

**THE SCO GROUP**  
**OPA FINANCIAL ADVISORY SERVICES**  
**SUMMARY OF HOURS BY PROFESSIONAL**  
**FOR THE PERIOD JANUARY 1, 2010 THROUGH JANUARY 31, 2010**

Professional Position	Number of Years In Position	Prior Relevant Experience	Year of Obtaining License	Area of Expertise	Hours	Hourly Rate	Value
Bruce Comer Managing Director	23+ years of combined professional experience	Over 18 years of experience in business development, finance and operations in US and Asia. Led operational and financial restructuring of Allegro Biodiesel as CEO and of Pacific Crossing as CFO. 5 years as strategic / operational consultant. VP in Merrill Lynch's investment banking group. Expertise with corporate governance, including private and public company board experience	Held a Series 7 and 63 license in good standing for nearly 5 years	Strategic, operational and financial restructuring, Business Development, Corporate Governance	49.6	\$475.00	\$23,560.00
Mark Fisler Managing Director	24+ years of combined professional experience	Over 20 years of experience as an investment banker. Over 12 years of experience as a consultant/advisor, management company owner and corporate executive. President of Global Ethanol. Former board member of Global Ethanol, Golden Oval Eggs, Greenway Consulting and the Gainey Center	Held a Series 7 and 63 license in good standing for nearly 20 years	Strategic, operational and financial restructuring, Business Development, Corporate Governance	93.9	\$475.00	44,602.50
Vinod Bhat Associate	9+ years of combined professional experience	Executed a variety of distressed financing, M&A and LBO transactions in the technology, industrials, media, gaming and real estate sectors. Operations and technology consultant at i2 Technologies, a leading software solutions provider	N/A	Technology, Corporate Finance	73.3	250.00	18,325.00
Mike Hakim Associate	3 years	Designed and maintained cash budgets, financial models, asset impairment analyses, cap tables and debt covenant analyses. Developed complex financial models involving multiple acquisition targets in various industries	N/A	Alternative Energy and Technology, Corporate Finance	15.2	210.00	3,192.00
<b>Total</b>					<b>232.0</b>	<b>\$386.55</b>	<b>\$89,679.50</b>

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**SUMMARY OF HOURS BY PROJECT CODE**  
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<b>Project Code</b>	<b>Description</b>	<b>Hours</b>	<b>Value</b>
1	Planning, Supervision and Review	2.8	\$1,037.50
2	Preparation and Review of Info. Requests and Related Matters	0.0	0.00
3	Analysis & Preparation of Court filings	0.3	142.50
4	Analysis, Preparation and Execution of Restructuring Plan	52.7	18,287.00
5	Analysis & Preparation of Budget & Reports	21.4	5,355.50
6	Analysis & Preparation of loan model and terms	0.0	0.00
7	Analysis & Preparation of Financial models	0.0	0.00
8	Preparation for and Attendance at Court Hearings	0.0	0.00
9	Prep/Participate in Company management calls and meetings	51.1	22,292.50
10	Prep/Participate in Board calls and meetings	0.0	0.00
11	Prep/Participate in Meetings/Conf. Calls with Counsel and Ch. 11 Trustee	31.4	11,393.50
12	Communication with potential lenders	39.6	17,608.00
13	Firm Retention	0.0	0.00
14	Preparation of Fee/Expense Applications	4.2	1,150.50
15	Non-working Travel Time	28.5	12,412.50
<b>Total</b>		<b>232.0</b>	<b>\$89,679.50</b>

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Professional	Project Code	Description	Hours	Value
<b>Bruce Comer</b>	1	Planning, Supervision and Review	1.5	\$712.50
	2	Preparation and Review of Info. Requests and Related Matters	0.0	0.00
	3	Analysis & Preparation of Court filings	0.3	142.50
	4	Analysis, Preparation and Execution of Restructuring Plan	3.7	1,757.50
	5	Analysis & Preparation of Budget & Reports	0.7	332.50
	6	Analysis & Preparation of loan model and terms	0.0	0.00
	7	Analysis & Preparation of Financial models	0.0	0.00
	8	Preparation for and Attendance at Court Hearings	0.0	0.00
	9	Prep/Participate in Company management calls and meetings	27.2	12,920.00
	10	Prep/Participate in Board calls and meetings	0.0	0.00
	11	Prep/Participate in Meetings/Conf. Calls with Counsel and Ch. 11 Trustee	5.8	2,755.00
	12	Communication with potential lenders	0.4	190.00
	13	Firm Retention	0.0	0.00
	14	Preparation of Fee/Expense Applications	0.0	0.00
	15	Non-working Travel Time	10.0	4,750.00
<b>Total</b>			<b>49.6</b>	<b>\$23,560.00</b>

