

# McGUIREWOODS

Mark E. Freedlander  
412.667.7928

Dominion Tower, 23rd Floor  
625 Liberty Avenue  
Pittsburgh PA 15222

January 11, 2007

INVOICE NO. 90897884

Official Committee of Unsecured Creditors (CEP)  
c/o Bruce Tobiansky  
DuPont Corporation  
DuPont Legal, D-4026  
1007 Market Street  
Wilmington, DE 19898

TAX ID NO. 54-0505857

JOINT GROUP #2048970

Current Invoice:

Current Fees:	\$65,763.50	
Current Disbursements:	<u>\$3,732.11</u>	
Current Invoice Total:		<u>\$69,495.61</u>

PLEASE REMIT PAYMENT TO THE FOLLOWING ADDRESS:

McGuireWoods LLP  
Attn: Accounts Receivable  
901 E. Cary Street  
Richmond, VA 23286-0645

PAYMENT IN FULL IS DUE WITHIN 30 DAYS OF DATE OF INVOICE

# McGUIREWOODS

For professional services rendered and expenses incurred from  
December 1, 2006 through December 31, 2006 regarding File  
Number 2048970 :

<u>Matter</u>	<u>Fees</u>	<u>Disb.</u>	<u>Total</u>
General Administration			
2048970-0001	\$13,189.50	\$3,023.23	\$16,212.73
Petition, Schedules and Financial Information			
2048970-0002	\$700.00	\$ .00	\$700.00
Debtor-in-Possession Financing			
2048970-0004	\$4,935.00	\$ .00	\$4,935.00
Creditor Inquiries			
2048970-0007	\$70.00	\$ .00	\$70.00
Docket Review			
2048970-0008	\$464.00	\$ .00	\$464.00
Employee Matters			
2048970-0009	\$210.00	\$ .00	\$210.00
Executory Contracts, Personalty Leases and Real Estate			
2048970-0010	\$70.00	\$ .00	\$70.00
Disclosure Statement and Plan of Reorganization			
2048970-0013	\$14,237.50	\$548.88	\$14,786.38
Creditors' Committee			
2048970-0017	\$2,485.00	\$ .00	\$2,485.00
Claims Processing			
2048970-0018	\$449.00	\$ .00	\$449.00
Miscellaneous Motions and Advesary Proceedings			
2048970-0019	\$5,499.00	\$160.00	\$5,659.00

Official Committee of Unsecured Creditors of CEP

File Number: 2048970

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Sales

2048970-0020	\$23,266.00	\$ .00	\$23,266.00
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Retention of Professionals and Fee Application

2048970-0022	\$188.50	\$ .00	\$188.50
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\$65,763.50	\$3,732.11	\$69,495.61
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FOR PROFESSIONAL SERVICES RENDERED AND EXPENSES INCURRED:

Re: General Administration

Our File No. 2048970-0001

For Services Rendered Through Dec 31, 2006

12/04/06	Draft case status and winddown strategy memo to debtors Mark E. Freedlander	1.00
12/06/06	Telephone conference with M. Hammer regarding case funding issues and Tuscaloosa sale issues Mark E. Freedlander	.50
12/06/06	Status call with debtor representatives regarding sale issues, claim issues, accounts receivable recovery issues, status and strategy discussion with J. Hutchinson Mark E. Freedlander	1.80
12/06/06	Participate in conference call regarding case administration and review case management update from Glass & Associates William C. Price	2.00
12/06/06	Review and organize case files Heather R. Hickman	1.30
12/07/06	Conference calls with parties in interest regarding case status, strategy and resolution of issues Mark E. Freedlander	8.00
12/07/06	Review and update case files Heather R. Hickman	.80
12/08/06	Conference calls and discussions with parties in interest regarding case status, strategy and resolution of issues Mark E. Freedlander	5.50
12/08/06	Review and organize case files Heather R. Hickman	.40
12/08/06	Review of deepening insolvency research file as per M. Freedlander request Heather R. Hickman	.30

