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Attorneys for CEI Roofing, Inc., et al.,
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 SECTION 327(a) OF
THE BANKRUPTCY CODE FOR AUTHORIZATION TO EMPLOY AND RETAIN
GULF ATLANTIC CAPITAL CORPORATION AS FINANCIAL ADVISORS**

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 327(a) of the Bankruptcy Code for Authorization to Employ and Retain Gulf Atlantic Capital Corporation as Financial Advisors (the “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 327(a) of title 11 of the United States Code (the “Bankruptcy Code”).

II. BACKGROUND

2. On May 3, 2004 (the "Petition Date"), Debtors filed voluntary petitions seeking orders for relief under Chapter 11 of the Bankruptcy Code in the United States Bankruptcy Court for the Northern District of Texas. Pursuant to an Order of this Court, these Chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered.

3. No official creditors’ committee (the "Committee") has yet been appointed in these cases.

4. The Debtors continue to operate its business and manage its properties as a debtor in possession pursuant to Sections 1107(a) and 1108 of the Bankruptcy Code.

5. General Roofing Services, 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

6. By this Application, the Debtors seek authorization to employ Gulf Atlantic Capital Corporation (“GACC”) as their financial advisors. The Debtors seek authorization to

employ GACC on substantially the same terms and conditions set out in the Engagement Letter, dated May 10, 2004, that is attached hereto as **Exhibit A** (the “Engagement Letter”).

7. The Debtors require GACC’s expertise and skills in providing financial advisory services to ensure the successful reorganization of the Debtors and to maximize the value recovered for the benefit of their creditors. The Debtors require advice on restructuring and managing their businesses and requires GACC’s specialized expertise in this area. The Debtors believe that GACC is well qualified for the responsibilities presented by the Chapter 11 cases, as GACC is familiar with the Debtors’ businesses, and has extensive experience in providing financial advising services to troubled construction companies. The Debtors believe that it is in the best interest of their estates that GACC be retained pursuant to Section 327(a) of the Bankruptcy Code.

8. The Debtors anticipate that GACC will render financial advisory services to the Debtors as needed throughout the course of these Chapter 11 cases. In particular, the Debtors anticipate that GACC will perform, *inter alia*, the following services:

- (i) Maintenance of a rolling cash budget;
- (ii) Purchasing and vendor management;
- (iii) Accounts receivable and collection efforts; and
- (iv) Other services as requested by the Debtors.

9. The Debtors require knowledgeable financial advisors to render these essential professional services. And the Debtors believe that GACC is well-qualified to perform these services and assist the Debtors in these Chapter 11 cases.

10. Pursuant to the terms and conditions of the Engagement Letter and subject to the Court’s approval, GACC intends to (a) charge for its professional services on an hourly basis in accordance with its ordinary and customary hourly rates in effect on the date services are

rendered, and (b) seek reimbursement of actual and necessary out-of-pocket expenses. GACC will maintain detailed, contemporaneous records of time and any actual and necessary expenses incurred in connection with the rendering of the corporate communications consulting services described above by category and nature of the services rendered.

11. To the best of the Debtors' knowledge, and except as disclosed herein and in the Affidavit of Rick Gillies (the "Affidavit") attached hereto as **Exhibit B**, GACC has not represented any of the Debtors' creditors or any other parties in interest or their respective attorneys in any matter relating to the Debtors or their estates.

12. To the best of GACC's knowledge, except as otherwise disclosed in the attached Affidavit, GACC is a "disinterested person" as that phrase is defined in Section 101(14) of the Bankruptcy Code. Such employment is necessary and in the best interest of the Debtors and their estate.

13. Notice of this Application has been given to the United States Trustee.

14. No previous application for the relief sought herein has been made to this or any other Court.

IV. CONCLUSION

WHEREFORE, the Debtors respectfully request that the Court enter an order approving the employment and retention of GACC 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

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

CERTIFICATE OF SERVICE

The undersigned hereby certifies that he provided true and correct copies of the foregoing to all persons on the attached Service List via overnight delivery on the 17th day of May, 2004.

 /s/ Keith Miles Aurzada
Keith Miles Aurzada

Gulf Atlantic Capital
PRIVATE INVESTMENT BANKERS CORPORATION

May 10, 2004

Mr. Gerard Mozian
Chief Financial Officer
General Roofing Services, Inc.
3323 W. Commercial Blvd., #200
Ft. Lauderdale, FL 33309

Re: Engagement Letter – Financial Advisory Services

Dear Mr. Mozian:

This engagement letter will confirm our understanding of the services that Gulf Atlantic Capital Corporation ("GACC") will provide to General Roofing Services ("GRS" or "the Company"). As we have discussed GRS has decided to retain GACC as a financial advisor. In this capacity, GACC would be retained by GRS. Our role will be advisory only. GRS and its current board of directors and management group will continue to manage and be solely responsible for the operation of GRS.

