

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

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In re : Chapter 11
: :
CCS Medical, Inc., et al., : Case No. 09-12390 (CSS)
: :
: Jointly Administered
Debtors.¹ :
: **Ref. Docket Nos. 633, 636 & 724**
: **Objection Deadline: May 5, 2010 at 4:00 p.m. (ET)**
: **Hearing Date: Only if objections are filed**
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**SUMMARY OF SECOND MONTHLY FEE APPLICATION OF DIRECT
FEE REVIEW LLC ALLOWANCE OF COMPENSATION AND
REIMBURSEMENT OF EXPENSES FOR THE PERIOD FROM
MARCH 1, 2010 THROUGH MARCH 31, 2010**

Name of Applicant:	Direct Fee Review LLC
Authorized to Provide Professional Services to:	Debtors and Debtors-in-Possession
Date of Retention:	Effective as of January 26, 2010
Period for which compensation and reimbursement is sought:	March 1, 2010 through March 31, 2010
Amount of Compensation sought as actual, reasonable and necessary:	\$13,896.00
80% of compensation sought as actual, reasonable and necessary:	\$11,116.80
Amount of Expense Reimbursement sought as actual, reasonable and necessary:	\$207.10
This is a monthly application.	

¹

If applicable, the last four digits of the taxpayer identification numbers of the Debtors follow in parentheses: (i) CCS Acquisition Holding-Sub Corporation (6272); (ii) CCS Medical Holdings, Inc. (6268); (iii) CCS Medical, Inc. (6264); (iv) CCS Star, LLC (N/A); (v) Chronic Care Solutions, Inc. (7604); (vi) DEGC Enterprises (U.S.), Inc. (1823); (vii) KeyMed, Inc. (1442); (viii) Medical Express Depot, Inc. (3507); (ix) Medical Holdings, Inc. (2975); (x) Medship Direct, Inc. (6328); (xi) MedStar Diabetic Supply, LP (5060); (xii) MP TotalCare, Inc. (6364); (xiii) MP TotalCare Medical, Inc. (7392); (xiv) MP TotalCare Services, Inc. (4513); (xv) MP TotalCare Supply, Inc. (2983); (xvi) MPTC Holdings, Inc. (1467); (xvii) Sanvita, Inc. (1766); (xviii) Secure Care Medical, Inc. (0803); (xix) TotalCare Wholesale, Inc. (1760). The Debtors' executive headquarters are located at 14255 49th Street North, Suite 301, Clearwater, FL 33762.

This application includes 1.7 hours and \$323.00 in fees incurred in connection with the preparation of fee applications.

Prior Applications:

Date Filed / Docket No	Fee Period	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses	Order Entered
3/15/10	January 26, 2010 to February 28, 2010	\$15,903.00	\$29.24	Pending	Pending	Pending
4/15/10	March 1, 2010 to March 31, 2010	\$13,896.00	\$207.10	Pending	Pending	Pending

Compensation by individual:

Name	Position	Hourly Billing Rate	Total Hours Billed	Total Compensation
WJ Dryer (WJD)	Auditor	\$ 190.00	47.8	\$ 9,089.00
WJ Dryer (WJD)	Travel	\$ 95.00	3.2	\$ 304.00
DF Oliver (DFO)	Auditor	\$ 190.00	23.7	\$ 4,503.00
Total			74.7	\$ 13,896.00

Cumulative Compensation Summary by Project Category:

Project Category	Total Hours for the Period 3/1/10 through 3/31/10	Total Hours from the Petition Date	Total Fees for the Period 3/1/10 through 3/31/10	Total Fees from the Petition Date
Auditing	69.8	153.5	\$ 13,269.00	\$29,172.00
Travel	3.2	3.2	\$ 304.00	\$ 304.00
Fee Application	1.7	1.7	\$ 323.00	\$ 323.00
Total	74.7	158.4	\$ 13,896.00	\$29,799.00

Cumulative Expense Summary:

Expense Category	Total Expense for the Period 3/1/10 through 3/31/10	Total Expense from the Petition Date
Copies	\$ 90.40	\$ 100.60
Delivery		
Postage	\$ 18.84	\$ 33.54
PACER		
Supplies	\$ 4.96	\$ 9.30
Travel to hearing:		
Mileage	\$ 81.40	\$ 81.40
Tolls	\$ 4.50	\$ 4.50
Parking	\$ 7.00	\$ 7.00
Total	\$ 207.10	\$ 236.34

**IN THE UNITED STATES BANKRUPTCY COURT
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In re	:	Chapter 11
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CCS Medical, Inc., <u>et al.</u> ,	:	Case No. 09-12390 (CSS)
	:	
	:	Jointly Administered
	:	
Debtors. ¹	:	
	:	Ref. Docket Nos. 633, 636 & 724
	:	Objection Deadline: May 5, 2010 at 4:00 p.m. (ET)
	:	Hearing Date: Only if objections are filed
-----X		

**SECOND MONTHLY FEE APPLICATION OF DIRECT FEE REVIEW LLC FOR
ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES
FOR THE PERIOD FROM MARCH 1, 2010 THROUGH MARCH 31, 2010**

