

# BANKRUPTCY PROFESSIONAL

April 23, 2009

A Publication of New Generation Research, Inc. • Companion Resource to BankruptcyProfessional.com

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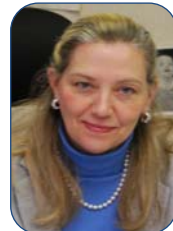
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**SPOTLIGHT**

This Feature examines various roles in the bankruptcy industry through the eyes of a prominent practitioner.



**Kathleen M. Logan**

**Logan & Company, Inc.,  
President & C.E.O.**

Dating back nearly 20 years, **Logan & Company, Inc.** has always been involved with the administrative and processing needs of bankrupt companies. The firm boasts case experience with the full range of industries and debtors “from mega-cases to modest ones” and its client roster includes the likes of Acme Metals, Inc.; Exodus Communications, Inc.; Goody’s, LLC; Kaiser Aluminum Corporation; McLeodUSA, Inc.; US Airways Group, Inc.; Williams Communications Group, Inc. and Winn-Dixie Stores, Inc.

Logan & Company’s President and C.E.O., **Kathleen (Kate) M. Logan**, leads

the charge on all these cases and many others. We talked with Ms. Logan about a variety of topics, including industry competition and her firm’s ongoing work with the Congoleum Corporation case.

**BP:** Your Website explains that Logan & Company has always been involved in claims administration. What is your background, and how did you find yourself in such a specific industry niche?

**KL:** My first job out of school was working for the paper company Saxon Industries in NYC. Two months after I started, Saxon filed for Chapter 11 protection and I was put in charge of the claims reconciliation process. Talk about learning on the job! I eventually went to work for the consulting company who handled Saxon’s bankruptcy administration. That’s where I learned the steps of the administration process—from the ground up. This was in the mid-1980s. *There had been very few filings under the 1978 Code changes so we were cre-*  
*(Cont’d. on p. 2)*

**Logan & Company, Inc. Retentions**

This sampling reflects public company bankruptcies (with assets of \$100 million or more) that filed for Chapter 11 protection since January 1, 2000.

<u>Company</u>	<u>Bankruptcy Date</u>	<u>Assets in \$mils</u>
American Classic Voyages, Inc.	10/19/01	\$753
Atchison Casting Corporation	08/04/03	\$269
Burlington Industries, Inc.	11/15/01	\$1,201
CareMatrix Corp.	11/09/00	\$440
Clark Material Handling Co.	04/17/00	\$398
Comdisco, Inc.	07/16/01	\$8,754
Congoleum Corporation	12/31/03	\$204
Crown Vantage, Inc.	03/15/00	\$689
e.spire Communications, Inc.	03/22/01	\$941
Eagle Food Centers, Inc.	04/07/03	\$200
Easy Gardener Products, Ltd.	04/19/06	\$119
Einstein/Noah Bagel Corp.	04/27/00	\$361

*(Cont’d. on p. 6)*

## SPOTLIGHT

(Cont'd. from p. 1)

*ating new procedures as we went—it was a very exciting time to be a part of this burgeoning new industry.*

**BP:** What prompted you to form Logan & Company?

**KL:** The consulting firm I had left was winding down operations and I realized that there was a vacuum in this niche industry. The early years were tough—working on a shoestring budget, developing software, adapting to new technology at a time when email was non-existent and desktop computers were just appearing in corporate America. Looking back I am truly amazed at how far we have come!

**BP:** What were some of your biggest challenges and/or obstacles when you first started?

**KL:** One of the biggest challenges related to changing technology. In those days, we would receive boxes of perforated dot matrix or green bar paper containing name and address data that would have to be manually entered into a mainframe computer system. *In some of the larger cases we would receive data on 12-inch tape reels.* Notices were retyped from faxed copy and getting final approval for mailings was a long and arduous process. Of course, some of the obstacles were offset by advantages. Since Court docketing was only available from 9 to 4 and only in paper form, the whole process moved much slower back then.

**BP:** Your firm's Website is teeming with cases in which you've been retained. What has been the most challenging and/or memorable bankruptcy case you have worked and why?

