

**Exhibit C**

**To**

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

**(Actual and Necessary Expenses)**

Exhibit C

CEP HOLDINGS INC.

Case No. 06-51848

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

Date	Name	Expense	Business Purpose	Quantity	Rate	Total
10/30/2006	Morris, Paul	Ground Transportation	Highway toll	1	\$4.00	\$4.00
10/30/2006	Morris, Paul	Mileage	Drive to CEP (Akron, OH)	218	\$0.445	\$97.01
10/31/2006	Serda, John	Auto Rental	Site visit to Akron, OH	1	\$154.73	\$154.73
10/31/2006	Serda, John	Other Expenses	Gas for rental car	1	\$13.27	\$13.27
10/31/2006	Serda, John	Other Expenses	Gas for rental car	1	\$23.62	\$23.62
10/31/2006	Serda, John	Other Expenses	Tolls for OH turnpike	1	\$8.00	\$8.00
10/31/2006	Morris, Paul	Ground Transportation	Highway toll	1	\$4.00	\$4.00
10/31/2006	Morris, Paul	Lodging	Hotel - Akron, OH (CEP)	1	\$101.24	\$101.24
10/31/2006	Morris, Paul	Meals	Meals	1	\$5.94	\$5.94
10/31/2006	Morris, Paul	Meals	Meals	1	\$8.50	\$8.50
10/31/2006	Morris, Paul	Mileage	Drive from CEP (Akron, OH)	225	\$0.45	\$100.13
11/2/2006	Serda, John	Per diem	Site visit	1	\$22.50	\$22.50
11/8/2006	Morris, Paul R	Ground Transportation	Site visit	1	6.60	\$6.60
11/8/2006	Morris, Paul R	Ground Transportation	Site visit	1	2.20	\$2.20
11/8/2006	Morris, Paul R	Meals	Site visit	1	1.69	\$1.69
11/8/2006	Morris, Paul R	Meals	Site visit	1	4.03	\$4.03
11/8/2006	Morris, Paul R	Mileage	Site visit	252	0.445	\$112.14
11/9/2006	Morris, Paul R	Lodging	Site visit	1	101.35	\$101.35
11/9/2006	Morris, Paul R	Meals	Site visit	1	8.37	\$8.37
11/9/2006	Morris, Paul R	Mileage	Site visit	239	0.445	\$106.36
11/9/2006	Morris, Paul R	Ground Transportation	Site visit	1	4.00	\$4.00
11/14/2006	Morris, Paul R	Meals	Site visit	1	6.05	\$6.05
11/21/2006	Morris, Paul R	Ground Transportation	Site visit	1	6.60	\$6.60
11/21/2006	Morris, Paul R	Meals	Site visit	1	32.86	\$32.86
11/21/2006	Morris, Paul R	Mileage	Site visit	239	0.445	\$106.36
11/22/2006	Morris, Paul R	Ground Transportation	Site visit	1	4.00	\$4.00
11/22/2006	Morris, Paul R	Lodging	Site visit	1	123.99	\$123.99
11/22/2006	Morris, Paul R	Meals	Site visit	1	8.50	\$8.50
11/22/2006	Morris, Paul R	Mileage	Site visit	239	0.445	\$106.36
11/29/2006	Morris, Paul R	Meals	Site visit	1	29.79	\$29.79
11/29/2006	Morris, Paul R	Mileage	Site visit	240	0.445	\$106.80
11/30/2006	Morris, Paul R	Ground Transportation	Site visit	1	4.00	\$4.00
11/30/2006	Morris, Paul R	Lodging	Site visit	1	123.99	\$123.99
11/30/2006	Morris, Paul R	Meals	Site visit	1	6.73	\$6.73
11/30/2006	Morris, Paul R	Mileage	Site visit	239	0.445	\$106.36
12/13/2006	Morris, Paul R	Mileage	Site visit	239	0.445	\$106.36
12/13/2006	Morris, Paul R	Meals	Site visit	1	45.000	\$45.00
12/13/2006	Morris, Paul R	Tolls	Site visit	1	6.600	\$6.60
12/13/2006	Morris, Paul R	Tolls	Site visit	1	4.000	\$4.00
12/14/2006	Morris, Paul R	Mileage	Site visit	239	0.445	\$106.36
12/14/2006	Morris, Paul R	Meals	Site visit	1	45.000	\$45.00
12/28/2006	Month-end	Conflict Check	Site visit	1	100.000	\$100.00
12/28/2006	Month-end	Oct-Jan Phone and Cell phone	Allocation	1	153.16	\$153.16

Total Expenses

\$2,228.52