

**Summary of Professional and Paraprofessional Time by Activity Code Category
from October 1, 2006 through December 31, 2006
Exhibit 3**

Name	Director or Associate	Agreed Upon Rate (1)	Hours	Discounted Fee (1)
Accounting Assistance				
Scott Bouchner	Director	\$ 315.00	7.25	\$ 2,283.75
John Young	Director	315.00	2.75	866.25
Adam Firestein	Associate	261.00	1.00	261.00
Joe Schirra	Associate	256.50	117.50	30,138.75
Griselle Umpierre	Associate	234.00	1.00	234.00
Michelle Elsner	Associate	166.50	18.50	3,080.25
		Activity Code Subtotal:	148.00	\$ 36,864.00
Tax Issues				
Scott Bouchner	Director	\$ 315.00	5.40	\$ 1,701.00
Jeffrey Mutnik	Director	315.00	4.75	1,496.25
Joe Schirra	Associate	256.50	39.00	10,003.50
Andreea Cioara	Associate	202.50	4.00	810.00
Greg Lacina	Associate	166.50	5.00	832.50
			58.15	\$ 14,843.25
Receivership Operations				
Scott Bouchner	Director	\$ 315.00	5.00	\$ 1,575.00
Richard Pollack	Director	360.00	1.00	360.00
Joe Schirra	Associate	256.50	162.50	41,681.25
		Activity Code Subtotal:	168.50	\$ 43,616.25
Information Technology				
Scott Bouchner	Director	\$ 315.00	3.25	\$ 1,023.75
Greg Brogna	Associate	202.50	142.00	28,755.00
Humberto Comellas	Associate	202.50	97.00	19,642.50
Juan Bernal	Associate	157.50	238.50	37,563.75
Ricardo Torres	Associate	157.50	333.00	52,447.50
Brett Stillman	Associate	135.00	5.00	675.00
Susan Grimaldi	Associate	135.00	74.50	10,057.50
		Activity Code Subtotal:	893.25	\$ 150,165.00
Fee Applications				
Scott Bouchner	Director	\$ 315.00	4.50	\$ 1,417.50
Richard Fechter	Associate	225.00	8.00	1,800.00
		Activity Code Subtotal:	12.50	\$ 3,217.50
			1,280.40	\$ 248,706.00