

Exhibit 14

Billing Rates from Bankruptcy Litigation*Wall Street Journal: Feb. 23, 2011; "Top Billers"*http://online.wsj.com/public/resources/documents/st_TOPRATE0222_20110223.html

Name	Firm	Practice Area 1	Hourly Rate	Case Name	Date
Radke, Kirk A.	Kirkland & Ellis LLP	Corporate	\$1,250	Reader's Digest Association Inc	2010
Taplin, Ian	Kirkland & Ellis LLP	Tax	\$1,220	Visteon Corp.	2010
Schmidt, Gerhard	Weil Gotshal	Finance	\$1,165	Aleris International	2010
Gon, Michelle Y.L.	Baker McKenzie	Real Estate	\$1,163	Motors Liquidation Company	2010
Shutter, Andrew	Cleary Gottlieb	Bankruptcy	\$1,160	Truvo	2010
McDonald, Michael	Cleary Gottlieb	Corporate	\$1,160	Truvo	2010
Vandermeersch, Dirk	Cleary Gottlieb	Environmental Litigation	\$1,130	Truvo	2010
Reding, Jacques	Cleary Gottlieb	Bankruptcy	\$1,130	Truvo	2010
McArdle, Wayne P.	Gibson Dunn	Corporate	\$1,110	Lehman Brothers Holding Inc	2010
DuBois, Pierre-Andre	Kirkland & Ellis LLP	Intellectual Property	\$1,105	Reader's Digest Association Inc	2010
Scheler, Brad	Fried Frank	Bankruptcy	\$1,100	Stations Casinos	2010
Lewin-Smith, Guy	Debevoise & Plimpton LLP	Corporate	\$1,080	MIG Inc	2010
Brown, Michael	Jones Day	Finance	\$1,075	Lehman Brothers Holding Inc	2010
Coffey, Lee	Jones Day	Litigation	\$1,075	Lehman Brothers Holding Inc	2010
Stueck, Barnaby C.	Jones Day	Bankruptcy	\$1,075	Lehman Brothers Holding Inc	2010
Karlan, Mitchell A.	Gibson Dunn	Litigation	\$1,075	Almatis	2010
Brockway, David	Bingham McCutchen	Corporate	\$1,065	Lehman Brothers Holding Inc	2010
Magee, John B.	Bingham McCutchen	Tax	\$1,065	Lehman Brothers Holding Inc	2010
Nelson, William F.	Bingham McCutchen	Tax	\$1,065	Lehman Brothers Holding Inc	2010
Pistillo, Bernie	Shearman & Sterling LLP	Tax	\$1,065	Worldspace	2010
Meyerson, Lee	Simpson Thacher	Capital Markets	\$1,050	Washington Mutual	2010
Nesgos, Peter	Milbank Tweed	Finance	\$1,050	Sea Launch Company	2010
Clayton, Lewis	Paul Weiss	Intellectual Property	\$1,050	SP Wind Down Inc	2010
Fleder, Robert	Paul Weiss	Labor and Employment	\$1,050	SP Wind Down Inc	2010
Rothenberg, Peter	Paul Weiss	Corporate	\$1,050	SP Wind Down Inc	2010
Baronsky, Kenneth J	Milbank Tweed	Bankruptcy	\$1,050	Stations Casinos	2010
Palmer, Deryck A.	Cadwalader	Finance	\$1,050	Lyondell Chemical Company	2010
Aronzon, Paul	Milbank Tweed	Bankruptcy	\$1,050	Lehman Brothers Holding Inc	2010
Bray, Gregory	Milbank Tweed	Bankruptcy	\$1,050	Midway Games Inc	2010

