

Date	Name	Description	Hours	Time Value
12/14/06	D L Koerwitz	Review terms of the Canton and Crestline pension plans to determine when service is no longer credited under the plans (1.0); conference with Mr. McGowan regarding status of benefit plans and response to the PBGC (.2); prepare outline of amendment for the CEP 401(k) plan (.7); conference with Ms. Lyden regarding amendment (.3); prepare questions regarding benefits in advance of phone call with Ms. Brumbaugh (.3); telephone call with Ms. Brumbaugh regarding administration of the benefit plans and transitions (.6); revise response letter to the Pension Benefit Guaranty Corporation and forward to Ms. Brumbaugh for confirmation of contents (.3); research regarding multiemployer plans (.8); draft memo to Mr. Hutchinson (.6); draft and send e-mail to Mr. Johnson at Prudential regarding amendment to 401(k) plan (.2); final revisions and forwarding of response letter to the Pension Benefit Guaranty Corporation (.4); prepare and send e-mail to Ms. Brumbaugh regarding	6.10	1,555.50

follow-up items (.3);  
receive and review  
additional documents,  
including draft Form  
5500 and pension plan  
account statement  
(.4).

12/14/06	E R Goodman	Telephone call with Mr. Asensio regarding effects bargaining (.3); send e-mails to Mr. Asensio regarding employee matters (.1); review e-mail from Ms. Koerwitz regarding benefit issues (.1);	0.50	112.50
12/14/06	R C Lyden	Meet with Ms. Koerwitz to discuss amendment that needs to be written for the Adoption Agreement.	0.30	54.00
12/14/06	R C Lyden	Draft amendment to the Adoption Agreement.	1.00	180.00

Date	Name	Description	Hours	Time Value
12/15/06	J J McGowan Jr	Participate in conference call to assemble health plan-related documents and information (.3); separate conference with Mr. Goodman, and Ms. Koerwitz regarding status of benefit plans, plan claims, need for creation of separate reserve and protocol for charging claims against reserve on parra passu basis (.5); separate discussions with Ms. Koerwitz regarding stop loss coverage, minimum premium coverage, related contractual undertakings with Anthem Blue Cross, of concern in connection with making final determination of debtor's responsibilities (.5).	1.30	572.00

Date	Name	Description	Hours	Time Value
12/15/06	D L Koerwitz	Conference call with Ms. Brumbaugh, Mr. Brownfield, Mr. McGrath, Mr. Goodman, Mr. Bergen and Mr. McGowan to discuss employee benefit wind-down issues with respect to group health care (.5); continued discussion after telephone call with Mr. Goodman and Mr. McGowan (.5); receive collective bargaining agreements and scarce health care plan information forwarded by the Company (1.4); follow-up telephone call with Ms. Brumbaugh regarding health plan information and where to locate additional documents (.5); telephone call with Mr. Johnson at Prudential regarding amendment for 401(k) plan (.3); telephone call with Mr. Brownfield of Fedeli Group regarding group health plan documents (.2).	3.40	867.00

Date	Name	Description	Hours	Time Value
12/15/06	E R Goodman	Status conference with company and Glass & Associates regarding health case issues (.6); conference with Mr. McGowan and Ms. Koerwitz regarding health care issues (.4); review and send collective bargaining agreements to Mr. Asensio (.3).	1.30	292.50
12/15/06	R C Lyden	Finish drafting amendment to Adoption Agreement.	0.60	108.00
12/18/06	E R Goodman	Locate and review Mallak agreement.	0.20	45.00
12/19/06	J J McGowan Jr	Look at stop loss, administrative services agreements obtained by Ms. Koerwitz from Anthem Blue Cross and its agents and brokers, discern terms and conditions, considerations associated with terminating plan and conducting organized wind-down, without eliminating right to discounted fee structure, etc.	1.00	440.00
12/19/06	D L Koerwitz	Draft and revise amendment to the CEP Products 401(k) plan (1.0); review documentation regarding the group health plans provided by CEP for its employees (1.8).	2.80	714.00

Date	Name	Description	Hours	Time Value
12/19/06	J F Hutchinson,	Review employee issues.	0.20	90.00
12/19/06	E R Goodman	Telephone call with Ms. Koerwitz regarding benefit issues (.1); review ordinary course case law (.2); meet with Mr. Hutchinson regarding benefits issues (.1); meet with Ms. Kimmel regarding ordinary course research project (.2); meet with Ms. Koerwitz regarding benefit issues (.4).	1.00	225.00
12/20/06	M J Asensio	Telephone conference with Mr. Goodman regarding status of effects bargaining and need for documentation before engaging in same (.3); review collective bargaining agreements at the Canton, Crestline and Middlefield plants and the pension plan summary plan description for the Canton and Crestline facilities (1.0); prepare for and participate in telephone conference with Mr. Hutchinson, Mr. McGowan and others regarding status of issues pertaining to bankruptcy, including status of effects bargaining with unions representing debtors' employees at Crestline, Canton and Middlefield (1.4).	2.70	1,188.00

