

Charles R. Gibbs
Keith Miles Aurzada
Randell J. Gartin
AKIN GUMP STRAUSS HAUER & FELD LLP
1700 Pacific Avenue, Suite 4100
Dallas, TX 75201
Telephone: 214.969.2800
Facsimile: 214.969.4343

Attorneys for CEI Roofing, Inc.,
the Debtors and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION**

In re:	§	
	§	
CEI Roofing Inc., et al.	§	CASE NO. 04-35113-HDH-11
	§	(Jointly Administered)
	§	
Debtors	§	Hearing Date and Time: Expedited
	§	Hearing Requested

**EXPEDITED APPLICATION OF THE DEBTORS PURSUANT TO SECTIONS
156(c) OF TITLE 28 OF THE UNITED STATES CODE AND SECTIONS 327(a)
AND 328 OF THE BANKRUPTCY CODE FOR AUTHORIZATION TO
EMPLOY AND RETAIN LAIN, FAULKNER & CO. AS OFFICIAL CLAIMS
AND NOTICING AGENT, ACCOUNTANT AND FINANCIAL ADVISOR**

COME NOW, CEI Roofing, Inc. and its affiliated debtors and debtors in possession (collectively, the “Debtors”) and file this Expedited Application of the Debtors Pursuant to Section 156(c) of Title 28 of the United States Code and Sections 327(a) and 328 of the Bankruptcy Code for Authorization to Employ and Retain Lain, Faulkner & Co. as Official Claims and Noticing Agent, Accountant and Financial Advisor (“Application”). In support of the Application, the Debtors state as follows:

I. JURISDICTION

1. This Court has jurisdiction to consider the Application creating this contested matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C.

§ 157(b)(2)(A). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409. The relief requested in the Application is authorized under Section 156(c) of title 28 of the United States Code.

II. BACKGROUND

2. On May 3, 2004 (the “Petition Date”), the Debtors filed their voluntary petitions for relief under Chapter 11 of the Bankruptcy Code (the “Chapter 11 Cases”).

3. The Debtors are operating their businesses and managing their properties as debtors in possession pursuant to Sections 1107(a) and 1108 of the Bankruptcy Code. No trustee, examiner or committee has yet been appointed in these cases.

4. General Roofing Service, Inc. (“GRS”), the parent corporation, is a Florida corporation founded in 1998 and has become the nation’s leading comprehensive provider of commercial roofing solutions in the United States. GRS has a national presence through twenty-eight operating subsidiaries and thirty-six operating locations in twenty-three states. GRS’s services include: (i) new roof construction; (ii) replacement or restoration of existing roofing systems; and (iii) emergency and proactive maintenance services. GRS provides these services to commercial multi-property owners and managers in a variety of industries. The service segment of the business provides on call repairs as well as proactive repairs, proactive inspection and maintenance. The construction segment provides roofing systems for new buildings, replacement of significantly damaged roofs, and restoration of existing, mature roofs.

III. RELIEF REQUESTED

5. By this Application, the Debtors seek authorization to employ Lain, Faulkner & Co. (“Agent”) as its claims and noticing agent for these chapter 11 cases and to provide accounting and financial advisory services on the terms and subject to the conditions of the

engagement letter dated May 14, 2004, a copy of which is attached hereto as **Exhibit A** (the “Employment Agreement”).

6. Section 156(c) of title 28 of the United States Code governs the staffing and expenses of the Bankruptcy Court. Section 156(c) authorizes the Court to use facilities other than those of the Clerk’s Office for the administration of bankruptcy cases. Section 156(c) provides that,

[a]ny court may utilize facilities or services, either on or off the court’s premises, which pertain to the provision of notices, dockets, calendars, and other administrative information to parties in cases filed under the provisions of title 11, United States Code, where the costs of such facilities or services are paid for out of the assets of the estates and are not charged to the United States.

28 U.S.C. § 156(c).

7. There are 28 Debtors jointly administered in these bankruptcy cases. The Debtors estimate that there are in excess of 5,000 creditors and other parties in interest in these chapter 11 cases, many of which are expected to file proofs of claim. The noticing that will be required in these chapter 11 cases, as well as the receiving, docketing, and maintenance of proofs of claim, would be unduly time consuming and burdensome for the Clerk’s Office. Further, the preparation of 28 Statements of Financial Affairs and 28 Schedules of Assets and Liabilities for the Debtors, as well as the required reporting on the creditors and the United States Trustee will severely tax the capabilities of the Debtors’ existing accounting departments.

8. The Debtors believe that the retention of Agent to render such services is in the best interests of their estates and parties in interest. As set forth more fully in the Affidavit of Dan Lain annexed hereto as **Exhibit B** (the “Lain Affidavit”), Agent is a nationally-recognized specialist in chapter 11 administration. Agent has considerable experience in noticing and claims administration in chapter 11 cases.

9. Subject to the Court's approval, Agent has agreed to provide, at the Debtors' request, among others, the following services in this chapter 11 case: (a) assisting the Office of the Clerk and the Debtors with noticing and claims docketing, (b) assisting the Debtors with noticing and the compilation, administration, evaluation and production of documents, (c) assisting the Debtors with the preparation of their 28 schedules of assets and liabilities and 28 statements of financial affairs and information required in connection with the administration of the Debtors' chapter 11 cases. At the Debtors' or the Clerk's direction, as the case may be, and in accordance with any court orders in, or rules applicable to, the Debtors' bankruptcy cases (including the court order authorizing Agent's engagement), Agent will: (1) prepare and serve all notices required in the bankruptcy cases; (2) maintain copies of all proofs of claim and proofs of interest filed in the bankruptcy cases; (3) maintain the official claims register; (4) receive and record all transfers of claims pursuant to Federal Rule of Bankruptcy Procedure 3001(e); (5) maintain an up-to-date mailing list for all entities who have filed proofs of claim and/or requests for notices in the bankruptcy cases; (6) assist the Debtors with the management, reconciliation and resolution of claims of the 28 Debtors; (7) mail and tabulate ballots for purposes of plan voting; (8) assist the Debtors with the preparation and maintenance of their 28 Schedules of Assets and Liabilities, 28 Statements of Financial Affairs and other master lists and databases of creditors, assets and liabilities; (9) assist the Debtors with the production of reports, exhibits and schedules of information for use by the Debtors or to be delivered to the Court, the Clerk's Office, the U.S. Trustee or third parties; and (10) provide other technical and document management services of a similar nature requested by the Debtors or the Clerk's office.

