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12 **UNITED STATES BANKRUPTCY COURT**
13 **NORTHERN DISTRICT OF CALIFORNIA**
14 **OAKLAND DIVISION**

15 In re
16 PREDIWAVE CORPORATION,
17 a California corporation,
18 Debtor.
19 Fed. Tax I.D. No. 77-0494328

Case No. 06-40547 (RJN)

Chapter 11

**THIRD MONTHLY APPLICATION FOR
INTERIM COMPENSATION AND
REIMBURSEMENT OF EXPENSES BY KLEE,
TUCHIN, BOGDANOFF & STERN LLP**

[FOR THE MONTH OF SEPTEMBER 2006]

No Hearing Required

1 **TO THE HONORABLE RANDALL J. NEWSOME, UNITED STATES**
2 **BANKRUPTCY JUDGE; THE OFFICE OF THE UNITED STATES TRUSTEE;**
3 **COUNSEL TO THE OFFICIAL COMMITTEE OF CREDITORS HOLDING**
4 **UNSECURED CLAIMS; AND OTHER PARTIES IN INTEREST:**

5 **PLEASE TAKE NOTICE THAT** Klee, Tuchin, Bogdanoff & Stern, LLP
6 ("KTB&S"), reorganization counsel for PrediWave Corporation, a California corporation, the
7 debtor and debtor in possession in the above-captioned case ("PrediWave" and the "Debtor"),
8 hereby requests payment of interim compensation and reimbursement of expenses for unpaid
9 amounts (the "Monthly Application") incurred during the period from September 1, 2006 to
10 and through September 30, 2006 (the "Application Period"). Pursuant to the "Order
11 Approving Motion for Authority to Establish Procedures for Interim Payment of Fees and
12 Reimbursement of Expenses" [Docket # 248] (the "Interim Fee Procedures Order"), this
13 Monthly Application also includes a narrative discussion of the various projects undertaken
14 and tasks performed by KTB&S, categorized by subject matter, for which compensation is
15 sought (the "Narrative"), as contemplated in Paragraph 3 of the "Guidelines for Compensation
16 and Expense Reimbursement of Professionals and Trustees" (the "Guidelines").

17 **PLEASE TAKE FURTHER NOTICE THAT**, in accordance with the Interim Fee
18 Procedures Order, KTB&S hereby requests payment of \$92,938.35 as interim compensation
19 for services rendered and expenses incurred during the Application Period, with \$88,371.00
20 attributable to fees and \$4,567.35 attributable to expenses incurred. The interim compensation
21 and reimbursement of expenses sought herein is on account and is not final. Upon conclusion
22 of this case, KTB&S will seek final allowance and payment of fees and expenses incurred for
23 the totality of the services rendered in this case. Any payment of interim fees or
24 reimbursement of expenses received by KTB&S will be credited against the final fees and
25 expenses allowed by this Court.

26 **PLEASE TAKE FURTHER NOTICE THAT**, in accordance with the Interim Fee
27 Procedures Order, KTB&S is serving a copy of this Monthly Application (with Exhibit "1")
28 on the Office of the United States Trustee (the "U.S. Trustee") and a copy of this Monthly
Application (without Exhibit "1") on the Debtor, counsel for the Official Committee of Creditors

1 Holding Unsecured Claims (the "Committee"), and parties that have filed and served on the
2 Debtor requests for special notice (collectively, the "Core Parties"). A copy of this Monthly
3 Application (with Exhibit "1") is available upon written request to Klee, Tuchin, Bogdanoff &
4 Stern, LLP, Attn: Jonathan S. Shenson, 2121 Avenue of the Stars, 33rd Floor, Los Angeles,
5 California, 90067, by email to jshenson@ktbslaw.com, or by facsimile to (310) 407-9090.

6 **PLEASE TAKE FURTHER NOTICE THAT** a detailed list of all services rendered
7 and expenses incurred by KTB&S during the Application Period is attached as Exhibit "1" to
8 the version of the Monthly Application filed with the Court and served on the U.S. Trustee.
9 This list describes: (a) the services rendered; (b) the amounts so requested; (c) the total time
10 expended; (d) the names of the specific individuals who performed the services for which
11 compensation is requested; (e) the hourly billing rate for each such individual; (f) a detailed
12 listing of the time entries relating to all individuals who performed services, categorized by
13 subject matter in compliance with Paragraph 11 of the Guidelines and (g) a listing of all
14 expenses incurred.

15 **PLEASE TAKE FURTHER NOTICE THAT**, unless a party in interest files an
16 objection to the requested payment within fifteen (15) days following the service of this
17 Monthly Application, requests a hearing on its objection, and serves its objection on the
18 following parties, PrediWave will be authorized, in the ordinary course of business and on an
19 interim basis, to pay the amounts requested herein in accordance with the terms and conditions
20 of the Interim Fee Procedures Order: counsel for PrediWave, Klee, Tuchin, Bogdanoff &
21 Stern, LLP, Attn: Jonathan S. Shenson, Esq., 2121 Avenue of the Stars, 33rd Floor, Los
22 Angeles, CA 90067; the Office of the United States Trustee, Attn: Minnie Loo, Esq., 1301
23 Clay Street, Suite 690-N Oakland, CA 94612; and counsel to Committee, John D. Fiero, Esq.,
24 Pachulski, Stang, Ziehl, Young & Weintraub, LLP, 150 California Street, 15th Floor, San
25 Francisco, CA 94111.

26 **PLEASE TAKE FURTHER NOTICE THAT**, the Narrative is set forth below:
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1 **Project Billing and Narrative Statement of Services Rendered**

2 In accordance with the Interim Fee Procedures Order, KTB&S classified all services
3 performed for which compensation is being sought into categories, as contemplated in the
4 Guidelines. KTB&S attempted to place the services performed in the category that best
5 relates to the service provided. However, because certain services may relate to one or more
6 categories, services pertaining to one category may, in fact, be included in another category.
7 KTB&S has established the following billing categories:

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<u>Matter Number</u>	<u>Description</u>
010	Case Administration
020	Meetings & Communications
030	General Business Operations
040	Fee/ Employment Applications
050	Fee/ Employment Objections
070	Claims Administration/Objections
110	Employee Benefits/Plans
120	Litigation
200	Real Property Leases

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14 **1. Case Administration - 010.**

15 As a chapter 11 debtor, PrediWave is subject to a myriad of administrative and
16 procedural requirements imposed on a debtor in possession by the Title 11 of the United
17 States Code (the "Bankruptcy Code"), the Bankruptcy Rules, the Bankruptcy Local Rules for
18 the Northern District of California (the "Bankruptcy Local Rules") and the Guidelines of the
19 Office of the United States Trustee for Region 17 (the "UST Guidelines"). KTB&S
20 coordinates PrediWave's efforts to fulfill all of these and other obligations in a timely manner.
21 This category also includes, among other things, KTB&S's discussions with the Court's staff
22 and numerous administrative tasks which do not clearly fit into one of the other eight activity
23 categories.

