THIS OPINION IS NOT INTENDED FOR PUBLICATION

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF OHIO
EASTERN DIVISION

IN RE:	)	CASE NO. 94-32051
	)	
PARKVIEW HOSPITAL OSTEOPATHIC MEDICAL CENTER	)	CHAPTER 11
	)	
DEBTOR	)	ORDER - RE: UNITED STATES TRUSTEE'S MOTION TO SET ASIDE APPOINTMENT OF COUNSEL; SECOND INTERIM APPLICATION OF COUNSEL; AND THIRD INTERIM APPLICATION OF COUNSEL

By Orders dated August 11, 1995 and February 1, 1996, these matters were transferred to this Court from the Northern District of Ohio, Western Division, at Toledo. The following represents this Court's Order regarding the disposition of the matters.

I. United States Trustee's Motion to Set Aside the Appointment of Counsel

A. BACKGROUND

On August 19, 1994, Debtor filed its voluntary petition for relief under chapter 11 of the Bankruptcy Code. Debtor's schedules did not list the Pension Benefit Guaranty Corporation ("PBGC") as a creditor. Also on August 19, 1994, Debtor filed an application to retain Brian Bash and the law firm of Kahn, Kleinman, Yanowitz & Arnson ("KKYA") as its counsel. That application contained an affidavit executed by Mr. Bash which indicated that to the best of his knowledge he knew of "no matters that might be considered by any party to create an issue or claim of conflict...[and that he] or his law firm...[have] no connections as relates to the debtor, creditors or any person in interest."

On October 14, 1994, Debtor filed an amended application to retain Mr. Bash and KKYA. That application also included an affidavit executed by Mr. Bash which again stated that there would exist no conflict of interest should his

law firm be retained as Debtor's counsel. That application also contained a description of services rendered to Debtor by KKYA from July 26, 1994 to August 19, 1994. Several of those entries referenced telephone calls made by Mr. Bash regarding Debtor's pension issues. On November 3, 1994, Debtor's application to retain KKYA was approved. Thereafter, on March 15, 1995, Debtor amended its schedules to include the PBGC as a creditor holding a contingent, unliquidated and disputed claim of approximately $2.7 million.

On December 11, 1995, another principal of KKYA, Colette Gibbons, filed an affidavit in connection with the retention of KKYA by Debtor. That affidavit indicated that Mr. Bash, on April 12, 1994 and May 14, 1994, had been appointed by the PBGC as a financial trustee in two unrelated matters. When Mr. Bash was questioned by the U.S. Trustee's office during a Bankruptcy Rule 2004 examination regarding why he had not disclosed his relationship with the PBGC at an earlier date, he indicated that such omission was due to an oversight.

On January 8, 1996, the U. S. Trustee filed a "Motion to Set Aside Appointment of Brian A. Bash and the Law Firm of Kahn, Kleinman, Yanowitz & Arnson" (the "Motion to Vacate"). That Motion to Vacate asserted that Mr. Bash had a relationship with the PBGC by virtue of his appointment as a financial trustee that caused KKYA to hold an interest that was adverse to the estate, in violation of the requirements of 11 U.S.C. §327(a). The U.S. Trustee contended that the adverse interest was evidenced by the fact that while KKYA was disputing the PBGC's claim against the Debtor, Mr. Bash was serving the PBGC in a fiduciary capacity as a financial trustee. On February 14, 1996, the PBGC filed a response to the Motion to Vacate which explained that its financial trustees are independent fiduciaries who are required to act in accordance with the fiduciary rules provided for in Title 1 of ERISA (29 U.S.C. §1349(b)(2)) and whose financial duties conflict directly with those of the PBGC. KKYA also filed a memorandum in opposition to the Motion to Vacate which indicated that Mr. Bash's affidavits regarding conflicts of interest were accurate when executed because he was under the understanding that as a financial trustee he was not retained by and did not report to the PBGC.

The U.S. Trustee's Motion to Vacate also asserted that KKYA's failure to

timely disclose Mr. Bash's relationship with the PBGC violated the disclosure requirements of 11 U.S.C. §327(a) and Bankruptcy Rule 2014. In its response, KKYA indicated that the PBGC was not initially listed as a creditor because, at the onset of the case, KKYA was unaware of any potential liability to the PBGC. KKYA further indicated that it did not immediately amend its retention papers upon learning of the PBGC's status as a creditor because it did not believe that there was any conflict or relevant relationship that needed to be disclosed. The Motion to Vacate was set for hearing on April 16, 1996, and notice of that hearing was sent to all parties in interest.