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12/11/06	Review and update case files Heather R. Hickman	2.50
12/12/06	Status and strategy discussion with J. Hutchinson Mark E. Freedlander	.50
12/13/06	Conference call with debtors regarding case financial status Mark E. Freedlander	1.00
12/14/06	Review and update case files Heather R. Hickman	.60
12/15/06	Review committee status update William C. Price	.50
12/19/06	Review and update case files Heather R. Hickman	1.40
12/20/06	Conference call with J. Downs and T. Wearsch regarding case funding and customer trailing claim payment issues Mark E. Freedlander	1.00
12/20/06	Review various e-mails regarding case funding (.5); meeting with M. Freedlander regarding case administration (.3) William C. Price	.80
12/20/06	Review and update of case files Heather R. Hickman	.70
12/21/06	Discuss case funding and potential savings with J. DiDonato Mark E. Freedlander	.70
12/21/06	Review various e-mails regarding case funding William C. Price	.50
12/22/06	Conference call with CEP representatives regarding winddown issues; address winddown issues with Grant Thorton, BIU Mark E. Freedlander	1.50
12/22/06	Review wind down budget; participate in conference call regarding wind down budget; review draft case status report William C. Price	2.00

12/22/06	Review and update of case files Heather R. Hickman	.80
12/26/06	Communications with J. Hutchinson regarding case disposition issues Mark E. Freedlander	1.00
12/27/06	Review e-mail from M. Freedlander regarding case status and responses to the same William C. Price	.50
12/28/06	Status and strategy discussion with J. Hutchinson Mark E. Freedlander	.80
12/29/06	Review and update case files Heather R. Hickman	.40

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Mark E. Freedlander	\$425.00	23.3	\$9,902.50
William C. Price	\$310.00	6.3	\$1,953.00
Heather Rajoppi Hickman	\$145.00	9.2	\$1,334.00
TOTAL FEES		38.8	\$13,189.50

Disbursements and Other Expenses:

	Copy Charges	\$131.90
	Rate=.10 Quantity=1319	
	Pacer Research	\$184.32
	Long Distance Telephone Charges	\$26.60
11/27/06	AMERICAN EXPRESS CO. - Price, William Travel Roundtrip from: Pittsburgh, PA To: Cincinnati, OH Date: 12/11/06 Ticket #: 0067797975668	\$545.60
11/27/06	AMERICAN EXPRESS CO. - Price, William Travel Roundtrip from: Dayton To: Chicago, IL Date: 12/12/16 Ticket #: 0127797975669	\$560.60
11/27/06	AMERICAN EXPRESS CO. - Price, William, Service Fee Tkt #: 0067797975668	\$27.00
12/05/06	Mark E. Freedlander- Trip for Hearing 11/28, 11/30/06; mileage	\$164.56
12/21/06	William C. Price - trip to Vandalia, OH for Auction 12/11 - 12/14/06; room, meals, rental car, gas, parking	\$1,300.37
12/22/06	Mark E. Freedlander- Trip to Akron, Ohio for hearing 12/12/06; mileage	\$82.28

TOTAL EXPENSES

\$3,023.23

TOTAL FOR MATTER 2048970-0001

\$16,212.73

**Re: Petition, Schedules and Financial Information**  
Our File No. 2048970-0002  
For Services Rendered Through Dec 31, 2006

12/13/06	Review various correspondence from debtors' professionals regarding same and related financial reports Sally E. Edison	.40
12/18/06	Review and analyze winddown budget Sally E. Edison	.70
12/19/06	Review correspondence from GT regarding on-site review and related winddown budget issues Sally E. Edison	.20
12/20/06	Meeting with M. Freedlander, W. Price regarding winddown budget and liquidation analysis Sally E. Edison	.30
12/20/06	Review various correspondence from case professionals regarding winddown budget Sally E. Edison	.20
12/27/06	Review various correspondence from committee professionals regarding status of information requests to debtors Sally E. Edison	.20

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Sally E. Edison	\$350.00	2.0	\$700.00
	TOTAL FEES	2.0	\$700.00

