

EXHIBIT D1 – D6

GLASS & ASSOCIATES, INC.**4571 Stephen Circle, NW, Suite 130, Canton, OH 44718**

Phone (330)494-3252 Fax (330)494-2420 E-mail: www.glass-consulting.com

Client Name:

CEP Products LLC

Consultant:

John DiDonato**Activity Code Breakdown****Activity****Code****Hours****Fees**

10	Asset analysis & recovery	6.60	2970.00
11	Asset dispositions	6.50	2925.00
12	Business operations	0.00	0.00
13	Case administration	0.00	0.00
14	Employee benefits/pensions	0.00	0.00
15	Fee/employment applications	0.00	0.00
16	Fee/employment objections	0.00	0.00
17	Financing	10.00	4500.00
18	Meeting of creditors	23.50	10575.00
19	Plan & disclosure statement	0.00	0.00
20	Claims administration & objections	0.00	0.00
30	Accounting/auditing	1.50	675.00
31	Business analysis	22.00	9900.00
32	Corporate finance	0.00	0.00
33	Data analysis	0.00	0.00
34	Litigation Consulting	0.00	0.00
35	Reconstruction accounting	0.00	0.00
36	Tax issues	0.00	0.00
37	Valuation	0.00	0.00
40	Strategic planning	8.00	3600.00
1000	Relief from stay proceedings	0.00	0.00
2000	Litigation	0.00	0.00
2026	Travel Time	0.00	0.00
TOTAL TIME		78.10	\$35,145.00

78.10

Employee	John DiDonato		September Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
9/20/2006		1.0	17	Financing	Preparation of management incentive proposal to BBK, company and Wachovia
9/20/2006		0.5	17	Financing	Negotiation with management incentive program
9/20/2006		2.0	40	Strategic planning	Conference with CEP Team
9/20/2006		0.5	18	Meeting of creditors	Conference call with creditors committee professionals and debtors professionals
9/20/2006		1.0	18	Meeting of creditors	Updated conference call with Creditors Committee
9/21/2006		1.5	17	Financing	Hearing Call with Joe Hutchinson
9/22/2006		2.0	17	Financing	Meeting with Joe Hutchinson, Tom Wearch to prepare for first day witness
9/22/2006		2.0	17	Financing	Attendance at CEP First Day Hearing
9/22/2006		3.0	17	Financing	Attendance at First Day Hearing

TOTAL HOURS

13.5

Employee	John DiDonato		October Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
9/25/2006		0.5	31	Business analysis	Review of DIP hearing with Mallak and Bergen
9/26/2006		1.0	18	Meeting of creditors	Discussion with William Diehl and follow up with CEP
9/26/2006		0.5	40	Strategic planning	Customer Matters Conference Call
9/26/2006		0.5	40	Strategic planning	Discussion with Joe Mallak and Bill Diehl
9/26/2006		0.5	40	Strategic planning	Discussion with Bill Diehl, Joe Mallak and John Bamberry covering incentive and assisting customers
9/26/2006		1.0	31	Business analysis	Preparation of follow up email to address customers concern and review of emails
9/26/2006		0.5	40	Strategic planning	Conference Call with Joe, Tom, Joe, Tony and Jim
9/27/2006		0.5	31	Business analysis	Conversation with Wendy Gibson and preparation of follow up emails
9/27/2006		0.5	31	Business analysis	Call with Wachovia Capital & Glass
9/27/2006		0.5	31	Business analysis	Preparation email for management incentive plan
9/27/2006		1.5	18	Meeting of creditors	Discussion with Bergen, Diehl and Bamberry
9/28/2006		1.0	31	Business analysis	Review of liquidity, bonus computation
9/28/2006		1.0	18	Meeting of creditors	Review of emails and respond to proposed changes from General Motors
9/29/2006		0.5	31	Business analysis	Discussion with Joe Mallak to review proposed bids
9/29/2006		0.5	31	Business analysis	Meeting to discuss status of Customers with T. Bergen and W. Diehl

