

**UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re: RATHGIBSON, INC., et al.,¹ Debtors.	Chapter 11 Case No. 09-12452 (CSS) Jointly Administered
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**FIFTH MONTHLY FEE APPLICATION OF JEFFERIES & COMPANY, INC.,
FOR ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED AND
FOR REIMBURSEMENT OF EXPENSES AS FINANCIAL ADVISOR TO THE
DEBTORS,
FOR THE PERIOD DECEMBER 1, 2009 THROUGH DECEMBER 31, 2009**

Name of Applicant:	Jefferies & Company, Inc.
Authorized to Provide Professional Services to:	RathGibson, Inc.
Date of Retention:	July 13, 2009
Period for which Compensation and Reimbursement are sought:	December 1, 2009 through December 31, 2009
Amount of Compensation sought as actual, reasonable and necessary (80% of \$150,000.00):	\$ 120,000.00
Amount of Compensation held back:	\$ 30,000.00
Amount of Expense Reimbursement sought as actual, reasonable and necessary:	\$ 2,468.83

This is a(n) x interim final fee application.

¹The last four digits of the taxpayer identification numbers of the Debtors follow in parentheses: (i) Greenville Tube Company (2689); (ii) RathGibson, Inc. (3283); (iii) RG Tube Holdings LLC (4080); and (iv) RGCH Holdings Corp. (9683). The Debtors' executive headquarters' address is 475 Half Day Road, Suite 210, Lincolnshire, Illinois 60069.

Jefferies & Company, Inc. (the “Jefferies”), has today filed this Fifth Monthly Fee Application (the “Application”) for Allowance of Compensation for Services Rendered and for Reimbursement of Expenses as Financial Advisor to RathGibson, Inc. (the “Debtors”), for the period December 1, 2009 through December 31, 2009 (“Monthly Compensation Period”) under sections 327(a) and 328(a) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2014 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and Rule 2014-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Code for the District of Delaware (the “Local Rules”), *nunc pro tunc* to the Petition Date (as defined herein), and granting waiver of compliance with the information requirements relating to compensation requests set forth in Rule 2016-2(d) in accordance with Local Rule 2016-2(h), to the extent requested herein. In support of this Application, Jefferies represents as follows:

JURISDICTION

1. This Court has jurisdiction over this Application pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2). Venue in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

BACKGROUND

2. On July 13, 2009 (the “Petition Date”), the Debtors filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code. The Debtors continue to operate as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No trustee or examiner has been requested or appointed in these chapter 11 cases.

JEFFERIES RETENTION

3. In accordance with the Court’s order entered on August 31, 2009 granting Jefferies’ retention effective July 13, 2009 (the “Retention Order”), Jefferies “shall be excused from maintaining time records as set forth in Local Rule 2016 in connection with the services rendered pursuant to the Engagement Letter; instead, Jefferies shall be permitted to maintain summary time records in half-hour increments in connection with the services to be rendered pursuant to the Engagement Letter beginning on April 27, 2009.” During the Monthly Compensation Period, Jefferies professionals expended time for services as illustrated in Exhibit C.

4. During the Monthly Compensation Period Jefferies performed services on behalf of the Debtors, including, but not limited to:

- Advised the Board of Directors and Company Counsel with respect to appropriate restructuring strategies;
- Assisted Counsel with preparation of the Company’s Plan of Reorganization and Disclosure Statement;

- Assisted in preparation for Bankruptcy Court hearings and provision of testimony;
- Analyzed the current liquidity and projected cash flows of the Debtors and assisted in reporting of such to DIP lenders;
- Meetings and conversations with, and provision of information to, the rights offering backstop parties;
- Discussions with, and provision of information to, the official committee of unsecured creditors and/or its advisors; and
- Assisted counsel in drafting or reviewing certain court filings.

5. Jefferies Group is a global investment banking firm with broad activities covering trading in equities, convertible securities and corporate bonds in addition to its investment banking and financial advisory practice. With more than 80,000 customer accounts around the world, it is possible that one of its clients or a counter-party to a security transaction may hold a claim or otherwise is a party-in-interest in these chapter 11 cases. Furthermore, as a major market maker in equity securities as well as a major trader of corporate bonds and convertible securities, Jefferies regularly enters into securities transactions with other registered broker-dealers as a part of its daily activities. Some of these counter-parties may be creditors of the Debtors. Jefferies believes none of these business relationships constitute interests materially adverse to the Debtors herein with respect to matters upon which Jefferies is to be employed, and none are in connection with these cases.

