
Orr, Jon	06/07/2006	\$9.99	Hotel service charge
Orr, Jon	06/09/2006	1,210.56	2 nights Hotel charge in New York
Orr, Jon	06/09/2006	\$9.99	Hotel service charge
Orr, Jon	06/13/2006	\$455.06	1 night Hotel charge in San Fransisco
Total For Expense Type		\$2,542.77	
<u>Expense Type: Meals</u>			
Hinkelman, Andrew	05/26/2006	\$30.00	Out of office lunch
Hinkelman, Andrew	05/31/2006	\$7.26	Out of office dinner
Orr, Jon	05/22/2006	\$60.00	Meal with T. McGrath (FTI) and J. Orr (FTI)
Hinkelman, Andrew	06/04/2006	\$17.32	Out of office lunch
Hinkelman, Andrew	06/04/2006	\$30.00	Out of office dinner
Hinkelman, Andrew	06/04/2006	\$16.24	Out of office lunch
Hinkelman, Andrew	06/11/2006	\$30.00	Out of office dinner
Hinkelman, Andrew	06/12/2006	\$60.00	Out of office dinner for A. Hinkelman (FTI) and L. Leonard (APLLP)
Hinkelman, Andrew	06/15/2006	\$30.00	Out of office dinner
McGrath, Tamara	06/01/2006	\$80.95	Breakfast with J Orr, A. Hinkelman during meeting with Debtor
Orr, Jon	06/07/2006	\$27.58	Dinner with Jon Orr (FTI)
Orr, Jon	06/08/2006	\$21.45	Breakfast with Jon Orr (FTI)
Total For Expense Type		\$410.80	
<u>Expense Type: Parking</u>			
Dandekar, Manoj	06/09/2006	\$30.00	Parking at San Fransisco office for meeting with S. Garber (FTI).

Silicon Graphic's Inc. Unsecured Creditor Committee
FTI Consulting, Inc. Expense Detail
For the Period May 18, 2006 Through September 19, 2006

<u>Consultant</u>	<u>Date</u>	<u>Amount</u>	<u>Description of Expense</u>
<u>Expense Type: Parking</u>			
Hinkelman, Andrew	06/14/2006	\$38.88	Parking
	Total For Expense Type	\$68.88	
<u>Expense Type: Telecom</u>			
McGrath, Tamara	06/01/2006	\$194.86	Telephone conference charges at hotel for call with Debtor
Hinkelman, Andrew	09/14/2006	\$16.13	Internet Charges - Charlotte International Airport on 9/14/06
	Total For Expense Type	\$210.99	
<u>Expense Type: Transportation</u>			
Eisenband, Michael	05/18/2006	\$4.00	Transportation to/from Committee meeting.
Hinkelman, Andrew	05/26/2006	\$4.50	Taxi
Hinkelman, Andrew	05/26/2006	\$12.75	Taxi
Star, Samuel	05/31/2006	\$7.00	Taxi from Bear Stearns to office.
Hinkelman, Andrew	06/11/2006	\$55.00	Taxi
Hinkelman, Andrew	06/12/2006	\$5.80	Taxi
Hinkelman, Andrew	06/12/2006	\$19.50	Taxi
Hinkelman, Andrew	06/12/2006	\$6.20	Taxi
Hinkelman, Andrew	06/13/2006	\$15.00	Travel agency fee
Hinkelman, Andrew	06/14/2006	\$55.00	Taxi - airport to JFK
Orr, Jon	06/06/2006	\$837.59	Round-trip coach airfare to New York from LAX
Orr, Jon	06/07/2006	\$60.00	Transportation from airport to hotel
Orr, Jon	06/09/2006	\$50.00	Change of Schedule Fee
Orr, Jon	06/09/2006	\$102.06	Car Service - Manhattan to JFK
Orr, Jon	06/11/2006	\$249.30	One-way coach airfare from LAX to San Fransisco
Orr, Jon	06/13/2006	\$248.79	One-way coach airfare from San Fransisco to LAX
	Total For Expense Type	\$1,732.49	
GRAND TOTAL:		<u><u>\$5,256.47</u></u>	

EXHIBIT H

WINSTON & STRAWN LLP
David Neier (DN-5391)
Eric E. Sagerman (*pro hac vice*)
Steven M. Schwartz (SS-4216)

