

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

In re:	Chapter 11
CD LIQUIDATION CO. PLUS, LLC, f/k/a CYNERGY DATA, LLC, <i>et al.</i> , ¹	Case No. 09-13038 (KG)
Debtors.	Jointly Administered Obj. Deadline: 7/2/10 at 4:00 p.m. (ET)

**NINTH MONTHLY APPLICATION OF CM&D MANAGEMENT SERVICES LLC AS
FINANCIAL ADVISOR TO THE DEBTORS AND DEBTORS-IN-POSSESSION FOR
COMPENSATION AND REIMBURSEMENT OF EXPENSES INCURRED FOR THE
PERIOD**

MAY 1, 2010 THROUGH MAY 31, 2010

Name of Applicant:	CM&D Management Services LLC
Authorized to provide professional services to:	Financial Advisor to the Debtors and Debtors-in-Possession
Date of Retention:	September 15, 2009 <i>nunc pro tunc</i> to September 1, 2009
Period for which compensation and reimbursement are sought:	May 1, 2010 through May 31, 2010
Amount of compensation sought as actual, reasonable, and necessary:	\$47,738.00
Amount of expense reimbursement sought as actual, reasonable, and necessary:	\$925.61

This is an: X monthly interim final application.

The Applicant intends to seek compensation in connection with the preparation of this Application at a later date.

If this is not the first application filed, disclose the following for each prior application:

Date Filed	Period Covered	Requested Fees, Expenses	Approved Fees, Expenses
10/10/09	September 1, 2009- September 30, 2009	Fees - \$282,433.00 Expenses - \$14,799.66	Fees - \$282,433.00 Expenses - \$14,799.66
11/11/09	October 1, 2009- October 31, 2009	Fees - \$283,879.00 Expenses - \$15,358.07	Fees - \$283,879.00 Expenses - \$15,358.07
12/10/2009	November 1, 2009- November 30, 2009	Fees - \$190,317.00 Expenses - \$10,169.47	Fees - \$190,317.00 Expenses - \$10,169.47
1/10/2010	December 1, 2009- December 31, 2009	Fees - \$133,886.50 Expenses - \$8,962.22	Fees - \$133,886.50 Expenses - \$8,962.22
2/10/2010	January 1, 2010- January 31, 2010	Fees - \$121,431.50 Expenses - \$5,710.74	Fees - \$121,431.50 Expenses - \$5,710.74
3/10/2010	February 1, 2010- February 28, 2010	Fees - \$72,470.25 Expenses - \$5,646.06	Fees - \$72,470.25 Expenses - \$5,646.06
4/10/10	March 1, 2010- March 31, 2010	Fees - \$57,035.00 Expenses - \$384.23	Fees - \$45,628.00 Expenses - \$384.23
5/10/10	April 1, 2010- April 30, 2010	Fees - \$49,033.00 Expenses - \$1,468.40	Fees - \$39,226.40 Expenses - \$1,468.40

COMPENSATION BY TIMEKEEPER

Name of Professional	Position With The Applicant	Hourly Billing Rate	Total Billed Hours	Total Fees
Charles M. Moore	Senior Managing Director	\$495	11.4	\$5,643.00
Lorraine B. Ossolinski	Director	\$425	98.4	\$41,820.00
Lisa A. Martin	Administrative Assistant	\$125	2.2	\$275.00
Total			112.0	\$47,738.00

COMPENSATION BY PROJECT CATEGORY

Project Category	Total Hours	Total Fees
Meetings and Communications	5.3	\$2,623.50
Fee/Employment Applications	3.0	\$671.00
Other Contested Matters	1.5	\$742.50
Business Operations	3.1	\$1,534.50
Accounting/Auditing	0.4	\$198.00
Claims and Plan	0.3	\$148.50
Interim Management Services	98.4	\$41,820.00
Total	112.0	\$47,738.00

EXPENSE SUMMARY

Expense Category	Total Expenses
Transportation	\$667.25
Meals	\$30.00
Telephone	\$195.36
Parking	\$33.00
Total Expenses	<u>\$925.61</u>

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In re:	Chapter 11
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Debtors.	Jointly Administered Obj. Deadline: 7/2/10 at 4:00 p.m. (ET)

**NINTH MONTHLY APPLICATION OF CM&D MANAGEMENT SERVICES LLC AS
FINANCIAL ADVISOR TO THE DEBTORS AND DEBTORS-IN-POSSESSION FOR
COMPENSATION AND REIMBURSEMENT OF EXPENSES INCURRED FOR THE
PERIOD
MAY 1, 2010 THROUGH MAY 31, 2010**

For its Ninth Monthly Application for Compensation and Reimbursement of Expenses (the "Application") CMD Management Services LLC (the "Applicant"), financial advisor to the above referenced debtors and debtors in possession (the "Debtors"), respectfully represents as follows:

A. BACKGROUND

1. On September 1, 2009 (the "Petition Date"), the Debtors filed voluntary petitions for relief under Chapter 11 of the Bankruptcy Code. The Debtors have continued to manage and operate their businesses as debtors in possession pursuant to sections 1107 and 1108 of the Bankruptcy Code.

2. Pursuant to the Order Authorizing the Employment and Retention of CMD Management Services LLC as Financial Advisor to the Debtors (the "Retention Order"), which was entered on September 15, 2009, the employment of Applicant as financial advisor to the Debtors was authorized effective as of September 1, 2009. A copy of the Retention Order is attached hereto as Exhibit A.

3. Applicant has rendered services on behalf of the Debtors from May 1, 2010 through May 31, 2010, totaling 112.00 hours, and in connection therewith requests

allowance of interim compensation in the amount of \$47,738.00 and reimbursement of expenses in the amount of \$925.61.

4. The Debtors to date have paid Applicant for services rendered and expenses incurred from the commencement of this case through April 30, 2010 in the amount of \$1,231,770.50.

5. Applicant maintains contemporaneous records of the time expended for the professional services and expenses related thereto performed in connection with these Chapter 11 cases and such records are maintained in the ordinary course of its business. These records provide a detailed description of the services rendered and expenses incurred during the period for which this Application is being made. Applicant's time records in the sum of \$47,738.00 regarding the Chapter 11 proceedings are annexed hereto as Exhibit B.

**B. DESCRIPTION OF SERVICES AND
EXPENSES AND RELIEF REQUESTED**

6. Applicant's services on behalf of the Debtors are described in detail in Exhibit B. In general, Applicant represented the Debtors by acting as financial advisor to the Debtors in connection with these bankruptcy proceedings. In summary, Applicant's activities included, without limitation, the following:

- a. Assist in negotiations with stakeholders and their representatives;
- b. Assist in managing the "working group" professionals who are assisting the Company in the reorganization process or who are working for the Company's various stakeholders to improve coordination of their effort and individual work product to be consistent with the Company's overall restructuring goals;
- c. Development of the Company's current cash needs as may be required by the secured lender in connection with negotiations or by the Company for other corporate purposes;

d. Assist in communication and/or negotiation with outside constituents, including the senior lenders, subordinated lender and tax preparer's;

e. Assist with such other matters as may be requested that fall within the expertise of the CRO, CFO and other Temporary Staff and that are mutually agreeable;

f. Assist in identifying and implementing other alternatives, as necessary, to maximize the business enterprise value for the benefit of the stakeholders;

g. Assist with the wind down of the Company and monetization of remaining assets;

h. Assist the Debtors with all bankruptcy related matters.

