

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

In re:

TLC Vision (USA) Corporation, et al.¹,
Debtors.

Chapter 11

Case No. 09-14473 (KG)

(Jointly Administered)

**DECLARATION OF DAVID NEIER, ESQ. IN SUPPORT OF APPLICATION FOR
ORDER AUTHORIZING EMPLOYMENT OF WINSTON & STRAWN LLP AS
COUNSEL TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS
EFFECTIVE AS OF JANUARY 5, 2010**

I, David Neier, hereby declare:

1. I am an attorney at law admitted and in good standing to practice in the State of New York. I am a partner of Winston & Strawn LLP ("Winston & Strawn") and resident in its New York, New York office.
2. I make this declaration (this "Declaration") pursuant to section 1103 of title 11 of the United States Code, as amended (the "Bankruptcy Code"), Rule 2014 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") and Rule 2014-1 of the Local Rules for the United States Bankruptcy Court for the District of Delaware (the "Local Rules") in support of the Application (the "Application") for an order authorizing the employment of Winston & Strawn as counsel to the Official Committee of Unsecured Creditors (the "Committee") of TLC Vision (USA) Corporation and certain of its affiliates, debtors and debtors-in-possession (collectively, the "Debtors"), effective as of January 5, 2010. Unless

¹ The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number and address, are: TLC Vision (USA) Corporation (6220) 16305 Swingley Ridge Road, Chesterfield, MO 63017; TLC Vision Corporation (1150) 5280 Solar Drive, Suite 300, Mississauga, Ontario, L4W 5M8; and TLC Management Services, Inc. (0374) 1209 Orange Street, Wilmington, DE 19801.

otherwise stated, I have personal knowledge² of the facts set forth in this declaration. All capitalized terms used but not otherwise defined herein shall have the meaning assigned to them in the Application.

Qualifications of Professionals

3. Winston & Strawn was selected as Committee counsel on January 5, 2010, as set forth in the Application submitted herewith and signed by the Chair of the Committee.

4. Winston & Strawn, founded in 1853, is one of the nation's oldest and largest law firms. With over 900 attorneys, domestic offices in Charlotte, Chicago, Los Angeles, Newark, New York City, San Francisco, and Washington, D.C., and international offices in Geneva, Hong Kong, London, Paris, Shanghai, Beijing and Moscow, the firm provides a full range of legal services to clients throughout the United States and abroad, including Fortune 500 companies, major commercial and financial institutions, governments and governmental entities, as well as small and midsize companies, individuals and entrepreneurs in virtually every industry.

5. Winston & Strawn has an extensive restructuring and insolvency practice, representing committees, creditors, debtors and other parties-in-interest in cases under the Bankruptcy Code, state and federal insolvency and receivership proceedings, and out-of-court debt restructuring and workouts. Winston & Strawn's Restructuring and Insolvency Group has over 30 full- or part-time members. In addition to the attorneys who specialize in restructuring and insolvency law, Winston & Strawn has the resources to call upon attorneys with experience in areas of the law such as employment relations, tax, securities, intellectual property, corporate, finance, and litigation, to deal with issues that may arise in the Debtors' cases (the "Cases") and

² Certain of the disclosures set forth herein relate to matters within the knowledge of other attorneys at Winston & Strawn and are based on information provided by them.

under the Bankruptcy Code.

Prior Employment

6. Winston & Strawn did not provide the Committee or any other organized group of creditors of the Debtors with legal services related to this matter prior to January 6, 2010. Winston & Strawn has not received any payment for services rendered to the Committee.

Services to be Rendered

7. The Committee has requested that Winston & Strawn render the following services in these Cases:

- a. Provide legal advice to the Committee with respect to its duties and powers in the Cases;
- b. Consult with the Committee and the Debtors concerning administration of the Cases;
- c. Assist the Committee in its investigation of the acts, conduct, assets, liabilities, and financial condition of the Debtors, operation of the Debtors' businesses and the desirability of continuing or selling such businesses and/or assets, sales under 11 U.S.C. § 363, the formulation and confirmation of a chapter 11 plan, and any other matter relevant to the Cases;
- d. Assist the Committee in evaluating claims against the estates, including analysis of and possible objections to the validity, priority, amount, subordination, or avoidance of claims and/or transfers of property in consideration of such claims;

- e. Assist the Committee in participating in the formulation of a chapter 11 plan, including the Committee's communications with unsecured creditors concerning any such plan;
 - f. Assist the Committee with any effort to request the appointment of a trustee or examiner;
 - g. Advise and represent the Committee in connection with matters generally arising in the Cases, including the obtaining of credit, the sale of assets, and the rejection or assumption of executory contracts and unexpired leases;
 - h. Appear before this Court, any other federal court, state court or appellate court; and
 - i. Perform such other legal services as may be required and which are in the interests of unsecured creditors or otherwise directed by the Committee.
8. Subject to this Court's approval of the Application, Winston & Strawn is

willing to serve as the Committee's counsel and to perform the services described above.

Based upon its experience and expertise, Winston & Strawn is well qualified to represent the Committee.