TOTAL FOR MATTER 2048970-0002 \$700.00



**Re: Debtor-in-Possession Financing**  
**Our File No. 2048970-0004**  
**For Services Rendered Through Dec 31, 2006**

12/01/06 Telephone conference with J. Downs regarding borrowing base availability issues Mark E. Freedlander	.50
12/05/06 Address availability issues; discussions with J. Downs regarding same Mark E. Freedlander	.70
12/06/06 Review DIP documentation and borrowing base certificates relating to availability and case funding issues Mark E. Freedlander	1.00
12/06/06 Review Wachovia's analysis regarding availability calculation (.5); review debtor-in-possession financing documents with respect to availability calculation (1.0) William C. Price	1.50
12/14/06 Communication with T. Wearsch regarding winddown funding/DIP financing issues; conference call with J. Hutchinson and T. Wearsch regarding same Mark E. Freedlander	1.30
12/14/06 Review various correspondence from case professionals regarding DIP extension Sally E. Edison	.40
12/15/06 Communications with counsel to CEP regarding case funding issues Mark E. Freedlander	.50
12/15/06 Review correspondence from M. Freedlander regarding DIP extension and related issues Sally E. Edison	.20
12/15/06 Review various correspondence from case professionals regarding DIP extension Sally E. Edison	.30
12/15/06 Review various e-mails regarding debtor-in-possession financing extension William C. Price	.50

12/18/06	Discussions with J. Hutchinson and/or J. Downs regarding case funding issues; accounts receivable collection issues Mark E. Freedlander	1.60
12/19/06	Review and draft issues with winddown budget; communication with J. Hutchinson and/or J. Downs regarding case funding issues Mark E. Freedlander	1.50
12/19/06	Review correspondence from various case professionals regarding extension of DIP financing Sally E. Edison	.40
12/20/06	Discussion with L. Marcero regarding case funding issues Mark E. Freedlander	.50
12/21/06	Review various correspondence from case professionals regarding conference call to review winddown budget and liquidation analysis Sally E. Edison	.40
12/22/06	Prepare for and participate in conference call with case professionals regarding review of winddown costs and liquidation analysis Sally E. Edison	1.20
12/22/06	Meeting with M. Freedlander, W. Price regarding same Sally E. Edison	.20

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Mark E. Freedlander	\$425.00	7.6	\$3,230.00
Sally E. Edison	\$350.00	3.1	\$1,085.00
William C. Price	\$310.00	2.0	\$620.00
		<u>12.7</u>	<u>\$4,935.00</u>
TOTAL FEES			

TOTAL FOR MATTER 2048970-0004

\$4,935.00

Re: **Creditor Inquiries**  
Our File No. 2048970-0007  
For Services Rendered Through Dec 31, 2006

12/05/06 Telephone call from K. Coleman, counsel to .20  
Wash. Penn, regarding cases status and recent  
developments  
Sally E. Edison

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Sally E. Edison	\$350.00	0.2	\$70.00
		<u>0.2</u>	<u>\$70.00</u>
	TOTAL FEES		

TOTAL FOR MATTER 2048970-0007 \$70.00

Re: Docket Review  
Our File No. 2048970-0008  
For Services Rendered Through Dec 31, 2006

12/01/06 Review docket; distribute Heather R. Hickman	.20
12/04/06 Review docket; distribute Heather R. Hickman	.20
12/05/06 Review docket; distribute Heather R. Hickman	.20
12/06/06 Review docket; distribute Heather R. Hickman	.20
12/07/06 Review docket; distribute Heather R. Hickman	.20
12/08/06 Review docket; distribute Heather R. Hickman	.20
12/11/06 Review docket; distribute Heather R. Hickman	.20
12/13/06 Review docket; distribute Heather R. Hickman	.20
12/14/06 Review docket; distribute Heather R. Hickman	.20
12/15/06 Review docket; distribute Heather R. Hickman	.20
12/18/06 Review docket; distribute Heather R. Hickman	.20
12/19/06 Review docket; distribute Heather R. Hickman	.20
12/20/06 Review docket; distribute Heather R. Hickman	.20
12/21/06 Review docket; distribute Heather R. Hickman	.20
12/22/06 Review docket; distribute Heather R. Hickman	.20