7. To assist the Court in its review of the fees sought by Applicant, Applicant has separated its time entries in Exhibit B into the following categories:

a. Meetings and Communications. This category includes time spent conferring with several parties in interest regarding all facets of the case. The total fees sought under this category for the period May 1, 2010 through May 31, 2010 are \$2,623.50. The detailed time entries of Applicant's professionals which fall within this category are attached as Exhibit B.1.

b. Fee/Employment Applications. This category includes time spent (i) preparing CM&D retention documents; and (ii) preparing CMD April Fee Application. The total fees sought under this category for the period May 1, 2010 through May 31, 2010 are \$671.00. The detailed time entries of Applicant's professionals which fall within this category are attached as Exhibit B.2.

c. Other Contested Matters. This category includes time spent on contested matters, specifically, the Debtors opposition to a motion filed by the purchaser to

enforce the sale order. The total fees sought under this category for the period of May 1, 2010 through May 31, 2010 are \$742.50. The detailed time entries of the Applicant's professionals which fall within this category are attached as Exhibit B.3.

d. Business Operations. This category includes time spent reviewing and negotiating the settlement agreement among the Debtors, Harris Moneris, Term B Parties, Second Lien Parties, Term A Parties related to the Rolling Reserve Funds. The total fees sought under this category for the period May 1, 2010 through May 31, 2010 are \$1,534.50. The detailed time entries of Applicant's professionals which fall within this category are attached as Exhibit B.4.

e. Accounting and Auditing. This category includes time spent on tasks related to the financial support of the Debtor. The total fees sought under this category for the period May 1, 2010 through May 31, 2010 are \$198.00. The detailed time entries of Applicant's professionals which fall within this category are attached as Exhibit B.5.

f. Claims and Plan. This category includes time spent on claims analysis and the Bankruptcy Plan and Disclosure Statement. The total fees sought under this category for the period May 1, 2010 through May 31, 2010 are \$148.50. The detailed time entries of Applicant's professionals which fall within this category are attached as Exhibit B.6.

g. Interim Management Services. This category includes Lorraine Ossolinski's time spent acting as the Interim CFO. The total fees sought under this category for the period May 1, 2010 through May 31, 2010 are \$41,820.00. The detailed time entries of Applicant's professionals which fall within this category are attached as Exhibit B.7.

The foregoing general description of services rendered in specific areas is not intended to be exhaustive of the scope of Applicants activities on behalf of the Debtors in this

case. The time records attached as Exhibit B present more completely the work performed by Applicant in each billing category during the period covered by this Application.

8. Applicant believes that the post-petition services rendered during the period May 1, 2010 through May 31, 2010 on behalf of the Debtors are reasonably worth the sum of \$47,738.00 and Applicant requests the allowance of such sum. The blended hourly rate for all services rendered by Applicant during the period covered by this Application is \$426.23.

9. Applicant further requests reimbursement of costs expended on behalf of the Debtors for the period from May 1, 2010 through May 31, 2010 in connection with these Chapter 11 proceedings in the sum of \$925.61 as set forth in the summary attached hereto as Exhibit C.

10. The expenses incurred by Applicant may include long distance telephone calls, over-night delivery, travel and transportation expenses, lodging, local messenger service, meals, facsimiles, postage, duplicating, and computerized legal research charges, all of which Applicant normally bills to its non-bankruptcy clients at rates calculated to compensate Applicant for only the actual cost of the expense.

11. As outlined above, the professionals who worked on these cases from May 1, 2010 through May 31, 2010 have various levels of expertise. From time to time these professionals consulted with each other and other professionals on different aspects of the case. It is submitted that this is a more efficient way to run a case than to expect a single professional to be an expert in all applicable areas.

12. Applicant has reviewed the requirements of Del.Bankr.LR 2016-2 and believes that this Application complies with the requirements of the same.

WHEREFORE, Applicant prays this Court enter an Order (i) allowing Applicant interim compensation from in the sum of \$47,738.00 and reimbursement of costs expended from

May 1, 2010 through May 31, 2010 in the sum of \$925.61; (ii) directing prompt payment of the same by the Debtors to the extent not previously paid and (iii) granting such other and further relief as may be just.

Dated: June 11, 2010

Respectfully submitted,

CM&D MANAGEMENT SERVICES LLC



Charles M. Moore
401 S. Old Woodward Avenue, Suite 340
Birmingham, MI 48009
Telephone: (248) 433-3100
Fax: (284) 433-3143
Financial Advisors for the Debtors and Debtors in Possession

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

In re:

CD LIQUIDATION CO. PLUS, LLC, f/k/a
CYNERGY DATA, LLC, *et al.*,¹

Debtors.

Chapter 11

Case No. 09-13038 (KG)

Jointly Administered

Hearing Date: TBD

Objection Deadline: July 2, 2010 at 4:00 p.m.

**NOTICE OF NINTH MONTHLY APPLICATION OF CM&D MANAGEMENT SERVICES
LLC AS FINANCIAL ADVISOR TO THE DEBTORS AND DEBTORS-IN-POSSESSION
FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES INCURRED FOR THE
PERIOD MAY 1, 2010 THROUGH MAY 31, 2010**

TO: All parties on the Attached Service List

CM&D Management Services LLC, financial advisor to the Debtors (hereinafter referred to as “Applicant”) has filed its **Ninth Monthly Application of CM&D Management Services LLC as Financial Advisor to the Debtors and Debtors-in-Possession for Compensation and Reimbursement of Expenses Incurred for the Period May 1, 2010 through May 31, 2010** (the “Application”).

All objections and other responses (collectively, “Objections”) to the Application must be: (i) filed with the Clerk of the United States Bankruptcy Court for the District of Delaware, 824 Market Street, 3rd Floor, Wilmington, Delaware 19801, on or before **July 2, 2010 at 4:00 p.m. (ET) (the “Objection Deadline”)** and (ii) served so as to be actually received no later than the Objection Deadline by the following entities:

Office of the United States Trustee
844 King Street
Room 2313
Wilmington, Delaware 19801
Attn: Thomas P. Tinker, Esq.

Nixon Peabody LLP
437 Madison Avenue
New York, New York 10056
Attn: Dennis J. Drebsky, Esq.

Cynergy Data, LLC
Conway MacKenzie, Inc.
1270 Avenue of the Americas, Suite 2340
New York, New York 10020
Attn: Lorraine B. Ossolinski

Pepper Hamilton LLP
Hercules Plaza, Suite 5100
1313 N. Market Street, P.O. Box 1709
Wilmington, Delaware 19899-1709
Attn: David B. Stratton, Esq.
Evelyn J. Meltzer, Esq.
John H. Schanne, II, Esq.