Parties Searched for Connections

9. In connection with the Application and this Declaration, Winston & Strawn took the following actions to ensure compliance with the requirements of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules of this Court and other applicable rules, regulations and guidelines with respect to the retention and employment of professionals:

- a. Using information provided by the Debtors and their counsel, Winston & Strawn compiled a list of significant parties involved in the Debtors' Cases. The list includes all of the following: (a) Committee members; (b) the Debtors and their non-debtor affiliates; (c) secured lenders to the Debtors; (d) the thirty largest general unsecured creditors of the Debtors (other than Committee members); (e) current directors and officers of the Debtors; (f) utility providers to the Debtors; (g) professionals representing various constituents; (h) depository and disbursement banks used by the Debtors; (i) holders of the Debtors' equity securities; (j) judges for the United States Bankruptcy Court for the District of Delaware; and (k) trustees employed by the Office of the United States Trustee for the District of Delaware (collectively, the "Bankruptcy Parties List"). A copy of the Bankruptcy Parties List is attached as Schedule 1 to this Declaration.
- b. Winston & Strawn conducted a search of its client database (the "Client Database"), comprised of the names of each current client and certain former clients, the names of parties who are or were related or adverse to such current or former clients, and the names of the Winston & Strawn personnel who are or were principally responsible for the current or former matters for such clients to identify any potential match with a person or entity on the Bankruptcy Parties List.
- c. Winston & Strawn reviewed the matches between the Client Database and the persons or entities identified on the Bankruptcy Parties List and

eliminated obvious name coincidences. The remaining client representations and connections were compiled for purposes of this Declaration and are attached hereto as Schedule 2.

10. Winston & Strawn sent an e-mail to all Winston & Strawn attorneys advising them of Winston & Strawn's intent to represent the Committee as described above and requesting that each attorney advise whether such attorney is aware of any client or representation of Winston & Strawn that is adverse to the parties on the Bankruptcy Parties List.

11. To the best of my knowledge and as qualified in its entirety by this Declaration (including Schedule 2 hereto), after the investigation described above, Winston & Strawn does not hold, or represent any entity holding, an interest adverse to its representation of the Committee in these Cases.

Connections of Winston & Strawn

12. To the best of my knowledge and based on the investigation described above, Winston & Strawn does not currently represent any clients (other than the Committee) in connection with the Debtors or these Cases.

13. Winston & Strawn in the past has represented or been adverse to, currently represents or is adverse to, and in the future likely will represent or be adverse to certain creditors of the Debtors and other parties-in-interest or affiliates thereof in matters wholly unrelated to the Debtors, the Debtors' Cases or such entities' claims against or interests in the Debtors. As of the date of this Declaration, I am aware that Winston & Strawn may represent or be adverse to, or may have represented or been adverse to and/or may in the future represent or be adverse to those entities (or affiliates) listed on Schedule 2 (each, an "Interested Party") regarding matters wholly unrelated to these Cases.

14. Winston & Strawn makes the following additional disclosures out of an abundance of caution. The following representations are unrelated to the Debtors' insolvency proceedings and occurred more than three (3) years prior to the Petition Date.

a. During 2005, Winston & Strawn represented NovaMed, Inc. in connection with a potential bid by TLC Vision Corporation to acquire NovaMed, Inc.; the matter was formally closed in October 2007 due to the cessation of active representation, and no services in connection with the representation were billed after August 2005.

b. Since June 1997 and continuing to the present, Winston & Strawn has represented JPMorgan Chase Bank, N.A. in connection with a loan transaction with Comdisco, Inc., over which period James J. Hyland, an officer of the Debtors, may have been an officer of Comdisco, Inc. In addition, between June 2005 and December 2006, Winston & Strawn represented JPMorgan Chase Bank, N.A. in a purported class-action securities lawsuit, in which a certain "James J. Hyland" was named as a potential litigant, and Winston & Strawn has been unable to determine whether such individual was the Debtors' officer. In any event, no services were billed in connection with this representation after December 2006.

15. To the best of my knowledge and based upon the investigation described above, Winston & Strawn is not aware of any claims that the Debtors or Debtors' estates have against a client of Winston & Strawn which is an Interested Party arising out of an Interested Party's prepetition relationship with the Debtors. If Winston & Strawn should come into

possession of information that would suggest the existence of a potential claim against a Winston & Strawn client, Winston & Strawn will advise the Committee of such information to the extent it would not violate any ethical guidelines and, to the extent necessary or appropriate, either seek a waiver from the Interested Party or recommend that the Committee request that conflicts counsel represent the Committee exclusively as to the pursuit of such claims if such claims are to be pursued by the Committee.

16. Winston & Strawn will not provide any professional services to any of the Interested Parties respecting these Cases.

17. Accordingly, and except as set forth in the last sentence of this paragraph, Winston & Strawn has not obtained, and does not at this time intend to obtain, written waivers from any creditors of the Debtors or Interested Parties, whom Winston & Strawn currently represents on matters unrelated to the Debtors or their chapter 11 Cases. To the extent a waiver becomes necessary or is requested and obtained, Winston & Strawn will file a supplemental disclosure with the Court. In addition, Winston & Strawn's co-counsel may act as conflicts counsel for the firm if necessary in these Cases.

18. To the best of my knowledge and based upon the investigation described above, no attorney of Winston & Strawn is related to any United States District Judge or United States Bankruptcy Judge in this District or to the United States Trustee for Region 3 or any employee in the office thereof. Winston & Strawn currently represents interested parties in various other bankruptcy proceedings before the United States Bankruptcy Court for the District of Delaware and its respective Judges and in which employees of the United States Trustee for Region 3 may be involved.

19. Notwithstanding the foregoing, and in addition to the disclosures set forth herein and on Schedule 2, Winston & Strawn has also in the past, presently, and/or may in the future represent, be adverse to, or work with many of the firms or individuals rendering professional services in these Cases or clients thereof in connection with matters wholly unrelated to these Cases, including, but not limited to, the following professionals: Conway Del Genio Gries & Co, LLC; Morris Anderson & Associates Ltd.; Torys LLP; Richards, Layton & Finger, P.A.; Bingham McCutchen LLP; Gordian Group LLC; Alvarez & Marsal LLP; and Morris James LLP.

Disinterestedness of Professionals

20. Winston & Strawn is a “disinterested person” as that term is defined in section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code such that, to the best of my knowledge and belief, Winston & Strawn and each of its members, counsel and associates:

- a. is not or was not a creditor, an equity security holder or an insider of the Debtors;
- b. is not or was not within 2 years before the date of the filing of the petition, a director, officer, or employee of the Debtors; and
- c. does not have an interest materially adverse to the interest of the estates or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in the Debtors or for any other reason.

