

Date	Name	Description	Hours	Time Value
10/19/06	J F Hutchinson,	Telephone conference with Mr. Downs and Mr. Freedlander regarding DIP and sale procedures (.4); telephone conference with Mr. Hammer regarding DIP hearing (.3); work on DIP Order and conferences with Mr. Wearsch regarding same and revisions thereto (1.4); status conference call with court regarding DIP hearing (.4); conference with Mr. Richards regarding research needed for contested DIP hearing (.3); additional conference with Mr. Richards regarding additional issues for research and proposed findings of fact and conclusions of law regarding fiduciary duties (.3).	3.10	1,395.00
10/19/06	T M Wearsch	Review and revise final financing and ancillary agreements (3.4); prepare for status conference (.2); attend status conference (.3); prepare for further status conference (.2); attend further status call (.2).	4.30	1,010.50
10/19/06	E R Goodman	Research standard for obtaining postpetition financing.	1.30	292.50

Date	Name	Description	Hours	Time Value
10/20/06	J A Baddeley	Draft findings of fact and conclusions of law for DIP financing Order.	5.00	2,200.00
10/20/06	J F Hutchinson,	Status conference call with court regarding DIP hearing and sale procedures Motion (.7); conferences with Mr. Stephenson, Mr. Bergen and e-mails all regarding hearing on Tuesday and regarding offers received from auctioneers (1.0); work on funding and findings of fact and conclusions of law and discussions with Mr. Wearsch and Mr. Baddeley regarding same (1.4).	3.10	1,395.00
10/20/06	T M Wearsch	Prepare for status conference with Mr. Hutchinson (.4); attend status conference on financing Order (.5); review and respond to various correspondence related to financing order negotiations (.4); review and comment on financing Order term sheets (.9); various telephone calls with Mr. Hutchinson and Committee and participating counsel related to same (.5).	2.70	634.50
10/20/06	E R Goodman	Review secondary sources on postpetition financing.	1.30	292.50

Date	Name	Description	Hours	Time Value
10/21/06	T M Wearsch	Draft, review and revise findings of fact and conclusions of law for final DIP.	1.80	423.00
10/22/06	J F Hutchinson,	Prepare for hearing on DIP 503(b)(9), bonus plan and findings of fact and conclusions of law revisions (.5); e-mail Mr. DiDonato regarding testimony (.3); additional work on testimony (.2); e-mails to Mr. Wearsch regarding revisions to findings of fact (.2); revise conclusions of law (.4); conference with Mr. Wearsch regarding findings of fact and conclusions of law (.1); e-mails to and from Mr. Stephenson and Mr. Downs regarding DIP budget, chapter 11 liquidation analysis and status of negotiations and conference with Mr. Wearsch regarding same (.8); review all Objections (1.2); e-mails to and from Mr. Downs and Glass & Associates regarding DIP budget (.2).	3.90	1,755.00
10/22/06	T M Wearsch	Draft findings of fact and conclusions of law for final DIP.	2.60	611.00
10/23/06	J A Baddeley	Telephone conference with Committee counsel regarding Objections to DIP.	0.50	220.00

Date	Name	Description	Hours	Time Value
10/23/06	J A Baddeley	Revise findings of fact and conclusions of law.	2.60	1,144.00
10/23/06	J F Hutchinson,	Prepare for DIP and sales procedures Motion and incentive bonus plan (.5); review language and documents for hearing and for negotiated DIP (.4).	0.90	405.00
10/23/06	T M Wearsch	Review Wind Down budget (.4); review liquidation analysis (.5); attend conference call with all parties regarding DIP Order (1.0).	1.90	446.50
10/23/06	E R Goodman	Review postpetition agreement between the Debtors and Wachovia.	0.50	112.50
10/24/06	J F Hutchinson,	Meet with Mr. Stephenson and conference with Mr. DiDonato in preparation for DIP hearing (2.0); attend hearing on same (6.1); conferences with Mr. Goodman and Mr. Wearsch regarding hearing and DIP and title to Mexican assets (.4).	8.50	3,825.00

Date	Name	Description	Hours	Time Value
10/24/06	T M Wearsch	Prepare for hearing on DIP financing, 503(b)(9) claim, incentive plan and sale procedures (3.0); attend hearing regarding same (6.1); telephone call with Mr. Parker regarding same (.2); telephone call with Mr. Bergen regarding same (.2); telephone call with Mr. Mallak regarding same (.4).	9.90	2,326.50
10/24/06	E R Goodman	Research perfection of security interest in Mexican assets for Mr. Hutchinson.	1.00	225.00
10/25/06	J F Hutchinson,	Review and revise all documents for hearing (1.9); conference with Mr. Wearsch regarding revisions (.2); conference with Mr. Downs regarding revisions to DIP documents (.2) (.1); work on revisions to documents (1.2); prepare for hearing (1.9); conferences with Glass & Associates in preparation for hearing (.9).	6.40	2,880.00