24 Case Administration - Total hours for September: 2.00
25 Total fees for September: \$950.00
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1 its affiliates. KTB&S advised the Debtor and XRoads on matters relating to the form, scope
2 and transmittal of the supplement.

3 General Business Operations - Total hours for September: 16.30

4 Total fees for September: \$9,125.00

5 **4. Fee/Employment Applications - 040.**

6 During the Application Period, PrediWave, with assistance from KTB&S, prepared,
7 filed and served an application (the "A&O Application") and a proposed form of order for
8 PrediWave to employ Allen & Overy ("A&O"), as special litigation counsel, to represent it in
9 proceedings in Hong Kong arising out of the Santa Clara Action¹ (the "Hong Kong
10 Proceedings"). This work required consultations and negotiations with certain affiliates of the
11 Debtor due to their co-defendant status in the Santa Clara Action, and advising the Debtor on
12 matters relating thereto. As discussed in the next section, through letters to counsel, New
13 World made known its opposition to the Debtor's proposed engagement of A&O before the
14 A&O Application was filed and, as such, KTB&S spent time working with the Debtor,
15 Latham & Watkins ("Latham") and A&O in addressing issues that would likely be the subject
16 of an objection thereto. On September 25, 2006, the Court entered an order approving the
17 A&O Application.

18 Time billed to this category also relates to analyzing, addressing and conferring with
19 the Debtor on matters relating to the Debtor's efforts to retain eight (8) foreign professionals.
20 By way of brief background, on July 27, 2006, the Court authorized the Debtor to employ
21 these professionals effective as of April 14, 2006, pursuant to section 328 of the Bankruptcy
22 Code and compensate each of them in an amount not to exceed \$24,000 per year without
23 further application to or order from the Court. Time billed to this category includes time spent
24 by KTB&S in preparing applications and proposed forms of order for PrediWave to employ
25 two of these foreign professionals, including Semi IP International Patent & Trademark Law
26 Firm and Minato International Accounting Office. The Debtor is currently reviewing the

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28 ¹ The pending litigation entitled *New World TMT Ltd v. PrediWave Corp. et. al.*, in the Santa Clara Superior Court, case no. 04-CV020369.

1 applications, and anticipates filing the applications during the month of October.

2 Time billed in this category also includes services performed by KTB&S in connection
3 with communicating with other estate professionals concerning the procedures set forth in the
4 Interim Fee Procedures Order and attending to any related inquiries.

5 During the Application Period, KTB&S also spent time preparing its second monthly
6 fee application for the period from August 1, 2006 to and through August 31, 2006 (the
7 "Second Monthly Fee Application"). Different from most chapter 11 cases, here the estate's
8 professionals are required to spend a meaningful amount of time preparing monthly fee
9 applications due to certain provisions in the Interim Fee Procedures Order which require,
10 among other things, that applicants include in monthly fee applications (and not just in interim
11 and final fee applications) a narrative discussion of the various projects undertaken and tasks
12 performed by the applicant categorized by subject matter (as contemplated in the Guidelines).
13 KTB&S filed and served the Second Monthly Fee Application (and notice thereof) and did not
14 draw any objections to the payment requested therein.

15 Time billed in this category also includes time spent by KTB&S in preparing its first
16 interim fee application for the period from May 29, 2006 to and through August 31, 2006. On
17 September 29, 2006, KTB&S filed and served the first interim fee application.

18 Fee/Employment Application - Total hours for September: 85.20

19 Total fees for September: \$41,051.00

20 **5. Fee/Employment Objections - 050.**

21 During the Application Period, time billed to this category relates to KTB&S's review,
22 assessment and time spent with the Debtor, Latham, and A&O in evaluating and responding to
23 the objections asserted by New World to the A&O Application. In addition to filing a formal
24 objection, which the Debtor responded to by filing a reply, time billed to this category
25 includes time spent by KTB&S in addressing informal objections raised by New World
26 through letters to counsel.

1 Time billed to this category also includes time spent by KTB&S in working with the
2 Debtor and XRoads Solutions Group, LLC ("XRoads"), the Debtor's financial and
3 restructuring advisor, to resolve certain concerns the Debtor had with regard to the initial draft
4 of XRoads' first monthly fee statement and certain matters relating thereto.

5 Fee/Employment Objections - Total hours for September: 16.70

6 Total fees for September: \$8,965.00

7 **6. Claims Administration/Objections - 070.**

8 Time billed to this category is comprised of services rendered in connection with the
9 Debtor's review and/or reconciliation of creditor claims. During the Application Period, time
10 billed to this category also includes time spent by KTB&S in analyzing, addressing and
11 conferring with the Debtor on issues relating to the bar date and whether certain creditors
12 received adequate notice thereof.

13 Claims Administration/Objections - Total hours for September: 1.70

14 Total fees for September: \$807.50

15 **7. Employee Benefits/Plans - 110.**

16 Time expended in this category relates to KTB&S analyzing, addressing and conferring
17 with the Debtor on matters relating to the Debtor's 401(K) program in response to inquiries
18 from the United States Department of Labor. KTB&S also advised the Debtor on issues
19 relating to its private workers' compensation insurance.

20 Plan/Disclosure Statement - Total hours for September: 2.70

21 Total fees for September: \$1,282.50

22 **8. Litigation - 120.**

23 This category contains services rendered by KTB&S in connection with analyzing,
24 addressing, and conferring with the Debtor, New World and the Committee on litigation
25 matters including, without limitation, the Santa Clara Action and the motion by New World to
26 substantively consolidate the assets and liabilities of the Debtor's affiliates with the assets and
27 liabilities of the Debtor.