B. THE PARTIES' JOINT MOTION TO SETTLE

Appearing at the April 16 hearing were Christopher Meyer, counsel for KKYA; and Dean Wyman, staff attorney with the U.S. Trustee's office. Also present at the hearing was Colette Gibbons who spoke on the record. During the hearing, counsel represented to the Court that the parties had resolved their differences regarding the matter and then presented the Court with an "Agreed Order Compromising Motion and Objections of United States Trustee" (the "Proposed Order"). However, given that the filing of the U.S. Trustee's Motion to Vacate created a contested matter, *see* Bankruptcy Rule 9014, and given that the Court must make independent evaluations in matters regarding the retention of professionals, *see, e.g.,* 11 U.S.C. §§ 328(a); 330(a)(1) and (2), the Court will treat the Proposed Order as a joint motion to settle the matter. That Proposed Order is attached to this Order as Exhibit A.

As to the substance of the Proposed Order, the Court interprets what were classified as "Findings of Fact" in that document as stipulations of fact between the parties. Those stipulations include, *inter alia,* that:

> 5. KKYA did not disclose in this bankruptcy case that (i) its principal, Brian A. Bash had been appointed by the Pension Benefit Guaranty Corporation ("PBGC") as the Financial Trustee of two pension plans... and (ii) Bash had employed KKYA to act as his counsel in that capacity.
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> 6. The UST believes that Bash's appointment and KKYA's employment as described above were required to be disclosed under applicable standards of the Bankruptcy Code and Federal Rules of Bankruptcy Procedure.

> 7. KKYA believes that Bash's appointment and KKYA's employment as described above were not required to be disclosed under applicable standards of the Bankruptcy Code and Federal Rules of Bankruptcy Procedure.
>
> 8. KKYA did not make a deliberate decision not to disclose Bash's appointment and KKYA's employment as described above but such non-disclosure resulted instead from inadvertent failure to recognize the existence of a possible issue.

See Exhibit A, pp. 2-3. In addition to the parties' stipulations of fact, the Proposed Order contained what the Court will interpret as proposed terms to settle this matter. Those terms include, *inter alia,* that:

> [1] the compensation requested by KKYA in this bankruptcy case shall...be...reduced by 50% of the amounts attributable to time spent on matters pertaining to PBGC claims treatment, an amount equal to $15,267.65,
>
> [2] the UST Motion and the UST Objections shall...be deemed withdrawn with prejudice,
>
> [3] the compensation requested by KKYA for services rendered and expenses incurred in this bankruptcy case shall...remain subject to further order of this Court, [and]
>
> [4] the Motion of KKYA for approval to withdraw as counsel for Parkview [docket #466, filed on January 24, 1996] [would be] granted.

See Exhibit A, pp. 3.

C. CONCLUSION

Upon review of the Proposed Order, the Court determines that the terms in the joint motion to settle are not outside the reasonable realm. Although its terms are perhaps more harsh than the Court may have imposed, particularly in light of the brief filed by the PBGC, the Court respects the parties
ability to reach a final resolution, thereby avoiding costly appeals, and hereby grants the parties' joint motion to settle the matter to the extent that:

1. The compensation requested by KKYA shall be reduced by $15,267.65, or 50% of the amount attributable to the time spent on matters pertaining to PBGC claims treatment,

2. The U.S. Trustee's objection to KKYA's Third Application for fees and expenses (*see infra*, pages 14-16), is withdrawn,

3. The compensation requested by KKYA for services rendered and expenses incurred in this bankruptcy case shall remain subject to further order of this Court, and

4. The motion of KKYA to withdraw as counsel for Debtor is granted.

II. Second Interim Application for Approval of Fees and Expenses

A. BACKGROUND

On March 31, 1995, KKYA filed its "Second Interim Application for Approval of Fees and Reimbursement of Expenses" (the "Second Application"). The Second Application covered the period from December 20, 1994 to February 19, 1995 and requested payment of attorney fees in the amount of $19,872.50, and reimbursement of costs in the amount of $3,515.75. On April 14, 1995, the U.S. Trustee filed an objection to the Second Application. A hearing on these matters was held on September 12, 1995.