21. In the event that the information disclosed herein requires modification, or additional information becomes available to Winston & Strawn with respect to any other

significant relationship, connection or conflict which may exist between Winston & Strawn, its partners, counsel and associates and the Debtors, a creditor or other party-in-interest or any other potentially adverse party, which may affect these Cases, Winston & Strawn will file a supplemental disclosure with the Court.

22. Based upon the foregoing, Winston & Strawn believes that it may act as counsel for the Committee pursuant to section 1103 of the Bankruptcy Code.

Professional Compensation

23. Winston & Strawn has not received any advance fee or retainer for legal services.

24. The customary hourly rates of Winston & Strawn in its United States offices, subject to periodic adjustment, are: for partners, from \$420.00 to \$1,075.00; for associates, from \$295.00 to \$610.00; and for legal assistants, from \$105.00 to \$310.00 in its United States offices. The hourly rates charged by Winston & Strawn professionals differ based upon, among other things, each professional's level of experience and the rates normally charged in the location of the office in which each professional resides. As of the date of this declaration, the customary hourly rates of Winston & Strawn for the persons most likely to be engaged in this matter are as follows:

<i>Professional</i>	<i>Position</i>	<i>Hourly Rate</i>
David Neier	Partner	\$795.00
Rolf Woolner	Partner	\$735.00
Keith McDaniels	Partner	\$590.00
Henkie Barron	Associate	\$365.00
Robert Boudreau	Associate	\$335.00
Greg Martin	Associate	\$315.00

25. Fees for professional services of Winston & Strawn are based, in part, on its guideline hourly rates, which are periodically adjusted in the normal course of the firm's business, often due to the increased experience of a particular professional.

26. Consistent with Winston & Strawn's policy with respect to its other clients, Winston & Strawn will continue to charge reasonable expenses incurred in the rendition of services, subject to the Bankruptcy Code, Bankruptcy Rules, and any local rules or guidelines applicable to these Cases. These expenses include, among other things, costs for telephone charges, photocopying, travel, business meals, computerized research, messengers, couriers, postage, witness fees and other fees related to trials and hearings.

27. Winston & Strawn intends to apply to the Court for allowance of compensation for professional services rendered and reimbursement of expenses incurred in these Cases in accordance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the Guidelines of the Office of the United States Trustee and the orders of this Court.

28. Regardless of the time and manner of interim compensation, Winston & Strawn understands that, subject to this Court's orders, Winston & Strawn will be required to

follow the procedures for final allowance of fees at the end of the Cases, or the conclusion of its representation of the Committee, under section 330 of the Bankruptcy Code.

29. Winston & Strawn has agreed to accept as compensation such sums as may be allowed by the Court on the basis of the professional time spent, the rates charged for such services, the necessity of such services to the administration of the estates, the reasonableness of the time within which the services were performed in relation to the results achieved, and the complexity, importance, and nature of the problems, issues or tasks addressed in these Cases.

30. Other than as set forth above, no arrangement is proposed between the Committee, any creditor or other party-in-interest and Winston & Strawn for compensation to be paid in these Cases.

31. Except for arrangements among the members of Winston & Strawn and as permitted under section 504(b)(1) of the Bankruptcy Code, Winston & Strawn has no agreement with any other entity to share any compensation received, nor will any sharing be made.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on the 29th day of January, 2010.

/s/ David Neier
David Neier

Schedule 1

(Bankruptcy Parties List)

THE DEBTORS

(including Debtor affiliates, non-debtor affiliates and former names)

TLC Vision (USA) Corporation
TLC Management Services, Inc.
TLC Vision Corporation

COMMITTEE MEMBERS

Abbott Medical Optics Inc.
Steven P. Rasche
Lindsay T. Atwood

30 LARGEST UNSECURED CREDITORS

(other than Committee members)

AMO Canada Company
Alcon Laboratories, Inc.
M/A/R/C Inc. d/b/a Targetbase
Gallivan, White & Boyd, PA
Price Waterhouse
Emmi Solutions, LLC
Eric Donnenfeld, M.D.
Cowen & Company LLC
Baker Donelson Bearman Caldwell & Berkowitz
Great West Life Assurance Company
Pitney-Bowes
Ceatus Media Group, LLC
Catalano Gallardo & Petropoulos, LLP
Nick Nianiaris, MD
Bruce D. Nichols, M.D.
Eric Donnenfeld, M.D.
Dakota Pharmacy
Iron Mountain
Bausch & Lomb Surgical
Bausch & Lomb Canada Inc
Vision Service Plan
Brown Smith Wallace LLC
Robert Half Management Resources
Mark G. Speaker, M.D.
Sight Path Medical
Robert Half Management Resources

Pronto Printing
PSS World Medical, Inc.
Stericycle, Inc

DIRECTORS AND EXECUTIVE MANAGEMENT

Warren Rustand
Richard Lindstrom
Tobias Wilt
Gary Jonas
Olden Lee
Jay Holmes
Michael DePaolis
James Tiffany
Michael Gries
William McManus
James Hyland
Charles Judy

PROFESSIONALS

Conway Del Genio Gries & Co., LLC
Morris Anderson & Associates Ltd.
Torys LLP
Richards, Layton & Finger, P.A.
Bingham McCutchen LLP
Gordian Group LLC
Strikeman Elliott LLP
Alvarez & Marsal
Morris James LLP

DEPOSITORY AND DISBURSEMENT BANKS

Harris Bank
Bank of Montreal
Fifth Third Bank
Bank of America
Chase Bank
First Interstate Bank
Huntington Bank
Key Bank
Nextier Bank
Park Bank
People's Community Bank
Regions Bank