10. The Debtors request authority to compensate and reimburse Agent in accordance with the payment terms of the Employment Agreement for all services rendered and expenses

incurred in connection with the Debtors' chapter 11 cases. The Debtors believe that such compensation rates are reasonable and appropriate for services of this nature and comparable to those charged by Agent in other chapter 11 cases in which it has served as claims and noticing agent, and by other providers of similar services.

11. The Debtors also request authority to obtain a special post office box for the receipt of proofs of claim.

12. In an effort to reduce the administrative expenses related to Agent's retention, the Debtors seek authorization to pay Agent's fees and expenses in accordance with the provisions of the Employment Agreement, without the necessity of Agent filing formal fee applications.

13. Agent has agreed to continue to perform the services contemplated by the Employment Agreement in the event the Debtors' chapter 11 cases are converted to chapter 7 cases.

14. In the event that Agent's services are terminated, Agent shall perform its duties until the occurrence of a complete transition with the Clerk's Office or any successor claims/noticing agent.

15. To the best of the Debtors' knowledge, based upon the Lain Affidavit, neither Agent nor any of its members or employees holds or represent any interest adverse to the Debtors' estates or creditors with respect to the services described herein and in the Employment Agreement.

WHEREFORE, the Debtors respectfully request that the Court enter an order approving the employment and retention of Agent and such other or further relief as is just and necessary.

Signed this 17th day of May, 2004.

AKIN GUMP STRAUSS HAUER & FELD LLP

By: /s/ Charles R. Gibbs
Charles R. Gibbs
State Bar No. 07846300
Keith Miles Aurzada
State Bar No. 24009880
Randell J. Gartin
State Bar No. 24032219

1700 Pacific Avenue, Suite 4100
Dallas, TX 75201
Telephone: 214.969.2800
Facsimile: 214.969.4343

ATTORNEYS FOR CEI ROOFING, INC., ET AL., THE
DEBTORS AND DEBTORS IN POSSESSION

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and correct copy of the foregoing was served on the parties listed on the attached service list via overnight delivery on the 17th day of May, 2004.

 /s/ Keith Miles Aurzada
Keith Miles Aurzada



LAIN, FAULKNER & Co.
A Professional Corporation

May 14, 2004
Via Email @jwatson@republic-financial.com
Via Email @gmozian@generalroofing.com
Via Email @gerard.mozian@tatumpartners.com
Via Facsimile (954) 717-3819

May 14, 2004

Via Email @jwatson@republic-financial.com
Via Email @gmozian@generalroofing.com
Via Email @gerard.mozian@tatumpartners.com
Via Facsimile (954) 717-3819

Gerard P. Mozian, CFO
General Roofing Services, Inc.
3323 W. Commercial Boulevard
Suite 200
Ft. Lauderdale, FL 33309

Re: CEI Roofing, Inc. et al; Administratively Consolidated under Case No.04-35113

Dear Mr. Mozian:

We appreciate your consideration of Lain, Faulkner & Co., P.C. ("Lain, Faulkner") to provide bankruptcy accounting services for your company. We understand that the general areas in which we have been authorized to assist the Debtors would include:

- Preparation of a supplement to the creditor matrix; and
- Docketing of claims including website set-up and maintenance.

We will work with you to coordinate the specific services to be performed by Lain, Faulkner and the services to be performed by the Debtors' personnel in order to accomplish the tasks listed above in the most cost effective manner.

You may also request assistance in the following areas. We will not undertake any services without receiving your written approval.

- Preparation of Schedules and Statements of Financial Affairs ("SOFAs") for each debtor;
- Providing general claim management;
- Assistance with preparation of monthly operating reports;
- Establishing a call center, responding and documenting responses;
- Balloting; and
- Other accounting assistance as may be requested.

Lain, Faulkner is uniquely qualified to serve in this capacity. Our practice is dedicated exclusively to bankruptcy and litigation accounting. Our staff is knowledgeable and has extensive experience in this particular area. We also utilize, at no additional cost, proprietary claims administration software ("CAS") developed over more than eighteen years. We are known for our attention to detail and responsiveness to the client, which are extremely important in this type of engagement.

Gerard P. Mozian, CFO
May 14, 2004
Page 2

We understand that there will be 28 debtors with approximately 12,000 - 15,000 creditors, employees and equity holders to be noticed in this case. Our CAS database software has unlimited capacity and our staff has experience in handling cases of this size. While no prediction can be made as to the number of proofs of claim that might be filed in this case, preparation of complete and accurate schedules by the Debtor will minimize the need for creditors to file proofs of claim.

The proprietary software developed by Lain, Faulkner will be utilized in all phases of the services we provide. Lain, Faulkner anticipates working in an advisory capacity with the Debtor's personnel to gather and extract from accounting and business records the data required for preparation of the Schedules and Statements of Financial Affairs. The data will be organized and conformed for import into our proprietary software. The structure of the resulting database forms the skeleton from which schedules D, E, F and G are generated, claims are entered for docketing (being matched to existing claim records, if scheduled, thereby eliminating duplication of effort), claim objection exhibits are prepared, the claim resolution process is documented (including reference to the docket number of each motion or order impacting claims), claims are estimated for purposes of developing a Plan of Reorganization, ballots are matched against claims as they are received (again avoiding duplication of data entry), plan classes are assigned and cash or stock is ultimately distributed.

The services listed above are more completely described below:

**PREPARATION OF THE SUPPLEMENTAL CREDITOR MATRIX AND
MAINTENANCE OF THE CREDITOR MATRIX FOR NOTICING PURPOSES**

For this proposal, we have assumed that Lain, Faulkner will receive an electronic copy of the downloaded creditor data from Akin, Gump, Strauss, Hauer & Feld, L.L.P. We will assist in gathering any additional data required, formatting the data to conform with filing requirements and coordinating transmission of the data to the Court. Following completion of the original matrix, we will monitor the Court docket, identifying additions such as those resulting from notices of appearance. Supplements will be filed with the Court on a regular basis.