FEE PROCEDURE ORDER

6. On August 11, 2009, the Court entered the Interim Compensation Procedures Order, which sets forth the procedures for interim compensation and reimbursement of expenses for all professionals in these cases.

7. In particular, the Interim Compensation Procedures Order provides that upon the expiration of twenty (20) days after the service of a monthly interim fee application, a Professional (as defined in the Interim Compensation Procedures Order) may file a Certificate of No Objection with the Court, after which the Debtors are authorized to pay such Professional an amount equal to the lesser of (a) 80 percent of the fees and 100 percent of the expenses requested in such monthly interim fee application and (b) 80 percent of the fees and 100 percent of the expenses not subject to an objection.

RELIEF REQUESTED

8. Jefferies seeks monthly allowance of fees for professional services rendered to the Debtors during the Monthly Compensation Period in the amount of \$120,000.00, representing 80% of the total monthly fee (\$150,000.00) and reimbursement of expenses incurred in connection with the rendition of such services in the amount of \$2,468.83

9. Although Jefferies, in line with market convention, does not bill by the hour, Jefferies does seek to track hours in an effort to provide certain restructuring clients with visibility into restructuring professional hours expended. Accordingly, Jefferies estimates that its restructuring professionals expended a total of 132.5 hours during the Monthly Compensation Period. Moreover, Jefferies' record of restructuring

professional hours excludes time spent by other employees of the company, including for example, employees with capital markets or relevant industry expertise outside of the restructuring group, who have allocated time to these cases from time to time.

10. The fees charged by Jefferies during the Monthly Compensation Period have been billed in accordance with the Retention Application, Jefferies' approved engagement letter with the Debtors dated as of April 27, 2009 (the "Engagement Letter"), and the Interim Compensation Procedures Order, and is comparable to those fees charged by Jefferies for professional services rendered in similar bankruptcy and non-bankruptcy related matters. Such fees are reasonable based upon the customary compensation charged by similarly skilled practitioners in comparable bankruptcy cases and non-bankruptcy transactions in the competitive national financial advisory market.

11. Annexed hereto as Exhibit "A" is Jefferies' invoice for the Monthly Compensation Period.

12. Annexed hereto as Exhibit "B" is a schedule specifying categories of expenses for which Jefferies is seeking reimbursement and the total amount of expenses requested in each such expense category.

13. Annexed hereto as Exhibit "C" is a summary of Jefferies' time records for the Monthly Compensation Period. As set forth in the Retention Application, it is not the general practice of investment banking firms to keep detailed time records similar to those customarily kept by attorneys and other professionals who are compensated on an hourly basis. Jefferies' restructuring professionals, when formally retained in chapter 11 cases and when required by local rules, do, and in these cases have, kept time records describing their general daily activities, the identity of restructuring

professionals who performed such activities, and the estimated amount of time expended on such activities on a daily basis. Jefferies' restructuring personnel do not maintain their time records on a "project category" basis. For Jefferies to recreate the time for its restructuring personnel and require its non-restructuring personnel to record their time as prescribed by the Local Rules would be, in each case, unduly burdensome and time consuming.

14. There is no agreement or understanding between Jefferies and any other person, other than members of the firm, for the sharing of compensation to be received for services rendered in these cases.

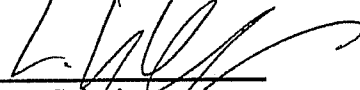
NOTICE

15. This Application has been provided to the Notice Parties pursuant to the Interim Compensation Procedures Order. Jefferies submits that no other or further notice need be provided.

WHEREFORE, pursuant to the terms of the Interim Compensation Procedures Order and the Retention Order, Jefferies requests payment for services rendered and expenses incurred on behalf of the Debtors during the Monthly Compensation Period in the total amount of \$152,468.83, and immediate payment of \$122,468.83 representing 80% of the total monthly fees (\$150,000.00) plus 100% of expenses incurred (\$2,468.83).

Dated: February 26, 2010

JEFFERIES & CO., INC.

By: 

Leon Szlezinger
Managing Director

520 Madison Avenue, 7th Floor
New York, NY 10022
(212) 323-3918

Financial Advisor to the Debtors

VERIFICATION

Leon Szlezinger, after being duly sworn according to law, deposes and says:

- a) I am a professional with the applicant firm, Jefferies & Company, Inc.
- b) I am familiar with the work performed on behalf of the Debtors by the professionals and paraprofessionals in the firm.
- c) I have reviewed the foregoing Application and the facts set forth therein are true and correct to the best of my knowledge, information and belief. Moreover, I have reviewed Del. Bankr. L.R. 2016-2, and submit that the Application substantially complies with such rule and Interim Compensation Procedures Order.

