

Presentment/Hearing Date and Time: June 29, 2010 at 9:45 a.m. (Prevailing Eastern Time)
Objection Date and Time: June 25, 2010 at 4:00 p.m. (Prevailing Eastern Time)

STUART MAUE
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James P. Quinn
W. Andrew Dalton

Consultant to the Fee Examiner

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

In re:

MOTORS LIQUIDATION COMPANY, *et al.*
f/k/a General Motors Corp., *et al.*

Debtors.

Chapter 11

Case No. 09-50026 (REG)

Jointly Administered

**APPLICATION OF STUART MAUE FOR ALLOWANCE OF COMPENSATION
AND REIMBURSEMENT OF EXPENSES FOR THE ANALYSIS OF THE
FIRST INTERIM FEE APPLICATIONS OF THE SELECTED CASE PROFESSIONALS,
THE FIRST INTERIM FEE APPLICATION OF WEIL GOTSHAL & MANGES LLP, AND
EXPENSES REQUESTED IN THE FIRST INTERIM FEE APPLICATION OF
FTI CONSULTING, INC.**

**TO THE HONORABLE ROBERT E. GERBER
UNITED STATES BANKRUPTCY JUDGE**

Stuart Maue, Consultant to the Fee Examiner, by this fee application (the “**Fee Application**”) pursuant to sections 330(a) 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**”), seeks (i) interim allowance and payment of reasonable compensation for actual and necessary professional services performed by Stuart Maue in the aggregate amount of \$197,902.50 for the analysis of the first interim fee

applications of Jenner & Block, LLP; Brownfield Partners, LLC; Kramer Levin Naftalis & Frankel, LLP; LFR, Inc.; and The Claro Group, LLC (the “**Selected Case Professionals**”), the first interim fee application of Weil Gotshal & Manges LLP (“**Weil Gotshal**”), and expenses requested in the first interim fee application of FTI Consulting, Inc. (“**FTI**”); and (ii) reimbursement of actual, reasonable, and necessary expenses in the aggregate amount of \$1,363.71 incurred in performing and reporting on the analysis of the specified first interim fee applications.

SUMMARY

To aid the Court in analyzing the Fee Application, Stuart Maue has divided the application into four parts. Part I provides a brief background of Stuart Maue’s retention. Part II is an overview of the Fee Application. Part III provides a comprehensive description of the work performed by Stuart Maue. Part IV concludes, explaining why the Fee Application should be approved.

For this assignment, Stuart Maue processed approximately 22,293 fee entries and 7,221 expense entries invoiced by 752 professionals seeking court approval for interim payment of fees and disbursements totaling \$29,503,771.78. Stuart Maue's analysis helped the Fee Examiner bring to the Court's attention, for the hearings on April 29 and June 29, 2010, a wide variety of errors, omissions, anomalies, and non-compensable services and expenses that should not be paid by the Debtors' estates. The fees and expenses sought by Stuart Maue represent less than 1% of the total costs sought in the applications subject to its review.

I. The Retention of Stuart Maue

1. Commencing on June 1, 2009 (the “**Commencement Date**”), Motors Liquidation Company and its affiliated debtors (collectively the “**Debtors**”) filed with the Court voluntary cases under chapter 11 of the Bankruptcy Code. The Debtors’ chapter 11 cases were consolidated for procedural purposes only and are being jointly administered pursuant to Rule 1015(b) of the Bankruptcy Rules. The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to 11 U.S.C. §§ 1107(2) and 1108.

2. On December 23, 2009, the United States Trustee, the Debtors, and the Creditors’ Committee stipulated to the appointment of Brady C. Williamson as fee examiner in the above-captioned

chapter 11 cases (the “**Fee Examiner**”) and, by the *Stipulation and Order With Respect to Appointment of a Fee Examiner* [Docket No. 4708] (the “**Fee Examiner Order**”) of the same date, the Court appointed the Fee Examiner.

3. On January 29, 2010, pursuant to the Fee Examiner Order, the Fee Examiner submitted the *Fee Examiner’s Application to Authorize the Limited Retention and Employment of the Stuart Maue Firm as Consultant to the Fee Examiner as of January 22, 2010* [Docket No. 4910]. On February 17, 2010, this Court entered an order authorizing the limited engagement of Stuart Maue [Docket No. 5005] (the “**Limited Retention Order**”) for the purpose of assisting in the analysis of the fees and expenses requested in the first interim fee applications of the Selected Case Professionals.

4. On April 5, 2010, the Fee Examiner submitted the *Fee Examiner’s Application to Authorize the Extended Retention and Employment of the Stuart Maue Firm as Consultant to the Fee Examiner as of March 8, 2010* [Docket No. 5431] (the “**Extended Retention Application**”). The Extended Retention Application sought, among other things, authorization for Stuart Maue to assist the Fee Examiner in the review of those additional and subsequent fee applications the Fee Examiner determined warrant Stuart Maue’s analysis. Stuart Maue would be compensated for such services at its regular hourly rates for 2010. The Extended Retention Application specifically sought compensation for Stuart Maue’s analysis of the first interim fee application of Weil Gotshal and for FTI, both of which were, at the applicants’ request, addressed at the April 29, 2010 hearing.

5. On April 19, 2010, the Debtors filed the *Response of Debtors to Fee Examiner’s Application to Authorize Extended Retention of the Stuart Maue Firm as Consultant to the Fee Examiner as of March 8, 2010* [Docket No. 5522](the “**Debtors’ Response**”).

6. On April 29, 2010, this Court provisionally approved the Extended Retention Application to the extent that Stuart Maue may perform and be compensated for fee application analysis through the second set of interim fee applications, now scheduled for hearing on June 29, 2010, after which the Court would conduct a “stop look and listen” to determine whether further retention was appropriate. Based upon the Court’s ruling, this Fee Application includes the work done pursuant to the Limited Retention Order and, since March 8, 2010, the fees and expenses incurred by Stuart Maue in the course of analyzing

the first fee application of Weil Gotshal and of analyzing the requested expenses of FTI (the FTI fees will be addressed in a subsequent analysis).

II. The Fee Application

7. Stuart Maue prepared this Fee Application in accordance with the Administrative Order re: Guidelines for Fee and Disbursements for Professionals in Southern District of New York Bankruptcy Cases dated November 25, 2009 (the “**SDNY Guidelines**”), the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 promulgated by the United States Department of Justice dated January 30, 1996 (the “**UST Guidelines**”), and the *Order Pursuant to 11 U.S.C. §§ 105(a) and 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* [Docket No. 3711](the “**Compensation Order**”). Pursuant to the SDNY Guidelines, a compliance certification is attached as **Exhibit A**.

8. Stuart Maue seeks interim allowance of reasonable compensation for actual and necessary professional services rendered in the aggregate amount of \$197,902.50 and for reimbursement of actual, reasonable, and necessary expenses incurred in the aggregate amount of \$1,363.71. The services for which Stuart Maue seeks compensation were performed between January 22, 2010 and April 22, 2010.

9. The fees sought by this Fee Application consist of:

(i) The \$85,000.00 “not to exceed” figure stated in the Limited Retention Order for work performed in analyzing the first interim fee applications of the Selected Case Professionals;

(ii) \$111,477.50 in hourly fees incurred for the analysis of the first fee application of Weil Gotshal (less than 1% of the application amount); and

(iii) \$1,425.00 in hourly fees incurred in the analysis of the expenses requested in the first interim fee application of FTI.

10. Stuart Maue professionals spent and recorded an aggregate of 366.20 hours in performing the analysis of the first interim fee applications of the Selected Case Professionals. This aggregate does not include time that might be construed as duplicative, excessive, redundant, or otherwise not beneficial to the Debtors’ estates.

A. Of the time expended, 313.70 recorded hours were expended by attorneys and 52.50 recorded hours by an accountant. The hourly rates for attorneys ranged from \$325.00 to \$375.00, while the billing rate for the accountant was \$275.00. The detailed time records for analysis of the first interim fee applications of the Selected Case Professionals under the Limited Retention Order are attached as **Exhibit B**. Exhibit B identifies the time records related solely to each of the five interim fee applications analyzed and contains a sixth category of time entries that describe activities related to the analysis of two or more of the five interim fee applications.

B. Stuart Maue's initial assignment pursuant to the Limited Retention Order is complete. Though Exhibit B details fees totaling \$121,650.00, pursuant to the Limited Retention Order Stuart Maue seeks payment of only the "not to exceed" amount stated in the Limited Retention Order, \$85,000.00, resulting in a \$36,650.00 discount to the Debtors' estates for Stuart Maue's initial phase of work on this matter.

11. Stuart Maue professionals spent and recorded an aggregate of 344.50 hours on the analysis of the first fee application filed by Weil Gotshal. This aggregate does not include time that might be construed as duplicative, excessive, redundant, or otherwise not beneficial to the Debtors' estates. Of the time expended, 284.20 recorded hours were expended by attorneys and 60.30 recorded hours by an accountant. The hourly rates for attorneys ranged from \$325.00 to \$375.00, while the billing rate for the accountant was \$275.00. The detailed time records related to the analysis of the first fee application of Weil Gotshal are attached as **Exhibit C**.

12. Stuart Maue professionals spent and recorded an aggregate of 5.00 hours on the analysis of the expenses for which FTI sought reimbursement in its first fee application. This aggregate does not include time that might be construed as duplicative, excessive, redundant, or otherwise not beneficial to the Debtors' bankruptcy. The detailed time records related to the analysis of the expenses included in the first fee application of FTI are attached as **Exhibit D**.

13. Stuart Maue limited attendance by multiple timekeepers at conferences and meetings and did not invoice more than one professional's time for most internal conferences. However, in a few instances, more than one professional invoiced fees for the same meeting to maximize efficiency.

A. Included in the time invoiced for the analysis of the first interim fee applications for the Selected Case Professionals, Stuart Maue twice billed the fees incurred by the two senior attorneys assigned to the project (Andrew Dalton and David Brown) for meetings with the Fee Examiner and his counsel. The first meeting involved discussions regarding the fee application review process and parameters, and the second meeting involved Stuart Maue's initial findings and exhibits (as more fully explained in paragraph 26 below). In each instance, the scope of the meeting necessitated the participation of both attorneys; the absence of either individual likely would have resulted in increased hours and fees.

B. In the course of the analysis of the first interim fee application of Weil Gotshal, more than one Stuart Maue professional invoiced fees for the following six conferences:

- On March 8, 2010, both senior attorneys billed time to meet with Stuart Maue's IT and data staff to discuss loading the invoice data and creating summaries requested by the Fee Examiner;
- On March 15, 2010, both senior attorneys conferred with counsel for the Fee Examiner regarding the timeline of the data analysis;
- On March 24, 2010, the two senior attorneys invoiced time for a meeting of all Stuart Maue attorneys tasked to the project;
- On March 29, 2010, attorney David Brown and accountant Pamela Snyder engaged in a telephone conference with counsel for the Fee Examiner regarding expense items requested in the first interim fee application of Weil Gotshal, and attorney Andrew Dalton participated at the start of the call when fee issues and timelines were discussed;
- On April 8, 2010, both senior attorneys held a brief call with counsel for the Fee Examiner regarding a requested statistical analysis; and
- On April 12, 2010, attorney David Brown and accountant Pamela Snyder engaged in a telephone conference with counsel for the Fee Examiner regarding exhibits of firm expenses.

Stuart Maue received the fee application data for Weil Gotshal on March 5, 2010. To perform the analysis and provide the exhibits and other requested information to be addressed at the April 29, 2010 hearing, Stuart Maue had to divide responsibilities among its professionals. Participation by multiple professionals at each of the six conferences was required to resolve the multiple issues addressed. In each instance, only those individuals whose participation was necessary invoiced their time.