Appearing at the hearing were Colette Gibbons and Brian Bash, representatives of KKYA, and Dean Wyman, staff attorney with the office of the U.S. Trustee. After argument by both parties, the Court took the matter under advisement and invited counsel to file supplemental pleadings by no later than September 20, 1995. No additional information was ever filed. However, after the filing of the Motion to Vacate, this Court believed it appropriate to withhold ruling on the Second Application until the resolution of that matter. Therefore, based upon the original pleadings and the September 12 hearing, the Court determines the issues raised as follows.

B. U.S. TRUSTEE'S OBJECTIONS

1. Whether an award of interim compensation is needed: In his objection to the Second Application, the U.S. Trustee argued that no payment of interim compensation was needed. The U.S. Trustee claimed that the intentional withholding of such compensation might encourage a more timely

conclusion of the case as once a plan is confirmed, all administrative expenses would be paid in full. The U.S. Trustee further argued that KKYA would not suffer any undue burden by waiting until the confirmation of a plan to receive payment for services rendered.

As noted by KKYA, the Second Application at issue was being filed in conjunction with a November 3, 1994 court order, issued by Judge Richard Speer, which required that every 60 days, KKYA was to file fee applications for review, hearing, and approval by the Court. The U.S. Trustee's objection, therefore, requests that this Court circumvent Judge Speer's Order and essentially change the rules of the game in mid-play. The only reason cited by the U.S. Trustee as support for such a request is a mere possibility that the conclusion of the case would be expedited. Since KKYA, as of May 16, 1995, had only been serving as special counsel to the appointed Trustee, the U.S. Trustee's reason ignored the circumstances of this case. In addition, withholding all compensation from professionals generally is both short-sighted and unfair. It ignores the ongoing operating costs of such professionals. Percentage holdbacks are appropriate in certain cases to hold the interest and attention of retained professionals. In this case, the U.S. Trustee did not make any showing that would support even that approach. That portion of the U.S. Trustee's objection is therefore not well taken and is hereby overruled.

2. Whether full compensation should be made for travel time: In his objection to the Second Application, the U.S. Trustee also argued that $400.00 of travel time, charged for a trip from Cleveland, Ohio to Toledo, Ohio on February 3, 1995, should be reduced by one-half. The U.S. Trustee contended that because a partner in the Applicant traveled to Toledo, Ohio to discuss a proposed plan of reorganization as well as to attend a hearing on the firm's fee application, that only one-half of that trip should be compensated by the estate.

During the hearing on this matter the U.S. Trustee acknowledged that there was no suggestion that the Applicant scheduled the meeting on the proposed plan of reorganization as a pretext to charge travel time for its hearing on an application for fees. Therefore, as the partner in the Applicant's trip appears to have "killed two birds with one stone," the Court will not act to

discourage such efficiency by reducing Applicant's travel time. That portion of the U.S. Trustee's objection is not well taken and is hereby overruled.

3. Whether compensation should be made for matters relating to officer and director's liability insurance: In his objection to the Second Application, the U.S. Trustee also argued that $602.50 of attorney fees for services rendered in seeking authority to pay premiums for officer and director's liability insurance should not be paid by the estate as such time did not provide any benefit to the Debtor. Neither party, however, presented any evidence to the Court regarding the issue of benefit to the estate.

In his objection, the U.S. Trustee argued that the only beneficiaries of the insurance policy were officers and directors of the Debtor and not the Debtor itself. However, to allow the U.S. Trustee to advance such a position without supporting evidence, would set a dangerous precedent. A Debtor-corporation requires certain authority to take action. That authority manifests itself through the officers and directors of the corporate entity. Although the motion to pay the insurance premiums was ultimately denied, KKYA's effort to obtain such insurance may well have encouraged the existing officers and directors of the Debtor-corporation to remain in office longer than they may have otherwise planned, thus benefitting Debtor's estate. The amount of time spent on this issue was very limited. The position of the U.S. Trustee, carried to its logical extreme, would seem to put such issues completely beyond the compensated consideration of DIP counsel. Under the circumstances of this case, that portion of the U.S. Trustee's objection is not well taken and is hereby overruled.