Employee	John DiDonato		October Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
10/2/2006		0.5	31	Business analysis	Review of sale motion and incentive plan
10/2/2006		0.5	11	Asset dispositions	Discussion with William Diehl to address departing customer and case status
10/2/2006		0.5	31	Business analysis	Preparation of discussion outline for internal tea conference call
10/2/2006		1.0	40	Strategic planning	Conference call, in General Motors, assisting customers, Sales, Funding, Incentive Plan, and Unsecured Creditors
10/2/2006		0.5	11	Asset dispositions	Follow up with Jim Stephenson and Bill Diehl concerning Florida Plastic
10/2/2006		1.0	11	Asset dispositions	Discussion with Tony Bergen to Review status of assisting customers, review of status and response
10/4/2006		0.5	11	Asset dispositions	Call before Creditors Committee call
10/4/2006		1.0	18	Meeting of creditors	Conference Call with creditor professionals to address asset dispositions
10/6/2006		1.0	11	Asset dispositions	Conference Call to Discuss Glass - CEP Engagement Amendment and Sale Procedures
10/9/2006		1.5	30	Accounting/auditing	CEP Update - Liquidation - Sales Process Conference Call
10/10/2006		0.5	31	Business analysis	Follow up discussion with Bergen and Stephenson to address sale process
10/10/2006		0.5	18	Meeting of creditors	Discussion with unsecured creditors committee professionals to address liquidation concerns
10/13/2006		1.0	31	Business analysis	Discussion with Joe Hutchinson and Tony Bergen to address BBK monitoring
10/14/2006		2.5	31	Business analysis	Review of Liquidation Analysis with Tom Wearch, Joe Mallak, Joe Hutchinson, and Jim Stephens
10/16/2006		1.0	31	Business analysis	Review of liquidation analysis, cost of plant closures, sale procedures, application of sale proceeds with Jim Stephenson and Tony Bergen

Employee	John DiDonato		October Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
10/18/2006		0.5	18	Meeting of creditors	Conference call with committee and debtors professionals
10/19/2006		1.0	11	Asset dispositions	Conference call to discuss Bishopville, APA, Vandalia and other sales matters
10/18/2006		1.0	11	Asset dispositions	Conference call to discuss CEP liquidation analysis
10/22/2006		1.5	10	Asset analysis & recovery	Preparation for and participation in internal conference call to address liquidation, but to actuals,
10/23/2006		1.0	40	Strategic planning	Conference call to address testimony preparation
10/23/2006		0.5	40	Strategic planning	CEP/Glass Update Call - Pre Hearing
10/24/2006		2.5	18	Meeting of creditors	Attended Final DIP Hearing and Sale Procedure Motion
10/27/2006		1.0	11	Asset dispositions	Call to Discuss Liquidator Proposals and Selection

TOTAL HOURS

33.0

Employee	John DiDonato		November Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
11/1/2006		0.5	10	Asset analysis & recovery	Discussion with Tony Bergen to address wind down
11/1/2006		1.0	10	Asset analysis & recovery	Discussion with Tony Bergen concerning wind down, respond to M. Freedlander email
11/4/2006		1.0	10	Asset analysis & recovery	Preparation for discussion with BBK concerning wind down budget
11/4/2006		1.5	10	Asset analysis & recovery	Conference call to discuss wind down budget with BBK
11/9/2006		1.1	10	Asset analysis & recovery	Conference call with prospective buyer of assets
11/8/2006		1.5	40	Strategic planning	Review of update.
11/14/2006		1.5	31	Business analysis	Conversation with Tony Bergen and John Bamberry to address collections of accounts
11/17/2006		1.5	31	Business analysis	Review of Wachovia Payoff
11/18/2006		0.5	18	Meeting of creditors	Follow up with Wachovia