12/28/06 Review docket; distribute .20  
Heather R. Hickman

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Heather Rajoppi Hickman	\$145.00	3.2	\$464.00
		<u>3.2</u>	<u>\$464.00</u>
TOTAL FEES			

TOTAL FOR MATTER 2048970-0008 \$464.00

Re: **Employee Matters**  
Our File No. 2048970-0009  
For Services Rendered Through Dec 31, 2006

12/01/06 Review various correspondence from Case .30  
professionals regarding stipulation concerning  
performance bonuses  
Sally E. Edison

12/04/06 Review various correspondence from case .30  
professionals regarding stipulation concerning  
performance bonuses  
Sally E. Edison

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Sally E. Edison	\$350.00	0.6	\$210.00
		<u>0.6</u>	<u>\$210.00</u>
TOTAL FEES			

TOTAL FOR MATTER 2048970-0009 \$210.00

**Re: Executory Contracts, Personalty Leases and Real Estate  
Leases**

Our File No. 2048970-0010  
For Services Rendered Through Dec 31, 2006

12/19/06 Review correspondence from case professionals .20  
regarding status of lease rejections and  
related motion  
Sally E. Edison

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Sally E. Edison	\$350.00	0.2	\$70.00
		<u>0.2</u>	<u>\$70.00</u>
	TOTAL FEES		

TOTAL FOR MATTER 2048970-0010 \$70.00

**Re: Disclosure Statement and Plan of Reorganization**  
**Our File No. 2048970-0013**  
**For Services Rendered Through Dec 31, 2006**

12/01/06	Drafting of revisions to plan of liquidation Mark E. Freedlander	1.30
12/01/06	Research Sixth Circuit standard for substantive consolidation William C. Price	2.00
12/05/06	Review law review article related to substantive consolidation (1.0); revise memorandum regarding substantive consolidation standard in Sixth Circuit (1.5) William C. Price	2.50
12/06/06	Telephone conference with J. Downs regarding availability issues and Wachovia paydown issues (multiple) Mark E. Freedlander	1.30
12/06/06	Conference call with J. Hutchinson and J. Downs regarding availability issues and case funding issues Mark E. Freedlander	.80
12/06/06	Review revised liquidation analysis Sally E. Edison	.30
12/06/06	Revise memorandum regarding substantive consolidation standard in Sixth Circuit William C. Price	2.00
12/07/06	Revise Substantive consolidation memorandum William C. Price	1.50
12/11/06	Drafting of revisions to plan of liquidation Mark E. Freedlander	1.00
12/11/06	Review, revise and finalize substantive consolidation memorandum William C. Price	1.50
12/15/06	Review claims bar date order Sally E. Edison	.30
12/18/06	Drafting of revisions to plan of liquidation Mark E. Freedlander	1.80



12/26/06	Drafting of revisions to plan of liquidation Mark E. Freedlander	3.00
12/27/06	Draft liquidating trust agreement; draft revisions to plan of liquidation Mark E. Freedlander	5.50
12/28/06	Drafting of liquidating trust agreement and revisions to plan of liquidation Mark E. Freedlander	4.20
12/28/06	Research 6th Circuit standard for non-debtor releases (1.0); research 6th Circuit standard for identifications of causes of action for disclosure statement and plan of reorganization (1.5); research 6th Circuit standard for derivative standing for a liquidating trustee (.5) William C. Price	3.00
12/29/06	Draft revisions to plan of liquidation and liquidation trust agreement Mark E. Freedlander	2.80
12/29/06	Research 6th Circuit standard for derivative standing for a liquidating trustee (1.0); review documents for preparation of disclosure statement (1.0); review revised plan of reorganization (1.0) William C. Price	3.00

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Mark E. Freedlander	\$425.00	21.7	\$9,222.50
Sally E. Edison	\$350.00	0.6	\$210.00
William C. Price	\$310.00	15.5	\$4,805.00
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	TOTAL FEES	37.8	\$14,237.50

Disbursements and Other Expenses:

Pacer Research	\$6.88
Westlaw Research	\$542.00
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TOTAL EXPENSES	\$548.88

