

EXHIBIT C

Summary of Expenses for First Application of Richards Kibbe LLP for Allowance of Interim Compensation for Services Rendered as Conflicts Counsel for the Debtors for the Period January 21, 2008 through April 30, 2008, and for Reimbursement of Expenses

DESCRIPTION	AMOUNT
TELEPHONE/FACSIMILE	\$24.17
LEXIS/NEXIS, WESTLAW COMPUTERIZED RESEARCH	\$1162.90
PHOTOCOPYING	\$69.16
DELIVERY SERVICE/MESSENGERS	\$130.96
LOCAL TRAVEL	\$76.81
OVERTIME MEALS	\$52.07
TOTAL	\$1,516.07