Lain, Faulkner would also document and research returned mail, recording changes of address as necessary.

**PREPARATION OF DEBTORS' BANKRUPTCY SCHEDULES
AND STATEMENTS OF FINANCIAL AFFAIRS ("Schedules") ("SOFA's")**

As stated above, our staff would work in conjunction with the Debtors' personnel and counsel to gather data and conform it to the presentation required on the official forms. Our system includes automated forms, again avoiding the need to incur fees building the forms. The team of Lain, Faulkner staff assigned to this portion of the engagement has worked together in many multi-debtor cases. We rely not only on preset procedures and checklists, but also on our vast experience in knowing the questions to ask and the possible pitfalls to avoid. With your desire to minimize the time spent in Chapter 11, it is imperative that you have experienced professionals who can do the job quickly and correctly the first time.

Gerard P. Mozian, CFO
May 14, 2004
Page 3

We understand that General Roofing Service, Inc., the parent corporation, has a national presence through 27 operating subsidiaries and 36 operating locations in 23 states. Based on information set forth at the hearing on May 5, 2005 it is our understanding that the accounting systems of all of the Debtors are not centralized or integrated. While typically most data can be gathered electronically, Lain, Faulkner is willing and available to provide on-site assistance to collect and process the data required for timely completion of the SOFAs and supporting schedules. The costs associated with travel, if necessary, are not included in this proposal.

Lain, Faulkner may also assist with preparation of the Initial Creditor Interview Forms. A member of our firm would also be available to attend the first meeting of creditors, if requested.

DOCKETING CLAIMS / WEBSITE SET-UP AND MAINTENANCE

Lain, Faulkner has been appointed as docketing agent in many large cases. As is the case in preparation of Schedules and Statements of Financial Affairs, we have a team who works together consistently on docketing engagements. We have procedures well established to cost effectively receive, number, scan and prepare files to post to the case website.

We have a relationship with a third party vendor to host the website. We propose using the name "www.cetroofing.com" on which we would post a register of claims as well as other case information and important orders. Each claim number would be linked to an image of the document. This site would be available to all parties 24 hours a day, seven days a week. It would be attached to the Debtors' corporate website via a hyperlink. We would coordinate with the Debtors' personnel to avoid duplication of services.

If the creditor filing the proof of claim was scheduled by the Debtor, our proprietary software allows immediate matching of scheduled and claimed amounts. This avoids not only duplication of effort in entering the creditor name and address multiple times but also eliminates the need for subsequent review and merging of records for purposes of estimating claims later in the case.

CALL CENTER

Lain, Faulkner also has the capability of setting up a voice mail message center to receive inquiries. We anticipate working with case professionals to script a message. At regular times throughout the day, calls will be downloaded, documented and returned as necessary. This system has proven valuable in other cases, relieving the debtors' personnel and attorneys from being overwhelmed with calls.

CLAIMS MANAGEMENT & RELATED SERVICES

Each case has specific needs in the area of claims management and resolution. We would expect to work closely with the Debtors' management and case professionals to respond to their needs in this area. Some of the possible services are listed below:

- Generate reports for use in determining the appropriate threshold for claim analysis.

Gerard P. Mozian, CFO
 May 14, 2004
 Page 4

identifying potential claim objections and establishing a convenience class. We will work with the Debtors' personnel to reconcile differences where the proof of claim exceeds the scheduled amount (based on an established limit).

- Provide a list of creditors seeking a higher priority than the Bankruptcy Code allows, working with the Debtors and counsel to identify claims to which objections to priority should be filed.
- Enter all objections, orders and settlements into CAS by individual claim, referencing the docket number of the relevant document impacting the claim and maintaining an audit trail for each claim to ensure that the proper creditors and amounts are paid.
- If needed for planning purposes, enter estimated amounts to allow claim estimations for Plan development.
- Assign plan classes to assist with development of a Plan of Reorganization.
- Work with the Debtors to satisfy IRS requirements regarding attempts to obtain federal ID numbers from claimants prior to distribution.
- Distribute cash or stock in accordance with a confirmed plan.

All of the services above may not be appropriate in this case. We will seek input from the Debtors' management and case professionals to streamline our services to those needed.

MONTHLY OPERATING REPORTS

Lain, Faulkner has considerable experience in the reporting and disclosure required in monthly operating reports. The time required to prepare monthly operating reports will vary based upon the differing levels of expertise and quality of accounting records available for each Debtor. Typically, we provide assistance and our computerized forms until Debtors' personnel are trained to prepare the monthly operating reports (generally two to three months). However, we are fully prepared to provide continuing assistance to those Debtors that require it.

BALLOTING AGENT

Lain, Faulkner has acted as balloting agent in many cases. It has been very useful in other cases for personalized ballots to be generated from the CAS which include a reference number to allow efficient matching when the ballot is returned. This avoids the time and fees for deciphering illegible signatures to properly match votes to claim records. Again, we avoid duplication of data entry by entering ballot data directly into CAS where the detailed claim and creditor information already exists. We are experienced in responding to a deluge of last minute filings with the rapid reporting required for use in confirmation in most cases.

Gerard P. Mozian, CFO
 May 14, 2004
 Page 5

CONCLUSION

Our trained staff is ready to commence this engagement immediately. We have identified a team of professionals who would perform the work. Obviously, with your tight deadlines, you need professionals who have the proven ability to perform on an accurate and timely basis. To assist you in your decision to employ Lain, Faulkner we would be glad to provide references you may contact to discuss our qualifications. We believe that the best gauge of our ability to perform services for you is to ask the opinions of those for whom we have worked in the past. Please contact me if you would like to obtain references.

Our fees in this matter would be based on our standard hourly rates plus reasonable and necessary out-of-pocket expenses incurred and are not contingent on the outcome of your endeavors. Our standard rates for this engagement are \$45.00 to \$65.00 for clerical support, \$100.00 to \$165.00 for staff accountants, \$215.00 to \$280.00 for senior accountants and \$285.00 to \$325.00 for shareholders.

Our normal practice for engagements of this nature is to obtain a retainer. In accordance with this practice, we request a retainer of \$75,000 to be paid by the Debtors. This retainer would be held in our escrow account. We will follow procedures set forth by the Bankruptcy Court in these cases for payment of approved fees and expenses.