Pursuant to 11 U.S.C. §§ 330 and 331 and Rule 2016 of the Federal Rules of Bankruptcy Procedure, Direct Fee Review LLC (hereinafter "DFR") hereby moves this Court for reasonable compensation for professional services rendered as Fee Auditor to the above-captioned Debtors and Debtors-in-Possession (the "Debtors") in the amount of \$13,896.00 together with reimbursement for actual and necessary expenses incurred in the amount of \$207.10 for the period commencing March 1, 2010 through and including March 31, 2010 (the "Fee Period"). In support of its Application, DFR respectfully represents the following:

¹

If applicable, the last four digits of the taxpayer identification numbers of the Debtors follow in parentheses: (i) CCS Acquisition Holding-Sub Corporation (6272); (ii) CCS Medical Holdings, Inc. (6268); (iii) CCS Medical, Inc. (6264); (iv) CCS Star, LLC (N/A); (v) Chronic Care Solutions, Inc. (7604); (vi) DEGC Enterprises (U.S.), Inc. (1823); (vii) KeyMed, Inc. (1442); (viii) Medical Express Depot, Inc. (3507); (ix) Medical Holdings, Inc. (2975); (x) Medship Direct, Inc. (6328); (xi) MedStar Diabetic Supply, LP (5060); (xii) MP TotalCare, Inc. (6364); (xiii) MP TotalCare Medical, Inc. (7392); (xiv) MP TotalCare Services, Inc. (4513); (xv) MP TotalCare Supply, Inc. (2983); (xvi) MPTC Holdings, Inc. (1467); (xvii) Sanvita, Inc. (1766); (xviii) Secure Care Medical, Inc. (0803); (xix) TotalCare Wholesale, Inc. (1760). The Debtors' executive headquarters are located at 14255 49th Street North, Suite 301, Clearwater, FL 33762.

1. DFR was employed under a general retainer to act as fee auditor to examine the professional fees and expenses incurred in connection with these Chapter 11 cases, pursuant to an Order entered by this Court on January 26, 2009. The Order authorized DFR to be compensated for fees and expenses subject to application and review pursuant to section 330 of the Bankruptcy Code and to be paid from the Debtors' estates as an administrative expense under section 503(b)(2) of the Bankruptcy Code.
2. All services for which compensation is requested by DFR were performed for or on behalf of the bankruptcy estate and not on behalf of any committee, creditor or other person.
3. There is no agreement or understanding between DFR and any other person other than members of DFR for sharing of compensation to be received for services in these cases.

SUMMARY OF SERVICES RENDERED

4. Attached hereto as Exhibit A are the DFR billing statements for the Fee Period showing the amount of \$13,896.00 due for fees and a detailed statement of expenses paid during the Fee Period showing the amount of \$207.10 for reimbursement of expenses. These statements contain detailed entries describing the time expended by each member of DFR.
5. Members of DFR have expended a total of 74.7 hours in connection with this matter during the Fee Period. The services were performed by WJ Dryer (WJD) and DF Oliver (DFO) and are identified as such in the billing statement attached hereto as Exhibit A.

DISBURSEMENTS

6. During this Fee Period, DFR has incurred out-of-pocket disbursements during the Fee Period in the amount of \$207.10. This disbursement sum is broken down into categories of charges

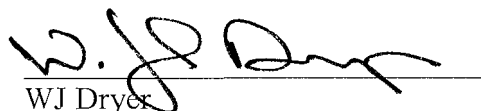
including travel, photocopies, supplies and document mailing expenses. A complete review by category of the expenses incurred for the Fee Period may be found in the attachment hereto as Exhibit A. Pursuant to Local Rule 2016-2, DFR represents that its rate for duplication is \$.10 per page.

7. DFR submits that the time entries included in the attached Exhibit A are in compliance with the requirements of Local rule 2016-2 of the Local Rules of the United States Bankruptcy Court for the District of Delaware, Amended Effective February 1, 2010. In accordance with the factors enumerated in Section 330 of the Bankruptcy Code, it is respectfully submitted that the amount requested by DFR is fair and reasonable given (a) the complexity of the case, (b) the time expended, (c) the nature and extent of the services rendered, (d) the value of such services, and (e) the costs of comparable services other than in a case under this title.

WHEREFORE, DFR respectfully requests an award of compensation for professional services rendered as Fee Auditor during the Fee Period in the amount of \$13,896.00, and the sum of \$207.10 for reimbursement of actual necessary costs and expenses incurred during the period and for such other and further relief as this Court may deem just and proper.

DIRECT FEE REVIEW LLC
FEE AUDITOR

By:


WJ Dryer

1000 N. West Street, Suite 1200
Wilmington, DE 19801
Telephone: 302.295.5095
dfr.wjd@gmail.com

STATE OF NEW JERSEY)
)
 ATLANTIC COUNTY) SS:

1. I am a principal in the applicant Firm, Direct Fee Review LLC.
2. I have personally performed many of the services rendered by Direct Fee Review LLC, as Fee Auditor in these cases and am thoroughly familiar with all other work performed by the fee auditors in the firm.
3. I have reviewed the foregoing Application and the facts set forth therein are true and correct to the best of my knowledge, information, and belief.

WJ Dryer

SWORN TO AND SUBSCRIBED before me, a Notary Public for the State and County aforesaid, on this 13 day of April, 2010.