14. To date, Stuart Maue has received no payments of any kind for its fees and expenses.

15. Attached as **Exhibit E** is a schedule setting forth all Stuart Maue professionals who performed services for the Fee Examiner for which Stuart Maue is seeking reimbursement, the position of each such individual, the date of bar admission for each attorney, the hourly billing rate charged for each individual, the aggregate number of hours and fees expended by each individual, and the blended rate for attorneys and for all professionals for the services rendered.

16. Attached as **Exhibit F** is a schedule specifying the categories of expenses for which Stuart Maue is seeking reimbursement and the total amount for each such category. This schedule does not include certain expenses incurred by Stuart Maue for which no reimbursement is sought.

17. The hourly fees recorded by Stuart Maue in these cases reflect those applied to other matters, both non-bankruptcy and bankruptcy, of similar size and complexity. The fees are billed in accordance with Stuart Maue's general procedures.

18. Stuart Maue has not entered into any agreement, express or implied, with any other party for the purpose of fixing or sharing fees or other compensation to be paid for professional services.

19. Stuart Maue has not shared, nor agreed to share, (a) any compensation received or that may be received with another party or person, other than with the employees of Stuart Maue, or (b) any compensation another person or party has received or may receive. No promises have been received by Stuart Maue as to compensation other than in accordance with the Bankruptcy Code.

III. Summary of Activities Performed

20. The following are descriptions of the various tasks and activities that contribute to Stuart Maue's review and analysis of fee applications and the underlying invoice data for all three categories of work outlined in paragraphs 10, 11, and 12 above.

21. When the Fee Examiner requests Stuart Maue's assistance, the initial step is the creation of a database that attorneys and accountants use to perform their analysis. Stuart Maue utilizes proprietary software it has developed for the specific purpose of managing, analyzing, and reporting on legal fees and expenses. The software allows Stuart Maue to view the entries in various formats (*i.e.*, chronologically, sorted by timekeeper, sorted by matter or project); to perform searches; to group phases,

projects, tasks, activities, and expense categories; and to generate exhibits of relevant time or expense entries.

22. After each database is populated with the fee and expense entries, a Stuart Maue accountant performs a series of activities to balance the database and reconcile the data to the hard copy of the fee application. This process includes verification and reconciliation of information including timekeepers (the timekeeper identifier, position, hourly rates(s)), matters/projects, task hour allocation, embedded time (time allocated to specific activities in an otherwise block billed entry), descriptions of entry codes utilized by the case professional, hourly rate increases, expense categories, and expense documentation. In addition to identifying and quantifying any calculation errors in the fee application, the reconciliation process identifies missing or incomplete data. As an example, the first fee application of LFR, Inc. listed two timekeepers on the summary page but did not provide any time entries or other billing detail supporting the \$13,960.00 invoiced by the two individuals.

23. The database is then assigned to one or more Stuart Maue attorneys who perform the detailed analysis of the fees and underlying time entries. Each attorney assigned to the Debtors' fee applications has been a member of the bar from 11 to 29 years, and each has more than six years of experience as a legal fee analyst/auditor.

A. At the outset, the Fee Examiner established parameters to guide the analysis and categories of fees Stuart Maue would identify and quantify using the experience and expertise of its attorneys. With the aid of proprietary software, Stuart Maue attorneys analyzed each of the time entries against the parameters. While the identification of certain billing issues – such as duplicative time entries or fees invoiced by summer associates – may be flagged either by computer software or a manual review of the fee applications, most entries that may not comply with applicable guidelines or other relevant authority require further qualitative analysis.

B. One example of potentially problematic fee entries that can only be identified by an attorney is vague task descriptions. To determine whether a time entry contains the requisite detail or is impermissibly vague, a reviewer must read the description in the context of the overall invoice, the timekeeper's role, and adjacent time entries/activities performed by the individual. Other examples of

billing issues that require attorney identification and evaluation include block billing, clerical/administrative activities, potentially excessive legal research, non-working travel time, position-inappropriate tasks (*i.e.*, an attorney performing paralegal work), and potential duplication of effort.

24. The expense items in the fee applications were reviewed by a Stuart Maue accountant who has more than 15 years experience in analyzing and auditing expenses. As with the legal fees, the Fee Examiner established categories of expenses for Stuart Maue to identify and quantify as well as parameters for potential objections. Stuart Maue's software assists in the identification of several issues related to expenses, including mathematical errors, verification of proper rates (photocopies, facsimile), and pre-retention date expenses. However, other expenses require detailed review, such as the application of cost caps to meal charges, identification of questionable travel costs, identification of firm overhead, and analysis of vaguely described disbursements.

25. When Stuart Maue completed the analysis and audit of a specific fee application, it created exhibits of all fee and expense entries that appeared questionable or merited additional review. In addition, Stuart Maue prepared tables, charts, and graphs of relevant invoice data so that the Fee Examiner could compare hourly rates among the various case professionals, analyze the rates and staffing of specific projects, and visually review the hours incurred during various time periods.

26. On March 4, 2010, two Stuart Maue attorneys met with the Fee Examiner and his counsel to review draft exhibits prepared after the initial review of the first interim fee application of the Selected Case Professionals. For certain professionals, the draft exhibits filled two large binders. The purpose of the meeting, which lasted most of the day, was to brief the Fee Examiner and his counsel with the content of the draft exhibits, the methods used to compile those exhibits, and the myriad ways in which the data could be reviewed.

27. Subsequent to the March 4 meeting, Stuart Maue provided the Fee Examiner with exhibits for the first interim fee applications of Weil Gotshal and FTI and reviewed and generated additional and amended exhibits for all fee applications as requested by the Fee Examiner or his counsel.

28. Finally, as the case professionals provided additional information to the Fee Examiner, Stuart Maue incorporated the additional detail into the invoice data and/or revised exhibits of fee and

expense entries at the direction of the Fee Examiner. Stuart Maue performed a final verification of the hours, fees, and expenses detailed in the Fee Examiner's reports to ensure accuracy and avoid duplication.

29. Stuart Maue continually advised the Fee Examiner of the status of its fee application review and the issues identified to ensure no projects were undertaken that had not been requested. Likewise, the regular communication between Stuart Maue, the Fee Examiner, and the Fee Examiner's counsel allowed the Fee Examiner to utilize all the efficiencies provided by Stuart Maue's professionals and software, and prevented duplication of effort.

IV. The Requested Compensation Should Be Allowed

30. This application does not request payment for fees or expenses incurred with respect to Stuart Maue's analysis of any of the second interim applications nor does it include time related to the April 29, 2010 hearing, which will be allocated to the Stuart Maue extended retention request. That work commenced on or about April 16, 2010 and continued through this application and the hearing scheduled for June 29, 2010. Whether or not the Court extends Stuart Maue's retention beyond the second application period, those services will be the subject of Stuart Maue's next fee request.

31. The professional services performed by Stuart Maue were necessary and beneficial in these chapter 11 cases. Compensation for these services as requested is commensurate with the complexity, importance, and nature of the tasks involved. Stuart Maue undertook significant efforts – as detailed in the preceding paragraphs – to ensure that the professional services were performed efficiently, and without duplication of effort.

32. In preparing this Fee Application, Stuart Maue calculated the amount of time spent by each attorney and accountant in performing actual and necessary services requested by the Fee Examiner. The data came directly from contemporaneously-kept computerized time records maintained for each Stuart Maue client.

33. The hourly rates charged by Stuart Maue are the customary and usual rates charged to Stuart Maue clients for bankruptcy and non-bankruptcy matters of this size and complexity. The disbursements for which Stuart Maue seeks reimbursement are customary and usual expenses for which Stuart Maue seeks reimbursement from its clients. Stuart Maue charges \$0.10 per page for photocopies

and does not charge clients for facsimile costs, local or long distance telephone charges, or any overhead expenses.

34. 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. Section 330 provides that a court may award a professional employed under section 327 of the Bankruptcy Code "reasonable compensation for actual necessary services rendered . . . and reimbursed 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, the extent, and the value of such services, taking into account all relevant factors, including

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

11 U.S.C. § 330(a)(3).

35. Stuart Maue respectfully submits that the services for which it seeks compensation in this Fee Application were, at the time rendered, performed at the request of the Fee Examiner and necessary for and beneficial to the Debtors' estates. The compensation requested is reasonable in light of the nature, extent, and value of such services provided to the Fee Examiner and ultimately, to the Court.

36. This Fee Application includes citation to the applicable authorities and does not raise any novel issues of law. Stuart Maue reserves the right to file a brief in reply to any objection to this Fee Application.

37. No previous motion for the relief sought herein has been made to this or any other Court.

RELIEF REQUESTED

WHEREFORE, Stuart Maue respectfully requests (i) allowance and payment of compensation for professional services rendered in the amount of \$197,902.50; and (ii) reimbursement for actual and necessary expenses Stuart Maue incurred in the amount of \$1,363.71; and (iii) that the Court grant Stuart Maue such other and further relief as is just.

Dated: June 7, 2010
St. Louis, Missouri

Respectfully submitted,

By: _____

W. Andrew Dalton

STUART MAUE
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St. Louis, Missouri 63044
Telephone: (314) 291-3030
Facsimile: (314) 291-6546
James P. Quinn
W. Andrew Dalton

Consultant to the Fee Examiner

EXHIBIT A

(Compliance Certification)

STUART MAUE
3840 McKelvey Road
St. Louis, Missouri 63044
Telephone: (314) 291-3030
Facsimile: (314) 291-6546
James P. Quinn
W. Andrew Dalton

Consultant to the Fee Examiner

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

In re:

MOTORS LIQUIDATION COMPANY, *et al.*
f/k/a General Motors Corp., *et al.*

Debtors.

Chapter 11

Case No. 09-50026 (REG)

Jointly Administered

**CERTIFICATION UNDER GUIDELINES FOR
FEES AND DISBURSEMENTS FOR PROFESSIONALS
IN RESPECT TO THE FEE APPLICATION OF STUART MAUE FOR ALLOWANCE OF
COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR THE ANALYSIS OF THE
FIRST INTERIM FEE APPLICATIONS OF THE SELECTED CASE PROFESSIONALS,
THE FIRST INTERIM FEE APPLICATION OF WEIL GOTSHAL & MANGES LLP, AND
EXPENSES REQUESTED IN THE FIRST INTERIM FEE APPLICATION OF
FTI CONSULTING, INC.**

I, W. Andrew Dalton, hereby certify that:

1. I am Vice President and Director of Legal Audit at Stuart Maue, Consultant to the Fee Examiner in the above-captioned bankruptcy cases.

2. I have been designated by Stuart Maue with the responsibility in this case for ensuring that the Fee Application of Stuart Maue for Allowance of Compensation and Reimbursement of Expenses for the Analysis of the First Interim Fee Applications of the Selected Case Professionals, the First Interim Fee Application of Weil Gotshal & Manges LLP, and Expenses Requested in the First Interim Fee

Application of FTI Consulting, Inc., dated June 7, 2010 (the “**Fee Application**”) complies with the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on November 25, 2009 (the “**SDNY Guidelines**”) and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 promulgated by the United States Department of Justice dated January 30, 1996 (the “**UST Guidelines**”).

3. Pursuant to Section A.1. of the SDNY Guidelines, I certify that:
 - a. I have read the Fee Application;
 - b. To the best of my knowledge, information, and belief formed after reasonable inquiry, the fees and disbursements sought in the Fee Application fall within the SDNY Guidelines and the UST Guidelines except as specifically noted in the certification and described in the Fee Application;
 - c. The fees and disbursements sought are billed at rates and in accordance with practices customarily employed by Stuart Maue and generally accepted by Stuart Maue’s clients; and
 - d. In providing a reimbursable service, Stuart Maue does not make a profit on the service, whether the service is performed by Stuart Maue in-house or through a third party.

4. With respect to Section A.3. of the SDNY Guidelines, I certify that the trustee, the chair of each official committee, and the debtor are each being provided with a copy of the Fee Application at least fourteen (14) days in advance of the hearing to consider the fee application.