The services needed for the initial filing usually require higher level staff than later phases. The average rate for this phase is expected to be in the \$150-\$175 per hour range. We are confident that our experienced professionals and specialized software enable us to perform this engagement on a cost effective basis when compared with other firms.

Based on the limited information available to us at this time, we have estimated fees for the tasks above as follows:

Preparation of the supplemental creditor matrix	\$15,000-\$20,000
Noticing	Cannot be predicted; based on volume
Preparation of Schedules and SOFAs	\$10,000-12,000 average per debtor
Establishment and monitoring a call center	\$300 - 500 per month
Assistance with monthly operating reports	\$20,000 1 st month decreasing in subsequent months
Set-up of website	\$5,000
Monthly maintenance of website	\$1,500
Docketing claims	cannot be predicted; based on volume
Claims management	cannot be predicted; based on volume and variance
Plan solicitation and balloting	cannot be predicted; based on volume

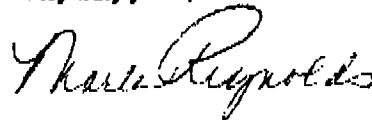
Gerard P. Mozian, CFO
May 14, 2004
Page 6

The amounts above have been estimated based on extremely limited information and actual fees incurred may vary materially if our assumptions are not valid. Should that be the case, we will advise you immediately and seek your approval prior to providing the services in question. The time critical tasks of completing the supplemental creditor matrix and coordinating the notice of commencement of the case to all creditors will be commenced immediately upon execution of this agreement. As stated previously, we will work with the Debtors to outline the services to be performed by Lain, Faulkner and the services to be performed by the Debtors in order to accomplish the tasks listed above in the most cost effective manner. All tasks will only be commenced following submittal of cost estimates and receipt of your written approval.

We have performed a conflicts check and have no interests adverse to the debtors in these cases.

We would be happy to discuss any aspect of these matters with you at your convenience. Please do not hesitate to contact me should you have any questions or concerns. If the terms and services outlined above are agreeable to you, please sign below and return a copy to me.

Very truly yours,



Marla Reynolds

MCR:jmo

Agreed by:



Date: May 14, 2004

N:\Data\CLIENT\krt\G\ampl\mpt\con\cc\file

Case No. 04-35113
Waters Court Rd., Ft. Lauderdale, FL 33309
www.ceiroofing.com

May 14, 2004

Via Email @gmuzian@generalroofing.com
Via Email @gerard.mozian@tatumpartners.com

Gerard P. Mozian, CFO
General Roofing Services, Inc.
3323 W. Commercial Boulevard
Suite 200
Ft. Lauderdale, FL 33309

Re: CEI Roofing, Inc. et al; Administratively Consolidated under Case No.04-35113

Dear Mr. Mozian:

In accordance with the terms of our engagement, listed below are services and an estimate of related fees and expenses for which we need your written authorization in order to perform:

- Preparation of notice of case commencement (approximately 7,600 creditors) and filing affidavit with the Court
 - \$3,000 fees
 - \$9,000 expenses (will be billed @ actual cost)
- Preparation of a supplement to the creditor matrix
 - \$15,000-20,000
- Docketing of claims including website set-up and maintenance.
 - \$25 per claim to docket and post to website
 - \$5,200 initial set-up for website to post claim register
 - \$1,500 per month maintenance of website

The amounts reflected above are estimates and actual costs may vary. If we anticipate a material variance we will notify you prior to proceeding. Please sign below authorizing our services as stated above and return it to me via email or fax. Thank you.

Very truly yours,
Maria Reynolds
Maria Reynolds

Agreed by:

[Signature]
Date: May 14, 2004
590/800-4 81514

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION**

In re:

CEI Roofing Inc., et al.

Debtors

§
§
§
§
§
§

CASE NO. 04-35113-HDH-11

**AFFIDAVIT OF DAN B. LAIN IN SUPPORT OF EMERGENCY APPLICATION
OF THE DEBTORS PURSUANT TO SECTION 156(c) OF TITLE 28 OF THE
UNITED STATES CODE FOR AUTHORIZATION TO EMPLOY AND
RETAIN OFFICIAL CLAIMS AND NOTICING AGENT**

STATE OF TEXAS §
 § ss.:
COUNTY OF DALLAS §

Dan B. Lain, being duly sworn according to law, upon his oath, deposes and says:

1. I am a shareholder of Lain, Faulkner & Co., P.C. ("Lain Faulkner" or the "Firm"), which has its principal office at 400 N. St. Paul, #600, Dallas, Texas 75201. I am authorized to execute this affidavit on behalf of Lain Faulkner. Unless otherwise stated in this affidavit, I have personal knowledge of the facts set forth herein.

2. This affidavit is being submitted in connection with the proposed retention of Lain Faulkner as claims and noticing agent for CEI Roofing, Inc. and its affiliated debtors and debtors in possession (collectively, the "Debtors") to perform services as set forth in the application seeking to retain Lain Faulkner (the "Application").

3. Lain Faulkner is a well-known accounting firm specializing in bankruptcy and forensic accounting, litigation support and fiduciary services for various debtors, creditors, creditors committees, trustees and other fiduciaries throughout the United States.

4. The current principals and associates of Lain Faulkner have extensive accounting experience, and experience working with financially troubled companies in complex financial restructurings out-of-court and in Chapter 11 proceedings.

5. In connection with its proposed retention by the Debtors in these cases, Lain Faulkner undertook to determine whether it had any conflicts or other relationships that might cause it not to be disinterested or to hold or represent an interest adverse to the Debtors. In connection with this inquiry, Lain Faulkner obtained from the Debtors and/or their representatives the names of individuals and entities that may be parties-in-interest in these Chapter 11 cases (the "Potential Parties-in-Interest"). Lain Faulkner has researched its client files and records to determine its connections with the Debtors and any Potential Parties-in-Interest. To the best of my knowledge, Lain Faulkner has not been retained to assist any entity or person other than the Debtors on matters relating to, or in connection with, these Chapter 11 cases.

6. Lain Faulkner and its principals and employees have no relationship with the Debtors of which I am aware after due inquiry. Lain Faulkner holds no interest which is materially adverse to the interests of the Debtors or their estates, creditors or equity security holders.