Date	Name	Description	Hours	Time Value
12/20/06	J J McGowan Jr	Further, detailed review of documents, agreements pertaining to funding, administration of group health plan, and pension plans, in conjunction with counselling, representing debtor in connection with possibly terminating, winding down, transferring sponsorship of various health and welfare and pension plans (.5); confer with Ms. Koerwitz (.2); attend broader meeting to review, discuss options, issues pertaining to negotiating with Steelworkers incident to terminating plans and continuing coverage, as opposed to attempting to unilaterally modify bargaining agreement provisions (.8).	1.50	660.00

Date	Name	Description	Hours	Time Value
12/20/06	D L Koerwitz	Review and compile information regarding health plan benefits provided by Creative Engineered Polymer Products, Inc. to its employees and former employees (1.6); voicemail message to Mr. Lacey regarding participation in the Unite Here pension plan; draft portion of amendment to the CEP Products 401(k) plan to freeze and terminate the plan (2.9); conference with Mr. Hutchinson, Mr. McGowan, Mr. Goodman, and Mr. Asensio regarding employee benefits and labor issues (.8); telephone call with Mr. Asensio (.3).	5.60	1,428.00
12/20/06	J F Hutchinson,	Conferences with Mr. McGowan and Mr. Asensio regarding employee and retirement plan issues and health care issues.	0.90	405.00
12/20/06	E R Goodman	Draft e-mail regarding status of employee benefit matters (.1); telephone call with Mr. Asensio regarding document request (.1); meet with Mr. McGowan, Mr. Asensio, Mr. Hutchinson and Ms. Koerwitz regarding benefits issues (.9).	1.10	247.50

Date	Name	Description	Hours	Time Value
12/21/06	M J Asensio	Review collective bargaining agreements and pension agreements for Canton, Crestline and Middlefield facilities and outline potential claims from employees and employees' representatives for compensation and benefits in light of the layoff of these individuals and closing of the respective plants (1.2); outline issues needed to cover with Ms. Brumbaugh in preparation for meeting with client to review status of effects negotiations with the unions and outstanding claims from same (1.3).	2.50	1,100.00
12/21/06	D L Koerwitz	Telephone call with Mr. Asensio regarding labor and employee benefit issues (.1); excerpt and forward copies of collective bargaining agreements containing employee benefit provisions to Mr. Asensio (.5).	0.60	153.00

Date	Name	Description	Hours	Time Value
12/21/06	E R Goodman	Meet with Ms. Degaetano regarding ordinary course research project (.2); meet with Ms. Degaetano regarding benefits research (.2); telephone call to Mr. Asensio regarding union negotiations (.1); begin drafting modification Motion (1.6).	2.10	472.50
12/22/06	M J Asensio	Meet with Ms. Brumbaugh to review status of effects negotiations with Steelworkers Union with regard to Crestline and Canton plants and with UNITE with regard to Middlefield plant in light of the closure of all three plants and the layoff of all employees at these locations (1.5); review potential issues with Ms. Brumbaugh and identify documents necessary to review in order to pursue and identify potential claims against client (1.8); review portions of collective bargaining agreement and ERISA plan documents to identify potential claims against client in the bankruptcy proceedings (1.7).	5.00	2,200.00

Date	Name	Description	Hours	Time Value
12/22/06	J J McGowan Jr	Discuss assumption of pension plan by Reserve Group affiliates and exchange e-mail with Mr. Wearsch to insure union's role remains neutral in connection with determining plan liabilities prior to assumption.	0.50	220.00
12/22/06	D L Koerwitz	Revise resolutions regarding employee benefit plans (1.0); telephone call to Mr. Rust of the Unite Here Workers Pension Fund (.2); prepare and send e-mail regarding request for the Unite Here pension plan (.3); prepare follow-up letter to Mr. Rust regarding withdrawal from the Unite Here Workers Pension Fund (.2); review health plan information (.2); discuss course of action with Mr. McGowan (.4); finalize resolutions to freeze and terminate the CEP 401(k) plan (1.0); finalize resolutions to authorize freezing and termination of the CEP 401(k) plan (1.0); prepare and send e-mail to Ms. Brumbaugh regarding resolutions and amendment to freeze and terminate the CEP 401(k) Plan (.2).;	4.50	1,147.50

Date	Name	Description	Hours	Time Value
12/22/06	J F Hutchinson,	Conference with Mr. Mallak regarding employment issues.	0.20	90.00
12/22/06	E R Goodman	Draft e-mail to labor attorneys regarding status conference (.1); meet with Ms. DeGaetano regarding benefits research (.1).	0.20	45.00
12/26/06	D L Koerwitz	Receive copy of the Unite Here Workers National Pension Plan and review for purposes of withdrawing participation from the Plan (1.1); revise letter to Mr. Rust regarding withdrawal from the Unite Here Workers National Pension Plan (.5).	1.60	408.00
12/26/06	J F Hutchinson,	E-mails to Mr. McGowan and Mr. Asensio regarding plan issues and rejection of collective bargaining agreement (.2); telephone conference with Mr. Freedlander regarding rejection of collective bargaining agreement (.1); conference with Mr. Merklin regarding assumption by Shareholders of retirement plan and other retirement plan issues and potential claims of estate against third parties (.6).	0.90	405.00