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1 KTB&S advised the Debtor on matters arising out of or otherwise relating to the Santa
2 Clara Action insofar as they impact (or could impact) the administration of its bankruptcy
3 case. Among other things, KTB&S conferred with the Debtor and Latham on matters relating
4 to the payment of certain expert witnesses and the possibility of posting security in the Hong
5 Kong Proceedings. KTB&S also spent time reviewing a new complaint filed by New World
6 against certain affiliates of the Debtor, and advising the Debtor on matters relating thereto.

7 Litigation - Total hours for September: \$6,230.00

8 Total fees for September: 11.20

9 **9. Real Property Leases - 200.**

10 This category serves as a "catch-all" for all services rendered by KTB&S in connection
11 with PrediWave's non-residential real property leases. Time expended in this category relates
12 mainly to KTB&S analyzing, addressing, and conferring with the Debtor and XRoads on
13 matters relating to the Debtor's non-residential real property leases. During the Application
14 Period, KTB&S reviewed the subject leases, and advised XRoads on matters relating to the
15 development of a lease analysis to facilitate the Debtor's ability to determine whether to reject,
16 assume, or assume and assign its leases in light of a number of uncertainties including,
17 without limitation, the outcome of the Santa Clara Action which will have a material impact
18 on recoveries to creditors (including rejection claims of lessors).

19 Due to the recent amendments to the Bankruptcy Code, absent the written consent from
20 the "lessor" extending the period, the Debtor would have to assume or reject the leases before
21 knowing the outcome of the Santa Clara Action. Accordingly, KTB&S also spent time
22 preparing letters transmitted to each of the Debtor's domestic landlords, requesting that they
23 consent in writing to allow the Debtor until March 10, 2007 (the "Extension") to make a
24 decision concerning assumption/rejection, by which time the Debtor expects it will have better
25 visibility on its future business plans. Two of the Debtor's four domestic landlords consented
26 in writing to the Extension. KTB&S also spent time preparing a letter to the landlord of its
27 Japan office, addressing certain concerns the landlord had with regard to its lease.

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Real Property Leases - Total hours for September: 33.00
Total fees for September: \$17,022.50

DATED: October 10, 2006

/s/ Jonathan S. Shenson
JONATHAN S. SHENSON, a Member of
KLEE, TUCHIN, BOGDANOFF & STERN LLP
Reorganization Counsel for the Debtor
and Debtor in Possession

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Taxpayer I.D. No. 95-4744518

Prediwave Corporation
48431 Milmont Drive
Fremont CA 94538

October 09, 2006

For Services Rendered Through September 30, 2006

In Reference To: Prediwave Corporation
File No.: 1629

Professional Services

<u>Date</u>	<u>Init.</u>	<u>Description</u>	<u>Hours</u>	
<u>010 - Case Administration</u>				
9/6/2006	JSS	Review and respond to internal correspondence re transcript and related matter	0.10	47.50
9/8/2006	JSS	Telephone call to D. Passadore re court hearing dates	0.10	47.50
9/11/2006	JSS	Review correspondence from court re filings	0.10	47.50
9/13/2006	JSS	Telephone call from/to court re hearing date	0.30	142.50
9/14/2006	JSS	Telephone call with Dianna Passadore, calendar deputy, regarding upcoming hearing	0.10	47.50
9/19/2006	JSS	Telephone call to court re court date	0.10	47.50
9/20/2006	JSS	Telephone conversation with the court re hearings	0.20	95.00
	JSS	Telephone conference with court re hearing dates	0.20	95.00

<u>Date</u>	<u>Init.</u>	<u>Description</u>	<u>Hours</u>	
9/20/2006	JSS	Finalize and file certificate of service for XRoads monthly fee application	0.10	47.50
9/21/2006	JSS	Telephone conference to the court re hearing dates (.1) and correspondence with L. Bogdanoff re same (.1)	0.20	95.00
9/22/2006	JSS	Telephone conference with court re hearing date (.2); review local rules re negative notice procedure (.1)	0.30	142.50
9/27/2006	JSS	Phone call with court re hearing dates	0.20	95.00
SUBTOTAL: 010 - Case Administration			2.00	950.00
<u>020 - Meetings and Communications</u>				
9/1/2006	JSS	Review and respond to correspondence with D. Ragan re follow-up on meeting in Fremont	0.10	47.50
9/6/2006	JSS	Review and respond to correspondence from D. Ragan re standing call	0.20	95.00
	JSS	Finalize and file stipulated confidentiality agreement and proposed form of order between New World and debtor and lodge proposed order thereon	0.20	95.00
9/7/2006	JSS	Prepare correspondence to J. Fiero re confidentiality agreement of committee	0.20	95.00
	JSS	Prepare and respond to correspondence with V. Lin, L. Bogdanoff and T. Patterson re call with V. Lin	0.20	95.00
9/8/2006	LRB	Confer with T. Patterson re client meeting, issues	0.20	130.00
	LRB	Analyze and respond to client emails re meeting with client	0.40	260.00
	TEP	Meeting with L. Bogdanoff re: client meeting	0.20	130.00
9/9/2006	JSS	Review and respond to correspondence with client re meeting with client	0.20	95.00

<u>Date</u>	<u>Init.</u>	<u>Description</u>	<u>Hours</u>	
9/9/2006	LRB	Analyze and respond to T. Patterson, D. Simon emails re client meeting	0.60	390.00
9/11/2006	JSS	Review and respond to correspondence from T. Patterson re meeting with client (.3) and correspondence from/to D. Friedman and P. Wang re same (.1)	0.40	190.00
	LRB	Analyze emails from D. Simon, J. Shenson re meeting with client	0.30	195.00
	LRB	Analyze order re committees and information blocking	0.20	130.00
	LRB	Prepare email to J. Shenson re litigation meeting, Latham & Watkins re same	0.50	325.00
9/12/2006	JSS	Prepare correspondence to V. Lin, D. Schechter and D. Friedman re call to discuss State Court litigation	0.20	95.00
	JSS	Review correspondence from D. Schechter re: call with Latham to discuss state court litigation (.1); telephone call to V. Lin re same (.1); review correspondence from V. Lin re same (.1)	0.30	142.50
	JSS	Review entered court orders re committee protocol of confidentiality with New World	0.20	95.00
	JSS	Prepare correspondence to J. Fiero re finalizing committee confidentiality agreement	0.20	95.00
9/15/2006	JSS	Review amended joint stipulated order	0.10	47.50
9/21/2006	JSS	Telephone conference with J. Fiero re fee application and confidentiality agreement	0.20	95.00
9/27/2006	JSS	Phone call with J. Fiero re interim fee hearing and committee issue	0.20	95.00
SUBTOTAL: 020 - Meetings and Communications			5.30	2,937.50