Phila. F. Wherry



EXHIBIT A

Payment Remittance Address:

Direct Fee Review LLC
WJ Dryer
1000 N. West Street, Suite 1200
Wilmington, DE 19801

FEIN: 27-0822707

Invoice to:
CCS Medical Inc.
Attn Stephen M. Saft
14255 49 th Street North, Suite 301
Clearwater, FL 33762

Invoice Date: 4/15/2010
Invoice Number: 1003-0310
Project: CCS Medical Inc.
Bankruptcy Fee Audit

Date	Staff	Description			Rate	Hours	Amount
For Services 3/1/10 Through 3/31/10							
3/1/2010	WJD	Alvarez & Marsal	Monthly Fee Application	Review Document	Review filed document 4th fee app oct 09	190.00	0.20 38.00
3/1/2010	WJD	Alvarez & Marsal	Monthly Fee Application	Review Billing Entireties	Review detail description 4th fee app oct 09	190.00	1.00 190.00
3/1/2010	WJD	Alvarez & Marsal	Monthly Fee Application	Draft Memo	Draft comments and questions 4th fee app	190.00	0.60 114.00
3/1/2010	WJD	Alvarez & Marsal	Monthly Fee Application	Review Document	Review filed document 5th fee app	190.00	0.10 19.00
3/1/2010	WJD	Alvarez & Marsal	Monthly Fee Application	Review Billing Entireties	Review detail descriptions 5th fee app	190.00	0.40 76.00
3/1/2010	WJD	Alvarez & Marsal	Monthly Fee Application	Draft Memo	Draft comments 5th fee app	190.00	0.40 76.00
3/1/2010	WJD	Client Administration	Client Docket	Review Document	Record documents	190.00	0.20 38.00
3/1/2010	WJD	Ernst & Young LLP	Initial Report	Review Responses	Review email for responses to 1st and 2nd fee app memo	190.00	0.40 76.00
3/1/2010	WJD	Ernst & Young LLP	Initial Report	Draft Initial Report	Update initial report for responses 1st and 2nd fee app	190.00	0.30 57.00
3/1/2010	WJD	Ernst & Young LLP	Interim Fee Application	Draft Final Report	Update initial report to final 1st interim fee app	190.00	0.30 57.00
3/1/2010	WJD	Ernst & Young LLP	Interim Fee Application	Prepare Transmit	Forward report to be filed and prepare distribution	190.00	0.40 76.00
3/1/2010	WJD	Willkie Farr Gallagher	Monthly Fee Application	Review Document	Review filed document 4th fee app	190.00	0.60 114.00
3/1/2010	WJD	Willkie Farr Gallagher	Monthly Fee Application	Review Document	Review detail descriptions 4th fee app	190.00	2.00 380.00
3/2/2010	WJD	Willkie Farr Gallagher	Monthly Fee Application	Draft Memo	Comments and questions re 4th fee app	190.00	0.50 95.00
3/2/2010	WJD	Willkie Farr Gallagher	Monthly Fee Application	Review Document	Filed document 5th fee app	190.00	0.20 38.00
3/2/2010	WJD	Willkie Farr Gallagher	Monthly Fee Application	Review Billing Entireties	Detail descriptions 5th fee app	190.00	0.80 152.00
3/2/2010	WJD	Willkie Farr Gallagher	Monthly Fee Application	Draft Memo	Questions and comments re 5th fee app	190.00	0.50 95.00
3/2/2010	WJD	Willkie Farr Gallagher	Monthly Fee Application	Review Document	Filed document 6th fee app	190.00	0.20 38.00
3/2/2010	WJD	Willkie Farr Gallagher	Monthly Fee Application	Review Billing Entireties	Detail descriptions review 6th fee app	190.00	0.50 95.00
3/2/2010	WJD	Willkie Farr Gallagher	Monthly Fee Application	Draft Memo	Questions and comments re 6th fee app	190.00	0.40 76.00
3/2/2010	WJD	Young Conaway Stargatt & Taylor LLP	Monthly Fee Application	Review Document	Filed document 4th fee app	190.00	0.30 57.00
3/2/2010	WJD	Young Conaway Stargatt & Taylor LLP	Monthly Fee Application	Review Billing Entireties	Detailed descriptions 4th fee app	190.00	0.50 95.00
3/2/2010	WJD	Young Conaway Stargatt & Taylor LLP	Monthly Fee Application	Draft Memo	Comments and questions re 4th fee app	190.00	0.40 76.00
3/2/2010	WJD	Young Conaway Stargatt & Taylor LLP	Monthly Fee Application	Review Document	Filed document 5th fee app	190.00	0.20 38.00
3/2/2010	WJD	Young Conaway Stargatt & Taylor LLP	Monthly Fee Application	Review Billing Entireties	Detail descriptions 5th fee app	190.00	0.70 133.00
3/2/2010	WJD	Young Conaway Stargatt & Taylor LLP	Monthly Fee Application	Draft Memo	comments and questions re 5th fee app	190.00	0.30 57.00