The services are expected to include, but are not limited to:

- Maintenance of a rolling cash budget.
- Purchasing and vendor management.
- Accounts receivable and collection efforts.
- Other services as requested by GRS.

This engagement letter only covers the financial advisory services described herein. Additional services, if requested, may need to be covered by a separate engagement letter and fee arrangement.

Mr. Gerard Mozian
General Roofing Services, Inc.
May 10, 2004
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Representations

In rendering the foregoing services, we may inquire about GRS's operations and request such information as may be necessary for us to better understand the Company. Our services are not designed, nor should they be relied upon, to uncover weaknesses in internal controls, financial statement errors or irregularities, or violations of any applicable laws. We will, however, inform you of any such irregularities, errors, or violations of law which come to our attention during the course of rendering services to GRS. Throughout this process, we will be working closely with the Company's management and we will rely on the information provided to us by management personnel. We will not audit or otherwise verify the information provided.

GACC recognizes and acknowledges that information and documentation provided by the Company during the course of this engagement contains confidential information, and that all materials are proprietary and confidential. GACC confirms and agrees that they will not disclose, distribute, copy, or release to any third party, any of the information or documents now or hereinafter received or obtained by GACC except as required by law or the Bankruptcy Court, without GRS's prior consent, provided that all obligations as to nondisclosure by GACC shall cease as to any part of such information to the extent that such information is or becomes public other than as a result of acts by GACC.

Results are Not Guaranteed

While our goal is to assist GRS with various financial advisory activities, we cannot guarantee specific results. Any materials prepared by us are solely for the use of GRS and may not be reproduced, summarized or referred to, or given to any other person without our prior consent, which shall not be unreasonably withheld. Any materials reproduced for presentation to third parties must be reproduced only in entirety so that the information is presented in context with the other information contained in the report.

Reporting and Limitations

We will report our findings, together with any recommendations, to Mr. Mozian. Any decision to implement such recommendations will be solely that of GRS. GACC's maximum liability relating to services rendered under this letter (regardless of form of action, whether in contract, negligence or otherwise) shall be limited to the charges paid to GACC for the portion of its services or work products giving rise to liability. In no event shall GACC be liable for

Mr. Gerard Mozian
General Roofing Services, Inc.
May 10, 2004
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consequential, special, incidental or punitive loss, damage or expenses (including with limitation, lost profits, opportunity costs, etc.) even if it has been advised of their possible existence.

GRS shall indemnify and hold harmless GACC and its personnel from and against any claims, liabilities, costs and expenses (including, without limitation, attorney's fees and the time of the GRS's personnel involved) brought against, paid or incurred by the GRS at any time and in any way arising out of or relating to GACC services under this letter, except to misconduct or gross negligence of GACC personnel. This provision shall survive the termination of this agreement for any reason. We shall not be liable for consequential damages.

GRS acknowledges that any transaction proposed by GACC may have tax consequences for the Company or its shareholders. GACC is not engaged to provide tax advice and GRS recognizes that it will need to obtain advice from its own tax professionals regarding any proposed transaction.

Fees and Termination

Our fee structure for the financial advisory services provided to GRS under this engagement letter will be based on hourly fees for time incurred by GACC professionals in performing these services. Our hourly fees are \$250 to \$350 per man-hour for time incurred. Our hourly fees are not contingent upon the results or conclusions of this engagement. Our current applicable rates per man hour are as follows:

▪ Managing Director	\$350.00
▪ Director	\$300.00
▪ Vice President	\$275.00
▪ Senior Associate	\$265.00
▪ Associate	\$250.00

In addition to our fees, we will bill GRS for reasonable costs, including airfare, lodging and rental car. GACC will absorb the cost of incidental expenses including meals. We do not anticipate that there will be other expenses associated with this engagement; however, if such expenses should arise, we will not incur any such expense without your prior approval.

Mr. Gerard Mozian
General Roofing Services, Inc.
May 10, 2004
Page 4 of 4

Our engagement is terminable at will, on your part, or ours. Upon termination, all fees and costs are due and payable to GACC.

