

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION**

In re:	)	Case No. 07-14987
	)	
SENTINEL MANAGEMENT GROUP, INC.	)	Chapter 11
	)	Honorable John H. Squires
	)	
Debtor.	)	Hearing Date: March 3, 2009
	)	Hearing Time: 9:30 a.m.
	)	Objection Deadline: February 23, 2009

**FOURTH AND FINAL FEE APPLICATION OF DLA PIPER LLP (US)  
FOR ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED  
AND REIMBURSEMENT OF EXPENSES AS CO-COUNSEL TO THE  
OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF SENTINEL  
MANAGEMENT GROUP, INC. FOR THE PERIOD FROM  
SEPTEMBER 11, 2007 THROUGH AND INCLUDING DECEMBER 17, 2008**

Name of Applicant:	DLA Piper LLP (US)
Authorized to Provide Professional Services to:	The Official Committee of Unsecured Creditors of Sentinel Management Group, Inc.
Date of Retention:	September 27, 2007, effective as of September 11, 2007
Period for which compensation and reimbursement is sought:	September 11, 2007 through December 17, 2008
Amount of total fees sought as actual, reasonable and necessary	\$735,848.50
Amount of fees sought as actual, reasonable and necessary for the period September 1, 2008 through December 17, 2008	\$108,500.00
Amount of total expenses sought as actual, reasonable and necessary	\$8,622.08
Amount of total expenses sought as actual, reasonable and necessary for the period September 1, 2008 through December 17, 2008	\$399.30
This is a(n):	<input type="checkbox"/> interim <input checked="" type="checkbox"/> final application

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

Date Filed	Period Covered	Requested		Approved	
		Fees	Expenses	Fees	Expenses
1/30/08	9/11/07-12/31/07	\$215,778.00	\$4,347.23	\$200,657.00	\$2,735.51
3/27/08 <sup>1</sup>	9/11/07-12/31/07	\$12,316.00	\$182.78	\$12,316.00	\$182.78
5/30/08	1/1/98-4/30/08	\$172,028.00	\$2,765.31	\$166,881.00	\$1,961.51
9/29/08	5/1/08-8/31/08	\$242,992.00	\$3,787.63	\$242,019.50	\$3,342.98

The aggregate amount of fees and expenses paid to the Applicant to date for services rendered and expenses incurred herein is: **\$630,096.28<sup>2</sup> and \$71,396.80<sup>3</sup> in provisional fees and expenses paid pursuant to the administrative order.**

Date: January 23, 2009

By: /s/ Mark A. Berkoff  
Applicant, for DLA Piper LLP (US)

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<sup>1</sup> This was the Supplemental Interim Fee Application of DLA Piper LLP (US) for Allowance of Compensation for Services Rendered and Reimbursement of Expenses as Co-Counsel to The Official Committee of Unsecured Creditors of Sentinel Management Group, Inc. for the Period from September 11, 2007 through and including December 31, 2007. In this supplement, DLA was seeking compensation for fees and expenses that were provisionally disallowed.

<sup>2</sup> This number represents the fees and expenses that have been approved by this Court.

<sup>3</sup> This number represents the provisionally allowed fees and expenses, which have been received for the months of September, October and November of 2008.

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**SUMMARY SHEET**

<b>Fees Previously Requested: <u>\$630,798.00</u></b>	NAME OF APPLICANT:
<b>Fees Previously Approved: <u>\$621,873.50</u></b>	<u>DLA Piper LLP (US)</u>
<b>Expenses Previously Requested: <u>\$10,900.17</u></b>	ROLE IN THE CASE:
<b>Expenses Previously Approved: <u>\$8,222.78</u></b>	<u>Co-counsel to the Official Committee of Unsecured Creditors</u>
	CURRENT APPLICATION
	Fees Requested: <b><u>\$113,975.00</u></b>
	Expenses Requested: <b><u>\$399.30</u></b>

NAMES OF PROFESSIONALS/ PARAPROFESSIONALS	YEAR ADMITTED TO PRACTICE	HOURS <sup>4</sup> BILLED CURRENT APPLICATION	RATE	TOTAL FOR <sup>4</sup> APPLICATION
<u>PARTNERS</u>				
Mark A. Berkoff	1987	82.40	\$725.00	\$59,740.00
<u>OF COUNSEL</u>				
Marc I. Fenton	1981	67.40	\$650.00	\$43,810.00
<u>PARAPROFESSIONALS</u>				
Nina H. Taylor		41.70	\$250.00	\$10,425.00
<b>TOTAL</b>		<b>191.50</b>		<b>\$113,975.00</b>

TOTAL BLENDED HOURLY RATE: \$595.17  
(Including Paraprofessionals)

<sup>4</sup> These amounts include the time needed for the preparation and filing of the final fee application.