200 Park Avenue
New York, New York 10166-4193
Telephone No.: (212) 294-6700
Facsimile No.: (212) 294-4700

333 South Grand Avenue, 38th Floor
Los Angeles, California 90071
Telephone: (213) 615-1700
Facsimile: (213) 615-1750

Attorneys for the Official Committee
of Unsecured Creditors

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

-----X
In re : Chapter 11
 :
SILICON GRAPHICS, INC., *et al.*, : Case No. 06-10977 (BRL)
 :
Debtors. : (Jointly Administered)
 :
-----X

**AFFIDAVIT IN SUPPORT OF AMENDED APPLICATION PURSUANT TO FED. R.
BANKR. P. 2014(a) FOR ORDER UNDER SECTIONS 328(a) AND 1103 OF THE
BANKRUPTCY CODE AUTHORIZING THE EMPLOYMENT AND RETENTION OF
FTI CONSULTING, INC. AS FINANCIAL ADVISORS TO THE OFFICIAL
COMMITTEE OF UNSECURED CREDITORS**

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

I, Michael Eisenband, being duly sworn, hereby deposes and says:

1. I am a Senior Managing Director with FTI Consulting, Inc. (together with its wholly owned subsidiaries, agents, independent contractors and employees, "FTI"), a financial advisory services firm with numerous offices throughout the country. I submit this Affidavit on behalf of FTI (the "Affidavit") in support of the amended application (the "Application") of the Official Committee of Unsecured Creditors (the "Committee") of Silicon Graphics, Inc., et al., the debtors and debtors-in-possession in the above-captioned chapter 11 cases (collectively, the "Debtors"), for an order authorizing the employment and retention of FTI as financial advisors under the terms and conditions set forth in the Application. Certain of the disclosures herein relate to matters within the personal knowledge of other professionals at FTI and are based on information provided by them.

Disinterestedness and Eligibility

2. In connection with the preparation of this Affidavit, FTI conducted a review of its contacts with the Debtors, their affiliates, certain entities holding large claims against or interests in the Debtors, significant contract parties and other relevant entities that were made reasonably known to FTI. A listing of the parties reviewed is reflected on Exhibit A to this Affidavit. FTI's review, completed under my supervision, consisted of a query of the Exhibit A parties within an internal computer database containing names of individuals and entities that are present or recent former clients of FTI. A summary of such relationships that FTI identified during this process is set forth on Exhibit B to this Affidavit.

3. Based on the results of its review, FTI does not have a relationship with any of the parties on Exhibit A in matters related to these proceedings. FTI has provided and could reasonably expect to continue to provide services unrelated to the Debtors' cases for the

various entities shown on Exhibit B. FTI's assistance to these parties has been related to providing various financial restructuring, litigation support and/or engineering and scientific investigation consulting services. To the best of my knowledge, no services have been provided to these parties in interest that are adverse to the rights of the Committee, nor does FTI's involvement in these cases compromise its ability to continue such consulting services.

4. Further, as part of its diverse practice, FTI appears in numerous cases, proceedings and transactions that involve many different professionals, including attorneys, accountants and financial consultants, who may represent claimants and parties-in-interest in the Debtors' cases. Also, FTI has performed in the past, and may perform in the future, advisory consulting services for various attorneys and law firms, and has been represented by several attorneys, law firms and financial institutions, some of whom may be involved in these proceedings. In addition, FTI has in the past, may currently and will likely in the future be working with or against other professionals involved in these cases in matters unrelated to the Debtors and these cases. Based on our current knowledge of the professionals involved, and to the best of my knowledge, none of these relationships create interests materially adverse to the Committee in matters upon which FTI is to be employed, and none are in connection with these cases.

5. FTI is not believed to be a "creditor" with respect to fees and expenses of any of the Debtors within the meaning of Section 101(10) of the Bankruptcy Code. Further, neither I nor any other member of the FTI engagement team serving this Committee, to the best of my knowledge, is a holder of any outstanding debt instruments or shares of the Debtors' stock.

6. FTI has not reviewed the relationship that the members of the FTI engagement team may have against a comprehensive list of employees within the U.S. Trustee's office in this District, but will do so upon being provided with a list of such persons by the office of the U.S. Trustee.

7. As such, to the best of my knowledge, FTI does not represent any other entity having an interest adverse to the Committee in connection with this case, and therefore believes it is eligible to represent the Committee under Section 1103(b) of the Bankruptcy Code.

8. It is FTI's policy and intent to update and expand its ongoing relationship search for additional parties in interest in an expedient manner. If any new material relevant facts or relationships are discovered or arise, FTI will promptly file a Bankruptcy Rule 2014(a) Supplemental Affidavit.