Validity, Enforceability and Waiver of Jury Trial

The invalidity or unenforceability of any provision of this Agreement shall not affect the validity or enforceability of any other provisions of this Agreement, which shall remain in full force and effect.

This Agreement may not be amended or modified except in writing signed by each of the parties hereto and shall be governed by and construed in accordance with the laws of the State of Florida. Each of the parties hereto expressly waives all right to bring a court action or have a trial by jury in any action or proceeding arising out of this Agreement. Each of the parties hereto agree that any dispute (including fee disputes) shall be submitted to binding arbitration to be conducted in Hillsborough County, Florida before the American Arbitration Association ("AAA") in accordance with the Commercial Arbitration Rules of the AAA.

If there are any questions, please contact me at 813-288-8141.

Very truly yours,

GULF ATLANTIC CAPITAL CORPORATION

By: *Rick Gillies*
Rick Gillies, Managing Director

**ACKNOWLEDGED AND ACCEPTED:
GENERAL ROOFING SERVICES, INC.**

By: *Gerard Mozian*
Gerard Mozian, Chief Financial Officer

Date: *May 14, 2004*

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

IN RE:

CEI ROOFING, INC., et al.

Debtors

§
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§
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§

**CASE NO. 04-35113-HDH-11
(Joint Administration)**

Hearing Date and Time: To Be Set

**AFFIDAVIT IN SUPPORT OF DEBTOR’S EXPEDITED APPLICATION
FOR AN ORDER PURSUANT TO SECTIONS 327(a) OF THE
BANKRUPTCY CODE AUTHORIZING THE RETENTION OF
GULF ATLANTIC CAPITAL CORPORATION AS FINANCIAL ADVISORS**

STATE OF FLORIDA

COUNTY OF HILLSBOROUGH

§
§
§

ss:

Rick Gillies, being duly sworn according to law, upon his oath, deposes and says:

1. I am a Managing Director of the firm of Gulf Atlantic Capital Corporation (“GACC” or the “Firm”), which has its principal office at 2701 N. Rocky Point Drive, Suite 630, Tampa, Florida 33607. I am authorized to execute this Affidavit on behalf of GACC. 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 GACC as financial advisor to 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 GACC (the “Application”).

3. GACC is a privately held firm that provides a broad range of corporate advisory services, capital market capabilities, asset management, and principal investing. GACC has been advising clients across the United States for over 10 years. GACC has dedicated professionals who provide restructuring services to its clients.

4. The current managing directors, directors, vice presidents and associates of GACC have extensive capital sourcing and debt restructuring experience, and experience working with financially troubled companies in complex financial restructurings out of court and in Chapter 11 proceedings. Additionally, GACC has substantial expertise in the construction industry.

5. In connection with its proposed retention by the Debtors in this case, GACC 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, GACC obtained from the Debtors and/or its representatives the names of individuals and entities that may be parties in interest to these Chapter 11 cases, including the Debtors, the Debtors' secured creditors, the Debtors' twenty largest unsecured creditors, and other entities. GACC and its principals have researched its client files and records to determine its connections with the Debtors and any potential parties in interest.

6. To the best of my knowledge and belief, insofar as I have been able to ascertain, none of the principals or employees of GACC working on or connected to this engagement on the Debtors' behalf has had, or will have in the future, direct contact concerning these Chapter 11 cases with the Debtors' creditors and other parties in interest herein, the United States Trustee, or anyone employed in the Office of the United States Trustee, other than in connection with this engagement for the Debtors. Except as described on Schedule 1 to this Affidavit, to the best of my knowledge, GACC 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.

7. GACC may have been and/or may be a client of, or may have been and/or may be involved in matters or transactions with entities that are also clients of, various professional firms that are representing the Debtors, creditors, or other parties in interest in these cases.

- (a) Due to the size and complexity of the Debtors and their business operations and limitations in the types of inquiries and searches that are capable of being conducted within GACC, there may be other direct or indirect connections or relationships between GACC and the Debtors, their creditors, other parties-in-interest in these cases or their respective attorneys, accountants, or other professionals which have not yet been identified by any of GACC's representatives and which are therefore not disclosed herein. However, if such additional connections or relationships become known to me directly or through other GACC employees, one or more supplemental affidavits will be submitted to the Court reflecting such connections or relationships.
- (b) As part of its activities, GACC is involved in numerous cases, proceedings and transactions involving many different professionals, attorneys, accountants, and financial consultants, some of whom may represent or advise claimants or other parties in interest in the Debtors' case. In addition, GACC has in the past been, and may in the future be, represented by several attorneys and law firms, some of whom may be involved in these cases. GACC also has in the past, and may in the future, work with or against other professionals involved in these cases in matters wholly unrelated to these cases. To the best of the knowledge, information and belief of myself and GACC's employees in administrative positions, none of those relationships constitutes an interest adverse to the Debtors in matters upon which GACC is to be employed, and none has any direct connection with this case.