TOTAL HOURS

10.1

Employee	John DiDonato		December Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
11/28/2006		1.5	18	Meeting of creditors	Meeting with John Bamberry and William Diehl
11/29/2006		1.0	18	Meeting of creditors	Conference call with BBK
11/29/2006		1.0	31	Business analysis	Mexico Proceeds Application and Funding Request
11/30/2006		1.0	31	Business analysis	Discussion with BBK concerning funding requirements
11/30/2006		1.0	31	Business analysis	Conference Call to Address Wachovia Funding Request
11/30/2006		1.0	31	Business analysis	Conference call with Bamberry, Bergen and Stephenson
11/30/2006		1.5	18	Meeting of creditors	Meeting with Steve Linderman
11/30/2006		0.5	18	Meeting of creditors	Conference call to follow up Wachovia discussion
11/30/2006		0.5	18	Meeting of creditors	Update from Wachovia Meeting
12/3/2006		1.0	31	Business analysis	Review of cash flow analysis
12/5/2006		2.5	18	Meeting of creditors	Discussion with Wachovia and BBK concerning modification to the Liquidation Funding arrangement
12/6/2006		1.5	18	Meeting of creditors	Review Revolver availability and cash flow with Tony Bergen
12/4/2006		1.5	18	Meeting of creditors	Meeting with Bill Diehl to address interim funding through plant closure
12/7/2006		1.0	18	Meeting of creditors	Discussion with Wachovia and BBK concerning modification to the Liquidation Funding arrangement
12/21/2006		1.5	31	Business analysis	Review of Liquidation 11 Analysis Conference Call

Employee	John DiDonato		December Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
12/22/2006		1.5	31	Business analysis	Conference Call with Tony Bergen to address liquidation
12/22/2006		2.0	18	Meeting of creditors	Conference call with UCC, Wachovia and other to address liquidation

TOTAL HOURS

21.5

GLASS & ASSOCIATES, INC.

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Client Name:

CEP Products LLC

Consultant:

Anthony Bergen

Activity Code Breakdown

Activity

Code

Hours

Fees

10	Asset analysis & recovery	0.00	0.00
11	Asset dispositions	0.00	0.00
12	Business operations	573.80	172140.00
13	Case administration	42.60	12780.00
14	Employee benefits/pensions	0.00	0.00
15	Fee/employment applications	0.00	0.00
16	Fee/employment objections	0.00	0.00
17	Financing	0.00	0.00
18	Meeting of creditors	0.00	0.00
19	Plan & disclosure statement	0.00	0.00
20	Claims administration & objections	0.00	0.00
30	Accounting/auditing	0.00	0.00
31	Business analysis	39.00	11700.00
32	Corporate finance	0.00	0.00
33	Data analysis	232.80	69840.00
34	Litigation Consulting	0.00	0.00
35	Reconstruction accounting	0.00	0.00
36	Tax issues	0.00	0.00
37	Valuation	0.00	0.00
40	Strategic planning	0.00	0.00
1000	Relief from stay proceedings	0.00	0.00
2000	Litigation	0.00	0.00
2026	Travel Time	0.00	0.00
TOTAL TIME		888.20	\$266,460.00

888.20

Employee	Anthony M Bergen		September Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
9/20/2006		0.9	12	Business operations	Cash Management Meeting with VP Purchasing
9/20/2006		1.1	12	Business operations	Cash Management meeting with CFO and BBK
9/20/2006		1.7	12	Business operations	Meeting with Internal staff to keep them informed and plan daily activities
9/20/2006		1.7	12	Business operations	Borrowing base reconciliation and reformatting issues
9/20/2006		1.6	12	Business operations	Cash Management meeting with CEP Team
9/20/2006		2.4	12	Business operations	Discussion to set up pre and post files
9/20/2006		2.6	12	Business operations	General Business Issues
9/21/2006		1.0	12	Business operations	Cash Management Meeting with VP Purchasing
9/21/2006		1.1	12	Business operations	Cash Management meeting with CFO and BBK
9/21/2006		1.2	12	Business operations	Meeting with Internal staff to keep them informed and plan daily activities
9/21/2006		1.6	12	Business operations	Borrowing base reconciliation and reformatting issues
9/21/2006		1.3	12	Business operations	Cash Management meeting with CEP Team
9/21/2006		1.9	12	Business operations	Discussion to set up pre and post files
9/21/2006		2.1	12	Business operations	General Business Issues
9/21/2006		1.8	12	Business operations	Discussions with Glass Team on Pre-Post issues
9/22/2006		0.8	12	Business operations	Cash Management Meeting with VP Purchasing
9/22/2006		1.1	12	Business operations	Cash Management meeting with CEP Team
9/22/2006		2.1	13	Case administration	Pre court discussions with counsel
9/22/2006		6.0	13	Case administration	Attendance at Court Hearing

