

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

In re: ) Chapter 11 Case Nos.  
) 01-40291 (AJG)  
SUNBEAM CORPORATION )  
)  
)  
)  
)  
Debtor. )

**COVER SHEET PURSUANT TO UNITED STATES TRUSTEE GUIDELINES  
FOR REVIEWING APPLICATIONS FOR COMPENSATION AND  
REIMBURSEMENT OF EXPENSES FILED UNDER 11 U.S.C. § 330**

**SECOND AND FINAL APPLICATION**

NAME OF APPLICANT:	Chicago Partners	
ROLE IN THIS CASE:	Litigation Consultants to the Debtor	
CURRENT APPLICATION:	Fees Requested:	\$318,970.83
(October 15, 2001 to December 18, 2002)	Expenses Requested:	\$14,145.61
PRIOR APPLICATION:	Fees Previously Requested:	\$188,750.00
(August 20, 2001 through April 30, 2002)	Fees Previously Awarded:	\$188,750.00
	Expenses Previously Requested:	\$4,578.35
	Expenses Previously Awarded:	\$4,578.35
FINAL APPLICATION:	Total Fees Requested:	\$507,720.83
	Total Expenses Requested:	\$18,723.96

### Hours Billed (This Request)

Professional	Hours	Rate	Amount
<b>Principals</b>			
Kevin Dages	173.50	\$390.00	\$67,665.00
<b>Director</b>			
Jennifer Milliron	323.00	\$290.00	\$93,670.00
<b>Senior Associates</b>			
Sean O'Connell	371.50	\$220.00	\$81,730.00
Phil Erban	12.00	\$215.00	\$2,580.00
George Hickey	24.00	\$200.00	\$4,800.00
<b>Junior Associates</b>			
Jason Zmijewski	1.00	\$195.00	\$195.00
Mark Hedstrom	12.00	\$165.00	\$1,980.00
Julie Landsdown	147.92	\$140.00	\$20,708.33
Rob Riley	59.00	\$115.00	\$6,785.00
Erik Himan	29.75	\$100.00	\$2,975.00
Ryan Schnall	40.50	\$100.00	\$4,050.00
Carrie Koldenhoven	2.00	\$85.00	\$170.00
Jill Meyers	3.25	\$70.00	\$227.50
Rachael Morie	5.00	\$60.00	\$300.00
<b>Total</b>	<b>1,284.25</b>		<b>\$318,970.83</b>

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

In re: ) Chapter 11 Case Nos.  
) 01-40291 (AJG)  
SUNBEAM CORPORATION )  
)  
Debtor. )

**APPLICATION OF CHICAGO PARTNERS FOR FINAL ALLOWANCE OF  
COMPENSATION FOR PROFESSIONAL SERVICES RENDERED AND FOR  
REIMBURSEMENT OF ACTUAL AND NECESSARY EXPENSES**

Chicago Partners, litigation consultants for Sunbeam Corporation, as debtor and debtors in possession “ (collectively, the “Debtors”), for its second and final application (the “Final Application”), pursuant to sections 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”) and Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), for the final allowance of compensation for professional services performed by Chicago Partners during the period commencing August 20, 2001 through and including December 18, 2002 (the “Final Compensation Period”), and for reimbursement of its actual and necessary expenses incurred during the Final Compensation Period, respectfully represents:

**SUMMARY OF PROFESSIONAL COMPENSATION  
AND REIMBURSEMENT OF EXPENSES REQUESTED**

1. Based on the balance of this application, Chicago Partners is requesting a final award of \$526,444.79 plus the amount to be determined under paragraph 13 below.

2. This Final application has been prepared in accordance with the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the court on April 19, 1995 (the “Local Guidelines”), the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, adopted on January 30, 1996 (the “UST Guidelines”) and the Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code Establishing Procedures for Monthly Compensation and Reimbursement of Expenses of Professionals (the “Administrative Order” and, collectively with the Local Guidelines and UST Guidelines, the “Guidelines”) and the Amended Order Pursuant to Sections 327 and 328 of the Bankruptcy Code Authorizing Employment of Professionals Utilized in the Ordinary Course of Business (the “OCP Order”). Pursuant to the Local Guidelines, a certification regarding compliance with same is attached hereto as Exhibit “A.”

