

EXHIBIT B

CEP HOLDINGS, INC.
TASK CODE SUMMARY
SEPTEMBER 20, 2006 - JANUARY 31, 2007

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
B01	Accounts Receivable Collections	9.7	4,440.00
B03	Asset Analysis & Recovery	11.4	4,865.00
B09	Business Operations	1.4	630.00
B10	Case Administration	182.5	53,376.00
B11	Claims Administration and Objections	62.3	17,366.00
B13	Creditors' Committee Communication	1.7	507.00
B16	Employee Benefits/Pension	499.9	158,950.50
B17	Environmental Matters	4.0	1,324.50
B18	Executory Contracts and Leases	93.8	24,747.50
B19	Fee/Employment Applications	54.3	13,499.00
B20	Fee/Employment Objections	0.2	45.00
B21	Financing/Cash Collateral	255.2	86,436.50
B25	Meetings of and Communications with Creditors (non Committee)	17.3	4,112.00
B27	Non-Working Travel	12.7	3,315.50
B28	Other Contested Matters (excluding Assumption/Rejection)	1.8	441.00
B29	Plan and Disclosure Statement (including Business Plan)	116.1	36,793.50
B30	Real Estate	18.9	7,020.00
B31	Reclamation	29.0	7,319.00
B32	Relief from Stay/Adequate Protection Proceedings	0.7	250.50
B33	Research	35.9	6,885.50
B36	Sale/Auction of Business	825.1	267,505.50
	Total Fees	2,233.9	\$ <u>699,829.50</u>

Date	Name	Description	Hours	Time Value
TASK CODE: B01 ACCOUNT RECEIVABLE COLLECTIONS				
12/15/06	J F Hutchinson,	Conference with Mr. Mallak regarding accounts receivable and collection of accounts receivable and regarding status of sales (.3); additional conference with Mr. Mallak regarding same (.3).	0.60	\$ 270.00
12/19/06	J F Hutchinson,	Conference with Mr. Mallak regarding receivables from customers and efforts to collect same (.4); telephone conference with Mr. Radom regarding unpaid receivables from Delphi (.2).	0.60	270.00
12/26/06	J F Hutchinson,	Work on collection of receivables.	0.40	180.00
12/28/06	J F Hutchinson,	Telephone conference with Mr. Mallak regarding receivables and collection of receivables.	0.50	225.00

Date	Name	Description	Hours	Time Value
TASK CODE: B01 ACCOUNT RECEIVABLE COLLECTIONS				
01/02/07	J F Hutchinson,	Conference with Mr. Mallak regarding accounts receivable collections.	0.30	157.50
01/05/07	J F Hutchinson,	Conference with Mr. Wearsch regarding payables and receivables and reconciliation of Mexican assets and cash deposits (.4); conference with Mr. Bergen regarding receivables collection (.3); conference with Mr. Mallak regarding receivables collection (.3).	1.00	525.00
01/12/07	J F Hutchinson,	Conference with Mr. Mallak regarding receivables (.3); telephone conference with Mr. Bergen regarding receivables (.3); e-mail and voice mail to Mr. Freedlander regarding receivables and additional information regarding same (.3); conference with Mr. Bergen regarding issues regarding receivable collection and information transfer (.3); conference with Mr. Mallak and Mr. Bergen regarding receivables (.3).	1.50	787.50
01/15/07	J F Hutchinson,	Telephone conference with Mr. Mallak regarding receivables.	0.30	157.50

Date	Name	Description	Hours	Time Value
01/17/07	T M Wearsch	Review account receivable reconciliations and back up from Mr. Bergen (.4); various telephone calls with Mr. Mallak regarding same and strategy (.4); telephone call with Mr. Radom regarding Delphi obligations (.1); draft correspondence to Mr. Radom regarding same (.2); review and respond to correspondence regarding Siemens payment (.2).	1.30	325.00
01/19/07	J F Hutchinson,	Conference with Mr. Mallak regarding receivables (.8); conference with Mr. Wearsch regarding same (.4).	1.20	630.00
01/19/07	T M Wearsch	Telephone calls with Mr. Mallak regarding receivables recovery (.3); draft correspondence regarding same (.2).	0.50	125.00
01/23/07	J F Hutchinson,	Conference with Mr. Mallak regarding Mexican receivables and domestic receivables.	0.90	472.50
01/24/07	J F Hutchinson,	Receipt and review e-mails from Mr. Freedlander and Mr. Hammer regarding receivables.	0.10	52.50
01/30/07	J F Hutchinson,	Conference with Mr. Mallak regarding Mexican receivables.	0.50	262.50

Date	Name	Description	Hours	Time Value
TASK CODE: B03 ASSET ANALYSIS & RECOVERY				
10/13/06	J F Hutchinson,	E-mails to participating customers and Wachovia regarding BBK (.3); e-mails to and from Mr. Freedlander regarding information requested by Mr. Freedlander (.2).	0.50	\$ 225.00
10/17/06	J F Hutchinson,	Review liquidation analysis and discuss revisions thereto and conferences with Mr. Stephenson and Mr. Bergen regarding revisions to liquidation analysis and regarding chapter 7 liquidation analysis (1.5); additional correspondence to Mr. Freedlander regarding his demands for receipt of liquidation analysis (.2); conferences with Mr. Wearsch and communications with customers counsel and Mr. Downs regarding liquidation analysis and prospective sales of northern facilities and discussion of Mexican assets (.3).	2.00	900.00