Dated: June 7, 2010
St. Louis, Missouri

Respectfully submitted,

By: 
W. Andrew Dalton

EXHIBIT B

**(Detailed Time Records – Analysis of First Interim
Fee Applications of Selected Case Professionals)**

Invoice Date: 06/01/2010
Invoice Number: R836 - 1027258
Matter Number: 1027258
Firm: Brownfield Partners, LLC

Activity Date	Initials	Hours	Description	Amount
For Professional Services through 04/30/2010				
02/01/2010	PSS	1.70	Reconciliation of fees and verify accuracy of schedules.	467.50
02/02/2010	TZM	0.40	Analysis and review of fee entries for clerical and administrative tasks.	130.00
		2.90	Review of fee entries and classify tasks into conference category.	942.50
		0.40	Analysis of fee entries for project codes.	130.00
		0.30	Review background documents and pleadings.	97.50
		0.40	Review of fee entries for days billed in excess of 12 hours.	130.00
		0.30	Analysis of fee entries for travel.	97.50
		0.40	Review and analysis of fee entries for double billing.	130.00
		0.20	Analyze report summarizing hours and fees billed by timekeeper.	65.00
		0.20	Review report regarding daily hours billed by timekeeper.	65.00
02/03/2010	TZM	0.80	Analysis and review of fee entries for vague conferences.	260.00
		0.40	Review and analysis of fee entries for improper time increments.	130.00
		2.10	Analysis of fee entries for clerical or administrative tasks.	682.50
		1.70	Review of fee entries for intraoffice conferences.	552.50
02/04/2010	TZM	1.30	Analysis of fee entries and classify tasks into vague conference category.	422.50
		0.40	Analysis of fee entries and classify vaguely described activities.	130.00
		1.10	Review and analysis of block billed fee entries.	357.50
		4.70	Analysis and review of fee entries for multiple attendance at conferences and events.	1,527.50
		0.80	Review of fee entries and classify tasks into non-firm conference category.	260.00
02/05/2010	TZM	0.30	Review of fee entries and classify tasks into working travel, non-working travel, and travel billed at more than half rate.	97.50
		2.60	Review and edit multiple attendance exhibit.	845.00
		0.30	Review firm timesheets regarding 6/17/2009 time entry without a description.	97.50
		0.30	Analysis of fee entries and classify tasks into clerical category.	97.50
		0.30	Analysis of fee entries for multiple attendance at events.	97.50
02/10/2010	DB	0.90	Reviewed multiple attendance by firm timekeepers.	315.00
		0.10	Review analysis regarding long billing days.	35.00
		0.30	Review vague billing entries.	105.00
		0.50	Reviewed first interim fee application materials.	175.00
02/22/2010	DB	1.40	Analysis of correspondence and communication activities.	490.00
02/23/2010	DB	0.10	Reviewed instances of double billing indentified in fee application.	35.00
		0.20	Reviewed block billed fee entries.	70.00
		0.10	Performed analysis of timekeeper billing patterns.	35.00
		0.20	Reviewed information supporting findings of fee discrepancies between amount claimed and amount invoiced.	70.00
		0.10	Reviewed analysis of timekeeper actual v. approved rates.	35.00
		0.20	Analysis of biller roles in light of clerical and administrative time identified in fee application.	70.00
02/23/2010	PSS	0.30	Review expenses requested in application.	82.50
03/01/2010	DB	2.80	Analysis of exhibits in preparation for Fee Examiner meeting.	980.00
03/02/2010	DB	1.40	Prepared and analyzed exhibits for discussion with Fee Examiner.	490.00

Invoice Date: 06/01/2010
 Invoice Number: R836 - 1027258
 Matter Number: 1027258
 Firm: Brownfield Partners, LLC

<u>Activity Date</u>	<u>Initials</u>	<u>Hours</u>	<u>Description</u>	<u>Amount</u>
For Professional Services through 04/30/2010				
03/02/2010	PSS	0.40	Prepare fee exhibits for attorney meeting with the Fee Examiner.	110.00
03/10/2010	DB	0.10	Phone conference with C. Andres re revisions to multiple attendance and clerical exhibits.	35.00
03/11/2010	DB	2.80	Preparation and analysis of revised exhibit displaying multiple attendance activities and calculation of approved hours and fees.	980.00
		0.10	Email communication with C. Andres re revision of Brownfield Partners exhibits and explanation of changes made.	35.00
		0.10	Revision of clerical entries pursuant to Fee Examiner request.	35.00
04/15/2010	DB	1.30	Reviewed draft report, fee exhibits, and contemporaneous analysis of deductions issues.	455.00
		<u>37.70</u>		<u>\$12,450.00</u>

Invoice Date: 06/01/2010
 Invoice Number: R836 - 1027258
 Matter Number: 1027258
 Firm: Brownfield Partners, LLC

<u>Name</u>	<u>Initials</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
For Professional Services through 04/30/2010				
<u>Legal Auditors</u>				
Dave Brown	DB	350.00 x	12.70 =	\$4,445.00
Tami Z. Morrissey	TZM	325.00 x	22.60 =	\$7,345.00
Pamela S. Snyder	PSS	275.00 x	2.40 =	\$660.00
Total for Legal Auditors:			37.70	\$12,450.00
Total Hours Worked:			37.70	
Total Hours Billed:			37.70	\$12,450.00

Invoice Date: 06/01/2010
Invoice Number: R836 - 1027257
Matter Number: 1027257
Firm: Jenner & Block LLP

Activity Date	Initials	Hours	Description	Amount
For Professional Services through 04/30/2010				
02/01/2010	TZM	2.80	Review and analysis of background documents, billing guidelines, and bankruptcy pleadings.	910.00
02/04/2010	PSS	4.30	Reconcile fees in database to hard copy of fee application.	1,182.50
02/08/2010	PSS	4.00	Continue to reconcile fees in database to hard copy of fee application.	1,100.00
02/09/2010	PSS	3.70	Review expenses requested in application.	1,017.50
		2.80	Continue to reconcile fees in database to hard copy of fee application.	770.00
02/10/2010	TZM	0.30	Review and analysis of fee entries for vague task descriptions.	97.50
		3.50	Analysis of fee entries and classify tasks into administrative / clerical category.	1,137.50
		0.40	Review of block billed fee entries.	130.00
		0.40	Analysis of fee entries and classify tasks into office conference category.	130.00
02/11/2010	DB	0.70	Review First Interim Fee Application.	245.00
02/12/2010	TZM	0.40	Analysis of fee entries for potential transient timekeepers.	130.00
02/15/2010	TZM	2.90	Review and analysis of fee entries for multiple attendance at daily status conference.	942.50
		1.10	Review and analysis of fee entries and classify tasks into legal research category.	357.50
		0.60	Review of fee entries for tasks performed by law clerks.	195.00
		0.90	Analysis of fee entries and classify tasks into administrative category.	292.50
02/16/2010	TZM	0.30	Analysis of fee entries for duplication of effort.	97.50
02/18/2010	TZM	0.70	Analysis of fee entries and classify tasks into administrative category.	227.50
		0.40	Review of fee entries and classify tasks into retention category.	130.00
02/19/2010	TZM	2.30	Analysis of fee entries and classify tasks into "no-action letter" project.	747.50
02/22/2010	TZM	6.50	Review and analysis of vaguely described time entries.	2,112.50
		1.20	Analysis of fee entries for multiple timekeepers billing to attend court appearances and events.	390.00
02/23/2010	DB	0.20	Analysis of timekeeper actual v. approved rates.	70.00
		1.80	Generation and analysis of blended hourly rate chart, showing timekeeper position, blended rate, hours, and fees by position.	630.00
		0.80	Created and analyzed chart of timekeepers by month.	280.00
		0.50	Reviewed timekeeper billing patterns for potential problems.	175.00
		0.10	Review summary of billers by position, rates, hours and total fees.	35.00

Invoice Date: 06/01/2010
Invoice Number: R836 - 1027257
Matter Number: 1027257
Firm: Jenner & Block LLP

Activity Date	Initials	Hours	Description	Amount
For Professional Services through 04/30/2010				
02/24/2010	DB	2.60	Creation and analysis of daily hour spreadsheet exhibit depicting total hours billed by partners, associates, and non-attorneys across all matters.	910.00
		1.20	Analysis of timekeeper and position blended rates of Jenner billers across all matters.	420.00
		0.90	Created and analyzed spreadsheet exhibit regarding various blended rates of attorneys billing across all matters/projects.	315.00
		1.40	Analysis of multiple attendance by timekeepers at daily status calls including preparation and review of spreadsheet exhibit describing same.	490.00
02/24/2010	TZM	2.10	Analysis and evaluation of vaguely described entries.	682.50
		0.70	Analysis of fee entries for travel and travel billed at more than half rate.	227.50
02/25/2010	DB	0.70	Review and analysis of expense exhibits in advance of meeting with Fee Examiner.	245.00
		0.50	Analysis of multiple attendance by timekeepers at hearings and events and created and reviewed spreadsheet exhibit re same.	175.00
		2.30	Analysis of biller roles in light of time entries identified as relating to clerical and administrative time.	805.00
02/25/2010	PSS	0.90	Prepare expense exhibits for meeting with Fee Examiner.	247.50
		0.50	Prepare fee exhibits for meeting with Fee Examiner.	137.50
02/25/2010	TZM	4.20	Continue analysis and identification of vague task descriptions.	1,365.00
03/01/2010	DB	3.20	Prepared charts and exhibits and review of same to prepare for meeting with Fee Examiner.	1,120.00
03/01/2010	TZM	0.80	Review and analysis of fee entries for multiple attendance at events.	260.00
03/02/2010	DB	2.80	Continued preparation and analysis of exhibits of fees and expenses in advance of discussion with Fee Examiner.	980.00
03/02/2010	PSS	0.20	Prepare additional fee exhibits for attorney meeting in Madison.	55.00
03/02/2010	TZM	1.60	Review and evaluate fee entries for block billed tasks.	520.00
		2.20	Review and analysis of fee entries and classify tasks into "attorney performing paralegal work" category.	715.00
		0.40	Review and evaluate fee entries and classify tasks into meeting preparation category.	130.00
		1.30	Analysis of fee entries for vague tasks.	422.50
03/03/2010	TZM	1.20	Analysis of fee entries for intra-office communications.	390.00
		4.40	Review and evaluate vague task descriptions.	1,430.00
03/09/2010	TZM	0.60	Review and evaluate fee entries for vague communications.	195.00
03/11/2010	TZM	3.90	Review and analysis of fee entries for intra-office conferences.	1,267.50
03/15/2010	PSS	3.10	Revise fee entries to proportionalize entries block billed by the firm.	852.50
03/15/2010	TZM	1.90	Analysis of fee entries for vague conferences.	617.50
03/16/2010	DB	0.20	Met with T. Morrissey regarding status of Jenner review.	70.00
		0.10	Reviewed Fee Examiner letter to Jenner re findings to date.	35.00

Invoice Date: 06/01/2010
Invoice Number: R836 - 1027257
Matter Number: 1027257
Firm: Jenner & Block LLP