TOTAL FOR MATTER 2048970-0013 \$14,786.38

**Re: Creditors' Committee**  
**Our File No. 2048970-0017**  
**For Services Rendered Through Dec 31, 2006**

12/04/06	Review correspondence from M. Freedlander regarding committee involvement and strategy for remainder of case Sally E. Edison	.20
12/07/06	Draft correspondence to committee regarding scheduling committee conference call and setting agenda Sally E. Edison	.40
12/07/06	Review and analyze numerous emails and attachments from J. Stephenson in response to committee information requests Sally E. Edison	2.20
12/11/06	Review correspondence from M. Freedlander regarding status of Wash. Penn litigation (.1) and MW M. Freedlander regarding same (.2) Sally E. Edison	.30
12/12/06	Review correspondence from D. Wilson-Bailey regarding 12/14/06 committee meeting Sally E. Edison	.20
12/13/06	Draft correspondence to committee regarding committee conference call Sally E. Edison	.10
12/13/06	Meeting with M. Freedlander regarding same Sally E. Edison	.20
12/14/06	Prepare for and attend conference call with committee regarding case status Sally E. Edison	.70
12/14/06	Meeting with M. Freedlander regarding same Sally E. Edison	.20
12/14/06	Draft correspondence to committee summarizing conference call Sally E. Edison	.80
12/15/06	Telephone call from B. Toth regarding summary of committee meeting Sally E. Edison	.20

12/15/06 Review and revise email to committee .90  
summarizing committee call and related GT  
report  
Sally E. Edison

12/15/06 Draft correspondence to L. Marcero regarding GT .10  
financial report  
Sally E. Edison

12/22/06 Review correspondence to committee regarding .60  
same  
Sally E. Edison

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Sally E. Edison	\$350.00	7.1	\$2,485.00
		<u>7.1</u>	<u>\$2,485.00</u>
TOTAL FEES			

TOTAL FOR MATTER 2048970-0017 \$2,485.00

Re: Claims Processing  
Our File No. 2048970-0018  
For Services Rendered Through Dec 31, 2006

12/11/06 Telephone call from D. Clay regarding status of independent contractor claim .20  
Sally E. Edison

12/11/06 Telephone conference with D. Clay, T. Wearsch .20  
regarding same  
Sally E. Edison

12/11/06 Review claims bar date motion and .30  
correspondence from M. Freedlander regarding  
same  
Sally E. Edison

12/11/06 Review correspondence from various case .40  
professionals regarding bar date motion and  
related order  
Sally E. Edison

12/15/06 Research claims bar date Order entered .20  
Heather R. Hickman

12/28/06 Review correspondence from M. Freedlander .10  
regarding claims notice to creditors  
Sally E. Edison

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Sally E. Edison	\$350.00	1.2	\$420.00
Heather Rajoppi Hickman	\$145.00	0.2	\$29.00
		<u>1.4</u>	<u>\$449.00</u>

TOTAL FOR MATTER 2048970-0018

\$449.00

**Re: Miscellaneous Motions and Adversary Proceedings**  
**Our File No. 2048970-0019**  
**For Services Rendered Through Dec 31, 2006**

12/01/06	Address issues relating to stipulated order for resolution of motion to compel performance by customers relating to bonus plan Mark E. Freedlander	1.20
12/01/06	Review comments from Visteon's counsel regarding stipulated order resolving emergency motion to enforce performance bonus plan order (.5); review comments from Wachovia's counsel regarding stipulated order resolving emergency motion to enforce performance bonus plan order (.5); revise stipulated order resolving emergency motion to enforce performance bonus plan order (.5); review various comments to stipulated order resolving emergency motion to enforce performance bonus plan order (1.5) William C. Price	3.00
12/01/06	Update critical dates calendar; distribute Heather R. Hickman	.60
12/04/06	Review various comments to stipulated order resolving emergency motion to enforce performance bonus plan order (2.0); coordinate revisions to stipulated order resolving emergency motion to enforce performance bonus plan order (1.5); circulate revised stipulated order resolving emergency motion to enforce performance bonus plan order (.5); teleconference with Judge Shea-Stonum's chambers regarding submission of stipulated order (.2); coordinate submission of stipulated order resolving emergency motion to enforce performance bonus plan order (.3) William C. Price	4.50
12/04/06	Research substantive consolidation standard in Sixth Circuit (2.0); draft memorandum regarding substantive consolidation standard in Sixth Circuit (.5) William C. Price	2.50