Date	Name	Description	Hours	Time Value
10/18/06	J F Hutchinson,	Review e-mails regarding liquidation analysis and discussions with Mr. Stephenson and Mr. Bergen and Mr. DiDonato regarding liquidation analysis (.7); numerous discussions with Mr. Stephenson, Mr. Mallak and Mr. Bergen regarding sale procedures, block of funding by customers, customers complaints, issues regarding sale of Bishopville to Honda (1.9); telephone conference with Mr. DiDonato regarding liquidation analysis (.1); review revised liquidation analysis (.3); telephone conference with Mr. Freedlander regarding liquidation analysis (.1); conference with Mr. Stephenson regarding same (.2); conference with counsel and Mr. Stephenson and Mr. Bergen regarding meeting and agenda for telephone conference (.4); Conference call with Mr. Thornton, Committee and Glass & Associates regarding liquidation analysis and sale (.4).	4.10	1,845.00

Date	Name	Description	Hours	Time Value
10/19/06	J F Hutchinson,	Telephone conference with Mr. Stephenson regarding liquidation analysis and sale of Bishopville (.4); conferece with Mr. Bergen regarding funding issues and blocking of funding by customers (.1); conference with Ms. Sewer and e-mails resolving funding dispute (.4); conference with Mr. Bergen regarding resolution of funding dispute (.1); communication and telephone conference with Mr. Stephenson regarding liquidation analysis under chapter 7 (.4).	1.40	630.00
10/20/06	J F Hutchinson,	Telephone conference with Mr. Freedlander regarding back-up information needed for liquidation analysis and regarding sale status (.3); review carrying costs from Glass & Associates (.3).	0.60	270.00
10/22/06	J F Hutchinson,	E-mails to Mr. Stephenson regarding liquidation analysis and testimony from auctioneers (.3); review research on true lease regarding Parker Hannifan and e-mail Mr. Richards regarding same (.5).	0.80	360.00

Date	Name	Description	Hours	Time Value
10/23/06	J F Hutchinson,	Conference with Mr. Bergen regarding liquidation analysis and carrying and cost budget (.1); conference call with Glass & Associates regarding liquidation analysis and hearing (.5).	0.60	270.00
10/30/06	R A Valencia	Determine status of assignment recordations related to Chinese patent applications (.7); telephone conferences with Ms. Moser regarding same (.2).	0.90	247.50

CEP Holdings, LLC

Chapter 11

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01/19/07

5890/088286/00001

Invoice Number 399278

Date	Name	Description	Hours	Time Value
TASK CODE: B03 ASSET ANALYSIS & RECOVERY				
12/05/06	T M Wearsch	Review Delphi Claims Purchase Agreement (.2); telephone call with Mr. Knipple regarding same (.3).	0.50	117.50

Date	Name	Description	Hours	Time Value
TASK CODE: B09 BUSINESS OPERATIONS				
12/04/06	J F Hutchinson,	Review memorandum regarding payment of premiums (.2); conference with Mr. Bergen regarding memorandum as to funding and wind-down budget (.4); memorandum from Mr. Freedlander regarding action items (.2); e-mail Mr. Freedlander regarding same (.1).	0.90	405.00
12/07/06	J F Hutchinson,	Telephone conference with Mr. Merklin regarding D&O insurance.	0.20	90.00
12/08/06	J F Hutchinson,	Conference with Mr. Merklin regarding D&O policy.	0.30	135.00

Date	Name	Description	Hours	Time Value
TASK CODE: B10 CASE ADMINISTRATION				
09/20/06	J F Hutchinson,	Conferences with Mr. Wearsch regarding filing case (.3); conferences with Mr. Bergen, Mr. DiDonato and Mr. Van Tiem regarding filing (.2); e-mail Mr. Baty (.1); work on filing of case (3.0); telephone conference with Mr. Mallak regarding customers (.2); conference Mr. Freedlander regarding filing and issues regarding filing (.2); conferences with Mr. DiDonato and Mr. Bergen regarding budget (.3); conference with Mr. Mallak regarding customers and trade claims (.3); additional conference with Mr. DiDonato and Mr. Bergen regarding customers (.3); work on filing case and preparing for first day hearing (6.0).	10.90	4,905.00
09/21/06	M R Goldman	Conference with Mr. Hutchinson (.3); attention to pleadings regarding first day hearing (1.7).	2.00	1,150.00

Date	Name	Description	Hours	Time Value
09/21/06	J F Hutchinson,	Work on preparation for first day hearing, especially with regard to DIP and background matters (1.7); conference with Mr. Wearsch and work with Mr. Wearsch and Mr. DiDonato of Glass & Associates in preparation for first day hearing testimony (2.5); conference with Mr. Mallak regarding testimony for first day hearings (1.0); conference with Mr. Donnellan regarding filing (.3); conference with Mr. Yellon of IRS regarding EIN (.2); conference with interested party, seeking Creditors' Committee (.2); conference with Mr. Hammer of Visteon (.2); conference with Ms. Katsma regarding same (.2); conference with Mr. Freedlander (.3); conference with Mr. DiDonato regarding first day hearing (.4); prepare for first day hearings in respect of testimony and presentation to court as to first- day hearings, especially DIP and background of case and conferences with client regarding same (5.5).	12.50	5,625.00

Date	Name	Description	Hours	Time Value
09/21/06	T M Wearsch	Preparation for oral argument at first day hearing (1.0); telephone call with clerk regarding same (.3); telephone call with Ms. Giannirakis regarding comments to pleadings (.4); attend conference call with customers (.5); meeting with Mr. Hutchinson regarding preparation for first day hearing presentation (.8); telephone call with Messrs. Hutchinson and Mallak regarding same (.4); review and summarize various Objections filed by Ad Hoc Committee (1.0); prepare responses to same (.7); meeting with Mr. Mallak to prepare same for testifying at first day hearing (2.1); telephone call with clerk regarding transfer of venue (.2); meeting with Mr. Hutchinson regarding same (.3); various calls with parties in interest regarding same and new hearing time and location (.7); review, revise and submit confirming Orders to Akron Bankruptcy Court (2.0); continue preparation for testimony and oral argument on first day Motions (2.7).	13.10	3,078.50