Professional	Project Code	Description	Hours	Value
<b>Mark Fisler</b>	1	Planning, Supervision and Review	0.0	\$0.00
	2	Preparation and Review of Info. Requests and Related Matters	0.0	0.00
	3	Analysis & Preparation of Court filings	0.0	0.00
	4	Analysis, Preparation and Execution of Restructuring Plan	19.5	9,262.50
	5	Analysis & Preparation of Budget & Reports	0.0	0.00
	6	Analysis & Preparation of loan model and terms	0.0	0.00
	7	Analysis & Preparation of Financial models	0.0	0.00
	8	Preparation for and Attendance at Court Hearings	0.0	0.00
	9	Prep/Participate in Company management calls and meetings	15.9	7,552.50
	10	Prep/Participate in Board calls and meetings	0.0	0.00
	11	Prep/Participate in Meetings/Conf. Calls with Counsel and Ch. 11 Trustee	10.5	4,987.50
	12	Communication with potential lenders	34.0	16,150.00
	13	Firm Retention	0.0	0.00
	14	Preparation of Fee/Expense Applications	0.5	237.50
	15	Non-working Travel Time	13.5	6,412.50
<b>Total</b>			<b>93.9</b>	<b>\$44,602.50</b>

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Professional	Project Code	Description	Hours	Value
Vinod Bhat	1	Planning, Supervision and Review	1.3	\$325.00
	2	Preparation and Review of Info. Requests and Related Matters	0.0	0.00
	3	Analysis & Preparation of Court filings	0.0	0.00
	4	Analysis, Preparation and Execution of Restructuring Plan	26.8	6,700.00
	5	Analysis & Preparation of Budget & Reports	16.9	4,225.00
	6	Analysis & Preparation of loan model and terms	0.0	0.00
	7	Analysis & Preparation of Financial models	0.0	0.00
	8	Preparation for and Attendance at Court Hearings	0.0	0.00
	9	Prep/Participate in Company management calls and meetings	3.5	875.00
	10	Prep/Participate in Board calls and meetings	0.0	0.00
	11	Prep/Participate in Meetings/Conf. Calls with Counsel and Ch. 11 Trustee	12.0	3,000.00
	12	Communication with potential lenders	4.4	1,100.00
	13	Firm Retention	0.0	0.00
	14	Preparation of Fee/Expense Applications	3.4	850.00
	15	Non-working Travel Time	5.0	1,250.00
<b>Total</b>			<b>73.3</b>	<b>\$18,325.00</b>

Professional	Project Code	Description	Hours	Value
Michael Hakim	1	Planning, Supervision and Review	0.0	\$0.00
	2	Preparation and Review of Info. Requests and Related Matters	0.0	0.00
	3	Analysis & Preparation of Court filings	0.0	0.00
	4	Analysis, Preparation and Execution of Restructuring Plan	2.7	567.00
	5	Analysis & Preparation of Budget & Reports	3.8	798.00
	6	Analysis & Preparation of loan model and terms	0.0	0.00
	7	Analysis & Preparation of Financial models	0.0	0.00
	8	Preparation for and Attendance at Court Hearings	0.0	0.00
	9	Prep/Participate in Company management calls and meetings	4.5	945.00
	10	Prep/Participate in Board calls and meetings	0.0	0.00
	11	Prep/Participate in Meetings/Conf. Calls with Counsel and Ch. 11 Trustee	3.1	651.00
	12	Communication with potential lenders	0.8	168.00
	13	Firm Retention	0.0	0.00
	14	Preparation of Fee/Expense Applications	0.3	63.00
	15	Non-working Travel Time	0.0	0.00
<b>Total</b>			<b>15.2</b>	<b>\$3,192.00</b>