Dated: February 26, 2010

JEFFERIES & CO., INC.

By: _____

Leon Szlezinger
Managing Director

520 Madison Avenue, 7th Floor
New York, NY 10022
(212) 323-3918

Financial Advisor to the Debtors

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)	
)	Chapter 11
RathGibson, Inc., <i>et al.</i> , ¹)	
)	Case No. 09-12452 (CSS)
)	
Debtors.)	Jointly Administered
)	
)	Objection Deadline: March 22, 2010 at 4:00 p.m. (ET)
)	Hearing Date: only if objections are filed

NOTICE OF APPLICATION

TO: (I) THE DEBTORS; (II) THE OFFICE OF THE UNITED STATES TRUSTEE FOR THE DISTRICT OF DELAWARE; AND (III) COUNSEL TO THE COMMITTEE

PLEASE TAKE NOTICE that the **Fifth Monthly Fee Application of Jefferies & Company, Inc. for Allowance of Compensation for Services Rendered and for Reimbursement of Expenses as Financial Advisor to the Debtors, for the Period December 1, 2009 through December 31, 2009** (the "Application") has been filed with the Bankruptcy Court, seeking allowance of fees in the amount of \$150,000.00 and reimbursement of expenses in the amount of \$2,468.83.

PLEASE TAKE FURTHER NOTICE that Objections to the Application, if any, are required to be filed on or before **March 22, 2010 at 4:00 p.m. (ET)** (the "Objection Deadline") with the Clerk of the United States Bankruptcy Court for the District of Delaware, 3rd Floor, 824 Market Street, Wilmington, Delaware 19801.

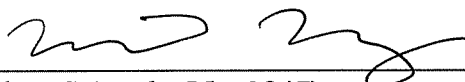
At the same time, you must also serve a copy of the Objection so as to be received by the following on or before the Objection Deadline: (i) the Debtors, RathGibson, Inc., 475 Half Day Road, Suite 210, Lincolnshire, Illinois 60069 (Attn: Jon M. Smith, Chief Financial Officer); (ii) co-counsel to the Debtors, (a) Willkie Farr & Gallagher LLP, 787 Seventh Avenue, New York, NY 10019-6099 (Attn: Robin Spigel, Esq.) and (b) Young Conaway Stargatt & Taylor, LLP, The Brandywine Building, 1000 West Street, 17th Floor, Wilmington, Delaware 19801, (Attn: Matthew B. Lunn, Esq.); (iii) the Office of the United States Trustee, 844 King Street, Suite 2207, Wilmington, DE 19801 (Attn: Jane Leamy, Esq.); and (iv) co-counsel to Official Committee of Unsecured Creditors (a) Otterbourg, Steindler, Houston & Rosen, P.C., 230 Park Avenue, New York, NY 10169 (Attn: William M. Silverman, Esq. and Jenette Barrow-Bosshart, Esq.) and (b) Pepper Hamilton LLP, Hercules Plaza, Suite 5100, 1313 Market Street, P.O. Box 1709, Wilmington, DE 19899-1709 (Attn: Henry J. Jaffe, Esq. and John H. Schanne II, Esq.).

¹ The last four digits of the taxpayer identification numbers of the Debtors follow in parentheses: (i) Greenville Tube Company (2689); (ii) RathGibson, Inc. (3283); (iii) RG Tube Holdings LLC (4080); and (iv) RGCH Holdings Corp. (9683). The Debtors' executive headquarters' address is 475 Half Day Road, Suite 210, Lincolnshire, Illinois 60069.

PLEASE TAKE FURTHER NOTICE THAT PURSUANT TO THE ADMINISTRATIVE ORDER ESTABLISHING PROCEDURES FOR INTERIM COMPENSATION AND REIMBURSEMENT OF EXPENSES OF PROFESSIONALS PURSUANT TO SECTIONS 331 AND 105(a) OF THE BANKRUPTCY CODE [DOCKET NO. 148], IF NO OBJECTIONS ARE FILED AND SERVED IN ACCORDANCE WITH THE ABOVE PROCEDURE, THE DEBTORS WILL BE AUTHORIZED TO PAY 80% OF THE REQUESTED INTERIM FEES AND 100% OF THE REQUESTED INTERIM EXPENSES WITHOUT FURTHER ORDER OF THE COURT. ONLY IF AN OBJECTION IS PROPERLY AND TIMELY FILED IN ACCORDANCE WITH THE ABOVE PROCEDURE WILL A HEARING BE HELD ON THE APPLICATION.