3/2/2010	WJD	Young Conaway Stargatt & Taylor LLP	Monthly Fee Application	Review Document	Filed document 6th fee app	190.00	0.20 38.00
3/2/2010	WJD	Young Conaway Stargatt & Taylor LLP	Monthly Fee Application	Review Billing Entireties	Detail descriptions 6th fee app	190.00	0.50 95.00
3/2/2010	WJD	Young Conaway Stargatt & Taylor LLP	Monthly Fee Application	Draft Memo	Comments and questions re 6th fee app	190.00	0.30 57.00
3/3/2010	WJD	Alvarez & Marsal	Interim Fee Application	Fee hearing prepare documents	1st, 2nd, 3rd fee apps	190.00	0.70 133.00
3/3/2010	WJD	Client Administration	Client Docket	Review Document	Record documents	190.00	0.20 38.00
3/3/2010	WJD	Ernst & Young LLP	Interim Fee Application	Fee hearing prepare documents	1st and 2nd fee apps	190.00	0.40 76.00
3/3/2010	WJD	Willkie Farr Gallagher	Interim Fee Application	Fee hearing prepare documents	1st, 2nd, 3rd fee apps	190.00	1.50 285.00
3/3/2010	WJD	Young Conaway Stargatt & Taylor LLP	Interim Fee Application	Fee hearing prepare documents	1st, 2nd, 3rd fee apps	190.00	0.70 133.00
3/4/2010	WJD	Client Administration	Fee Hearing	Travel to Wilmington	1st interim fee hearing	95.00	1.60 152.00
3/4/2010	WJD	Client Administration	Fee Hearing	Attend fee hearing	1st interim fee hearing	190.00	0.70 133.00
3/4/2010	WJD	Client Administration	Fee Hearing	Travel from Wilmington	1st interim fee hearing	95.00	1.60 152.00
3/4/2010	WJD	Client Administration	1st Quarter	Telephone Call	Telcon w/ DFO re hearing & status	190.00	0.10 19.00
3/10/2010	WJD	Client Administration	Client Docket	Review Document	Review and record documents	190.00	0.40 76.00
3/10/2010	WJD	Foley Lardner	E-mail Correspondence	Obtain and Record Document	1st and 2nd fee apps and interim app	190.00	0.20 38.00
3/10/2010	WJD	Client Administration	Telephone Conference	Telephone Call	Telcon w/ DFO re status	190.00	0.10 19.00
3/11/2010	WJD	Client Administration	Monthly Fee Application	Obtain and Record Document	Review email and record files	190.00	0.30 57.00
3/13/2010	WJD	Alvarez & Marsal	Monthly Fee Application	Review Document	Review 6th fee app filed document	190.00	0.40 76.00
3/13/2010	WJD	Alvarez & Marsal	Monthly Fee Application	Review Billing Entireties	Review detail descriptions 6th fee app	190.00	0.50 95.00
3/13/2010	WJD	Alvarez & Marsal	Monthly Fee Application	Draft Memo	Questions and comments 6th fee app	190.00	0.30 57.00
3/13/2010	WJD	Client Administration	Interim Fee Application	Review Document	Review interim fee apps and forward to DFO	190.00	0.20 38.00
3/13/2010	WJD	Ernst & Young LLP	Monthly Fee Application	Obtain and Record Document	Review email DM YCST 4th fee app	190.00	0.10 19.00
3/13/2010	WJD	Foley Lardner	Monthly Fee Application	Review Document	Review 1st fee app filed document	190.00	0.40 76.00
3/13/2010	WJD	Foley Lardner	Monthly Fee Application	Review Billing Entireties	Review detailed descriptions 1st fee app	190.00	0.80 152.00
3/13/2010	WJD	Foley Lardner	Monthly Fee Application	Draft Memo	Questions and issues 1st fee app	190.00	0.70 133.00
3/13/2010	WJD	Foley Lardner	Monthly Fee Application	Review Document	Review 2nd fee app document	190.00	0.30 57.00
3/13/2010	WJD	Foley Lardner	Monthly Fee Application	Review Billing Entireties	Review 2nd fee app detail descriptions	190.00	0.60 114.00
3/13/2010	WJD	Foley Lardner	Monthly Fee Application	Draft Memo	Questions and issues 2nd fee app	190.00	0.50 95.00
3/15/2010	WJD	Bracewell	Monthly Fee Application	Review Document	Review filed document 1st fee app detailed descriptions	190.00	2.20 418.00
3/15/2010	WJD	Bracewell	Monthly Fee Application	Draft Memo	Questions and issues re 1st fee app	190.00	0.60 114.00
3/15/2010	WJD	DFR	Monthly Fee Application	Draft fee application	Draft 1st fee app	190.00	1.40 266.00
3/15/2010	WJD	DFR	Telephone Conference	Discussion with Professional Staff	Telcon w/ DFO re status of applications	190.00	0.50 95.00