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Date	Professional	Title	Hours	Value	Description of Hours	Code
1/5/10	Vinod Bhat	Associate	1	\$250.00	Weekly staff meeting to discuss priorities and progress.	1
1/6/10	Bruce Comer	Managing Director	0.4	\$190.00	OPA meeting to plan meetings/trips to review sales organization	1
1/14/10	Bruce Comer	Managing Director	0.7	\$332.50	Meeting with OPA team to discuss terms of debtor loan and other financing options	1
1/21/10	Bruce Comer	Managing Director	0.4	\$190.00	Planning, supervision and review	1
1/21/10	Vinod Bhat	Associate	0.3	\$75.00	OPA staff meeting to review status and progress on deliverables	1
<b>Subtotal: Planning, Supervision and Review</b>			<b>2.8</b>	<b>\$1,037.50</b>		
1/13/10	Bruce Comer	Managing Director	0.3	\$142.50	Review of court filings	3
<b>Subtotal: Analysis &amp; Preparation of Court filings</b>			<b>0.3</b>	<b>142.5</b>		
1/6/10	Vinod Bhat	Associate	0.8	\$187.50	Review, follow-up and approval of payables.	4
1/7/10	Mark Fisler	Managing Director	1.5	\$712.50	Work on sale of non-core assets.	4
1/7/10	Vinod Bhat	Associate	4.0	\$1,000.00	Preparation of package for sale of non-core assets	4
1/8/10	Mark Fisler	Managing Director	1.1	\$522.50	Work on sale of non-core assets.	4
1/8/10	Vinod Bhat	Associate	1.0	\$250.00	Revised LOI for the sale of non-core assets based on internal team comments.	4
1/9/10	Vinod Bhat	Associate	2.0	\$500.00	Revised materials for sale of Mobility line of business	4
1/11/10	Mark Fisler	Managing Director	0.6	\$285.00	Call with purchaser of non-core assets	4
1/11/10	Michael Hakim	Associate	1.1	\$231.00	Read Stock Option Motion	4
1/11/10	Vinod Bhat	Associate	3.5	\$875.00	Updated restructuring plan for various scenarios under consideration.	4
1/12/10	Mark Fisler	Managing Director	1.3	\$617.50	Review of various business issues (European costs, lease renewals, labor costs, etc).	4
1/12/10	Vinod Bhat	Associate	0.5	\$125.00	Updated list of operational issues for status and progress.	4
1/13/10	Mark Fisler	Managing Director	2.1	\$997.50	Work on non core asset sale LOI and revert to purchaser. Finalize the document and send to the Trustee for review and approval and to the purchaser for signature. Discussion with Trustee legal advisor on mechanics of the offer and process to closing	4
1/13/10	Vinod Bhat	Associate	0.5	\$125.00	Reviewed sales commissions schedule provided by management.	4
1/14/10	Mark Fisler	Managing Director	2.0	\$950.00	Work on non-core asset sale.	4
1/15/10	Mark Fisler	Managing Director	1.5	\$712.50	Work on non-core asset sale.	4
1/15/10	Vinod Bhat	Associate	5.5	\$1,375.00	Prepared detailed analysis of revenue breakdown by salesperson. Discussed budget for office move.	4
1/20/10	Vinod Bhat	Associate	1.5	\$375.00	Reviewed emails from management regarding restructuring issues. Prepared summary travel budget	4
1/21/10	Bruce Comer	Managing Director	0.5	\$237.50	Work on disposal of assets	4
1/21/10	Mark Fisler	Managing Director	0.5	\$237.50	Work on non core asset sale	4
1/21/10	Michael Hakim	Associate	0.4	\$84.00	E-mails with management regarding operational issues	4
1/24/10	Mark Fisler	Managing Director	1.1	\$522.50	Review of Purchase agreement for the sale of non-core assets.	4