Date	Name	Description	Hours	Time Value
09/21/06	E R Goodman	Telephone call to the Court regarding the Motion for a Hearing (.2); edit Notice of First Day Hearing and review Order regarding same (.3); e-mail and telephone calls to BMC regarding service of Notice of First Day Hearing (.7); attend to preparation of first day binders (.5); telephone calls to the U.S. Trustee's office regarding first day Motions (.3); locate tax identification number for CEP Holdings (.4); amend and file correct joint administration Motions (1.1); meet with U.S. Trustee regarding first day Motions (.5); attend to filing of Affidavit of Service (.4); respond to telephone calls regarding the first day hearing (.4); plan and prepare for first day hearing (1.3); review utility Objection (1.0); edit first day Orders per transfer of case to Akron (2.3).	9.40	2,115.00

Date	Name	Description	Hours	Time Value
09/22/06	J F Hutchinson,	Additional preparation for first day hearings (1.0); additional conferences with counsel for constituencies, including customers and Wachovia (1.5); conferences with Mr. Mallak and Mr. DiDonato regarding administration of case postpetition and additional work on first day hearings (2.5); attend first day hearings (3.5).	8.50	3,825.00
09/22/06	T M Wearsch	Meeting with Messrs. Hutchinson, Mallak, Bergen and DiDonato regarding preparation for first day hearing (2.8); attend first day hearing (7.5).	10.30	2,420.50
09/22/06	E R Goodman	Review utility Motion and Objection filed to the utility Motion (1.4); attend first day hearing (4.5).	5.90	1,327.50
09/25/06	J F Hutchinson,	Prepare for second hearing on first day Motions (1.8); meet with counsel prior to hearing (.5); telephone conference with Mr. Mallak and Mr. Wearsch regarding administration of case and customer issues postpetition (.6).	2.90	1,305.00
09/25/06	J F Hutchinson,	Attention to utilities issues and conference with Mr. Wearsch regarding same.	0.50	225.00

Date	Name	Description	Hours	Time Value
09/25/06	T M Wearsch	Review, revise and submit proposed Orders.	1.10	258.50
09/25/06	T M Wearsch	Legal research regarding treatment of utilities (1.7); telephone call with Mr. Watson regarding potential deal (.2); telephone call with Mr. Knipple regarding Alabama Power and monthly obligations (.5); telephone call with Mr. Bergen regarding same (.3); various telephone calls with Mr. Watson regarding agreement on treatment of Alabama Power (.3).	3.00	705.00
09/25/06	E R Goodman	Telephone call with utility company regarding hearing on utilities Motion (.1); telephone call with BMC regarding changes to CEP docket (.3); telephone call with Ashtabula taxing authority regarding bankruptcy notice (.2).	0.60	135.00
09/26/06	J F Hutchinson,	Review chapter 15 issues, statute and conference with Mr. Goodman regarding same.	0.50	225.00

Date	Name	Description	Hours	Time Value
09/26/06	T M Wearsch	Review, revise and submit orders (.5); review, revise and circulate case management Order (.7); exchange correspondence with Ms. Zurn regarding same (.3).	1.50	352.50
09/26/06	E R Goodman	Review and file Affidavit of Service.	0.20	45.00
09/27/06	J F Hutchinson,	Conference with Mr. Goodman regarding chapter 15 (.1); review chapter 15 issues and re-address research regarding same (.3).	0.40	180.00
09/27/06	T M Wearsch	Exchange correspondence with Ms. Zurn regarding entry of Orders (.1); attention to entry of Orders and service issues (.4).	0.50	117.50

Date	Name	Description	Hours	Time Value
09/27/06	E R Goodman	Review utility request for deposit and telephone call to utility company regarding deposit request (.5); telephone call to Mr. Blakely regarding Complaint filed against CEP on September 19, 2006 (.1); meet with Mr. Hutchinson regarding case management issues (.5); telephone call with American Electric Power regarding utility request (.3); locate and begin review chapter 15 law review articles for Mr. Hutchinson (.5).	1.90	427.50
09/28/06	M R Goldman	Conference with Mr. Hutchinson regarding case status and case strategy.	0.30	172.50
09/28/06	J F Hutchinson,	Communicate with three reporters from The Deal, Crains and Plastics News.	0.60	270.00
09/29/06	J F Hutchinson,	Conference with Mr. Merklin regarding claim intellectual property in China (.2); conference with Mr. Merklin regarding third-party claims (.1); conference with Mr. Goodman regarding utility and claims of utilities for deposits under Section 366 (.2).	0.50	225.00

Date	Name	Description	Hours	Time Value
TASK CODE: B10 CASE ADMINISTRATION				
10/03/06	T M Wearsch	Review correspondence regarding Initial Debtor Interview (.3); telephone call with Mr. Mallak regarding same (.2); telephone with Mr. Bergen regarding same (.2).	0.70	164.50
10/04/06	C J Moser	E-mail Mr. Rinkerman regarding transfer of patent files.	0.10	27.00
10/04/06	T M Wearsch	Telephone call with Ms. Galyen regarding Case Management Order and service (.2); telephone call with Ms. Galyen regarding Schedules (.2); review and respond to various correspondence and inquiries regarding October 10, 2006 hearing and attendance (.4).	0.80	188.00
10/04/06	E R Goodman	Review requests from utility companies and respond to telephone calls related thereto (.7); review law review articles on Chapter 15 of the Bankruptcy Code (2.3).	3.00	675.00
10/05/06	S A Maxwell	Access and obtain current dockets (.1); update case calendar with upcoming hearing dates (.1).	0.20	26.00