Dunne, Dennis	Milbank Tweed	Bankruptcy	\$1,050	Lehman Brothers Holding Inc	2010
Schiff, Kenneth E.	Weil Gotshal	Mergers and Acquisitions	\$1,030	Extended Stay Inc	2010
Kar, Partha	Kirkland & Ellis LLP	Bankruptcy	\$1,030	Reader's Digest Association Inc	2010
Budd, Thomas M.	Gibson Dunn	Finance	\$1,027	Lehman Brothers Holding Inc	2010
Moore, Robert Jay	Milbank Tweed	Bankruptcy	\$1,025	Claim Jumper	2010
Dakin-Grimm, Linda	Milbank Tweed	Litigation	\$1,025	Lehman Brothers Holding Inc	2010
Davis, Trayton M.	Milbank Tweed	Finance	\$1,025	Lehman Brothers Holding Inc	2010
Grushkin, Jay D.	Milbank Tweed	International Law	\$1,025	Lehman Brothers Holding Inc	2010
Heller, David S.	Latham Watkins	Bankruptcy	\$1,025	In re: NEC Holdings Corp.	2010
Hirschfeld, Michael	Milbank Tweed	Tax	\$1,025	Lehman Brothers Holding Inc	2010
Magold, Rainer	Milbank Tweed	Finance	\$1,025	Lehman Brothers Holding Inc	2010
Tomback, Andrew E.	Milbank Tweed	Litigation	\$1,025	Lehman Brothers Holding Inc	2010
Sharp, Richard	Milbank Tweed	Litigation	\$1,025	Lehman Brothers Holding Inc	2010
Clowry, Karl J.K.	Paul Hastings	Corporate	\$1,021	Lehman Brothers Holding Inc	2010
Eagan, Mark J.	Paul Hastings	Real Estate	\$1,021	Lehman Brothers Holding Inc	2010
O'Sullivan, Ronan P.	Paul Hastings	Corporate	\$1,021	Lehman Brothers Holding Inc	2010
Lincer, Richard S.	Cleary Gottlieb	Corporate	\$1,020	Truvo	2010
Duncan, James A.	Cleary Gottlieb	Finance	\$1,020	Truvo	2010
Peaslee, James	Cleary Gottlieb	Tax	\$1,020	Truvo	2010
Gorin, William F.	Cleary Gottlieb	Corporate	\$1,020	Truvo	2010
Moloney, Thomas J.	Cleary Gottlieb	Bankruptcy	1020	Truvo	2010
Aleksander, Nicholas P.B.	Gibson Dunn	Tax	\$1,018	Lehman Brothers Holding Inc	2010
Rocher, Philip	Gibson Dunn	Litigation	\$1,018	Lehman Brothers Holding Inc	2010
Thomas, Andrew S.V.	Gibson Dunn	Corporate	\$1,018	Lehman Brothers Holding Inc	2010
Blyth, Mark	Linklaters	Litigation	\$1,016	Nortel Networks	2010
Cox, Tim	Linklaters	Corporate	\$1,016	Nortel Networks	2010
Sachdev, Neel V.	Kirkland & Ellis LLP	Corporate	\$1,015	Visteon Corp.	2010
Mayo, David	Paul Weiss	Tax	\$1,015	SP Wind Down Inc	2010
Cohen, Joel	Gibson Dunn	Bankruptcy	\$1,014	Almatis	2010
Sullivan, Peter	Gibson Dunn	Intellectual Property	\$1,014	Almatis	2010
Trinklein, Jeffrey	Gibson Dunn	Tax	\$1,014	Almatis	2010
Vance, Janet L.	Gibson Dunn	Finance	\$1,014	Almatis	2010
Buffone, Steven P.	Gibson Dunn	Energy	\$1,009	Almatis	2010

Jowitt, Justin S.	Paul Hastings	Finance	\$1,004	Lehman Brothers Holding Inc	2010
Gander, Fred R.	Dewey LeBoeuf LLP	Finance	\$1,000	Ambac	2010
Vyskocil, Mary Kay	Simpson Thacher	Insurance	\$1,000	Washington Mutual	2010
Brown, Alvin	Simpson Thacher	Employee Benefits	\$1,000	American Safety Razor Company	2010
Etherton, Joanne	Weil Gotshal	Mergers and Acquisitions	\$1,000	Lehman Brothers Holding Inc	2010
McCahill, Dominic T.	Weil Gotshal	Bankruptcy	\$1,000	Lehman Brothers Holding Inc	2010
Tringali, Joseph F.	Simpson Thacher	Litigation	\$1,000	American Safety Razor Company	2010
Francies, Michael	Weil Gotshal	Mergers and Acquisitions	\$1,000	Lehman Brothers Holding Inc	2010
Keller, Andy	Simpson Thacher	Corporate	\$1,000	Lehman Brothers Holding Inc	2010
Nave, Douglas	Weil Gotshal	Antitrust	\$1,000	Motors Liquidation Company	2010
Norwood, Andrew N.	Weil Gotshal	Finance	\$1,000	Lehman Brothers Holding Inc	2010
Ostrager, Barry R.	Simpson Thacher	Litigation	\$1,000	Washington Mutual	2010
Horspool, Anthony	Weil Gotshal	Bankruptcy	\$1,000	Lehman Brothers Holding Inc	2010
Kelly, Jacky	Weil Gotshal	Bankruptcy	\$1,000	Lehman Brothers Holding Inc	2010
Nicklin, Michael	Weil Gotshal	Bankruptcy	\$1,000	Lehman Brothers Holding Inc	2010
Shankland, Matthew	Weil Gotshal	Alternative Dispute Resolution	\$1,000	Lehman Brothers Holding Inc	2010
Martin, Stefan	Allen & Overy LLP	Labor and Employment	\$1,152	BearingPoint	2009
Huber, John J.	Latham Watkins	Capital Markets	\$1,120	Aviza Technology	2009
Reynolds, Michael	Allen & Overy LLP	Mergers and Acquisitions	\$1,111	Chemtura Corp.	2009
Norley, Lyndon E.	Kirkland & Ellis LLP	Bankruptcy	\$1,110	Chemtura Corp.	2009
Norley, Lyndon E.	Kirkland & Ellis LLP	Bankruptcy	\$1,100	Reader's Digest Association Inc	2009
Reiss, John M.	White & Case	Mergers and Acquisitions	\$1,100	Heartland Automotive Holdings	2009
Gillespie, Stephen	Kirkland & Ellis LLP	Corporate	\$1,080	Chemtura Corp.	2009
Nakata, Nobuo	Allen & Overy LLP	Corporate	\$1,077	BearingPoint	2009
Brown, Stephen	Latham Watkins	Employee Benefits	\$1,065	Aviza Technology	2009
Chanda, Kenneth D. C.	Latham Watkins	Mergers and Acquisitions	\$1,065	Aviza Technology	2009
Finn, Sean	Latham Watkins	Tax	\$1,065	Aviza Technology	2009
Safran, Lawrence	Latham Watkins	Finance	\$1,065	Aviza Technology	2009
Verburg, Leonard	Allen & Overy LLP	Labor and Employment	\$1,065	BearingPoint	2009
Lee-Lim, Jiyeon	Latham Watkins	International Law	\$1,065	Spansion	2009
Pistillo, Bernie	Shearman & Sterling LLP	Tax	\$1,065	Worldspace	2009