**KL:** They are all memorable in

one way or another! Every case has a story—that is what makes this work so interesting. A case that is particularly memorable is Herman's Sporting Goods Stores, Inc. Herman's had originally estimated their potential pool of claims to be very minimal. When stores suddenly stopped accepting gift cards and merchandise credits, the number of claims immediately quadrupled. After media coverage on the 6:00 news, we actually started receiving ten-

*“Being brought in early also gives us a chance to meet and work with the other professionals involved in the case.”*

nis rackets and old running shoes from Herman's customers who were expecting a refund! *I remember one particular creditor who arrived with a baseball bat threatening to use it if he didn't get a refund.* Literally overnight, we had to gear up to handle thousands of phone calls from unhappy customers.

Montgomery Wards is another case that stands out. Since at that time all docketing was done in paper form, filing documents in cases with large numbers of creditors was nearly unmanageable. The Schedules and SOFAs for Montgomery Wards ended up generating 60 cartons of paper—and that was just the copy for the Court!

*Then there was the case in which a creditor sent a proof of claim form attached to a baggy filled with asbestos as their documentation!*

I could go on and on....

**BP:** How much pre-petition notice does Logan & Company us-

ually have, and what foundational work has your firm already done before that Chapter 11 filing is realized?

**KL:** It really does vary from case to case. Obviously, the earlier we are brought in, the more time we have to gather, load and work with the client's data. When we are retained weeks or even months before the filing, we have the opportunity to develop a comprehensive (complete) creditor matrix and assist in the preparation of exhibits for the first day motions. Ultimately, this proves to be a cost savings for the debtor since we already have the information required for the initial noticing.

Being brought in early also gives us a chance to meet and work with the other professionals involved in the case. During that period we are able to discuss various tasks and avoid any duplication of effort, which also makes for improved communication throughout the case. Finally, *all the prepetition time spent with the client and other professionals early in the case helps lay the groundwork for preparing the Schedules and SOFAs.* The complexities involved in assembling that information can be overwhelming to an already burdened staff.

**BP:** Congoleum filed its bankruptcy petition over five years ago and is still facing appeals from its unsecured asbestos claimants. What specific challenges do you face with a case like this? What is Logan & Company's involvement with Congoleum at this point in the proceeding?

**KL:** *A case that endures this long can fall into the hurry up and wait category.* It may be dormant for months, and then suddenly burn hot again. I have a  
(Cont'd. on p. 7)



## FEE ANALYSIS

Below is a listing of the 50 highest total fees listed in the final fee applications filed by various Special Counsel retention professionals. This data includes those public companies (with assets of \$100 million or more) that filed for Chapter 11 protection since—or whose cases were still active as of—January 1, 2007.

### Special Counsel Final Fee Applications

Source: U.S. Bankruptcy Court Final Fee Applications

<u>Firm</u>	<u>Company</u>	<u>Retained by</u>	<u>Total Fees</u>
Debevoise & Plimpton LLP	Delta Air Lines, Inc.	Debtor	\$30,212,031
Boies, Schiller & Flexner LLP	Adelphia Communications Corp.	Debtor	\$29,800,292
Morgenstern Jacobs & Blue, LLC	Adelphia Communications Corp.	ESHC	\$23,737,555
Dechert LLP	Adelphia Communications Corp.	Debtor	\$20,182,742
Sullivan & Cromwell LLP	Adelphia Communications Corp.	Debtor	\$14,053,865
Covington & Burling LLP	Adelphia Communications Corp.	Ind. Dir. Comm.	\$12,079,764
Gilbert Heintz & Randolph LLP	Federal-Mogul Corporation	Debtor	\$9,134,238
Baker & McKenzie	Dura Automotive Systems, Inc.	Debtor	\$8,276,709
Cole, Raywid & Braverman LLP	Adelphia Communications Corp.	Debtor	\$7,180,511
Paul, Hastings, Janofsky & Walker LLP	Delta Air Lines, Inc.	Debtor	\$6,734,733
Klehr, Harrison, Harvey, et al.	Adelphia Communications Corp.	Debtor	\$5,969,223
Stinson Morrison Hecker LLP	Interstate Bakeries Corporation	Debtor	\$5,578,707
Boies, Schiller & Flexner LLP	Northwest Airlines Corporation	Debtor	\$5,251,970
Coblence & Warner PC	Federal-Mogul Corporation	Debtor	\$5,236,050
Hunton & Williams LLP	Dana Corporation	Debtor	\$4,914,951
Dykema Gossett PLLC	Federal-Mogul Corporation	Debtor	\$4,543,702
Munger, Tolles & Olson LLP	Adelphia Communications Corp.	Debtor	\$4,259,038
Ashurst Morris Crisp	Federal-Mogul Corporation	UCC	\$4,030,507
Holme Roberts & Owen LLP	Adelphia Communications Corp.	Debtor	\$3,917,649
Varnum, Riddering, Schmidt et al.	Tower Automotive, Inc.	Debtor	\$3,783,510