Payment Remittance Address:

Direct Fee Review LLC
WJ Dryer
1000 N. West Street, Suite 1200
Wilmington, DE 19801

FEIN: 27-0822707

Invoice to:
CCS Medical Inc.
Attn Stephen M. Saft
14255 49 th Street North, Suite 301
Clearwater, FL 33762

Invoice Date:
Invoice Number:
Project:

4/15/2010
1003-0310
CCS Medical Inc.
Bankruptcy Fee Audit

Date	Staff	Description	Rate	Hours	Amount
For Services 3/1/10 Through 3/31/10					
3/15/2010	WJD Ernst & Young LLP	E-mail Correspondence	Download & Review	Review email dm ycast record documents	190.00 0.10 19.00
3/15/2010	WJD Ernst & Young LLP	Monthly Fee Application	Review Document	Review 3rd fee app filed document	190.00 0.70 133.00
3/16/2010	WJD Bracewell	Monthly Fee Application	Review E-mail	Email from DFO re 1st fee app	190.00 0.10 19.00
3/16/2010	WJD Ernst & Young LLP	Monthly Fee Application	Review E-mail	Email from DFO re 3rd fee app	190.00 0.10 19.00
3/16/2010	WJD Foley Lardner	Monthly Fee Application	Review E-mail	email from DFO re 1st and 2nd fee apps	190.00 0.10 19.00
3/16/2010	WJD Landis	Monthly Fee Application	Review Document	Filed documents 1st fee app	190.00 0.20 38.00
3/16/2010	WJD Landis	Monthly Fee Application	Review Document	Filed documents 2nd fee app	190.00 0.20 38.00
3/16/2010	WJD Landis	Monthly Fee Application	Review Billing Entireties	Detailed descriptions 1st fee app Draft comments	190.00 0.80 152.00
3/16/2010	WJD Landis	Monthly Fee Application	Review Billing Entireties	detailed descriptions 2nd fee app draft memo	190.00 0.70 133.00
3/17/2010	WJD Bracewell	Telephone Conference	Discussion with Professional Staff	Telcon with WFG re Bracewell settlement	190.00 0.10 19.00
3/17/2010	WJD Client Administration	Client Docket	Review Document	Review and update data	190.00 0.10 19.00
3/17/2010	WJD Landis	Monthly Fee Application	Update and revise report	Review comments and revise memo	190.00 0.30 57.00
3/18/2010	WJD Alvarez & Marsal	E-mail Correspondence	Review E-mail	Review email response DS AV 6th fee app	190.00 0.20 38.00
3/18/2010	WJD Goldman Sachs	E-mail Correspondence	Review E-mail	Review response to memo 1st interim app	190.00 0.30 57.00
3/22/2010	WJD Alvarez & Marsal	Interim Fee Application	Draft Initial Report	Draft initial report 2nd interim	190.00 1.00 190.00
3/22/2010	WJD Client Administration	Data base Management	Update and Revise Data base	Update from docket	190.00 0.50 95.00
3/22/2010	WJD DFR	Monthly Fee Application	Prepare Transmit	1st monthly fee application	190.00 0.30 57.00
3/22/2010	WJD Goldman Sachs	Monthly Fee Application	Review E-mail	Review response documents	190.00 0.10 19.00
3/24/2010	WJD Client Administration	Telephone Conference	Staff discussion	Review response status with DFO	190.00 0.40 76.00
3/24/2010	WJD Willkie Farr Gallagher	Interim Fee Application	Review Responses	2nd interim fee app responses	190.00 0.40 76.00
3/25/2010	WJD Goldman Sachs	Interim Fee Application	Draft Initial Report	1st interim fee app	190.00 1.70 323.00
3/25/2010	WJD Goldman Sachs	Initial Report	Review E-mail	Review email DFO MPG WGM re initial report	190.00 0.10 19.00
3/25/2010	WJD Goldman Sachs	Interim Fee Application	Update and revise report	Revise initial report to final	190.00 0.30 57.00
3/25/2010	WJD Willkie Farr Gallagher	Interim Fee Application	Draft Initial Report	2nd Interim draft	190.00 1.40 266.00
3/25/2010	WJD Willkie Farr Gallagher	Interim Fee Application	Review E-mail	Review DFO to AA WFG re initial report	190.00 0.10 19.00
3/26/2010	WJD Alvarez & Marsal	Interim Fee Application	Update and revise report	Revise report to final 2nd interim fee app	190.00 0.50 95.00
3/26/2010	WJD Alvarez & Marsal	Interim Fee Application	Prepare Transmit	2nd interim fee app prepare to file and distribute	190.00 0.50 95.00
3/26/2010	WJD Alvarez & Marsal	Interim Fee Application	Review E-mail	Email from DM YCST re 2nd interim fee app report	190.00 0.10 19.00
3/26/2010	WJD Ernst & Young LLP	Interim Fee Application	Draft Initial Report	2nd interim fee app report	190.00 0.60 114.00
3/26/2010	WJD Foley Lardner	Interim Fee Application	Draft Initial Report	1st interim fee app	190.00 1.00 190.00
3/26/2010	WJD Goldman Sachs	Final fee application	Update and revise report	1st interim fee app report	190.00 0.20 38.00
3/26/2010	WJD Goldman Sachs	Interim Fee Application	Prepare Transmit	1st interim fee app	190.00 0.60 114.00
3/26/2010	WJD Willkie Farr Gallagher	Interim Fee Application	Update and revise report	Revise initial report to final 2nd interim fee app	190.00 0.40 76.00
3/26/2010	WJD Willkie Farr Gallagher	Interim Fee Application	Distribute report	2nd interim fee app final report	190.00 0.20 38.00
3/26/2010	WJD Young Conaway Stargatt & Taylor LLP	Interim Fee Application	Draft Initial Report	2nd interim fee app initial report	190.00 1.10 209.00
3/29/2010	WJD Client Administration	Client Docket	Update and Revise Data base	Record documents	190.00 0.30 57.00
3/29/2010	WJD Ernst & Young LLP	Interim Fee Application	Draft Initial Report	2nd interim fee app	190.00 0.50 95.00
3/29/2010	WJD Ernst & Young LLP	Interim Fee Application	File and Dist Report	2nd interim final report	190.00 0.40 76.00
3/29/2010	WJD Young Conaway Stargatt & Taylor LLP	Interim Fee Application	Review Responses	Responses to initial report	190.00 0.10 19.00
3/29/2010	WJD Young Conaway Stargatt & Taylor LLP	Interim Fee Application	Draft Final Report	Revise initial report to final after response	190.00 0.60 114.00
3/29/2010	WJD Young Conaway Stargatt & Taylor LLP	Interim Fee Application	File and Dist Report	2nd interim final report	190.00 0.40 76.00
3/29/2010	WJD Client Administration	Telephone Conference	Staff discussion	Telcon w/ DFO re status of responses to memos	190.00 0.40 76.00
3/30/2010	WJD Foley Lardner	Interim Fee Application	Review Responses	Telcon with DFO re firm responses	190.00 0.20 38.00
3/30/2010	WJD Foley Lardner	Interim Fee Application	Draft Final Report	Revise initial report to final	190.00 0.50 95.00
3/31/2010	WJD Client Administration	Client Docket	Review Document	Update files	190.00 0.09 17.50
3/31/2010	WJD Foley Lardner	Interim Fee Application	Update and revise report	Prepare distribution and forward	190.00 0.64 122.50
				51.0	9,393.00
3/1/2010	DFO Ernst & Young LLP	1st Quarter	Read email & download files	read response to memo in J lee email. Fwd to wjd	190.00 0.20 38.00
3/1/2010	DFO Young Conaway Stargatt & Taylor LLP	2nd Quarter	Prepare Transmit	finalize reviewed excel file & fwd to wjd	190.00 0.10 19.00
3/1/2010	DFO Willkie, Farr & Gallagher LLP	2nd Quarter	Prepare Transmit	finalize reviewed excel file & fwd to wjd	190.00 0.20 38.00
3/1/2010	DFO Alvarez & Marsal	2nd Quarter	Prepare Transmit	finalize reviewed excel file & fwd to wjd	190.00 0.10 19.00
3/1/2010	DFO Client Administration	2nd Quarter	Update & Revise Checklist		190.00 0.20 38.00
3/1/2010	DFO Ernst & Young LLP	1st Quarter	Communication with Firm	read J Lee email, review memo & incorporate into initial report, covert to pr	190.00 0.50 95.00
3/3/2010	DFO Young Conaway Stargatt & Taylor LLP	2nd Quarter	Prepare Transmit	review memos (3) convert to pdf & send to firm	190.00 0.20 38.00
3/3/2010	DFO Willkie, Farr & Gallagher LLP	2nd Quarter	Prepare Transmit	review memos (3) convert to pdf & send to firm	190.00 0.30 57.00