Date	Name	Description	Hours	Time Value
12/27/06	M J Asensio	Prepare for and participate in teleconference with Mr. Hutchinson and other lawyers with regard to status of various liabilities associated with termination of collective bargaining agreements as part of bankruptcy filing (1.1); review agreement and determine liabilities under each and list same (1.5); telephone conference with Ms. Brumbaugh regarding documents needed to process same (.4).	3.00	1,320.00
12/27/06	J J McGowan Jr	Exchange information with Ms. Koerwitz and Mr. Asensio regarding labor agreements, possible strategies for modification or rejection of bargaining agreements in connection with plan termination (.1); conference with Ms. Koerwitz, Mr. Hutchinson and Mr. Asensio regarding strategy for modification of terms, suspension of accruals, and assumption of plans by Hamlin affiliate, mindful of pension "creep" (.9).	1.00	440.00

Date	Name	Description	Hours	Time Value
12/27/06	D L Koerwitz	Draft and revise portions of memo regarding steps to take regarding termination of health care benefits (2.6); revise resolutions to terminate the group health benefit plans(.3); e-mail to Mr. Asensio regarding side letter agreements (.2); conference with Mr. Hutchinson, Mr. McGowan, Mr. Asensio, and Mr. Wearsch regarding health care benefits (.9).	4.00	1,020.00
12/27/06	J F Hutchinson,	Conference with Mr. McGowan and Mr. Asensio regarding Workers' Compensation issues, pension plan, section 1113, 1114, expiration of Unite CVA and USWA Veva Health Plan issues (1.2); conference with Mr. Asensio regarding same (.2).	1.40	630.00
12/27/06	T M Wearsch	Meet with Mr. Hutchinson regarding effects bargaining and CBA's (.3); research regarding liquidation cases under Section 1113 (1.5); meeting with Ms. Koerwitz and Messrs. Hutchinson and McGowan regarding union and pension issues (.4).	2.20	517.00

Date	Name	Description	Hours	Time Value
12/28/06	M J Asensio	Draft and revise list of documents needed from client and forward same to Ms. Brumbaugh (1.6); draft and revise list of claims and issues pertaining to labor relations with regard to facilities at Canton, Crestline and Middlefield with USWA and UNITE (1.0).	2.60	1,144.00
12/28/06	J J McGowan Jr	Follow-up discussion/meeting with Mr. Hutchinson and Ms. Koerwitz regarding collective bargaining, pension "creep" and need to shut off accruals incident to transferring plan sponsorship (.6); review activities under taken by Mr. Merklin on behalf of proposed assuming entity (.7); note difference between collectively-bargained understandings (contractual) and statutory protections in ERISA tax code which need to be reconciled in order to facilitate cessation of accruals (.4); summarize issues, consideration and circulate (.3).	2.00	880.00

Date	Name	Description	Hours	Time Value
12/28/06	D L Koerwitz	Prepare questions in advance of meeting with Ms. Brumbaugh (.5); telephone call with Ms. Brumbaugh regarding matters involving the group health plan and continuation of group health benefits (.9); receive and review e-mail from the PBGC regarding pension plan and records (.1); revise amendment and resolution to amend and terminate the CEP Products 401(k) plan (.4); notes to file regarding group health plan (.8).	2.70	688.50
12/28/06	J F Hutchinson,	Conference with Mr. Freedlander regarding Union and pension plan, (.3); telephone conference with Mr. Goldsmith (.1).	0.40	180.00

Date	Name	Description	Hours	Time Value
12/29/06	J J McGowan Jr	Detailed discussion with Ms. Koerwitz regarding appropriate suspension of accrual notice (ERISA Section 204(h)), amendment and other actions to be taken to appropriately freeze plan, lock in plan liabilities, incident to transferring assumption of plans (.7); follow-up discussion with Ms. Koerwitz regarding 401(k) plan termination and steps to be taken to terminate that plan (.8).	1.50	660.00

Date	Name	Description	Hours	Time Value
12/29/06	D L Koerwitz	Discuss status of employee benefit issues with Mr. McGowan (.1); final review of amendment and resolutions to terminate the CEP Products 401(k) plan (.2); forward resolutions to terminate the CEP Products 401(k) plan for execution to CEP and receive executed copy via return fax (.3); draft short cover note and forward executed documents to Prudential via e-mail (.2); continue preparation of memo containing steps to collect documents at the plant locations and list of representative documents to be collected and retained (1.7).	2.50	637.50

Date	Name	Description	Hours	Time Value
12/29/06	J F Hutchinson,	E-mails from Mr. McGowan regarding PBGC and termination/assumption of retirement plan issues (.3); telephone conference with Mr. Mallak regarding retirement plan and 401(k) termination (.3); conference with Mr. Wearsch regarding 401(k) termination and assumption of retirement plans (.2); conference with Ms. Korowicz regarding 401(k) plan termination (.2); telephone conference with Mr. Van Tiem regarding termination of 401K plan, personnel issues, assumption of retirement plans, status of sale of Lapeer, closing of plants (.4).	1.40	630.00