Professional Compensation

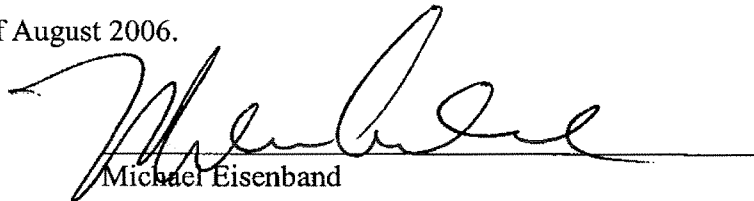
9. Subject to Court approval and in accordance with the applicable provisions of chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"), the Federal Rules of Bankruptcy Procedure, applicable U.S. Trustee guidelines, the local rules of this District, and applicable orders of the Court, FTI will seek payment for compensation on a fixed monthly basis through September 30, 2006 (and on an hourly basis thereafter, if applicable), plus reimbursement of actual and necessary expenses incurred by FTI.

10. According to FTI's books and records, during the ninety-day period prior to the Debtors' petition date, FTI performed no professional services or incurred any reimbursable expenses on behalf of the Debtors.


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11. To the best of my knowledge, no commitments have been made or received by FTI with respect to compensation or payment in connection with these cases other than in accordance with the provisions of the Bankruptcy Code and FTI has no agreement with any other entity to share with such entity any compensation received by FTI in connection with these chapter 11 cases.

Dated this 10th day of August 2006.

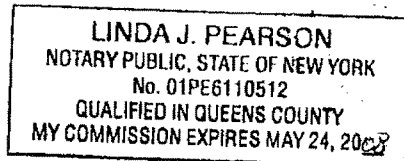

Michael Eisenband

SUBSCRIBED AND SWORN TO BEFORE ME this 10th day of August 2006.


Notary Public

My Commission Expires:

May 24, 2008



Debtor

Cray Asia/Pacific, Inc.
Cray Financial Corporation
Cray Research America Latina Ltd.
Cray Research Eastern Europe Ltd.
Cray Research India Ltd.
Cray Research International, Inc.
Cray Research, LLC
Silicon Graphics Federal, Inc.
Silicon Graphics, Inc.
Silicon Graphics Real Estate, Inc.
Silicon Graphics World Trade Corporation
Silicon Studio, Inc.
ParaGraph International, Inc.
WTI-Development, Inc.
Alias/Wavefront NV
Cray Research Canada, Inc.
Cray Research Israel, Ltd.
Korea Silicon Graphics Ltd.
Silicon Graphics AB
Silicon Graphics AE, Greece
Silicon Graphics A/S, Denmark
Silicon Graphics A/S, Norway
Silicon Graphics Bilgisayar
Silicon Graphics Biomedical Ltd.
Silicon Graphics BV
Silicon Graphics Comercio E Servicos Limitada
Silicon Graphics Computer Engineering & Technology (China) Co., Ltd.
Silicon Graphics Computer Systems GmbH,
Silicon Graphics Computer Systems Limited, Israel
Silicon Graphics Europe Trade BV, Netherlands
Silicon Graphics GmbH
Silicon Graphics Kft
Silicon Graphics Limited, Canada
Silicon Graphics Limited, Hong Kong
Silicon Graphics Limited, Taiwan
Silicon Graphics Limited, New Zealand
Silicon Graphics Limited, United Kingdom
Silicon Graphics LLCI, Russia
Silicon Graphics Pte Ltd., Singapore
Silicon Graphics (Pty.) Ltd.
Silicon Graphics Pty Ltd.
Silicon Graphics SA/NV
Silicon Graphics SpA
Silicon Graphics SA, Argentina

Silicon Graphics SA, Chile
Silicon Graphics SA, Venezuela
Silicon Graphics S.A. de C.V.
Silicon Graphics SA, France
Silicon Graphics SA, Spain
Silicon Graphics Sdn Bhd, Malaysia
Silicon Graphics Sp.z.o.o.
Silicon Graphics s.r.o.
Silicon Graphics Systems (India) Limited
Silicon Graphics Trading Sarl
Silicon Graphics World Trade B.V.
SGI Japan Ltd.
Silicon Graphics Computer Systems

Debtor's Attorneys

Weil Gotshal & Manges LLP

Debtor's Financial Advisors

AlixPartners

Bear Stearns & Co

Debtors Other Professionals

Curtis, Mallet-Prevost, Colt & Mosle LLP
Ernst & Young
Jeffer, Mangels, Butler & Marmaro LLP
Latham & Watkins, LLP
Morgan, Lewis & Bockius
Paul Hastings
Skadden, Arps, Slate, Meagher & Flom LLP
Sullivan & Cromwell LLP
Allen & Overy
Baker & McKenzie
Baker Botts
Blakely, Sokoloff, Taylor & Zafman
Buyse, De Vlieger & Co.
Cooley Godward LLP
Davis Polk & Wardwell
Deloitte & Touche LLP
DLA Piper Rudnick Gray Cary US LLP
Duane Morris LLP
Ferrari Ottoboni
Horn, Murdock & Cole
Littler Mendelson