Dated: Wilmington, Delaware
March 2, 2010

**YOUNG CONAWAY
STARGATT & TAYLOR, LLP**



Robert S. Brady (No. 2847)
Matthew B. Lunn (No. 4119)
Michael S. Neiburg (No. 5275)
The Brandywine Building
1000 West Street, 17th Floor
Wilmington, Delaware 19801
Telephone: (302) 571-6600

- and -

WILLKIE FARR & GALLAGHER LLP

Marc Abrams (admitted *pro hac vice*)
Paul V. Shalhoub (admitted *pro hac vice*)
Robin Spigel (admitted *pro hac vice*)
787 Seventh Avenue
New York, New York 10019-6099
Telephone: (212) 728-8000

Co-Counsel for the Debtors and Debtors in Possession

Exhibit A

INVOICE

Jefferies 
Jefferies & Company, Inc.
520 Madison Avenue
12th Floor
New York, NY 10022

Invoice Number: 7864
Invoice Date: 01/30/2010
Reference #: RAT64300IB
Terms: Immediate

RathGibson, Inc.
475 Half Day Road, Suite 210
Lincolnshire, Illinois 60069

Attention: Jon Smith
Chief Financial Officer

Re: Advisory Services

For services rendered in accordance with our engagement letter dated April 27, 2009

Monthly Fee:	
December 1, 2009 - December 31, 2009	\$150,000.00
(Less 20% HoldBack)	(\$30,000.00)
Total:	\$120,000.00
Expenses:	
Accommodations	\$187.59
Meals	\$610.94
Phone/Fax	\$14.50
Presentation	\$154.00
Transportation - Air	\$614.78
Transportation - Ground	\$887.02
Total Out-of-Pocket Expenses:	\$2,468.83

TOTAL DUE \$122,468.83

Payment Details

Wire Instructions
Bank of New York
ABA #021000018
A/C: Jefferies & Company, Inc.
A/C: #890-065-2772

Reference: RAT64300IB-7864-RathGibson

Exhibit B

Jefferies & Company, Inc.
Breakdown of Expenses
December 1, 2009 – December 31, 2009
Exhibit B

EXPENSES:

Accommodations	\$187.59
Meals	\$610.94
Phone/Fax	\$14.50
Presentation Services	\$154.00
Transportation – Air	\$614.78
Transportation – Ground	<u>\$887.02</u>
Total	\$2,468.83