Date	Name	Description	Hours	Time Value
10/05/06	T M Wearsch	Prepare for Initial Debtor Interview (1.3); various telephone calls with Glass & Associates and Mr. Mallak regarding Initial Debtor Interview (.6); meeting with Mr. Bergen in advance of same (.8); attend Initial Debtor Interview (2.0).	4.90	1,151.50
10/05/06	E R Goodman	Review utility requests and utility procedures Motion.	0.90	202.50
10/06/06	S A Maxwell	Access and obtain pleadings and related materials at the request of Mr. Goodman.	0.20	26.00
10/06/06	J F Hutchinson,	Work with Mr. Goodman regarding 503(b)(9) Motion (.2); conference with Mr. Wearsch regarding hearing and agenda for same (.4).	0.60	270.00
10/06/06	T M Wearsch	Respond to various requests and questions from parties regarding October 10, 2006 hearing attendance (.4); negotiate, review and revise final Orders for October 10, 2006 hearing (.6).	1.00	235.00
10/09/06	S A Maxwell	Access and obtain weekly dockets and forward to Mr. Hutchinson, Mr. Wearsch and Mr. Goodman.	0.10	13.00

Date	Name	Description	Hours	Time Value
10/09/06	J F Hutchinson,	Prepare for hearing First Day Motions and conference with Mr. Wearsch regarding same.	0.80	360.00
10/09/06	J F Hutchinson,	Prepare for hearing on First Day Motions.	0.60	270.00
10/09/06	T M Wearsch	Respond to requests to participate in October 10, 2006 hearing (.8); draft proposed docket sheet (.5); telephone call with Ms. Galyen regarding posting same (.1); revise docket sheet (.1); revise and upload proposed Orders (.8).	2.30	540.50
10/10/06	J F Hutchinson,	Additional work on continued hearing on First Day Motions (.5); telephone conference with Mr. Wearsch and Mr. Goodman and Mr. Bergen regarding information for hearing (.3); attend hearing on First Day Motions (1.2); attend post-hearing conferences with Mr. Newman and Ms. Giannirakis (.6); e-mails with Mr. Johnson and Mr Goodman regarding utilities Motion and Objections (.3).	2.90	1,305.00

Date	Name	Description	Hours	Time Value
10/10/06	T M Wearsch	Prepare for hearing and review pleadings (.5); attend hearing (1.2); review, revise, circulate proposed Orders as directed by Court (.9); follow-up with parties regarding consent to same (.5); telephone call with Mr. Ray regarding Alabama Power payments (.2); telephone call with Mr. Berger regarding same (.1); attention to utilities Objection and adequate assurance requests (.5).	3.90	916.50
10/10/06	E R Goodman	Telephone calls to Glass & Associates regarding common carrier charges.	0.30	67.50
10/11/06	J F Hutchinson,	Telephone conference with Glass & Associates regarding utilities Objections.	0.20	90.00
10/11/06	J F Hutchinson,	Work on utilities Objection.	1.10	495.00
10/11/06	T M Wearsch	Review correspondence regarding adequate assurance (.4); review utilities Order regarding procedural requirements (.5); exchange correspondence with Mr. Berger regarding same (.3); review utilities Objection (.4); telephone call to Ms. Edison regarding entry of Orders (.3).	1.90	446.50

Date	Name	Description	Hours	Time Value
10/11/06	E R Goodman	Attend to the resolution of certain utility issues (1.0); review Objection to utility Motion (.5).	1.50	337.50
10/12/06	S A Maxwell	Access and obtain recently filed pleadings (.1); update case calendar with upcoming hearing dates (.1).	0.20	26.00
10/12/06	S A Maxwell	Prepare and submit Order relating to numerous First Day Motions to court.	0.40	52.00
10/12/06	J F Hutchinson,	Conference with Mr. Goodman regarding utilities Objections (.3); e-mails regarding meeting with Committee and Wachovia counsel (.3); e-mail to Mr. Radom and Mr. Freedlander regarding potential meeting (.1); conference with Mr. Goodman (.1); e-mails to and from Mr. Goodman regarding utility opt-outs (.2).	1.00	450.00
10/12/06	T M Wearsch	Telephone call with Ms. Galyen regarding Schedules (.2); review current Schedules information checklist (.5); telephone call with Mr. Knipple regarding same (.2); attention to entry of Orders and obtaining consent from Committee (.2).	1.10	258.50

Date	Name	Description	Hours	Time Value
10/12/06	T M Wearsch	Attention to resolution of utilities disputes.	0.50	117.50
10/12/06	E R Goodman	Review utilities Objection (.5); attend to the resolution of utility issues (2.5).	3.00	675.00
10/13/06	J F Hutchinson,	Conferences with Mr. Goodman regarding utility payments.	0.20	90.00
10/13/06	T M Wearsch	Review and work on Schedules (1.0); meeting with Ms. Galyen regarding same (.5); review case questionnaire (.3).	1.80	423.00
10/13/06	T M Wearsch	Review procedures, Section 366 and attention to resolution of utilities disputes.	0.60	141.00
10/13/06	E R Goodman	Attend to the resolution of utility issues (2.9); meeting with Mr. Hutchinson regarding same (.6).	3.50	787.50
10/15/06	E R Goodman	Draft language for proposed final utility Order.	0.30	67.50
10/16/06	S A Maxwell	Access and obtain weekly dockets and forward to Mr. Hutchinson, Mr. Wearsch and Mr. Goodman.	0.10	13.00
10/16/06	J F Hutchinson,	E-mails regarding discovery and documents to Mr. Freedlander.	0.30	135.00

Date	Name	Description	Hours	Time Value
10/16/06	E R Goodman	Attend to the resolution of utility issues (2.5); draft and edit proposed final utility Order (1.5).	4.00	900.00
10/17/06	S A Maxwell	Prepare Affidavits of Service for electronic filing with court at the request of Mr. Goodman.	0.20	26.00
10/17/06	T M Wearsch	Telephon call with Ms. Zurn regarding October 18, 2006 hearing (.1); telephone call with Ms. Weir regarding same (.1); complete and review UST disclosure questionnaires (.4); respond to inquiries regarding October 18, 2006 hearing (.3).	0.90	211.50
10/17/06	E R Goodman	Telephone calls to parties regarding final utility Order.	0.20	45.00
10/18/06	S A Maxwell	Prepare and submit Final Order regarding utilities to court at the request of Mr. Goodman.	0.10	13.00
10/18/06	S A Maxwell	Update case calendar with upcoming hearing dates and objection deadlines.	0.10	13.00
10/18/06	T M Wearsch	Respond to inquiries regarding October 19, 2006 hearing (.4) telephone call with Ms. Galyen regarding Schedules (.2).	0.60	141.00