¹ The Debtors are the following entities (with the last four digits of their federal tax identification numbers in parentheses): Cynergy Data, LLC (8677); Cynergy Data Holdings, Inc. (8208); Cynergy Prosperity Plus, LLC (4265). The mailing address for the Debtors is 30-30 47th Avenue, 9th Floor, Long Island City, New York 11101.

Ashby & Geddes
500 Delaware Avenue, 8th Floor
P.O. Box 1150
Wilmington, Delaware 19899
Attn: Gregory Alan Taylor, Esq.
Karen B. Skomorucha, Esq.

A HEARING ON THE APPLICATION WILL BE SCHEDULED at the Court's convenience before the Honorable Kevin Gross, United States Bankruptcy Court for the District of Delaware, 824 Market Street, Wilmington, Delaware 19801, only in the event there are one or more objection(s) to the Application as filed and served in accordance herewith.

IF YOU FAIL TO RESPOND IN ACCORDANCE WITH THIS NOTICE, THE COURT MAY GRANT THE RELIEF DEMANDED IN THE APPLICATION WITHOUT FURTHER NOTICE OR HEARING.

Dated: June 11, 2010
Wilmington, Delaware

Respectfully submitted,

PEPPER HAMILTON LLP

/s/ Evelyn J. Meltzer
David B. Stratton (DE No. 960)
Evelyn J. Meltzer (DE No. 4581)
John H. Schanne, II (DE No. 5260)
Hercules Plaza, Suite 5100
1313 Market Street
P.O. Box 1709
Wilmington, DE 19899-1709
Telephone: (302) 777-6500
Facsimile: (302) 421-8390

-and-

NIXON PEABODY LLP
Mark N. Berman
Dennis J. Drebsky
Lee Harrington (DE No. 4046)
437 Madison Avenue
New York, New York 10022
Telephone: (212) 940-3000
Facsimile: (212) 940-3111

*Counsel for the Debtors
and Debtors in Possession*

EXHIBIT A

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

In re:

CYNERGY DATA, LLC, *et al.*,¹

Debtors.

Chapter 11

Case No. 09-13038 (KG)

Jointly Administered
Related Docket No. 28

**ORDER AUTHORIZING EMPLOYMENT OF CM&D MANAGEMENT SERVICES,
LLC NUNC PRO TUNC TO THE PETITION DATE AND THE APPOINTMENT OF
CHARLES M. MOORE OF CM&D MANAGEMENT SERVICES, LLC AS CHIEF
RESTRUCTURING OFFICER NUNC PRO TUNC TO THE PETITION DATE**

This matter having come before the Court by way of application for the entry of an order pursuant to 11 U.S.C. § 363 authorizing the employment of CM&D Management Services LLC ("CM&D") effective as of the Petition Date and the appointment of Charles M. Moore of CM&D as Chief Restructuring Officer of the Debtors, effective as the Petition Date and Lorraine B. Ossolinski as Interim Chief Financial Officer of the Debtors, effective as of the Petition Date (the "Application")², filed by the debtors and debtors-in-possession herein (the "Debtors"); the Court having reviewed the Application and related Declaration and having found that (i) the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, (ii) venue is proper in this district pursuant to 28 U.S.C. § 1409, (iii) this is a core proceeding pursuant to 28 U.S.C. § 157(b) and (iv) notice of the Application was sufficient under the circumstances; after due deliberation the Court having determined that the relief requested in the Application is necessary and essential for the Debtor's reorganization and such relief is in the

¹ The Debtors are the following entities (with the last four digits of their federal tax identification numbers in parentheses): Cynergy Data, LLC's (8677); Cynergy Data Holdings, Inc.'s (8208); Cynergy Prosperity Plus, LLC's (4265). The mailing address for the Debtors is 30-30 47th Avenue, 9th Floor, Long Island City, New York 11101.

² All Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Application.

best interests of the Debtors, their estates and creditors; and good and sufficient cause having been shown;

IT IS HEREBY ORDERED THAT:

1. The Application is **GRANTED** as follows:

2. Pursuant to section 363 of the Bankruptcy Code, the Debtors shall and hereby are authorized to retain CM&D effective as of the Petition Date and appoint Charles M. Moore of CM&D as Chief Restructuring Officer of the Debtors, effective as of the Petition Date in these Chapter 11 cases pursuant to the terms of the Application and the Engagement Letter, subject to the following terms, which apply notwithstanding anything contained to the contrary in the Application or the Engagement Letter or any exhibits related to the Application or the Engagement Letter to the contrary:

a. CM&D and its affiliates shall not act in any other capacity (e.g., without limitation, as a financial advisor, claims agent/claims administrator or investor/acquirer) in connection with the bankruptcy cases.

b. In the event the Debtors seeks to have CM&D personnel assume executive officer positions that are different than the positions disclosed in the Application, or to materially change the terms of the Engagement Letter, as modified herein, by either (i) modifying the functions of the personnel, (ii) adding new personnel or (iii) altering or expanding the scope of the Engagement Letter as modified herein, a motion to modify the retention shall be filed.

c. CM&D shall file monthly with the Court, with copies to the United States Trustee for the District of Delaware (the "U.S. Trustee") and all official committees, a

report of staffing on the engagement for the previous month. Such report shall include the names and functions filled and of the individuals assigned. All staffing shall be subject to review by the Court in the event an objection is filed.

d. No principal, employee or independent contractor of CM&D and its affiliates shall serve as director of the Debtors during the pendency of the bankruptcy cases.

e. CM&D shall file with the Court, and provide notice to the US Trustee and all official committees, reports of compensation earned and expenses incurred on a monthly basis. Such reports shall contain summary charts which describe the services provided, identify the compensation earned by each executive officer and staff employee provided, and itemize the expenses incurred. Time records shall (i) be appended to the reports; (ii) contain detailed time entries describing the task(s) performed and (iii) be organized by project category. Where personnel are providing services at an hourly rate, the time entries shall identify the time spent completing each task in 1/10 hour increments and the corresponding charge (time multiplied by hourly rate) for each task; where personnel are providing services at a "flat" rate, the time entries shall be kept in hourly increments. All compensation shall be subject to review by the Court in the event an objection is filed.

f. Payment to CM&D on account of its fees and expenses shall be governed by the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals and Committee Members.

g. Success fees, transaction fees, or other back-end fees shall be approved by the Court at the conclusion of the cases on a reasonableness standard and are not being pre-approved by entry of this Order. No success fee, transaction fee or back-end fee shall

be sought upon conversion of the cases, dismissal of the cases for cause, or appointment of a trustee.

h. The Debtors are permitted to indemnify those persons serving as executive officers on the same terms as provided to the Debtors' other officers and directors under the corporate bylaws and applicable state law, along with insurance coverage under the Debtors' D&O policy.

i. There shall be no indemnification of CM&D or its affiliates for gross negligence or willful misconduct but in all other respects the indemnification provision of the Engagement letter shall be in full force effect.