3. Chicago Partners seeks allowance of compensation for professional services rendered to the Debtor during the Final Compensation Period, in the aggregate amount of \$507,720.83, and for reimbursement of expenses incurred in connection with the rendition of such services in the aggregate amount of \$18,723.96. During the Final Compensation Period, Chicago Partners expended a total of 1,852.25 hours for which compensation is requested.

4. Of the foregoing amounts, Chicago Partners was awarded an interim allowance of \$188,750.00 and \$4,578.35 for disbursements (against which partial payments totaling \$107,254.18 have been received). The amount allowed by the Court represents the full amount of fees and disbursements incurred by Chicago Partners from

August 20, 2001 through April 30, 2002, less the 5% holdback pending a final fee hearing. This application includes requests of additional fees of \$318,970.83 and additional disbursements of \$14,145.61 for the period subsequent to October 15, 2001.

5. During the Final Compensation Period, Chicago Partners has received no payment and no promises of payment from any source for services rendered or to be rendered in any capacity whatsoever in connection with the matters covered by this Final Application, with the sole exception of interim allowances of compensation for professional services rendered and reimbursement of actual and necessary expenses tendered by the Debtor in accordance with the Administrative Order and approved pursuant to the order of this court in the total amount of \$193,328.35 (the aggregate amount of the First Interim Application of which \$107,254.18 has been paid).

6. There is no agreement or understanding between Chicago Partners and any other person, other than members of the firm, for the sharing of compensation to be received for services rendered in these cases.

7. The fees charged by Chicago Partners in these cases are billed in accordance with its existing billing rates and procedures in effect during the Final Compensation Period. The rates Chicago Partners charges for the services rendered by its professionals in these litigation consulting matters are the same rates Chicago Partners charges for professional services rendered in comparable litigation matters. Such fees are reasonable based on the customary compensation charged by comparably skilled practitioners in comparable litigation matters in a competitive national market.

8. Pursuant to the UST Guidelines, annexed hereto as Exhibit "B" is a schedule setting for all Chicago Partners professionals and paraprofessionals who have

performed services in these litigation consulting matters during the Final Compensation Period, the capacities in which each such individual is employed by Chicago Partners the hourly billing rate charged by Chicago Partners for services performed by such individual, the aggregate number of hours expended in this matter and fees billed therefore.

9. Annexed hereto as Exhibit “C” is a schedule specifying the categories of expenses for which Chicago Partners is seeking reimbursement and the total amount for each such expense category.

10. Pursuant to Section II.D. of the UST Guidelines, annexed hereto as Exhibit “D” is a summary of Chicago Partner’s time records billed during the Final Compensation Period broken down by litigation matter.

11. Chicago Partners maintains computerized records of the time spent by all Chicago Partners professionals and paraprofessionals in connection with the prosecution of the Debtor’s cases. Subject to redaction for the client privilege where necessary to protect the Debtor’s interest copies of these computerized records will be furnished to the Court and the United States Trustee for the Southern District of New York (the “United States Trustee”) in the format specified by the UST Guidelines.

12. The Debtor provided no retainer to Chicago Partners with regard to this matter.

13. To the extent that time or disbursement charges for services rendered or disbursement incurred relate to the Final Compensation Period, but were not processed prior to the preparation of this Final Application, Chicago Partners reserves the right to request additional compensation for such services and reimbursement of such expenses in

a supplement to this Final Application (the "Supplement"). Chicago Partners proposes that, subsequent to the hearing on this Final Application, it will provide the Court, the Debtor's, and the United States Trustee for the Southern District of New York with the Supplement and the time records and disbursements, prepared in the format specified by the Guidelines, that form the basis for the additional charges in the Supplement. If, within 15 days of the service of such records, no party upon whom such records were served objects to the Supplement, Chicago Partners shall be entitled to receive payment for such fees and expenses from the Debtor's estate without future leave or notice of the Court.