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1/25/10	Mark Fisler	Managing Director	2.5	\$1,187.50	Compilation of comments on purchase agreement for non-core asset sale.	4
1/25/10	Vinod Bhat	Associate	3.5	\$875.00	Prepared presentation and responses to questions from employees. Revised Purchase Agreement for non-core assets based on comments on Debtor	4
1/26/10	Bruce Comer	Managing Director	0.8	\$380.00	Review and respond to emails on prep for employee meetings and discussions on contractor arrangement	4
1/26/10	Mark Fisler	Managing Director	1.8	\$855.00	Participation in conference call on Purchase Agreement and related follow up with prospective purchaser	4
1/26/10	Mark Fisler	Managing Director	0.4	\$190.00	Preparation for office visits to Europe	4
1/26/10	Michael Hakim	Associate	0.7	\$147.00	Review Purchase Agreement	4
1/26/10	Vinod Bhat	Associate	0.5	\$125.00	Call with potential buyer on purchase agreement. Call with management team regarding sale of non-core assets	4
1/26/10	Vinod Bhat	Associate	0.5	\$125.00	Revised company presentation and responses to employee questions	4
1/27/10	Bruce Comer	Managing Director	1.8	\$855.00	Preparation for meetings with employees/Europe restructuring	4
1/27/10	Mark Fisler	Managing Director	1.1	\$522.50	Call on sale of non-core assets with management	4
1/28/10	Mark Fisler	Managing Director	1.5	\$712.50	Work on non core asset sale documentation	4
1/28/10	Mark Fisler	Managing Director	0.5	\$237.50	Conference call on non-core asset sale Purchase Agreement	4
1/28/10	Michael Hakim	Associate	0.5	\$105.00	Review of questions submitted by employees	4
1/28/10	Vinod Bhat	Associate	0.3	\$75.00	Revised list of operational issues for status and progress	4
1/28/10	Vinod Bhat	Associate	2.0	\$500.00	Revised company presentation and responses to employee questions based on internal team comments	4
1/29/10	Bruce Comer	Managing Director	0.6	\$285.00	Work on company presentation and responses to employee questions	4
1/30/10	Vinod Bhat	Associate	0.8	\$187.50	Revised company presentation and responses to employee questions based on comments from Counsel and management	4
<b>Subtotal: Analysis, Preparation and Execution of Restructuring Plan</b>			<b>52.7</b>	<b>\$18,287.00</b>		
1/4/10	Michael Hakim	Associate	0.3	\$63.00	Payroll approval review	5
1/4/10	Vinod Bhat	Associate	0.5	\$125.00	Reviewed, discussed and approved payroll disbursements.	5
1/4/10	Vinod Bhat	Associate	0.5	\$125.00	Discussed and revised list of operational issues to be tracked and resolved.	5
1/5/10	Michael Hakim	Associate	0.4	\$84.00	Payables approval review	5
1/5/10	Michael Hakim	Associate	0.7	\$147.00	Receivables forecast review	5
1/5/10	Vinod Bhat	Associate	1.5	\$375.00	Reviewed and followed up on changes to the cash budget and receivables Collections with Debtor.	5
1/8/10	Vinod Bhat	Associate	1.3	\$325.00	Review and follow up discussion with Debtor on the budget.	5
1/9/10	Vinod Bhat	Associate	0.5	\$125.00	Review of Accounts Receivable collections	5
1/10/10	Bruce Comer	Managing Director	0.7	\$332.50	Work on financial analyses	5
1/13/10	Michael Hakim	Associate	0.3	\$63.00	Payables approval review	5