TOTAL HOURS

34.0

Employee	Anthony M Bergen		October Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
9/25/2006		1.2	12	Business operations	Cash Management Meeting with VP Purchasing
9/25/2006		2.2	12	Business operations	Cash Management meeting with CFO and BBK
9/25/2006		1.7	12	Business operations	Preparation of Disbursements guideline
9/25/2006		1.7	12	Business operations	Development of Vendor Communication
9/25/2006		1.6	12	Business operations	Cash Management meeting with CEP Team
9/25/2006		1.5	12	Business operations	Resolution of Cash Management issues with Customer advisors
9/25/2006		1.7	12	Business operations	Participation in court teleconference call (call went from 1:15 to 4:45)
9/25/2006		0.6	13	Case administration	Case discussions with PIC
9/26/2006		1.6	12	Business operations	Conversations with Bank re Funding
9/26/2006		1.1	12	Business operations	Conversations with CEP Management re Funding
9/26/2006		0.5	12	Business operations	Conversations with BBK re Funding
9/26/2006		0.6	12	Business operations	Conference call with CEP team to discuss funding issues
9/27/2006		0.8	12	Business operations	Staff meeting to discuss open issues
9/27/2006		1.0	12	Business operations	Participation on Plant Daily Conference Call
9/27/2006		0.6	12	Business operations	Cash Management Meeting with VP Purchasing
9/27/2006		0.7	12	Business operations	Cash Management meeting with CFO and BBK
9/27/2006		2.2	12	Business operations	Bank Availability issues
9/27/2006		1.7	12	Business operations	Transition issues
9/27/2006		2.1	12	Business operations	Employee Performance Bonus Plan
9/27/2006		2.9	12	Business operations	General Business and Forecasting Issues
9/28/2006		0.8	12	Business operations	Staff meeting to discuss open issues
9/28/2006		1.0	12	Business operations	Participation on Plant Daily Conference Call
9/28/2006		0.6	12	Business operations	Cash Management Meeting with VP Purchasing
9/28/2006		0.7	12	Business operations	Cash Management meeting with CFO and BBK
9/28/2006		2.2	12	Business operations	Bank Availability issues
9/28/2006		1.1	12	Business operations	Transition issues

Employee	Anthony M Bergen		October Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
9/28/2006		1.1	12	Business operations	Cash Disbursements, reformat schedules, develop future forecasting
9/28/2006		1.9	12	Business operations	Reconciliation of Cash and Availability issues since filing
9/28/2006		1.0	12	Business operations	General Business and Forecasting Issues
9/28/2006		1.9	12	Business operations	Management meeting to discuss progress to date
9/29/2006		0.8	12	Business operations	Staff meeting to discuss open issues
9/29/2006		1.0	12	Business operations	Participation on Plant Daily Conference Call
9/29/2006		0.6	12	Business operations	Cash Management Meeting with VP Purchasing
9/29/2006		0.7	12	Business operations	Cash Management meeting with CFO and BBK
9/29/2006		1.2	12	Business operations	Bank Availability issues
9/29/2006		0.6	12	Business operations	Transition issues
9/29/2006		0.5	12	Business operations	Cash Disbursements, reformat schedules, develop future forecasting
9/29/2006		2.1	12	Business operations	Reconciliation of sales activity since filing to trial balance
9/29/2006		1.2	12	Business operations	Employee Performance Bonus Plan
9/29/2006		2.2	12	Business operations	General Business and Forecasting Issues
10/2/2006		0.9	12	Business operations	Cash Management Meeting with VP Purchasing
10/2/2006		1.1	12	Business operations	Cash Management meeting with CFO and BBK
10/2/2006		1.7	12	Business operations	Meeting with Internal staff to keep them informed and plan daily activities
10/2/2006		1.7	12	Business operations	Borrowing base reconciliation and reformatting issues
10/2/2006		1.6	12	Business operations	Cash Management meeting with CEP Team
10/2/2006		1.5	12	Business operations	Asset Sales discussions
10/2/2006		3.4	12	Business operations	General Business Issues
10/2/2006		0.3	13	Case administration	Case discussions with PIC
10/3/2006		1.6	12	Business operations	Cash Management Meeting with VP Purchasing
10/3/2006		1.1	12	Business operations	Cash Management meeting with CFO and BBK
10/3/2006		1.6	12	Business operations	Meeting with Internal staff to keep them informed and plan daily activities