Orrick, Herrington & Sutcliffe
Patterson & Sheridan, LLP
Price Waterhouse Coopers
Schwegman Lundberg Woessner & Kluth
Schwimmer and Associates
Staas & Halsey
Sterne, Kessler, Goldstein & Fox
Susman Godfrey L.L.P.
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Council on Competitiveness, Washington D.C.
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Essex Corporation
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Hubspan
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New Enterprise Associates
Office of ASD (C31)
Pacific Northwest National Laboratory
Rainbow Technologies, Inc.
Read-Rite Corporation
Rockwell International
Safenet Inc.
SCP Global Technologies
Sonic Innovations, Inc.
Sony Strategic Venture Investments Group
Stanford University
SteelCloud Incorporated
STMicroelectronics N.V.
Terremark Worldwide, Inc.
Time Warner Telecom Inc.
VWR International
WebEx Communications
Xerox Palo Alto Research Center

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Christie Vianson
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Barry J. Weinert
Jeffrey Zellmer

Debtor's Major Shareholders

Capital Research & Management Co.
Credit Suisse First Boston
Deutsche Bank AG
Morgan Stanley

Secured Lenders

Ableco Finance LLC
Foothill Capital Corporation
Goldman Sachs Group, Inc.
U.S. Bank National Association
Wells Fargo Foothill, Inc.

Secured Lenders Attorneys

Jeffers, Mangles, Butler &. Marmaro LLP
Pryor Cashmen

Substantial Bondholders or Lenders

ADP Clearing & Outsourcing Services, Inc.
AIG International Asset Management
A.G. Edwards & Sons, Inc.
American Enterprise Investment Services Inc.
Ameritrade, Inc.
AQR Capital Management LLC
Aristeia Capital LLC
Aristeia Partners LP
Baird (Robert W.) & Co. Incorporated
Banc of America Securities LLC
Banc of America Securities LLC/Bank of Americas NA, London Branch
Bank of America, National Association
Bank One Trust Company, N.A.
Basso Holdings
Bear, Stearns Securities Corp.
Brown Brothers Harriman & Co.
Boston Private Value Investors, Inc.
BrownCo, LLC
Bruce & Company
Castle Creek Capital
Charles Schwab & Co. Inc.
CIBC World Markets Inc./CDS
Citibank/The Citigroup Private Bank/Trust
Citibank, N.A.
Citigroup Global Markets Inc.
Citigroup Securities
Credit Suisse First Boston
Credit Suisse Securities (USA) LLC
Crowell, Weedon & Co.
Custodial Trust Company
D.A. Davidson & Co., Inc.
Davenport & Company LLC
Delaware Charter Guarantee & Trust
Deutsche Bank AG
Deutsche Bank Securities, Inc.
DKR Capital, Inc.
E*Trade Clearing LLC

Edward D. Jones & Co.
Emmet A. Larkin Company, Inc.
Euroclear Bank
Ferris, Baker Watts, Incorporated
Fidelity Management & Research Co.
Fiduciary SSB
Fifth Third Bank
First Clearing LLC
Global Securities Corp.
Goldman, Sachs & Co.
Goldman, Sachs International
Guggenheim Portfolio XXXI LLC
Hammerman Capital
Highfields
Huntington National Bank
Ingalls & Snyder LLC
International Monetary Fund
Investors Bank & Trust- Institutional custody
J.A. Glynn & Co.
JAG Advisors
Janney Montgomery Scott Inc.
JPMorgan Chase Bank Correspondence Clearing Services 2
JPMorgan Chase Bank, National Association
JP Morgan Chase, Bournemouth
Kane Anderson
KeyBank National Association
Lampe Conway Co. LLC
LaSalle Bank National Association
Lehman Brothers, Inc.
Lehman Brothers International (Europe)- Prime Broker (LBI)
Legent Clearing LLC
Linsco/Private Ledger Corp.
Manufacturers and Traders Trust Company
McDonald Investments Inc.
M&I Marshall & Ilsley Bank
Mellon Trust of New England, National Association
Mesirow Financial, Inc.
ML SFKPG
Morgan, Keegan & Company, Inc.
Morgan Stanley & Co. Incorporated
Morgan Stanley DW Inc.
Murphy & Durieu
National City Bank
National City Corp.
National Financial Services, LLC