(Cont'd. on P. 9)

### Logan & Company, Inc. Retentions (Cont'd. from p. 1)

#### Logan & Company, Inc. Retentions (Cont'd.)

<u>Company</u>	<u>Bankruptcy Date</u>	<u>Assets in \$mils</u>
EOTT Energy Partners	10/08/02	\$1,101
Exodus Communications, Inc.	09/26/01	\$3,894
Fedders Corporation	08/22/07	\$181
FiberMark, Inc.	03/30/04	\$400
Florsheim Group, Inc.	03/04/02	\$172
General Chemical Industrial Products Inc.	12/02/03	\$202
GENICOM Corporation	03/10/00	\$230
GenTek, Inc.	10/11/02	\$1,165
GST Telecommunications, Inc.	05/17/00	\$1,113
Ha-Lo Industries, Inc.	07/30/01	\$574
Harvard Industries, Inc.	01/16/02	\$277

(Cont'd. on P. 13)

**SPOTLIGHT** (Cont'd. from p. 2)

*“Since disclosure issues are sensitive prior to filing, normal marketing channels are not readily available.”*

responsibility to the client to be up to speed with all the proceedings that have occurred up to the present day. Right now in the Congoleum case, the balancing process, which was our primary responsibility and main task, has been completed. We still get numerous calls from interested parties wanting to know the status of the case and we deal with those calls to the best of our ability. Ultimately, until the case is resolved, we have a responsibility to the Court and to the debtor to maintain and update the creditor/claims database, which means that we remain involved until the final order is entered.

*We have many other cases that start off strong and then, for one reason or another, just run out of steam.* These types of cases are a little more difficult to manage. We may stop work on a case that has been inactive for a long period of time. If and when the Debtor should suddenly win a settlement from a pending lawsuit or income from some other source, we may be required to perform a great deal of claims work in a short amount of time. However, no matter how inactive a case may become, we are still required to perform our duties as a claims agent.

**Q:** Was Logan & Company retained for other asbestos-related bankruptcies?

**KL:** We have been retained in many asbestos-related bankruptcies including U.S. Gypsum, Kaiser Aluminum and North American Refractories, just to name a few. *From a personal point of view, the challenge with these cases is to experience the humanity behind the names and addresses in the database.* I have spoken with many creditors on the telephone that are extremely ill, and yet I have to put my personal feelings aside and maintain my professionalism as an agent of the court. In addition, the sheer magnitude of the number of claimants creates complexities that have to be properly managed in order to maintain cost efficiencies and stay within budget.

**BP:** Would you be willing to share how Logan & Company goes about securing new clients? Do you actively solicit distressed companies, or do those companies come looking for you?

**KL:** Marketing in this industry can be both challenging and difficult. Since disclosure issues are sensitive prior to filing, normal marketing channels are not readily available. In general, we believe that we are in a service industry and, to that end, try to provide information and support above and beyond what is required in order to assist all parties involved in the process. We also attend conferences and sponsor events (both charitable and business) to keep our name visible to newcomers in the industry. Most importantly, I stand on my reputation of professionalism and experience. I have worked with many firms across the country, spanning many industries, so I am as familiar with them as they are with me. While I am not retained in every case I bid on, it has been my relationships with bankruptcy attorneys built on mu-