14. Since the commencement of these cases, pursuant to the Administrative Order and OCP Order, Chicago Partners provides the Debtor with a monthly fee statement following the month for which compensation is sought. During the Final Compensation Period, Chicago Partners has provided the Debtor with nine fee statements for each of the months between August 2001 and December 2002. With respect to such fee statements for the Final Compensation Period, Chicago Partners received payments totaling \$107,254.18.

### **BACKGROUND**

15. On February 6, 2001 (the "Commencement Date"), Sunbeam Corporation and substantially all of its direct and indirect domestic operating subsidiaries (the "Subsidiaries") commenced cases under chapter 11 of the Bankruptcy Code. The chapter 11 cases of the Subsidiaries are being administered separately from the chapter 11 case of American Household, Inc. ("AHI").

16. Pursuant to an order of the Court dated February 6, 2001 (the “Interim Retention Order”), the Debtor was authorized to retain Chicago Partners as its consultants to render litigation consulting services to the debtor on an interim basis, through and including March 8, 2001, pending a final hearing to consider any objections filed to the Debtor’s application for authority to employ Chicago Partners. Upon request of the United States Trustee, Chicago Partners submitted a supplemental affidavit, dated July 9, 2002, disclosing additional information concerning certain of Chicago Partner’s existing clients that are parties in interest in this case. No objections were filed to Chicago Partner’s retention and, thus, pursuant to an order dated October 30, 2002, the Debtor’s retention of Chicago Partners became final.

17. On April 23, 2001, the Debtor filed its Statement of Financial Affairs, Schedule of Assets and Liabilities and Schedule of Executory Contracts and Unexpired Leases (collectively, the “Schedules”). Supplemental Schedules were filed on July 6, 2001, June 3, 2002, October 28, 2002, and November 14, 2002, respectively.

18. By order dated November 27, 2002 (the “Confirmation Order”), this Court confirmed the Debtor’s Third Amended Plan of Reorganization Under Chapter 11 of the Bankruptcy Code, dated November 25, 2002 (the “Plan”). The conditions of effectiveness of the Plan were either waived or satisfied and the Plan was substantially consummated in accordance with its terms on December 18, 2002 (the “Effective Date”). On the Effective Date, the appointment of the statutory creditors’ committee (the “Creditors’ Committee”) terminated.

19. The Interim Application of Chicago Partners, as consultants for the Debtor, for Interim Allowance of Compensation for Professional Services Rendered and



for Reimbursement of Actual and Necessary Expenses Incurred from August 20, 2001 through April 20, 2002 was filed on August 15, 2002 (the "Interim Application"). On October 30, 2002 the court entered an order, as amended, directing payment of funds by the Debtor to Chicago Partners in accordance with the First Interim Application.

### **SUMMARY OF SERVICES**

20. Specifically, Chicago Partners rendered significant professional services to the Debtor during the final compensation period and during the period covering the first application. During the period covered under this current application, Chicago Partners provided litigation consulting, including the development and filing of an expert report in the Coleman Company Appraisal Matter in Delaware Chancery Court.

21. The foregoing professional services performed by Chicago Partners were necessary and appropriate with regard to the Debtor's litigation matters. The professional services performed by Chicago Partners were in the best interests of the Debtor and other parties in interest. Compensation for the foregoing services as requested is commensurate with the complexity, importance and nature of the problems, issues or tasks involved. The professional services were performed with expedition and in an efficient manner.

22. The professional services performed by Chicago Partners on behalf of the Debtor during the Final Compensation Period required an aggregate expenditure of 1,852.25 hours by Chicago Partner's professionals. Of the aggregate time expended 464.33 recorded hours were expended by principals, 323.00 recorded hours were expended by directors, 582.00 recorded hours were expended by senior associates,

341.92 recorded hours were expended by junior associates, and 141.00 recorded hours were expended by outside consultants of Chicago Partners.

23. During the Final Compensation Period, Chicago Partner's hourly billing rate for principals was \$390.00 per hour. Such fees are reasonable based on the customary compensation charged by comparably skilled practitioners in comparable litigation matters in a competitive national litigation consulting market.