National Investor Services Corp.
NBCN Clearing, Inc./CDS
NOBO Registered & Retail Accounts
Northern Trust Company
Oppenheimer & Co. Inc.
Optimix Investment Funds
Penson Financial Services, Inc.
Pershing LLC
Pflueger & Baerwald Inc.
Piper Jaffray & Co.
PNC Bank, National Association
PrimeVest Financial Services, Inc.
Putnam Investments
Quadrangle Debt Recovery Advisors LLC
Quadrangle Master Funding, LTD
Raymond, James & Associates Inc.
RBC Dain Rauscher, Inc.
RBC Dominion Securities, Inc./CDS
Salomon Brothers Asset Management Inc.
Scott & Stringfellow, Inc.
Scottrade, Inc.
SEI Private Trust Company
Sethre Farms Inc.
Southwest Securities, Inc.
SSB- Trust Custody
State Street Bank and Trust Company
State Street Bank and Trust Company/Deutsche Bank Frankfurt
Sterne, Agee & Leach, Inc.
Stifel, Nicolaus & Company Incorporated
SunTrust Bank
Symphony Asset Management
The Bank of New York
TQA Investors
Trident Trust Co.
UBS AG Stamford Branch/As custodian for UBS AG London Branch
UBS Financial Services LLC
UBS Securities, LLC
UMB Bank, National Association
Union Bank of California, N.A.
United Mizrahi Bank Ltd.
United States Trust Company of New York
U.S. Bank N.A.
USAA Investment Management Company
Vertigo Capital LP
Wachovia Bank, N.A.

Watershed Capital Partners
Wedbush Morgan Securities, Inc.
Wells Capital Management
Wells Fargo Bank, National Association
Wells Fargo Investment, LLC
Whitebox Advisors, LLC
Wilmington Trust Company
World Vision Inc.
Zola Capital Management LLC

Substantial Bondholders or Lenders Professionals

Goodwin Procter LLP
Houlihan Lokey Howard & Zukin
Milbank Tweed Hadley McCloy LLP
The Recovery Group (TRG)

Indenture Trustees

JPMorgan Chase Bank, f/k/a, Chemical Bank, f/k/a Manufacturers Hanover Trust Company
U.S. Bank National Association

Indenture Trustees' Attorneys

Kelly Drye & Warren LLP

Top 40 Unsecured Creditors

Act 1
Atlas Manufacturing
Autodesk
Avago Technologies U.S., Inc.
Barco Simulation
Carlyle Market Post Tower
Celestica
Chemical Bank
Christie Digital Systems, Inc.
Crenlo LLC
Datadirect Networks
Davis Polk & Wardwell
Electronic Data Systems
Ebm-Papst
EMC
Engenio Information Technologies
Flightsafety International
Gyrogroup

Harwood International
IBM Corporation
Interactive Supercomputing LLC
Iron Mountain
JPMorgan Chase Bank (f/k/a Chemical Bank, f/k/a Manufacturers Hanover Trust)
K-tek
Landmark Graphics
Meritec
Micron Semiconductor Products
PDSI
Q-Logic
Sales Analytics, Inc.
Securitas Security Services USA Inc.
Smart Modular Technologies
Solectron
SPL Integrated Solutions
Storage Technology
Synopsys
Tenere
Trident Computer Resources Inc.
Trilogy Computer Industry Solutions
United Properties
Xyratex

Official Creditors' Committee Members

Hammerman Capital Master Fund LP
JP Morgan Chase
Pinnacle Data Systems Inc
Solectron Corp
Xyratex

Official Creditors' Committee Attorneys

Winston & Strawn LLP

Other Significant Parties-in-Interest (as known)

Bank Accounts

Credit Suisse- Geneva
Wells Fargo Bank
ING
La Compagnie Benjamin De Rothschild SA
Standard Chartered Bank

Insurers

ACE Bermuda Insurance Ltd.
Chubb Group Insurance Companies
Corporate Officers & Directors Assurance Ltd.
Factory Mutual Insurance Co.
FM Global Corporate Office
Global Aerospace
Great American Insurance Group
Liberty Mutual Insurance Co.
Lloyds of London
National Union (AIG)
Old Republic, Inc.
St. Paul Travelers Corporate Headquarters
The Hartford Financial Services Group
The Navigators Group, Inc.
XL Specialty
Zurich North America, Northwest Region