Payment Remittance Address:

Direct Fee Review LLC
WJ Dryer
1000 N. West Street, Suite 1200
Wilmington, DE 19801

FEIN: 27-0822707

Invoice to:
CCS Medical Inc.
Attn Stephen M. Saft
14255 49 th Street North, Suite 301
Clearwater, FL 33762

Invoice Date: 4/15/2010
Invoice Number: 1003-0310
Project: CCS Medical Inc.
Bankruptcy Fee Audit

Date	Staff	Description			Rate	Hours	Amount	
For Services 3/1/10 Through 3/31/10								
3/3/2010	DFO	Alvarez & Marsal	2nd Quarter	Prepare Transmit	review memos (3) convert to pdf & send to firm	190.00	0.20	38.00
3/4/2010	DFO	Client Administration	1st Quarter	Telephone Call	t/c w/ wjd re hearing & status	190.00	0.10	19.00
3/5/2010	DFO	Alvarez & Marsal	2nd Quarter	Download Fee Application	dec fee app	190.00	0.10	19.00
3/5/2010	DFO	Goldman Sach & Co	2nd Quarter	Communication with Firm	read & reply to email M Goren	190.00	0.10	19.00
3/6/2010	DFO	Alvarez & Marsal	2nd Quarter	Prepare Transmit	review (2) memos, convert to pdf & email to firm	190.00	0.40	76.00
3/6/2010	DFO	Alvarez & Marsal	2nd Quarter	math check & data correlation	review dec excel data	190.00	1.20	228.00
3/6/2010	DFO	Client Administration	2nd Quarter	Update data base	update status & data base	190.00	0.20	38.00
3/6/2010	DFO	Young Conaway Stargatt & Taylor LLP	2nd Quarter	Prepare Transmit	review (3) memos, convert to pdf & email to firm	190.00	0.50	95.00
3/6/2010	DFO	Alvarez & Marsal	3rd Quarter	Download Fee Application	dec fee excel file	190.00	0.20	38.00
3/6/2010	DFO	Foley & Lardner LLP	2nd Quarter	Download Fee Application	1st & 2nd fee apps	190.00	0.20	38.00
3/6/2010	DFO	Bracewell & Guiliani LLP	2nd Quarter	Download Fee Application	1st & 2nd fee apps	190.00	0.20	38.00
3/6/2010	DFO	Landis Rath & Cobb LLP	2nd Quarter	Download Fee Application	1st & 2nd fee app	190.00	0.20	38.00
3/6/2010	DFO	Willkie, Farr & Gallagher LLP	3rd Quarter	Download Fee Application	7th fee app	190.00	0.10	19.00
3/6/2010	DFO	Willkie, Farr & Gallagher LLP	2nd Quarter	Prepare Transmit	review (3) memos, convert to pdf & email to firm	190.00	0.50	95.00
3/7/2010	DFO	Bracewell & Guiliani LLP	2nd Quarter	math check & data correlation	convert data to excel format & review Nov - Jan fee detail	190.00	1.80	342.00
3/7/2010	DFO	Landis Rath & Cobb LLP	2nd Quarter	math check & data correlation	convert data to excel format & review 1st & 2ndfee detail	190.00	1.90	361.00
3/10/2010	DFO	Foley & Lardner LLP	2nd Quarter	Read email & download files	sept - dec fee data	190.00	0.30	57.00
3/10/2010	DFO	Foley & Lardner LLP	2nd Quarter	Convert data to searchable format	convert to excel format	190.00	0.30	57.00
3/10/2010	DFO	Client Administration	Telephone Conference	Telephone Call	t/c w/ wjd re status	190.00	0.10	19.00
3/11/2010	DFO	Alvarez & Marsal	Interim Fee Application	Write & send email	read & respond to D Schlissei email	190.00	0.10	19.00
3/12/2010	DFO	Ernst & Young LLP	2nd Quarter	Read email & download files	nov - dec excel data	190.00	0.20	38.00
3/12/2010	DFO	Ernst & Young LLP	2nd Quarter	math check & data correlation	nov - dec	190.00	1.10	209.00
3/12/2010	DFO	Foley & Lardner LLP	2nd Quarter	math check & data correlation	sept & Oct	190.00	1.10	209.00
3/13/2010	DFO	Foley & Lardner LLP	2nd Quarter	math check & data correlation	nov & dec	190.00	0.90	171.00
3/13/2010	DFO	Foley & Lardner LLP	2nd Quarter	math check & data correlation	edit excel sheets & email comments to wjd	190.00	0.10	19.00
3/13/2010	DFO	Landis Rath & Cobb LLP	2nd Quarter	math check & data correlation	edit excel sheets & email comments to wjd	190.00	0.20	38.00
3/13/2010	DFO	Bracewell & Guiliani LLP	2nd Quarter	math check & data correlation	edit excel sheets & email comments to wjd	190.00	0.20	38.00
3/14/2010	DFO	Ernst & Young LLP	2nd Quarter	Read email & download files	Jan	190.00	0.10	19.00