8. To the extent that I have been able to ascertain that GACC has been retained to represent any of the potential parties in interest in matters unrelated to this case, such parties are listed on Schedule 2 attached hereto. GACC's representation of each entity listed on Schedule 2 is only on matters that are totally unrelated to the Debtors or these Chapter 11 cases. Other than as listed on Schedule 2, I am unaware of any relationships that GACC has had with the potential parties in interest herein, or their respective attorneys and accountants. Given the size of the Debtors and the breadth of GACC's client base, however, it is possible that other principals or employees of GACC may have been retained by one or more of the potential parties in interest in

unrelated matters without my knowledge. To the extent that GACC discovers any such additional relationships, it will supplement this disclosure to the Court promptly.

9. Other than as disclosed herein, GACC and its principals and employees have no relationship with the Debtors of which I am aware after due inquiry. Other than as disclosed herein, GACC holds no interest which is materially adverse to the interests of the Debtors or their estates or creditors.

10. GACC has provided and agrees to continue to provide assistance to the Debtors in accordance with the terms and conditions set forth in the Application and the Engagement Letter, which is annexed to the Application as Exhibit A. Accordingly, I make this Affidavit in support of an Order authorizing such retention.

11. All 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 corporate restructuring and financial advisory profession.

12. Based upon the foregoing, to the best of my knowledge, information and belief, and except as may otherwise be indicated herein, I believe GACC is “disinterested” as defined in Section 101(14) of the Bankruptcy Code and represents no interest adverse to the Debtors.

13. It is the intention of GACC to seek compensation for its services as described in the Application and the Engagement Letter in accordance with the Bankruptcy Code, the Bankruptcy Rules, the United States Trustee’s Guidelines, and any and all rules of this Court.

14. GACC charges its clients for reasonably incurred, out of pocket expenses associated with an assignment. 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.

Rick Gillies

By: *RICK GILLIES, MANAGING DIRECTOR*
Name: Rick Gillies
Title: Managing Director

Subscribed and sworn to before me, the undersigned authority, this 17 day of May, 2004.

Rosalie A. Morrison

Notary Public, State of Florida

[SEAL]



SCHEDULE 1

(a) On March 5, 2004, General Atlantic Capital Corporation (“GACC”) was retained by the law firm Brown Rudnick Berlack Israels LLP (“BRBI”) in connection with its representation of Fleet National Bank (“Fleet”), as Administrative Agent for certain prepetition lenders in respect of the Debtors. GACC acted as a financial advisors in connection with Fleet’s prepetition secured loans to the Debtors. All fees for these services were paid by the Debtors per the Debtors’ Credit Agreement, dated January 4, 1999, with Fleet. On March 29, 2004, BRBI and GACC terminated the engagement letter.

(b) On April 5, 2004, GACC was retained by the Debtors as its financial advisors and Chief Restructuring Officer before the commencement of these Chapter 11 cases. The Debtors do not owe GACC any money for their pre-petition services. GACC does not believe that this representation is a conflict. All parties are aware of this relationship, the Debtors executed a release in favor of Fleet, as Administrative Agent for certain prepetition lenders in respect of the Debtors. This waiver is attached hereto.

SCHEDULE 2

GACC did not find such a relationship. To the extent that GACC discovers any such relationships, it will promptly supplement this disclosure to the Court.

RELEASES

The following RELEASES (these "Releases") are made as of this 13th day of April 2004.

Reference is made to that certain Credit Agreement dated as of January 4, 1999 (as amended from time to time, the "Credit Agreement"), by and among General Roofing Services, Inc. (the "Borrower"), its subsidiaries (collectively, jointly and severally, the "Guarantors"), Fleet National Bank, as administrative agent (the "Administrative Agent"), and the lenders party thereto (collectively, the "Lenders"). All capitalized terms not otherwise defined herein shall have the meanings ascribed to such terms in the Credit Agreement.