Significant Lessors and Lessees

18 East 41st Street Partners, LLC
Aeronet, Inc.
Brookside Joint Venture
Chippy Warehouse, LLC
GB, LLC
Google, Inc.
Goldman Sachs Group, Inc.
Grand Oak Master LLC
Great Lakes REIT, L.P.
K/B Fund IV
Los Alamos Commerce and Development Corp.
Mack-Cali Realty, L.P.
Marcum & Kliegman LLP
McLellan Estate Co.
Network Clarity, Inc.
One Cabot Road Hudson, LLC
Oracle Corporation UK Limited
OTR-MCC LLC
Morris Corporate Center
Plaza Partners, L.L.C.
Real Property Development Company
Seattle Landmark LLC
TF Associates
Von Karman Michelson Corporation, successor to World Trade Center Building, Inc.
WXIII/Crittenden Realty A/B, L.L.C.

WXIII/Crittenden Realty D, L.L.C.

Litigation Parties

Alliacense
American Video Graphics
Appellate Tribunal for Foreign Exchange
Beale Air Force Base
Bharat Heavy Electricals Ltd.
Canadian Revenue Authorities
Cargill
Celestica-UK
Comerlat
DIF Bank
Directorate of Enforcement Foreign Exchange Cell
DiscoVision Association
Dr. Michael Newberry
Gyrogroun
Hartford Financial Services
Hertz
ImageExpo
IMSS
Larry McArthur
LG Electronics
Maurice Mitchell
Office of the Inspector General for the U.S. National Security Agency (NSA)
Patriot Scientific Corporation
Pinnacle Data Systems, Inc.
Royal Melbourne Institute of Technology
SCO Group
Syntegra
Sysxnet
T-Systems International GmbH
TNO
Treasury Department of the State of São Paulo
Unisel
U.S. Department of Commerce
Winfoware Technologies
Yang Liang

Utilities

Aquila
Bellsouth
City of Mountain View
Constellation New Energy
CTC Communications

Department of Public Utilities
Pacific Gas & Electric Company
Qwest
SBC
SBC Pacific Bell
SBC Southwestern Bell
Verizon
Xcel Energy

Governmental & Regulatory Agencies

California Board of Equalization
Delaware Secretary of State - Div Corp
Defense Security Service
Department of Commerce
Maryland Department of Labor
Maryland Department of Revenue
Massachusetts Department of Labor
Massachusetts Department of Revenue
U.S. Customs & Border Protection
U.S. Patent & Trademark Office
U.S. Treasury- Internal Revenue Service
Wisconsin Department of Labor
Wisconsin Department of Revenue

Taxing Authorities

Alabama Dept. of Revenue
City of Huntsville (Finance Department)
State of Alabama
Huntsville City Clerk- Treasurer
Madison County
Arkansas Secretary of State (Business & Commercial)
Arkansas Dept. of Finance & Admin.
The Australian Taxation Office
Finanzamt Graz-Stadt (Austria)
Arizona Corporation Commission
Nevada Department of Taxation
Arizona Dept. of Revenue
City of Phoenix
Belgium VAT Authority
City of Irvine
City of Mountain View
Secretary of State, State of California
State Board of Equalization (CA)
Customs Revenue Agency (CRA) (Canada)

Colorado Secretary of State
Colorado Dept. of Revenue
Secretary of State, State of Connecticut
State of Connecticut, Dept. of Revenue Services
DC Treasurer; DCRA-Corporation Division
Government of the District of Columbia
TASTSelv Erhverv (Denmark)
Skattemyndigheten Finland
Florida Dept. of State
Florida Dept. of Revenue
La Representation Fiscal (France)
Secretary of State; State of Georgia Corporation Division
Georgia Dept. of Revenue
Finanzamt Bonn Innenstadt (Germany)
State of Hawaii; Annual Filing- Berg
Hawaii Dept of Taxation
Secretary of State; State of Iowa
Iowa Dept. of Revenue and Finance
Secretary of State; State of Idaho
Idaho State Tax Commission
Secretary of State; State of Illinois
Illinois Dept. of Revenue
Indiana Secretary of State
Indiana Dept. of Revenue
Agenzia Delle Entrate (Italy)
Kansas Dept. of Revenue
Kentucky State Treasurer; Secretary of State
Kentucky Revenue Cabinet
Secretary of State; State of Louisiana (Commercial)
Louisiana Dept of Revenue
Bossier City Parish
Caddo Shreveport
Calcasieu Parish
City of Baton Rouge
City of New Orleans
DeSoto Parish
Jefferson Parish Sherriff's Office
Lafayette Parish School Board
Lincoln Parish
Livingston Parish School Board
Louisiana Dept. of Revenue
Parish of Rapides
Parish of Terrebonne
Plaquemines Parish
St. Charles Parish School Board