3/14/2010	DFO	Foley & Lardner LLP	2nd Quarter	Review Document	review memos	190.00	0.20	38.00
3/14/2010	DFO	Client Administration	2nd Quarter	Update data base	status & open items	190.00	0.30	57.00
3/15/2010	DFO	Client Administration	Telephone Conference	Staff discussion	t/c w/ wjd re status	190.00	0.50	95.00
3/15/2010	DFO	Client Administration	Final Fee Application	Update data base	review plan for final fee app timeline	190.00	0.30	57.00
3/16/2010	DFO	Ernst & Young LLP	3rd Quarter	Download Fee Application	3rd qtr cno + file	190.00	0.10	19.00
3/16/2010	DFO	Foley & Lardner LLP	2nd Quarter	Write & send email	update contact info, review memo, convert to pdf & transmit	190.00	0.30	57.00
3/16/2010	DFO	Ernst & Young LLP	2nd Quarter	Write & send email	review 3rd fee app memo, convert to pdf & transmit to J Lee	190.00	0.30	57.00
3/16/2010	DFO	Bracewell & Guiliani LLP	2nd Quarter	Write & send email	update contact info, review memo, convert to pdf & transmit	190.00	0.30	57.00
3/17/2010	DFO	Landis Rath & Cobb LLP	2nd Quarter	Write & send email	update contact info, review memo, convert to pdf & transmit	190.00	0.20	38.00
3/18/2010	DFO	Landis Rath & Cobb LLP	Final Fee Application	Write & send email	review memo, convert & email to firm	190.00	0.20	38.00
3/18/2010	DFO	Bracewell & Guiliani LLP	Final Fee Application	Write & send email	emails (2) w/ WJD re settlement and effect on fee review	190.00	0.20	38.00
3/18/2010	DFO	Goldman Sach & Co	2nd Quarter	Write & send email	review memo, convert & forward to firm	190.00	0.30	57.00
3/18/2010	DFO	Alvarez & Marsal	2nd Quarter	Write & send email	review oct - dec memos & firm's responses	190.00	0.40	76.00
3/19/2010	DFO	Goldman Sach & Co	3rd Quarter	Write & send email	review response & email correspondence WJd w/ comments	190.00	0.20	38.00
3/22/2010	DFO	Willkie, Farr & Gallagher LLP	2nd Quarter	Write & send email	follow up request w/ A Amiot	190.00	0.10	19.00
3/22/2010	DFO	Goldman Sach & Co	2nd Quarter	Write & send email	follow up request w/ M Goren, read response & reply, follow up t/c	190.00	0.40	76.00
3/22/2010	DFO	Alvarez & Marsal	2nd Quarter	Download Fee Application	jan 2010 files	190.00	0.20	38.00
3/23/2010	DFO	Alvarez & Marsal	1st Quarter	Prepare Transmit	2nd interim report, convert & forward to firm	190.00	0.20	38.00
3/24/2010	DFO	Client Administration	3rd Quarter	Staff discussion	status discussion t/c w/ wjd	190.00	0.40	76.00
3/24/2010	DFO	Willkie, Farr & Gallagher LLP	1st Quarter	Communication with Firm	review response	190.00	0.20	38.00
3/25/2010	DFO	Goldman Sach & Co	2nd Quarter	Communication with Firm	review response & reply to M Goren	190.00	0.20	38.00
3/25/2010	DFO	Willkie, Farr & Gallagher LLP	2nd Quarter	Review Document	review, convert & send 2nd interim report to firm	190.00	0.20	38.00
3/25/2010	DFO	Goldman Sach & Co	2nd Quarter	Review Document	review report, convert & forward to firm, review response & reply	190.00	0.30	57.00
3/26/2010	DFO	Goldman Sach & Co	2nd Quarter	Write & send email	Follow up email w M Goren & forward final report	190.00	0.30	57.00
3/26/2010	DFO	Alvarez & Marsal	2nd Quarter	Write & send email	Follow up request, review response respond & write up	190.00	0.20	38.00
3/26/2010	DFO	Willkie, Farr & Gallagher LLP	2nd Quarter	Write & send email	follow up request to A Amiot	190.00	0.10	19.00
3/29/2010	DFO	Client Administration	2nd Quarter	Staff discussion	t/c w/ wjd re status of responses to memos	190.00	0.40	76.00
3/29/2010	DFO	Ernst & Young LLP	2nd Quarter	Write & send email	read response & fwd	190.00	0.10	19.00
3/29/2010	DFO	Foley & Lardner LLP	2nd Quarter	Write & send email	follow up to memo	190.00	0.10	19.00
3/29/2010	DFO	Young Conaway Stargatt & Taylor LLP	2nd Quarter	Write & send email	follow up to memo	190.00	0.10	19.00