Date	Name	Description	Hours	Time Value
10/25/06	T M Wearsch	Review Wind Down budget (.4); review various versions of Final DIP Order and related exhibits and attention to negotiation of final version of same (3.1); various telephone calls with client and Wachovia counsel related to same (1.1); and conference call with same related to final negotiation of same (2.4).	7.00	1,645.00
10/26/06	J F Hutchinson,	Meet at client's office in preparation for hearing and attend hearing on DIP financing Order.	9.00	4,050.00
10/26/06	T M Wearsch	Continuing negotiations of final financing Order and various calls with counsel for Wachovia and customer counsel regarding same (1.9); prepare for hearing (1.7); attend hearing on financing Order and incentive plan (8.1); review revised version of financing Order and exhibits (.7); review correspondence related to finalizing same (1.1).	12.50	2,937.50

Date	Name	Description	Hours	Time Value
10/27/06	J F Hutchinson,	Receipt and review documents in preparation for conference calls (.3); conference with Court (.3); revise DIP and numerous telephone conferences and e-mails with Mr. Downs regarding revisions to DIP Order (1.7).	2.30	1,035.00
10/27/06	T M Wearsch	Various telephone calls with Mr. Mallak regarding incentive plan (.6); research regarding officers and insiders (1.0); prepare for oral argument related to same (.5); attend telephonic hearing regarding same and final financing Order (.6); coordinate finalizing final financing Order and exhibits (2.5).	5.10	1,198.50
10/30/06	T M Wearsch	Review final form of financing Order (.3); forward same and coordinate execution of exhibits by all parties (1.0); review and revise notice and coordinate service of same (.4).	1.70	399.50

Date	Name	Description	Hours	Time Value
10/31/06	J F Hutchinson,	Conference with Mr. Van Tiem regarding post petition funding issues (.7); conference with Mr. Downs regarding funding and sales (.7); additional follow-up conference with Mr. Van Tiem regarding funding issues (.3).	1.70	765.00
10/31/06	T M Wearsch	Conference call with Ms. Isenberg and Messrs. Hutchinson and Downs regarding availability and mechanism for lending (.7); coordinate execution version of financing Order and ancillary agreements (.4).	1.10	258.50

Date	Name	Description	Hours	Time Value
TASK CODE: B21 FINANCING/CASH COLLATERAL				
11/01/06	T M Wearsch	Coordinate final version of financing Order.	0.50	117.50
11/03/06	T M Wearsch	Telephone call with Mr. Clay regarding evidence regarding independent contractors (.2); review same (.3).	0.50	117.50
11/06/06	J F Hutchinson,	Telephone conference with Mr. Bergen regarding funding issues.	0.20	90.00
11/06/06	T M Wearsch	Various telephone calls with Mr. Clay regarding independent contractors (.5); review information and proposed stipulations regarding same (.6); telephone call with Mr. Knipple regarding TRW mold lien (.2); telephone call with Mr. Ferril regarding ARJ Order (.2).	1.50	352.50
11/09/06	J F Hutchinson,	Conference with Mr. Gordon of Thompson Hine regarding Parker Hannifin (.3); conference with Mr. Bergen and Mr. Stephenson regarding funding issues (.3).	0.60	270.00

Date	Name	Description	Hours	Time Value
11/10/06	J F Hutchinson,	Communication with Mr. Freedlander and Ms. Isenberg regarding letter of credit draw information (.3); work on same (.5); additional revisions and review of funding issues going forward post-sales (.7);	1.50	675.00
11/13/06	J F Hutchinson,	Conference with Mr. Bergen regarding funding problems (.3); conference with Mr. Bergen regarding funding issues (.1).	0.40	180.00
11/14/06	T M Wearsch	Assemble and circulate executed DIP Order.	0.60	141.00
11/16/06	J F Hutchinson,	Conferences with Mr. Stephenson and Mr. Bergen regarding funding (.5); conference with Mr. Bergen regarding funding issues and revisions to funding method (.7).	1.20	540.00
11/20/06	J F Hutchinson,	Research issues regarding set-off and use of cash collateral by landlords (.8); conference with Mr. Freedlander regarding deposits with landlords and Delphi claim (.2); conference with Mr. Goldman regarding set-off of landlord cash collateral (.2).	1.20	540.00

Date	Name	Description	Hours	Time Value
11/21/06	J F Hutchinson,	Work on funding issues regarding December operations and regarding funding of bonus incentive payments.	0.90	405.00
11/22/06	J F Hutchinson,	Conference with Mr. Wearsch regarding funding (.2) (.2); conference with Mr. Bergen regarding funding, plan and claims submitted by other creditors (.3).	0.70	315.00
11/27/06	J F Hutchinson,	Conferences with Mr. Van Tiem and Mr. Mallak regarding funding issues and ability to operate company and regarding incentive payments (.6); conferences with Mr. Bergen regarding funding issues, especially for December and for incentive plan (1.5).	2.10	945.00
11/29/06	J F Hutchinson,	Telephone conference with Mr. Bergen regarding funding of Mexican facilities (.4); e-mails regarding funding of Tuscaloosa facility (.2).	0.60	270.00

Date	Name	Description	Hours	Time Value
TASK CODE: B21 FINANCING/CASH COLLATERAL				
12/04/06	T M Wearsch	Conference calls with Messrs. Hutchinson and Bergen regarding customer funding and availability (.7); review and respond to various correspondence regarding Stipulated Order on customer funding (.4); telephone calls with Mr. Bergen regarding availability and post-termination funding (.5); finalize and submit Stipulated Order on customer funding (.6).	2.20	517.00
12/05/06	T M Wearsch	Attend conference call with Messrs. Stephenson and Bergen regarding loan availability and related case status issues (1.0); answer inquiries from Mr. Bergen regarding performance bonus plan (.3); prepare for conference call regarding availability calculation (.4); attend conference call with Messrs. Downs, Bergen, Vizgirda and Felker regarding calculation of availability (.5).	2.20	517.00