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1/13/10	Vinod Bhat	Associate	0.5	\$125.00	Reviewed and prepared summary Litigation budget for Counsel.	5
1/14/10	Vinod Bhat	Associate	8.0	\$2,000.00	Weekly call with Debtor to discuss progress and status of operational issues. Follow up with Debtor on budget, restructuring plan, updated payroll analysis and revenue breakout. Review and approval of payables.	5
1/18/10	Vinod Bhat	Associate	1.0	\$250.00	Reviewed and approved payroll disbursements and accounts payable. Updated list of operational issues for status and progress.	5
1/19/10	Vinod Bhat	Associate	0.3	\$75.00	Reviewed expenses for office move and prepared report showing variance to the budget.	5
1/20/10	Vinod Bhat	Associate	1.2	\$300.00	Reviewed updated budget. Reviewed and approved payables	5
1/22/10	Michael Hakim	Associate	0.4	\$84.00	Receivables forecast review	5
1/22/10	Michael Hakim	Associate	0.8	\$168.00	Call with Debtor re receivables collections and forecast	5
1/22/10	Vinod Bhat	Associate	0.5	\$125.00	Reviewed receivables collections forecast. Follow up with company regarding tax payments	5
1/25/10	Vinod Bhat	Associate	0.6	\$150.00	Updated budget for revised receivables collections forecast	5
1/26/10	Michael Hakim	Associate	0.3	\$63.00	Payables approval review	5
1/26/10	Michael Hakim	Associate	0.6	\$126.00	Review recent cash flow budget	5
1/26/10	Vinod Bhat	Associate	0.5	\$125.00	Reviewed and approved payables	5
<b>Subtotal: Analysis &amp; Preparation of Budget &amp; Reports</b>			<b>21.4</b>	<b>\$5,355.50</b>		
1/4/10	Bruce Comer	Managing Director	0.3	\$142.50	Review and respond to emails with company regarding operational and commercial issues	9
1/4/10	Bruce Comer	Managing Director	0.5	\$237.50	Calls with management regarding employment and other issues	9
1/5/10	Bruce Comer	Managing Director	0.5	\$237.50	Review and respond to emails with company regarding operational and commercial issues	9
1/5/10	Bruce Comer	Managing Director	0.8	\$380.00	Call with IC to discuss transitions with sales team and other operational issues	9
1/6/10	Bruce Comer	Managing Director	1.5	\$712.50	Call with management on various issues	9
1/6/10	Bruce Comer	Managing Director	0.5	\$237.50	Call with European operations team	9
1/6/10	Bruce Comer	Managing Director	0.5	\$237.50	Review and respond to emails with company regarding operational and commercial issues	9
1/6/10	Bruce Comer	Managing Director	0.5	\$237.50	Call with CFO to discuss departures, transition and other operational issues	9
1/6/10	Mark Fisler	Managing Director	5.8	\$2,755.00	Call with senior management team on priorities. Call with Trustee legal advisor. Review of process of sale of non-core asset with Trustee legal advisor. Work on materials for the sale of non-core assets.	9
1/6/10	Michael Hakim	Associate	1.5	\$315.00	Weekly update call with Debtor personnel	9
1/6/10	Vinod Bhat	Associate	1.0	\$250.00	Weekly call with Debtor to discuss progress and status of operational issues.	9
1/7/10	Bruce Comer	Managing Director	0.4	\$190.00	Review and respond to emails with company regarding management/departure issues	9
1/7/10	Mark Fisler	Managing Director	1.2	\$570.00	Work on management announcement.	9