Employee	Anthony M Bergen		October Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
10/3/2006		1.1	12	Business operations	Borrowing base reconciliation and reformatting issues
10/3/2006		3.3	12	Business operations	Cash Management meeting with CEP Team
10/3/2006		2.2	12	Business operations	Sales Analysis and Disbursements Analysis by Plant
10/3/2006		0.6	12	Business operations	General Business Issues
10/3/2006		0.7	12	Business operations	Case discussions with PIC
10/4/2006		2.2	12	Business operations	Cash Management Meeting with VP Purchasing
10/4/2006		1.7	12	Business operations	Cash Management meeting with CFO and BBK
10/4/2006		2.1	12	Business operations	Meeting with Internal staff to keep them informed and plan daily activities
10/4/2006		2.9	12	Business operations	Borrowing base reconciliation and reformatting issues
10/4/2006		0.8	12	Business operations	Cash Management meeting with CEP Team
10/4/2006		1.0	12	Business operations	Asset Sales discussions
10/4/2006		0.6	12	Business operations	General Business Issues
10/4/2006		0.7	12	Business operations	Case discussions with PIC
10/5/2006		2.2	12	Business operations	Cash Management Meeting with VP Purchasing
10/5/2006		1.1	12	Business operations	Cash Management meeting with CFO and BBK
10/5/2006		1.1	12	Business operations	Meeting with Internal staff to keep them informed and plan daily activities
10/5/2006		1.9	12	Business operations	Borrowing base reconciliation and reformatting issues
10/5/2006		1.0	12	Business operations	Cash Management meeting with CEP Team
10/5/2006		1.9	12	Business operations	Asset Sales discussions
10/5/2006		0.3	12	Business operations	Sales Analysis by Plant
10/5/2006		1.9	12	Business operations	Disbursement Analysis by Plant and daily reconciliation
10/5/2006		0.6	12	Business operations	General Business Issues
10/5/2006		0.7	12	Business operations	Case discussions with PIC
10/6/2006		1.2	12	Business operations	Cash Management Meeting with VP Purchasing
10/6/2006		0.6	12	Business operations	Cash Management meeting with CFO and BBK

Employee	Anthony M Bergen		October Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
10/6/2006		0.5	12	Business operations	Meeting with Internal staff to keep them informed and plan daily activities
10/6/2006		0.2	12	Business operations	Borrowing base reconciliation and reformatting issues
10/6/2006		1.2	12	Business operations	Cash Management meeting with CEP Team
10/6/2006		0.4	12	Business operations	Asset Sales discussions
10/6/2006		1.3	12	Business operations	General Business Issues
10/6/2006		3.3	12	Business operations	Sales Analysis by Plant
10/6/2006		2.1	12	Business operations	Disbursement Analysis by Plant and daily reconciliation
10/6/2006			12	Business operations	Case discussions with PIC
10/9/2006		0.7	12	Business operations	Cash Management Meeting with VP Purchasing
10/9/2006		0.9	12	Business operations	Cash Management meeting with CFO and BBK
10/9/2006		0.9	12	Business operations	Meeting with Internal staff to keep them informed and plan daily activities
10/9/2006		0.7	12	Business operations	Borrowing base reconciliation and reformatting issues
10/9/2006		0.9	12	Business operations	Cash Management meeting with CEP Team
10/9/2006		0.1	12	Business operations	Asset Sales discussions
10/9/2006		2.0	12	Business operations	General Business Issues
10/9/2006		0.3	13	Case administration	Case discussions with PIC
10/9/2006		2.1	12	Business operations	Cash Disbursement Schedules and reconciliation
10/9/2006		3.2	12	Business operations	Sales Schedules and Reconciliation
10/9/2006		0.7	12	Business operations	Update Report
10/10/2006		0.7	12	Business operations	Cash Management Meeting with VP Purchasing
10/10/2006		0.9	12	Business operations	Cash Management meeting with CFO and BBK
10/10/2006		0.9	12	Business operations	Meeting with Internal staff to keep them informed and plan daily activities
10/10/2006		0.7	12	Business operations	Borrowing base reconciliation and reformatting issues
10/10/2006		0.9	12	Business operations	Cash Management meeting with CEP Team

