

Mercer / Borders - Additional Detail

Employee	Date	Rate	Hours	Actual	Original Description	Additional Detail for Description
Dempsey John	23-Feb-11	\$737.00	1.00	\$736.60	Preparation of creditor report.	Preparation of materials for call with BDO meeting presenting KEIP including call with Rosiland Thompson.
Dempsey John	25-Feb-11	\$737.00	2.00	\$1,473.20	Prep of creditor report.	Preparation of materials for call with BDO meeting presenting KEIP.
Popov Dimitar	28-Feb-11	\$267.00	3.50	\$933.80	Bankruptcy Research.	Research Individual award sizes for KEIPS.
Popov Dimitar	1-Mar-11	\$267.00	3.00	\$800.40	Bankruptcy Research.	Research Individual award sizes for KEIPS.
Popov Dimitar	3-Mar-11	\$267.00	1.25	\$333.50	Bankruptcy Research.	Research Individual award sizes for KEIPS.
Popov Dimitar	4-Mar-11	\$267.00	1.00	\$266.80	Bankruptcy Research.	Research Individual award sizes for KEIPS.
Popov Dimitar	7-Mar-11	\$267.00	2.00	\$533.60	Bankruptcy Research.	Research Individual award sizes for KEIPS.
Popov Dimitar	8-Mar-11	\$267.00	3.50	\$933.80	BOD Analysis.	Prepare competing Board of Directors benchmarking analysis for peer group.
Popov Dimitar	9-Mar-11	\$267.00	6.00	\$1,600.80	BOD Analysis.	Prepare competing Board of Directors benchmarking analysis for peer group.
Katsman Raphael	10-Mar-11	\$557.00	0.25	\$139.20	BOD Analysis.	Prepare competing Board of Directors benchmarking analysis for peer group.
Popov Dimitar	10-Mar-11	\$267.00	1.00	\$266.80	BOD Analysis.	Prepare competing Board of Directors benchmarking analysis for peer group.
Popov Dimitar	14-Mar-11	\$267.00	0.50	\$133.40	BOD Analysis.	Prepare competing Board of Directors benchmarking analysis for peer group.
Greene Cooper	15-Mar-11	\$267.00	1.50	\$400.20	Compensation Analysis.	Revisions to the KEIP and KERP report for meeting with BDO.
Greene Cooper	15-Mar-11	\$267.00	0.50	\$133.40	Compensation Analysis.	Revisions to the KEIP and KERP report for meeting with BDO.
Klein Jon	15-Mar-11	\$302.00	0.25	\$75.40	Peer review.	Review and revise Board of Directors study.
Greene Cooper	16-Mar-11	\$267.00	1.25	\$333.50	Compensation Analysis.	Revisions to the KEIP and KERP report for meeting with BDO.
Mayer Julie	21-Mar-11	\$75.00	9.75	\$735.16	Bankruptcy research.	Research regulatory practices as they relate to KEIPS and KERPS.
Dempsey John	21-Mar-11	\$737.00	4.00	\$2,946.40	Deck revisions.	Modifications to the KEIP / KERP presentation based on input from Alix in preparation for discussions with BDO.
Dempsey John	22-Mar-11	\$737.00	1.00	\$736.60	Director comp deck.	Review and revise presentation to Board of Directors regarding director compensation practices.
Total:				\$13,512.56		