

Exhibit B

To

**Application for Approval of First Interim Fees and Expenses for
Grant Thornton LLP, Financial Advisors
to the Official Committee of Unsecured Creditor**

(Chronological Listing of Services Provided)

Exhibit B

CEP HOLDINGS INC.

Case No. 06-51848

Grant Thornton LLP: October 1 - January 31, 2007 Time Detail

Date	Name	Category	Hours	Rates	Total	Narrative
10/3/2006	Serda, John	Business Operations	2.80	\$195.00	\$546.00	CEP Creditors Committee - review recently filed pleadings, f/u on case status
10/5/2006	Marcero, Laura A	Business Operations	2.50	\$335.00	\$837.50	CEP - review of pleadings, sale motion, emails with McGuire woods, review of analyses on Delphi issues
10/5/2006	Serda, John	Business Operations	6.20	\$195.00	\$1,209.00	CEP - review new motions and updated Glass budget/information, discuss case status w/ Laura, prepare summary of bonus plan
10/6/2006	Serda, John	Business Operations	2.00	\$195.00	\$390.00	CEP - call w/ Tony Bergen on current status, Committee conference call
10/7/2006	Marcero, Laura A	Business Operations	3.50	\$335.00	\$1,172.50	CEP - discussion with jack on asset valuations, review of Delphi proposal
10/9/2006	Serda, John	Business Operations	5.30	\$195.00	\$1,033.50	CEP - Prepare plant level liquidation analysis and sale vs. liquidation comparison
10/10/2006	Marcero, Laura A	Business Operations	2.50	\$335.00	\$837.50	Various conf calls on negotiations with constituents, review of liquidation analysis, M&E options
10/10/2006	Serda, John	Business Operations	2.70	\$195.00	\$526.50	Prepare detailed plant M&E analysis
10/11/2006	Dumond, Timothy L	Business Operations	0.30	\$460.00	\$138.00	Review status of tool move and answer questions from Chip Campbell.
10/11/2006	Dumond, Timothy L	Business Operations	0.20	\$460.00	\$92.00	Review status of tool move and answer questions from Chip Campbell.
10/11/2006	Marcero, Laura A	Business Operations	3.10	\$335.00	\$1,038.50	Review of proposals, review and edits to liquidation analysis, current bank position, files from Glass.
10/11/2006	Serda, John	Business Operations	3.50	\$195.00	\$682.50	Update plant level liquidation analysis, review customer equipment purchase options
10/12/2006	Dumond, Timothy L	Business Operations	0.30	\$460.00	\$138.00	Update on commercial issues to allow tool move
10/12/2006	Dumond, Timothy L	Business Operations	0.20	\$460.00	\$92.00	Update on commercial issues to allow tool move
10/12/2006	Marcero, Laura A	Business Operations	1.40	\$335.00	\$469.00	Conf calls with Freedlander on status, committee call, review analyses from Glass
10/13/2006	Marcero, Laura A	Business Operations	2.40	\$335.00	\$804.00	Conference call with customers on objection negotiations, review of Wachovia term sheet, review of latest liquidation analysis from Jack.
10/13/2006	Serda, John	Business Operations	0.50	\$195.00	\$97.50	Follow up on information requests
10/16/2006	Marcero, Laura A	Business Operations	1.50	\$335.00	\$502.50	Conference call with Freedlander and committee on status.
10/18/2006	Serda, John	Business Operations	6.50	\$195.00	\$1,267.50	Conference call with debtors professionals, review status with L. Marcero, review facility info received from Glass, review DIP order term sheet
10/19/2006	Serda, John	Business Operations	7.30	\$195.00	\$1,423.50	Review Glass liquidation analysis, prepare GT liquidation analysis, BBC comparison, debt summary, prep for constituent meeting
10/20/2006	Serda, John	Business Operations	4.70	\$195.00	\$916.50	Customer call on DIP order, update liquidation analysis, review term sheet
10/23/2006	Marcero, Laura A	Business Operations	4.20	\$335.00	\$1,407.00	Various CEP conference calls re: dip financing order, negotiations on settlement with customers and committee, review of budget v actual, review of equipment to be purchased.
10/24/2006	Serda, John	Business Operations	7.20	\$195.00	\$1,404.00	Review liquidators proposals and prepare summary schedule, review updated term sheets, review updated wind down budget
10/26/2006	Morris, Paul R	Business Operations	1.50	\$460.00	\$690.00	Review of pleadings and analysis
10/26/2006	Serda, John	Business Operations	5.00	\$195.00	\$975.00	Update liquidators summary and discuss with Laura
10/27/2006	Marcero, Laura A	Business Operations	1.00	\$335.00	\$335.00	Conference call on liquidator selection, meeting on wind down and liquidation budgets.
10/27/2006	Morris, Paul R	Business Operations	2.00	\$460.00	\$920.00	Review of pleadings and analysis
10/27/2006	Serda, John	Business Operations	7.00	\$195.00	\$1,365.00	Call to discuss liquidator proposals, meet with Paul Morris on case info and information download, review Glass updated liquidation analysis, project admin
10/30/2006	Morris, Paul R	Business Operations	11.00	\$460.00	\$5,060.00	Review of existing materials, current status, travel to Akron, Information Request
10/30/2006	Serda, John	Business Operations	5.30	\$195.00	\$1,033.50	Preparation for site visit, info request list and outline, debrief with Paul Morris
10/31/2006	Morris, Paul R	Business Operations	11.00	\$460.00	\$5,060.00	Review of pleadings and analysis