BANKER	CATEGORY	DESCRIPTION	DATE	AMOUNT
STEVEN B. NIELSEN II	Transportation - Ground	OT Taxi- Office to Home	7/15/2009	\$9.40
STEVEN B. NIELSEN II	Transportation - Ground	OT Taxi- Office to Home	8/31/2009	\$8.20
STEVEN B. NIELSEN II	Transportation - Ground	Taxi- Meeting to Office	8/31/2009	\$8.28
STEVEN B. NIELSEN II	Transportation - Ground	OT Taxi- Office to Home	9/2/2009	\$7.80
STEVEN B. NIELSEN II	Meals	Meal While Traveling	9/4/2009	\$13.36
STEVEN B. NIELSEN II	Transportation - Ground	OT Taxi- Office to Home	9/4/2009	\$9.00
STEVEN B. NIELSEN II	Transportation - Ground	Weekend Taxi- Home to Office	9/5/2009	\$8.90
STEVEN B. NIELSEN II	Transportation - Ground	OT Taxi- Office to Home (AM)	9/5/2009	\$8.50
STEVEN B. NIELSEN II	Transportation - Ground	OT Taxi- Office to Home	9/6/2009	\$8.50
STEVEN B. NIELSEN II	Meals	Meal While Traveling	9/8/2009	\$19.63
STEVEN B. NIELSEN II	Transportation - Ground	OT Taxi- Office to Home	9/8/2009	\$7.92
STEVEN B. NIELSEN II	Transportation - Ground	OT Taxi- Office to Home	9/10/2009	\$9.00
STEVEN B. NIELSEN II	Transportation - Ground	OT Taxi- Office to Home	9/10/2009	\$7.92
STEVEN B. NIELSEN II	Transportation - Ground	Weekend Taxi- Home to Office	9/13/2009	\$8.50
STEVEN B. NIELSEN II	Transportation - Ground	OT Taxi- Office to Home	9/14/2009	\$9.80
STEVEN B. NIELSEN II	Transportation - Ground	OT Taxi- Office to Home	9/15/2009	\$7.80
STEVEN B. NIELSEN II	Transportation - Ground	OT Taxi- Office to Home	9/16/2009	\$8.25
STEVEN B. NIELSEN II	Transportation - Ground	OT Taxi- Office to Home	9/21/2009	\$7.25
STEVEN B. NIELSEN II	Transportation - Ground	OT Taxi- Office to Home	9/22/2009	\$10.25
STEVEN B. NIELSEN II	Transportation - Ground	OT Taxi- Office to Home	9/23/2009	\$11.00
STEVEN B. NIELSEN II	Transportation - Ground	OT Taxi- Office to Home	9/28/2009	\$8.85
STEVEN B. NIELSEN II	Transportation - Ground	OT Taxi- Office to Home	9/30/2009	\$7.75
STEVEN B. NIELSEN II	Transportation - Ground	OT Taxi- Office to Home	10/1/2009	\$8.60
STEVEN B. NIELSEN II	Transportation - Ground	OT Taxi- Office to Home	10/2/2009	\$8.70
STEVEN B. NIELSEN II	Meals	Meal While Traveling	10/3/2009	\$5.92
STEVEN B. NIELSEN II	Transportation - Ground	Weekend Taxi- Home to Office	10/3/2009	\$8.12
STEVEN B. NIELSEN II	Transportation - Ground	Weekend Taxi- Home to Office	10/3/2009	\$8.12
STEVEN B. NIELSEN II	Transportation - Ground	Weekend Taxi- Home to Office	10/4/2009	\$11.62
STEVEN B. NIELSEN II	Transportation - Ground	Weekend Taxi- Office to Home	10/4/2009	\$9.70
STEVEN B. NIELSEN II	Transportation - Ground	OT Taxi- Office to Home	10/5/2009	\$8.20
STEVEN B. NIELSEN II	Transportation - Ground	OT Taxi- Office to Home	10/6/2009	\$8.20
STEVEN B. NIELSEN II	Transportation - Ground	OT Taxi- Office to Home	10/8/2009	\$9.00
STEVEN B. NIELSEN II	Transportation - Ground	OT Taxi- Office to Home	10/9/2009	\$9.84
STEVEN B. NIELSEN II	Transportation - Ground	OT Taxi- Office to Home	10/10/2009	\$11.16
STEVEN B. NIELSEN II	Transportation - Ground	Weekend Taxi- Office to Home	10/11/2009	\$9.00
STEVEN B. NIELSEN II	Transportation - Ground	OT Taxi- Office to Home	10/13/2009	\$7.44
STEVEN B. NIELSEN II	Transportation - Ground	OT Taxi- Office to Home (AM)	10/15/2009	\$8.75
STEVEN B. NIELSEN II	Transportation - Ground	OT Taxi- Office to Home	10/15/2009	\$17.12
STEVEN B. NIELSEN II	Transportation - Ground	OT Taxi- Office to Home	10/16/2009	\$8.25
STEVEN B. NIELSEN II	Transportation - Ground	OT Taxi- Office to Home	10/19/2009	\$8.70
STEVEN B. NIELSEN II	Meals	Meal While Traveling	10/20/2009	\$18.22
STEVEN B. NIELSEN II	Transportation - Air	Flight- Chicago to NYC	10/20/2009	\$380.13
STEVEN B. NIELSEN II	Transportation - Ground	Taxi- Airport to Hotel	10/20/2009	\$25.00
STEVEN B. NIELSEN II	Transportation - Ground	Taxi- Home to Airport	10/20/2009	\$52.67
STEVEN B. NIELSEN II	Accommodations	Hotel Room	10/21/2009	\$169.00
STEVEN B. NIELSEN II	Accommodations	Hotel Tax	10/21/2009	\$18.59
STEVEN B. NIELSEN II	Meals	Meal While Traveling	10/21/2009	\$3.21
STEVEN B. NIELSEN II	Meals	Meal While Traveling	10/21/2009	\$39.61
STEVEN B. NIELSEN II	Meals	Meal While Traveling	10/21/2009	\$5.35
STEVEN B. NIELSEN II	Meals	Meal While Traveling	10/21/2009	\$1.33
STEVEN B. NIELSEN II	Phone/Fax	Hotel Phone Charges	10/21/2009	\$14.50