<u>Date</u>	<u>Init.</u>	<u>Description</u>	<u>Hours</u>	
<u>030 - General Business Operations</u>				
9/1/2006	JSS	Telephone call with D. Friedman re employee issues	0.40	190.00
9/5/2006	JSS	Analyze employee issues	0.20	95.00
9/6/2006	JSS	Meeting with L. Bogdanoff re status of case and retention of Allen & Overy, substantive consolidation and related issues	0.30	142.50
	JSS	Review correspondence from L. Bogdanoff and T. Patterson re affiliate disbursement schedule (.2) and review form of schedules (.2) and prepare correspondence to D. Ragan re same (.1)	0.50	237.50
	JSS	Meeting with T. Patterson and L. Bogdanoff re outstanding items and case strategy	0.50	237.50
	LRB	Analyze and follow-up on issues from report (affiliate reports), related matters; prepare emails re same	1.20	780.00
	LRB	Analyze emails from J. Shenson, client re report, retention, pending issues, respond to same	1.10	715.00
	LRB	Confer with J. Shenson (.3) re: substantive consolidation and affiliate reporting issue	0.30	195.00
	TEP	Email to L. Bogdanoff re Affiliates disbursements and respond to same	0.20	130.00
9/7/2006	JSS	Prepare and respond correspondence to D. Ragan re supplement to XRoads report (.2); prepare and respond to correspondence with J. Montgomery re same (.3); prepare transmittal re same (.3)	0.80	380.00
	JSS	Prepare for standing call (.2) and participate in standing call re business issues, XRoads and leases (.5)	0.70	332.50
	JSS	Review correspondence from K. Denniston re supplement to report	0.10	47.50

<u>Date</u>	<u>Init.</u>	<u>Description</u>	<u>Hours</u>	
9/7/2006	LRB	Telephone conference with D. Ragan, M. Schwarzmann et al. re weekly call, tasks, issues	0.50	325.00
	LRB	Analyze affiliate report and transmittal to counsel	1.10	715.00
	TEP	Attend conference call with XRoads re business operations, etc.	0.50	325.00
9/8/2006	JSS	Prepare for (.3) and participate on call with V. Lin and L. Bogdanoff re various operational and bankruptcy matters (.4)	0.70	332.50
	JSS	Telephone call to D. Ragan re company bank and finance issues (.1) and review correspondence from D. Ragan re same (.1)	0.20	95.00
	LRB	Telephone conference with V. Lin, J. Shenson	0.40	260.00
9/12/2006	JSS	Telephone call with J. Montgomery re bank accounts and operations	0.10	47.50
	JSS	Analyze various matters and business issues	0.20	95.00
	JSS	Review and respond to correspondence with L. Hameed re bills for budgeting	0.10	47.50
9/13/2006	JSS	Prepare for standing call with XRoads	0.20	95.00
	JSS	Review correspondence with D. Ragan re tax issues and operations and XRoads (.1); telephone conversation with L. Bogdanoff re same (.1) and telephone conversation with D. Ragan and prepare correspondence to L. Bogdanoff re same (.7)	0.90	427.50
	LRB	Analyze D. Ragan email re pending tasks	0.30	195.00
	LRB	Analyze and respond to emails from J. Shenson re pending tasks, follow-up	0.30	195.00
9/14/2006	JSS	Meeting with L. Bogdanoff re status of matters, including lease analysis and operation issues	0.20	95.00

<u>Date</u>	<u>Init.</u>	<u>Description</u>	<u>Hours</u>	
9/14/2006	LRB	Confer with J. Shenson re allocation, leases	0.20	130.00
9/18/2006	LRB	Analyze email from J. Shenson re applications, XRoads work leases, respond to same	0.60	390.00
9/20/2006	JSS	Draft verified tax statement pleading	0.20	95.00
	JSS	Review monthly operating report and verified tax statement (.8); finalize and file same (.2)	1.00	475.00
	JSS	Review and respond to correspondence with D. Ragan re allocation analysis	0.20	95.00
	LRB	Analyze operating report, notes	0.50	325.00
	LRB	Prepare notes re operating report	0.30	195.00
9/25/2006	JSS	Telephone conference with D. Ragan re financial projection and operational issues	0.30	142.50
9/26/2006	JSS	Review and respond to correspondence from D. Ragan re pensions, leases and payment issues and related backup	0.30	142.50
	LRB	Analyze email from J. Shenson, D. Ragan re 401(k), leases	0.20	130.00
9/28/2006	JSS	Review and respond to correspondence from D. Ragan re litigation, lease, and fee issues	0.30	142.50
	LRB	Analyze client, J. Shenson emails re retentions, follow-up on pending issues	0.20	130.00
SUBTOTAL: 030 - General Business Operations			16.30	9,125.00
<u>040 - Fee/Employment Applications</u>				
9/1/2006	JSS	Review and respond to correspondence with A. Sachdeva re retention issue (.2); review correspondence from P. Wang (.1); and telephone conversation with P. Wang re same (.1)	0.40	190.00

<u>Date</u>	<u>Init.</u>	<u>Description</u>	<u>Hours</u>	
9/1/2006	SN	Analyze correspondence from S. Su re employment application and reply re same	0.10	28.00
9/5/2006	JSS	Review, edit and revise prebill re August interim fee application	1.80	855.00
	JSS	Prepare correspondence to P. Wang re Allen & Overy retention issues	0.10	47.50
	JSS	Draft monthly fee application	5.20	2,470.00
9/6/2006	JSS	Review and respond to correspondence from P. Wang re Allen & Overy retention issue	0.30	142.50
	JSS	Review, edit and revise draft of second monthly fee application	3.10	1,472.50
	JSS	Prepare correspondence to A. Sachdeva re KTB&S comments to Allen & Overy application	0.10	47.50
	JSS	Draft Allen & Overy retention application	4.40	2,090.00
9/7/2006	JSS	Review, edit and revise monthly fee statement	1.80	855.00
	JSS	Prepare Allen & Overy retention application and related papers	4.60	2,185.00
9/8/2006	JSS	Prepare notice re fee application (.2) review, edit and revise monthly fee application and notice (1.) and finalize and file same (.2)	1.40	665.00
	JSS	Draft Allen & Overy employment application	3.30	1,567.50
	JSS	Research re employment related issues	2.40	1,140.00
	JSS	Prepare correspondence to S. Neeley re foreign professional	0.20	95.00
	SN	Analyze correspondence from J. Shenson re foreign professionals and reply re same	0.10	28.00