Activity Date	Initials	Hours	Description	Amount
For Professional Services through 04/30/2010				
03/16/2010	TZM	0.70	Analysis of fee entries for clerical tasks.	227.50
		0.60	Review and analysis of fee entries for vague tasks.	195.00
		0.80	Review and evaluate fee entries for vague communications.	260.00
03/16/2010	WD	0.10	Review letter from Katie Stadler to Jenner & Block regarding issues and questions about billing issues in the firm's first fee application.	37.50
03/17/2010	TZM	1.10	Review and analysis of fee entries and classify tasks into non-firm conference category.	357.50
		0.20	Review fee entries and classify tasks into summer associate category.	65.00
		0.10	Analysis of fee entries for long billing days.	32.50
04/05/2010	PSS	0.10	Prepare fee exhibits as requested by WAD.	27.50
04/05/2010	WD	0.10	Exchange e-mail with Monica Santa Maria at G&K regarding Jenner fee and expense exhibits.	37.50
		0.60	Revise and verify classification of Jenner fee entries describing administrative work or legal research.	225.00
		0.40	Verification and revision of vaguely described tasks and communications invoiced by Jenner.	150.00
04/06/2010	DB	1.20	Reviewed preliminary exhibits for Fee Examiner.	420.00
04/06/2010	PSS	1.40	Prepare fee and expense exhibits to send to Fee Examiner.	385.00
04/06/2010	WD	0.30	Review Jenner fee and expense exhibits prior to the submission of same to the Fee Examiner.	112.50
04/12/2010	DB	1.80	Continued analysis of time increment issues per revised protocol.	630.00
		0.20	Performed verification of time increment chart reflecting revised protocol.	70.00
		2.90	Updated analysis of time increment issues for all billers per revised Fee Examiner protocol.	1,015.00
04/14/2010	DB	2.30	Reviewed draft final report and verification of numbers cited therein.	805.00
		0.10	Conference with M. Santa Maria re differences in firm blended rate and Stuart Maue fees computed blended rate.	35.00
04/14/2010	WD	0.30	Review Fee Examiner's draft report for Jenner's 1st fee application.	112.50
04/15/2010	PSS	0.40	Review expense section of Fee Examiner's report.	110.00

105.20

\$33,922.50

Invoice Date: 06/01/2010
 Invoice Number: R836 - 1027257
 Matter Number: 1027257
 Firm: Jenner & Block LLP

<u>Name</u>	<u>Initials</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
For Professional Services through 04/30/2010				
<u>Legal Auditors</u>				
Dave Brown	DB	350.00 x	28.50 =	\$9,975.00
W. Andrew Dalton	WD	375.00 x	1.80 =	\$675.00
Tami Z. Morrissey	TZM	325.00 x	53.50 =	\$17,387.50
Pamela S. Snyder	PSS	275.00 x	21.40 =	\$5,885.00
Total for Legal Auditors:			105.20	\$33,922.50
Total Hours Worked:			105.20	
Total Hours Billed:			105.20	\$33,922.50

Invoice Date: 06/01/2010
Invoice Number: R836 - 1027095
Matter Number: 1027095
Firm: Kramer Levin Naftalis & Frankel

<u>Activity Date</u>	<u>Initials</u>	<u>Hours</u>	<u>Description</u>	<u>Amount</u>
For Professional Services through 04/30/2010				
01/25/2010	JEP	0.90	Began the identification and classification of vaguely described tasks.	292.50
		1.90	Continued the review of billing entries referencing legal research activities.	617.50
		1.70	Continued the identification of task descriptions referencing activities relating to the retention/compensation of Kramer Levin and other case professionals.	552.50
01/26/2010	JEP	2.20	Continued the review of billing entries referencing clerical activities.	715.00
		1.30	Continued the classification of vaguely described task descriptions using the phraseology "follow up."	422.50
		1.20	Continued the classification of vaguely described task descriptions using either the phraseology "attention to" or "attn to."	390.00
01/27/2010	JEP	2.30	Continued the identification and classification of vaguely described task descriptions.	747.50
01/27/2010	PSS	0.40	Review and categorize expenses requested in application.	110.00
01/29/2010	JEP	3.80	Identification and classification of vaguely described tasks.	1,235.00
		0.30	Further identification and classification of task descriptions referencing clerical activities.	97.50
		0.40	Identification and classification of task descriptions referencing cite checking activities.	130.00
02/01/2010	JEP	1.60	Continued the review of billing entries referencing administrative and clerical activities.	520.00
		1.20	Classification of task descriptions referencing travel activities.	390.00
02/02/2010	JEP	3.20	Classification of vague conferences and vaguely described tasks.	1,040.00
02/03/2010	JEP	0.50	Identification and classification of potentially double-billed entries.	162.50
02/09/2010	PSS	0.70	Prepare schedule of fees incurred due to increases in hourly rates.	192.50
02/10/2010	JEP	1.60	Continued the review of billing entries and classification of task descriptions referencing multiple attendance at nonfirm conferences.	520.00
		0.70	Further identification and classification of task descriptions referencing multiple attendance at events.	227.50
02/12/2010	JEP	1.60	Classification of task descriptions in which the timekeeper repeatedly utilized the same or similar task descriptions.	520.00
		0.30	Identification and classification of block billed task descriptions referencing travel.	97.50
02/15/2010	JEP	1.10	Continued the review of billing entries referencing administrative and clerical activities.	357.50
02/16/2010	JEP	1.30	Conducted a review of the firm's daily hours and fees for each month during the interim period for the purpose of identifying periods of consecutive long billing days.	422.50
		1.20	Continued the review of the firm's billing entries billed in other than tenth-hour increments and further identified entries by timekeepers who appear to bill their entries in half-hour increments.	390.00
		0.70	Identification and classification of timekeepers utilizing repetitive task descriptions.	227.50

Invoice Date: 06/01/2010
Invoice Number: R836 - 1027095
Matter Number: 1027095
Firm: Kramer Levin Naftalis & Frankel

Activity Date	Initials	Hours	Description	Amount
For Professional Services through 04/30/2010				
02/17/2010	JEP	1.60	Began identifying and classifying those task descriptions referencing activities relating to correspondence, including e-mails and letters.	520.00
		1.30	Continued the review of billing entries referencing legal research activities, including outlining/drafting/editing/reviewing of related legal memoranda and cite-checking of same.	422.50
		0.40	Reviewed and made revisions to exhibits prepared for the purpose of illustrating timekeepers utilizing repetitive billing practices.	130.00
02/22/2010	JEP	2.90	Continued the identification of task descriptions referencing vaguely described email and conferencing activities.	942.50
		0.90	Continued the review of billing entries and the isolation of all activities performed by summer associates, managing attorneys, and attorneys who have not yet passed a bar examination.	292.50
02/23/2010	DB	0.30	Analyzed timekeeper actual v. approved rates.	105.00
		0.40	Analyze timekeeper billing patterns for potential concerns.	140.00
02/23/2010	JEP	1.90	Continued the identification of task descriptions referencing verbal communications, including nonfirm and intraoffice conferences and multiple attendance at same.	617.50
		2.10	Continued the classification of task descriptions referencing attendance at events and multiple attendance and questioned multiple attendance at same.	682.50
02/24/2010	DB	2.30	Creation and analysis of daily hour spreadsheet regarding total hours billed by position across all matters.	805.00
		1.80	Created and reviewed blended rate exhibits for Kramer Levin in preparation for reporting findings to Fee Examiner.	630.00
02/25/2010	DB	1.00	Analyzed efforts and rates of attorneys not yet admitted to the New York bar, including factual research re bar admission in other jurisdictions.	350.00
		0.20	Analysis of intraoffice correspondence activities invoiced by Kramer timekeepers.	70.00
		0.80	Reviewed billing entries relating to pattern billing for certain Kramer timekeepers.	280.00
		0.20	Analysis of redacted billing entries.	70.00
		0.10	Analysis of potentially double billed billing entries.	35.00
		0.70	Analysis of timekeepers who appeared to use improper time increments (greater than tenths of an hour).	245.00
		0.30	Analysis of potentially transient timekeepers.	105.00
		0.40	Analysis of intraoffice conferencing activities across all matters.	140.00
02/25/2010	JEP	1.50	Identification and classification of task descriptions referencing travel activities, and the subclassification of same into tasks referencing nonworking and working travel.	487.50
		0.40	Further identification and classification of task descriptions referencing travel activities billed at greater than half rate.	130.00
		1.30	Classification of task descriptions by timekeepers billing on consecutive long billing days.	422.50
02/25/2010	PSS	1.10	Preparation of fee exhibits for attorney meeting with the Fee Examiner.	302.50

Invoice Date: 06/01/2010
Invoice Number: R836 - 1027095
Matter Number: 1027095
Firm: Kramer Levin Naftalis & Frankel

Activity Date	Initials	Hours	Description	Amount
For Professional Services through 04/30/2010				
03/01/2010	DB	2.70	Prepared and analyzed exhibits and charts for discussion with Fee Examiner.	945.00
		1.50	Continued review and analysis of fee and expense exhibits.	525.00
03/01/2010	JEP	0.60	Continued the review of billing entries and the identification and classification of vaguely described time entries.	195.00
03/02/2010	DB	2.20	Continued preparation and analysis of exhibits for Fee Examiner meeting.	770.00
03/02/2010	PSS	0.70	Prepare additional fee exhibits for Fee Examiner meeting.	192.50
03/03/2010	JEP	2.60	Identification and classification of task descriptions referencing particular projects for possible duplicative efforts.	845.00
03/04/2010	JEP	0.60	Classification of task descriptions for simple tasks billed at potentially excessive time.	195.00
03/11/2010	DB	0.10	Conference with J. Papageorge re duplication of effort issues.	35.00
03/31/2010	WD	0.20	Review G&K's letter to Kramer regarding issues identified in Kramer's first fee application.	75.00
04/06/2010	DB	0.30	Reviewed time increment issues raised in Kramer.	105.00
		0.20	Reviewed correspondence from Fee Examiner re preliminary exhibits for Kramer.	70.00
		1.00	Commenced revision of fee exhibits per Fee Examiner requests.	350.00
04/07/2010	DB	0.30	Reviewed expense exhibits for use by Fee Examiner.	105.00
		0.40	Revised categorization of tasks previously identified as lacking requisite billing narrative.	140.00
		0.20	Conferences with M. Santa Maria re revisions to fee and expense exhibits.	70.00
		3.30	Prepared newly requested exhibits at request of Fee Examiner.	1,155.00
		0.20	Email correspondence to M. Santa Maria re revised exhibits and avoidance of double counting.	70.00
04/07/2010	PSS	0.40	Prepare fee exhibits as requested by DDB.	110.00
		1.10	Prepare expense exhibits as requested by DDB.	302.50
04/12/2010	DB	0.10	Email correspondence to Fee Examiner re block billing.	35.00
		2.00	Revised analysis of block billing per Fee Examiner instructions.	700.00
		0.40	Verification of time increment chart reflecting revised protocol.	140.00
		0.10	Conference with Fee Examiner re block billing issues.	35.00
04/13/2010	DB	0.50	Preliminary review of draft fee report prepared by Fee Examiner.	175.00
		0.40	Reviewed and revised legal research exhibit per Fee Examiner instructions.	140.00
		1.60	Continued analysis of block billing exhibit per Fee Examiner request.	560.00
04/13/2010	WD	0.20	Preliminary review of the Fee Examiner's report.	75.00
		0.20	Review Kramer's response to the initial letter from the Fee Examiner.	75.00

Invoice Date: 06/01/2010
Invoice Number: R836 - 1027095
Matter Number: 1027095
Firm: Kramer Levin Naftalis & Frankel

Activity Date	Initials	Hours	Description	Amount
For Professional Services through 04/30/2010				
04/14/2010	DB	0.90	Commenced initial overlap analysis for fees referenced in draft report.	315.00
		0.50	Lengthy correspondence to Fee Examiner re Fees Computed vs. Fees Requested.	175.00
		1.30	Review draft final report and contemporaneous creation of chart detailing potential areas of overlap among various fee categories.	455.00
04/14/2010	WD	0.40	Continued review and analysis of Fee Examiner's preliminary report for Kramer's first fee application.	150.00
		0.10	Discussion with Dave Brown regarding fee reductions made by the Fee Examiner.	37.50
04/15/2010	DB	2.80	Continued analysis to eliminate overlapping deduction.	980.00
		3.00	Continued process of evaluating fees for overlapping reductions.	1,050.00
04/15/2010	PSS	0.40	Prepare fee exhibits as requested by DDB.	110.00
04/15/2010	WD	0.20	Telephone conference with DDB and Katie Stadler at G&K regarding final figures for Fee Examiner Report.	75.00
04/20/2010	DB	0.20	Reviewed responsive correspondence from Kramer Levin re draft final report issued by Fee Examiner.	70.00
		0.30	Email to K. Stadler re overlap protocol based on issues raised by Kramer in responsive correspondence.	105.00
		0.20	Computation of dollar figure for entries sharing Vague and Block billing classifications.	70.00
		0.10	Email to M. Santa Maria re overlap calculations in Kramer report.	35.00
04/20/2010	PSS	0.40	Prepare exhibits as requested by DDB.	110.00
04/21/2010	DB	1.50	Revised and verified fee exhibits per Fee Examiner instructions.	525.00
		0.10	Conference with M. Santa Maria re revisions to fee exhibits in light of supplemental information received from firm.	35.00
04/21/2010	PSS	1.60	Revise task hours assigned to certain tasks in the database based on additional information received.	440.00
04/22/2010	DB	1.00	Reviewed final draft of Kramer report and verification of figures and calculations in the report as compared to the current Stuart Maue exhibits.	350.00
		0.20	Email to K. Stadler re language in draft report regarding overlap issues.	70.00
04/22/2010	PSS	0.40	Prepare Excel version of specified exhibits as requested by Fee Examiner.	110.00
		95.70		\$31,760.00