Wachovia Bank

SECURED LENDERS

American Money Management
Blackstone Management
GSO Capital Partners
Highland Capital
JPM (CIFC Pulled Warehouse)
Pangea
CIT
Apidos Capital (American Capital Asset Management)
Capital Source
CIFC
Citigroup
Fifth Third Bank
Garrison Capital
National City Bank
Royal Bank of Canada

UTILITIES

Bell
Rogers
WorldCom Canada
Telus
Advanced Knowledge Networks
AT&T
AT&T Universal
Birch Communications
Granite Communications
Qwest
COVAD Communications
City Utilities of Springfield
eStream (f/k/a DFI)
Verizon

EQUITY SECURITY HOLDERS

Highland Capital Management LP
Black River Asset Management
Renaissance Technologies LLC
UBS O'Connor LLC
PNC Bank National NA
UBS Gestion SGIIC SA
First Manhattan Co.
TD Asset Management Inc.
RBC Dominion Securities, Inc.
Anima SGRpA
Knight Equity Markets LP

Chickasaw Capital Management LLC
UBS Securities LLC
Citadel Investment Group LLC
Northern Trust Investments
Senvest International LLC
TD Asset Management USA, Inc.
Bank of America Merrill Lynch
MFC Global Investment Management (United States) LLC
Charles Schwab Investment Management, Inc.
Manulife Asset Management (Hong Kong) Ltd.
Hite Capital Management LLC
Wells Fargo Advisors LLC
TD Securities
Collins Stewart LLC Asset Management
D.E. Shaw and Co. Inc.
Susquehanna Financial Group LLP
Timber Hill LLC
JAMES M ABEL,
JEFFERY K AGLES & TERRY A AGLES
LIDIA ALANIZ,
GWYNETH ALEXANDER,
JOHN R ALLEN,
JEFFREY W ALLISON,
TAMARA AMES,
JASON O AQUINO,
DEBRA ARCHIBEE,
BRIAN W ARIS & RETA L ARIS
RICHARD P ARNOLD CUST RYAN P
ROBBIN D ARNOLD,
TOM P ARVAS &
DIANE W ASBELLE,
ATHLETIC CLUB MGMT SYSTEMS INC,
BARBARA AULT,
ANNA BABIJ,
DENISE M. BAKER,
JANICE D BAKER,
CHARLOTTE E BALETTIE TR
AKIVE BALTER,
HUGH BARIT,
PHILIP BARKER,
TERRELL BASKIN,
GIRARD E BAUER & BARBARA S TUREK
BEACONEYE INC IN TRUST,
ADAM S. BECKER,
DR SANDRA BELMONT,
CYNTHIA L. BELTRAMI,
CHRIS C BENN,
DARLA D BERG,
KENNETH W BEST,
CLORA BEVILACQUA,
CYNTHIA M BIDEGARY,
KAREN BISCOE,
M SACHA BLANCHET,
DENISE M BODINE,
JOHN BOHNAK CUST

JOHN BOHNAK CUST DANIEL JOHNSTON
 JOHN BOHNAK CUST IAN BOHNAK
 JOHN BOHNAK CUST KATHERINE
 JOHN BOHNAK CUST STEPHEN JOHNSTON
 JOHN R BOHNAK,
 LEEZETTE A BONILA,
 LUKE J BORDA,
 R W BOWMASTER,
 ROBERT ALLEN BOWMASTER,
 WILLIAM BLAKE BOWMASTER,
 DEBBIE W BOYCE,
 DONALD BOYER & PATRICIA BOYER
 PHIL BRAGINETZ & CLAIRE LANOUE
 JENNIFER M BRANDT,
 SARAH-JANE BRANNIGAN,
 DR GURMUKH K BRAR &
 ALICIA B BRICKL,
 FRANK R BRINKERHOFF &
 BILL BROLEY,
 FRANCES J K BROTHERHOOD,
 DORIS C BROWN CUST
 DOROTHY H BROWN TR
 GEORGE L BROWN,
 JUSTIN BROWN,
 KRISTEN BROWN,
 GREGG BROWNE,
 PHILLIP BRYAN TOD,
 JENNIFER R BUDINGER,
 MICHAEL BURNS & SANDRA BURNS
 JUDY K CAMPBELL,
 DR FREDERIC K CANTOR & MRS JANE
 FRANCES CARDONE,
 JOSE O CARILLO,
 DELBERT E CARMEAN &
 PATRICIA E CARNIGLIA,
 MARTHA JOAN ERECKSON CARROLL,
 CDS & CO,
 CEDE & CO,
 ELISA CHADWICK,
 MARC L CHAIKEN,
 BRUCE R CHAMBERS &
 IRMA A CHAPIN,
 PAULINE CHENG,
 GREGORY L CHIN,
 JANE CHIN,
 LUND W CHIN,
 HORACE S CHIU,
 JOYCE CHRISTENSEN,
 CHERYL H CISNEROS,
 JOHN READ CLARK,
 BRENDA CLAUSEN,
 DARRELL C CLAYTOR CUST
 LEAH M COLBY,
 ERIC D COLE &
 LEIGH A COLLINS,
 MARK CONDELL,