Date	Name	Description	Hours	Time Value
<b>TASK CODE: B16 EMPLOYEE BENEFITS/PENSION</b>				
01/02/07	M J Asensio	Review collective bargaining agreements in place at east plant to ascertain potential contract claims with regard to manner in hwich plant closing was conducted.	0.70	322.00
01/02/07	M J Asensio	Draft and revise list of issues either raised by Union during effects bargaining at each facility or potential issues raised upon contract language including continuation of health and welfare benefits and potential pension issues associated with accumulation of service credit.	0.70	322.00
01/02/07	M J Asensio	Analyze documents provided by client with regard to discussions with Steelworkers Union and UNITE Union with regard to effects bargaining concerning closure of Crestline, Canton and Middlefield plants.	0.70	322.00

Date	Name	Description	Hours	Time Value
01/02/07	J J McGowan Jr	Confer with Ms. Koerwitz regarding current status of pension plan terminations, health plan termination and wind up, and related arrangements (.3); discuss need to terminate coverage as quickly as possible on group health plan side, to commence wind up process, and need for identification of collective bargaining arrangements(.2); look at draft resolutions to terminate group health plan, in bifurcated fashion (bargaining unit employees, subject to bargaining(.5); respond to message from Mr. Hutchinson and meet with Messrs. Hutchinson, Goodman regarding status of collective bargaining, need for modification of agreements (as opposed to rejection through Section 1113 process) (.4); further work on reviewing, assessing bargaining agreement language (relative to layoffs) and assessing impact on termination strategies (.6).	2.00	920.00

Date	Name	Description	Hours	Time Value
01/02/07	D L Koerwitz	Revise letter to Mr. Rust, Fund Manager of the Unite Here Workers Pension Plan (.5); continue drafting memo regarding steps to be taken to terminate the health care plan (1.0); voicemail to and telephone call with Mr. Brownfield regarding employee benefit plans and run-out period (.2); receive and review COBRA reports provided by Ms. Brumbaugh from Continued Care (.3); brief discussion with Mr. McGowan regarding steps to terminate the health care plan (.1); revise resolutions to terminate the health care plan (.9); and revise memo regarding steps to be taken to terminate the health care plan (1.2).	4.20	1,155.00

Date	Name	Description	Hours	Time Value
01/02/07	J F Hutchinson,	E-mail to Mr. McGowan regarding retirement plan (.2); conference with Mr. Merklin regarding retirement plan (.3); conference with Mr. McGowan regarding retirement plan issues and PBGC issues (.1); receipt and review research regarding healthcare plan rejection (.4); conferences with Mr. Koerwitz and review proposed resolutions and memorandum and e-mails regarding termination of healthcare and COBRA rights (1.1).	2.10	1,102.50
01/02/07	T M Wearsch	Meet with Ms. Koerwitz and Messrs. Hutchinson and McGowan regarding labor issues (.4); review correspondence regarding same (.2).	0.60	150.00
01/02/07	E R Goodman	Meet with Mr. Hutchinson and Mr. McGowan regarding health care plan termination (.7); meet with Ms. Koerwitz regarding health care plan termination (.3).	1.00	245.00
01/03/07	M J Asensio	Telephone conference with Mr. Braumbaugh to review list of issues and identify list of documents and other information needed to complete effects bargaining with the Union.	1.00	460.00

Date	Name	Description	Hours	Time Value
01/03/07	M J Asensio	Draft and revise list of issues either raised by the respective Unions or discussed during effects bargaining with the Unions at the Crestline, Canton and Middlefield facilities and forward same to Ms. Braumbaugh for review and discussion.	1.00	460.00

Date	Name	Description	Hours	Time Value
01/03/07	D L Koerwitz	Review e-mails and documents received from Ms. Brumbaugh (.3); forward signed 401(k) plan amendment and resolution to Ms. Brumbaugh (.1); revise memo containing steps to terminate the health plan and forward memo to Mr. Hutchinson (.6); revise notice to participants regarding termination of health plan (.4); brief review of terms of collective bargaining agreements to review health care provisions (.5); note to Mr. Asensio regarding health care issues and collective bargaining agreements for purposes of draft Motion to Terminate Health Care Benefits (.1); final revisions to and arrange for mailing of letter to Mr. Rust, Fund Manager of the Unite Here Workers Pension Fund regarding CEP's withdrawal from the pension plan (.3).	2.30	632.50

Date	Name	Description	Hours	Time Value
01/03/07	J F Hutchinson,	Review healthcare plan issues and determine cause of action to terminate and fund (.4); prepare for meeting with client on all issues, including healthcare, personnel issues, plan, wind down budget, disclosure statement, workers' compensation issues, pension plans and budget (1.7); review and revise PBGC letter response and discuss with Mr. McGowan issues relating to plan and accrual benefits (.4); review PBGC e-mails (.1); review Mallak contract (.3).	2.90	1,522.50
01/03/07	T M Wearsch	Review correspondence regarding labor issues (.2); review memorandum regarding termination of health plans (.3).	0.50	125.00
01/03/07	E R Goodman	Telephone call with Ms. Koerwitz regarding health care plan (.3); draft Motion to Terminate Health Plan (1.5); review health plan documents (.6).	2.40	588.00
01/04/07	M J Asensio	Draft and revise outline of issues and potential issues existing at the Canton, Crestline and Middlefield facilities and the status of effects bargaining of same.	1.00	460.00