Date	Name	Description	Hours	Time Value
12/06/06	J F Hutchinson,	Conference with Mr. Wearsch regarding funding (1); conference with Mr. Silver, counsel for GM, regarding funding (.2); conference with Mr. Bergen regarding funding issues and availability (.3); conference call with Mr. Downs and Mr. Freedlander regarding funding issues and wind down and status of sales (.9); additional conference with Mr. Downs regarding funding issues (.5); research and conference with Mr. Goodman regarding cash collateral on \$700,000 of real estate deposits and whether deposits can be used to pay administrative claims (.7).	2.70	1,215.00
12/06/06	T M Wearsch	Attend conference call with Messrs. Hutchinson, Downs, Freedlander, Bergan and Stephenson regarding financing and case status (.9); telephone call with Mr. Bergen regarding post termination financing (.3); review availability and borrowing base documents (.3); attend follow up conference call with Messrs. Hutchinson, Downs and Freedlander regarding availability (.4).	1.90	446.50

Date	Name	Description	Hours	Time Value
12/07/06	J F Hutchinson,	E-mails to Mr. Banbery and Mr. Linderman of Wachovia regarding funding and wind down issues.	0.20	90.00
12/07/06	T M Wearsch	Review and respond to various correspondence related to financing and availability (.5); meet with Mr. Hutchinson regarding same and funding of Debtor's wind down (.5).	1.00	235.00
12/12/06	J F Hutchinson,	Telephone conference with Mr. Freedlander regarding DIP funding after termination of current DIP facility (.3); telephone conferences with Mr. Bergen regarding funding (.5).	0.80	360.00
12/13/06	T M Wearsch	Review and comment on financial summary requested by Court (.4); attend conference call regarding same with Messrs. Hutchinson, Bergan and Freedlander (.5); review revised version of same and draft letter submitting same (.6).	1.50	352.50

Date	Name	Description	Hours	Time Value
12/14/06	J F Hutchinson,	Long conference with Mr. Freedlander regarding DIP funding and future wind-up costs for company (.7); communications with Mr. Bergen regarding funding after termination date (.9); work on wind down budget issue for DIP (.9); conference with Mr. Wearsch regarding wind down and work on wind down budget (.5).	3.00	1,350.00
12/14/06	T M Wearsch	Telephone call with Messrs. Hutchinson and Bergen regarding extension of DIP (.4); telephone call with Messrs. Hutchinson and Freedlander regarding same (.3).	0.70	164.50
12/15/06	J F Hutchinson,	Work on outline for proposed DIP facility after December 20, 2006 (.8); conference with Mr. Wearsch regarding same (.2); e-mails to Mr. Freedlander and Mr. Downs regarding DIP funding and current funding problems (.4); conferences with Mr. Bergen regarding subpoena (.2); conferences with Mr. Bergen regarding wind down budget (.4).	2.00	900.00

Date	Name	Description	Hours	Time Value
12/15/06	T M Wearsch	Review and comment on proposed wind down budget (.8); meet with Mr. Hutchinson regarding same (.4); telephone call with Messrs. Hutchinson and Bergen regarding same (.5); telephone calls with Messrs. Hutchinson, Downs and Freedlander regarding same (1.5); attention to strategy for funding going forward and review of existing DIP Order regarding same (2.0).	5.20	1,222.00
12/17/06	T M Wearsch	Review Tuscaloosa one day cash need budget (.1); review correspondence related to same (.2); review correspondence related for Wind Down budget (.2).	0.50	117.50

Date	Name	Description	Hours	Time Value
12/18/06	J F Hutchinson,	Conference with Mr. Wearsch regarding wind down (.1); telephone conference with Mr. Downs regarding new DIP, Mexican assets and proceeds, draw on letter of credit (.6); conference with Mr. Freedlander regarding new DIP, Mexican asset proceeds and draw on letter of credit (.6); conference with Mr. Wearsch regarding budget and draw on letter of credit (.3); telephone conferece with Mr. Mallak regarding account issues, wind down issues and accounts receivable and collections thereof (.3); several telephone conferences with Mr. Downs regarding provisions of new DIP facility (1.2).	3.10	1,395.00
12/18/06	T M Wearsch	Review and comment on wind down budget (.5); telephone call with Mr. Bergen regarding same (.4); various meetings with Mr. Hutchinson regarding same and structuring financing going forward (1.0); review Final DIP Order regarding same (.5); attend conference call with Messrs. Freedlander and Hutchinson regarding same (.6).	3.00	705.00