Seider, Mitchell A.	Latham Watkins	Bankruptcy	\$1,065	Spansion	2009
Stokkermans, Christiaan	Allen & Overy LLP	Corporate	\$1,052	BearingPoint	2009
Pohl, Timothy	Skadden	Bankruptcy	\$1,050	Verasun Energy Corporation	2009
Lauria, Thomas	White & Case	Bankruptcy	\$1,050	Global Safety Textiles	2009
Mulaney, Charles W.	Skadden	Mergers and Acquisitions	\$1,050	Hartmarx	2009
Rosen, Matthew A.	Skadden	Tax	\$1,050	Hartmarx	2009
Zirinsky, Bruce	Cadwalader	Bankruptcy	\$1,050	TH Agriculture	2009
Milmoe, J. Gregory	Skadden	Bankruptcy	\$1,050	Interstate Bakeries	2009
Braun, Ellen	Allen & Overy LLP	Antitrust	\$1,038	Chemtura Corp.	2009
Stroll, Neal	Skadden	Antitrust	\$1,035	Verasun Energy Corporation	2009
Hayman, Linda C.	Skadden	Corporate	\$1,035	Interstate Bakeries	2009
Neckles, Peter J.	Skadden	Finance	\$1,032	Interstate Bakeries	2009
MacLachlan, James	Baker McKenzie	Tax	\$1,029	Milacorn	2009
Keck, Colleen	Allen & Overy LLP	Corporate	\$1,029	BearingPoint	2009
Kelliher, Eileen	Allen & Overy LLP	Mergers and Acquisitions	\$1,029	BearingPoint	2009
Feuillat, Francois	Vinson & Elkins	Capital Markets	\$1,028	MPF Holding US LLC and Official Committee Of Unsecured Creditors	2009
Rievman, David	Skadden	Tax	\$1,026	Mark IV Industries	2009
Davenport II, Kirk	Latham Watkins	Capital Markets	\$1,025	Dayton Superior	2009
Clayton, Lewis	Paul Weiss	Intellectual Property	\$1,025	Tronox	2009
Fisch, Peter	Paul Weiss	Real Estate	\$1,025	Tronox	2009
Kornberg, Alan	Paul Weiss	Bankruptcy	\$1,025	Tronox	2009
Schimek, Terry	Paul Weiss	Finance	\$1,025	Tronox	2009
Smith, Mark	Skadden	Corporate	\$1,013	Mark IV Industries	2009
Hyde, Mark	Clifford Chance	Bankruptcy	\$1,006	Lyondell Chemical Company	2009
Butters, James	Clifford Chance	Mergers and Acquisitions	\$1,006	Lyondell Chemical Company	2009
Saferstein, Jeffrey	Paul Weiss	Bankruptcy	\$1,005	Samsonite Company	2009
Meyerson, Lee	Simpson Thacher	Capital Markets	\$1,000	Washington Mutual	2009
Finley, John	Simpson Thacher	Mergers and Acquisitions	\$1,000	Lehman Brothers Holding Inc	2009
Gover, Alan	White & Case	Bankruptcy	\$1,000	Hospital Partners	2008