Employee	Anthony M Bergen		October Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
10/10/2006		0.1	12	Business operations	Asset Sales discussions
10/10/2006		5.2	12	Business operations	General Business Issues
10/10/2006		1.1	12	Business operations	Cash Disbursement Schedules and reconciliation
10/10/2006		1.5	12	Business operations	Sales Schedules and Reconciliation
10/11/2006		0.8	12	Business operations	Cash Management Meeting with VP Purchasing
10/11/2006		1.0	12	Business operations	Cash Management meeting with CFO and BBK
10/11/2006		0.6	12	Business operations	Meeting with Internal staff to keep them informed and plan daily activities
10/11/2006		0.7	12	Business operations	Borrowing base reconciliation and reformatting issues
10/11/2006		2.2	12	Business operations	Cash Management meeting with CEP Team
10/11/2006		3.1	12	Business operations	General Business Issues
10/12/2006		2.4	12	Business operations	Calls to discuss disbursements and funding
10/13/2006		3.5	12	Business operations	Calls to discuss disbursements and funding
10/14/2006		2.7	12	Business operations	Update of Cash Reports, Disbursements, Sales Activity
10/16/2006		0.5	12	Business operations	Cash Management Meeting with VP Purchasing
10/16/2006		0.6	12	Business operations	Cash Management meeting with CFO and BBK
10/16/2006		0.5	12	Business operations	Meeting with Internal staff to keep them informed and plan daily activities
10/16/2006		1.5	12	Business operations	Borrowing base issues
10/16/2006		0.9	12	Business operations	Cash Management meeting with CEP Team
10/16/2006		0.5	12	Business operations	Asset Sales discussions
10/16/2006		4.6	12	Business operations	General Business Issues
10/16/2006		0.3	13	Case administration	Case discussions with PIC
10/16/2006		1.5	33	Data analysis	Cash Disbursement Schedules and reconciliation
10/16/2006		0.7	33	Data analysis	Sales Schedules and Reconciliation
10/16/2006		0.6	33	Data analysis	Update Report
10/17/2006		0.7	12	Business operations	Cash Management Meeting with VP Purchasing

Employee	Anthony M Bergen		October Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
10/17/2006		0.8	12	Business operations	Cash Management meeting with CFO and BBK
10/17/2006		0.9	12	Business operations	Meeting with Internal staff to keep them informed and plan daily activities
10/17/2006		3.5	12	Business operations	Borrowing base issues and Funding Issues
10/17/2006		0.9	12	Business operations	Cash Management meeting with CEP Team
10/17/2006		0.3	12	Business operations	Asset Sales discussions
10/17/2006		3.2	12	Business operations	General Business Issues
10/17/2006		1.1	33	Data analysis	Cash Disbursement Schedules and reconciliation
10/17/2006		1.2	33	Data analysis	Sales Schedules and Reconciliation
10/18/2006		0.8	12	Business operations	Cash Management Meeting with VP Purchasing
10/18/2006		1.0	12	Business operations	Cash Management meeting with CFO and BBK
10/18/2006		0.6	12	Business operations	Meeting with Internal staff to keep them informed and plan daily activities
10/18/2006		1.1	12	Business operations	Borrowing base issues and Funding Issues
10/18/2006		1.5	12	Business operations	Cash Management meeting with CEP Team
10/18/2006		0.5	12	Business operations	Asset Sales discussions
10/18/2006		1.6	12	Business operations	General Business Issues
10/18/2006		0.9	33	Data analysis	Cash Disbursement Schedules and reconciliation
10/18/2006		0.8	33	Data analysis	Sales Schedules and Reconciliation
10/18/2006		3.5	33	Data analysis	Facility by Facility Budget
10/19/2006		0.8	12	Business operations	Cash Management Meeting with VP Purchasing
10/19/2006		1.0	12	Business operations	Cash Management meeting with CFO and BBK
10/19/2006		0.5	12	Business operations	Meeting with Internal staff to keep them informed and plan daily activities
10/19/2006		1.1	12	Business operations	Borrowing base issues and Funding Issues
10/19/2006		0.8	12	Business operations	Cash Management meeting with CEP Team
10/19/2006		0.5	12	Business operations	Asset Sales discussions
10/19/2006		2.1	12	Business operations	General Business Issues