7. Lain Faulkner has provided and agrees to continue to provide assistance to the Debtors in accordance with the terms and conditions set forth in the Application. Accordingly, I make this Affidavit in support of an order authorizing such retention.

8. All the services that the Firm will provide to the Debtors will be (i) at the request of the Debtors, (ii) directed by the Debtors so as to avoid duplicative efforts among professionals


retained in the case, and (iii) performed in accordance with customary market practice of the accounting profession.

9. Based upon the foregoing, I believe Lain Faulkner is disinterested as defined in Section 101(14) of the Bankruptcy Code and represents no interest adverse to the Debtors.

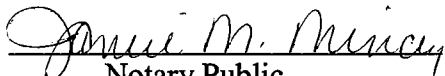
10. Lain Faulkner charges its clients for reasonably incurred, out-of-pocket expenses associated with an assignment. Except as necessary to comply with an applicable Administrative Order, all such expense billings are in accordance with the Firm's customary practices.

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

LAIN, FAULKNER & CO., P.C.

By: 
Dan B. Lain, Shareholder

Sworn and subscribed to before me, a notary public for the State of Texas, County of Dallas this 11th day of May, 2004.


Notary Public



**SERVICE LIST FOR
CEI ROOFING, INC. ET AL.
CASE NO. 04-35113
(Document No. 5509163)**

CHAPTER 11 680686.0001

George McElreath
United States Trustee's Office
1100 Commerce St., Room 9C60
Dallas, TX 75242

Carole Keeton Strayhorn
Texas Comptroller
Post Office Box 13528, Capitol Station
Austin, Texas 78711-3528

State of Florida
Business and Professional Regulation
Department
1940 N. Monroe St.
Tallahassee, FL 32399-0750

State of Illinois
Revenue Department
101 West Jefferson Street
Springfield, IL 62702

State of Kentucky
Office of the Treasurer
183 State Capitol Annex
West Wing
Frankfort, KY 40601

State of California
Office of the State Controller
300 Capitol Mall
18th Floor
Sacramento, CA 95814

State of Indiana
Revenue Department
Indiana Government Ctr. North
100 North Senate Avenue, Room N248
Indianapolis, IN 46204

State of Colorado
Revenue Department
1375 Sherman St., Room 404
Denver, CO 80261

State of North Carolina
Revenue Department
P.O. Box 25000
Raleigh, NC 27640

General Roofing Services, Inc.
Attn: Gerard P. Mozian
3323 W. Commercial Boulevard
Suite 200
Ft. Lauderdale, FL 33309

William J. Norton, III
Boult Cummings Conners Berry, PLC
414 Union Street, Suite 1600
Nashville, TN 37219

State of Texas
Licensing & Regulation Commission
P.O. Box 12157
Austin, TX 78711

State of Kentucky
Finance and Administration Department
Occupations & Professions Division
911 Leawood Drive
Frankfort, KY 40601

State of New Jersey
Division of Revenue
P.O. Box 628
Trenton, NJ 08646

State of California
Franchise Tax Board
P.O. Box 1468
Sacramento, CA 95812-1468

State of Indiana
Professional Licensing Agency
Indiana Government Ctr. South
302 W. Washington Street, Room E034
Indianapolis, IN 46204

State of North Carolina
Office of the State Treasurer
325 N. Salisbury St.
Raleigh, NC 27603-1385

State of Kansas
Revenue Department
Docking State Office Building
915 Southwest Harrison
Topeka, KS 66612-1588

State of New York
Taxation & Finance Dept.
W.A. Harriman Campus
Albany, NY 12227

Charles R. Gibbs
Keith Miles Aurzada
Randell J. Gartin
Akin Gump Strauss Hauer & Feld LLP
1700 Pacific Avenue, Suite 4100
Dallas, Texas 75238

Bob Richardson
Marc Salitore
Jackson Walker, L.L.P.
901 Main Street, Suite 6000
Dallas, TX 75202-3797

State of Florida
Department of Revenue
104 Carlton Bldg.
Tallahassee, FL 32399-0100

State of Illinois
Professional Regulation Department
100 West Randolph Street, Suite 9-300
Chicago, IL 60601

State of Kentucky
Revenue Cabinet
200 Fair Oaks Lane
Frankfort, KY 40620

State of New Jersey
Office of the State Treasurer
Division of Taxation
P.O. Box 240
Trenton, NJ 08695

State of California
Corporations Department
1515 K. Street, Suite 200
Sacramento, CA 95814

State of Colorado
Office of the Treasurer
140 State Capitol Bldg.
Denver, CO 80203

State of North Carolina
Office of the State Controller
1410 Mail Service Center
Raleigh, NC 27699-1410

State of Kansas
Corporation Commission
1500 Southwest Arrowhead Rd.
Topeka, KS 66604

State of New York
Office of the State Comptroller
110 State Street, 15th Floor
Albany, NY 12236

State of Michigan
Office of the Secretary of State
Treasury Building, 1st Floor
430 West Allegan Street
Lansing, MI 48918-8900

State of New York
Office of the Secretary of State
Business & Licensing Services
41 State Street
Albany, NY 12231-0001

State of Michigan
Department of the Treasury
Treasury Building
430 West Allegan Street
Lansing, MI 48922

State of Maryland
Labor, Licensing & Regulation Dept.
500 North Calvert St.
Baltimore, MD 21202

State of Maryland
Office of Comptroller of Treasury
L. Goldstein Treasury Bldg.
P.O. Box 4366
Annapolis, MD 21404-0466

State of Maryland
Assessments and Taxation Department
301 West Preston Street
Baltimore, MD 21201

State of Wisconsin
Office of the State Treasurer
P.O. Box 7871
Madison, WI 53707

State of Wisconsin
Revenue Department
P.O. Box 8933
Madison, WI 53708-8933

State of Wisconsin
Regulation & Licensing Dept.
P.O. Box 8935
Madison, WI 53708-8935

State of Mississippi
Office of the State Treasurer
P.O. Box 138
Jackson, MS 39205

State of Mississippi
Finance & Administration Dept.
P.O. Box 267
Jackson, MS 39205