Invoice Date: 06/01/2010
 Invoice Number: R836 - 1027095
 Matter Number: 1027095
 Firm: Kramer Levin Naftalis & Frankel

<u>Name</u>	<u>Initials</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
For Professional Services through 04/30/2010				
<u>Legal Auditors</u>				
Dave Brown	DB	350.00 x	38.10 =	\$13,335.00
W. Andrew Dalton	WD	375.00 x	1.30 =	\$487.50
Janet E. Papageorge	JEP	325.00 x	49.10 =	\$15,957.50
Pamela S. Snyder	PSS	275.00 x	7.20 =	\$1,980.00
Total for Legal Auditors:			95.70	\$31,760.00
Total Hours Worked:			95.70	
Total Hours Billed:			95.70	\$31,760.00

Invoice Date: 06/01/2010
Invoice Number: R836 - 1027256
Matter Number: 1027256
Firm: LFR Inc.

Activity Date	Initials	Hours	Description	Amount
For Professional Services through 04/30/2010				
02/15/2010	PSS	5.10	Reconciliation of fees in database to hard copy of fee application.	1,402.50
		0.50	Categorize and review expenses requested in application.	137.50
02/16/2010	DB	3.80	Continued review and analysis of billing entries for purpose of identifying billing issues.	1,330.00
		4.60	Review and analysis of billing entries for purpose of identifying billing issues.	1,610.00
02/17/2010	DB	6.80	Continued complex analysis of fees invoiced by LFR, identifying billing issues involving multiple attendance, clerical and administrative time, non-specific billing entries, and other issues.	2,380.00
		2.30	Review and analysis of billing entries for purpose of identifying billing issues.	805.00
02/18/2010	DB	5.40	Continued complex analysis of fees invoiced by LFR.	1,890.00
		4.20	Complex analysis of fees invoiced by LFR.	1,470.00
02/22/2010	DB	5.80	Review and analysis of nonfirm and intraoffice conferences for multiple attendance issues.	2,030.00
		0.30	Analysis of extended billing day patterns for all timekeepers.	105.00
		0.60	Classified transient timekeepers and review of projects invoiced by same.	210.00
		0.20	Review timekeeper information for identification of potentially unnecessary billers.	70.00
02/23/2010	DB	0.20	Reviewed analysis of timekeeper actual v. approved rates.	70.00
		0.30	Reviewed block billed fee entries.	105.00
02/25/2010	DB	0.50	Creation and analysis of LFR blended rate exhibit spreadsheet.	175.00
02/28/2010	DB	4.50	Review and analysis of time entries for multiple attendance issues, insufficient billing narrative issues, and clerical/administrative issues.	1,575.00
03/01/2010	PSS	0.50	Prepare exhibits for meeting with the Fee Examiner.	137.50
03/02/2010	DB	2.00	Analyzed and prepared exhibits for discussion with Fee Examiner.	700.00
04/14/2010	DB	1.70	Performed analysis to verify proposed fee deductions for final Fee Examiner report.	595.00
04/14/2010	WD	0.30	Review fee classification for exhibits to Fee Examiner's report.	112.50
		0.20	Discussion with DDB regarding Fee Examiner's exhibits.	75.00
		49.80		\$16,985.00

Invoice Date: 06/01/2010
Invoice Number: R836 - 1027256
Matter Number: 1027256
Firm: LFR Inc.

<u>Name</u>	<u>Initials</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
For Professional Services through 04/30/2010				
<u>Legal Auditors</u>				
Dave Brown	DB	350.00 x	43.20 =	\$15,120.00
W. Andrew Dalton	WD	375.00 x	0.50 =	\$187.50
Pamela S. Snyder	PSS	275.00 x	6.10 =	\$1,677.50
Total for Legal Auditors:			49.80	\$16,985.00
Total Hours Worked:			49.80	
Total Hours Billed:			49.80	\$16,985.00

Invoice Date: 06/01/2010
Invoice Number: R836 - 1027096
Matter Number: 1027096
Firm: Motors Liquidation Company

Activity Date	Initials	Hours	Description	Amount
For Professional Services through 04/30/2010				
01/28/2010	DB	2.40	Meeting with B. Williamson, K. Stadler, JPQ, WAD, et al. re fee examiner roles in upcoming General Motors engagement.	840.00
01/28/2010	PSS	2.20	Review first interim fee applications and prepare for creation of databases.	605.00
01/28/2010	WD	2.40	Meet with Brady Williamson, Katie Stadler, and Godfrey & Kahn team to discuss parameters and timelines for fee application analysis.	900.00
01/29/2010	WD	0.40	Read and analyze Godfrey memorandum regarding standards for analysis of fee applications.	150.00
		0.20	Meet with TZM to discuss GM project and analysis of fee applications.	75.00
02/01/2010	DB	0.30	Reviewed research memorandum prepared by G&K re billing standards for GM bankruptcy.	105.00
02/01/2010	WD	0.70	Review table of audit categories prepared by Godfrey and revise same.	262.50
		0.50	Meet with DDB regarding table of audit categories and strategy for invoice analysis.	187.50
02/02/2010	PSS	0.30	Prepare a list of the matters used by each firm.	82.50
02/02/2010	WD	4.40	Draft revised table of fee and expense categories for review and add comments regarding same to GK's original table.	1,650.00
		0.10	E-mail to Godfrey Kahn regarding categories for fee and expense review.	37.50
02/05/2010	WD	0.20	Review revised categories for review sent by Katie Stadler.	75.00
02/08/2010	DB	0.30	Telephone conference with Carla Andres re environmental firms and potential projects for detailed analysis.	105.00
		0.80	Review and analysis of audit protocol received from fee examiner in preparation for meeting with internal team.	280.00
02/08/2010	WD	0.80	Meeting with GM team to discuss categories for review and strategy for project completion.	300.00
		0.20	Telephone call with Katie Stadler regarding timetables and potential issue with Weil Gotchal.	75.00
		0.20	Meeting with DDB regarding analyzing environmental firm projects.	75.00
02/10/2010	WD	0.30	Further analysis of categories for review provided by Godfrey.	112.50
		0.10	Exchange e-mail with Katie Stadler at Godfrey Kahn regarding Fee Examiner's memo and our meeting on March 3rd.	37.50
		0.50	Meet with DDB, PSS, TZM, and JEP regarding billing issues in the fee applications.	187.50
02/10/2010	WD	0.30	Draft list of issues related to the Fee Examiner's memorandum to case professionals.	112.50
		0.20	Reviewed Fee Examiner's First Status Report and Advisory prepared by Godfrey Kahn for substantive content, noting potential additions.	70.00
02/16/2010	DB	0.20	Reviewed Fee Examiner's First Status Report and Advisory prepared by Godfrey Kahn for substantive content, noting potential additions.	70.00
02/16/2010	WD	0.10	E-mail to Katie Stadler regarding Fee Examiner's status report.	37.50
		0.20	Review Fee Examiner's status report.	75.00
		0.20	Discussion with Dave Brown regarding March 3rd meeting with Fee Examiner and how best to report our findings.	75.00

Invoice Date: 06/01/2010
Invoice Number: R836 - 1027096
Matter Number: 1027096
Firm: Motors Liquidation Company

Activity Date	Initials	Hours	Description	Amount
For Professional Services through 04/30/2010				
02/17/2010	DB	0.30	Drafted additional fee categorization protocol document for use by attorney reviewers.	105.00
		0.50	Met with PSS and JEP to discuss fee categorization and billing issues identified to date.	175.00
		0.20	Met with WAD to discuss ongoing review and analysis of fees and suggestions for classifying various categories of billing issues.	70.00
02/17/2010	PSS	1.10	Prepare revised code set and apply to all Motors Liquidation databases for use by attorneys in fee analysis.	302.50
02/18/2010	DB	0.20	Conference with TZM re status of Jenner bill review and issues identified to date.	70.00
02/23/2010	DB	3.90	Prepared exhibits and spreadsheets in advance of meeting with Fee Examiner.	1,365.00
02/23/2010	PSS	4.90	Prepare timekeeper exhibits for all firms including an analysis of blended rates, years of admission, and retention rates.	1,347.50
02/24/2010	PSS	3.40	Continue preparation of timekeeper exhibits for all firms including an analysis of blended rates, years of admission, and retention rates.	935.00
02/25/2010	PSS	2.10	Prepare expense exhibits and daily calendars for all firms.	577.50
03/02/2010	WD	1.40	Review and analysis of fee and expense exhibits in preparation for meetings with the Fee Examiner.	525.00
03/03/2010	DB	2.80	Prepared and reviewed exhibits in advance of meeting with Fee Examiner.	980.00
03/03/2010	WD	2.10	Review invoice data from Jenner and Kramer in preparation for meeting with the Fee Examiner.	787.50
03/04/2010	DB	6.50	Participated in day long meeting with Fee Examiner (including working lunch) regarding protocol, exhibits, findings, and going forward plan for firms under examination.	2,275.00
03/04/2010	WD	6.50	Participate in meeting with G&K team regarding status of fee review, methodology, SMMJ exhibits and findings, and strategy for going forward.	2,437.50
03/08/2010	DB	0.10	Conference with C. Andres re protocol for revising exhibits.	35.00
03/09/2010	DB	0.80	Meeting with T. Morrissey, J. Papageorge, P. Snyder re Fee Examiner meeting, going forward projects, status of Kramer and Jenner reviews, and Weil Gotshal application.	280.00
03/11/2010	WD	0.10	Discussion with DDB regarding presentation of multiple attendance data to G&K.	37.50
03/16/2010	DB	0.50	Review hourly rate fee data for other firms received from Fee Examiner.	175.00
		0.10	Conference with P. Snyder re hourly rate comparison project across all firms.	35.00

Invoice Date: 06/01/2010
 Invoice Number: R836 - 1027096
 Matter Number: 1027096
 Firm: Motors Liquidation Company

<u>Activity Date</u>	<u>Initials</u>	<u>Hours</u>	<u>Description</u>	<u>Amount</u>
For Professional Services through 04/30/2010				
03/17/2010	DB	0.60	Created and reviewed chart displaying comparison of firm rates across disclosed admission year.	210.00
		1.30	Development of alternative means of displaying findings regarding comparison of hourly rates.	455.00
		0.20	Drafted correspondence to Fee Examiner re comparison of hourly rates.	70.00
03/24/2010	WD	0.10	E-mail to G&K regarding Stuart Maue's verification of exhibits and figures.	37.50
04/12/2010	WD	0.10	Discussion with DDB regarding issue of block billed time entries.	37.50
04/15/2010	PSS	0.30	Prepare fee exhibits as requested by DDB - various firms.	82.50
04/15/2010	WD	1.70	Meetings with DDB regarding strategy and procedure to verify final report figures.	637.50
04/16/2010	WD	0.80	Begin review of Fee Examiner reports for first fee application.	300.00
04/17/2010	WD	0.80	Review preliminary reports issued to case professionals by the Fee Examiner.	300.00
04/22/2010	WD	0.20	Review Fee Examiner's Summary and Recommendations - First Interim Applications.	75.00
		61.90		\$21,232.50