Date	Name	Description	Hours	Time Value
10/18/06	E R Goodman	Status conference with Mr. Hutchinson (.6); edit proposed final utility Order to reflect consent e-mails (.8); draft e-mail to the Committee regarding the Committee's failure to respond to e-mails (.3); review proposed utility Order (.6); draft and edit utility Order (.5).	2.80	630.00
10/19/06	S A Maxwell	Access and obtain pleadings and related materials at the request of Mr. Goodman.	0.30	39.00
10/19/06	T M Wearsch	Coordinate call in for telephonic conference call and answer requests from parties regarding same (.4); respond to inquiries regarding Schedules (.3).	0.70	164.50
10/19/06	E R Goodman	Draft e-mail to counsel for utility companies regarding Order.	0.80	180.00
10/20/06	J F Hutchinson,	Talk to reporter.	0.10	45.00
10/20/06	T M Wearsch	Coordinate call in and respond to inquiries for status call.	0.30	70.50
10/20/06	E R Goodman	Telephone calls to client regarding utility matters.	0.40	90.00

Date	Name	Description	Hours	Time Value
10/22/06	E R Goodman	Review utility payment schedules (.4); edit utility Order (.2); draft e-mail to Mr. Johnson (.2).	0.80	180.00
10/23/06	S A Maxwell	Access and obtain weekly dockets.	0.10	13.00
10/23/06	T M Wearsch	Prepare proposed docket sheet.	1.10	258.50
10/23/06	E R Goodman	Create utilities payment chart (.3); draft e-mail to Mr. Johnson regarding utility payments (.2).	0.50	112.50
10/24/06	E R Goodman	Review Affidavit of Service (.2); draft e-mails to Mr. Johnson regarding utility Stipulation (.2); telephone call to client regarding utility Stipulation (.2); telephone call with Mr. Hutchinson regarding hearing (.2).	0.80	180.00
10/25/06	S A Maxwell	Access and obtain pleadings and related materials at the request of Mr. Goodman.	0.30	39.00
10/25/06	T M Wearsch	Prepare for and attend 341 First Meeting of Creditors.	3.50	822.50
10/25/06	T M Wearsch	Respond to requests from parties regarding hearing.	0.40	94.00

Date	Name	Description	Hours	Time Value
10/26/06	E R Goodman	Review final utility Stipulation and draft e-mail to counsel for the utility companies regarding the same.	0.40	90.00
10/27/06	T M Wearsch	Respond to requests of parties for information on telephonic hearing (.3); review schedules and statements (2.5); call with Ms. Galyen regarding same (.4).	3.20	752.00
10/27/06	E R Goodman	Address payment issue to utility companies.	1.10	247.50
10/30/06	S A Maxwell	Access, obtain and review weekly dockets.	0.10	13.00
10/30/06	S A Maxwell	Work on preparation of Schedules and Statement of Financial Affairs for all entities for electronic filing with court.	0.50	65.00
10/30/06	T M Wearsch	Review, revise and finalize Schedules and Statements of Financial Affairs for filing (2.7); various calls with Ms. Galyen regarding same (.5).	3.20	752.00
10/31/06	S A Maxwell	Prepare Affidavit of Service for electronic filing with court.	0.10	13.00
10/31/06	T M Wearsch	Telephone call from bankruptcy court administrator regarding Schedules and deficiency (.3); assess same and address same (.5).	0.80	188.00

Date	Name	Description	Hours	Time Value
TASK CODE: B10 CASE ADMINISTRATION				
11/01/06	R A Valencia	Prepare and forward communication to Mr. Goodman confirming legal name of entity (.2); telephone call to Mr. Hoffman regarding status of assignments for Chinese patent applications (.2); telephone conference with Ms. Barnes regarding status of patent portfolio, Chinese patent application assignments, and contact person for patent related issues (.3).	0.70	192.50
11/02/06	E R Goodman	Review first day Motions for time deadlines.	0.40	90.00
11/06/06	S A Maxwell	Access and obtain weekly dockets and forward to Mr. Hutchinson, Mr. Wearsch and Mr. Goodman.	0.10	13.00
11/06/06	T M Wearsch	Prepare docket sheet (.8); attend status call (.3); answer various requests from parties regarding November 7, 2006 hearing (.4).	1.50	352.50
11/08/06	S A Maxwell	Access and obtain samples of Motion to Expedite Hearings and forward to Mr. Goodman per his request.	0.20	26.00

Date	Name	Description	Hours	Time Value
11/09/06	M R Goldman	Conference with Mr. Hutchinson regarding case status.	0.30	172.50
11/09/06	S A Maxwell	Access and obtain pleadings and related materials relating to incentive plans and forward to Mrs. Gibson per her request.	0.30	39.00
11/09/06	T M Wearsch	Respond to inquiry from Ms. Galyen regarding schedules.	0.30	70.50
11/10/06	E R Goodman	File and review affidavit of service (.2).	0.20	45.00
11/13/06	S A Maxwell	Access and obtain weekly dockets and forward to Mr. Hutchinson, Mr. Wearsch and Mr. Goodman.	0.10	13.00
11/15/06	S A Maxwell	Circulate pleadings and correspondence to internal team members.	0.20	26.00
11/20/06	S A Maxwell	Access and obtain weekly dockets and forward to Mr. Hutchinson, Mr. Wearsch and Mr. Goodman.	0.10	13.00
11/20/06	E R Goodman	Review Delphi claims registry and schedules.	0.30	67.50
11/21/06	S A Maxwell	Circulate pleadings and correspondence to internal team members.	0.20	26.00