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Date	Name	Category	Hours	Rates	Total	Narrative
10/31/2006	Serda, John	Business Operations	13.50	\$195.00	\$2,632.50	Travel to/form Akron for site visit, meet with Glass on case status/liquidator proposals/customer exits, etc. calls w/ liquidators on updated proposals.
11/1/2006	Serda, John	Business Operations	5.50	195.00	\$1,072.50	Review updated M&E proposals, call on updated proposals, f/u with Glass on open items, review wind down budget and other info
11/2/2006	Marcero, Laura A	Business Operations	1.20	335.00	\$402.00	Calls on budgets and liquidators, review of open items needed from glass.
11/2/2006	Serda, John	Business Operations	2.50	195.00	\$487.50	Call w/ Tony Bergen on open items, review RE proposals
11/3/2006	Marcero, Laura A	Business Operations	1.00	335.00	\$335.00	Conference call on liquidators and follow up on open items, internal meeting on to-do's.
11/3/2006	Morris, Paul R	Business Operations	1.00	300.00	\$300.00	Review background materials on CEP, briefing with Jack, Laura
11/3/2006	Serda, John	Business Operations	2.30	195.00	\$448.50	Debrief w/ Laura, CC on RE proposals, review customer exit schedule
11/8/2006	Morris, Paul R	Business Operations	3.50	300.00	\$1,050.00	Site visit - orientation, gather materials to begin evaluation of liquidation analysis
11/8/2006	Serda, John	Business Operations	3.50	195.00	\$682.50	Call with T. Bergen on current status, prep for site visit, review updated RE proposals, review customer exits
11/9/2006	Morris, Paul R	Business Operations	10.00	300.00	\$3,000.00	Weekly update, site visit - gather all materials for updated liquidation analysis, prepare analysis and review w/ A. Bergen
11/9/2006	Serda, John	Business Operations	3.70	195.00	\$721.50	Update debt summary, update liquidation analysis, discuss status with Paul Morris
11/10/2006	Morris, Paul R	Business Operations	0.80	300.00	\$240.00	Gather materials related to liquidation analysis for weekly update, weekly to-do's (prepare weekly checklist)
11/10/2006	Serda, John	Business Operations	2.80	195.00	\$546.00	Update call with Committee, review open items and weekly to-do's
11/13/2006	Serda, John	Business Operations	1.00	195.00	\$195.00	Follow up on open items, internal discussion on weekly action items and tasks
11/14/2006	Serda, John	Business Operations	2.50	195.00	\$487.50	Review Tuscaloosa bid and comparison to liquidation analysis, follow up with Tony on weekly items requested
11/16/2006	Morris, Paul R	Business Operations	1.70	300.00	\$510.00	Analysis of data provided for the week, request info re: liquidation analysis
11/17/2006	Morris, Paul R	Business Operations	4.00	300.00	\$1,200.00	Weekly update, site visit - gather materials for liquidation analysis update and prepare update, send
11/18/2006	Morris, Paul R	Business Operations	0.50	300.00	\$150.00	Short status update call w/ A. Bergen
11/21/2006	Morris, Paul R	Business Operations	3.50	300.00	\$1,050.00	Site visit - gather materials for updated liquidation analysis, discussions re: update w/ A. Bergen, prepare update
11/21/2006	Serda, John	Business Operations	2.50	195.00	\$487.50	Review updated liquidation analysis, customer exits and accounts receivable collections, and M&E liquidator proposal
11/22/2006	Morris, Paul R	Business Operations	6.00	300.00	\$1,800.00	Site visit - gather materials for updated liquidation analysis, discussions re: update w/ A. Bergen, prepare update
11/27/2006	Serda, John	Business Operations	3.50	195.00	\$682.50	Review updated AP analysis and discussion with Tony regarding AP and Mexican facilities, review updated customer exit schedules and liquidation analysis
11/29/2006	Morris, Paul R	Business Operations	3.50	300.00	\$1,050.00	Begin gathering materials for weekly update, discussions re: update w/ A. Bergen, prepare update
11/29/2006	Serda, John	Business Operations	3.20	195.00	\$624.00	f/u on borrowing availability issue and bonus plan, review Lapeer facility purchase option and A/R collections, discuss current status with Paul Morris
11/30/2006	Morris, Paul R	Business Operations	7.00	300.00	\$2,100.00	Site visit - gather materials for updated liquidation analysis, discussions re: update w/ A. Bergen, prepare update and send
12/1/2006	Morris, Paul R	Business Operations	1.50	300.00	\$450.00	Discussion w/ Jack re: status, prepare updated liquidation analysis.
12/5/2006	Morris, Paul R	Business Operations	2.00	300.00	\$600.00	Meeting w/ Laura to review A/R status and memo from Freedlander, phone meeting w/ BBK re: A/R of large customers.