4. Whether fees incurred in the preparation and litigation of fee applications are compensable: In his objection to the Second Application, the U.S. Trustee also argued that $1,538.05 in services for preparation and prosecution of Applicant's fees should not be paid by the estate as such time did not provide any benefit to the Debtor.

Applicant, on the other hand, argued that reasonable expenses for preparation and prosecution of the case are compensable from the estate. Neither of the parties, however, provided any legal support for their position.

There exists a split of authority as to whether fees incurred in the preparation and litigation of fee applications are recoverable. Some courts

prohibit all recovery for such fees, usually reasoning that such time does not benefit the estate or that bankruptcy attorneys should be compensated in the same manner as all other attorneys who, in general, do not charge clients for the time spent preparing and litigating fees. *See, e.g., In re Courson,* 138 B.R. 928 (Bankr. N.D. Iowa 1992); *In re Kroh Bros. Dev. Co.,* 105 B.R. 515 (Bankr. W.D. Mo. 1989); *In re The Vogue,* 92 B.R. 717 (Bankr. E.D. Mich. 1988); *In re Temp-Way Corp.,* 80 B.R. 699 (Bankr. E.D. Pa. 1987); *In re Holthoff*, 55 B.R. 36 (Bankr. E.D. Ark. 1985)*; In re Liberal Market, Inc.,* 24 B.R. 653 (Bankr. S.D. Ohio 1982). Other courts, however, do allow recovery, usually relying on the Bankruptcy Code's requirement that as a prerequisite to being compensated a detailed fee application must be filed. *See, e.g., In re Nucorp Energy, Inc.,* 764 F.2d 655 (9th Cir. 1985); *In re Wildman,* 72 B.R. 700 (Bankr. N.D. Ill. 1987); *In re S.T.N. Enter., Inc.,* 70 B.R. 823 (Bankr. D. Vt. 1987); *In re Vlachos,* 61 B.R. 473 (Bankr. S.D. Ohio 1986); *In re Union Cartage Co.,* 56 B.R. 174 (Bankr. N.D. Ohio 1986)**;** *In re Baldwin-United Corp.,* 45 B.R. 381 (Bankr. S.D. Ohio 1984).

In 1979, the Sixth Circuit Court of Appeals decided *Weisenberger v. Huecker,* 593 F.2d 49 (6th Cir. 1979), *cert. denied,* 444 U.S. 880 (1979) and *Northcross v. Board of Educ. of the Memphis City Schools,* 611 F.2d 624 (6th Cir. 1979), *cert. denied,* 477 U.S. 911 (1980). In those cases, the Sixth Circuit held that parties may recover attorney's fees for the time spent litigating the fee issue itself whether at the trial level or on appeal. Although both of those cases dealt with the Civil Rights Attorney's Fees Awards Act of 1976 (*see* 42 U.S.C. §1988), the reasoning utilized is applicable to the case at bar. The Sixth Circuit interpreted the Act's language, which stated that "the court, in its discretion, may allow the prevailing party ... reasonable attorney's fees as part of the costs," to include the allowance of compensation for reasonable attorney time required to defend and prosecute challenges to a pursuit of attorney fees in the underlying case. The Court reasoned that if a successful party is awarded fees under the Act but cannot then secure the fees required to defend a challenge to that award, the purpose of the Act would be frustrated. *Weisenberger,* 593 F.2d at 54.

The Bankruptcy Code, like the Civil Rights Act, also provides for the recovery of attorney fees. *See* 11 U.S.C. §§ 503, 330. Therefore, as logically

evidenced in *Weisenberger* and *Northcross,* to disallow reasonable compensation for the time required to litigate a party's fee application would frustrate the purpose of the Bankruptcy Code. If compensation for the litigation of fee applications were totally disallowed, the difficult tasks of courts in dealing with such applications could be further complicated by less than thorough applications. If that were the case, bankruptcy estates could be deprived of the benefits which should result from a court review of fees, and highly skilled and well compensated professionals might be deterred from practicing in bankruptcy. Such results do not comport with the legislative intent of the Bankruptcy Code. *See also In re Vlachos,* 61 B.R. 473, 481 (Bankr. S.D. Ohio 1986); *In re Baldwin-United Corp.,* 45 B.R. 381, 382 (Bankr. S.D. Ohio 1984).

