

**List of High Billers (by their own reckoning) in the Polaroid Bankruptcy case (08-46617)**

(up-dated 12/03/2009)

<b>Firm:</b>	<b>Document &amp; date filed:</b>	<b>Description of rate calculation:</b>	<b>Average Rate:</b>	<b>Highest Biller:</b>	<b>Hourly Rate:</b>
Paul, Hastings, Janofsky & Walker, LLP	Doc 451 - Filed 06/03/09	Blended Rate of Professionals (excluding Paraprofessionals)	\$ 656.29 per hour	Michelle Duncan	\$ 950.00
				Luc A. Despins	\$ 950.00
				Karl J.K. Clowry	\$ 925.00
				Richard A. Chesley	\$ 895.00
				Kevin C. Logue	\$ 885.00
Neal, Gerber & Eisenberg, LLP	Doc 452 - Filed 06/03/09	Blended Rate of Professionals (excluding Paraprofessionals)	\$ 438.09 per hour	Andrea Despotes	\$ 550.00
				Thomas Wolford	\$ 525.00
Faegre & Benson, LLP	Doc 456 - Filed 06/03/09	Blended Rate of Professionals (excluding Paraprofessionals)	\$ 480.81 per hour	Dennis Ryan	\$ 610.00
				Stephen Mertz	\$ 605.00
Baker & McKenzie	Doc 487 - Filed 06/17/09	Blended Rate of Professionals ( <u>including</u> Paraprofessionals)	\$ 550.63 per hour	Angela W. Y. Lee	\$ 980.00
				Nancy Leigh	\$ 980.00
				Brendan T. Kelly	\$ 930.00
				Pierre T. H. Chan	\$ 670.00

				Jinghua Liu	\$ 650.00
Paul, Hastings, Janofsky & Walker LLP	Doc 796 - Filed 10/20/09	Blended Rate of Professionals (excluding Paraprofessionals)	\$ 608.78 per hour	Richard A. Chesley	\$ 895.00
				Kevin C. Logue	\$ 885.00
				Hannah Keever	\$ 690.00
				Gregory S. Otsuka	\$ 650.00
Faegre & Benson, LLP	Doc 797 - Filed 10/20/09	Blended Rate of Professionals (excluding Paraprofessionals)	\$ 362.00 per hour	Dennis Ryan	\$ 610.00
				Stephen Mertz	\$ 605.00
Baker & McKenzie	Doc 802 - Filed 10/21/09	Blended Rate of Professionals ( <u>including</u> Paraprofessionals)	\$ 562.23 per hour	Brendan T. Kelly	\$ 930.00
Neal, Gerber & Eisenberg, LLP	Doc 805 - Filed 10/21/09	Blended Rate of Professionals (excluding Paraprofessionals)	\$ 439.00 per hour	Thomas Wolford	\$ 500.00
Sutherland, Asbill & Brennan, LLP	Doc 806 - Filed 10/21/09	Blended Rate of Professionals	\$ 530.54 per hour	n/a	n/a