ASI CONSULTING,
 LISA COREIL,
 LISA COREIL,
 CONSTANCE CRAIG,
 CHRISTINE CREIGHTON,
 JON M. CRITCHFIELD,
 PAUL CROOK,
 JOAN A CRUM,
 CHRISTIAN S CULPEPPER,
 KRISTEN M CUNNINGHAM,
 DONALD H M CURRIE & VIRGINIA E
 LUC CYR,
 TERESA DASILVA,
 KELLY DAUGHERTY,
 LEIGH A DAUGHERTY,
 THOMAS N DAVIDSON,
 MS MARIA ROSARIO DE QUESADA,
 LYNN M DECANZIO,
 JEAN-GUY DEGRASSE,
 CONNIE DEMOFONTE,
 KARLEEN DERFUS,
 LYNN E DESY,
 ROBERT L DEVEAU & SUSAN DEVEAU
 THOMAS DEVINE,
 EDUBINA DIAZ,
 ANNA M DIERKER &
 VINCENT A DISANTO,
 LOWELL DISRUD,
 ROBERT DONNENFELD,
 KAREN E DORR &
 ALLAN G DOSIK &
 JILL DREIER,
 ANNA FRANCES DUFRESNE,
 JOSEPH E DUFRESNE &
 BRIAN S DUVALL,
 KATHLEEN ELDRIDGE,
 THERESA EMANUEL,
 ELEANOR C ENG,
 DR ARTHUR B EPSTEIN,
 MS ALLISON J ERDMANN,
 TIMOTHY J EVANS,
 STEVEN H EYLER,
 MARK FAHLESON CUST
 MARGARET R FAISON &
 LINDA FALLON,
 RICHARD E FALLS,
 DR CHARLES FARWELL,
 MICHAEL J FAUBERT,
 ADRIANA L FERRI,
 AUGUSTINE F FIELDS &
 LEO D FIGGS,
 LAURA J MURPHY &
 ROBERT S FINK,
 KRISTINA FIORI,
 FIRST REGIONAL BANK CUSTODIAN FBO
 ANN R FISCHER TR UA 10 02 90

DALYNNE FISCHER & DAN FISCHER
 FRANK D FONTANA &
 CALVIN FOSTER,
 LORI L FOX,
 DR MARIO J FRACASSA,
 ALVIN O FRANSON & IRENE M FRANSON
 IRENE M FRANSON & ALVIN O FRANSON
 JOHN F FRANSON,
 DR DENNIS C FRIEDMAN,
 DR DENNIS C FRIEDMAN &
 STACEY FROMAN,
 DONALD GALER,
 SENETTE GARCIA,
 JOSLIN O GARMAN,
 MONICA GARZA,
 THOMAS L GAY SR,
 MRS SUSAN R GELMAN,
 SHAWN GEORGE,
 ROSS S GILBERT,
 BENJAMIN M GILL & FRED A S GILL
 DEENA GINDLING,
 SHELLY GLENN,
 HEATH GOLDMAN &
 STANLEY J GOWOREK &
 STEVEN GRANT,
 CELESTE M GRAY,
 KENNETH J GRIFFIN,
 RICHARD B GRIFFIN &
 ELIZABETH C GROVER,
 WILLARD H GUMMERSHEIMER,
 PERRY HABERMAN &
 JEAN HACKLER &
 ANDREW G HAHN,
 H L HALL,
 RICHARD DOUGLAS HALL,
 ROBERT J HALL,
 EMILY W HAM,
 THOMAS HANLEY,
 NATALIE HARN,
 GARY D HARR,
 STEPHEN W HARRELL,
 WAYMON D HARRISON,
 KELLY A HART,
 PEGGY E L HAWKINS,
 TAMMY H HAWKS,
 IVY WATERMAN HAY,
 ANNE D HAYWARD,
 JENNIFER M HEARN,
 CHRISTINE HEINER,
 ROBERT HEITZ &
 HERBY HELMAN,
 TIMOTHY J HENNIE,
 NILS BONDE HENRIKSEN,
 TONY L HENSON,
 C D HERRELL &
 DON Q HEWETT,

TERRIE HIBBARD,
 KATIE A HILL,
 KIMBERLY S HOEFT,
 LYNN HOEFT,
 ED HOLLAND,
 ANN HOLLAR CUST
 SIDNEY HOLLAR CUST
 SIDNEY HOLLAR CUST
 SIDNEY HOLLAR CUST
 MARION HOMER,
 SONIA HOPE,
 ERNEST A HOPGOOD & THELMA HOPGOOD
 LINDA HORTON &
 DANIEL E HORVATH,
 KIRK FLOYD HOSTER,
 SEAN HOTCHKISS,
 JOHN R HOWE &
 ROBERT G HUGHES JR,
 LISA E HULL,
 DANIEL HULSHIZER &
 PATRICIA ANN HUMPHREY,
 DEBORAH L HUNTINGTON,
 INTEGRIX SYSTEMS CORPORATION,
 JUDITH IOLA,
 JENNIFER J IRWIN,
 MARK E IRWIN,
 BRIAN ISAACSON,
 DAVID JACKSON & MARY JACKSON
 JOEL JACOBI &
 LOUANN JACOBSON,
 TED N JAMES &
 SUSAN JAMISON,
 W MICHAEL JAMISON,
 KAREN JANSMA,
 HARRY JANSSEN,
 ISABEL T JARVIS TR UA 01/10/91
 THOMAS JENKINS &
 DOUGLAS W JENKS,
 STEVEN K JOHNSON,
 STEVEN J JONAS,
 PAMELA JONES,
 LEROY J WANZEL JR &
 MEL KALLAS & ANN KALLAS,
 GARY KAMITOMO & LORRI KAMITOMO
 MARK KAMITOMO & EVELYN KAMITOMO
 INGRID KASTELIC,
 MARCELLA M KEIM TR MARCELLA M
 KELLI P. KEINER,
 KAREN G KELLEY,
 RAEANN KELLY,
 RAYMOND KENEFLICK & DONA KENEFLICK
 GAIL M KEPNER &
 KELLY KIDD,
 RICK KILGORE &
 DR REED KINDERMANN,
 RONALD C KING &