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1/8/10	Bruce Comer	Managing Director	0.6	\$285.00	Review and respond to emails with company regarding operational and commercial issues	9
1/11/10	Bruce Comer	Managing Director	0.2	\$95.00	Call with company to discuss commissions/quotas	9
1/11/10	Bruce Comer	Managing Director	0.8	\$380.00	Call and work on sales commissions/quotas	9
1/11/10	Mark Fisler	Managing Director	0.5	\$237.50	Review of mgmt and trustee correspondence	9
1/11/10	Mark Fisler	Managing Director	0.8	\$380.00	Management call regarding commission structure	9
1/11/10	Vinod Bhat	Associate	1.0	\$250.00	Call with management on sales quotas	9
1/12/10	Bruce Comer	Managing Director	1.2	\$570.00	Emails on trademarks, scheduling, leases and other commercial issues	9
1/12/10	Mark Fisler	Managing Director	0.5	\$237.50	Review of correspondence with management.	9
1/12/10	Vinod Bhat	Associate	0.5	\$125.00	Call with debtor on potential sale.	9
1/13/10	Bruce Comer	Managing Director	1.3	\$617.50	Review analyses and emails related to commissions and sales team compensation	9
1/13/10	Bruce Comer	Managing Director	0.4	\$190.00	Work on documents and analyses for management call	9
1/14/10	Bruce Comer	Managing Director	1.5	\$712.50	Preparation for and participation in management call with company	9
1/14/10	Bruce Comer	Managing Director	2.8	\$1,330.00	Meetings with management regarding human resources and finance	9
1/14/10	Bruce Comer	Managing Director	0.5	\$237.50	Review and respond to emails regarding commercial and operational issues	9
1/14/10	Mark Fisler	Managing Director	2.2	\$1,045.00	Work with debtor management on various business issues	9
1/14/10	Michael Hakim	Associate	1.0	\$210.00	Weekly update call with Debtor personnel	9
1/15/10	Bruce Comer	Managing Director	1.2	\$570.00	Meeting with company on operating issues - foreign offices; commercial deal and independent contractor role; and, sales restructuring.	9
1/16/10	Bruce Comer	Managing Director	0.3	\$142.50	Review and respond to emails related to operating and commercial issues	9
1/17/10	Bruce Comer	Managing Director	0.4	\$190.00	Preparation for and participation in management call with company	9
1/18/10	Mark Fisler	Managing Director	0.5	\$237.50	Review of e-mail correspondence	9
1/19/10	Bruce Comer	Managing Director	0.5	\$237.50	Review and preparation of materials for call with company	9
1/19/10	Bruce Comer	Managing Director	0.8	\$380.00	Review and respond to emails regarding commercial and operational issues	9
1/20/10	Bruce Comer	Managing Director	1.5	\$712.50	Preparation for and participation in management call with company	9
1/20/10	Bruce Comer	Managing Director	0.3	\$142.50	Review and respond to emails regarding commercial and operational issues	9
1/20/10	Mark Fisler	Managing Director	0.5	\$237.50	Review of correspondence with management	9
1/20/10	Mark Fisler	Managing Director	1.0	\$475.00	Call with Management regarding deliverables and business issues	9
1/20/10	Michael Hakim	Associate	1.0	\$210.00	Weekly update call with Debtor personnel	9
1/21/10	Bruce Comer	Managing Director	0.5	\$237.50	Review and respond to emails with company regarding operational and commercial issues	9
1/21/10	Mark Fisler	Managing Director	0.5	\$237.50	Review of e-mail correspondence between debtor and OPA	9
1/22/10	Bruce Comer	Managing Director	0.4	\$190.00	Review and respond to emails with company regarding operational and commercial issues	9
1/22/10	Bruce Comer	Managing Director	0.3	\$142.50	Calls with management regarding vendor relations	9

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1/22/10	Mark Fisler	Managing Director	0.9	\$427.50	Conference call with management of the debtor on financial matters	9
1/25/10	Bruce Comer	Managing Director	0.9	\$427.50	Review and response to emails related to operating issues	9
1/25/10	Bruce Comer	Managing Director	0.3	\$142.50	Review and respond to emails related to sales compensation and independent contractors	9
1/25/10	Bruce Comer	Managing Director	1.0	\$475.00	Call on commercial issue with key vendor with management	9
1/25/10	Bruce Comer	Managing Director	0.5	\$237.50	Preparation for call with management	9
1/26/10	Bruce Comer	Managing Director	1.5	\$712.50	Preparation of materials for meetings with employees	9
1/27/10	Bruce Comer	Managing Director	1.0	\$475.00	Call with management on various issues	9
1/27/10	Mark Fisler	Managing Director	1.5	712.5	Preparation for and participation in call with management on business issues review	9
1/27/10	Michael Hakim	Associate	1.0	\$210.00	Weekly update call with Debtor personnel	9
1/27/10	Vinod Bhat	Associate	1.0	\$250.00	Weekly call with management on operational issues and progress	9
1/28/10	Bruce Comer	Managing Director	0.5	\$237.50	Review and respond to emails regarding commercial and operational issues	9
1/29/10	Bruce Comer	Managing Director	0.5	\$237.50	Emails and calls with management	9
<b>Subtotal: Prep/Participate in Company management calls and meetings</b>			<b>51.1</b>	<b>\$22,292.50</b>		
1/4/10	Bruce Comer	Managing Director	0.8	\$380.00	Call with counsel	11
1/4/10	Mark Fisler	Managing Director	2.2	\$1,045.00	Call with Trustee legal counsel to discuss key deliverables. Review of e-mail and other correspondence relating to the debtor's business activities. Prioritize deliverables for the Debtor Loan.	11
1/5/10	Michael Hakim	Associate	0.3	\$63.00	Prepared for update call	11
1/6/10	Vinod Bhat	Associate	2.2	\$550.00	Prepared presentation to update the Trustee and Debtor Counsel on issues and progress.	11
1/7/10	Bruce Comer	Managing Director	0.5	\$237.50	Work on analyses and summary for Trustee	11
1/7/10	Mark Fisler	Managing Director	0.5	\$237.50	Call with trustee legal counsel to discuss various business issues.	11
1/8/10	Vinod Bhat	Associate	1.5	\$375.00	Updated presentation to Trustee and Debtor Counsel based in internal team comments.	11
1/9/10	Vinod Bhat	Associate	1.2	\$300.00	Revised presentation to the Trustee and Debtor Counsel	11
1/10/10	Bruce Comer	Managing Director	1.0	\$475.00	Work on summary report to trustee	11
1/10/10	Mark Fisler	Managing Director	3.5	\$1,662.50	Work on presentation to Trustee on company financial update. Work on sale of non-core asset.	11
1/10/10	Vinod Bhat	Associate	4.1	\$1,025.00	Discussed progress on issues with team and revised presentation to Trustee and Debtor Counsel	11
1/11/10	Bruce Comer	Managing Director	1.8	\$855.00	Call with trustee on various matters	11
1/11/10	Mark Fisler	Managing Director	1.8	\$855.00	Call with Trustee and all advisors on critical issues and financial update	11
1/11/10	Michael Hakim	Associate	1.1	\$231.00	Prep/review presentation to Trustee and Debtor's Counsel	11
1/11/10	Michael Hakim	Associate	1.7	\$357.00	Update call with Trustee and Debtor's Counsel	11
1/11/10	Vinod Bhat	Associate	1.0	\$250.00	Call with Trustee and Debtor Counsel on issues and progress	11