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Date	Name	Category	Hours	Rates	Total	Narrative
12/5/2006	Marcero, Laura A	Business Operations	3.50	335.00	\$1,172.50	Review latest liquidation analysis, review AR status, calls with BBK, discuss tasks and items to cover on visits with Jack and Paul.
12/5/2006	Serda, John	Business Operations	0.50	195.00	\$97.50	Discuss case status with Laura and next steps.
12/6/2006	Morris, Paul R	Business Operations	2.50	300.00	\$750.00	Conference call, prepare for weekly update, discussions w/ A. Bergen and gather/review weekly update materials for liquidation analysis.
12/6/2006	Serda, John	Business Operations	3.30	195.00	\$643.50	Call w/ Glass re: case management initiatives, call with Tony on information request and preference analysis.
12/7/2006	Rodriguez, Kimberly D	Business Operations	0.50	385.00	\$192.50	Funding issues
12/11/2006	Morris, Paul R	Business Operations	3.50	300.00	\$1,050.00	Draft update memo to creditor committee, review updated materials from A. Bergen, review A/R.
12/12/2006	Morris, Paul R	Business Operations	2.00	300.00	\$600.00	Update w/ Jack and Laura, begin revisions to executive summary update memo.
12/12/2006	Marcero, Laura A	Business Operations	3.40	335.00	\$1,139.00	Meet with Paul and Jack on cep open items, call to BBK on AR reconciliation, review deliverable on cep, discuss next steps.
12/12/2006	Serda, John	Business Operations	3.50	195.00	\$682.50	Follow up with Glass on preference analysis, review weekly monitoring schedules and discuss next steps.
12/13/2006	Morris, Paul R	Business Operations	6.50	300.00	\$1,950.00	On site update w/ A. Bergen and J. Stephenson, prepare updated liquidation analysis, review A/R and status of auctions, finish draft of update memo, review pension obligations status, prepare weekly update checklist.
12/13/2006	Serda, John	Business Operations	4.20	195.00	\$819.00	Prepare committee status update.
12/14/2006	Morris, Paul R	Business Operations	1.00	300.00	\$300.00	Revisions to creditor memo.
12/14/2006	Marcero, Laura A	Business Operations	1.00	335.00	\$335.00	CEP conf call with committee.
12/15/2006	Serda, John	Business Operations	2.30	195.00	\$448.50	Review and make edits to committee status update.
12/18/2006	Serda, John	Business Operations	1.70	195.00	\$331.50	Calls with Paul Morris re: weekly monitoring, project admin.
12/19/2006	Serda, John	Business Operations	4.80	195.00	\$936.00	Prepare info request list, call w/ Tony on current status and weekly monitoring, review wind down budget.
12/20/2006	Serda, John	Business Operations	3.70	195.00	\$721.50	Call with Tony to review wind down budget, review daily receipts and cash files.
12/21/2006	Marcero, Laura A	Business Operations	1.40	335.00	\$469.00	Multiple conf calls on cep and wind down budget, line item review of budget.
12/21/2006	Serda, John	Business Operations	1.00	195.00	\$195.00	Prepare wind down budget analysis and cost savings
12/22/2006	Morris, Paul R	Business Operations	0.70	300.00	\$210.00	Sit in on CEP disposition update conference call.
12/22/2006	Marcero, Laura A	Business Operations	1.00	335.00	\$335.00	Conf call on wind down budget.
12/22/2006	Serda, John	Business Operations	1.00	195.00	\$195.00	Case update conference call.
12/28/2006	Serda, John	Business Operations	5.00	195.00	\$975.00	Project admin, review weekly monitoring files and follow up on open issues.
1/3/2007	Morris, Paul R	Business Operations	0.50	300.00	\$150.00	Review updated M&E proposals, call on updated proposals, f/u with Glass on open items, review wind down budget and other info
1/3/2007	Marcero, Laura A	Business Operations	5.10	335.00	\$1,708.50	Calls on budgets and liquidators, review of open items needed from glass.
1/3/2007	Serda, John	Business Operations	5.20	195.00	\$1,014.00	Call w/ Tony Bergen on open items, review RE proposals
1/5/2007	Marcero, Laura A	Business Operations	1.20	335.00	\$402.00	Conference call on liquidators and follow up on open items, internal meeting on to-do's.
1/5/2007	Serda, John	Business Operations	2.50	195.00	\$487.50	Review background materials on CEP, briefing with Jack, Laura
1/9/2007	Ramsey, Kathleen L	Business Operations	0.60	165.00	\$99.00	Debrief w/ Laura, CC on RE proposals, review customer exit schedule
1/9/2007	Serda, John	Business Operations	4.30	195.00	\$838.50	Site visit - orientation, gather materials to begin evaluation of liquidation analysis
1/10/2007	Marcero, Laura A	Business Operations	3.70	335.00	\$1,239.50	Call with T. Bergen on current status, prep for site visit, review updated RE proposals, review customer exits
1/10/2007	Serda, John	Business Operations	4.00	195.00	\$780.00	Weekly update, site visit - gather all materials for updated liquidation analysis, prepare analysis and review w/ A. Bergen