TRACY L KINMAN,
 SANDRA LEE KLIMEK &
 EDGAR G KNEWITZ,
 THERESA R KNOX,
 DEBORAH A KOENEMAN,
 DEBORAH A KORZEN &
 LORI KRAMER,
 HENRY KRAWAGNA,
 LANNY A KYLE,
 LANNY A KYLE,
 ALICE S LAMEKA,
 FRANCIS LANCASTER,
 FRANCIS R LANCASTER,
 LORI M LANDRIO,
 KELLY L LARAMIE,
 RAYMOND B LAYTHE &
 JANAE LEDBETTER,
 JONATHAN LEE,
 KETTY C LEE,
 MATTHEW C LEE,
 TAAN LEE &
 LINDA K LEECH,
 LOU LEASER LENKMAN,
 WILLIAM P LEONARD,
 JESSICA A LEONFORTE,
 EDWARD LEVINE CUST DANIEL LEVINE
 EDWARD LEVINE CUST HARIAN LEVINE
 SHARI LEVY,
 LAURA J LITTLE,
 SONJA P LITTLE,
 FIRST CLEARING LLC,
 WARD J LONGOLIUS TR 12 15 93
 ELIZABETH LORD,
 PEGGY JO LOWERY,
 NISHAN S LUBANA,
 RICHARD W LUNDGREN,
 STEPHEN LYBRAND,
 HENRY LYNN,
 MARGARET C MACZURA,
 DIANE K MADLUNG,
 ANGELINA G MAIATO,
 JAMES B MAJORS,
 ESTHER K RHODES
 MARY V. MANCINI,
 KERI A MANDEVILL,
 GEORGIA MANIADAKIS,
 PATRICIA MARBUT,
 KENNETH L MARCHANT,
 MISS H WANDA MARCHUT,
 JERRY L PEPPER MARTIN,
 ERNESTINA MARTINEZ,
 JOSEPH MARTINS & PHILOMENA
 MARY ELIZABETH COLEMAN IRA
 STEVE G MASKER,
 CINDY MASSIE,
 WAYNE MASSIE,

KAREN A MAUNDER,
 JENNIFER MAURER,
 LISA MARIE MAUS,
 SARAH MCCAFFREY CUST EMILY
 SARAH MCCAFFREY CUST HOPE
 WENDY MCCAFFREY &
 ERIN MCCARTHY,
 ERIN J MCCARTHY,
 SHARON R MCCOMB ,
 RICHARD D MCCONN,
 RICHARD MCCONN & MEHOI PROTZUK
 JASON MCDOWELL &
 AILI MCGINNIS,
 CAROLYN MCISAAC & PATRICIA
 WILLIAM C MCMILLIN & LEA RAE
 BENJAMIN MCNABB,
 KEELYN E MEISINGER,
 KURT F MEISINGER,
 N RON MELTON,
 KENNETH J MERTZ &
 JASON C MICHAELIDES,
 MICHELLE M MIESZALA,
 GEORGE S MIFFLETON,
 GEORGE S MIFFLETON,
 BRETT MILLER &
 CHRISTOPHER J MILLER,
 JENNIFER A MILLER,
 KEITH B MILLER,
 RACHEL MILLER,
 SANDRA R MILLER,
 JOY B MILLIGAN,
 VINCENT MILOSCIA &
 SANDRA J MONTIJO,
 STEFANIE A MOORE,
 WILLIAM M MOORE,
 SHERRI MORGAN &
 DAVID MORRIS,
 MORRIS NOVETSKY REVOCABLE TRUST
 PAULA MORRISON,
 ERICA MORRISSETTE,
 MARK V MOTIS,
 CATHERINE MOURTZIS,
 CLAIRE MROZ,
 LINDA S MUCCI,
 KIM MULHOLLAND,
 TOM MUNDORF,
 JEFFREY I MUSLER,
 JACOB NACHUM &
 DEBORAH NADEAU CUST
 DEBORAH NEAL,
 DIANE HUMPHREY NEAL,
 PATRICIA Y NELSON,
 PHYLLIS NEWFIELD,
 ROBERT D NEWTON,
 LARRY P NOLEN & CHARLENE S NOLEN
 CHRISTINE NORBOMM,

JENNIFER A NOSSA,
 LISA D NOVAK &
 JULIA ANN NURSE,
 HOLLY O'CONNOR,
 JAMES P O'KEEFE &
 CHRISTA O'SHEA,
 DEBRA OCHOA,
 DR ROGER J OLDHAM,
 KEITH M OLIVER,
 DANA ONDRIAS,
 DAWN OROURKE,
 RALPH J OSTERMAN &
 TARA KIMIKO PALTY,
 CHERIE PARKER,
 JANET PATTERSON,
 RACHEL PATTERSON &
 SUSAN G PATTERSON,
 ERIC J PAULSEN,
 ANN V PAYNTER,
 DANA E PECK,
 RON PEI,
 JEFF PELLETIER,
 RODNEY E PETERSON,
 JENNIFER PETRANTO,
 GENE PFLUGSHAUP &
 ALLAN A PICHE,
 WILLIAM M PICKREL,
 MARCI PIEPER,
 JANEL D PIERSON,
 JANEL D. PIERSON,
 KATHRYN A PIPERSBURGH,
 ARTHUR J PLANTAS,
 DEBORAH J POLK,
 LAURA L POLSTER,
 KATHLEEN A PONTUS,
 IVAN J PRACEPA,
 DARREN PRITCHARD,
 SUSAN M PROVOST,
 CATHY PURCELL,
 CHRISTOPHER QUINN,
 EFRAIN QUINTANILLA &
 ANNETTE RACHLIN,
 RICHARD A RADIN,
 WILLIAM RAFFERTY,
 LEONEL A RAMIREZ &
 TIM S RANDOLPH,
 ETHEL C RAU,
 TANYA L RAUTIAINEN,
 JUDITH A RAYMOND,
 ELSIE REAMER &
 MARYBETH REGAN,
 BARBARA C REGNELL TTEE
 JOHN P RESLOCK & JUDITH A
 JAMES C RHODEN & KAREN RHODEN
 MICHAEL J. RICH,
 JULIE RICHMOND,