State of Mississippi
Office of the Secretary of State
Business Regulation & Enforcement
P.O. Box 136
Jackson, MS 39205-0136

Internal Revenue Service
1919 Smith Street
MS1000-HOU
Houston, TX 77002

State of Georgia
Office of the Secretary of State
Professional Licensing Board
237 Coliseum Drive
Macon, GA 31217-3858

State of Georgia
Revenue Department
1800 Century Center Blvd.
Atlanta, GA 30345

Internal Revenue Service
310 West Wisconsin Ave.
MS 4100MIL
Milwaukee, WI 53203

Internal Revenue Service
24000 Avila Road
Laguna Niguel, CA 92677

Internal Revenue Service
110 West 44th Street, 8th Floor
New York, NY 10036

Stephen Carter, Attorney General
Indiana Government Center South
302 West Washington St., 5th Floor
Indianapolis, IN 46204-2770

Attorney General Greg Abbott
Price Daniel, Sr., Building
P.O. Box 12548
Austin, TX 78711-2548

Thurbert E. Baker
Attorney General
40 Capitol Square, SW
Atlanta, GA 30334-1300

Charles Crist, Attorney General
The Capitol, Plaza Level One
Tallahassee, FL 32399-1050

Roy Cooper, Attorney General
P.O. Box 629
Raleigh, NC 27602-0629

Mike Cox, Attorney General
G. Mennen Williams Building
P.O. Box 30212
Lansing, MI 48909

Jim Hood, Attorney General
P.O. Box 220
Jackson, MS 39205

J. Joseph Curran, Jr., Attorney General
200 Saint Paul Place
Baltimore, MD 21202-2021

Peter C. Harvey, Attorney General
Justice Complex
P.O. Box 080
Trenton, NJ 08625

Bill Lockyer, Attorney General
1300 I Street, Suite 125
P.O. Box 944255
Sacramento, CA 94244-2550

Phill Kline, Attorney General
120 Southwest 10th Avenue, 2nd Floor
Topeka, KS 66612-1597

Peggy A. Lautenschlager,
Attorney General
P.O. Box 7857
Madison, WI 53707-7857

Eliot Spitzer, Attorney General
120 Broadway
New York, NY 10271-0332

Lisa Madigan, Attorney General
500 South Second Street
Springfield, IL 62706

Ken Salazar, Attorney General
1525 Sherman Street, 5th Floor
Denver, CO 80203

Florida Agency for Workforce Innovation
The Caldwell Bldg., Suite 100
107 East Madison Street
Tallahassee, FL 32399-4122

California Labor and Workforce
Development Agency
806 K Street, Suite 2101
Sacramento, CA 95814

Colorado Labor and Employment
Department
1515 Arapahoe St., Tower 2, Ste 400
Denver, CO 80202-2117

Indiana Dept. of Workforce Labor
Alan Degner
10 North Senate Ave.
Indianapolis, IN 46204

Georgia Labor Department
Michael L. Thurmond
148 Andrew Young International N.E.
Atlanta, GA 30303-1751

Illinois Labor Department
160 N. LaSalle Street
Suite C-1300
Chicago, IL 60601

State of Michigan
Career Development Dept.
Victor Office Ctr.
201 N. Washington Sq., 7th Fl.
Lansing, MI 48913

State of Kansas Commerce Dept.
1000 Southwest Jackson St.
Suite 100
Topeka, KS 66612-1354

Maryland Labor, Licensing and Regulation
Dept.
500 North Calvert Street
Baltimore, MD 21202

New York Labor Dept.
Linda Angello
State Office Bldg., #12, W.A.
Harriman Campus
Albany, NY 12240

State of Mississippi
Personnel Board
301 N. Lamar, Suite 100
Jackson, MS 39201

New Jersey Labor Department
Albert G. Kroll
P.O. Box 110
Trenton, NJ 08625-0110

Wisconsin Dept. of Workforce Development
P.O. Box 7946
Madison, WI 53707

North Carolina Labor Dept.
Cherie Killian Berry
Labor Bldg., Four W. Edenton St.
Raleigh, NC 27601

Texas Workforce Commission
101 East 15th Street
Austin, TX 78778

David Lionette
Republic Financial Corporation
3300 South Parker Rd., Suite 500
Aurora, CO 80014