<u>Date</u>	<u>Init.</u>	<u>Description</u>	<u>Hours</u>	
9/10/2006	JSS	Review, edit and revise Allen & Overy employment application (3.6); review, edit and revise engagement letter (.9); prepare correspondence to "all counsel" re same (.2)	4.70	2,232.50
9/11/2006	JSS	Review information re Semi IP in response to letter to professionals (.4) and prepare correspondence to S. Neeley re same (.1); draft retention application (2.4)	2.90	1,377.50
	JSS	Review L. Bogdanoff comments to A&O retention	0.20	95.00
	LRB	Prepare additions to Allen & Overy application, add to same	1.10	715.00
	SN	Analyze correspondence from Semi IP re employment application	0.20	56.00
9/12/2006	JSS	Review and respond to correspondence from J. Fiero re payment of fees and costs (.1); review backup relating thereto (.1); prepare correspondence to client re same (.2)	0.40	190.00
	JSS	Review, edit and revise A&O retention letter	0.20	95.00
	JSS	Review L. Bogdanoff comments to A&O retention application (.2); review P. Wang's comments re same (.2); phone call with P. Wang re same (.2)	0.60	285.00
	JSS	Review and revise A&O application to retain and draft order thereon	3.70	1,757.50
	JSS	Review and respond to correspondence with M. Schwarzmann re fee applications and interim fee order	0.20	95.00
	JSS	Prepare correspondence to V. Lin and P. Wang re A&O retention issues (.2) and review V. Lin response thereto (.1)	0.30	142.50
	JSS	Review correspondence from V. Lin re comments to A&O application	0.10	47.50
	JSS	Review, edit and revise Semi IP employment application	0.50	237.50

<u>Date</u>	<u>Init.</u>	<u>Description</u>	<u>Hours</u>	
9/12/2006	JSS	Draft proposed form of order re employment application for Semi IP	0.50	237.50
9/13/2006	JSS	Review correspondence from V. Lin re committee fees	0.10	47.50
	JSS	Review, edit and revise Semi IP employment application (2.4); prepare correspondence to client re same (.2)	2.60	1,235.00
	JSS	Telephone call from A. Sachdeva of A&O re retention (.1) and review and respond to correspondence re same (.2)	0.30	142.50
	LRB	Analyze and comment on application to employ A&O, issues raised	0.20	130.00
9/14/2006	JSS	Review and respond to correspondence with A. Sachdeva re retention issues (.3); prepare and respond to correspondence with L. Bogdanoff re same (.2)	0.50	237.50
	JSS	Review A&O comments to retention application (.6); revise retention application, draft declaration in support thereto (3.8)	4.40	2,090.00
	JSS	Review and respond to correspondence with P. Wang re A&O retention application (.3); telephone call with P. Wang re same (.3) and review comments to A&O application from P. Wang (.1)	0.70	332.50
	JSS	Prepare correspondence to professionals re interim fee application	0.10	47.50
	JSS	Review and respond to emails from A. Sachdeva new and additional comments to application (.2); telephone conversation with A. Sachdeva and A. Ross re comments and changes to employment application and engagement letter (.6) and revise application per new and additional comments (1.2)	2.00	950.00
	LRB	Analyze pleadings re application on Allen & Overy, add to same	0.70	455.00
9/15/2006	JSS	Review and respond to correspondence with A. Sachdeva re application to employment, comment thereon and status (.3); prepare and respond to correspondence with L. Bogdanoff re	0.60	285.00

<u>Date</u>	<u>Init.</u>	<u>Description</u>	<u>Hours</u>	
		same (.1); review and respond to correspondence with V. Lin re same (.1); prepare correspondence to all parties re same (.1)		
9/15/2006	JSS	Review and finalize exhibits to A&O retention application (.4); revise application (.6)	1.00	475.00
	JSS	Draft first interim fee application and declaration in support thereof and transmittal letter	3.80	1,805.00
	LRB	Prepare email to J. Shenson re application deadlines, other applications for employment	0.30	195.00
9/18/2006	JSS	Review correspondence and respond to A&O re retention agreement	0.60	285.00
	JSS	Review, edit, revise and finalize A&O retention agreement (.8); prepare correspondence to A&O re same (.4) telephone conversation with L. Bogdanoff re same (.2); Telephone conference with V. Lin re same (.1)	1.50	712.50
	JSS	Draft first interim fee application (1.8); draft notice to professionals re hearing (.4)	2.20	1,045.00
	JSS	Prepare correspondence to L. Bogdanoff re A&O retention (.2); telephone conference with A. Sachdeva re same (.3); draft correspondence to Latham, client and counsel for non-debtor affiliates re same (.1)	0.60	285.00
9/19/2006	JSS	Revise notice to professionals re hearing on interim fee application	0.20	95.00
	JSS	Review and respond to correspondence from A. Sachdeva re conflict and related issues (.8); prepare correspondence to L. Bogdanoff re same (.1)	0.90	427.50
	JSS	Prepare correspondence to V. Lin re conflicts/A&O issues	0.20	95.00
	LRB	Analyze email from J. Shenson and Allen & Overy re issues, respond to same	0.30	195.00

<u>Date</u>	<u>Init.</u>	<u>Description</u>	<u>Hours</u>	
9/20/2006	JSS	Review and respond to correspondence from A. Sachdeva re conflicts and disclosure issues (.3); review revised declaration re same (.2); telephone conversation with A. Sachdeva re same (.2)	0.70	332.50
	JSS	Revise and finalize and file A&O retention application	2.20	1,045.00
	JSS	Discussion with S. Neeley re foreign professionals	0.10	47.50
	JSS	Review, edit and revise KTBS fee application and exhibits to fee application declaration	1.90	902.50
	JSS	Review correspondence from D. Ragan re foreign professionals billing issue	0.10	47.50
	LRB	Analyze revised Allen & Overy application, notes	0.30	195.00
	SN	Confer with J. Shenson (.1) and analyze Minato response re employment application (.1)	0.20	56.00
	SN	Prepare correspondence to D. Ragan re Minato response	0.10	28.00
9/22/2006	JSS	Review correspondence from J. Fiero re payment of fees	0.10	47.50
	JSS	Review materials from Minato Accounting and prepare draft employment application and declaration and prepare form of order	2.10	997.50
9/25/2006	JSS	Revise application to employ Minato Accounting	0.50	237.50
	JSS	Prepare correspondence to D. Ragan re foreign professionals (.2) and review response thereto (.1)	0.30	142.50
	JSS	Review court order re employment of A&O (.1); prepare correspondence to A&O re same (.1)	0.20	95.00
	LRB	Analyze order re Allen & Overy, applications re foreign professionals	0.30	195.00