The Bankruptcy Code also requires attorneys to submit to the Court a detailed accounting of all services rendered to the bankruptcy estate. *See* 11 U.S.C. §§326, 328-331; B.R. 2016. *See also,* Executive Office of the United States Trustees' Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses (March 22, 1995). These detailed fee applications allow the Court, as well as all parties in interest, to carefully examine the requested compensation in order to ensure that the claimed expenses are justified. Therefore, it would be inconsistent with express provisions of the Bankruptcy Code and inequitable to bankruptcy counsel to impose substantial requirements as a prerequisite to obtaining compensation and then to deny compensation for the efforts necessary to comply with these requirements. *In re Nucorp Energy, Inc.*, 764 F.2d 655, 658-59 (9th Cir. 1985); *Rose Pass Mines, Inc. v. Howard,* 615 F.2d 1088, 1093 (5th Cir. 1980).

> The preparation of complex and burdensome fee applications is statutorily required of all counsel who seek compensation for the representation of debtors in bankruptcy. Detailed billing information is of importance to all parties, as well as to the court. Thus, the work involved in complying with those requirements constitutes actual and necessary services.

In re Nucorp Energy, Inc., 764 F.2d at 659 (footnote omitted).

Based upon the foregoing, this Court holds that an Applicant may be

reimbursed for expenses incurred in preparing and defending its applications for fees. Therefore, that portion of the U.S. Trustee's objection is not well taken and is hereby overruled.

C. THE SECOND APPLICATION

The Second Application was divided into categories of bankruptcy related matters and an indication of the amounts billed for each category. Those categories and amounts billed were:

(1) Administration Matters = $2,884.50;
(2) Cash Collateral = $874.00;
(3) The Sale of Assets = $222.00;
(4) Retention Matters = $220.00;
(5) Turnover = $210.00;
(6) Creditor Issues = $9,715.50;
(7) Proofs of Claim = $1,799.50;
(8) Issues Relating to Fees = $1,270.00;
(9) Relief from Stay and Abandonment = $100.00;
(10) Investigation = $448.50;
(11) Preparation of Fee Application = $96.00;
(12) Disclosure / Plan = $1,710.50;
(13) Pension Plan = $322.00.

Schedules 1-A[1] of the Second Application provided a detailed description of the time expended and service rendered as to each of the above referenced categories.

In considering the fee applications of professionals, Courts are to assess certain factors including the amount of work done; the skill required to perform the legal services properly; the results accomplished; the experience, reputation and ability of the attorneys; and the size of the estate. 11 U.S.C. §330(a)(3);

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[1] Two Schedules 1-A were attached to the petition. The first dealing with services rendered and costs incurred from December 20, 1994, to January 19, 1995, and the second for services rendered and costs incurred from January 20, 1995, to February 19, 1995. The aggregate of the fees reflected on both Schedules 1-A total more that the fees requested in the Second Application. It appears that the discrepancy in the numbers is a result of an agreement by a partner of the Applicant to reduce his hourly rate for this case. As was indicated in a footnote to the Second Application, there has not yet been a retroactive adjustment to reflect this rate change.

Cle-Ware Indus., Inc. v. Sokolsky, 493 F.2d 863, 868-9 (6th Cir. 1974), *cert. denied,* 419 U.S. 829 (1974). To enable the Court to evaluate reasonableness of fees using these factors, applicants must set forth with specificity the services for which compensation is requested. *See In re Hunt,* 124 B.R. 263, 266 (Bankr. S.D. Ohio 1990). Each entry in the application should indicate who performed the services, the time spent performing those services, the nature of the activity performed, and the relevance of that activity to the matters in the case. *Id.*

Upon review of the Second Application, the Court notes that the specificity requirement has been met by this Applicant given the detailed information provided in Schedules 1-A. The Court also notes that this information, coupled with the representations of the partners of the Applicant who appeared at the hearing on this matter, demonstrates that the fees and costs requested are reasonable given the complexity of this case, the size of the estate created, and the results achieved.