**ACTUAL AND NECESSARY DISBURSMENTS OF CHICAGO PARTNERS**

24. As set forth in Exhibit "C" hereto, Chicago Partners has disbursed \$18,723.96 as expenses incurred in providing professional services during the Final Compensation Period. With respect to photocopying expenses, Chicago Partners charges all of its clients \$.15 per page. With respect to facsimile expenses, in compliance with the Guidelines, Chicago Partners does not charge for facsimile transmissions, other than the cost of long distance facsimiles at applicable toll charge rates which invariably are less than \$1.25 per page as permitted by the Guidelines. Each of these categories of expenses does not exceed the maximum rate set by the Guidelines. These charges are intended to cover Chicago Partner's direct operating costs, which costs are not incorporated into the Chicago Partners hourly billing rates. Only clients who actually use services of the types set forth in Exhibit "C" are separately charged for such services. The effect of including such expenses as part of the hourly billing rates would impose that cost upon clients who do not require extensive photocopying and other facilities and services. The amount of the standard photocopying charge is intended to allow Chicago Partners to cover the related expenses of its photocopying service. A determination of

the actual expenses per page for photocopying, however, is dependent on both the volume of copies and the total expenses attributable to photocopying on an annual basis.

25. The time constraints imposed by the circumstances of the Delaware Appraisal Case required Chicago Partners principals and other employees at times to devote time during the evenings and on weekends to the performance of legal consulting services on behalf of the Debtors. While Chicago Partners has not charged the Debtors for any overtime expense, consistent with firm policy, principals and other employees of Chicago Partners who worked late into the evenings or on weekends were reimbursed for their reasonable meal costs and their cost for transportation from the office to home. Chicago Partner's regular practice is not to include components for those charges in overhead when establishing billing rates and to charge its clients for these and all other out-of-pocket disbursements incurred during the regular course of the rendition of services. The reimbursement amounts do not exceed those set forth in the Guidelines.

26. In addition, due to the location of the Debtors' businesses in relation to Chicago Partner's offices, frequent long distance telephone calls were required. On several occasions, overnight delivery of documents and other materials was required as a result of circumstances necessitating the use of such express services. These disbursements are not included in Chicago Partners overhead for the purpose of settling billing rates. Chicago Partners has made every effort to minimize its disbursements in these cases. The actual expenses incurred in providing professional services were absolutely necessary, reasonable, and justified under the circumstances to serve the needs of the Debtors and creditors.

**THE REQUESTED COMPENSATION SHOULD BE ALLOWED**

27. Section 331 of the Bankruptcy Code provides for interim compensation of professionals and incorporates the substantive standards of section 330 to govern the Court's award of such compensation. 11 U.S.C. § 331. Section 330 provides that a court may award a professional employed under section 327 of the Bankruptcy Code "reasonable compensation for actual and necessary services rendered...and reimbursement for actual, necessary expenses." 11 U.S.C. § 330 (a)(1). Section 330 also sets forth the criteria for the award of such compensation and reimbursement

In determining the amount of reasonable compensation to be awarded, the court should consider the nature, extent, and the value of such services, taking into account all relevant factors, including –

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

11 U.S.C. § 330 (a)(3).

28. In the instant case, Chicago Partners respectfully submits that the services for those which it seeks compensation in this Final Application were, at the time rendered, believed to be necessary for, beneficial to, and in the best interests of the

Debtor. Chicago Partners further submits that the compensation requested herein is reasonable in light of the nature, extent, and value of such services to the Debtor, their estates, and all parties in interest.

29. Whenever possible, Chicago Partners sought to minimize the costs of Chicago Partner's services to the Debtor by utilizing junior associates/research analysts to handle the more routine aspects of the engagement.

30. In sum, the services rendered by Chicago Partners were necessary and beneficial to the Debtor's estates, and were consistently performed in a timely manner commensurate with the complexity, importance, and nature of the issues involved, and approval of the compensation sought herein is warranted.

#### **MEMORANDUM OF LAW**

31. Chicago Partners submits that the relevant legal authorities are set forth herein and that the requirement pursuant to Local Bankruptcy Rule 9013-1 that Chicago Partners file a memorandum of law in support of this Final Application is satisfied.