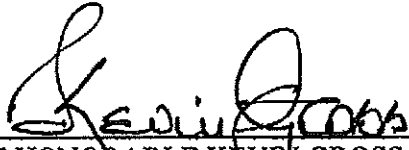
j. For a period of three years after the conclusion of the engagement, neither CM&D nor any of its affiliates shall make any investments in the Debtor(s) or the Reorganized Debtors.

k. CM&D shall disclose any and all facts that may have a bearing on whether the firm, its affiliates, and/or any individuals working on the engagement hold or represent any interest adverse to the Debtors, their creditors, or other parties in interest. The obligation to disclose identified in this subparagraph is a continuing obligation.

3. This Court retains jurisdiction over this Order and all related proceedings.

4. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

Dated: September 15, 2009
Wilmington, Delaware



THE HONORABLE KEVIN GROSS
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT B

Summary of Professional Hours

Name of Professional	Position With The Applicant	Hourly Billing Rate	Total Billed Hours	Total Fees
Charles M. Moore	Senior Managing Director	\$495	11.4	\$5,643.00
Lorraine B. Ossolinski	Director	\$425	98.4	\$41,820.00
Robert F. Kolb	Senior Associate	\$350	0.0	\$0.00
Lisa A. Martin	Administrative Assistant	\$125	2.2	\$275.00
Total			112.0	\$47,738.00

Summary of Project Categories

Project Category	Total Hours	Total Fees
Meetings and Communications	5.3	\$2,623.50
Fee/Employment Applications	3.0	\$671.00
Other Contested Matters	1.5	\$742.50
Business Operations	3.1	\$1,534.50
Accounting/Auditing	0.4	\$198.00
Claims and Plan	0.3	\$148.50
Interim Management Services	98.4	\$41,820.00
Total	112.0	\$47,738.00

EXHIBIT B.1

Summary of time by Project Category
Meetings and Communications
Code B150

Name of Professional	Position With The Applicant	Hourly Billing Rate	Total Billed Hours	Total Fees
Charles M. Moore	Senior Managing Director	\$495	5.3	\$2,623.50
Lorraine B. Ossolinski	Director	\$425	0.0	\$0.00
Jesse L. York	Senior Associate	\$350	0.0	\$0.00
Robert F. Kolb	Senior Associate	\$350	0.0	\$0.00
Lisa A. Martin	Administrative Assistant	\$125	0.0	\$0.00
Total			5.3	\$2,623.50

Cynergy Data LLC
Detail of Services Provided By CMD
From May 1, 2010 through May 31, 2010

Date	Acct	Rate	Code	Time	Ext.	Professional Services Rendered
5/3/2010	CMM	495.00	B150	0.40	198.00	Correspondence with Bodman regarding timing considerations in RR settlement agreement.
5/5/2010	CMM	495.00	B150	0.20	99.00	Correspondence with LBO regarding status of RR settlement agreement.
5/10/2010	CMM	495.00	B150	0.60	297.00	Correspondence with LBO and Bodman regarding additional cure amounts not included in rolling reserve settlement and analysis of same.
5/11/2010	CMM	495.00	B150	1.20	594.00	Reviewed and analyzed draft Lender report, prepared comments and revisions to same.
5/12/2010	CMM	495.00	B150	0.30	148.50	Telephone conference with LBO regarding Lender Report.
5/13/2010	CMM	495.00	B150	0.20	99.00	Finalized lender update.
5/20/2010	CMM	495.00	B150	0.20	99.00	Correspondence with D. Drebsky, Esq. regarding hearing.
5/22/2010	CMM	495.00	B150	0.60	297.00	Telephone conference with LBO regarding results of hearing, updated RR settlement term sheet and to discuss comments on draft cash collateral extension budget.
5/27/2010	CMM	495.00	B150	0.50	247.50	Telephone conference with V. Slapak regarding RR settlement agreement and other open items (budget, releases from escrow).
5/28/2010	CMM	495.00	B150	0.40	198.00	Telephone conference with LBO regarding miscellaneous status updates.
5/28/2010	CMM	495.00	B150	0.10	49.50	Reviewed responses from Comerica regarding lender report.
5/28/2010	CMM	495.00	B150	0.40	198.00	Correspondence with D. Drebsky, Esq. regarding extension to exclusivity and telephone conference with lenders.
5/29/2010	CMM	495.00	B150	0.20	99.00	Correspondence with LBO regarding proposed release from escrow.
			B150	5.30	2,623.50	
			Total			

EXHIBIT B.2

**Summary of time by Project Category
Fee/Employment Applications
Code B160**

Name of Professional	Position With The Applicant	Hourly Billing Rate	Total Billed Hours	Total Fees
Charles M. Moore	Senior Managing Director	\$495	0.8	\$396.00
Lorraine B. Ossolinski	Director	\$425	0.0	\$0.00
Jesse L. York	Senior Associate	\$350	0.0	\$0.00
Robert F. Kolb	Senior Associate	\$350	0.0	\$0.00
Lisa A. Martin	Administrative Assistant	\$125	2.2	\$275.00
Total			3.0	\$671.00

Cynergy Data LLC
Detail of Services Provided By CMD
From May 1, 2010 through May 31, 2010

Date	Acct	Rate	Code	Time	Ext.	Professional Services Rendered
5/6/2010	LAM	125.00	B160	1.10	137.50	Prepared weekly time detail.
5/14/2010	CMM	495.00	B160	0.80	396.00	Reviewed and finalized April fee statement.
5/24/2010	LAM	125.00	B160	1.10	137.50	Prepared weekly time detail for fee statement.
			B160	3.00	671.00	
			Total			

EXHIBIT B.3

Summary of time by Project Category

Other Contested Matters

Code B190

Name of Professional	Position With The Applicant	Hourly Billing Rate	Total Billed Hours	Total Fees
Charles M. Moore	Senior Managing Director	\$495	1.5	\$742.50
Lorraine B. Ossolinski	Director	\$425	0.0	\$0.00
Jesse L. York	Senior Associate	\$350	0.0	\$0.00
Robert F. Kolb	Senior Associate	\$350	0.0	\$0.00
Lisa A. Martin	Administrative Assistant	\$125	0.0	\$0.00
Total			1.5	\$742.50

Cynergy Data LLC
Detail of Services Provided By CMD
From May 1, 2010 through May 31, 2010

Date	Acct	Rate	Code	Time	Ext.	Professional Services Rendered
5/3/2010	CMM	495.00	B190	0.30	148.50	Reviewed final proposed response to Purchaser's motion regarding set off of proceeds.
5/18/2010	CMM	495.00	B190	0.80	396.00	Reviewed and commented on Purchaser's reply to Debtor's opposition to motion to enforce sale order.
5/18/2010	CMM	495.00	B190	0.40	198.00	Telephone conferences with LBO and D. Drebsky, Esq. regarding plan for response to Purchaser's reply and hearing on 5/20.
			B190	1.50	742.50	
			Total			

EXHIBIT B.4

Summary of time by Project Category
Business Operations
Code B210

Name of Professional	Position With The Applicant	Hourly Billing Rate	Total Billed Hours	Total Fees
Charles M. Moore	Senior Managing Director	\$495	3.1	\$1,534.50
Lorraine B. Ossolinski	Director	\$425	0.0	\$0.00
Jesse L. York	Senior Associate	\$350	0.0	\$0.00
Robert F. Kolb	Senior Associate	\$350	0.0	\$0.00
Lisa A. Martin	Administrative Assistant	\$125	0.0	\$0.00
Total			3.1	\$1,534.50