BANKER	CATEGORY	DESCRIPTION	DATE	AMOUNT
STEVEN B. NIELSEN II	Transportation - Air	Flight- NYC to Chicago	10/21/2009	\$234.65
STEVEN B. NIELSEN II	Transportation - Ground	Car Service- LGA to Home	10/21/2009	\$97.57
STEVEN B. NIELSEN II	Transportation - Ground	Taxi- Meeting to Airport	10/21/2009	\$42.00
STEVEN B. NIELSEN II	Transportation - Ground	OT Taxi- Office to Home	10/23/2009	\$7.80
STEVEN B. NIELSEN II	Meals	Meal While Traveling	10/25/2009	\$15.00
STEVEN B. NIELSEN II	Transportation - Ground	Weekend Taxi- Home to Office	10/25/2009	\$7.70
STEVEN B. NIELSEN II	Transportation - Ground	Weekend Taxi- Office to Home	10/25/2009	\$5.40
STEVEN B. NIELSEN II	Meals	Meal While Traveling	10/27/2009	\$18.82
STEVEN B. NIELSEN II	Transportation - Ground	OT Taxi- Office to Home	10/27/2009	\$8.88
STEVEN B. NIELSEN II	Transportation - Ground	OT Taxi- Office to Home	10/28/2009	\$8.98
STEVEN B. NIELSEN II	Transportation - Ground	OT Taxi- Office to Home (AM)	10/28/2009	\$8.60
STEVEN B. NIELSEN II	Transportation - Ground	OT Taxi- Office to Home	10/29/2009	\$7.44
STEVEN B. NIELSEN II	Meals	Meal While Traveling	10/31/2009	\$7.44
STEVEN B. NIELSEN II	Transportation - Ground	Weekend Taxi- Office to Home	10/31/2009	\$8.10
STEVEN B. NIELSEN II	Transportation - Ground	Weekend Taxi- Home to Office	10/31/2009	\$10.90
STEVEN B. NIELSEN II	Meals	Meal While Traveling	11/1/2009	\$15.00
STEVEN B. NIELSEN II	Transportation - Ground	OT Taxi- Office to Home	11/5/2009	\$9.00
STEVEN B. NIELSEN II	Meals	Meal While Traveling	11/8/2009	\$15.00
STEVEN B. NIELSEN II	Transportation - Ground	Weekend Taxi- Office to Home	11/8/2009	\$12.24
STEVEN B. NIELSEN II	Transportation - Ground	Weekend Taxi- Home to Office	11/8/2009	\$9.00
STEVEN B. NIELSEN II	Transportation - Ground	OT Taxi- Office to Home	11/9/2009	\$8.70
STEVEN B. NIELSEN II	Meals	Overtime Meal	11/9/2009	\$25.50
STEVEN B. NIELSEN II	Transportation - Ground	OT Taxi- Office to Home	11/10/2009	\$15.70
STEVEN B. NIELSEN II	Meals	Overtime Meal	11/10/2009	\$25.50
STEVEN B. NIELSEN II	Meals	Overtime Meal	11/11/2009	\$25.50
ADAM M STEINBERG	Transportation - Ground	OT Taxi- Office to Home	11/12/2009	\$12.70
STEVEN B. NIELSEN II	Transportation - Ground	OT Taxi- Office to Home	11/12/2009	\$10.30
STEVEN B. NIELSEN II	Meals	Overtime Meal	11/12/2009	\$24.26
BENJAMIN BRUDNEY	Meals	Overtime Meal	11/14/2009	\$17.23
BENJAMIN BRUDNEY	Meals	Overtime Meal	11/14/2009	\$24.25
STEVEN B. NIELSEN II	Transportation - Ground	Weekend Taxi- Home to Office	11/15/2009	\$7.75
STEVEN B. NIELSEN II	Transportation - Ground	Weekend Taxi- Office to Home	11/15/2009	\$7.75
BENJAMIN BRUDNEY	Meals	Overtime Meal	11/15/2009	\$16.97
BENJAMIN BRUDNEY	Meals	Overtime Meal	11/15/2009	\$20.92
STEVEN B. NIELSEN II	Transportation - Ground	OT Taxi- Office to Home	11/16/2009	\$8.88
STEVEN B. NIELSEN II	Transportation - Ground	OT Taxi- Office to Home	11/17/2009	\$9.00
STEVEN B. NIELSEN II	Transportation - Ground	OT Taxi- Office to Home	11/18/2009	\$12.40
STEVEN B. NIELSEN II	Transportation - Ground	OT Taxi- Office to Home (AM)	11/18/2009	\$10.30
STEVEN B. NIELSEN II	Meals	Meal While Traveling	11/19/2009	\$10.94
STEVEN B. NIELSEN II	Meals	Meal While Traveling	11/20/2009	\$15.45
STEVEN B. NIELSEN II	Transportation - Ground	OT Taxi- Office to Home (AM)	11/20/2009	\$10.44
STEVEN B. NIELSEN II	Transportation - Ground	OT Taxi- Office to Home	11/20/2009	\$8.70
STEVEN B. NIELSEN II	Transportation - Ground	Weekend Taxi- Office to Home	11/21/2009	\$10.32
STEVEN B. NIELSEN II	Transportation - Ground	Weekend Taxi- Home to Office	11/21/2009	\$7.80
STEVEN B. NIELSEN II	Meals	Meal While Traveling	11/22/2009	\$13.98
STEVEN B. NIELSEN II	Meals	Meal While Traveling	11/22/2009	\$13.98
STEVEN B. NIELSEN II	Transportation - Ground	Weekend Taxi- Home to Office	11/22/2009	\$9.00
STEVEN B. NIELSEN II	Transportation - Ground	Weekend Taxi- Office to Home	11/22/2009	\$8.25
STEVEN B. NIELSEN II	Transportation - Ground	OT Taxi- Office to Home	11/23/2009	\$8.70
BENJAMIN BRUDNEY	Meals	Overtime Meal	11/23/2009	\$24.57
LYNDSEY BUNTING	Meals	Overtime Meal	11/23/2009	\$24.57