#### **NOTICE**


32. Notice of this Final Application has been provided to the United States Trustee, the attorneys for the Committee, and the members of the Joint Fee Review Committee. Chicago Partners submits that no other or further notice need be provided.

#### **CONCLUSION**

WHEREFORE Chicago Partners respectfully requests (i) final allowance of compensation for professional services rendered during the Final Compensation Period in the amount of \$507,720.83 and reimbursement for actual and necessary expenses Chicago Partners incurred during the Final Compensation Period in the amount of

and reimbursement of actual and necessary expenses incurred be without prejudice to Chicago Partner's right to seek additional compensation for services performed and expenses incurred during the Final Compensation Period, which were not processed at the time of this Application; and (iii) the Court grant Chicago Partners such other and further relief as it just.

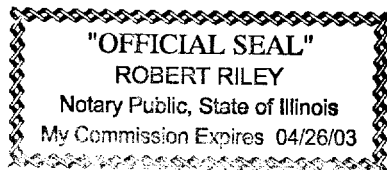
Dated: Chicago, Illinois  
February 4, 2003

  
Kevin F. Dages  
(Principal)

CHICAGO PARTNERS  
140 S. Dearborn Street  
Suite 1500  
Chicago, IL 60603  
312-251-5916

Subscribed and sworn to before me this 4<sup>th</sup> day of February, 2003.





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

In re:	)	Chapter 11 Case Nos.
	)	01-14283 (BRL)
SUNBEAM CORPORATION	)	through
	)	01-14287 (BRL)
	)	
Debtor.	)	(Jointly Administered)

**CERTIFICATION UNDER GUIDELINES FOR FEES AND  
DISBURSEMENTS FOR PROFESSIONALS IN RESPECT OF  
APPLICATION OF CHICAGO PARTNERS FOR  
FINAL COMPENSATION AND REIMBURSEMENT OF EXPENSES**

I, Kevin F. Dages, hereby certify that:

1. I am a principal with the applicant firm Chicago Partners, litigation consultants for Sunbeam Corporation, as debtors and debtors in possession (collectively, the “Debtors”), in respect of compliance with the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on April 19, 1995 (the “Local Guidelines “), the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, adopted on January 30, 1996 (the “UST Guidelines”) and the Order Pursuant to Sections 105(a) and 331 of Bankruptcy Code Establishing Procedures for Monthly Compensation and Reimbursement of Expenses of

Professionals (the “Administrative Order” and, collectively with the Local Guidelines and UST Guidelines, the “Guidelines”).

2. This certification is made in respect of Chicago Partner’s final application, dated February 4, 2003 (the “Application”), for compensation and reimbursement of expenses for the period commencing August 20, 2001 through and including December, 18,2002 (the “Final Compensation Period”) in accordance with the Guidelines.

3. In respect of section B.1 of the Local Guidelines, I certify that:

- a. I have read the Application;
- b. To the best of my knowledge, information, and belief formed after reasonable inquiry, the fees and disbursements sought fall within the Local Guidelines
- c. The fees and disbursements sought are billed at rates in accordance with practices customarily employed by Chicago Partners and generally accepted by Chicago Partners clients; and
- d. In providing a reimbursable service, Chicago Partners does not make a profit on that service whether the service is performed by Chicago Partners in-house or through a third party.

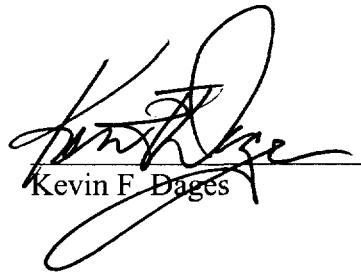
4. In respect of section B.2 of the Local Guidelines and as required by the Administrative Order, I certify that Chicago Partners has complied with the provision requiring it to provide the Debtor, on a monthly basis, with a statement of Chicago Partner’s fees and disbursements accrued during the previous month.