*(Cont'd. on P. 11)*

**New Retentions** (Cont'd. from p. 3)

<u>Company</u>	<u>Firm</u>	<u>Contact</u>	<u>Retained as</u>
<i>UCC Retentions</i>			
BearingPoint, Inc.	Barclays Capital	Mark Shapiro	Financial Advisor
Constar International Inc.	Heidrick & Struggles, Inc.	Theodore Dysart	Ex. Recruiter & Cons.
Fleetwood Enterprises, Inc.	Abernathy MacGregor Group	Rivian Bell	Com.Cons.
Fleetwood Enterprises, Inc.	Pachulski Stang Ziehl & Jones	Hamid Ratfajoo	Counsel
Indalex Holdings Finance	McGuireWoods LLP	Michael Roesenthaler	Counsel
Magna Entertainment Corp.	Blackstone Group, The	Nicholas Leone	Financial Advisor
Magna Entertainment Corp.	Kramer Levin Naftalis & Frankel LLP	Kenneth Eckstein	Counsel
Magna Entertainment Corp.	Pachulski Stang Ziehl & Jones LLP	Laura D. Jones	Co-Counsel
Monaco Coach Corp.	Greenberg Traurig, LLP	Sean Bezark	Counsel
Monaco Coach Corp.	XRoads Solutions Group LLC	Michael Schwarzmann	Financial Advisor
Pacific Energy Resources	Pepper Hamilton LLP	David Stratton	Delaware Counsel
Pacific Energy Resources	Steptoe & Johnson LLP	Filiberto Augusti	Counsel
Pliant Corporation	Watson Wyatt & Company	Nick Bubnovich	Compensation Advisor
Spectrum Brands, Inc.	Allen & Company, LLC	Enrique Senior	Financial Advisor
Tronox Incorporated	Kasowitz, Benson, Torres & Friedman LLP	David Mark	Conflicts Counsel
Young Broadcasting Inc.	Young Conaway Stargatt & Taylor, LLP	Pauline Morgan	Sp. Conflicts Counsel

## RETENTION ANALYSIS: CLAIMS AGENTS (Cont'd.)

### Claims Agents (Cont'd. from p. 4)

<u>Company</u>	<u>Firm</u>	<u>Contact</u>
Journal Register Company	EPIQ Bankruptcy Solutions, Inc.	Daniel McElhinney
LandAmerica Financial Group, Inc.	EPIQ Bankruptcy Solutions, Inc.	Daniel McElhinney
Lehman Brothers Holdings Inc.	EPIQ Bankruptcy Solutions, Inc.	Daniel McElhinney
Lenox Group Inc.	Garden City Group, Inc.	Jeffrey Stein
Linens 'n Things, Inc.	Kurtzman Carson Consultants LLC	James Le
Lyondell Chemical Company	EPIQ Bankruptcy Solutions, Inc.	Daniel McElhinney
Masonite Corporation	Kurtzman Carson Consultants LLC	Michael Frishberg
MCSi, Inc.	Bankruptcy Services, LLC	Ron Jacobs
MediCor Ltd.	EPIQ Bankruptcy Solutions, Inc.	Daniel McElhinney
MediCor Ltd.	Trumbull Group LLC	Ronda Collum
Merisant Worldwide, Inc.	EPIQ Bankruptcy Solutions, Inc.	Daniel McElhinney
Midway Games Inc.	EPIQ Bankruptcy Solutions, Inc.	Daniel McElhinney
Milacron Inc.	Kurtzman Carson Consultants LLC	Michael Frishberg
Monaco Coach Corporation	Omni Management Group, LLC	Robert Berger
MPC Corporation	Logan & Company, Inc.	Kathleen Logan
Muzak Holdings LLC	EPIQ Bankruptcy Solutions, Inc.	Daniel McElhinney
Nortel Networks, Inc.	EPIQ Bankruptcy Solutions, Inc.	Daniel McElhinney
Nova Biosource Fuels, Inc.	EPIQ Bankruptcy Solutions, Inc.	James Katchadurian
Nutritional Sourcing Corporation	Administar Services Group LLC	Jeffrey Pirrung
Pacific Energy Resources Ltd.	Omni Management Group, LLC	Robert L. Berger
Paper International, Inc.	Kurtzman Carson Consultants LLC	Sheryl Betance
PFF Bancorp, Inc.	Kurtzman Carson Consultants LLC	Michael Frishberg

(Cont'd. on p. 12)

### SPOTLIGHT (Cont'd. from p. 7)

tual trust, respect and experience that have been the mainstay of my business.