12/04/06 Upload Order granting Stipulation resolving Debtors' Motion to enforce bonus plan (0.3); distribute signed Order (0.1) Heather R. Hickman	.40
12/06/06 Telephone call to D. Clay regarding status of payments to independent contractors Sally E. Edison	.20
12/08/06 Research first amended Complaint re Washington Penn Plastic Company v. CEP as per M. Freedlander request Heather R. Hickman	.20
12/11/06 Participate in pre-hearing status conference call with court Mark E. Freedlander	.50
12/11/06 Office meeting with D. Lampl, et al. regarding Washington Penn litigation; review D&O policy; discussion D&O fiduciary duty in Ohio with W. Price Mark E. Freedlander	2.50
12/14/06 Prepare for and participate in committee status call Mark E. Freedlander	.70
12/28/06 Research files and database for standstill agreement between Debtors and trade creditors as per M. Freedlander request Heather R. Hickman	.30
12/29/06 Research Debtors' Motion to extend period of exclusivity for M. Freedlander Heather R. Hickman	.20

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Mark E. Freedlander	\$425.00	4.9	\$2,082.50
Sally E. Edison	\$350.00	0.2	\$70.00
William C. Price	\$310.00	10.0	\$3,100.00
Heather Rajoppi Hickman	\$145.00	1.7	\$246.50
		<hr/>	<hr/>
	TOTAL FEES	16.8	\$5,499.00

Disbursements and Other Expenses:

Westlaw Research \$160.00

TOTAL EXPENSES \$160.00

TOTAL FOR MATTER 2048970-0019 \$5,659.00

**Re: Sales**

Our File No. 2048970-0020  
For Services Rendered Through Dec 31, 2006

12/01/06	Participate on conference call with debtor representatives regarding Lapper real property sale issues and case administration issues Mark E. Freedlander	1.00
12/01/06	Participate in conference call regarding sale of Lapeer real estate William C. Price	.50
12/05/06	Meeting with W. Price regarding status of various M&E auctions Sally E. Edison	.20
12/05/06	Review correspondence from M. Freedlander to debtors' counsel regarding case status and strategy Sally E. Edison	.40
12/05/06	Coordinate coverage for auctions William C. Price	.50
12/06/06	Review various correspondence from J. Stephenson regarding response to M. Freedlander case status memo Sally E. Edison	.90
12/06/06	Prepare for and attend conference call with debtors' professionals regarding case status and recent developments; meeting with M. Freedlander, W. Price regarding same; Sally E. Edison	2.10
12/07/06	Review e-mails regarding auctions William C. Price	.50
12/11/06	Multiple discussions with parties in interest regarding Tuscaloosa sale issues; participate in conference call regarding same with parties in interest Mark E. Freedlander	2.30
12/11/06	Meeting with W. Price regarding BidItUp auction-related matters Sally E. Edison	.30



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12/11/06	Draft correspondence to W. Price regarding same regarding Accuval appraisal Sally E. Edison	.10
12/11/06	Review correspondence from various case professionals regarding Tuscaloosa sale order Sally E. Edison	.30
12/11/06	Travel to Dayton, Ohio for auction William C. Price	6.00
12/11/06	Research Accuval list as per attorney request Heather R. Hickman	.30
12/12/06	Travel to/from Akron for Tuscaloosa sale hearing; attend Tuscaloosa sale hearing; attend meeting regarding revised terms of sale Mark E. Freedlander	5.60
12/12/06	Discussions with S. Mattes regarding results of initial day of auction Mark E. Freedlander	.40
12/12/06	Review correspondence from W. Price regarding auction status Sally E. Edison	.20
12/12/06	Attend Vandalia, OH auction (8.0); travel to Belleville, MI for auction (5.0) William C. Price	13.00
12/13/06	Review Tuscaloosa agreement of sale, TSA and sale approval order and draft comments thereto; participate in conference call with debtors, Visteon, et al. regarding financing Tuscaloosa sale documents; telephone conference with M. Hammer regarding Tuscaloosa sale issues Mark E. Freedlander	1.80
12/13/06	Prepare for and participate in conference call with debtors' professionals regarding case status and winddown issues Sally E. Edison	1.10
12/13/06	Attend Belleville, MI auction (7.0); travel to Canton, Ohio for auction (4.0) William C. Price	11.00
12/14/06	Prepare for and participate in hearing on Tuscaloosa sale and case status Mark E. Freedlander	.70