During the hearing on this matter it was represented to the Court that the Applicant's activities included, *inter alia*, the drafting of a "pot plan" which, when filed on April 25, 1995, acted as the catalyst to negotiations with secured creditors, the end result of which was a reduction of their claims from approximately $9 million to approximately $4 million; the sale of assets for approximately $2.1 million; the negotiation and collection of Medicare and Medicaid reimbursements approximating $1.5 million; and an ongoing negotiation with the PBGC for a liquidation of its secured claim. The partners of the Applicant further represented that the speedy sale of assets, coupled with the negotiation of the secured claims in this case, have allowed for a potential distribution of approximately $2.5 million to the unsecured creditors. As reflected in a review of the Second Application, the bulk of the fees sought are for services relating to creditor issues ($9,715.50), administration matters ($2,884.50), and disclosure statement and plan preparation ($1,710.50).

D. CONCLUSION

Therefore, based upon the foregoing the Court finds:

1. That the U.S. Trustee's objection regarding the Second Application is not well taken,

2. That fees in the amount of $19,872.50 are hereby awarded for

professional services rendered from December 20, 1994, to February 19, 1995,

3. That expenses in the amount of $3,515.75 are hereby approved for costs incurred from December 20, 1994, to February 19, 1995, and

4. That this award shall be paid consistently with all other fee awards.

III. Third Interim Application for Approval of Fees and Expenses

On January 24, 1996, KKYA filed its "Third Interim Application for Approval of Attorneys' Fees and Reimbursement of Expenses" (the "Third Application"). The Third Application covered the period from February 20, 1995 through December 25, 1995 and requested a total of $75,359.11 for payment of attorney fees in the amount of $69,432.50, and reimbursement of costs in the amount of $5,926.61. On March 18, 1996, the U.S. Trustee filed an objection to the Third Application. As previously noted, a hearing on these matters was set for April 16, 1996, and all parties in interest were given notice of that hearing.

Appearing at the hearing were Colette Gibbons, representative of KKYA; and Dean Wyman, staff attorney with the office of the U.S. Trustee. Ms. Gibbons briefly reviewed the matters encompassed in the Third Application and indicated that due to KKYA's desire to withdraw as counsel in this case, it intended to treat the Third Application as a final request for fees this case. Ms. Gibbons also noted to the Court that during the months of January and February, 1996, KKYA incurred $4,519.80 in additional attorney fees to conclude matters with the PBGC that are not reflected on the Third Application ("gap fees") but for which KKYA is seeking compensation. Thereafter, Ms. Gibbons proposed that the Court grant to KKYA total fees and expenses of $64,611.26,[2] which would represent compensation for the fees and expenses requested in the Third Application ($75,359.11), plus compensation for fees and expenses incurred during January and February, 1996 ($4,519.80), minus the reduction agreed upon by the parties for matters dealing with PBGC claims determination

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[2] During the hearing, Ms. Gibbons proposed that the Court grant a total of $64, 616.17. The Court cannot resolve the $4.91 discrepancy, and will award the lower figure of the two figures.

[3] During the hearing, Ms. Gibbons explained to the Court that this $15,267.65 , which represents

($15,267.65).[3] Mr. Wyman, pursuant to the terms of the joint motion to settle which provided for the withdrawal of the U.S. Trustee's objection to the Third Application (*see supra,* pages 4-5), recommended that the Court accept Ms. Gibbons' proposal. No other party in interest opposed the Third Application, and the chapter 11 trustee noted the benefit that the estate has received from KKYA's services in a brief filed on March 14, 1996.

Based upon the representations of counsel at the hearing, upon the Court's review of the Third Application, and upon KKYA's agreement with the U.S. Trustee to voluntarily revise its fee request, the Court hereby determines that fees and expenses of $64,611.26 should be awarded to KKYA. During the hearing, however, Ms. Gibbons informed the Court that a notice regarding the gap fees had been served on the U.S. Trustee but not on the chapter 11 trustee or the unsecured creditors' committee. Ms. Gibbons then informed the Court that such a notice would be promptly given to those two entities. Based upon those representations, this Court's award of total fees and expenses is provisional as to the amount of the gap fees. The award of those gap fees is thereby subject to any objection by the chapter 11 trustee or the unsecured creditors' committee. Any objection must be in writing and must be filed with this Court on or before May 20, 1996, or the portion of this Court's Order regarding the gap fees will become final.

IT IS SO ORDERED.

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MARILYN SHEA-STONUM
Bankruptcy Judge

DATED: 5/2/96

½ of the amount of fees incurred regarding matters related to PBGC claims treatment (*see supra,* pages 4-5), also includes $2,259.9, or ½ of the amount of fees incurred during January and February, 1996.