Date	Name	Description	Hours	Time Value
11/21/06	E R Goodman	Search for proof of claim information related CEP's claim in the Delphi case (.4); meet with Mr. Hutchinson regarding status of case (.4).	0.80	180.00
11/27/06	S A Maxwell	Access and obtain weekly dockets and forward to Mr. Hutchinson, Mr. Wearsch and Mr. Goodman.	0.10	13.00
11/27/06	T M Wearsch	Draft proposed hearing sheet (.5); answer inquiries regarding hearing (.4).	0.90	211.50
11/28/06	R A Valencia	Telephone conference with Mr. Hoffman regarding office actions outstanding for various patent applications.	0.20	55.00
11/28/06	E R Goodman	Telephone call with client regarding document request.	0.20	45.00
11/29/06	E R Goodman	Review and file Affidavit of Service.	0.10	22.50

Date	Name	Description	Hours	Time Value
TASK CODE: B10 CASE ADMINISTRATION				
10/20/06	C J Moser	Review letter and docket report accompanying patent files from Brouse McDowell.	0.30	81.00
12/01/06	E R Goodman	Status conference with Mr. Hutchinson regarding miscellaneous issues.	0.60	135.00
12/04/06	S A Maxwell	Access and obtain weekly dockets and forward to Mr. Hutchinson, Mr. Wearsch and Mr. Goodman.	0.10	13.00
12/04/06	S A Maxwell	Access and obtain pleadings and related materials pertaining to realtors at the request of Mr. Goodman.	0.20	26.00
12/04/06	T M Wearsch	Coordinate service of Stipulated Order (.2); review Case Status Memorandum from Mr. Freedlander (.4).	0.60	141.00
12/05/06	E R Goodman	Respond to telephone message from Mr. Hutchinson.	0.20	45.00
12/11/06	S A Maxwell	Access and obtain weekly dockets and forward to Mr. Hutchinson, Mr. Wearsch and Mr. Goodman.	0.10	13.00

Date	Name	Description	Hours	Time Value
12/11/06	T M Wearsch	Prepare proposed docket sheet (.5); respond to inquiries regarding December 12, 2006 status conference and attendance (.5).	1.00	235.00
12/11/06	E R Goodman	Attend to notification of Michigan Court regarding CEP bankruptcy.	0.30	67.50
12/18/06	S A Maxwell	Access and obtain weekly dockets and forward to Mr. Hutchinson, Mr. Wearsch and Mr. Goodman.	0.10	13.00
12/18/06	S A Maxwell	Access and obtain pleadings and related materials at the request of Mr. Goodman.	0.30	39.00
12/18/06	E R Goodman	Review and respond to e-mails regarding utility payments.	0.20	45.00
12/19/06	E R Goodman	Telephone call with Glass & Associates regarding utility deposits (.2); review and file Affidavit of Service (.1).	0.30	67.50
12/20/06	S A Maxwell	Access and obtain pleadings and related materials at the request of Mr. Goodman.	0.20	26.00
12/21/06	S A Maxwell	Access and obtain pleadings and related materials at the request of Mr. Goodman.	0.30	39.00

Date	Name	Description	Hours	Time Value
12/21/06	T M Wearsch	Telephone call with Mr. Bergen regarding monthly reports (.2); review monthly reports (.3).	0.50	117.50
12/26/06	S A Maxwell	Access and obtain weekly dockets and forward to Mr. Hutchinson, Mr. Wearsch and Mr. Goodman.	0.10	13.00
12/27/06	J F Hutchinson,	E-mails to Mr. Merklin and Mr. DiDonato regarding subpoena of Glass & Associates.	0.20	90.00

Date	Name	Description	Hours	Time Value
TASK CODE: B10 CASE ADMINISTRATION				
01/02/07	S A Maxwell	Access and obtain weekly docket and review same for matters requiring attorney attention.	0.10	14.00
01/02/07	J F Hutchinson,	Work on memorandum for Mr. Freedlander regarding status of case and action items going forward (.4); telephone conference with Mr. Freedlander regarding same (.2).	0.60	315.00
01/02/07	T M Wearsch	Meet with Mr. Hutchinson regarding case status and labor issues (.7); draft status report for the case (1.4).	2.10	525.00
01/02/07	E R Goodman	Meet with Mr. Hutchinson regarding miscellaneous issues.	0.50	122.50
01/03/07	T M Wearsch	Review status memorandum from Mr. Freedlander (.3); meet with Mr. Hutchinson regarding same (.5); review and revise status memorandum regarding same (.7).	1.50	375.00
01/05/07	J F Hutchinson,	Work on Motions regarding reclamation, rejection of health care plan, retaining appraisers and rejecting equipment leases.	0.90	472.50

Date	Name	Description	Hours	Time Value
01/08/07	S A Maxwell	Access and obtain weekly docket and review same for matters requiring attorney attention.	0.10	14.00
01/11/07	T M Wearsch	Attention to Operating Reports (.4): telephone call with clerk's office regarding status conference (.2); coordinate status conference with all parties (.4).	1.00	250.00
01/12/07	J F Hutchinson,	Attend status conference for hearing.	0.40	210.00
01/12/07	T M Wearsch	Prepare and circulate docket sheet (.5); respond to requests from parties related to same (.3); attend status conference (.4).	1.20	300.00
01/15/07	J F Hutchinson,	Conferences with Mr. Bergen regarding Freedlander e-mail and Complaint by Grant Thornton regarding information from CEP.	0.90	472.50
01/15/07	T M Wearsch	Respond to inquiries from parties in interest regarding hearing on January 16, 2007 (.3); prepare for hearing (.4).	0.70	175.00
01/16/07	S A Maxwell	Access and obtain weekly docket and review same for matters requiring attorney attention.	0.10	14.00