Date	Name	Description	Hours	Time Value
12/19/06	J F Hutchinson,	Conference with Mr. Wearsch regarding funding issues and wind down issues to coordinate same (.2); telephone conference with Mr. Downs and Mr. Freedlander regarding new DIP facility (.5); review proposed budget for wind down and for new DIP facility (.6); e-mails to Mr. Mallak and Mr. Downs regarding budget issues (.3); e-mail Mr. Freedlander regarding proposed DIP (.1); conference with Mr. Downs and Mr. Bergen regarding DIP (.6); conference with Mr. Downs regarding new DIP language (.2); receipt and review budget revisions (.4); conferences with Mr. Bergen regarding wind down issues and revisions to wind down budget (.6).	3.50	1,575.00
12/19/06	T M Wearsch	Telephone call with Mr. Radom regarding Middlefield production (.2); follow-up with Mr. Mallak regarding same (.3); draft correspondence regarding same (.2); review correspondence related to end of term funding (.3); telephone calls with Messrs. Hutchinson and Bergen regarding same (.3).	1.30	305.50

Date	Name	Description	Hours	Time Value
12/20/06	J F Hutchinson,	Conference with Mr. Freedlander regarding DIP issues and revised budget (.3); conferences with Mr. Bergen regarding DIP revisions and revisions to wind down budget (.3) (.3); e-mail Mr. Freedlander and Mr. Downs regarding DIP issues (.2); e-mail customers regarding funding (.3); conference with Mr. Bergen regarding funding (.3); telephone conference with Comerica Bank regarding failure to pay draw on letter of credit (.2).	1.90	855.00
12/20/06	T M Wearsch	Various meetings with Mr. Hutchinson regarding structuring financing post DIP termination (.7); review and respond to correspondence regarding same (.4); telephone calls with Mr. Bergen regarding same (.5); telephone call with Mr. Hammer regarding same (.3); conference call with Messrs. Hutchinson and Hammer regarding same (.3); telephone call with Mr. Parobek regarding funding issues (.2); conference call with Messrs. Downs and Freedlander regarding post termination DIP financing and budget (.5).	2.70	634.50

Date	Name	Description	Hours	Time Value
12/21/06	J F Hutchinson,	Conference with Mr. Bergen regarding budget and use of cash collateral (.3); telephone conference with Mr. Bergen regarding funding issues (.2); conference with Mr. Wearsch regarding DIP, budget and sales and collection of receivables (.5); e-mail to all parties regarding draw on letter of credit and demand regarding same (.3).	1.30	585.00
12/21/06	T M Wearsch	Telephone calls with Messrs. Hutchinson and Bergen regarding post DIP Termination financing (.7); review correspondence related to same (.5); telephone calls with Mr. Downs regarding same (.4); review final financing Order regarding same (.3).	1.70	399.50

Date	Name	Description	Hours	Time Value
12/22/06	J F Hutchinson,	E-mails to Mr. Wearsch regarding LC funds (.1); review collection of LC funds and deposit regarding same (.2); telephone conference with Mr. Downs regarding DIP funding and wind down issues (.2); conference call with Mr. Downs and Mr. Freedlander regarding same (1.2); conference with Mr. Bergen regarding revisions to wind down budget in preparation for revisions of DIP facility (.6).	2.30	1,035.00
12/22/06	T M Wearsch	Review and comment on wind down budget, memorandum and status report (.8); telephone call with Mr. Bergen regarding same (.5); attend conference call with Glass & Associates, company, Wachovia and Committee regarding DIP budget extension and related issues (1.0).	2.30	540.50
12/26/06	J F Hutchinson,	Conference and e-mails to Mr. Wearsch regarding DIP financing.	0.20	90.00
12/27/06	J F Hutchinson,	Conference with Mr. Bergen regarding funding issues for January, 2007.	0.30	135.00

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Date	Name	Description	Hours	Time Value
12/28/06	J F Hutchinson,	Telephone conference with Mr. Bergen regarding funding issues (.2); additional conference with Mr. Bergen regarding same (.2).	0.40	180.00

Date	Name	Description	Hours	Time Value
TASK CODE: B21 FINANCING/CASH COLLATERAL				
01/02/07	J F Hutchinson,	Conference with Mr. Bergen regarding funding and budget issues and accounts receivable collections.	0.40	210.00
01/03/07	J F Hutchinson,	Work on budget reductions going forward in preparation for meeting with Company (.5); conference with Mr. Wearsch regarding funding after January 16, 2007 (.3); meet with Mr. Mallak and Mr. Bergen to discuss all wind down issues, including health care, funding after January 16, Carlisle Workers' Compensation claims, pension plan issues, disclosure statement information, personnel issues, wind down budget revisions, rejection of equipment leases, rejection of real estate leases, sale of Crestline real estate, confirmation of sale date for Lapeer real estate (3.2).	4.00	2,100.00
01/03/07	T M Wearsch	Conference with Mr. Hutchinson regarding funding after January 16, 2007.	0.30	75.00

Date	Name	Description	Hours	Time Value
01/04/07	J F Hutchinson,	Conference with Mr. Freedlander regarding budget issues (.2); telephone conference with Mr. Bergen regarding budget revision (.3).	0.50	262.50
01/04/07	T M Wearsch	Prepare for call (.3); telephone call with Mr. Martinez-Quezada regarding steps to wind down CEP Mexico and funding requirements (1.0).	1.30	325.00
01/05/07	J F Hutchinson,	Telephone conference with Ms. Isenberg regarding funding (.2); conference with Mr. Bergen regarding funding going forward budget and receivables (.4).	0.60	315.00
01/05/07	T M Wearsch	Review and comment on revised wind down budget (.5); telephone call with Mr. Bergen regarding same (.3).	0.80	200.00
01/08/07	J F Hutchinson,	Conference with Mr. Bergen regarding budget (.4); work on and review budget issues (.8); conference with Mr. Mallak regarding same (.2); meet with Mr. Wearsch regarding revised budget (.6).	2.00	1,050.00