Cynergy Data LLC
 Detail of Services Provided By CMD
 From May 1, 2010 through May 31, 2010

Date	Acct	Rate	Code	Time	Ext.	Professional Services Rendered
5/1/2010	CMM	495.00	B210	0.30	148.50	Reviewed correspondence with Newco regarding reconciliation of differences on EP reserves.
5/4/2010	CMM	495.00	B210	0.50	247.50	Reviewed language change in RR settlement agreement proposed by Purchaser; provided comments and correspondence with M. Berman regarding same.
5/10/2010	CMM	495.00	B210	0.30	148.50	Reviewed updated rolling reserve settlement term sheet.
5/12/2010	CMM	495.00	B210	0.20	99.00	Internal correspondence regarding finalization of amounts in RR settlement term sheet.
5/13/2010	CMM	495.00	B210	0.20	99.00	Internal correspondence regarding communications with Newco on cures.
5/20/2010	CMM	495.00	B210	0.30	148.50	Reviewed updated RR settlement term sheet.
5/21/2010	CMM	495.00	B210	0.30	148.50	Review correspondence from M. Berman, Esq. regarding updated RR term sheet.
5/26/2010	CMM	495.00	B210	0.60	297.00	Discussions with LBO regarding RR settlement agreement and finalization of language.
5/27/2010	CMM	495.00	B210	0.40	198.00	Reviewed correspondence from M. Berman, Esq. and A. Bauer regarding language revisions in RR settlement agreement.
			B210 Total	3.10	1,534.50	

EXHIBIT B.5

Summary of time by Project Category

Accounting and Auditing

Code B265

Name of Professional	Position With The Applicant	Hourly Billing Rate	Total Billed Hours	Total Fees
Charles M. Moore	Senior Managing Director	\$495	0.4	\$198.00
Lorraine B. Ossolinski	Director	\$425	0.0	\$0.00
Jesse L. York	Senior Associate	\$350	0.0	\$0.00
Robert F. Kolb	Senior Associate	\$350	0.0	\$0.00
Lisa A. Martin	Administrative Assistant	\$125	0.0	\$0.00
Total			0.4	\$198.00

Cynergy Data LLC
Detail of Services Provided By CMD
From May 1, 2010 through May 31, 2010

Date	Acct	Rate	Code	Time	Ext.	Professional Services Rendered
5/18/2010	CMM	495.00	B265	0.40	198.00	Reviewed release letter for accountants and correspondence with D. Drebsky, Esq. regarding same.
			B265	0.40	198.00	
			Total			

EXHIBIT B.6

Summary of time by Project Category
Claims and Plan
Code B300

Name of Professional	Position With The Applicant	Hourly Billing Rate	Total Billed Hours	Total Fees
Charles M. Moore	Senior Managing Director	\$495	0.3	\$148.50
Lorraine B. Ossolinski	Director	\$425	0.0	\$0.00
Jesse L. York	Senior Associate	\$350	0.0	\$0.00
Robert F. Kolb	Senior Associate	\$350	0.0	\$0.00
Lisa A. Martin	Administrative Assistant	\$125	0.0	\$0.00
Total			0.3	\$148.50

Cynergy Data LLC
Detail of Services Provided By CMD
From May 1, 2010 through May 31, 2010

Date	Acct	Rate	Code	Time	Ext.	Professional Services Rendered
5/25/2010	CMM	495.00	B300	0.30	148.50	Reviewed information compiled on distributions from company to shareholders and delivered same to Jager Smith.
			B300	0.30	148.50	
			Total			

EXHIBIT B.7

Summary of time by Project Category
Interim Management Services
Code C100

Name of Professional	Position With The Applicant	Hourly Billing Rate	Total Billed Hours	Total Fees
Charles M. Moore	Senior Managing Director	\$495	0.0	\$0.00
Lorraine B. Ossolinski	Director	\$425	98.4	\$41,820.00
Jesse L. York	Senior Associate	\$350	0.0	\$0.00
Robert F. Kolb	Senior Associate	\$350	0.0	\$0.00
Lisa A. Martin	Administrative Assistant	\$125	0.0	\$0.00
Total			98.4	\$41,820.00

Cynergy Data LLC
Detail of Services Provided By CMD
From May 1, 2010 through May 31, 2010

Date	Acct	Rate	Code	Time	Ext.	Professional Services Rendered
5/3/2010	LBO	425.00	C100	0.20	85.00	Prepared conference call with L. Harrington, Esq. and D. Drebsky, Esq. regarding EP Reserve objection.
5/3/2010	LBO	425.00	C100	0.70	297.50	Telephone conference with L. Harrington, Esq. and D. Drebsky, Esq. regarding EP Reserve objection.
5/3/2010	LBO	425.00	C100	0.60	255.00	Bank reconciliations for April; journal entry processing.
5/3/2010	LBO	425.00	C100	3.90	1,657.50	Prepared Bank Report.
5/3/2010	LBO	425.00	C100	0.10	42.50	Telephone conference with V. Slapak regarding question on interest payment and swap.
5/3/2010	LBO	425.00	C100	0.50	212.50	Telephone conference with S. Peral, IRS agent for the 2007-2008 tax audit regarding delay of audit.
5/3/2010	LBO	425.00	C100	0.90	382.50	Reviewed updated Objection to New CD stipulation for funding EP Reserves; forwarded comments to Nixon Peabody regarding same; telephone conference with L. Harrington, Esq. with final changes.
5/3/2010	LBO	425.00	C100	0.30	127.50	Telephone conference with J. Martino. Director of Finance at Pay Choice, regarding outstanding invoices related to ISO's using Pay Choice as payroll provider; email correspondence to M. DAlauro regarding same.
5/3/2010	LBO	425.00	C100	0.10	42.50	Telephone conference with M. DAlauro regarding outstanding invoices related to ISO's using Pay Choice as payroll provider.
5/3/2010	LBO	425.00	C100	0.10	42.50	Reviewed L. Harrington, Esq.'s draft reply to S. Balascheck of Ackerman regarding Signapay stipulation; email correspondence to L. Harrington, Esq. regarding same.
5/4/2010	LBO	425.00	C100	0.20	85.00	Telephone conference with D. Drebsky, Esq. regarding email from S. Balascheck regarding RR in accounts payable.
5/4/2010	LBO	425.00	C100	0.10	42.50	Telephone conference with L. Harrington, Esq. regarding correspondence from S. Balascheck pertaining to the Signapay cure stipulation.
5/4/2010	LBO	425.00	C100	0.90	382.50	Updated RR for the Moneris withdrawal of May 3, 2010; updated tracking file; email correspondence to CMM regarding same.
5/4/2010	LBO	425.00	C100	0.20	85.00	Correspondence to Z. Scheublein regarding D&O claims file; included in Bank Report.
5/4/2010	LBO	425.00	C100	0.10	42.50	Correspondence with D. Young regarding other investment options for the Escrow.
5/4/2010	LBO	425.00	C100	0.70	297.50	Telephone conference regarding 401(k) audit procedures.
5/4/2010	LBO	425.00	C100	4.20	1,785.00	Prepared 401(k) audit confirmation letters; populated with requested information; distributed participant and nonparticipant letters.
5/5/2010	LBO	425.00	C100	0.30	127.50	Telephone conference with M. Zenou regarding sale of Debtors shares in IPOS.
5/5/2010	LBO	425.00	C100	1.50	637.50	Reviewed and analyzed IPOS financial statements.
5/5/2010	LBO	425.00	C100	0.90	382.50	Revised Bank Report for escrow withdrawal.
5/5/2010	LBO	425.00	C100	0.20	85.00	Communication with D. Drebsky, Esq. regarding question from S. Balascheck.
5/5/2010	LBO	425.00	C100	0.10	42.50	Email correspondence to M. Zenou regarding IPOS' right of first refusal on share transfers.
5/5/2010	LBO	425.00	C100	0.40	170.00	Researched question regarding check for ITR RR dated 8/7/2009 for merchant and C. Epps; drafted email replay to C. Epps regarding same.
5/5/2010	LBO	425.00	C100	0.50	212.50	Telephone conference with B. Recupero regarding the IRS audit and shareholder refunds; IPOS offer.
5/5/2010	LBO	425.00	C100	0.30	127.50	Forwarded information to B. Recupero regarding tax and D&O insurance claims.
5/6/2010	LBO	425.00	C100	0.10	42.50	Correspondence with L. Harrington, Esq. regarding Process America question from A. Bauer of Tory's.
5/6/2010	LBO	425.00	C100	4.30	1,827.50	Updated Bank Report; prepared new sections on IPOS asset sale, cure escrow analysis and insurance.