St. John the Baptist Parish
Tax Collector, Parish of St. Tammany
West Baton Rouge Parish
Commonwealth of Massachusetts
Mass. Dept. of Revenue
Delaware Secretary of State; Division of Corporation
State Department of Assessments & Taxation (MD)
Comptroller of Maryland
Maine Revenue Services
State of Michigan; MI Dept of Consumer & Industry
Michigan Dept. of Treasury
Secretary of State; State of Minnesota Business Service
Minnesota Dept. of Revenue
City of Saint Louis; License Collector
Missouri Dept. of Revenue
Secretary of State; State of Mississippi
Mississippi State Tax Commission
Secretary of State; North Carolina Secretary of State
North Carolina Dept. of Revenue
Secretary of State; State of North Dakota
Office of State Tax Commissioner (ND)
State of Nebraska
Belastingdienst Centrale Betalingsad (Netherlands)
Secretary of State; New Hampshire Department of State
State of NJ- Sales and Use Tax
Los Alamos County (NM)
State Public Regulation Commission (NM)
New Mexico Taxation and Revenue Dept.
Skattedirektoratet (Norway)
Tollregion Oslo OG Akershus (Norway)
Secretary of State; State of Nevada
New York State; Dept. of Sate- Div. of Corporation
NYS Sales Tax Processing
Ohio Dept. of Taxation
Ohio Department of Taxation
Oklahoma Tax Commission
Secretary of State; State of Oregon; Corporation Division
Department of State; Corporation Bureau (PA)
PA Department of Revenue
State of Rhode Island; Division of Taxation
State of South Carolina Dept. of Revenue; License & Registration Unit
SC Department of Revenue
Secretary of State; State of South Dakota
South Dakota Dept. of Revenue
Agencia Tributaria (Spain)

Skattemyndigheten (Sweden)
Eidgenossische Steuerverwaltung ESTV (Switzerland)
Secretary of State; State of Tennessee Annual Report
Tennessee Dept. of Revenue
Texas Comptroller of Public Accounts
Comptroller of Public Accounts
HM Customs & Revenue (UK)
State of Utah
Utah State Tax Commission
Treasurer of Virginia; State Corporation Commission
Commonwealth of Virginia
State of Vermont; Office of the Secretary of State
Vermont Dept. of Taxes
City of Seattle; Revenue and Consumer Affairs
State of Washington; Department of Licensing
State of Washington
Department of Financial Institutions (WI)
Wisconsin Dept. of Revenue
West Virginia Dept. of Tax & Revenue (Internal Audit)
West Virginia State Tax Department
Wyoming Secretary of State
Wyoming Dept. of Revenue

Other Parties

3M
Agilent
Airforce
Alpida
Amex
ATI
AU Optronics
autodesk
BAE Systems
BenQ
BMW
Boeing
BP
Burr-Brown
Computer Sciences Corporation
Computer Share Investor Services
Cree
Crenlo LLC
Dell, Inc.
Delta Electronics

Department of the Army, United States of America
Department of Defense, United States of America
EDS Corporation
Emcor Enclosures
Ericsson
Equiserve Trust Company N.A.
Ford Motor Company
Fujitsu
Gateway
General Electric
General Motors
Hewlett Packard
Hitachi
Honda Motor Company
Hydro
Hynex
Hyundai
IBM Corporation
Infinilux
Intel Americas
Intersil
ISC
James River Technical Incorporated
Japan Atomic Energy Research
JVC
Kyocera
L-3 Communication
LG Electronics
Lockheed Martin
Los Alamos National Laboratory
LumiLEDs
Maryland Procurement Office
Medtronic
Merck
Merrill Lynch
Micron
Motorola
Nasa
National Semiconductor
NEC
NEC Electronics
NEC- Mitsubishi Electric Visual Systems Corporation
Nokia
Northrop Grumman
nvidia

Optronics
Osram
Panasonic
Pierelli
PR Newswire
Procter & Gamble
Raytheon
Red Hat
Rolls Royce
Samsung
Samsung Electronics
Samsung SDI
Sanyo
Seiko Epson
Sharp
Shomo Technologies System Corp.
Sikorsky Aircraft
SONY
Statoil
TATA
Texas Instruments
Toshiba
Total SA
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University of Minnesota
University of Tokyo
Visual Systems Corporation
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Secured Lenders Attorneys