Date	Name	Description	Hours	Time Value
01/08/07	T M Wearsch	Review and respond to correspondence regarding financing going forward and budget (.3); telephone call with Mr. Clay regarding Independent Contractors (.3); review proposed Order regarding same (.3); review and comment to revised budget (.5); meet with Mr. Hutchinson regarding same (.6); conference call with Messrs. Hutchinson, Poynter, Mallak and Bergen regarding same (.7); telephone call with Messrs. Hutchinson and Freedlander regarding same (.4); review further revised budget (.3); telephone call with Messrs. Bergen and Hutchinson regarding same (.3); review status list (.2); review and revise open items memorandum (.3); meet with Mr. Hutchinson regarding same (.3).	4.50	1,125.00
01/09/07	J F Hutchinson,	Conference call with Ms. Isenberg, Mr. Bergen, Mr. Thornton, Mr. Freedlander regarding funding, DIP, distribution analysis.	0.50	262.50

Date	Name	Description	Hours	Time Value
01/09/07	T M Wearsch	Attend conference call with Ms. Isenberg and Messrs. Hutchinson, Mallak, Bergen and Freedlander regarding financing (.8); review and revise open items list and cover letter and forward same to Mr. Freedlander (.5).	1.30	325.00
01/11/07	J F Hutchinson,	Work on distribution analysis.	0.60	315.00
01/11/07	T M Wearsch	Telephone call with Mr. Clay regarding Independent Contractors (.3); meet with Mr. Hutchinson regarding same (.4); telephone call with Mr. Freedlander regarding same (.3); draft various correspondence related to same (.4); attention to resolution of same (.4); telephone call with Mr. Hammer regarding failed Visteon payments (.2); review reconciliation and forward same to Mr. Hammer (.3).	2.30	575.00
01/12/07	J F Hutchinson,	Telephone conference with Ms. Isenberg regarding status and need for continuing DIP.	0.30	157.50

Date	Name	Description	Hours	Time Value
01/15/07	T M Wearsch	Review and respond to various correspondence from Messrs. Clay and Freedlander regarding Independent Contractors (.4); telephone call with Messrs. Hutchinson and Freedlander regarding same (.2).	0.60	150.00
01/16/07	J F Hutchinson,	Conference with Mr. Bergen regarding future funding and distribution analysis.	0.80	420.00
01/17/07	T M Wearsch	Telephone call with Mr. Downs regarding financing release and access to cash (.2); draft correspondence regarding same (.1).	0.30	75.00
01/22/07	J F Hutchinson,	Conference with Mr. Mallak regarding Mexican account (.2); conference with Mr. Mallak regarding funding and receivables (.2).	0.40	210.00
01/24/07	T M Wearsch	Review and provide comment to financing Order circulated by Wachovia's counsel.	0.90	225.00
01/25/07	J F Hutchinson,	Review and revise funding Order (.4); additional revisions to funding Order and revision of DIP (.5).	0.90	472.50

Date	Name	Description	Hours	Time Value
01/26/07	J F Hutchinson,	Review and revise future funding Order (.2); e-mail Mr. Freedlander regarding funding issues (.1); work on DIP/funding Order (1.1); work on distribution analysis (.4).	1.80	945.00
01/29/07	T M Wearsch	Telephone call with Messrs. Hutchinson and Mallak regarding remaining personal needs and duties (.4); draft Stipulated Order regarding Rejection of Mallak agreement (1.2); meet with Mr. Hutchinson regarding same (.3); draft amendment to Mallak employment agreement (1.0).	2.90	725.00
01/30/07	T M Wearsch	Respond to inquiry from Mr. Radom regarding customer funding.	0.30	75.00
01/31/07	T M Wearsch	Telephone call with Mr. Mallak regarding preparation for Mr. Mallak's trip to Chihuahua to wind down CEP Mexico.	0.30	75.00

Date	Name	Description	Hours	Time Value
TASK CODE: B25 MEETINGS OF AND COMMUNICATIONS WITH CREDITORS (NON-COMMITTEE)				
09/26/06	E R Goodman	Telephone call with counse to Renco Automation Systems regarding CEP bankruptcy.	0.30	67.50
09/28/06	J F Hutchinson,	Telephone conference with Mr. Jury, counsel for the U.S.W.	0.40	180.00