Cynergy Data LLC
Detail of Services Provided By CMD
From May 1, 2010 through May 31, 2010

Date	Acct	Rate	Code	Time	Ext.	Professional Services Rendered
5/10/2010	LBO	425.00	C100	0.60	255.00	Reviewed and processed bills for CM, Jager, and Deloitte Financial Advisory Services LLP; posted to QuickBooks and updated tracking.
5/10/2010	LBO	425.00	C100	0.30	127.50	Reviewed committee comments to objection to Purchaser request for EP reserve funding.
5/10/2010	LBO	425.00	C100	0.40	170.00	Telephone conference with L Harrington, Esq. regarding committee comments to objection to purchaser request for EP reserve funding.
5/10/2010	LBO	425.00	C100	0.20	85.00	Forwarded signed declaration to L. Harrington, Esq.
5/10/2010	LBO	425.00	C100	0.40	170.00	Reviewed Tribul limited objection; drafted comments regarding same.
5/10/2010	LBO	425.00	C100	0.40	170.00	Reviewed correspondence from E. Meltzer, Esq. regarding letter from Pitney Bowes; email correspondence with C. Anderson of New CD requesting payment.
5/10/2010	LBO	425.00	C100	0.50	212.50	Reviewed version 7 of RR settlement term sheet from R. Diehl, Esq.; drafted reply to his question on amount of RR included in payables.
5/10/2010	LBO	425.00	C100	0.10	42.50	Replied to CMM question and his request to draft an additional email to R. Diehl, Esq.
5/11/2010	LBO	425.00	C100	6.00	2,550.00	Lender presentation; report.
5/11/2010	LBO	425.00	C100	0.60	255.00	Various correspondence with M. Zenou.
5/11/2010	LBO	425.00	C100	0.20	85.00	Drafted reply to M. Berman, Esq. regarding RR settlement question.
5/12/2010	LBO	425.00	C100	0.20	85.00	Telephone conference with CMM regarding April Lender presentation questions/comments.
5/12/2010	LBO	425.00	C100	0.60	255.00	Incorporated CMM updates into lender presentation.
5/12/2010	LBO	425.00	C100	0.40	170.00	Reviewed Nixon invoice.
5/12/2010	LBO	425.00	C100	0.20	85.00	Follow-up call with Iris; scheduled lunch.
5/12/2010	LBO	425.00	C100	1.10	467.50	Researched variance in amount in RR in AP; drafted email summarizing explanation to Bodman, Nixon and CMM.
5/12/2010	LBO	425.00	C100	0.20	85.00	Telephone conference with A. Bauer regarding RR settlement agreement.
5/13/2010	LBO	425.00	C100	0.40	170.00	Reviewed Jager invoice; printed and posted to QuickBooks; updated professional fees tracking file.
5/13/2010	LBO	425.00	C100	0.10	42.50	Scheduled meetings with Wilmington Trust regarding investment strategies.
5/13/2010	LBO	425.00	C100	1.10	467.50	Updated RR escrow balance for Moneris Loss withdrawal # 7; updated escort tracking file and prepared JE into financial records.
5/13/2010	LBO	425.00	C100	0.30	127.50	Finalized and distributed Lender Bank Report.
5/13/2010	LBO	425.00	C100	4.10	1,742.50	Prepared Vendor cure disbursements from escrow; called all vendors and confirmed addressees and account numbers; drafted letters of accompany payments.
5/14/2010	LBO	425.00	C100	0.40	170.00	Drafted reply to questions from S. Balacheck; sent to L. Harrington, Esq. for review and comment.
5/14/2010	LBO	425.00	C100	0.20	85.00	Drafted various replies to V. Slapak regarding cash collateral budget extension.
5/14/2010	LBO	425.00	C100	0.60	255.00	Telephone conference with L. Harrington, Esq. and D. Drebsky, Esq. regarding question on EP reserve objections.
5/17/2010	LBO	425.00	C100	0.20	85.00	Telephone conference with D. Drebsky, Esq. regarding Yapstone contract termination and EP reserve cure.
5/17/2010	LBO	425.00	C100	4.20	1,785.00	Prepared cash collateral budget extension; drafted various emails to all professionals for confirmation of amounts to include.
5/17/2010	LBO	425.00	C100	0.40	170.00	Reviewed KCC invoice for April; posted to QuickBooks and updated professional fee tracking file.
5/17/2010	LBO	425.00	C100	0.30	127.50	Reviewed CM invoice for April; posted to QuickBooks and updated professional fee tracking file.