ADAM J RILEY & PHYLLIS A RILEY
 JEFFREY RILEY & LYNN RILEY
 TRAVIS J RILEY & PHYLLIS A RILEY
 GARY A ROACH,
 LINDA ROACH,
 ANNE ROBERTS,
 ROGER J OLDHAM MD PROFIT SHARING
 HERMAN ROHE & ANNA ROHE JT TEN,
 MARIA SAN ROMAN,
 VERONICA SAN ROMAN,
 JOEL ROSENBERG,
 MELISSA ROSENCRANCE,
 MICHAEL H ROSSETTI CUST DAVID
 HOMER L ROY JR,
 RONALD RUSSO TR UW
 DARYLENE SADESKY,
 AIDA SALAS,
 MICHAEL SALINAS,
 FRED SANDFORD,
 JAMES SANTAVICCA,
 ESSAM EL SAYED &
 DARON SCHLESKE,
 ROSE LYNN SCHLUSSEL,
 MARIANNE SCHMALING,
 LAWRENCE D SCHONHOFEN,
 SANDRA M SCHULTHEIS,
 JANE H SCHWEITZER,
 STACY SCHWOERER,
 MICHAEL SCOTT,
 MONICA SCOTT,
 STEVE W SCOTT,
 EDWIN K SEEMATTER,
 LAURA SEGOVIA,
 OLGA S SEGURA,
 LORNE N SELICK,
 TONY SEROCCHI & DARLENE KIRBY
 BETTY JEAN SERVIA,
 DR ALAN SHAFFER,
 DARILYN SHARPE,
 TIFFANY SHEPPARD,
 DONALD L SHERRILL & PHYLLIS R
 SHOWTIMES SALES LTD,
 THOMAS C SHUMAKER,
 DAVID SIMPSON,
 JOANNE SINCLAIR,
 NICOLE A SKARDA,
 JANNE K SMITH,
 RICHARD E SMITH,
 SHEILA SMITH,
 DR STEPHEN A SMITH &
 WILFRED T SMITH,
 LOUISE H SMOAK,
 DAYNA SOBCZAK,
 RALPH J SPAGNUOLO,
 SANDRA SPENCE-NEIGH,
 SSS ENTERPRISES,

JANIS L STADLER TR 05/04/99
 CHARLES R STAHL JR,
 DR ALINA STANCIU,
 ALAN F STAPLES &
 KIRSTEEN STEFFAN,
 ROCHELLE STENZLER,
 ANNABEL W STERLING TR UA 10 20 75
 BENNETT C STICHMAN,
 NEWELL H STITZELL &
 DIXIE H STODDARD,
 J KYLE STOLL,
 ARDITH STOUTE,
 KELLI DIANE STROUD,
 STUART A SULLINS,
 MICHAEL SULLIVAN,
 ROBERT L SULLIVAN II,
 RICHARD SURACI,
 WILLIAM L SWANN &
 BARBARA TAMURA,
 ASHLEY M TAYLOR,
 EILEEN TAYLOR CUST
 MATTHEW D TAYLOR,
 TD CANADA TRUST ITF VICTOR SHIMLA,
 BEVERLY TEAGUE,
 RICHARD E TERRY,
 BINDU THOMAS,
 MARY THOMAS,
 QUINTESSA YR THOMAS,
 BROOKE M. TIVY,
 CINDY TOME,
 SHELLY TONDELL,
 KENNETH L TRAUT,
 LYNN TRINH,
 MICHAEL JAMES TUCKER,
 ELMER TUMBLOD,
 ELIZABETH TUPLING,
 ROBIN TURNER,
 SELMA M UPPLIGGER TR UA MAY 30 96
 KIMBERLY A VAN ALLEN,
 SHERRI VAN GELEUKEN,
 ANNETTE VANDOMELEN,
 ALYSIA VELTMAN,
 MONICA VETTER,
 KENNETH S VORGITCH,
 STEPHANIE M WALDEN,
 TRAVIS WALKER,
 HERBERT WALLACE AND VERONICA
 LARRY L WALTER,
 DONNA ANN WARD,
 PATRICIA A WARNER,
 JOSEPH L WAROQUIER,
 ALLAN WEBB,
 KIMBERLY WEINHOLD,
 JULIE WEVERINK,
 ROBERT L WHITAKER,
 DEBBIE G WHITE,

DR GEORGE WHITE,
 SUZANNE S WHITE,
 MARK WHITTEN,
 ROBERT W WHITTINGTON,
 DONNA WIKE,
 TINA WILD &
 SARAH E. WINFIELD,
 TARA L WISE,
 MARSHALL WOLF,
 BARBARA WOLFE,
 MARY WYNNE & GEORGE WYNNE
 GARY WY SOCKE,
 ROCKY J YARDAS,
 JACQUES YARDENI & REBECCA YARDENI
 KEVIN YORK,
 DR JOSEPH YOUNGER &
 IGNATIUS YUAN &
 IGNATIUS YUAN &
 DR GERALD W ZAIDMAN,
 ERICA M. ZEEMAN,
 JACQUELYN ZITEK,
 DR JAN P RAPALSKI & MRS MICHELLE

**JUDGES ON THE UNITED STATES
 BANKRUPTCY COURT FOR THE
 DISTRICT OF DELAWARE**

Chief Judge Kevin J. Carey
 Judge Judith K. Fitzgerald
 Judge Kevin Gross
 Judge Brendan L. Shannon
 Judge Christopher S. Sontchi
 Judge Mary F. Walrath
 Judge Peter J. Walsh

**OFFICE OF THE UNITED STATES
 TRUSTEE**

Roberta DeAngelis
 William Harrington
 David Klauder
 Joseph McMahon
 David Buchbinder
 Richard Schepacarter
 Mark Kenney
 Jane Leamy

Schedule 2

As set forth below, and in addition to any disclosures contained in the declaration to which this schedule is attached, Winston & Strawn currently represents or is adverse to, or in the past has represented or been adverse to, the following parties-in-interest (or affiliates of parties-in-interest when specifically stated) in matters wholly unrelated to the Debtors and the Debtors' chapter 11 case. These results are derived from searching the persons and entities that are identified on Schedule 1 hereof, which schedule sets forth a listing of the names of persons and entities provided by the Debtors in connection with the preparation of the declaration to which this Schedule 2 is annexed.