<u>Date</u>	<u>Init.</u>	<u>Description</u>	<u>Hours</u>	
9/26/2006	JSS	Review, edit and revise KTBS Interim Fee Application and exhibits thereto and declaration in support thereof	2.20	1,045.00
9/27/2006	JSS	Review, edit and revise KTB&S fee application and exhibit thereto	1.80	855.00
	LRB	Prepare additions to fee application	0.60	390.00
9/28/2006	JSS	Prepare correspondence to professionals re hearing fee application	0.10	47.50
	JSS	Review, edit, revise, finalize and file KTB&S fee application	1.80	855.00
	JSS	Prepare correspondence to D. Ragan re foreign professionals	0.10	47.50
9/29/2006	JSS	Review A&O bills (.2); prepare correspondence to D. Ragan re same (.2); prepare correspondence to A. Sachdeva re same (.1)	0.50	237.50
	LRB	Analyze and comment on draft XRoads fee application	0.30	195.00
SUBTOTAL: 040 - Fee/Employment Applications			85.20	41,051.00
<u>050 - Fee/Employment Objections</u>				
9/12/2006	JSS	Review correspondence from K. Denniston re Allen & Overy retention and Hong Kong proceedings (.2); prepare correspondence to Latham & Watkins and client re same (.1); review correspondence from A. Sachdeva re same (.1)	0.40	190.00
	LRB	Review latest Paul Hastings' letter re Hong Kong litigation, notes	0.20	130.00
	LRB	Prepare response re Paul Hastings' letter	0.60	390.00
9/13/2006	JSS	Review correspondence from P. Wang re company response to New World letter re A&O	0.10	47.50

<u>Date</u>	<u>Init.</u>	<u>Description</u>	<u>Hours</u>	
9/14/2006	JSS	Meeting with L. Bogdanoff re A&O retention issues and Hong Kong proceeding	0.30	142.50
	LRB	Confer with J. Shenson re response to New World letter re: Allen & Overy	0.30	195.00
9/16/2006	JSS	Review XRoads fee request (.8); review and respond to correspondence with T. Patterson and L. Bogdanoff re same (.3)	1.10	522.50
	LRB	Analyze XRoads statement, comments	0.20	130.00
9/17/2006	JSS	Prepare correspondence to A&O re retention issues (.2); prepare correspondence to XRoads re fee statement and related issues (.2)	0.40	190.00
9/18/2006	JSS	Telephone conference with M. Schwarzmman re XRoad fee application (.5); discussion with T. Patterson re same (.1); call to M. Schwarzmman re same (.2); review additional materials re backup (.2); review and respond to correspondence with T. Patterson re same (.2)	1.20	570.00
	TEP	Review XRoads billing statement and telephone conference with D. Ragan; review email and brief office conference with J. Shenson	0.90	585.00
	TEP	Telephone conference with M. Schwarzmman re fees	0.20	130.00
9/19/2006	JSS	Review revised XRoads fee notice and prepare correspondence to T. Patterson and L. Bogdanoff re same (.5); prepare notice to professionals (.3); prepare correspondence to D. Ragan re same (.1); review and respond to several emails from D. Ragan re same (.2); finalize and file XRoads fee application notice (.3)	1.40	665.00
	LRB	Analyze revised XRoads application, comments	0.40	260.00
9/20/2006	JSS	Review monthly fee statement for committee counsel	0.20	95.00

<u>Date</u>	<u>Init.</u>	<u>Description</u>	<u>Hours</u>	
9/26/2006	JSS	Review court docket re: objections to fees (.1); prepare correspondence to client re same (.1)	0.20	95.00
	LRB	Prepare emails to J. Shenson re Allen & Overy objection	0.20	130.00
9/27/2006	JSS	Review New World objection to A&O employment application (.2); conversation with L. Bogdanoff re same (.1)	0.30	142.50
	JSS	Review material for reply to objection to A&O retention application	0.40	190.00
	JSS	Draft reply to objection (1.8); draft correspondence to A&O, client and others re same (.1); review T. Patterson comments re same (.2)	2.10	997.50
	JSS	Review and respond to correspondence with D. Ragan re XRoads fee application issue	0.20	95.00
	LRB	Prepare initial response to Allen & Overy objection; analyze same	1.40	910.00
	LRB	Revise draft response to Allen & Overy objection	0.70	455.00
	TEP	Review draft reply brief to A&O objection and revise same	0.40	260.00
9/28/2006	JSS	Prepare correspondence to client, A&O and others re reply to A&O objection	0.10	47.50
	LRB	Analyze revised Allen & Overy response, notes thereon	0.20	130.00
9/29/2006	JSS	Phone call from/to D. Ragan re XRoads fee application	0.20	95.00
	JSS	Review correspondence and comments from A&O re reply to objection (.2); review, edit and revise reply (.5); telephone conference with V. Lin re same (.2); finalize and file same (.2)	1.10	522.50
	JSS	Review XRoads fee application (.6); review and respond to correspondence with L. Bogdanoff re same (.2); prepare correspondence to D. Ragan re same (.3)	1.10	522.50