Invoice Date: 06/01/2010
Invoice Number: R836 - 1027096
Matter Number: 1027096
Firm: Motors Liquidation Company

<u>Name</u>	<u>Initials</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
For Professional Services through 04/30/2010				
<u>Legal Auditors</u>				
Dave Brown	DB	350.00 x	22.00 =	\$7,700.00
W. Andrew Dalton	WD	375.00 x	25.60 =	\$9,600.00
Pamela S. Snyder	PSS	275.00 x	14.30 =	\$3,932.50
Total for Legal Auditors:			61.90	\$21,232.50
Total Hours Worked:			61.90	
Total Hours Billed:			61.90	\$21,232.50

Invoice Date: 06/01/2010
Invoice Number: R836 - 1027259
Matter Number: 1027259
Firm: The Claro Group, LLC

Activity Date	Initials	Hours	Description	Amount
For Professional Services through 04/30/2010				
02/05/2010	TZM	1.30	Review and analysis of fee entries and classify tasks into conference category.	422.50
		0.40	Analysis of fee entries for long billing days.	130.00
		0.40	Review and analysis of fee entries and classify tasks into clerical category.	130.00
		0.20	Review calendar of hours billed daily.	65.00
		0.20	Analyze summary of timekeeper hours and fees.	65.00
02/08/2010	TZM	0.20	Review and analysis of fee entries for double billing.	65.00
		0.40	Review and analysis of fee entries for travel.	130.00
		1.10	Review and analysis of fee entries for multiple attendance at events and conferences.	357.50
		0.40	Analysis and review of fee entries for intraoffice conferences.	130.00
		0.50	Review of fee entries for incomplete task descriptions.	162.50
		0.30	Analysis of fee entries for travel.	97.50
		0.70	Analysis of fee entries and classify vaguely described activities.	227.50
		0.50	Review and analysis of block billed fee entries.	162.50
		0.40	Analysis of fee entries for administrative tasks.	130.00
		0.30	Review and analysis of fee entries for legal research.	97.50
02/11/2010	DB	0.70	Review categories of fee coding for identification of potential billing issues.	245.00
		0.30	Review time increment issue indentified in fee analysis.	105.00
		0.20	Review of issues regarding potentially truncated billing entries.	70.00
		0.60	Review and analysis of multiple attendance issues identified in fee analysis.	210.00
		0.20	Reviewed issue of potential long billing days in comparison to other firms.	70.00
		0.30	Reviewed First Interim Application.	105.00
02/23/2010	DB	0.10	Analysis of timekeeper billing patterns.	35.00
		0.10	Reviewed analysis of timekeeper actual v. approved rates.	35.00
		0.10	Review summary of billers by position, rates, hours and total fees.	35.00
02/23/2010	PSS	0.20	Review expenses requested in application.	55.00
02/25/2010	DB	0.40	Creation and analysis of blended rate spreadsheet for Claro Group.	140.00
03/02/2010	DB	1.50	Analysis and creation of exhibits for discussion with Fee Examiner.	525.00
03/02/2010	PSS	0.90	Prepare fee exhibits for attorney meeting with the Fee Examiner.	247.50
03/15/2010	DB	0.20	Revised categorization of vague tasks and vague communications per Fee Examiner request.	70.00
		0.60	Revised treatment of multiple attendance per Fee Examiner instructions.	210.00
04/15/2010	DB	2.20	Reviewed draft report, fee exhibits, and contemporaneous analysis of deductions issues.	770.00
15.90				\$5,300.00

Invoice Date: 06/01/2010
Invoice Number: R836 - 1027259
Matter Number: 1027259
Firm: The Claro Group, LLC

<u>Name</u>	<u>Initials</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
For Professional Services through 04/30/2010				
<u>Legal Auditors</u>				
Dave Brown	DB	350.00 x	7.50 =	\$2,625.00
Tami Z. Morrissey	TZM	325.00 x	7.30 =	\$2,372.50
Pamela S. Snyder	PSS	275.00 x	1.10 =	\$302.50
Total for Legal Auditors:			15.90	\$5,300.00
Total Hours Worked:			15.90	
Total Hours Billed:			15.90	\$5,300.00

<u>Name</u>	<u>Initials</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Summary For Professional Services through 04/30/2010				
<u>Legal Auditors</u>				
Dave Brown	DB	350.00 X	152.00 =	\$53,200.00
W. Andrew Dalton	WD	375.00 X	29.20 =	\$10,950.00
Tami Z. Morrissey	TZM	325.00 X	83.40 =	\$27,105.00
Janet E. Papageorge	JEP	325.00 X	49.10 =	\$15,957.50
Pamela S. Snyder	PSS	275.00 X	52.50 =	\$14,437.50
Total for Legal Auditors:			366.20	\$121,650.00
Total Hours Worked:			366.20	
Total Hours Billed:			366.20	\$121,650.00

EXHIBIT C

**(Detailed Time Records – Analysis of First Interim
Fee Application of Weil Gotshal & Manges LLP)**

Invoice Date: 06/01/2010
Invoice Number: R838 - 1027596
Matter Number: 1027596
Firm: Weil, Gotshal & Manges

<u>Activity Date</u>	<u>Initials</u>	<u>Hours</u>	<u>Description</u>	<u>Amount</u>
For Professional Services through 04/30/2010				
03/08/2010	DB	0.50	Reviewed export of LEDES data into excel and prepared summary pivot table.	175.00
		0.10	Meeting with A. Dalton, P. Grote, and E. Schrauth re handling of Weil Gotshal data requests.	35.00
		1.10	Further review of LEDES data in excel to identify peculiar billing patterns and potentially truncated entries.	385.00
03/08/2010	WD	1.30	Analysis of Weil Gotshal fee application data in Excel format.	487.50
		0.10	E-mail to Eric Wilson at G&K regarding Weil Gotshal data in Excel format.	37.50
		0.10	Meeting with DDB, WPG, and ES regarding loading of Weil Gotshal LEDES files and creation of Excel spreadsheets.	37.50
03/09/2010	DB	0.40	Reviewed and prepared supplemental excel versions of LEDES data adding matter data for Fee Examiner.	140.00
03/09/2010	PSS	1.70	Reconcile fees in database to amount requested in fee application.	467.50
03/09/2010	WD	0.10	E-mail to/from Eric Wilson at G&K regarding Weil Gotshal spreadsheets.	37.50
03/10/2010	DB	0.10	Conference with E. Schrauth re preferred format of LEDES data.	35.00
		0.20	Review and revision of time allocation corrections necessitated by embedded time entries submitted by Weil.	70.00
03/10/2010	PSS	8.30	Continue to reconcile fees in database to amount requested in fee application.	2,282.50
03/10/2010	WD	0.10	Conversations with DDB regarding strategy to proceed with Weil Gotshal analysis.	37.50
		0.10	Telephone conference with Eric at G&K regarding analysis of Weil Gotshall application data.	37.50
03/11/2010	DB	0.30	Develop exhibits necessary for Weil Golshal analysis.	105.00
03/11/2010	PSS	3.90	Continue to reconcile fees in database to amount requested in fee application.	1,072.50
03/12/2010	DB	0.40	Analyzed timekeeper monthly totals across all matters.	140.00
		0.10	Analysis of fee discrepancy issues.	35.00
		3.10	Creation and analysis of Weil blended rate by matter, position, timekeeper chart.	1,085.00
		1.80	Prepared and analyzed Weil blended rate chart by matter and position.	630.00
		0.70	Analysis of calendar of daily activities for all timekeepers across all matters.	245.00
		1.30	Prepared and analyzed timekeeper daily line graphs and daily hours by position.	455.00
03/12/2010	PSS	1.90	Continue to reconcile fees in database to amount requested in fee application.	522.50
		1.80	Prepare exhibits for review by the fee examiner.	495.00
03/13/2010	PSS	0.70	Review and categorize expenses requested in application.	192.50

Invoice Date: 06/01/2010
Invoice Number: R838 - 1027596
Matter Number: 1027596
Firm: Weil, Gotshal & Manges

Activity Date	Initials	Hours	Description	Amount
For Professional Services through 04/30/2010				
03/15/2010	DB	5.20	Analysis of timekeeper roles for identification of unnecessary/redundant activities and clerical efforts.	1,820.00
		0.70	Conference with E. Wilson re evaluation of Weil Gotshal fees and expenses.	245.00
03/15/2010	JEP	1.40	Began the review of billing entries and the identification and classification of task descriptions referencing attendances at events.	455.00
		2.20	Continued the identification and classification of task descriptions referencing conferences.	715.00
03/15/2010	WD	0.70	Telephone conference with Eric Wilson and DDB regarding analysis of Weil Gotshal fee application.	262.50
03/16/2010	DB	0.10	Conference with J. Papageorge re status of fee review.	35.00
		0.90	Reviewed summer associate time entries.	315.00
		3.20	Analysis of over 144 timekeepers' roles and billing entries for identification of efforts of questionable necessity and clerical/administrative efforts.	1,120.00
		0.40	Conference with T. Morrissey and J. Papageorge re fee review analysis of Weil.	140.00
		2.60	Analysis and preparation of materials depicting comparison of hourly rates between Weil, Jenner, and Kramer.	910.00
		0.20	Met with P. Snyder re status of expense review.	70.00
03/16/2010	JEP	1.80	Classification of task descriptions referencing non-working travel activities.	585.00
		1.60	Identification of task descriptions referencing potentially double-billed entries.	520.00
		4.80	Continued the review of billing entries and the classification of task descriptions referencing conferencing activities.	1,560.00
03/16/2010	PSS	1.80	Continue to review and categorize expenses requested in application.	495.00
03/16/2010	WD	0.20	Telephone conference with Eric Wilson at G&K regarding scope and analysis of Weil Gotshal fees.	75.00
		0.10	Conference with DDB regarding strategy and procedure for analyzing Weil Gotshal fees and expenses.	37.50
03/17/2010	DB	0.10	Conference with P. Snyder, J. Papageorge and T. Morrissey re process for splitting compound tasks.	35.00
		0.10	Conference with J. Papageorge re status of her review of fee entries.	35.00
03/17/2010	JEP	2.70	Identification and classification of task descriptions referencing team conferences.	877.50
		3.60	Continued the review of billing entries and the further identification and classification of conferences.	1,170.00
		2.20	Began the identification and classification of task descriptions referencing vaguely described conferences.	715.00
03/17/2010	PSS	0.20	Revise fee entries block billed by the firm.	55.00
		0.20	Prepare additional codes for use by attorneys.	55.00
03/17/2010	TZM	3.40	Review and evaluate fee entries and classify tasks into legal research category.	1,105.00

Invoice Date: 06/01/2010
Invoice Number: R838 - 1027596
Matter Number: 1027596
Firm: Weil, Gotshal & Manges