PARTY-IN-INTEREST	REPRESENTATION IN UNRELATED MATTERS	ADVERSITY IN UNRELATED MATTERS
Debtors and Affiliates		
TLC Vision Corporation	N/A	Former
Official Committee of Unsecured Creditors		
Abbott Medical Optics Inc.	Current Affiliate ³	N/A
Secured Lenders		
American Money Management	N/A	Current
Blackstone Management	Former Affiliate	Current Affiliate
GSO Capital Partners	N/A	Current
Highland Capital	Former	Current
JPM (CIFC Pulled Warehouse)	Current	Current
CIT	Current	Current
Apidos Capital (American Capital Asset Management)	Current Affiliate	Current Affiliate
Capital Source	Current	Current
Citigroup	Current	Current
Fifth Third Bank	Current	Current
National City Bank	Current	Current
Royal Bank of Canada	Current	Current

³ Entities described as "affiliates" are entities for which Winston & Strawn represents or is adverse to an affiliate of the party listed on the Bankruptcy Parties List. Winston & Strawn does not represent any "affiliates" in matters related to the Debtors' Cases.

Debtors' Cash Management Banks		
Harris Bank	Current	Former
Bank of Montreal	Current	Current
Fifth Third Bank	Current	Current
Bank of America	Current	Current
Chase Bank	Current	Current
First Interstate Bank	Former	N/A
Huntington Bank	Current Affiliate	Former Affiliate
Key Bank	N/A	Current
Regions Bank	Current	Former
Wachovia Bank	Current	Current
Debtors' 30 Largest Unsecured Creditors (other than Committee Members)		
AMO Canada Company	Current Affiliate	N/A
Alcon Laboratories, Inc.	N/A	Current
Price Waterhouse	Current	Current
Cowen & Company LLC	Current Affiliate	Former Affiliate
Baker Donelson Bearman Caldwell & Berkowitz	Current	N/A
Great West Life Assurance Company	N/A	Former
Pitney-Bowes	Former	Current
Bruce D. Nichols, M.D.	N/A	Potential Former ⁴
Iron Mountain	N/A	Current
Bausch & Lomb Surgical	Former Affiliate	Former Affiliate
Bausch & Lomb Canada Inc	Former Affiliate	Former Affiliate
Vision Service Plan	N/A	Current
Debtors' Utilities		
Bell	Current	Current Affiliate
WorldCom Canada	N/A	Current Affiliate
Tellus	N/A	Current
AT&T	Current	Current
AT&T Universal	Current	Current
Qwest	Former	Current
COVAD Communications	N/A	Former
City Utilities of Springfield	N/A	Former
eStream (f/k/a DFI)	N/A	Former
Verizon	Current	Current
Restructuring and Other Related Professionals		
Richards, Layton & Finger, P.A.	Former	N/A
Gordian Group LLC	N/A	Former

⁴ Entities described as "potential" clients or "potential" adverse relationships are entities for which Winston & Strawn was unable to determine whether the similarities of names was a coincidence or whether the potential client is related to a client or adverse party in Winston & Strawn's databases. Winston & Strawn does not represent any "potential" clients in matters related to the Debtors' Cases.

Alvarez & Marsal	Current	Former
Directors and Executive Management		
James Hyland	N/A	Former
Equity Security Holders		
Anne D Hayward	N/A	Potential Former
Bank of America Merrill Lynch	Current	Current
Black River Asset Management	N/A	Current
CDS & CO	N/A	Potential Former
Charles Schwab Investment Management, Inc.	Current	Current
Chickasaw Capital Management LLC	N/A	Former
Citadel Investment Group LLC	Current	Current
Collins Stewart LLC Asset Management	Current Affiliate	Former Affiliate
D.E. Shaw and Co. Inc.	Current	Former
Dalynne Fischer & Dan Fischer	N/A	Potential Former
David Jackson & Mary Jackson	N/A	Potential Current
Highland Capital Management LP	Former	Current
Integrex Systems Corporation	N/A	Potential Former Affiliate
John Read Clark	Potential Former	Potential Former
Jonathan Lee	N/A	Potential Former
Justin Brown	Potential Former Affiliate	N/A
Ketty C Lee	N/A	Potential Current
Knight Equity Markets LP	Current	N/A
Manulife Asset Management (Hong Kong) Ltd.	Former Affiliate	Current Affiliate
MFC Global Investment Management (United States) LLC	Former Affiliate	Former Affiliate
Michael Burns & Sandra Burns	Potential Current	Potential Former
Michael J. Rich	N/A	Potential Former
Michael James Tucker	Potential Former	N/A
Michael Scott	N/A	Potential Former
Northern Trust Investments	Current	Current
PNC Bank National NA	Current	Current

RBC Dominion Securities, Inc.	Current Affiliate	Current Affiliate
Renaissance Technologies LLC	Current	Current
Richard E Smith	Potential Former	Potential Current
Robert L Sullivan II	Potential Current Affiliate	N/A
Robert L Whitaker	N/A	Potential Former
Steven K Johnson	N/A	Potential Former
Susquehanna Financial Group LLP	N/A	Former
TD Securities	Current Affiliate	Former
UBS Securities LLC	Current	Current
Wells Fargo Advisors LLC	Current	Current
William M Moore	Potential Former Affiliate	N/A