Date	Name	Description	Hours	Time Value
TASK CODE: B25 MEETINGS OF AND COMMUNICATIONS WITH CREDITORS (NON-COMMITTEE)				
10/04/06	T M Wearsch	Telephone call from Mr. Butterfield regarding commencement of case (.2); telephone call from Mr. Moore regarding same (.1); telephone call from Ms. Spring regarding same (.1); telephone call from Mr. Hunter regarding Lepeer vendor payment (.3); telephone call with Mr. Mallak regarding same (.1).	0.80	188.00
10/04/06	E R Goodman	Respond to telephone calls from creditors and lienholders.	0.60	135.00
10/05/06	J F Hutchinson,	Telephone conference with attorneys for creditors.	0.30	135.00
10/05/06	E R Goodman	Respond to telephone calls from creditors and other parties in interest.	0.60	135.00
10/06/06	T M Wearsch	Telephone call with Mr. Goldman regarding payment to client.	0.20	47.00
10/10/06	E R Goodman	Respond to creditor inquiries.	0.80	180.00
10/11/06	E R Goodman	Respond to creditor inquiries.	0.40	90.00
10/11/06	E R Goodman	Respond to creditor inquiries.	0.40	90.00

Date	Name	Description	Hours	Time Value
10/17/06	T M Wearsch	Telephone call with Mr. Lamb regarding client's tooling (.2); telephone call with Mr. Riley regarding same tooling (.1); telephone call with Ms. Robertson regarding same (.3); investigate assisting customer tooling issues (.2).	0.80	188.00
10/17/06	E R Goodman	Respond to creditor inquiries.	0.30	67.50
10/19/06	E R Goodman	Review creditor correspondence and respond to creditor inquiries.	0.70	157.50
10/20/06	E R Goodman	Review and respond to creditor inquiries.	0.20	45.00
10/24/06	E R Goodman	Respond to creditor inquiries.	0.40	90.00
10/25/06	E R Goodman	Respond to creditor calls.	0.10	22.50
10/26/06	E R Goodman	Review and respond to creditor inquiries.	0.40	90.00
10/30/06	T M Wearsch	Telephone call from Ms. Martinez regarding clients claim and general issues.	0.30	70.50
10/31/06	E R Goodman	Respond to creditor inquiries.	0.80	180.00

Date	Name	Description	Hours	Time Value
TASK CODE: B25 MEETINGS OF AND COMMUNICATIONS WITH CREDITORS (NON-COMMITTEE)				
11/01/06	E R Goodman	Review and respond to messages and telephone calls from creditors regarding bankruptcy matters.	0.60	135.00
11/02/06	T M Wearsch	Telephone call with Mr. Gold regarding creditor issue and inquiry.	0.20	47.00
11/03/06	E R Goodman	Review and respond to messages and telephone calls from creditors regarding bankruptcy matters.	0.20	45.00
11/06/06	E R Goodman	Review and respond to messages and telephone calls from creditors regarding bankruptcy matters.	0.30	67.50
11/07/06	E R Goodman	Review and respond to messages and telephone calls from creditors regarding bankruptcy matters.	0.40	90.00
11/08/06	E R Goodman	Review and respond to messages and telephone calls from creditors regarding bankruptcy matters.	0.20	45.00
11/09/06	E R Goodman	Review and respond to messages and telephone calls from creditors regarding bankruptcy matters (.5); telephone calls with IP attorneys (.2).	0.70	157.50

Date	Name	Description	Hours	Time Value
11/10/06	E R Goodman	Review and respond to messages and telephone calls from creditors regarding bankruptcy matters.	0.50	112.50
11/10/06	E R Goodman	Review and respond to messages and telephone calls from creditors regarding bankruptcy matters.	0.60	135.00
11/10/06	E R Goodman	Review and respond to messages and telephone calls from creditors regarding bankruptcy matters.	0.40	90.00
11/13/06	T M Wearsch	Telephone call with creditor, Mr. Smith, regarding company's claim and respond to request.	0.30	70.50
11/13/06	E R Goodman	Review and respond to messages and telephone calls from creditors regarding bankruptcy matters.	0.10	22.50
11/15/06	E R Goodman	Review and respond to messages and telephone calls from creditors regarding bankruptcy matters.	0.30	67.50
11/16/06	E R Goodman	Review and respond to messages and telephone calls from creditors regarding bankruptcy matters.	0.10	22.50
11/17/06	E R Goodman	Review and respond to messages and telephone calls from creditors regarding bankruptcy matters.	0.20	45.00

Date	Name	Description	Hours	Time Value
11/27/06	E R Goodman	Review and respond to messages and telephone calls from creditors regarding bankruptcy matters.	0.50	112.50
11/28/06	E R Goodman	Review and respond to messages and telephone calls from creditors regarding bankruptcy matters.	0.40	90.00
11/30/06	E R Goodman	Review and respond to messages and telephone calls from creditors regarding bankruptcy matters.	0.10	22.50

Date	Name	Description	Hours	Time Value
TASK CODE: B25 MEETINGS OF AND COMMUNICATIONS WITH CREDITORS (NON-COMMITTEE)				
12/04/06	E R Goodman	Respond to creditor inquiry.	0.10	22.50
12/07/06	E R Goodman	Respond to telephone calls from Mr. Mills and attorney at Vorys Sater.	0.20	45.00
12/07/06	E R Goodman	Review billing entries relating to creditor calls.	0.30	67.50