<u>Date</u>	<u>Init.</u>	<u>Description</u>	<u>Hours</u>	
9/29/2006	LRB	Prepare response re A&O, comments received, prepare changes re same	0.20	130.00
SUBTOTAL: 050 - Fee/Employment Objections			16.70	8,965.00
<u>070 - Claims Administration & Objections</u>				
9/6/2006	JSS	Review docket re amended proof of claim	0.10	47.50
9/12/2006	JSS	Review and respond to internal correspondence re amended proof of claim and transmittal to XRoads re same	0.10	47.50
9/15/2006	JSS	Review notice re claims	0.10	47.50
9/21/2006	JSS	Review correspondence from D. Ragan re Semi IP and claims issues	0.10	47.50
9/27/2006	JSS	Phone call with counsel for creditor employee re claims and related issues (.2); review file re same (.2) and telephone conference with counsel re bankruptcy (.1)	0.50	237.50
9/28/2006	JSS	Review file re creditor claims and notice issues	0.20	95.00
9/29/2006	JSS	Prepare correspondence to V. Lin re employee/claim issues	0.10	47.50
	JSS	Review notice and related materials re bar date issue (.3); correspondence to client re same (.2)	0.50	237.50
SUBTOTAL: 070 - Claims Administration & Objections			1.70	807.50
<u>110 - Employee Benefits/Plans</u>				
9/5/2006	JSS	Telephone call with M. Schwarzmann re leases and worker compensation issues	0.20	95.00

<u>Date</u>	<u>Init.</u>	<u>Description</u>	<u>Hours</u>	
9/19/2006	JSS	Review and respond to correspondence with M. Schwarzmann re workers comp. issues (.1) and conversation (.2); review materials re same and prepare correspondence to company re same (.3)	0.60	285.00
	JSS	Telephone call from/to J. Lansky from U.S. Department of Labor	0.20	95.00
9/20/2006	JSS	Telephone conversation with J. Lansky with the Department of Labor	0.10	47.50
	JSS	Review pleadings in case in case re pension and related issues (.3); prepare correspondence to D. Ragan re same (.1)	0.40	190.00
	JSS	Review correspondence from Amy Ma re workers compensation issues	0.10	47.50
	JSS	Telephone conversation with D. Ragan re lease analysis, workers comp, pensions and and monthly operating report (.3) and prepare correspondence to L. Bogdanoff re same (.1)	0.40	190.00
	JSS	Review information and enclosures from company re workers comp matters	0.20	95.00
9/25/2006	JSS	Prepare and respond correspondence to D. Ragan re worker comp, benefit issues, schedules and SOFAs	0.30	142.50
9/26/2006	JSS	Phone call to J. Lansky, Department of Labor, re pension fund issue	0.20	95.00
SUBTOTAL: 110 - Employee Benefits/Plans			2.70	1,282.50
<u>120 - Litigation</u>				
9/5/2006	JSS	Review correspondence from P. Wang re litigation security issues (.1) and prepare correspondence to L. Bogdanoff and T. Patterson re same (.1); review correspondence from L. Bogdanoff and respond to P. Wang re same (.2)	0.40	190.00

<u>Date</u>	<u>Init.</u>	<u>Description</u>	<u>Hours</u>	
9/5/2006	JSS	Review correspondence from D. Ragan and D. Friedman re litigation security issues (.1); review correspondence from A. Sachdeva (.1) re same	0.20	95.00
	JSS	Review and respond to correspondence with D. Friedman re employee issues	0.20	95.00
	JSS	Telephone call with D. Friedman re employee issues and expert retention issues	0.20	95.00
9/6/2006	JSS	Review correspondence from A. Sachdeva re security issues to Hong Kong proceedings (.1); telephone call from/to P. Wang re same (.1)	0.20	95.00
	LRB	Analyze and respond to J. Shenson emails re Hong Kong litigation and bond	0.50	325.00
9/7/2006	JSS	Review correspondence from D. Ragan and D. Friedman re state court litigation matters	0.10	47.50
	JSS	Review and respond correspondence from D. Ragan re posting of security in Hong Kong proceeding	0.10	47.50
	JSS	Review correspondence from D. Ragan re posting of security	0.10	47.50
9/8/2006	JSS	Telephone call with D. Friedman re various litigation issues and status of litigation (.5); review and respond to correspondence with D. Friedman re follow-up (.1)	0.60	285.00
9/9/2006	TEP	Review D. Simon email re litigation and respond to same	0.30	195.00
9/11/2006	JSS	Prepare correspondence to D. Friedman re State Court litigation issues	0.10	47.50
	JSS	Telephone conversation with D. Friedman re litigation (.2); prepare correspondence to T. Patterson and L. Bogdanoff re same (.2)	0.40	190.00
9/12/2006	JSS	Telephone call with D. Friedman re State Court litigation (.2) and prepare correspondence to D. Friedman re same (.1)	0.30	142.50

<u>Date</u>	<u>Init.</u>	<u>Description</u>	<u>Hours</u>	
9/12/2006	LRB	Analyze deposition and Latham & Watkins' memo re issues raised, notes	0.80	520.00
9/13/2006	JSS	Review litigation and material, including deposition transcript re substantive consolidation and related issues	2.10	997.50
	LRB	Analyze emails from Latham & Watkins and Allen & Overy re litigation	0.20	130.00
9/15/2006	JSS	Review new New World complaint filed against certain affiliates of debtor (.5); prepare correspondence to E. Goldberg re same (.1)	0.60	285.00
	LRB	Analyze complaint by New World, notes and email follow-up	1.10	715.00
	LRB	Prepare email to Latham & Watkins re additional suit, analyze response re same	0.20	130.00
	TEP	Review New World/Intellamda complaint	0.60	390.00
9/19/2006	LRB	Analyze New World/Intellamda complaint, notes	0.90	585.00
9/25/2006	JSS	Prepare correspondence to D. Ragan re Intellamda lawsuit	0.10	47.50
9/27/2006	LRB	Analyze email from D. Ragan re litigation, follow-up	0.30	195.00
9/28/2006	JSS	Review transcript of August 30th status conference (.2); prepare correspondence to V. Lin re same (.1)	0.30	142.50
	LRB	Analyze hearing transcript of August 30th status conference	0.30	195.00
SUBTOTAL: 120 - Litigation			11.20	6,230.00
<u>200 - Matters Involving Real Property Leases</u>				
9/5/2006	JSS	Review and respond to correspondence from M. Schwarzmann re non-residential real property leases	0.10	47.50