Date	Name	Description	Hours	Time Value
01/04/07	M J Asensio	Draft correspondence summarizing same and review with Ms. Braumbaugh and forward to Mr. McGowan and Mr. Hutchinson for review.	0.90	414.00
01/04/07	M J Asensio	Telephone conference with Mr. Jury with regard to status of effects bargaining at the Canton and Crestline facilities and need to complete same.	1.00	460.00
01/04/07	M J Asensio	Review several documents provided by client including side agreements with the Unions at the Crestline, Canton and Middlefield facilities and negotiation of benefit changes with regard to the health and welfare insurance provided to employees.	1.00	460.00

Date	Name	Description	Hours	Time Value
01/04/07	J J McGowan Jr	Monitor exchanges between Ms. Koerwitz, Mr. Goodman regarding pending motion to modify agreements, terminate plans, etc., stress with both Ms. Koerwitz and Mr. Goodman need to coordinate with employment/labor negotiations initiative (.4); receive, review and analyze assessment by Mr. Asensio of three collective bargaining agreements with benefit plan-implications (.4); look at COBRA liability issue and migration problem (i.e., potential application to non-debtor companies), explain analysis, likely results to Mr. Asensio (.2).	1.00	460.00
01/04/07	D L Koerwitz	Review draft Motion prepared by Mr. Goodman regarding employee benefits and prepare draft of insert regarding treatment of employee benefit plans for Motion.	2.50	687.50
01/04/07	J F Hutchinson,	Work on personnel reduction issues, health care plan, rejection issues and consequences of health care plan rejection on COBRA rights.	1.40	735.00

Date	Name	Description	Hours	Time Value
01/04/07	T M Wearsch	Meet with Mr. Hutchinson regarding resolution of various labor related issues (.4); attend conference call with Messrs. Hutchinson, McGowan and Asensio regarding pension and labor issues (.6); follow- up telephone call with Mr. Merklin regarding same (.3); review correspondence related to same (.2).	1.50	375.00
01/04/07	E R Goodman	Draft and edit Motion to Terminate Health and Welfare Programs (2.1); review Crestline and Canton collective bargaining agreements (1.3); meet with Ms. Koerwitz regarding health and welfare Motion (.3).	3.70	906.50
01/05/07	M J Asensio	Several telephone conferences with Ms. Braumbaugh with regard to additional documentation needed to assess potential liabilities pursuant to collective bargaining agreements in Canton and Crestline.	1.00	460.00
01/05/07	M J Asensio	Telephone conference with Mr. Hutchinson with regard to outline of claims and issues associated with effects bargaining with client's unionized facilities.	1.00	460.00

Date	Name	Description	Hours	Time Value
01/05/07	M J Asensio	Draft and revise summary of outline and outline of issues and forward to Mr. Hutchinson to share with counsel for creditor's committee.	1.00	460.00
01/05/07	M J Asensio	Research information sent by client to determine whether any duty exists to provide continuing health and welfare insurance coverage beyond date of plant closure and layoff at the Crestline and Canton facilities.	1.00	460.00
01/05/07	J J McGowan Jr	Exchange views, thoughts with Messrs. Hutchinson, Asensio (.5); reformulate views expressed internally regarding collective bargaining issues, pension "creep", COBRA rights, and related considerations and summarize in consolidated e-mail memorandum for purposes of sharing with Creditors' Committee counsel (1.5).	2.00	920.00

Date	Name	Description	Hours	Time Value
01/05/07	D L Koerwitz	Discuss portions of the Motion to Terminate Health and Welfare Plans with Mr. Goodman (1.0); review e-mail from Mr. McGowan discussing employee benefit issues (.1); telephone call with Ms. Brumbaugh regarding various employee benefit documents (.1); revise resolutions to terminate the health and dental benefits plan and other employee benefit plans and programs and forward resolutions to Mr. Hutchinson (.7); review and provide final comments on draft of Motion to Terminate Health and Welfare Plans (.3).	2.10	577.50

Date	Name	Description	Hours	Time Value
01/05/07	J F Hutchinson,	Conference with Mr. Asensio regarding labor issues (.2); receipt and review memoranda regarding labor issues (.3); e-mail to Mr. Freedlander regarding same (.2); conference with Mr. Merklin regarding plan and COBRA issues (.3); conference with Mr. McGowan regarding revision of memorandum regarding retirement issues (.3); receipt and review memorandum from Mr. McGowan and revision of same and review memorandum from Mr. Asensio as revised (.5); several e-mails to Mr. Freedlander regarding various issues, including funding, plan of reorganization, labor issues, retirement plan issues, when to terminate leases and receipt of e-mails from Mr. Freedlander regarding discussion with Biditup and other matters (.5); work on PBGC demands and review and revise correspondence regarding PBGC demands (.3).	2.60	1,365.00