Date	Name	Description	Hours	Time Value
TASK CODE: B25 MEETINGS OF AND COMMUNICATIONS WITH CREDITORS (NON-COMMITTEE)				
01/04/07	E R Goodman	Respond to creditor call from Romulus, Michigan.	0.10	24.50
01/16/07	E R Goodman	Telephone call with Aqua Perfect regarding proof of claim (.1); telephone call to Dolphin Capital (.1).	0.20	49.00
01/22/07	E R Goodman	Telephone call to Wolf copiers (.1); telephone call regarding workers' compensation (.1); telephone call regarding employment tax issue (.1).	0.30	73.50
01/23/07	E R Goodman	Telephone call with Mr. Fellerger regarding workers' compensation claim (.3); telephone call to Mr. Wright regarding refund to CEP (.1).	0.40	98.00
01/26/07	E R Goodman	Respond to creditor call regarding Plan of Liquidation.	0.20	49.00
01/29/07	E R Goodman	Respond to telephone message from Mr. Riseman.	0.20	49.00
01/31/07	E R Goodman	Telephone call with Mr. Filman regarding Delphi claim.	0.40	98.00

Date	Name	Description	Hours	Time Value
TASK CODE: B27 NON-WORKING TRAVEL				
09/22/06	J F Hutchinson,	Travel to Akron, Ohio to attend first day hearings (charged at one-half the actual travel time of .8).	0.40	180.00
09/22/06	T M Wearsch	Travel to and from Akron, Ohio to attend first day hearings (charged at one-half the actual travel time of 2.0).	1.00	235.00
09/22/06	E R Goodman	Travel to and from Akron, Ohio to attend first day hearing (charged at one-half the actual travel time of 1.6).	0.80	180.00
09/25/06	J F Hutchinson,	Travel to Akron, Ohio to attend first day hearings (charged at one-half the actual travel time of .8).	0.40	180.00
09/25/06	T M Wearsch	Travel to and from Akron, Ohio (charged at one-half the actual travel time of 2.0).	1.00	235.00

Date	Name	Description	Hours	Time Value
TASK CODE: B27 NON-WORKING TRAVEL				
10/05/06	T M Wearsch	Travel to Akron, Ohio (charge at one-half the actual travel time of 2.0).	1.00	235.00
10/24/06	T M Wearsch	Travel to and from Akron, Ohio (charged at one-half the actual travel time of 2.0).	1.00	235.00
10/25/06	T M Wearsch	Travel to and from Akron, Ohio (charged at one-half the actual travel time of 2.0).	1.00	235.00
10/26/06	T M Wearsch	Travel to and from Akron (charged at one-half the actual travel time of 2.0).	1.00	235.00

Date	Name	Description	Hours	Time Value
TASK CODE: B27 NON-WORKING TRAVEL				
11/07/06	T M Wearsch	Travel to and from Akron, Ohio (charged at one-half the actual travel time of 2.0).	1.00	235.00
11/20/06	E R Goodman	Travel to and from Akron, Ohio (charge at one-half the actual travel time of 2.6).	1.30	292.50

Date	Name	Description	Hours	Time Value
TASK CODE: B27 NON-WORKING TRAVEL				
12/12/06	T M Wearsch	Travel to and from Akron, Ohio (charged at one-half the actual travel time of 2.0).	1.00	235.00
12/14/06	T M Wearsch	Travel to and from Akron, Ohio (charged at one-half the actual travel time of 2.0).	1.00	235.00

Date	Name	Description	Hours	Time Value
TASK CODE: B27 NON-WORKING TRAVEL				
01/24/07	J J McGowan Jr	Travel to and from Akron, Ohio for effects bargaining (charged at one-half the actual travel time of 1.6).	0.80	368.00

Date	Name	Description	Hours	Time Value
TASK CODE: B28 OTHER CONTESTED MATTERS (EXCLUDING ASSUMPTION/REJECTION)				
12/04/06	T M Wearsch	Review subpoena from Washington Penn and assess response to same.	0.60	141.00

Date	Name	Description	Hours	Time Value
TASK CODE: B28 OTHER CONTESTED MATTERS (EXCLUDING ASSUMPTION/REJECTION)				
01/02/07	T M Wearsch	Review Washington Penn subpoena and draft follow up correspondence.	0.50	125.00
01/11/07	T M Wearsch	Review subpoena (.2); conference call with Ms. Coleman regarding same and information requests (.4).	0.20	50.00
01/30/07	T M Wearsch	Respond to Washington Penn Subpoena request on Glass & Associates with certain information.	0.50	125.00

Date	Name	Description	Hours	Time Value
TASK CODE: B29 PLAN AND DISCLOSURE STATEMENT (INCLUDING BUSINESS PLAN)				
12/20/06	E R Goodman	Draft and edit section 1121(d) Motion.	2.00	450.00
12/21/06	J F Hutchinson,	Conference with Mr. Goodman regarding exclusivity.	0.20	90.00
12/21/06	E R Goodman	Draft and edit section 1121 Motion.	1.50	337.50
12/22/06	E R Goodman	Draft and edit section 1121 Motion and attend to filing of the same.	0.20	45.00
12/27/06	J F Hutchinson,	Conference with Mr. Wearsch regarding exclusivity Motion.	0.20	90.00