Office of the U.S. Trustee
1100 Commerce, Room 9C60
Dallas, TX 75242

GR Investments Holdings, LLC
3300 South Parker Rd., Suite 500
Aurora, CO 80014

PANTHER EAST
7928 STATE RD
PHILADELPHIA, PA 19136

RENTAL SERVICE CORP.
2900 No Interstate Drive
Norman, OK 73072

RENTAL SERVICE CORPORATION
709 SEABOARD STREET
MYRTLE BEACH, SC 29577

NATIONS RENTS
4351 EQUITY DR.
COLUMBUS OH. 43228

AMERICAN HYDROTECH
303 E OHIO STREET
CHICAGO IL 60611

NATIONS RENT
3031 NW Blitchton Road
Ocala, FL 34475

SUBURBAN PROPANE-SAN LEANDRO
10620 BIGGE AVENUE
SAN LEANDRO, CA 94577

JOHN MANSVILLE INT'L
27 PEARL STREET
PORTLAND, MD 04101

JOHNS MANVILLE
PO BOX 625001
LITTLETON, CO 80162

HENDRICK ROOFING INC
1956 Halford Road
Clearwater FL, 33760

Copper Sales
P.O. BOX D-1560
MINNEAPOLIS, MN 55480

COPPER SALES UNA-CLAD
1001 LUND BLVD
ANOKA, MN. 55303

DIAMOND ROOFING
PO BOX 186
SYRACUSE, NY 13211

COAST TO COAST
4513 CANTON HIGHWAY
MARIETTA, GA 30066

CRS, INC.
PO Box 48120
Atlanta, GA 30362

ADP, INC.
PO BOX 9001006
LOUISVILLE, KY 40290

INTEGRIS METALS
455 85 AVE N.W.
MINNEAPOLIS, MN. 55433

INTEGRIS METALS
PO Box 532496
Atlanta, GA 30353

Petersen Aluminum
1005 TONNE ROAD
ELK GROVE VILLAGE, IL 60007

AEP
2110 Enterprise Blvd.
West Sacramento, CA 95691

NEXTEL COMMUNICATIONS
1800 S. SPRINGER DRIVE
LOMBARD, IL 60148

CINTAS
51518 Quadrate
Macomb, MI 48042

Peterson Aluminum Corp.
Dept. 77-6682
Chicago, IL 60678

PACIFIC SUPPLY
PO BOX 160488
SACRAMENTO, CA 95816

MILW INSULATION CO. INC.
4700 N 129TH STREET
BUTLER WI 53007

CINTAS CORPORATION #074-TAMPA
7101 Parke East Blvd
Tampa, FL 33610

CONSTRUCTION RESOURCE, INC
545 INDEPENDENT RD
OAKLAND, CA 94621

HOME DEPOT
P.O.BOX 9121
DES MOINES, IA . 50368

HOME DEPOT
Dept 32-2500483924
PO Box 9055
Des Moines, IA 50368

HOME DEPOT
P.O. BOX 6029
THE LAKES, NV 60197

NORTH COAST
P.O. BOX 71-4259
COLUMBUS OH 43271

HOME DEPOT CRC
P.O. BOX 4536 DEPT 24
CAROL STREAM, IL 60197

NORTH COAST
2440 EDISON BOULEVARD
TWINSBURG, OH . 44087

AEP
9385 Ruth Avenue
Allen Park, MI 48101

NORTH COAST
P.O. Box 75252
Cleveland, OH 44101

TRIANGLE FASTENER CO
P.O. BOX 100057
PITTSBURGH, PA 15233

CARLISLE SYNTEC SYSTEMS
21485 NETWORK PLACE
CHICAGO IL 60673

CURTIS1000
P.O. BOX 102347
ATLANTA, GA 30368

CARLISLE SYNTEC INC
P.O. Box 7000
Carlisle, PA 17013

GULFSIDE SUPPLY
482 Commerce Way
Longwood FL 32750

SEAMAN CORPORATION
1000 Venture Blvd
Wooster, OH 44691

Seamen Corporation
P.O. Box 79001
Detroit, MI 48279

UNITED BUILDING PRODUCTS
3325 CANDELERIA NE
ALBUQUERQUE, NM 87107

GULFSIDE SUPPLY
PO BOX 116466
Atlanta, GA 30368

GULFSIDE SUPPLY, INC.
2649 Roselle Street
Jacksonville, FL 32204

SIPLAST
1000 E ROCHELL BLVD
IRVING TX 75062

AMERICAN EXPRESS
2965 W CORPORATE LAKES BLVD
WESTON, FL 33331-3626

AMERICAN EXPRESS
P.O. Box 297812
Ft Lauderdale, FL 33329

THE GARLAND COMPANY, INC.
P.O. BOX 70344-T
CLEVELAND, OH 44190-0344

SIPLAST, INC.
P.O. Box 971925
Dallas , TX 75397

FORD WHOLESALE CO, INC
1644 AUBURN BLVD
SACRAMENTO, CA 95815

SUNCOAST ROOFERS SUPPLY, INC
14212 N. Nebraska Avenue
Tampa, FL 33613

Manville Roofing Systems
P.O Box 625001
Littleton, CO 80162

OLSSON ROOFING COMPANY
740 S. LAKE STREET
BOX 1450
AURORA, IL 60507

SARNAFIL INC.
100 DAN RD
CANTON, MA 02021

TREMCO
3735 GREEN RD.
BEACHWOOD OH. 44122

Tremco Company
P.O BOX 931111
CLEVELAND, OH 44193

DURO-LAST
P.O.BOX 3301
SAGINAW MI. 48605

Sarnafil Inc.
D-3214
Boston, MA 022241

Soprema
P.O. BOX 92254
CLEVELAND, OH 44193

UNITED RENTALS
CREDIT OFFICE #930
PO BOX 846394
DALLAS, TX 75284-6394

DURO-LAST ROOFING , INC
525 Morley Drive
Saginaw, Michigan 48601

UNITED RENTALS
1331 COLDWELL AVENUE
PO BOX 3898
MODESTO, CA 95350

ALLIED BUILDING PRODUCTS CORP
1634 S. 108TH STREET
WEST ALLIS, WI 53214

UNITED RENTALS
P.O. BOX 100711
ATLANTA, GA 30384

Allied Building Products
1211 North Ellis Street
Bensenville, IL 60106

BRADCOAV
PO BOX D-228
VALLEY COTTAGE, NY 10989

ALLIED BUILDING PRODUCTS CORP
3888 COLLECTIONS CENTER DR
CHICAGO, IL 60693

ALLIED BUILDING PRODUCTS CORP
9 MILE ROAD
FERNDALE, MI

FIRESTONE BUILDING PRODUCTS CO
Dept 730096
Dallas, TX 75373

Firestone Building Products
Dept. 93661
Chicago, IL 60673

FIRESTONE BUILDING PRODUCTS CO
525 Congressional Blvd
Carmel, IN 46032-5607

Specialty Associates, Inc.
11122 West Rogers St.
West Allis, WI 53227

FIRESTONE BUILDING PRODUCTS CC
P.O. BOX 93661
CHICAGO IL 60673

Sunbelt Rental
P.O. Box 409211
Atlanta, GA 30384-9211

UNITED RENTALS NORTHWEST, INC.
CREDIT OFFICE #930
P.O. BOX 846394
DALLAS, TX 75284-6394.