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Date	Name	Category	Hours	Rates	Total	Narrative
1/12/2007	Serda, John	Business Operations	3.00	195.00	\$585.00	Update debt summary, update liquidation analysis, discuss status with Paul Morris
1/16/2007	Marcero, Laura A	Business Operations	4.20	335.00	\$1,407.00	Gather materials related to liquidation analysis for weekly update, weekly to-do's (prepare weekly checklist)
1/16/2007	Serda, John	Business Operations	1.00	195.00	\$195.00	Update call with Committee, review open items and weekly to-do's
1/17/2007	Serda, John	Business Operations	1.30	195.00	\$253.50	Follow up on open items, internal discussion on weekly action items and tasks
1/22/2007	Serda, John	Business Operations	2.50	195.00	\$487.50	Review Tuscaloosa bid and comparison to liquidation analysis, follow up with Tony on weekly items requested
1/23/2007	Serda, John	Business Operations	3.70	195.00	\$721.50	Analysis of data provided for the week, request info re: liquidation analysis
1/24/2007	Serda, John	Business Operations	4.30	195.00	\$838.50	Weekly update, site visit - gather materials for liquidation analysis update and prepare update, send
1/25/2007	Serda, John	Business Operations	3.70	195.00	\$721.50	Short status update call w/ A. Bergen
1/26/2007	Serda, John	Business Operations	1.80	195.00	\$351.00	Site visit - gather materials for updated liquidation analysis, discussions re: update w/ A. Bergen, prepare update
1/29/2007	Serda, John	Business Operations	2.50	195.00	\$487.50	Review updated liquidation analysis, customer exits and accounts receivable collections, and M&E liquidator proposal
1/30/2007	Marcero, Laura A	Business Operations	1.10	335.00	\$368.50	Site visit - gather materials for updated liquidation analysis, discussions re: update w/ A. Bergen, prepare update
Business Operations Sub Total			322.50		\$83,451.50	
10/10/2006	Ginzinger, Jennifer E	Case Administration	5.50	\$200.00	\$1,100.00	Case Admin - document review calls and emails with M. Kopacz and L. Marcero re: same.
10/16/2006	Ginzinger, Jennifer E	Case Administration	1.90	\$200.00	\$380.00	Case Admin - document review calls and emails with M. Kopacz and L. Marcero re: same.
10/17/2006	Ginzinger, Jennifer E	Case Administration	0.80	\$200.00	\$160.00	Case admin - general administrative tasks for M Kopacz and L Marcero
10/17/2006	Ramsey, Kathleen L	Case Administration	3.50	\$165.00	\$577.50	Review pacer documents and update retention forms and exhibits
10/18/2006	Ramsey, Kathleen L	Case Administration	2.00	\$165.00	\$330.00	Review and update retention forms and exhibits
10/19/2006	Ramsey, Kathleen L	Case Administration	2.00	\$165.00	\$330.00	Review and update retention forms and exhibits
12/7/2006	Ramsey, Kathleen L	Case Administration	1.60	165.00	\$264.00	Case Administration
Case Administration Sub Total			17.30		\$3,141.50	
Grand Total			339.80		\$ 86,593.00	