Date	Name	Description	Hours	Time Value
TASK CODE: B29 PLAN AND DISCLOSURE STATEMENT (INCLUDING BUSINESS PLAN)				
01/05/07	J F Hutchinson,	Work on issues regarding joint prosecution agreement.	0.20	105.00
01/05/07	E R Goodman	Meet with Mr. Hutchinson regarding Plan and Disclosure Statement.	0.40	98.00
01/06/07	J F Hutchinson,	Preliminary review of revisions to draft Plan and Trust Agreement.	1.90	997.50
01/07/07	E R Goodman	Review Committee's Plan and Trust Agreement.	0.50	122.50
01/08/07	S A Maxwell	Access and obtain pleadings and related materials relating to Plans of Reorganization at the request of Mr. Goodman.	0.40	56.00
01/08/07	J F Hutchinson,	Review of Plan and Disclosure Statement issues and extension of exclusivity.	1.30	682.50

Date	Name	Description	Hours	Time Value
01/08/07	E R Goodman	Draft and edit joint defense and prosecution agreement (2.6); review proposed Plan of Reorganization (.6); meet with Mr. Hutchinson regarding joint defense agreement (.2); research and review case law pertaining to release provisions (1.2); begin reviewing case law related to res judicata effective of Plan confirmation on avoidance actions (.5).	5.10	1,249.50
01/09/07	J F Hutchinson,	Review cases regarding plan issues and conference with Mr. Goodman regarding 1123 issues (1.0); work on Plan issues, jurisdiction, post-confirmation standing, res judicata issues (1.4).	2.40	1,260.00
01/09/07	E R Goodman	Review case law dealing with claims preservation (1.5); review proposed Plan and Disclosure Statement (1.0); meet with Mr. Hutchinson regarding Plan and Disclosure Statement (1.5); meet with Ms. Lyden regarding res judicata research project (.2); draft memorandum on res judicata effect of Plan confirmation and reservation of rights clauses (2.0).	6.20	1,519.00

Date	Name	Description	Hours	Time Value
01/09/07	R C Lyden	Meet with Mr. Goodman to discuss doing research on issue of how to ensure that claims against creditors and other third parties survive after the confirmation of a plan forming a liquidating trust despite res judicata.	0.30	57.00
01/09/07	R C Lyden	Research per Mr. Goodman's request on issue of how to ensure that claims against creditors and other third parties survive after the confirmation of a plan forming a liquidating trust despite res judicata.	1.60	304.00
01/10/07	J F Hutchinson,	Work on revisions to Plan.	0.60	315.00
01/10/07	T M Wearsch	Conference call with Messrs. Freedlander, Hutchinson and Goodman regarding Plan.	0.50	125.00
01/10/07	E R Goodman	Meet with Ms. Lyden regarding res judicata research project (.4); review Browning decision (1.0); draft memorandum on reservation of rights provisions in Chapter 11 Plans of Reorganization (1.5).	2.90	710.50

Date	Name	Description	Hours	Time Value
01/10/07	R C Lyden	Research per Mr. Goodman's request on issue of how to ensure that claims against creditors and other third parties survive after the confirmation of a plan forming a liquidating trust despite res judicata.	5.40	1,026.00
01/10/07	R C Lyden	Meet with Mr. Goodman to discuss my ongoing research on issue of how to ensure that claims against creditors and other third parties survive after the confirmation of a plan forming a liquidating trust despite res judicata.	0.40	76.00
01/11/07	J F Hutchinson,	Review Browning decision regarding Plan revisions (.6); conference with Mr. Merklin regarding Plan and assumption of health care and retirement plan issues (.3); conference with Mr. Freedlander regarding plan, health care, retirement plan and personnel issues (.4).	1.30	682.50

Date	Name	Description	Hours	Time Value
01/11/07	E R Goodman	Draft and edit memorandum on reservation of rights provisions in Chapter 11 Plans of Reorganization (3.5); meet with Mr. Hutchinson regarding Plan and Disclosure Statement issues (.8); review Disclosure Statement (1.2).	5.50	1,347.50
01/11/07	R C Lyden	Research bankruptcy cases dealing with the issue of preservation of right to pursue claims after formation of a liquidating trust despite doctrine of res judicata and memorialized findings per Mr. Goodman's request.	2.90	551.00
01/12/07	J F Hutchinson,	Work on issues regarding Plan, Trust Agreement, Disclosure Statement and distribution analysis.	0.70	367.50
01/12/07	E R Goodman	Review Committee response to section 1121 Motion (.3); continue reviewing Disclosure Statement (.9).	1.20	294.00
01/14/07	E R Goodman	Review Disclosure Statement proposed by the Committee.	1.30	318.50

Date	Name	Description	Hours	Time Value
01/15/07	T M Wearsch	Review and revise exclusivity Order and circulate same to Mr. Freedlander (.3); review and respond to inquiries from same regarding same (.2); telephone call with same and Mr. Hutchinson regarding same (.1).	0.60	150.00
01/15/07	E R Goodman	Review Trust Agreement and Disclosure Statement.	0.60	147.00
01/16/07	J F Hutchinson,	Conference with Mr. Wearsch regarding Plan revisions and review Plan revisions (.3); conference with Mr. Merklin regarding Plan termination and liability issues (.7); conference with Mr. Goodman regarding revisions to Plan and make additional revisions to Plan (.8); work on Plan and Disclosure Statement (1.2); conference with Mr. Freedlander regarding same (1.2).	4.20	2,205.00
01/16/07	T M Wearsch	Review and exchange correspondence relating to exclusivity Order (.2); review and revise same (.3); conference with Mr. Hutchinson regarding Plan (.3).	0.80	200.00