<u>Date</u>	<u>Init.</u>	<u>Description</u>	<u>Hours</u>	
9/6/2006	JSS	Review correspondence from M. Schwarzmann re leases (.1); begin review of leases (.3)	0.40	190.00
9/7/2006	JSS	Review and respond to correspondence with V. Lin re Japanese lease	0.20	95.00
	LRB	Analyze email from J. Shenson, V. Lin re leases, issues, respond to same	0.30	195.00
	LRB	Analyze and respond to emails from J. Shenson re Lin and leases	0.30	195.00
9/11/2006	JSS	Prepare correspondence to XRoads, T. Patterson, L. Bodganoff re leases and analysis (.5); review correspondence from M. Schwarzmann (.1) and L. Hameed re same (.1)	0.70	332.50
	JSS	Initial review of non-residential real property leases	2.60	1,235.00
9/12/2006	JSS	Review correspondence from D. Ragan re lease analysis and related issues	0.10	47.50
	JSS	Review and respond to correspondence from D. Ragan re non-residential real property; prepare and respond correspondence to M. Schwarmann re same	0.30	142.50
9/13/2006	JSS	Review and respond to correspondence with M. Schwarzmann re leases for Warm Springs (.1) and review additional material re same (.2)	0.30	142.50
9/14/2006	JSS	Telephone call with D. Ragan re leases and staffing issues (.3) and prepare correspondence to D. Ragan re same (.1)	0.40	190.00
	JSS	Email to V. Lin re lease issues and retention application	0.10	47.50
	JSS	Prepare correspondence to client re lease issues	0.20	95.00
	LRB	Analyze email from J. Shenson re application, leases (follow-up re same)	0.50	325.00

<u>Date</u>	<u>Init.</u>	<u>Description</u>	<u>Hours</u>	
9/15/2006	JSS	Telephone call with L. Bogdanoff re lease issue	0.20	95.00
	LRB	Telephone conference with J. Shenson re leases, application	0.20	130.00
	LRB	Analyze and respond to client email re leases, pending issues	0.50	325.00
9/18/2006	JSS	Continued review of leases re analysis and assumption/rejection	0.60	285.00
9/19/2006	JSS	Review and respond to correspondence with D. Ragan re XRoads analysis on leases	0.20	95.00
	JSS	Prepare motion to assume real property leases (.6) and confer with L. Bogdanoff re same (.3)	0.90	427.50
	JSS	Initial review of lease analysis and discussion with D. Ragan re same and foreign professionals and fee issues	0.60	285.00
	LRB	Confer with J. Shenson re lease issues	0.30	195.00
9/20/2006	JSS	Prepare correspondence to D. Ragan re lease analysis	0.10	47.50
	JSS	Telephone conference with V. Lin re real property leases	0.20	95.00
	JSS	Review revised lease analysis prepared by XRoads	0.50	237.50
	LRB	Analyze lease analysis, notes thereon	1.10	715.00
	LRB	Prepare email re lease issues	0.60	390.00
9/21/2006	JSS	Review materials re lease analysis (.5) and participate on call with XRoads re same (.5)	1.00	475.00
	JSS	Prepare letters to landlords re extending the date to assume or reject (2.2); conversation with L. Bogdanoff re same (.1); prepare correspondence to client re same (.2)	2.50	1,187.50
	LRB	Telephone conference with D. Ragan, M. Schwarzmann, J. Shenson re lease issues	0.50	325.00

<u>Date</u>	<u>Init.</u>	<u>Description</u>	<u>Hours</u>	
9/21/2006	LRB	Telephone conference with and respond to email from J. Shenson re leases	0.30	195.00
	LRB	Prepare email to J. Shenson re consent and extension	0.10	65.00
	LRB	Revise draft lease letter, comments thereon	0.60	390.00
9/22/2006	JSS	Draft motion to assume/reject real property leases	2.20	1,045.00
	JSS	Review and respond to correspondence with L. Bogdanoff re letters to landlords	0.20	95.00
	JSS	Revise letters to landlords re extension of time	0.20	95.00
	JSS	Review and respond to correspondence with D. Ragan re letters to landlord (.3); and telephone call to D. Ragan re same (.2)	0.50	237.50
	LRB	Prepare emails to J. Shenson re lease issues, consent	0.30	195.00
	LRB	Analyze revised lease extension	0.20	130.00
	LRB	Analyze and follow-up/respond to client, J. Shenson emails re leases	0.60	390.00
9/25/2006	JSS	Review leases (.4); prepare memo to XRoads re various diligence issues (.5) and review D. Ragan response thereto and prepare response (.2)	1.10	522.50
	JSS	Draft motion to assume and assign	2.30	1,092.50
	JSS	Draft letters to landlord for Japan lease (1.1); prepare correspondence to L. Bogdanoff re same (.1) and review L. Bogdanoff correspondence (.1); prepare correspondence to V. Lin re same (.1)	1.40	665.00
	LRB	Analyze email from J. Shenson re lease follow-up, notes and follow-up with him re same	0.30	195.00

<u>Date</u>	<u>Init.</u>	<u>Description</u>	<u>Hours</u>	
9/25/2006	LRB	Prepare email to client re lease issues	0.40	260.00
	LRB	Revise draft letter to Japan lessors	0.20	130.00
	LRB	Analyze client email re leases, allocation and pending matters, respond to same	0.40	260.00
9/26/2006	JSS	Draft notice, motion and memorandum of points and authorities to assume/reject leases	3.20	1,520.00
9/27/2006	JSS	Review new lease documentation for company (.7); prepare follow-up correspondence to D. Ragan re same (.1)	0.80	380.00
9/28/2006	JSS	Revise points and authorities and motion to assume/reject leases	0.60	285.00
9/29/2006	JSS	Revise motion to assume, reject leases	0.60	285.00
SUBTOTAL: 200 - Matters Involving Real Property Leases			33.00	17,022.50
Professional Services Rendered			174.10	\$88,371.00
Costs and Disbursements				
		Court Fees		41.20
		Duplicating (at \$.20 per page)		1,807.60
		Incoming Faxes (at \$0.20 per page)		0.20
		Meals		7.81
		Messenger Services and Overnight Mail		891.44
		Online Research		88.99
		Parking		85.00
		Postage		476.79
		Telephone		54.28
		Transcripts		63.03
		Travel		1,051.01
Total Costs and Disbursements				\$4,567.35
Total Current Charges				\$92,938.35

Previous Balance Forward	\$152,115.02
9/27/2006 Payment - thank you - Wire transfer. Check No. Wire	(\$152,115.02)
Payments and Credits	(\$152,115.02)
Current Balance Due	\$92,938.35

Timekeeper Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>
Lee R. Bogdanoff - Partner	29.90	650.00
Thomas E. Patterson - Partner	3.30	650.00
Stacia A. Neeley - Associate	0.70	280.00
Jonathan S. Shenson - Partner	140.20	475.00