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**OPA FINANCIAL ADVISORY SERVICES**  
**DETAILS OF HOURS BY PROJECT CODE**  
**FOR THE PERIOD JANUARY 1, 2010 THROUGH JANUARY 31, 2010**

Date	Professional	Title	Hours	Value	Description of Hours	Code
1/15/10	Mark Fisler	Managing Director	0.7	\$332.50	Update Trustee legal advisor as to progress on debtor loan, mobility sale, and sale of other assets.	11
1/19/10	Bruce Comer	Managing Director	0.4	\$190.00	Call with counsel	11
1/19/10	Mark Fisler	Managing Director	0.4	\$190.00	Call with Trustee legal advisor	11
1/21/10	Bruce Comer	Managing Director	0.3	\$142.50	Emails with counsel on commercial issues	11
1/27/10	Mark Fisler	Managing Director	0.4	\$190.00	Review of e-mail from Trustee advisors and management	11
1/28/10	Bruce Comer	Managing Director	1.0	\$475.00	Call with legal counsel on various issues	11
1/28/10	Mark Fisler	Managing Director	1.0	\$475.00	Call with Trustee counsel on a variety of matters	11
1/28/10	Vinod Bhat	Associate	1.0	\$250.00	Call with counsel to go through the Credit Agreement	11
1/28/10	Vinod Bhat	Associate	1.0	\$250.00	Call with Counsel and management to go through Purchase Agreement	11
<b>Subtotal: Prep/Participate in Meetings/Conf. Calls with Counsel and Ch. 11 Trustee</b>			<b>31.4</b>	<b>\$11,393.50</b>		
1/5/10	Mark Fisler	Managing Director	3.6	\$1,710.00	Call relating to the debtor loan, follow up with lender counsel on deliverables. Review of sale of non-core assets and process	12
1/7/10	Mark Fisler	Managing Director	0.3	\$142.50	Brief call on debtor loan progress.	12
1/8/10	Mark Fisler	Managing Director	0.5	\$237.50	Review of correspondence from debtor.	12
1/8/10	Mark Fisler	Managing Director	0.5	\$237.50	Work on Debtor loan	12
1/11/10	Mark Fisler	Managing Director	0.3	\$142.50	Call with purchaser of debtor loan on process	12
1/11/10	Mark Fisler	Managing Director	1.1	\$522.50	Call with loan purchaser counsel on mechanics of process and related follow up	12
1/11/10	Vinod Bhat	Associate	1.0	\$250.00	Call with lender counsel and debtor counsel on debtor loan documentation.	12
1/12/10	Mark Fisler	Managing Director	1.5	\$712.50	Call regarding debtor loan document, preliminary review of debtor loan document.	12
1/12/10	Vinod Bhat	Associate	1.2	\$300.00	Prepared and sent 13-week cash budget to lender counsel for review.	12
1/13/10	Mark Fisler	Managing Director	0.5	\$237.50	Continued review of the debtor loan document.	12
1/14/10	Mark Fisler	Managing Director	4.0	\$1,900.00	Work on debtor loan	12
1/15/10	Mark Fisler	Managing Director	3.2	\$1,520.00	Work on debtor loan.	12
1/19/10	Mark Fisler	Managing Director	4.1	\$1,947.50	Work on debtor loan.	12
1/19/10	Vinod Bhat	Associate	1.0	\$250.00	Call with lender on term sheet	12
1/20/10	Bruce Comer	Managing Director	0.4	\$190.00	Meeting on debtor loan; review of term sheet	12
1/20/10	Mark Fisler	Managing Director	1.5	\$712.50	Call with funding partner for debtor loan and related follow up	12
1/20/10	Mark Fisler	Managing Director	1.1	\$522.50	Call with additional funding partner on the debtor loan and related follow up	12
1/21/10	Mark Fisler	Managing Director	1.1	\$522.50	Work on debtor loan placement	12
1/21/10	Mark Fisler	Managing Director	0.5	\$237.50	Work on Debtor loan document	12
1/22/10	Mark Fisler	Managing Director	2.6	\$1,235.00	Call with various parties on the loan with respect to economic terms, process and documentation	12
1/25/10	Mark Fisler	Managing Director	0.5	\$237.50	Review of e-mail from debtor and working group.	12
1/25/10	Mark Fisler	Managing Director	0.7	\$332.50	Work on debtor loan placement	12
1/26/10	Mark Fisler	Managing Director	1.4	\$665.00	Review of all changes to the Purchase Agreement for certain non-core assets.	12
1/26/10	Mark Fisler	Managing Director	1.5	\$712.50	Review of comments to debtor loan document	12
1/26/10	Michael Hakim	Associate	0.8	\$168.00	Review of draft Credit Agreement	12