Date	Name	Description	Hours	Time Value
01/16/07	T M Wearsch	Prepare for hearing and upload proposed orders (.5); attend telephonic hearing/status conference (.6).	1.10	275.00
01/19/07	E R Goodman	Review and upload Affidavit of Service (.1); telephone calls with Court regarding service of lease rejection Order and Amended Order Granting Application to Employ Glass & Associates (.3).	0.40	98.00
01/22/07	S A Maxwell	Access and obtain weekly docket and review same for matters requiring attorney attention.	0.10	14.00
01/22/07	E R Goodman	Meet with Mr. Hutchinson regarding status of CEP case.	0.20	49.00
01/23/07	S A Maxwell	Access and obtain pleadings and related materials at the request of Mr. Goodman.	0.30	42.00
01/25/07	E R Goodman	Meet with Mr. Hutchinson regarding case administration (.1); review and file Affidavit of Service (.2); telephone call with client regarding anti-trust litigation check (.1).	0.40	98.00
01/29/07	S A Maxwell	Access and obtain weekly docket and review same for matters requiring attorney attention.	0.10	14.00

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Date	Name	Description	Hours	Time Value
01/31/07	T M Wearsch	Attention to monthly Operating Reports.	0.50	125.00

Date	Name	Description	Hours	Time Value
TASK CODE: B11 CLAIMS ADMINISTRATION AND OBJECTIONS				
10/05/06	T M Wearsch	Review creditor Application for Administrative Expense Claim.	0.70	164.50
10/06/06	E R Goodman	Review ARJ Application for Administrative Expense and draft Ojection thereto (4.5); meet with Ms. Skeat regarding section 503(b)(9) research project (.2); research and review case law on the right to immediate payment of priority claims and various principles of statutory construction related thereto (2.2).	6.90	1,552.50
10/08/06	E R Goodman	Draft and edit Objection to ARJ Application for Administrative Expense (1.0); research and review case law relating to the payment of administrative claims (.5).	1.50	337.50
10/09/06	E R Goodman	Draft and edit Objection to ARJ Application for Administrative Expense (4.3); review case law and unreported Orders cited in ARJ Application (1.8).	6.10	1,372.50

Date	Name	Description	Hours	Time Value
10/10/06	E R Goodman	Telephone call to client regarding ARJ's payment terms (.3); review and edit Objection to ARJ Application for Administrative Expnese (1.6); research ordinary course of business standard under sections 547 and 363 of the Bankruptcy Code (1.2).	3.10	697.50
10/11/06	E R Goodman	Draft and edit Objection to ARJ Application for Administrative Expenses (1.1); telephone calls to Glass & Associates regarding same (.2).	1.30	292.50
10/12/06	T M Wearsch	Telephone call with Ms. Goodwin, a creditor, regarding proof of claim (.2); telephone call with Ms. Lamb-Hale regarding claim (.2).	0.40	94.00
10/12/06	E R Goodman	Telephone call to client regarding Objection to ARJ Application for Administrative Expense (.2); edit Objection to same (.5).	0.70	157.50

Date	Name	Description	Hours	Time Value
10/13/06	J F Hutchinson,	Telephone conferece with Mr. Turscak and Ms. Fleming regarding claim by Ford Motor Company and conference with Mr. Riley regarding conflicts counsel (.5); e-mail and telephone call from Ms. Fleming regarding Ford Motor Company's claim to certain tooling (.2); telephone conference with Mr. Mallak regarding same and regarding Valeo demands (.2); conference with Mr. DiDonato regarding Valeo and claims of other participating customers (.1); telephone conference with Mr. Riley regarding conflicts counsel and resolution of Ford claim (.3).	1.30	585.00
10/16/06	E R Goodman	Draft and edit Objection to ARJ Application for Administrative Expense.	1.50	337.50
10/18/06	E R Goodman	Draft and edit Objection to ARJ Application for Administrative Expense.	1.60	360.00
10/19/06	E R Goodman	Draft and edit Objection to ARJ Application for Administrative Expense.	0.70	157.50

Date	Name	Description	Hours	Time Value
10/20/06	E R Goodman	Review Reply Brief filed by ARJ Manufacturing.	0.30	67.50
10/23/06	J A Baddeley	Prepare for hearing on Objection to AJR's Application for Administrative Claim.	1.30	572.00
10/25/06	J F Hutchinson,	Telephone conference with Mr. Sidman and Mr. Bergen regarding Honda threats and removal of tooling.	0.40	180.00
10/30/06	J F Hutchinson,	Receipt and review letter from Vorys, Sater, Seymour & Pease regarding claims against Carlisle.	0.20	90.00
10/31/06	J F Hutchinson,	Meet with Mr. Parobek and Mr. Toole regarding Carlisle issues including equipment leases and potential claims against Carlisle.	1.80	810.00

Date	Name	Description	Hours	Time Value
TASK CODE: B11 CLAIMS ADMINISTRATION AND OBJECTIONS				
11/01/06	T M Wearsch	Review ARJ proposed Order and comment on same.	0.30	70.50
11/16/06	J F Hutchinson,	Conference with Mr. Bergen and Mr. Stephenson regarding preparation of claims analysis and preference analysis.	0.50	225.00
11/20/06	J F Hutchinson,	Review Delphi bankruptcy regarding claims and schedules for CEP claim filed by company and bar date (.5); conference with Mr. Goodman regarding obtaining information about claim and Delphi case (.2).	0.70	315.00
11/22/06	J F Hutchinson,	Review issue regarding Federal Mogul claims and e-mails and telephone conference with Federal Mogul's counsel and Mr. Mallak regarding claims of Federal Mogul.	0.70	315.00