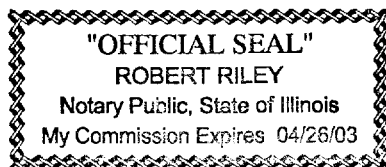
5. I certify that Chicago Partners has substantially complied with Section B.3 of the Local Guidelines by providing counsel for the Creditors' Committee, the United States Trustee for the Southern District of New York and AHI with a copy of the application on February 4, 2003.

.Dated: Chicago, IL

February 4, 2003

  
Kevin F. Dages

Subscribed and sworn before me this 4<sup>th</sup> day of February, 2003





**EXHIBIT B**

**PROFESSIONAL SERVICES RENDERED  
BY CHICAGO PARTNERS  
ON BEHALF OF THE DEBTORS  
AUGUST 20, 2001 THROUGH DECEMBER 18, 2002**

**Principals:**

Name of Professional	Hourly Billing Rate	Final Period		Comprehensive	
		Total Billed Hours	Total Compensation	Total Billed Hours	Total Compensation
Kevin Dages	\$390.00	173.50	\$67,665.00	383.00	\$149,370.00
Kevin Dages	\$330.00			1.50	\$495.00
John Garvey	\$390.00	79.83	\$31,135.00	79.83	\$31,135.00
<b>Total</b>		<b>253.33</b>	<b>\$98,800.00</b>	<b>464.33</b>	<b>\$181,000.00</b>

**EXHIBIT B**

**Directors:**

<b>Name of Professional</b>	<b>Hourly Billing Rate</b>	<b>Final Period</b>		<b>Comprehensive</b>	
		<b>Total Billed Hours</b>	<b>Total Compensation</b>	<b>Total Billed Hours</b>	<b>Total Compensation</b>
Jennifer Milliron	\$290.00	323.00	\$93,670.00	323.00	\$93,670.00
<b>Total</b>		<b>323.00</b>	<b>\$93,670.00</b>	<b>323.00</b>	<b>\$93,670.00</b>

**EXHIBIT B****Senior Associates:**

<b>Name of Professional</b>	<b>Hourly Billing Rate</b>	<b>Final Period</b>		<b>Comprehensive</b>	
		<b>Total Billed Hours</b>	<b>Total Compensation</b>	<b>Total Billed Hours</b>	<b>Total Compensation</b>
Sean O'Connell	\$220.00	371.50	\$81,730.00	536.50	\$118,030.00
Sean O'Connell	\$190.00			9.50	\$1,805.00
Phil Erban	\$215.00	12.00	\$2,580.00	12.00	\$2,580.00
George Hickey	\$200.00	24.00	\$4,800.00	24.00	\$4,800.00
<b>Total</b>		<b>407.50</b>	<b>\$89,110.00</b>	<b>582.00</b>	<b>\$127,215.00</b>

**EXHIBIT B**

**Junior Associates:**

Name of Professional	Hourly Billing Rate	Final Period		Comprehensive	
		Total Billed Hours	Total Compensation	Total Billed Hours	Total Compensation
Jason Zmijewski	\$195.00	1.00	\$195.00	1.00	\$195.00
Mark Hedstrom	\$165.00	12.00	\$1,980.00	12.00	\$1,980.00
Julie Landsdown	\$140.00	147.92	\$20,708.33	147.92	\$20,708.33
Christine Masel	\$140.00			3.25	\$455.00
Christine Masel	\$120.00			33.25	\$3,990.00
Rob Riley	\$115.00	59.00	\$6,785.00	59.00	\$6,785.00
Rob Riley	\$110.00			5.00	\$550.00
Erik Himan	\$100.00	29.75	\$2,975.00	29.75	\$2,975.00
Ryan Schnall	\$100.00	40.50	\$4,050.00	40.50	\$4,050.00
Carrie Koldenhoven	\$85.00	2.00	\$170.00	2.00	\$170.00
Jill Meyers	\$70.00	3.25	\$227.50	3.25	\$227.50
Rachael Morie	\$60.00	5.00	\$300.00	5.00	\$300.00
<b>Total</b>		<b>300.42</b>	<b>\$37,390.83</b>	<b>341.92</b>	<b>\$42,385.83</b>