Date	Name	Description	Hours	Time Value
01/05/07	T M Wearsch	Respond to inquiries from Ms. Koerwitz for information on plant closures and pension plans (.4); meeting with Mr. Hutchinson regarding pension and labor issues (.4); review various correspondence and memoranda regarding same (.5).	1.30	325.00
01/05/07	E R Goodman	Meet with Ms. Koerwitz regarding health care plan and COBRA benefits (.5); draft and edit Motion to Terminate Health and Welfare Plan (4.5); review emails from labor and benefits attorneys (.5); review COBRA statute and secondary sources (.7).	6.20	1,519.00
01/08/07	M J Asensio	Telephone conference with Mr. Jury regarding need for follow up discussions with regard to health and welfare and pension issues associated with closure of Canton and Crestline facilities.	0.50	230.00
01/08/07	M J Asensio	Analyze potential issues associated with termination of health and welfare plan and termination of continuing service credit to facilitate assumption of plan by related entity.	1.00	460.00

Date	Name	Description	Hours	Time Value
01/08/07	M J Asensio	Review documents received from client including list of workers compensation claims and list of employees at the Canton, Crestline and Middlefield facilities and the dates they received WARN notice and date of termination.	1.00	460.00
01/08/07	J J McGowan Jr	Exchanges with Mr. Asensio, regarding effects bargaining, process for cutting off continuous service and facilitating adoption of pension plans by affiliated companies, and resolving COBRA and other group health plan-related statutory rights.	0.80	368.00
01/08/07	J F Hutchinson,	Conferences with Mr. Mallak regarding personnel issues.	0.40	210.00

Date	Name	Description	Hours	Time Value
01/09/07	M J Asensio	Prepare for and participate in telephone conference with Mr. Jury, Mr. Hutchinson and Mr. McGowan with regard to status of effects bargaining, issues surrounding termination of health and welfare plan, and issues surrounding assumption of the pension plan including termination of the continuing pension credit provided for in the summary plan description.	1.00	460.00
01/09/07	M J Asensio	Prepare for and participate in telephone conference with Mr. McGowan and Mr. Hutchinson with regard to status of negotiations with USWA.	0.70	322.00

Date	Name	Description	Hours	Time Value
01/09/07	J J McGowan Jr	Exchange e-mails with Messrs. Hutchinson and Asensio regarding scheduling of conference call with Steelworkers' attorneys (.4); check on terms of plans, digest information provided by Mr. Asensio in initial conversation (.4); participate in conference call with Mr. Jury to set out pension, health and welfare benefit plan positions, objectives, and positions on "affiliated" companies (.5); discuss time line, need for closure, and need for proper evaluation of liabilities to be assumed so affiliate can make determinations (.3); receive, review letter from Anthem and explanatory update from Ms. Koerwitz regarding insurers/TPA's demands (.3); assess, comment on same in e-mail to Messrs. Hutchinson and Asensio pertaining to funding of plan promises, post-petition assurances to third party provider and related considerations (.6).	2.50	1,150.00

Date	Name	Description	Hours	Time Value
01/09/07	D L Koerwitz	Review outstanding document requests (.3); telephone call with Ms. Brumbaugh (.3); review data and spreadsheets forwarded by Ms. Brumbaugh (1.1).	1.70	467.50
01/09/07	J F Hutchinson,	Telephone conference with Mr. Asensio regarding employment issues (.2); conference with Mr. Jury (.2); additional conference with Mr. McGowan and Mr. Jury (.5).	0.90	472.50
01/09/07	T M Wearsch	Review memoranda e-mails regarding assessment of labor and employee issues (.3); meet with Mr. Hutchinson regarding same (.3); attend conference call with Messrs. Hutchinson, Jury, Asensio and McGowan regarding same and Steelworkers' issues (.5); attend conference call with Messrs. Hutchinson, Asensio and McGowan regarding same and strategy (.2); follow-up meeting with Mr. Hutchinson regarding same (.3).	1.60	400.00
01/10/07	J J McGowan Jr	Research cases involving joint and survivor liabilities assertions and bankruptcies.	0.50	230.00

Date	Name	Description	Hours	Time Value
01/10/07	D L Koerwitz	Analyze issues pertaining to Anthem's deposit request for continued services.	0.30	82.50
01/10/07	J F Hutchinson,	Receipt and review Anthem letter and e-mail to Mr. McGowan regarding same (.6); e-mail Mr. Freedlander regarding Anthem (.1); e-mails to Mr. Bergen regarding funding and health care issues (.3); e-mails regarding health care, plan and COBRA to Mr. Bergen, Mr. Freedlander (.6); telephone conference with Mr. Mallak regarding COBRA and personnel issues (.2).	1.80	945.00
01/11/07	M J Asensio	Research and assemble various documents requested by counsel for Creditors' Committee including the collective bargaining agreements, pension plan documents and list of pending workers' compensation cases and prepare to forward same.	0.70	322.00

Date	Name	Description	Hours	Time Value
01/11/07	J J McGowan Jr	Further discussions with Messrs. Hutchinson and Asensio on making appropriate arrangements for health plan TPA, and handling terminal liability and claims processing (.6); confer with Ms. Koerwitz over request by Creditor' Committee counsel for plan documents, collective bargaining agreements, related materials (.4).	1.00	460.00
01/11/07	D L Koerwitz	Receive forwarded request for documents to be sent to creditors' counsel and review (.2); compile documents and forward to creditors' counsel with short cover note (.2).	0.40	110.00
01/11/07	J F Hutchinson,	E-mails to Mr. Freedlander and Mr. McGowan regarding Anthem and information to Mr. Freedlander and discussion with Mr. Freedlander regarding same.	0.50	262.50
01/11/07	E R Goodman	Locate and e-mail employee documents to Mr. Freeland (.1); telephone call with Ms. Koerwitz regarding 401(k) and workers' compensation documents (.1).	0.20	49.00