BANKER	CATEGORY	DESCRIPTION	DATE	AMOUNT
STEVEN B. NIELSEN II	Meals	Overtime Meal	11/23/2009	\$19.46
ADAM M STEINBERG	Transportation - Ground	OT Taxi- Office to Home	11/24/2009	\$10.60
STEVEN B. NIELSEN II	Transportation - Ground	OT Taxi- Office to Home	11/24/2009	\$9.70
STEVEN B. NIELSEN II	Transportation - Ground	Weekend Taxi- Office to Home	11/29/2009	\$6.96
STEVEN B. NIELSEN II	Transportation - Ground	Weekend Taxi- Home to Office	11/29/2009	\$9.00
ADAM M STEINBERG	Transportation - Ground	OT Taxi- Office to Home	12/1/2009	\$14.70
ADAM M STEINBERG	Meals	Client Dinner (2 attendees)	12/2/2009	\$129.97
ADAM M STEINBERG	Transportation - Ground	OT Taxi- Office to Home	12/2/2009	\$14.70
RAYMOND NG	Presentation Services	Create/Edit Presentation	12/16/2009	\$14.00
ROLAND SIN	Presentation Services	Create/Edit Presentation	12/18/2009	\$18.00
LAMAR MYERS	Presentation Services	Create/Edit Presentation	12/21/2009	\$74.00
ALEX GARCIA	Presentation Services	Create/Edit Presentation	1/3/2010	\$48.00
Total:				\$2,468.83

Exhibit C

Jefferies & Company, Inc.

Summary of Hours Worked

December 1, 2009 - December 31, 2009

<u>Name</u>	<u>Position</u>	<u>Hours Worked</u>
Leon Slezinger	Managing Director, Recapitalization and Restructuring Group	18.5
Adam Steinberg	Vice President, Recapitalization and Restructuring Group	26.0
Steve Nielsen	Associate, Recapitalization and Restructuring Group	51.0
Ben Brudney	Analyst, Recapitalization and Restructuring Group	37.0
	Total Hours:	132.5

Other Jefferies professionals who participated but do not keep hours:

Justin Despirito Legal Counsel
Patrick Morrow Paralegal

Jefferies & Company, Inc.