Activity Date	Initials	Hours	Description	Amount
For Professional Services through 04/30/2010				
03/17/2010	WD	0.10	Review letter from Godfrey & Kahn to Weil Gotshal and discuss same with DDB.	37.50
03/18/2010	DB	2.70	Commenced analysis of timekeeper billing increment patterns identifying redundant use of half and whole hour increments.	945.00
		1.90	Continued analysis of timekeepers' roles including identification of questionable contributions and clerical efforts.	665.00
		2.10	Continued analysis of timekeeper increment issues including identification of billers that billed substantially in whole or half hour units.	735.00
03/18/2010	JEP	2.70	Continued the classification of task descriptions referencing team meetings and conferences.	877.50
		5.30	Further identification and classification of task descriptions referencing vaguely described conferences.	1,722.50
03/18/2010	TZM	7.70	Review and analysis of fee entries and classify tasks into legal research category.	2,502.50
03/19/2010	PSS	3.40	Continue to review and categorize expenses requested in application.	935.00
03/19/2010	TZM	4.10	Review and evaluate fee entries and classify tasks into legal research category.	1,332.50
		1.70	Analysis of fee entries and classify tasks into administrative/clerical category.	552.50
03/20/2010	PSS	1.60	Review expenses for non-compliant charges.	440.00
03/22/2010	DB	7.40	Continued time increment analysis of all Weil timekeepers with identification of questionable use of whole and half hour units.	2,590.00
03/22/2010	JEP	8.60	Continued the identification and classification of vaguely described conferences.	2,795.00
03/22/2010	PSS	4.90	Continue to review expenses for non-compliant charges.	1,347.50
03/22/2010	TZM	7.10	Review and evaluate fee entries and classify tasks into clerical category.	2,307.50
03/22/2010	WD	0.10	Meeting with DDB regarding status of Weil Gotshal analysis and estimated completion dates.	37.50
03/23/2010	DB	3.80	Continued biller-by-biller review of all timekeepers including identification of potentially unnecessary contributions, clerical billers, and other billing patterns.	1,330.00
		0.80	Reviewed expense exhibits created by P. Snyder.	280.00
		2.30	Continued review of all billers to identify potentially unnecessary efforts.	805.00
		0.20	Conferences with P. Snyder re expense review and findings to date.	70.00
		0.10	Conferences with T. Morrissey and J. Papageorge re progress to date.	35.00

Invoice Date: 06/01/2010
Invoice Number: R838 - 1027596
Matter Number: 1027596
Firm: Weil, Gotshal & Manges

Activity Date	Initials	Hours	Description	Amount
For Professional Services through 04/30/2010				
03/23/2010	JEP	1.80	Classification of block-billed tasks.	585.00
		1.60	Classification of task descriptions referencing team/group meetings.	520.00
		1.20	Continued the review of billing entries and the identification of vaguely described conferences.	390.00
		3.80	Identification and classification of task descriptions referencing written communications.	1,235.00
03/23/2010	PSS	6.40	Continue to review expenses for non-compliant charges.	1,760.00
03/23/2010	TZM	7.20	Analysis of fee entries and classify tasks into clerical category.	2,340.00
		0.40	Review and evaluate fee entries and classify vaguely described activities.	130.00
03/24/2010	DB	3.70	Prepared and analyzed fee exhibits for review by Fee Examiner.	1,295.00
		0.30	Meeting with A. Dalton, T. Morrissey and J. Papageorge re status of Weil fee review and next projects.	105.00
03/24/2010	JEP	4.30	Further identification and classification of written communications, including e-mails, letters and other types of written correspondence.	1,397.50
		3.90	Began the identification and classification of vaguely described written communications, including e-mails, letters and other types of written correspondence.	1,267.50
03/24/2010	PSS	0.30	Prepare fee exhibits as requested by DDB.	82.50
03/24/2010	TZM	0.60	Analysis of fee entries and classify tasks into hearing preparation category.	195.00
		0.30	Review of fee entries and classify tasks into vague activity category.	97.50
		6.80	Review and evaluate fee entries and classify tasks into clerical category.	2,210.00
		0.40	Review and analysis of fee entries and classify tasks into legal research category.	130.00
03/24/2010	WD	0.70	Review and analysis of Weil Gotshal exhibits provided to G&K.	262.50
		0.30	Meet with DDB and fee analysts regarding strategy for completion of Weil Gotshal analysis.	112.50
03/25/2010	DB	0.60	Analyzed clerical billing entries identified in Weil fee database.	210.00
		0.40	Analysis of billing entries describing legal research activities.	140.00
03/25/2010	JEP	8.60	Continued the classification of task descriptions referencing vaguely described written communications, including e-mails, letters, and other means of written correspondence.	2,795.00
03/25/2010	PSS	0.10	Prepare fee exhibits as requested by DDB and TZM.	27.50
03/25/2010	TZM	1.70	Review and analysis of fee entries and classify tasks into conflict check category.	552.50
		3.20	Analysis of fee entries for vague task descriptions.	1,040.00
03/25/2010	WD	0.70	Review exhibit of clerical/administrative time entries invoiced by Weil Gotshal.	262.50

Invoice Date: 06/01/2010
Invoice Number: R838 - 1027596
Matter Number: 1027596
Firm: Weil, Gotshal & Manges

Activity Date	Initials	Hours	Description	Amount
For Professional Services through 04/30/2010				
03/26/2010	DB	0.20	Analysis of billing entries describing conflict check activities by Weil timekeepers.	70.00
		0.10	Communication with J. Papageorge and T. Morrissey re status of coding projects.	35.00
03/26/2010	JEP	1.30	Began the identification and classification of task descriptions referencing multiple attendance at team and group conferences/meetings.	422.50
		2.80	Classification of task descriptions referencing multiple attendance at events.	910.00
		4.30	Continued the identification and classification of task descriptions referencing vaguely described written communications.	1,397.50
03/26/2010	TZM	5.90	Analysis of fee entries and classify vaguely described activities.	1,917.50
		0.40	Review and evaluate fee entries and classify tasks into vague hearing preparation category.	130.00
03/26/2010	WD	0.40	Review fee exhibits regarding conflicts checks and legal research performed by Weil Gotshal.	150.00
03/28/2010	DB	0.20	Analysis of billing entries lacking sufficient billing detail and communication with E. Wilson re same.	70.00
		1.70	Drafted explanation of coding issues identified to date for Fee Examiner.	595.00
03/29/2010	DB	0.70	Participated in telephone conference with E. Wilson, P. Snyder and A. Dalton (partial) re fee and expense exhibits.	245.00
		0.30	Prepared for telephone conference with E. Wilson re exhibits relating to Weil Gotshal.	105.00
		0.10	Multiple communications with J. Papageorge and T. Morrissey re status of coding projects.	35.00
03/29/2010	JEP	1.80	Identification and classification of task descriptions referencing nonfirm conferences.	585.00
		2.20	Continued the identification and classification of multiple attendance at hearing and team and group conferences/meetings.	715.00
		4.60	Continued the classification of task descriptions referencing multiple attendance at hearing and team and group conferences/meetings.	1,495.00
03/29/2010	PSS	0.20	Revise analysis of lodging expenses as requested by Eric Wilson.	55.00
		0.60	Prepare exhibits of research and clerical categories as requested by WAD.	165.00
		0.70	Conference call with DDB, WAD and Eric Wilson regarding exhibits for Weil, Gotshal.	192.50
03/29/2010	TZM	0.70	Review and evaluate fee entries and classify tasks into vague hearing preparation category.	227.50
		4.60	Analysis of fee entries and classify tasks into vague category.	1,495.00

Invoice Date: 06/01/2010
Invoice Number: R838 - 1027596
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Firm: Weil, Gotshal & Manges

Activity Date	Initials	Hours	Description	Amount
For Professional Services through 04/30/2010				
03/29/2010	WD	0.20	Participate in a portion of a conference call with Eric Wilson, DDB, and PSS regarding Weil Gotshal's first fee application.	75.00
		0.20	Verification and revision to clerical/administrative classification of Weil Gotshal time entries.	75.00
		0.80	Review Weil Gotshal fee exhibits in preparation for call with Eric Wilson.	300.00
		0.10	Exchange several e-mails with Eric Wilson regarding Weil Gotshal fee exhibits.	37.50
03/30/2010	JEP	4.20	Further identification and classification of multiple attendance at hearings and group/team meetings and conferences.	1,365.00
03/30/2010	PSS	0.30	Prepare fee exhibits requested by WAD.	82.50
03/30/2010	TZM	7.30	Review and evaluate fee entries and classify vaguely described activities.	2,372.50
		0.30	Review of fee entries and classify tasks into legal research category.	97.50
		0.40	Review and analysis of fee entries and classify tasks into clerical category.	130.00
		0.30	Analysis of fee entries and classify tasks into attorney performing paralegal work category.	97.50
03/30/2010	WD	0.10	Revise and verify classification of Weil Gotshal time entries describing clerical activities.	37.50
		0.10	E-mail and voice mail to Eric Wilson regarding clerical activities invoiced by M. Meises.	37.50
		0.10	Telephone conference with Eric Wilson regarding Weil Gotshal legal research and vaguely described time entries.	37.50
		0.10	Verification and revision of classification of legal research activities invoiced by Weil Gotshal.	37.50
		0.10	Draft e-mail to Eric Wilson regarding legal research exhibit.	37.50
03/31/2010	DB	0.10	Communication with E. Wilson re results of multiple long billing days analysis.	35.00
		0.40	Analysis of billing patterns looking for days of 18.0 hours invoiced on three or more consecutive days.	140.00
03/31/2010	PSS	0.20	Prepare draft exhibits as requested by attorneys.	55.00
03/31/2010	TZM	5.20	Review and analysis of fee entries to identify vague task descriptions.	1,690.00
03/31/2010	WD	3.80	Analysis and classification of vaguely described Weil Gotshal time entries.	1,425.00
04/01/2010	DB	0.20	Analysis of prior time increment analysis and report to E. Wilson re same.	70.00
		0.20	Conferences with P. Snyder re preparing chart showing percentages of billing entries with time increment issues.	70.00
		2.40	Categorization of billing entries invoiced in half- and whole-hour increments.	840.00
		0.20	Conference with A. Dalton re time increment analysis protocol utilized in Weil audit.	70.00
		0.10	Conference with E. Wilson re time increment analysis protocol.	35.00

Invoice Date: 06/01/2010
Invoice Number: R838 - 1027596
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Activity Date	Initials	Hours	Description	Amount
For Professional Services through 04/30/2010				
04/01/2010	JEP	8.20	Continued the review of billing entries and the classification of intraoffice conferences and conferences with nonfirm personnel.	2,665.00
04/01/2010	PSS	0.40	Prepare exhibits as requested by WAD.	110.00
		2.20	Prepare spreadsheet displaying the number of tasks billed by each timekeeper and the number of tasks each timekeeper billed in whole or half hour increments.	605.00
04/01/2010	TZM	6.70	Review and evaluate fee entries and classify tasks into intraoffice e-mail/letter category.	2,177.50
04/01/2010	WD	0.30	Telephone conference with Eric Wilson regarding statistical analysis of time increments and timetable for Fee Examiner reports.	112.50
		0.40	Telephone call with Eric Wilson regarding vaguely described entries invoiced by Weil Gotshal and analysis of time increments.	150.00
		1.40	Review and analysis of Weil Gotshal time entries billed in 0.5 or 1.0 hour increments.	525.00
		0.50	Second meeting with AFA, PWM, and WPG regarding statistical probabilities of time records of certain Weil Gotshal billers.	187.50
		0.30	Analysis and verification of Weil Gotshal time entries referencing firm efforts to comply with the U.S. Trustee Guidelines.	112.50
		0.20	Revise and verify classification of vaguely described tasks invoiced by Weil Gotshal.	75.00
		0.90	Continued analysis of vague task descriptions in Weil Gotshal's first fee application.	337.50
		0.20	Meet with AFA, PWM, and WPG regarding statistical analysis of full and half hour time increments in Weil Gotshal fee application.	75.00
04/02/2010	JEP	4.00	Continued the identification and classification of nonfirm conferences and intraoffice conferences.	1,300.00
04/02/2010	PSS	0.20	Prepare exhibits as requested by WAD.	55.00
		1.10	Prepare time increment exhibit.	302.50
04/02/2010	TZM	6.90	Review and evaluate fee entries and classify tasks into intraoffice e-mails/letters category.	2,242.50
04/02/2010	WD	0.50	Telephone conference with Eric Wilson regarding statistical analysis of half/full hour time increments and other billing issues related to Weil Gotshal.	187.50
		1.30	Review and verification of fee exhibits for billing issues related to Weil Gotshal.	487.50
		0.10	Meeting with WPG regarding analysis of electronic data submitted by Weil Gotshal to the U.S. Trustee.	37.50
		0.20	Second meeting with WPG, PWM, and MSP regarding statistical analysis of time increments invoiced by Weil Gotshal.	75.00
		0.10	Review e-mail from Eric Wilson regarding how to utilize the results of the statistical analysis of Weil time increments.	37.50
		0.40	Participate in meeting with WPG, PWM, and MSP regarding statistical analysis of Weil Gotshal time records.	150.00
04/05/2010	PSS	1.60	Prepare exhibits as requested by WAD.	440.00