Date	Name	Description	Hours	Time Value
01/12/07	D L Koerwitz	Prepare short cover note to Mr. Freelanders of McGuire Woods to accompany CEP Products 401(k) plan documents and forward note and documents via e-mail to Mr. Freelanders.	0.10	27.50
01/12/07	J F Hutchinson,	Conference with Mr. Mallak regarding personnel issues (.2); telephone conference with Mr. Mallak regarding personnel issues (.2).	0.40	210.00
01/16/07	J F Hutchinson,	E-mail Mr. Freedlander regarding labor negotiations.	0.20	105.00
01/17/07	M J Asensio	Prepare for and participate in telephone conference with client to discuss negotiation session with the USWA and the position of the debtor on the two issues for discussion - health and welfare and pension.	1.10	506.00
01/17/07	J J McGowan Jr	Finalize arrangements for meeting with Steelworkers in "effects bargaining" setting to determine future fate of pension plan and fate of health plan.	0.50	230.00

Date	Name	Description	Hours	Time Value
01/17/07	D L Koerwitz	Review terms of the Pension Plan for Bargaining Unit Employees of the Canton Ohio Plant of Geauga Company Division of Carlisle Corporation and the Pension Plan for Bargaining Unit Employees of Carlisle Engineered Products-Crestline to determine potential pitfalls in the event of pension creep (.4); discuss same with Ms. Somich (.2).	0.60	165.00
01/17/07	J F Hutchinson,	Telephone conference with Mr. Mallak regarding personnel needed in January and February.	0.20	105.00
01/17/07	K U Somich	Receive instruction and plan documents from Ms. Koerwitz.	0.30	60.00
01/18/07	J J McGowan Jr	Discuss bargaining situation, plan service issues with Ms. Koerwitz (.3); look at recent 10th Circuit decision, questioning role played by company officers in connection with plan administration (1.0).	1.30	598.00
01/18/07	D L Koerwitz	Receive e-mail from Mr. Wearsch regarding pension disclosure statement and the Pension Benefit Guaranty Corporation and review.	0.20	55.00

Date	Name	Description	Hours	Time Value
01/18/07	J F Hutchinson,	Review Lapeer labor plan, e-mails and issues regarding funding, plan termination, health care and effects bargaining (.9); telephone conference with Mr. Mallak regarding same (.2).	1.10	577.50
01/18/07	K U Somich	Review Carlisle's Canton plant benefit plan in preparation for effects of bargaining.	3.70	740.00
01/19/07	M J Asensio	Research and gather documents necessary to discuss termination of Health and Welfare plan and potential assumption of pension plan.	0.50	230.00
01/19/07	M J Asensio	Review correspondence from USWA setting forth documents requested in advance of bargaining session to discuss termination of Health and Welfare plan and potential assumption of pension plan.	0.50	230.00
01/19/07	J J McGowan Jr	Follow-up discussion with Ms. Koerwitz and Mr. Hutchinson regarding benefits bargaining (.5); participate in conference call with Messrs. Asensio and Hutchinson pertaining to topics to be covered, bargaining goals from debtors' perspective (1.0).	1.50	690.00

Date	Name	Description	Hours	Time Value
01/19/07	D L Koerwitz	Review outline of the Canton pension plan provisions prepared by Ms. Somich (.2); review information request list from the United Steelworkers forwarded from Mr. Asensio (.1); compile documents and data requested, including request to the Company for additional documents (2.5).	2.80	770.00
01/19/07	J F Hutchinson,	Conference with Mr. McGowan and Mr. Asensio regarding Steelworker meeting and effects bargaining (.5); conference with Mr. McGowan regarding request of Steelworkers for documents and regarding PBGC issues (.3).	0.80	420.00
01/19/07	T M Wearsch	Attend conference call with Messrs. Hutchinson, Mallak, Asensio and McGowan regarding meeting with Steelworkers.	0.50	125.00
01/19/07	K U Somich	Review Carlisle's Canton plant benefit plan in preparation for effects bargaining (.5); draft summary notes/memo for Ms. Koerwitz (.3).	0.80	160.00

Date	Name	Description	Hours	Time Value
01/20/07	D L Koerwitz	Review pertinent terms of the Pension Plan for Bargaining Unit Employees of the Canton Ohio Plant of Geauga Company Division of Carlisle Corporation (the "Canton Plan") and of the Pension Plan for Bargaining Unit Employees of Carlisle Engineered Products-Crestline (the "Crestline Plan") to confirm that no any early retirement subsidies exist and to determine early retirement rights and vesting provisions (2.0); review and analyze demographic data regarding the Canton Plan regarding vested participants and participants eligible to elect early retirement benefits (1.5); review and analyze demographic data regarding the Crestline Plan regarding vested participants and participants eligible to elect early retirement benefits (1.3); compile short memo to Mr. McGowan and Mr. Asensio with a copy to Mr. Hutchinson regarding vesting provisions and deferred vested rights of participants under the Canton Plan and Crestline Plan with analysis of demographic data	6.80	1,870.00

(2.0).