December 2009

Tracker	Date	Hours	Description
Leon Szeizinger			
Leon Szeizinger	12/1/2009	0.50	Calls with Wilkie re Plan
Leon Szeizinger	12/3/2009	0.50	Calls with Wilkie re DIP. Review emails and calls with Company
Leon Szeizinger	12/5/2009	1.00	Calls with Wilkie and Strook re APA and Plan
Leon Szeizinger	12/7/2009	1.00	Various calls with Wilkie
Leon Szeizinger	12/8/2009	1.50	Professional Call
Leon Szeizinger	12/10/2009	0.50	Calls with Wilkie re Plan
Leon Szeizinger	12/11/2009	0.50	Calls with Wilkie re Plan
Leon Szeizinger	12/14/2009	2.00	Call with Wilkie and Company to review APA. Follow up with Wilkie
Leon Szeizinger	12/15/2009	2.50	Review of APA and Bidding Procedure
Leon Szeizinger	12/16/2009	1.00	Team conversation re: 363 process, calls with Wilkie, email exchanges
Leon Szeizinger	12/17/2009	0.50	Review timeline for case and discuss with Wilkie
Leon Szeizinger	12/18/2009	1.50	Call with counsel & company re: APA / Review of Sales Documents
Leon Szeizinger	12/21/2009	1.50	Call with counsel & company / Review of communication with counsel. Calls re DIP waiver
Leon Szeizinger	12/22/2009	4.00	Calls to discuss and negotiate APA
December 2009 Summary Hours for Leon Szeizinger		18.50	
Adam Steinberg			
Adam Steinberg	12/2/2009	1.00	Review of draft Management Presentation
Adam Steinberg	12/2/2009	0.50	Review of company's recent financial performance
Adam Steinberg	12/3/2009	0.50	Various internal conversations with deal team members
Adam Steinberg	12/4/2009	1.00	Administrative
Adam Steinberg	12/8/2009	1.00	Various internal conversations with deal team members
Adam Steinberg	12/8/2009	1.50	Professional Call
Adam Steinberg	12/9/2009	0.50	Review of company's recent financial performance
Adam Steinberg	12/10/2009	0.50	Various internal conversations with deal team members
Adam Steinberg	12/11/2009	1.00	Email correspondence and internal communications
Adam Steinberg	12/12/2010	1.00	Review of draft court filings re: sales process
Adam Steinberg	12/14/2009	1.50	Various internal conversations with deal team members
Adam Steinberg	12/14/2009	3.00	Call to review Draft APA
Adam Steinberg	12/15/2009	1.00	Review of APA and Bidding Procedure
Adam Steinberg	12/16/2009	1.00	Team conversation re: 363 process
Adam Steinberg	12/16/2009	0.50	Review of company's recent financial performance
Adam Steinberg	12/18/2009	0.50	Various internal conversations with deal team members
Adam Steinberg	12/18/2009	1.50	Call with counsel & company re: APA / Review of Sales Documents
Adam Steinberg	12/21/2009	1.00	Various internal conversations with deal team members
Adam Steinberg	12/21/2009	1.00	Review of draft court documents
Adam Steinberg	12/21/2009	1.00	Call with counsel & company / Review of communication with counsel
Adam Steinberg	12/22/2009	4.50	Calls to discuss and negotiate APA
Adam Steinberg	12/29/2009	1.00	Review of company's recent financial performance and draft court filings
December 2009 Summary Hours for Adam Steinberg		26.00	
Steve Nielsen			
Steve Nielsen	12/1/2009	1.00	Review of DRAFT Management Presentation
Steve Nielsen	12/2/2009	1.00	Review of DRAFT Management Presentation
Steve Nielsen	12/3/2009	3.00	Internal Meetings
Steve Nielsen	12/6/2009	4.00	Internal review, preparation, internal discussion
Steve Nielsen	12/8/2009	2.00	Various calls
Steve Nielsen	12/12/2009	4.00	Preparation, administrative, model review
Steve Nielsen	12/13/2009	5.00	Preparation, administrative, model review
Steve Nielsen	12/14/2009	4.00	Various internal calls re: process, APA Discussions, internal discussions
Steve Nielsen	12/15/2009	3.00	Review of draft APA
Steve Nielsen	12/16/2009	3.00	Internal review of items and process
Steve Nielsen	12/18/2009	1.50	Call with counsel to review APA, Review of financial model
Steve Nielsen	12/19/2009	2.00	Review of financial model changes
Steve Nielsen	12/20/2009	2.00	Review of marketing documents
Steve Nielsen	12/21/2009	4.00	Call with WFG to review APA, review of various presentations, internal discussions
Steve Nielsen	12/22/2009	4.00	Internal meetings/calls to discuss and negotiate APA
Steve Nielsen	12/27/2009	4.50	Review of various analysis
Steve Nielsen	12/28/2009	3.00	Review of various analysis
December 2009 Summary Hours for Steve Nielsen		51.00	
Ben Brudney			
Ben Brudney	12/1/2009	3.00	Draft Management Presentation Updates and Revisions
Ben Brudney	12/2/2009	3.50	Draft Management Presentation Updates and Revisions
Ben Brudney	12/3/2009	1.50	Draft Management Presentation Updates and Revisions
Ben Brudney	12/8/2009	2.00	Various calls
Ben Brudney	12/14/2009	2.00	Various internal calls re: process
Ben Brudney	12/18/2009	5.00	Updating Model for November MOR
Ben Brudney	12/19/2009	3.50	Updating Model for November MOR
Ben Brudney	12/20/2009	1.00	Company Teaser
Ben Brudney	12/21/2009	2.50	Company Teaser
Ben Brudney	12/22/2009	4.00	Calls to discuss and negotiate APA
Ben Brudney	12/27/2009	6.00	Breakup Fee Analysis
Ben Brudney	12/28/2009	3.00	Breakup Fee Analysis
December 2009 Summary Hours for Ben Brudney		37.00	