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WJ Dryer
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Invoice Date:
Invoice Number:
Project:

4/15/2010
1003-0310
CCS Medical Inc.
Bankruptcy Fee Audit

<u>Date</u>	<u>Staff</u>	<u>Description</u>		<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
For Services 3/1/10 Through 3/31/10						
3/29/2010	DFO	Foley & Lardner LLP	2nd Quarter	Write & send email	read response & reply (2)	190.00 0.10 19.00
3/29/2010	DFO	Young Conaway Stargatt & Taylor LLP	2nd Quarter	Communication with Firm	t/c w/ M Lunn, discuss memo, note responses & forward to WJD	190.00 0.40 76.00
3/29/2010	DFO	Ernst & Young LLP	2nd Quarter	Write & send email	convert final report to pdf, fwd to J Lee, read response& fwd to wjd	190.00 0.20 38.00
3/29/2010	DFO	Young Conaway Stargatt & Taylor LLP	2nd Quarter	Write & send email	convert final report to pdf, fwd to M Lunn, read response& fwd to wjd	190.00 0.20 38.00
3/29/2010	DFO	Young Conaway Stargatt & Taylor LLP	3rd Quarter	Download Fee Application	Jan Fee App	190.00 0.10 19.00
3/29/2010	DFO	Willkie, Farr & Gallagher LLP	3rd Quarter	Read email & download files	JJan ledes file	190.00 0.10 19.00
3/30/2010	DFO	Foley & Lardner LLP	2nd Quarter	Communication with Firm	conference call w/ J hays, G Koch & K Hall re memo. Write up responses	190.00 0.70 133.00
3/31/2010	DFO	Foley & Lardner LLP	2nd Quarter	Write & send email	read email reponse & reply	190.00 0.10 19.00
3/31/2010	DFO	Ernst & Young LLP	2nd Quarter	Write & send email	read email re report & reply	190.00 0.10 19.00
					23.7	\$ 4,503.00
Total					74.7	\$ 13,896.00

Cost Reimbursement:

<u>Date</u>	<u>Description</u>	<u>Count</u>	<u>Rate</u>	<u>Amount</u>
3/3/2010	Photocopies	786	\$ 0.10	78.60
3/4/2010	Mileage	148	\$ 0.55	81.40
3/4/2010	Tolls	1	\$ 4.50	4.50
3/4/2010	Parking	1	\$ 7.00	7.00
3/25/2010	Photocopies	48	\$ 0.10	4.80
3/25/2010	Supplies	6	\$ 0.31	1.86
3/25/2010	Postage	1	\$ 7.66	7.66
3/29/2010	Photocopies	35	\$ 0.10	3.50
3/29/2010	Supplies	5	\$ 0.31	1.55
3/29/2010	Postage	1	\$ 5.93	5.93
3/31/2010	Photocopies	35	\$ 0.10	3.50
3/31/2010	Supplies	5	\$ 0.31	1.55
3/31/2010	Postage	1	\$ 5.25	5.25
Total Costs				\$ 207.10

Please remit to:

Direct Fee Review LLC
WJ Dryer
1000 N. West Street, Suite 1200
Wilmington, DE 19801

Invoice Total \$ 14,103.10

AMOUNT DUE \$ 24,075.54

Outstanding invoices:

		<u>Fees</u>	<u>20 Percent Holdback</u>	<u>80 Percent Payable</u>	<u>Costs</u>	<u>Amt Due</u>
3/15/2010	1003-0210	\$ 15,903.00	\$ 3,180.60	\$ 12,722.40	\$ 29.24	\$ 12,751.64
4/15/2010	1003-0310	\$ 13,896.00	\$ 2,779.20	\$ 11,116.80	\$ 207.10	\$ 11,323.90
TOTAL		\$ 29,799.00	\$ 5,959.80	\$ 23,839.20	\$ 236.34	\$ 24,075.54