Cynergy Data LLC
Detail of Services Provided By CMD
From May 1, 2010 through May 31, 2010

Date	Acct	Rate	Code	Time	Ext.	Professional Services Rendered
5/17/2010	LBO	425.00	C100	0.30	127.50	Prepared various emails to M. Zenou regarding IPOS share sale.
5/17/2010	LBO	425.00	C100	0.20	85.00	Follow up with M. Derba on 401(k) audit status of outstanding items; reviewed file of outstanding items and tracking of confirmation replies.
5/17/2010	LBO	425.00	C100	0.10	42.50	Forwarded the Tribul and Second Source ISO agreement to D. Drebsky, Esq.
5/17/2010	LBO	425.00	C100	0.20	85.00	Reviewed of claims from E. Meltzer, Esq. from NYS regarding unemployment insurance amounts owed.
5/18/2010	LBO	425.00	C100	0.60	255.00	Reviewed the Omnibus Order Authorizing Allowance of Fees and Reimbursement of Expenses Requested in Second Quarterly Fee Applications of Debtors' and Committee's Professionals.
5/18/2010	LBO	425.00	C100	0.30	127.50	Prepared various emails to Pepper and Jager on incorrect amounts on quarterly fee applications.
5/18/2010	LBO	425.00	C100	0.60	255.00	Telephone conference with C. Goodwin regarding Tribul.
5/18/2010	LBO	425.00	C100	0.40	170.00	Prepared email correspondence to C. Lano regarding Jager's Second Quarterly Fee Application and error regarding same.
5/18/2010	LBO	425.00	C100	1.30	552.50	Reviewed and drafted notes of Purchasers reply to Debtors opposition to motion to enforce sale order.
5/18/2010	LBO	425.00	C100	0.90	382.50	FTC vs. PDM International d/b/a Priority Direct Marketing; freeze of asset requests; researched and located MID and rolling reserves amounts; drafted email to M. Berman, Esq. regarding same.
5/18/2010	LBO	425.00	C100	0.10	42.50	Drafted email to C. Goodman regarding the Debtors' position that no amounts are due Tribul.
5/18/2010	LBO	425.00	C100	0.60	255.00	Finalized draft budget and forwarded same to CMM for comments.
5/18/2010	LBO	425.00	C100	1.30	552.50	MOR for April.
5/18/2010	LBO	425.00	C100	0.40	170.00	Telephone conference with CMM regarding Purchaser's reply to Debtor's opposition to motion for EP cure.
5/18/2010	LBO	425.00	C100	0.30	127.50	Telephone conference with D. Drebsky, Esq. regarding strategy for replying to Debtors' opposition.
5/18/2010	LBO	425.00	C100	0.70	297.50	Telephone conference with L. Harrington, Esq. regarding drafting of the response to EP cure opposition from Purchaser.
5/18/2010	LBO	425.00	C100	0.50	212.50	Reviewed and drafted comments regarding response to EP cure opposition.
5/18/2010	LBO	425.00	C100	0.40	170.00	Drafted reply and questions to file from C. Goodwin, Gateway Payment Services, appointed by S. Chanin to resolve Tribul Second Source objection.
5/19/2010	LBO	425.00	C100	0.40	170.00	Created CD Liquidation Co., LLC -- Consent Letter to Accountants for committee and forwarded same to Brendan.
5/19/2010	LBO	425.00	C100	1.60	680.00	Drafted letter to reply to FTS Enforcement Action for PDMI; forwarded same to Nixon for comments.
5/19/2010	LBO	425.00	C100	0.10	42.50	Drafted reply to A. Bauer on question on PDMI FTC enforcement action.
5/19/2010	LBO	425.00	C100	5.10	2,167.50	Prepared the April MOR.
5/19/2010	LBO	425.00	C100	0.10	42.50	Drafted reply to Z. Scheublein of Frank Crystal & Company regarding D&O renewal.
5/19/2010	LBO	425.00	C100	0.30	127.50	Reviewed revised response to EP cure opposition; forwarded comments regarding same to Nixon.
5/19/2010	LBO	425.00	C100	0.30	127.50	Reviewed revised agenda for hearing on May 20, 2010; prepared for hearing.
5/19/2010	LBO	425.00	C100	0.10	42.50	Drafted reply to Z. Scheublein regarding wind-down coverage to the run-off endorsement.
5/20/2010	LBO	425.00	C100	0.30	127.50	Telephone conference with M. Derba regarding 401(k) audit; answered SAS99 questions.
5/20/2010	LBO	425.00	C100	0.90	382.50	Met with E. Meltzer, Esq. and D. Drebsky, Esq. prior to hearing.
5/20/2010	LBO	425.00	C100	4.20	1,785.00	Attended hearing.

Cynergy Data LLC
Detail of Services Provided By CMD
From May 1, 2010 through May 31, 2010

Date	Acct	Rate	Code	Time	Ext.	Professional Services Rendered
5/20/2010	LBO	425.00	C100	0.20	85.00	Various emails correspondence with Z. Scheublein regarding D&O & E&O renewal.
5/21/2010	LBO	425.00	C100	0.90	382.50	Reviewed RR settlement term sheet; drafted comments to Nixon and CMM; prepared updated RR schedule.
5/21/2010	LBO	425.00	C100	2.20	935.00	Prepared payments for all professionals' quarterly fee application; prepared March payments for CNO received; updated professional fee tracking file.
5/22/2010	LBO	425.00	C100	0.50	212.50	Telephone conference with CMM regarding budget and hearing.
5/22/2010	LBO	425.00	C100	0.50	212.50	Drafted email to M. Berman, Esq. on RR settlement; drafted email to V. Slapak regarding budget for approval.
5/25/2010	LBO	425.00	C100	0.40	170.00	Prepared for call with V. Slapak regarding the cash collateral extension budget.
5/25/2010	LBO	425.00	C100	0.50	212.50	Researched questions from M. Berman, Esq. regarding cure escrow; drafted email reply regarding same.
5/25/2010	LBO	425.00	C100	0.30	127.50	Prepared reply to M. Berman, Esq. regarding employee claim as it pertains to the cure reserve and priority.
5/25/2010	LBO	425.00	C100	0.70	297.50	Telephone conference with V. Slapak regarding the budget.
5/25/2010	LBO	425.00	C100	1.30	552.50	Prepared response for Jager Smith regarding tax payments; detailed of two years of payments made to shareholders.
5/25/2010	LBO	425.00	C100	0.90	382.50	Reviewed and researched documentation of information on Tribul SS.
5/25/2010	LBO	425.00	C100	0.50	212.50	Opened and processed mail; filing; 4 days; file tax statements.
5/25/2010	LBO	425.00	C100	0.20	85.00	Paid and posted to QuickBooks payment of KCC invoice.
5/25/2010	LBO	425.00	C100	0.60	255.00	Telephone conference with M. Berman, Esq. regarding RR settlement, PMDI FTC enforcement action; cured escrow questions.
5/26/2010	LBO	425.00	C100	0.90	382.50	Prepared for meeting with C. Goodwin regarding Tribul Second Source settlement.
5/26/2010	LBO	425.00	C100	1.80	765.00	Met with C. Goodwin regarding Tribul SS cure settlement.
5/26/2010	LBO	425.00	C100	0.30	127.50	Met with CMM regarding computation of cure escrow release.
5/26/2010	LBO	425.00	C100	0.40	170.00	Replied to various emails from Nixon and Bodman on RR settlement release language.
5/26/2010	LBO	425.00	C100	0.20	85.00	Met with CMM regarding RR revised language.
5/26/2010	LBO	425.00	C100	0.20	85.00	Drafted reply to M. Berman, Esq. regarding questions on PA, Tribul, and Yapstone language in RR settlement agreement.
5/26/2010	LBO	425.00	C100	0.20	85.00	Reviewed critical dates calendar and motion to extend the filing of the plan.
5/26/2010	LBO	425.00	C100	0.30	127.50	Telephone conference with M. Berman, Esq. on RR settlement revised language.
5/26/2010	LBO	425.00	C100	0.70	297.50	Posted various transactions to QuickBooks; updated professional fee tracking file and reconciled AP.
5/26/2010	LBO	425.00	C100	1.60	680.00	Budget finalization; sent to Bank members.
5/26/2010	LBO	425.00	C100	0.10	42.50	Follow-up call with M. Berman, Esq. on RR settlement language.
5/26/2010	LBO	425.00	C100	0.40	170.00	Telephone conference with V. Slapak on finalizing the Budget and RR settlement discussions.
5/26/2010	LBO	425.00	C100	0.20	85.00	Drafted email to 401(k) confirmation selections requesting reply.
5/26/2010	LBO	425.00	C100	0.20	85.00	Located and sent MPS Buyout agreement to C. Goodwin in support of the calculation for amounts owed from Tribul.
5/27/2010	LBO	425.00	C100	0.60	255.00	Computed the Process America unfunded RR balance as of 5/13/2010 for preparation of revised stipulation; drafted email to L. Harrington, Esq. regarding the need to revise Moneris amounts.
5/27/2010	LBO	425.00	C100	0.30	127.50	Reviewed Ashby April bill; posted to QuickBooks and updated tracking file and compared to Budget.
5/27/2010	LBO	425.00	C100	0.70	297.50	Computed amount of cure escrow reserve excess to request a withdrawal.