**BP:** Who do you view as Logan & Company's primary competitor?

**KL:** As in any industry, competition is a fact of life. In one-way or another, every other claims agent is a primary competitor. When we hear that a competitor has re-launched their website or conquered some new technology, it forces us to re-examine our own achievements and re-evaluate our goals. While we always want to be the first on the block to offer something new, it also doesn't hurt to wait until someone else has worked the kinks out. **Technology also has a way of leveling the playing field.** For example, as the courts continue to automate the bankruptcy process, all claims agents have had to upgrade their capabilities in order to support the new technology. Optional technologies that were once considered unique and groundbreaking eventually become the required way of doing business.

**BP:** Is it necessary for you and your team to spend time in the Courts for hearings, 341-Meetings, etc.?

**KL:** As long as we are kept informed regarding the proceedings in the case, there are no requirements for us to attend hearings or spend time in Court. Also, in my opinion attending hearings where we are not needed is an enormous waste of the debtor's cash. In general, I am present in court to certify the vote on the plan of reorganization at the confirmation hearing. I am always available when requested by the debtor or debtor's counsel.

**BP:** How long is your typical workday? What percentage of your workload involves travel?

**KL:** My typical workday is 24/7! Because of the nature of the business, we try to be available to our clients at all times. At the beginning of each case, a working group sheet is circulated that contains contact information (both personal and business) for the entire team. Of course I always like to meet a client at the beginning of the case, but since technology has rendered travel in this industry as an unnecessary financial burden, I don't always have the opportunity. Other than that, our technology is sophisticated enough that we can do almost everything from a remote location.

(Cont'd. on p. 12)

**SPOTLIGHT** (Cont'd. from P. 11)

**BP:** What do you and Logan & Company offer that other firms don't?

**KL:** Firstly, we have a great team of dedicated, knowledgeable associates who understand the bankruptcy process and are always willing to provide support at a moment's notice. Secondly, we offer cutting edge technology that is continually being improved and upgraded to provide the speed and efficiencies of 21<sup>st</sup> century knowledge. Finally, when you become a client of Logan & Company, you get my personal attention and expertise, with 25 years of experience, answering your questions, working out the details, partnering with you through this often arduous and stress-inducing process.

*I understand the toll the Chapter 11 process can take on the people who work in a troubled company.* Every company is made up of the people who are required to run the company. Logan & Company capably handles the bankruptcy administration process to allow them to do their job. If you lose sight of that, you're in the wrong business.

**Kathleen Logan can be reached at (973) 509-3190 or [info@loganandco.com](mailto:info@loganandco.com).**

**\*\*Visit [BankruptcyProfessional.com](http://BankruptcyProfessional.com) for the full Spotlight interview with Kathleen Logan.\*\***