Boise Cascade Office Selections
P.O. Box 360755
Pittsburgh, PA 15250-6755

Boise Cascade Office Selection
P.O. Box 1017505
Atlanta, GA 30392-1705

Roofers Supply of Greenville
P.O. Box 71
Lauren, SC 29360-0071

GAFMC
BUILDING 11, 1361 ALPS ROAD
WAYNE, NJ 07470

ABC SUPPLY CO. INC.
9020 ATKINSON STREET
ROSEVILLE, CA 95747

SEC
Central Regional Office
1801 California St., Ste 1500
Denver, CO 80202-2656

PACIFIC SUPPLY
2647 N WEBER AVENUE
FRESNO, CA 93705

GAFMC
CONTRACTORS SERVICES DEPT
1361 ALPS RD-BLDG 11-2
MILWAUKEE, NJ 07470

SEC
Pacific Regional Office
5670 Wilshire Blvd., 11th Floor
Los Angeles, CA 90036-3648

SEC
Midwest Regional Office
175 W. Jackson Blvd., Suite 900
Chicago, IL 60604

SEC
Northeast Regional Office
233 Broadway, 6th Floor
New York, NY 10279

@ROAD
Dept 33209
P.O. Box 3900
San Francisco CA 94139-3209

AEP
P.O. Box 12001
Dept. 0704
Dallas, TX 75313-0704

AEP
P.O. Box 894241
Los Angeles, CA 90189-4241

Citicorp Vendor Finance
P.O. Box 7247-0322
Philadelphia PA 19170

American Business Equipment
188 MARTINVALE LANE
SAN JOSE, CA 95119

Ascom Hasler/GE Cap
P.O. Box 802585
Chicago IL 60680

GE Capital
P.O. Box 676011
Dallas TX 75267

GE Capital
P.O. Box 31001
Pasadena CA 91110

GE Capital
P.O. Box 642444
Pittsburgh MI 15264

Global Imaging
P.O. Box 3083
Cedar Rapids IA 52406-3083

GE Capital Modular Space
P.O. Box 641595
Pittsburgh PA 15264

Giuffre Bros
6635 S 13th Street
Milwaukee WI 53221

Minolta Leasing
P.O. Box 41601
Philadelphia PA 19101

Key Bank
P.O. Box 6899
Cleveland OH 44101

Minolta Business Systems
P. O. Box 7247-0322
Philadelphia PA 19170

Pitney-Bowes
P.O. Box 856460
Louisville KY 40285

Pitney Bowes Credit Corp
1313 NO. ATLANTIC 3RD FLOOR
SPOKANE, WA 99201

Pitney Bowes Inc - Purchase Power
P.O. Box 856042
Louisville KY 40285

Toshiba Business Solutions
P.O. Box 642111
Pittsburgh PA 15264

Toshiba America Info Sys
P.O. Box 740441
Atlanta GA 30374-0441

Toshiba America Info Sys Inc
PO BOX 31001-0271
PASADENA, CA 91110

AXIS CAPITAL INC.
308 NORTH LOCUST STREET
GRAND ISLAND, NE 68801

US Bancorp
1310 Madrid Street
Suite 101
Marshall MN 56258

Xerox Corporation
P.O. Box 802567
Chicago IL 60680

WRIGHT EXPRESS
PO BOX 6293
CAROL STREAM, IL 60197-6293

AXIS CAPITAL, INC.
PO BOX 643172
CINCINNATI, OH 45264-3172

UNITED HEALTHCARE INSURANCE
CO
525 WEST MONROE
LOCKBOX 22703 8TH FLOOR MAILRO
CHICAGO, IL 60661

JOEL A. THOMPSON
ANN THOMPSON
PO BOX 576
EDWARDS, CO 81633

JAMES L. NUGENT
33 HALLOCK'S RUN
SOMERS, NY 10589

CIVC PARTNERS FUND, L.L.C.
C/O CIVC PARTNERS FUND, L.L.C.,
230 SOUTH LASALLE STREET
CHICAGO, IL 60697

RICHARD S. PINEAU
5 LAURELFORD COURT
COCKEYSVILLE, MD 21030

GEORGE J. COOK
3930 HIGHCREST
BRIGHTON, MI 48116

RICHARD M. NUGENT
29 FOX GLEN DRIVE
STAMFORD, CT 06903

HERBERT J. KIZER III
20 THE FAIRWAY
WOODSTOCK, GA 30188

RONALD J. WEROWINSKI
1122 W. ROGERS STREET
WEST ALLIS, WI 53227

JOHN C. COOK
7 OAK POINT LANDING
HILTON HEAD, SC 29928

FREDERICK E. HOLLAND
1499 BLAKE STREET 7H
DENVER, CO 80202

DAVID R. BRECHT
2019 WEATHERBY LANE
FRESNO, TX 77545

THOMAS E. BROWN IRA
6072 WING LAKE ROAD
BLOOMFIELD HILLS, MI 46236

RONALD H. MARTIN
2121 DURFEY AVE.
ORANGE CITY, FL 32774

J.R. HARRINGTON
13223 BARKLEY
OVERLAND PARK, KS 66209

RICHARD D. OLIVER
2619 LAKECREST DRIVE
PEARLAND, TX 77584

J. JEFFRY KOTLER
6 SCHOOL STREET
PEAPACK, NJ 07977

MARILYN PARRISH
12345 ST. ARMANDS CIRCLE
CARMEL, IN 46033

JOHN PUM
22340 S. GREEN LINKS
WEST ALLIS, WI 53227

RHES V. LOW
703 NORTHVIEW DRIVE
LAUREL, MS 39940

MITCHELL D. MAULDIN
743 NORTHVIEW DRIVE
LAUREL, MS 39940

STEPHAN SLAVIK
86 GROSSE PINES DRIVE
ROCHESTER HILLS, MI 48309

Jeffrey M. Levinson/Leah M. Caplan
Margulies & Levinson, LLP
24300 Chagrin Boulevard
Cleveland, OH 44122

Jann I. Fisher/Kristine Cook
generalRoofing
3323 W. Commercial Blvd., Suite 200
Ft. Lauderdale, FL 33309

JIM MOONEY
THE BAUPOST GROUP, L.L.C.
10 ST. JAMES AVE., SUITE 2000
BOSTON, MA 02116

William L. Seigel
Cowles & Thompson, P.C.
901 Main Street, Suite 4000
Dallas, Texas 75201

Ronald A. Deneweth
Deneweth, Dugan & Parfitt, P.C.
888 W. Big Beaver Road, Suite 350
Troy, MI 48084-4737

Sitrick and Company, Inc.
Sandra R. Sternberg/Maya Pogoda
1840 Century Park East, Suite 800
Los Angeles, CA 90067

Joel Wielibinski
Munsch Hardt Kopf & Harr, P.C.
1445 Ross Avenue, Suite 4000
Dallas, TX 75202

Caren D. Enloe/Krista F. Norstog Leonard
Smith Debnam Narron Wyche Saintsing &
Myers, L.L.P.
P.O. Box 26268
Raleigh, North Carolina 27611