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Fifth Third Bank

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Hammerman Capital
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KeyBank National Association
LaSalle Bank National Association
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State Street Bank and Trust Company
State Street Bank and Trust Company/Deutsche Bank Frankfurt
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Stifel, Nicolaus & Company Incorporated
SunTrust Bank
Symphony Asset Management
UBS AG Stamford Branch/As custodian for UBS AG London Branch
National City Bank
National Financial Services, LLC
Northern Trust Company
Oppenheimer & Co. Inc.
Pershing LLC
Piper Jaffray & Co.
PNC Bank, National Association
Putnam Investments
Raymond, James & Associates Inc.
RBC Dain Rauscher, Inc.
Quadrangle Master Funding, LTD
Banc of America Securities LLC
Banc of America Securities LLC/Bank of Americas NA, London Branch
Bank of America, National Association
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Avago Technologies U.S., Inc.
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Electronic Data Systems
Synopsys
Davis Polk & Wardwell
Securitas Security Services USA Inc.
Solectron
IBM Corporation

Official Creditors' Committee Members

JP Morgan Chase

Official Creditors' Committee Attorneys

Winston & Strawn LLP

Other Significant Parties-in-Interest (as known)

Bank Accounts

ING
Standard Chartered Bank

Insurers

Old Republic, Inc.
St. Paul Travelers Corporate Headquarters
Zurich North America, Northwest Region
The Hartford Financial Services Group
XL Specialty
ACE Bermuda Insurance Ltd.
Liberty Mutual Insurance Co.
Chubb Group Insurance Companies
Lloyds of London
National Union (AIG)
Factory Mutual Insurance Co.

Litigation Parties

Maurice Mitchell
Patriot Scientific Corporation
SCO Group
U.S. Department of Commerce

American Video Graphics
Cargill
DiscoVision Association
Gyrogroup
Hartford Financial Services
Hertz
IMSS
LG Electronics

Utilities

Aquila
Bellsouth
City of Mountain View
Constellation New Energy
CTC Communications
Department of Public Utilities
Pacific Gas & Electric Company
Qwest
SBC
SBC Pacific Bell
SBC Southwestern Bell
Verizon
Xcel Energy

Governmental & Regulatory Agencies

U.S. Treasury- Internal Revenue Service
California Board of Equalization
Department of Commerce

Taxing Authorities

Arizona Corporation Commission
Arizona Dept. of Revenue
City of Phoenix
State Board of Equalization (CA)
Customs Revenue Agency (CRA) (Canada)
State of Alabama
Madison County
Florida Dept. of Revenue
Iowa Dept. of Revenue and Finance
Parish of Rapides
Mass. Dept. of Revenue
Delaware Secretary of State; Division of Corporation
Michigan Dept. of Treasury
Minnesota Dept. of Revenue

Mississippi State Tax Commission
North Carolina Dept. of Revenue
Ohio Dept. of Taxation
Oklahoma Tax Commission
Commonwealth of Massachusetts
Commonwealth of Virginia
Vermont Dept. of Taxes
City of Seattle; Revenue and Consumer Affairs
State of Rhode Island; Division of Taxation
State of South Carolina Dept. of Revenue; License & Registration Unit
SC Department of Revenue
Skattemyndigheten (Sweden)
Tennessee Dept. of Revenue
Texas Comptroller of Public Accounts
State of Washington
State of Utah
Wisconsin Dept. of Revenue
West Virginia State Tax Department
Wyoming Dept. of Revenue
Utah State Tax Commission

Other Parties

ATI
AU Optronics
autodesk
BAE Systems
BenQ
BMW
Boeing
BP
Computer Sciences Corporation
Cree
Dell, Inc.
Department of the Army, United States of America
Department of Defense, United States of America
3M
EDS Corporation
Ericsson
Ford Motor Company
Agilent
Amex
General Motors
Hewlett Packard
Hitachi

Fujitsu
Honda Motor Company
Hydro
Hyundai
Intersil
JVC
Kyocera
LG Electronics
NEC
NEC Electronics
NEC- Mitsubishi Electric Visual Systems Corporation
Panasonic
L-3 Communication
Gateway
Lockheed Martin
LumiLEDs
Medtronic
Merck
Procter & Gamble
Raytheon
Red Hat
Rolls Royce
Nokia
Samsung
Samsung Electronics
Sanyo
Sharp
Northrop Grumman
SONY
Statoil
TATA
Texas Instruments
Toshiba
nvidia
Total SA
Toyota
United States Navy
Volvo
University of Minnesota
Yahoo
Optronics
Osram