**EXHIBIT B**

**Outside Consultants:**

		<b>Final Period</b>		<b>Comprehensive</b>	
<b>Name of Professional</b>	<b>Hourly Billing Rate</b>	<b>Total Billed Hours</b>	<b>Total Comprehensive</b>	<b>Total Billed Hours</b>	<b>Total Compensation</b>
Professor David Ricchiute	\$450.00			141.00	\$63,450.00
<b>Total</b>				<b>141.00</b>	<b>\$63,450.00</b>

**EXHIBIT B****Total:**

<b>Professional</b>	<b>Final Period</b>			<b>Comprehensive</b>		
	<b>Blended Rate</b>	<b>Total Billed Hours</b>	<b>Total Compensation</b>	<b>Blended Rate</b>	<b>Total Billed Hours</b>	<b>Total Compensation</b>
Principals	\$390.00	253.33	\$98,800.00	\$389.81	464.33	\$181,000.00
Directors	\$290.00	323.00	\$93,670.00	\$290.00	323.00	\$93,670.00
Sr. Associates	\$218.67	407.50	\$89,110.00	\$218.58	582.00	\$127,215.00
Jr. Associates	\$124.46	300.42	\$37,390.83	\$123.96	341.92	\$42,385.83
Outside Consultants					141.00	\$63,450.00
<b>Grand Total</b>		<b>1,284.25</b>	<b>\$318,970.83</b>		<b>1,852.25</b>	<b>\$507,720.83</b>

**EXHIBIT C**

**ACTUAL AND NECESSARY DISBURSEMENTS INCURRED BY  
CHICAGO PARTNERS  
ON BEHALF OF THE DEBTORS  
AUGUST 20, 2001 THROUGH DECEMBER 18, 2002**

<b>EXPENSES</b>	<b>FINAL PERIOD</b>	<b>COMPREHENSIVE</b>
Online and Data	\$2,035.93	\$2,210.69
Telephone and fax	\$161.15	\$571.93
Transportation	\$1,796.00	\$1,796.00
Air Travel	\$6,147.68	\$8,068.99
Copy Charges	\$1,852.40	\$3,426.35
Delivery Charges	\$327.97	\$476.87
Hotel Charges	\$1,145.11	\$1,145.11
Meal Charges	\$679.37	\$1,028.03
<b>TOTAL</b>	<b>\$14,145.61</b>	<b>\$18,723.97</b>



**EXHIBIT D**

**SUMMARY OF SERVICES BY LITIGATION MATTER  
FOR SERVICES RENDERED  
BY CHICAGO PARTNERS  
ON BEHALF OF THE DEBTORS  
AUGUST 20, 2001 TO DECEMBER 18, 2002**

<b>First Interim Period: Various Sunbeam Litigation</b>		
<b>Professionals</b>	<b>Interim Hours</b>	<b>Interim Amount</b>
Principals	211.00	\$82,200.00
Outside Consultants	141.00	\$63,450.00
Directors		
Sr. Associates	174.50	\$38,105.00
Jr. Associates	41.50	\$4,995.00
<b>Total</b>	<b><u>568.00</u></b>	<b><u>\$188,750.00</u></b>

<b>Final Period: Coleman Appraisal Matter</b>		
<b>Professionals</b>	<b>Final Period Hours</b>	<b>Final Period Amount</b>
Principals	253.33	\$98,800.00
Outside Consultants		
Directors	323.00	\$93,670.00
Sr. Associates	407.50	\$89,110.00
Jr. Associates	300.42	\$37,390.83
	<b><u>1,284.25</u></b>	<b><u>\$318,970.83</u></b>

<b>Interim and Final Period: All Sunbeam and Coleman Litigation Matters</b>		
<b>Professionals</b>	<b>Comprehensive Hours</b>	<b>Comprehensive Amount</b>
Principals	464.33	\$181,000.00
Outside Consultants	141.00	\$63,450.00
Directors	323.00	\$93,670.00
Sr. Associates	582.00	\$127,215.00
Jr. Associates	341.92	\$42,385.83
<b>Total</b>	<b><u>1,852.25</u></b>	<b><u>\$507,720.83</u></b>