**RETENTION ANALYSIS: CLAIMS AGENTS (Cont'd.)** - - - - -

**Claims Agents (Cont'd. from p. 11)**

<u>Company</u>	<u>Firm</u>	<u>Contact</u>
Pliant Corporation	EPIQ Bankruptcy Solutions, Inc.	Daniel McElhinney
Primus Telecommunications Group, Inc.	EPIQ Bankruptcy Solutions, Inc.	Daniel McElhinney
Quebecor World (USA), Inc.	Donlin Recano & Co., Inc.	Louis Recano
Rouge Industries, Inc.	Rust Consulting, Inc.	James White
SemGroup, L.P.	Kurtzman Carson Consultants LLC	James Le
Sharper Image Corporation	Kurtzman Carson Consultants LLC	Sheryl Betance
Silicon Graphics, Inc.	Donlin Recano & Co., Inc.	Louis Recano
Smurfit-Stone Container Corporation	EPIQ Bankruptcy Solutions, Inc.	Daniel McElhinney
Southeast Banking Corp.	EPIQ Bankruptcy Solutions, Inc.	Daniel McElhinney
Spansion Inc.	EPIQ Bankruptcy Solutions, Inc.	Daniel McElhinney
Spectrum Brands, Inc.	Logan & Company, Inc.	Kathleen Logan
Sun-Times Media Group, Inc.	Kurtzman Carson Consultants LLC	Michael Frishberg
Syntax-Brilliant Corporation	EPIQ Bankruptcy Solutions, Inc.	Daniel McElhinney
Tarragon Corporation	Kurtzman Carson Consultants LLC	Michael Frishberg
TOUSA, Inc.	Kurtzman Carson Consultants LLC	Jonathan Carson
Tribune Company	EPIQ Bankruptcy Solutions, Inc.	Daniel McElhinney
TRICOM, S.A.	Kurtzman Carson Consultants LLC	Sheryl Betance
Tronox Incorporated	Kurtzman Carson Consultants LLC	Michael Frishberg
Tropicana Entertainment, LLC	Kurtzman Carson Consultants LLC	James Le
Trump Entertainment Resorts, Inc.	Garden City Group, Inc.	Jeffrey Stein
Tweeter Home Entertainment Group, Inc.	Kurtzman Carson Consultants LLC	Christopher Schepper
U.S. Energy Systems, Inc.	EPIQ Bankruptcy Solutions, Inc.	Daniel McElhinney
VeraSun Energy Corporation	Kurtzman Carson Consultants LLC	Michael Frishberg
VICORP Restaurants, Inc.	Garden City Group, Inc.	Jeffrey Stein
VICORP Restaurants, Inc.	Trumbull Group, The	Ronda Collum
W.R. Grace & Co.	BMC Group, Inc.	Julia Hasenzahl
W.R. Grace & Co.	Rust Consulting, Inc.	Jeffrey Dahl
Washington Mutual, Inc.	Kurtzman Carson Consultants LLC	Sheryl Betance
WCI Communities, Inc.	EPIQ Bankruptcy Solutions, Inc.	Ron Jacobs
Westpoint Stevens, Inc.	Bankruptcy Services, LLC	Ron Jacobs
Westpoint Stevens, Inc.	Financial Balloting Group, Inc.	Jane Sullivan
Westpoint Stevens, Inc.	Innisfree M&A, Inc.	Jane Sullivan
Whitehall Jeweler Holdings, Inc.	EPIQ Bankruptcy Solutions, Inc.	Daniel McElhinney
WorldSpace, Inc.	Kurtzman Carson Consultants LLC	James Le
Young Broadcasting Inc.	EPIQ Bankruptcy Solutions, Inc.	Daniel L. McElhinney

## Logan & Company, Inc. Retentions *(Cont'd. from p. 6)*

<b>Logan &amp; Company, Inc. Retentions <i>(Cont'd.)</i></b>		
<b><u>Company</u></b>	<b><u>Bankruptcy Date</u></b>	<b><u>Assets in \$mils</u></b>
Homeland Holding Corp.	08/01/01	\$180
Imperial Home Décor Group, L.L.C.	01/05/00	\$401
IT Group, Inc. (The)	01/16/02	\$1,323
Kaiser Aluminum Corporation	02/12/02	\$3,343
Laidlaw, Inc.	06/28/01	\$4,000
LTV Corporation	12/29/00	\$6,101
Matlack Systems, Inc.	03/29/01	\$105
McLeodUSA Incorporated	10/28/05	\$1,026
McLeodUSA, Inc.	01/30/02	\$4,755
Med Diversified, Inc.	11/27/02	\$213
Metal Management, Inc.	11/30/00	\$711
Montgomery Ward, LLC	12/28/00	\$3,492
MPC Corporation	11/06/08	\$266
National Century Financial Enterprises, Inc.	11/18/02	\$3,800
National Steel Corporation	03/06/02	\$2,308
NationsRent, Inc.	12/17/01	\$1,720
New World Pasta Company	05/10/04	\$426
Outboard Marine Corp.	12/22/00	\$848
Pacific Lumber Company, The	01/18/07	\$302
Peregrine Systems, Inc.	09/22/02	\$2,004
Philip Services Corp.	06/02/03	\$601
Pillowtex Corporation	07/30/03	\$592
SLI, Inc.	09/09/02	\$873
Spectrum Brands, Inc.	02/03/09	\$2,247
Tokheim Corp.	11/21/02	\$458
US Airways Group, Inc.	08/11/02	\$8,025
USG Corporation	06/25/01	\$3,214
USinternetworking, Inc.	01/17/02	\$419
Viatel, Inc.	05/02/01	\$2,155
Waste Systems International, Inc.	01/11/01	\$255
Williams Communications Group, Inc.	04/22/02	\$5,992
Winn-Dixie Stores, Inc.	02/21/05	\$2,619