Invoice Date: 06/01/2010
Invoice Number: R838 - 1027596
Matter Number: 1027596
Firm: Weil, Gotshal & Manges

<u>Activity Date</u>	<u>Initials</u>	<u>Hours</u>	<u>Description</u>	<u>Amount</u>
For Professional Services through 04/30/2010				
04/05/2010	TZM	6.40	Review and evaluate fee entries and classify tasks into document review category.	2,080.00
		1.20	Review and analysis of fee entries and classify tasks into intra-office e-mail/letter category.	390.00
04/05/2010	WD	0.20	Telephone call with Eric Wilson regarding Weil Gotshal nonworking travel time.	75.00
		0.30	Edit and revise new fee exhibit to display non-working travel at full and half rates.	112.50
		0.10	Discuss creating exhibit of Weil Gotshal travel time with PSS and ES.	37.50
		1.40	Analysis of Weil Gotshal fee entries describing travel time.	525.00
04/06/2010	JEP	10.10	Continued the identification and classification of task descriptions referencing intraoffice and nonfirm conferences.	3,282.50
04/06/2010	PSS	1.60	Prepare revised expense exhibits in response to Eric Wilson's request.	440.00
04/06/2010	TZM	5.70	Review and evaluate fee entries and classify tasks into document review project.	1,852.50
04/06/2010	WD	0.10	E-mail to Eric Wilson regarding nonworking travel exhibit and certain vaguely described time entries.	37.50
		0.20	Discussion with Dave Brown regarding time increment issue across firms.	75.00
04/07/2010	JEP	2.20	Completed the classification of intraoffice and nonfirm conferences.	715.00
04/08/2010	DB	0.10	Conference with E. Wilson and A. Dalton re time increment issues.	35.00
		0.10	Conference with E. Wilson re local transportation expense exhibit.	35.00
04/08/2010	WD	0.10	Telephone conference with Eric Wilson at G&K and DDB regarding statistical analysis of time increments.	37.50
04/09/2010	PSS	4.60	Revise local transportation expense exhibit to allocate charges incurred after July 10, 2009.	1,265.00
04/09/2010	WD	0.20	Review Weil Gotshal's response to the Fee Examiner's 4/2/10 letter, including supporting documentation.	75.00
		0.50	Meeting with DDB, WPG, and PWM regarding statistical analysis of time increments.	187.50
		0.60	Review spreadsheets of statistical analysis fo Weil Gotshal time entries.	225.00
		0.10	E-mail exchange with Eric Wilson regarding statistics.	37.50
04/12/2010	DB	0.40	Conference with E. Wilson and P. Snyder re revisions to expense exhibits.	140.00
		0.20	Review and revision of expense exhibits.	70.00
04/12/2010	PSS	0.40	Conference call with DDB and Eric Wilson re: expense exhibits.	110.00
		4.60	Revise expense exhibits based on additional information provided by Eric Wilson and Weil Gotshal.	1,265.00
04/12/2010	WD	0.10	Draft e-mail to Eric Wilson at G&K regarding Weil Gotshal's electronic data.	37.50
04/13/2010	DB	0.80	Performed analysis to verify that fee exhibits do not double count fee reductions.	280.00

Invoice Date: 06/01/2010
Invoice Number: R838 - 1027596
Matter Number: 1027596
Firm: Weil, Gotshal & Manges

<u>Activity Date</u>	<u>Initials</u>	<u>Hours</u>	<u>Description</u>	<u>Amount</u>
For Professional Services through 04/30/2010				
04/13/2010	PSS	1.70	Revise exhibit for hotel expenses per Eric Wilson's request.	467.50
		2.70	Prepare final exhibits per Eric Wilson's request.	742.50
		<u>344.50</u>		<u>\$111,477.50</u>

Invoice Date: 06/01/2010
 Invoice Number: R838 - 1027596
 Matter Number: 1027596
 Firm: Weil, Gotshal & Manges

<u>Name</u>	<u>Initials</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
For Professional Services through 04/30/2010				
<u>Legal Auditors</u>				
Dave Brown	DB	350.00 x	58.40 =	\$20,440.00
W. Andrew Dalton	WD	375.00 x	21.40 =	\$8,025.00
Tami Z. Morrissey	TZM	325.00 x	96.60 =	\$31,395.00
Janet E. Papageorge	JEP	325.00 x	107.80 =	\$35,035.00
Pamela S. Snyder	PSS	275.00 x	60.30 =	\$16,582.50
Total for Legal Auditors:			344.50	\$111,477.50
Total Hours Worked:			344.50	
Total Hours Billed:			344.50	\$111,477.50

EXHIBIT D

**(Detailed Time Records – Analysis of Expenses Included
in the First Interim Fee Application of FTI Consulting, Inc.)**

Invoice Date: 06/01/2010
 Invoice Number: R856 - 1027775
 Matter Number: 1027775
 Firm: FTI Consulting, Inc.

<u>Activity Date</u>	<u>Initials</u>	<u>Hours</u>	<u>Description</u>	<u>Amount</u>
For Professional Services through 04/30/2010				
03/24/2010	PSS	0.30	Review application and prepare for database creation.	82.50
03/25/2010	PSS	4.10	Review requested expenses for non-compliant charges.	1,127.50
03/26/2010	WD	0.10	Discuss FTI expenses with Pam Snyder.	37.50
03/29/2010	PSS	0.10	Revise analysis of lodging expenses.	27.50
03/29/2010	WD	0.20	Review expense exhibits for FTI.	75.00
		0.10	Draft e-mail to Carla Andres regarding FTI expenses.	37.50
03/30/2010	WD	0.10	Review revised FTI lodging expense exhibit and e-mail same to Carla Andres.	37.50
		<u>5.00</u>		<u>\$1,425.00</u>

Invoice Date: 06/01/2010
Invoice Number: R856 - 1027775
Matter Number: 1027775
Firm: FTI Consulting, Inc.

<u>Name</u>	<u>Initials</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
For Professional Services through 04/30/2010				
<u>Legal Auditors</u>				
W. Andrew Dalton	WD	375.00 x	0.50 =	\$187.50
Pamela S. Snyder	PSS	275.00 x	4.50 =	\$1,237.50
Total for Legal Auditors:			5.00	\$1,425.00
Total Hours Worked:			5.00	
Total Hours Billed:			5.00	\$1,425.00

EXHIBIT E

(Summary Sheet and Summary of Professional Hours and Fees)

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

Name of Applicant:	Stuart Maue
Role in the Case:	Consultant to the Fee Examiner
Date of Retention:	February 17, 2010, <i>nunc pro tunc</i> January 22, 2010
Amount of Compensation and Expense Reimbursement Sought As Actual, Reasonable and Necessary:	Fees Requested: \$197,902.50
	Expenses Requested: \$1,363.71
Prior Fee Applications:	None.

SUMMARY OF PROFESSIONAL HOURS AND FEES

Name	Position	Hourly Rate	Hours	Fees
First Interim Fee Applications of Selected Case Professionals				
Dave Brown (Bar admission: 1998)	Attorney/Auditor	\$350	152.00	\$53,200.00
W. Andrew Dalton (Bar admission: 1996)	Attorney/Manager	\$375	29.20	\$10,950.00
Tami Z. Morrissey (Bar admission: 1995)	Attorney/Auditor	\$325	83.40	\$27,105.00
Janet E. Papageorge (Bar admission: 1982)	Attorney/Auditor	\$325	49.10	\$15,957.50
Pamela S. Snyder	Accountant/Auditor	\$275	52.50	\$14,437.50
Total			366.20	\$121,650.00
			Discount	(\$36,650.00)
			Fees For Which Compensation is Sought	\$85,000.00
First Interim Fee Application of Weil Gotshal & Manges LLP				
Dave Brown	Attorney/Auditor	\$350	58.40	\$20,440.00
W. Andrew Dalton	Attorney/Manager	\$375	21.40	\$8,025.00
Tami Z. Morrissey	Attorney/Auditor	\$325	96.60	\$31,395.00
Janet E. Papageorge	Attorney/Auditor	\$325	107.80	\$35,035.00
Pamela S. Snyder	Accountant/Auditor	\$275	60.30	\$16,582.50
Total			344.50	\$111,477.50
First Interim Fee Application of FTI Consulting, Inc.				
W. Andrew Dalton	Attorney/Manager	\$375	0.50	\$187.50
Pamela S. Snyder	Accountant/Auditor	\$275	4.50	\$1,237.50
Total			5.00	\$1,425.00
Aggregate Totals				
Dave Brown	Attorney/Auditor	\$350	210.40	\$73,640.00
W. Andrew Dalton	Attorney/Manager	\$375	51.10	\$19,162.50
Tami Z. Morrissey	Attorney/Auditor	\$325	180.00	\$58,500.00
Janet E. Papageorge	Attorney/Auditor	\$325	156.90	\$50,992.50
Pamela S. Snyder	Accountant/Auditor	\$275	117.30	\$32,257.50
Total			715.70	\$234,552.50
			Discount	(\$36,650.00)
			Total Fees For Which Compensation is Sought	\$197,902.50
Blended Hourly Rates				
		Attorneys	All Professionals	
Blended Rate (prior to application of discount)		\$338.06	\$327.72	

EXHIBIT F

(Summary of Expenses)

SUMMARY OF EXPENSES

AIRFARE

<u>Date</u>	<u>Attorney</u>	<u>Description</u>	<u>Charge</u>
3/3/2010	W. Andrew Dalton	Coach airfare to/from Madison, WI (via Chicago on return)	\$350.10
3/3/2010	David D. Brown	Coach airfare: St. Louis to Madison/Madison to Chicago	<u>\$350.10</u>
Airfare Total:			\$700.20

LODGING

<u>Date</u>	<u>Attorney</u>	<u>Description</u>	<u>Charge</u>
3/4/2010	W. Andrew Dalton	Hilton Madison (for meeting with Fee Examiner)	\$216.41
3/4/2010	David D. Brown	Hilton Madison (for meeting with Fee Examiner)	<u>\$216.41</u>
Lodging Total:			\$432.82

PARKING

<u>Date</u>	<u>Attorney</u>	<u>Description</u>	<u>Charge</u>
3/4/2010	W. Andrew Dalton	Parking at St. Louis airport	<u>\$22.50</u>

GROUND TRANSPORTATION

<u>Date</u>	<u>Attorney</u>	<u>Description</u>	<u>Charge</u>
3/3/2010	Dalton/Brown	Taxi from Madison airport to hotel	\$21.60
3/4/2010	David D. Brown	Taxi from O'Hare	<u>\$35.00</u>
Ground Transportation Total:			\$56.60

FEDERAL EXPRESS

<u>Date Sent</u>	<u>Recipient</u>	<u>Firm</u>	<u>Charge</u>
03/02/10	Nicole Talbott-Settle	Godfrey & Kahn	\$72.57
03/02/10	Nicole Talbott-Settle	Godfrey & Kahn	<u>\$28.17</u>
Federal Express Total:			\$100.74

POSTAGE

<u>Date Sent</u>	<u>Recipient</u>	<u>Firm</u>	<u>Charge</u>
04/02/10	Zerithea Raiche	Godfrey & Kahn	<u>\$1.05</u>

PHOTOCOPIES

498 pages at \$0.10/page	<u>\$49.80</u>
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TOTAL EXPENSES:	<u><u>\$1,363.71</u></u>
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