Cynergy Data LLC
Detail of Services Provided By CMD
From May 1, 2010 through May 31, 2010

Date	Acct	Rate	Code	Time	Ext.	Professional Services Rendered
5/27/2010	LBO	425.00	C100	0.70	297.50	Prepared summary of administration claims; printed and reviewed all claims.
5/27/2010	LBO	425.00	C100	1.60	680.00	Created Court format for budget.
5/27/2010	LBO	425.00	C100	1.10	467.50	IPOS conference call on Confidential Notice to Members : Notice of Members Update Meeting and Potential Investment transaction.
5/27/2010	LBO	425.00	C100	0.80	340.00	Case administration.
5/27/2010	LBO	425.00	C100	0.20	85.00	Replied to M. Berman, Esq.'s request to review revised RR settlement language; drafted comments on same.
5/27/2010	LBO	425.00	C100	0.20	85.00	Various emails to J. Martillo and A. Ordonez on sale of IPOS shares.
5/27/2010	LBO	425.00	C100	0.20	85.00	Researched check clearing to Charge Anywhere for cure payment; drafted email regarding same to Wilmington Trust; received reply and forwarded to Charge Anywhere.
5/27/2010	LBO	425.00	C100	0.10	42.50	Drafted email and reply to M. Taylor of Deloitte asking what their fees are for March through May; no fee applications filed.
5/28/2010	LBO	425.00	C100	0.40	170.00	Telephone conference with V. Slapak on New Co's request for change is RR release language, IPOS, tax issues and committee.
5/28/2010	LBO	425.00	C100	0.40	170.00	Follow-up call with M. Berman, Esq. regarding discussion with V. Slapak's draft email to D. Drebsky, Esq. regarding same.
5/28/2010	LBO	425.00	C100	0.30	127.50	Telephone conference with CMM on escrow release request.
5/28/2010	LBO	425.00	C100	0.50	212.50	Reviewed revised stipulation from Purchaser Amendment to the Stipulation, Order approving the Amendment and the form of the Moneris Cure Reserve Notice.
5/28/2010	LBO	425.00	C100	0.90	382.50	Telephone conference with B. Recupero and B. Smith on tax refund questions, IPOS share (injunction on sale of assets); case status and budget.
5/28/2010	LBO	425.00	C100	0.30	127.50	Telephone conference with D. Drebsky regarding Moneris request to change stipulation on rolling reserve releases.
5/28/2010	LBO	425.00	C100	0.40	170.00	Telephone conference with M. Berman on escrow release; Nixon requested change in the amount released.
5/28/2010	LBO	425.00	C100	0.90	382.50	Reviewed Moneris request #8 for RR release; posted to tracking file.
5/28/2010	LBO	425.00	C100	0.50	212.50	Researched questions on merchant grant (reserves releases).
5/28/2010	LBO	425.00	C100	0.20	85.00	Reviewed revised RR escrow release in form for revised stipulation.
5/29/2010	LBO	425.00	C100	0.20	85.00	Telephone conference with CMM on escrow withdrawal request.
			C100	98.40	41,820.00	
			Total			
			Grand Total	112.00	47,738.00	
			Total			

EXHIBIT C

*Summary of Expenses Provided By CMD
From May 1, 2010 through May 31, 2010*

Expense Category	Total Expenses
Transportation	\$667.25
Meals	\$30.00
Telephone	\$195.36
Parking	\$33.00
Total Expenses	\$925.61

Cynergy Data LLC
Detail of Expenses Provided By Conway MacKenzie
May 1, 2010 through May 31, 2010

Date	Code	Detail	Professional	Units	Cost	Value
5/20/2010	ME	Meal with E. Meltzer of Pepper Hamilton prior to the hearing.	LBO	1	30.00	30.00
5/31/2010	PK	Parking 12 @ 2.75; parking at train	LBO	12	2.75	\$33.00
5/17/2010	TC	Telephone, cellular - CMM	CMM	1	62.46	62.46
5/17/2010	TC	Telephone, cellular - LBO	LBO	1	132.90	132.90
5/1/2010	TR	Train	LBO	1	385.25	385.25
5/20/2010	TR	Cab to Pepper Hamilton.	LBO	1	8.00	8.00
5/20/2010	TR	Train to Delaware for hearing.	LBO	1	122.00	122.00
5/20/2010	TR	Train to Delaware for hearing.	LBO	1	152.00	152.00
						925.61

CERTIFICATE OF SERVICE

I, Evelyn J. Meltzer, hereby certify that on the 11th day of June, 2010, I caused the foregoing **Ninth Monthly Application of CM&D Management Services LLC as Financial Advisor to the Debtors and Debtors-in-Possession for Compensation and Reimbursement of Expenses Incurred for the Period May 1, 2010 through May 31, 2010** to be served upon the following individuals listed by first-class mail, postage prepaid.

Office of the United States Trustee
844 King Street
Room 2313
Wilmington, Delaware 19801
Attn: Thomas P. Tinker, Esq.

Cynergy Data, LLC
Conway MacKenzie, Inc.
1270 Avenue of the Americas
Suite 2340
New York, New York 10020
Attn: Lorraine B. Ossolinski

Ashby & Geddes
500 Delaware Avenue, 8th Floor
P.O. Box 1150
Wilmington, DE 19899
Attn: Gregory Alan Taylor, Esq.
Karen B. Skomorucha, Esq.

Nixon Peabody LLP
437 Madison Avenue
New York, New York 10056
Attn: Dennis J. Drebsky, Esq.

/s/ Evelyn J. Meltzer
Evelyn J. Meltzer (DE No. 4581)