01/21/07	J J McGowan Jr	Respond to analysis of pension plans, plan-based subsidies and benefit structures with list of inquiries, to identify possible bargaining points for upcoming effects bargaining, and likely cost(s) of same.	1.50	690.00
01/22/07	J J McGowan Jr	Prepare for upcoming discussion/negotiations to be held January 24, 2007 with Steelworkers, other parties (.7); discuss status of pension creep, terms and conditions, related matters with Ms. Koerwitz (.3).	1.00	460.00

Date	Name	Description	Hours	Time Value
01/22/07	D L Koerwitz	Continue with compiling additional documents requested by the union representatives; review reports containing COBRA data to determine whether any COBRA participants were former employees of the Canton and Crestline locations (.5); request additional information of Mr. Brownfield of the Fedeli Group to assist with analysis of COBRA data received (.3); draft and send e-mail message to Ms. Brumbaugh requesting additional information about COBRA participants (.1); analyze information needed regarding the Canton and Crestline plans and prepare and send e-mail to Ms. Halmers at Prudential with follow-up voicemail requesting such information (.5); receive and review additional reports from Ms. Brumbaugh (.5); analyze in greater detail the potential for pension creep under the Canton and Crestline plans and respond via e-mail to Mr. McGowan's follow-up questions with respect to the details of those pension plans (5.1).	7.00	1,925.00

Date	Name	Description	Hours	Time Value
01/22/07	J F Hutchinson,	Several conferences with Mr. Mallak regarding employees, receivables, IT employees and funding (.7); conference with Mr. Freedlander regarding personnel, Mallak employment agreement, receivables and sales (.4).	1.10	577.50
01/23/07	M J Asensio	Review memoranda assessing terms of the pension plan and potential impact of provision granting 24 months of continued service credit for laid off employees upon eligibility, vesting and benefit levels provided for in the Plan.	1.10	506.00
01/23/07	M J Asensio	Review and gather documents requested by the Union and prepare for delivery of same to Union.	1.10	506.00
01/23/07	M J Asensio	Telephone conference with Mr. McGowan and Mr. Hutchinson with regard to subjects to be covered at bargaining session with the Union and strategy for dealing with same.	1.10	506.00
01/23/07	M J Asensio	Review and analyze documents identifying COBRA insurance payors and prepare documents reflecting same for discussion with the Union.	1.10	506.00

Date	Name	Description	Hours	Time Value
01/23/07	M J Asensio	Preparation for bargaining session with United Steelworkers Union representing Canton and Crestline facilities, including review of current medical costs and claims submitted by former employees of both facilities.	1.20	552.00
01/23/07	J J McGowan Jr	Follow-up discussion, review of correspondence involving pension plan funding, control group analysis, status of group health plan termination notice, and exchanges with Mr. Asensio pertaining to bargaining strategies for upcoming Steelworker meeting over effects of plant shutdown.	1.00	460.00

Date	Name	Description	Hours	Time Value
01/23/07	D L Koerwitz	Review initial COBRA data reports for Canton and Crestline plants (.2); analyze and compare charts listing individuals who elected COBRA coverage and consolidate spreadsheets (2.5); prepare cover note summarizing COBRA elections and forward along with spreadsheets to Mr. Asensio with a copy to Mr. Hutchinson and Mr. McGowan (.3); receive premium and experience report from the Fedeli Group and review (.2).	3.20	880.00
01/23/07	J F Hutchinson,	Receipt and review e-mails from Mr. Ascesio and Mr. McGrath regarding meeting and retirement issues (.2); receipt and review e-mails from Mr. Freedlander regarding employment issues, accounts receivable and future funding of case (.3).	0.50	262.50
01/23/07	S L Atkinson	Review and reconcile lists of COBRA participants against employees lists at the Canton and Crestline locations, at the request of Ms. Koerwitz.	2.00	300.00
01/23/07	E R Goodman	Telephone call with Ms. Koerwitz regarding workers' compensation payments.	0.10	24.50

Date	Name	Description	Hours	Time Value
01/24/07	M J Asensio	Meet with Steelworkers Union representatives and provide them with documents requested with regard to issues surrounding health and welfare and pension plans.	1.00	460.00
01/24/07	M J Asensio	Meet and discuss with Union representatives the termination of the health and welfare plan and suggested dates for termination of coverage.	1.00	460.00
01/24/07	M J Asensio	Meet and discuss with Union representatives the potential assumption of the pension plan and the need to discuss the potential elimination of the ability for laid off employees to earn additional service credit.	1.00	460.00
01/24/07	M J Asensio	Identify documents needed to provide to Union to facilitate further discussion of potential assumption of pension plan.	1.00	460.00
01/24/07	M J Asensio	Review prior collective bargaining agreements provided by the Union to ascertain current benefit levels provided under the pension plan.	2.00	920.00