12/14/06	Attend Canton, OH auction (10.0); travel to Pittsburgh, PA (2.5) William C. Price	12.50
12/15/06	Meeting with W. Price regarding auction results and status Sally E. Edison	.20
12/18/06	Address Crestline auction and escrow issues Mark E. Freedlander	.80
12/18/06	Review various correspondence from case professionals regarding inclusion of items in upcoming auctions Sally E. Edison	.40
12/18/06	Review correspondence from case professionals regarding auction guaranty modifications Sally E. Edison	.40
12/19/06	Review various correspondence from case professionals regarding items to be auctioned at Crestline Sally E. Edison	.20
12/19/06	Research auction agreement approved by Court and related pleadings as per attorney request Heather R. Hickman	.30
12/20/06	Discuss Crestline auction results; robot and third party sale issues with S. Mattes Mark E. Freedlander	.80
12/20/06	Review various correspondence from case professionals regarding outcome of various auctions and related issues Sally E. Edison	.20
12/20/06	Review various e-mails regarding auctions (.5); teleconference with T. Watters regarding Lapeer, Michigan auction (.5) William C. Price	1.00
12/21/06	Address auction issues with S. Mattes Mark E. Freedlander	.50
12/21/06	Review various correspondence from W. Price regarding summary of M&E auction sales Sally E. Edison	.40

12/21/06 Draft e-mail to M. Freedlander and S. Edison 1.90  
regarding auction sale estimates (.3); review  
Asset Marketing Agreement and Amendment to  
Asset Marketing Agreement (.5); draft estimate  
of allocation of auction proceeds and forward  
the same to M. Freedlander and S. Edison (.3);  
review schedules, appraisals and docket to  
determine status of real estate sales (.3);  
draft real estate sales status to M.  
Freedlander and S. Edison (.5)  
William C. Price

12/21/06 Research Debtors' Application to retain Bid It .50  
Up as auctioneer and related pleadings as per  
attorney requests  
Heather R. Hickman

12/28/06 Review various correspondence from case .20  
professionals regarding status of Crestline  
robots  
Sally E. Edison

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Mark E. Freedlander	\$425.00	13.9	\$5,907.50
Sally E. Edison	\$350.00	7.6	\$2,660.00
William C. Price	\$310.00	46.9	\$14,539.00
Heather Rajoppi Hickman	\$145.00	1.1	\$159.50
		<hr/>	<hr/>
	TOTAL FEES	69.5	\$23,266.00

TOTAL FOR MATTER 2048970-0020

\$23,266.00

**Re: Retention of Professionals and Fee Application**  
**Our File No. 2048970-0022**  
**For Services Rendered Through Dec 31, 2006**

12/01/06 Review fee application procedures and status of .50  
October invoice of Grant Thornton  
Heather R. Hickman

12/07/06 Multiple telephone conferences with Grant .40  
Thornton regarding submittal of revisions to  
October and November invoices  
Heather R. Hickman

12/08/06 Telephone conference with Grant Thornton .40  
regarding November fee invoice (0.2);  
conference with staff regarding service of same  
(0.2)  
Heather R. Hickman

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Heather Rajoppi Hickman	\$145.00	1.3	\$188.50
		<u>1.3</u>	<u>\$188.50</u>
TOTAL FEES			

TOTAL FOR MATTER 2048970-0022 \$188.50

Summary of Fees and Expenses:

Total Fees for all Matters:	\$65,763.50
Total Expenses for all Matters:	<u>\$3,732.11</u>
Total for this Invoice:	<u>\$69,495.61</u>