For good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Borrower hereby releases, waives, and forever relinquishes all claims, demands, obligations, liabilities, and causes of action of whatever kind or nature, whether known or unknown, which it has, may have, or might assert now or in the future (collectively, the "Claims") against the Administrative Agent, the Lenders and their respective affiliates, participants, managers, officers, directors, employees, agents, attorneys, accountants, consultants, successors, and assigns (collectively, the "Released Parties"), directly or indirectly, arising out of, based upon, or in any manner connected with (i) any transaction, event, circumstance, action, failure to act or occurrence of any sort or type, whether known or unknown, which occurred, existed, was taken, permitted or begun prior to the execution of these Releases with respect to the Credit Obligations, the Credit Documents, the administration and collection of the obligations created thereby, the selection and retention by the Borrower of Gulf Atlantic Capital Corporation ("GACC") as the Borrower's Chief Restructuring Officer ("CRO"), and the prior provision of services by GACC as an expert formerly retained by Brown Rudnick Berlack Israels LLP ("BRBI") in respect of certain matters relating to the Borrower and the Guarantors, (ii) any discussions, commitments, negotiations, conversations or communications with respect to the refinancing, restructuring or collection of any Credit Obligations prior to the execution hereof, or (iii) any thing or matter related to any of the foregoing.

For good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, each of the Guarantors hereby releases, waives, and forever relinquishes all Claims against the Released Parties, directly or indirectly, arising out of, based upon, or in any manner connected with (i) any transaction, event, circumstance, action, failure to act or occurrence of any sort or type, whether known or unknown, which occurred, existed, was taken, permitted or begun prior to the execution of these Releases with respect to the Credit Obligations, the Credit Documents, and/or the administration and collection of the obligations created thereby, the selection and retention by the Borrower of GACC as the Borrower's CRO, and the prior provision of services by GACC as an expert formerly retained by BRBI in respect of certain matters relating to the Borrower and the Guarantors, (ii) any discussions, commitments, negotiations, conversations or communications with respect to the refinancing, restructuring or collection of any Credit Obligations prior to the execution hereof, or (iii) any thing or matter related to any of the foregoing.

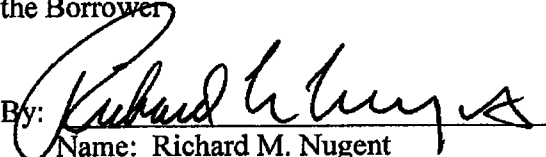
The acceptance of these Releases by the Administrative Agent and the Lenders does not constitute an acknowledgment or admission by the Administrative Agent or the Lenders of liability for any matter, or a precedent upon which liability may be asserted. The Borrower and

the Guarantors hereby acknowledge and agree that the Releases do not in any way modify, release or waive any rights and remedies of the Administrative Agent and the Lenders and any existing Events of Defaults and Defaults, all of which rights and remedies are expressly reserved.

These Releases are governed by the laws of the Commonwealth of Massachusetts, without regard to conflicts of laws principles.

IN WITNESS WHEREOF, the undersigned have caused these Releases to be executed as an instrument under seal by their respective duly authorized officers as of the date first written above.

GENERAL ROOFING SERVICES, INC.,
the Borrower

By: 
Name: Richard M. Nugent
Title: CEO

[SIGNATURES CONTINUE ON NEXT PAGE]

ANTHONY ROOFING, LTD.
AVON ROOF SERVICES, INC.
B&R ROOFING COMPANY
BE MERGER CO.
BLACKMORE AND BUCKNER ROOFING, INC.
C.E.I. FLORIDA, INC.
CEI ROOFING, INC.
CEI WEST ROOFING COMPANY, INC.
CYCLONE ROOFING COMPANY
DAKOTA LEASING, INC.
GENERALROOFING NATIONAL SERVICES, INC.
GENERAL ROOFING ACQUISITION CORP.
GRI OF SOUTH FLORIDA, INC.
GRI OF WEST FLORIDA, INC.
GRS VENDOR RELATIONS, INC.
HARRINGTON-SCANLON ROOFING COMPANY, INC.
REGISTER CONTRACTING COMPANY, INC.
ROOFCARE, INC.
ROOFCARE CONSTRUCTION SERVICES INC.
ROOFERS, INCORPORATED
S&B ROOFING SERVICES, INC.
SAI WHOLESALE DISTRIBUTORS, INC.
SPECIALTY ASSOCIATES, INC.
THERREL-KIZER ROOFING, INC.
TOP CONCEPTS, INC.
TUCKAHOE METAL & ROOFING, INC.
UNITED ROOFING & CONSTRUCTION, INC.
WRIGHT-BROWN ROOFING COMPANY,
the Guarantors

By: 

Name: Gerard P. Mozia

Title: Vice President