Date	Name	Description	Hours	Time Value
TASK CODE: B11 CLAIMS ADMINISTRATION AND OBJECTIONS				
12/04/06	J F Hutchinson,	Review subpoena and conference with Mr. Bergen regarding subpoena (.4); conference with Mr. Donnellan regarding subpoena (.1).	0.50	225.00
12/05/06	J F Hutchinson,	Review report from Mr. Stephenson regarding status and discussion with Mr. Stephenson and Mr. Wearsch regarding response to action item memorandum from Committee and regarding bar date.	0.90	405.00
12/06/06	E R Goodman	Review bar date Motions and Orders entered in the Northern District of Ohio (.9); draft and edit Motion for Claims Bar Date (3.7); draft Notice of Bar Dates (1.6).	6.20	1,395.00
12/07/06	J F Hutchinson,	Conference with Mr. Merklin regarding subpoena and claims (.4); review subpoena issues and research issues regarding third-party subpoenas (.7).	1.10	495.00
12/07/06	J F Hutchinson,	Work on bar date Motion and Order.	0.40	180.00

Date	Name	Description	Hours	Time Value
12/07/06	E R Goodman	Draft and edit form Notice for bar date Motion (2.8); draft and edit proposed Order Fixing Bar Date (1.5); review bar date Motions and Orders entered in other Chapter 11 cases (1.8); meet with Mr. Hutchinson regarding bar date Motion (.3).	6.40	1,440.00
12/08/06	J F Hutchinson,	Revise bar date Motion and Order.	0.40	180.00
12/08/06	T M Wearsch	Review and comment on claims bar date Motion.	0.40	94.00
12/08/06	E R Goodman	Review and edit Motion for Bar Date, form Notice and proposed Order (3.7); meet with Mr. Hutchinson regarding same (.2); file Affidavit of Service (.1).	4.00	900.00
12/11/06	J F Hutchinson,	Conference with Mr. Parobek regarding Carlisle claim to machines in Crestline.	0.20	90.00
12/11/06	T M Wearsch	Telephone call with Ms. Capuder regarding client's claim.	0.20	47.00
12/12/06	J F Hutchinson,	Telephone conference with Mr. Peasly from Nissan Motors.	0.20	90.00
12/12/06	E R Goodman	Draft and edit Motion for Bar Dates (.7); attend to filing of same (.2); edit modified proof of claim form (.3).	1.20	270.00

Date	Name	Description	Hours	Time Value
12/14/06	T M Wearsch	Review and comment on claims bar date Motion.	0.50	117.50
12/14/06	E R Goodman	Draft e-mails to counsel for the Committee and Wachovia regarding claims bar date Motion (.1); review and upload claims bar date Order (.2).	0.30	67.50
12/15/06	E R Goodman	Review and file Affidavit of Service (.2); telephone call with BMC regarding bar date Order (.1).	0.30	67.50
12/18/06	J F Hutchinson,	Meet with claims agent, Ms. Galyen.	0.50	225.00
12/27/06	T M Wearsch	Telephone call with Mr. Smith regarding claim bar date Notice (.1); telephone call with Mr. Ristich regarding claim bar date Notice (.1); telephone call with Ms. England regarding claim bar date Notice (.2); telephone call with Ms. Copyso regarding claims bar date Notice (.1); telephone call with Mr. Hart regarding claim bar date Notice (.1); telephone call with Mr. Lee regarding claim bar date Notice (.1); telephone call with Mr. McGranahan regarding claim bar date Notice (.2).	0.90	211.50

Date	Name	Description	Hours	Time Value
12/29/06	J F Hutchinson,	E-mails from Mr. Wearsch and Mr. Freedlander regarding Notice (.1) conference with Mr. Freedlander regarding Notice to Creditors (.2); conference with BMC regarding Notice to Creditors (.2).	0.50	225.00
12/29/06	T M Wearsch	Review and respond to claims bar date inquiry from Mr. Freedlander (.3); telephone call with Mr. Risco regarding claim bar date Notice (.1); telephone call with Ms. Ringer regarding claim bar date Notice (.1); telephone call with Mr. Hampton regarding claim bar date Notice (.1); Telephone call with Mr. Shyler regarding claim bar date Notice (.1); Telephone call with Ms. Lopez regarding claim ar date Notice (.1).	0.80	188.00

Date	Name	Description	Hours	Time Value
TASK CODE: B11 CLAIMS ADMINISTRATION AND OBJECTIONS				
01/02/07	E R Goodman	Respond to e-mail regarding bar date Notice (.3); review and file Affidavit of Service for bar date Notice (.2).	0.50	122.50
01/04/07	E R Goodman	Review transfer of AT&T claim (.2); telephone call to Contrarian Funds regarding transfer of claim (.1).	0.30	73.50
01/05/07	E R Goodman	Telephone call with Contrarian Funds regarding transfer of claim.	0.10	24.50
01/11/07	J F Hutchinson,	Work on independent contractors' order and issues regarding hearing on independent contractors' claim.	0.30	157.50
01/12/07	E R Goodman	Review administrative expense claim application for personal property lease.	0.20	49.00
01/16/07	T M Wearsch	Attention to publication of bar date Notice.	0.30	75.00
01/18/07	J F Hutchinson,	Review Carlisle claim issues.	0.20	105.00
01/19/07	T M Wearsch	Attention to publication Notice (.2); review letter from vendor regarding alleged 503(b)(9) claim (.1); draft response (.2).	0.50	125.00

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Date	Name	Description	Hours	Time Value
01/22/07	J F Hutchinson,	E-mails to Mr. Parobek regarding Carlisle claims.	0.20	105.00
01/24/07	J F Hutchinson,	Meet with Mr. Parobek regarding Carlisle claims.	1.50	787.50
01/26/07	T M Wearsch	Coordinate publication of bar date Notice.	0.30	75.00