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<b>Date</b>	<b>Professional</b>	<b>Title</b>	<b>Hours</b>	<b>Value</b>	<b>Description of Hours</b>	<b>Code</b>
1/26/10	Vinod Bhat	Associate	1.2	\$300.00	Reviewed credit agreement for debtor loan	12
1/27/10	Mark Fisler	Managing Director	1.5	\$712.50	Call on debtor loan document	12
1/28/10	Mark Fisler	Managing Director	0.9	\$427.50	Work on debtor loan, call with lender counsel and related follow up	12
1/29/10	Mark Fisler	Managing Director	1.1	\$522.50	Work on loan documentation	12
<b>Subtotal: Communication with potential lenders</b>			<b>39.6</b>	<b>\$17,608.00</b>		
1/27/10	Vinod Bhat	Associate	2.2	\$550.00	Prepared draft of OPA's fee application	14
1/29/10	Mark Fisler	Managing Director	0.5	\$237.50	Work on December fee application	14
1/29/10	Michael Hakim	Associate	0.3	\$63.00	Reviewed fee app	14
1/29/10	Vinod Bhat	Associate	1.2	\$300.00	Prepared OPA's fee application	14
<b>Subtotal: Preparation of Fee/Expense Applications</b>			<b>4.2</b>	<b>\$1,150.50</b>		
1/13/10	Bruce Comer	Managing Director	2.0	\$950.00	Travel from LA to SLC	15
1/13/10	Mark Fisler	Managing Director	3.0	\$1,425.00	Travel from LA to SLC	15
1/13/10	Vinod Bhat	Associate	2.5	\$625.00	Travel from LA to SLC.	15
1/15/10	Bruce Comer	Managing Director	2.0	\$950.00	Travel from SLC to LA	15
1/15/10	Mark Fisler	Managing Director	3.0	\$1,425.00	Travel from SLC to LA	15
1/15/10	Vinod Bhat	Associate	2.5	\$625.00	Travel from SLC to LA.	15
1/31/10	Bruce Comer	Managing Director	6.0	\$2,850.00	Travel from LA to London	15
1/31/10	Mark Fisler	Managing Director	7.5	\$3,562.50	Travel from LA to London	15
<b>Subtotal: Non-working Travel Time</b>			<b>28.5</b>	<b>\$12,412.50</b>		