Employee	Anthony M Bergen		October Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
10/19/2006		0.9	12	Business operations	Cash Disbursement Schedules and reconciliation
10/19/2006		0.8	12	Business operations	Sales Schedules and Reconciliation
10/19/2006		2.7	33	Data analysis	Facility by Facility Budget
10/20/2006		0.5	12	Business operations	Borrowing base issues and Funding Issues
10/20/2006		1.1	33	Data analysis	Cash Disbursement Schedules and reconciliation
10/20/2006		0.3	33	Data analysis	Facility by Facility Budget
10/20/2006		1.1	12	Business operations	General Business Issues
10/20/2006		1.1	12	Business operations	Collection issues
10/22/2006		1.9	12	Business operations	Discussions of information needed for court testimony and preparation of sales analysis
10/23/2006		0.5	12	Business operations	Cash Management Meeting with VP Purchasing
10/23/2006		0.6	12	Business operations	Cash Management meeting with CFO and BBK
10/23/2006		0.5	12	Business operations	Meeting with Internal staff to keep them informed and plan daily activities
10/23/2006		1.0	12	Business operations	Borrowing base issues
10/23/2006		0.9	12	Business operations	Cash Management meeting with CEP Team
10/23/2006		0.5	12	Business operations	Asset Sales discussions
10/23/2006		2.4	12	Business operations	General Business Issues
10/23/2006		0.5	13	Case administration	Cash Disbursement Schedules and reconciliation
10/23/2006		0.7	33	Data analysis	Sales Schedules and Reconciliation
10/23/2006		0.7	33	Data analysis	Sales Schedules and Reconciliation
10/23/2006		1.5	33	Data analysis	Update Report
10/23/2006		2.4	13	Case administration	Preparation for Court Hearing
10/24/2006		0.3	12	Business operations	Cash Management Meeting with VP Purchasing
10/24/2006		0.1	12	Business operations	Cash Management meeting with CFO and BBK
10/24/2006		0.5	12	Business operations	Borrowing base issues and Funding Issues
10/24/2006		2.8	12	Business operations	General Business Issues

Employee	Anthony M Bergen		October Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
10/24/2006		0.9	12	Business operations	Cash Disbursement Schedules and reconciliation
10/24/2006		0.8	12	Business operations	Sales Schedules and Reconciliation
10/24/2006		6.0	13	Case administration	Court Appearance (9:00 - 3:30)
10/25/2006		1.2	12	Business operations	Cash Management Meeting with VP Purchasing
10/25/2006		0.8	12	Business operations	Cash Management meeting with CFO and BBK
10/25/2006		1.0	12	Business operations	Meeting with Internal staff to keep them informed and plan daily activities
10/25/2006		1.4	12	Business operations	Borrowing base issues
10/25/2006		0.6	12	Business operations	Cash Management meeting with CEP Team
10/25/2006		0.4	12	Business operations	Asset Sales discussions
10/25/2006		3.5	12	Business operations	General Business Issues
10/25/2006		1.6	12	Business operations	Cash Disbursement Schedules and reconciliation
10/25/2006		0.9	12	Business operations	Sales Schedules and Reconciliation
10/26/2006		0.8	12	Business operations	Cash Management Meeting with VP Purchasing
10/26/2006		0.4	12	Business operations	Cash Management meeting with CFO and BBK
10/26/2006		0.8	12	Business operations	Borrowing base issues and Funding Issues
10/26/2006		1.0	12	Business operations	General Business Issues
10/26/2006		1.3	12	Business operations	Cash Disbursement Schedules and reconciliation
10/26/2006		0.6	12	Business operations	Sales Schedules and Reconciliation
10/26/2006		6.0	13	Case administration	Court Appearance (9:00 - 3:30)
10/27/2006		0.5	12	Business operations	Cash Management Meeting with VP Purchasing
10/27/2006		0.3	12	Business operations	Cash Management meeting with CFO and BBK
10/27/2006		0.9	12	Business operations	Borrowing base issues and Funding Issues
10/27/2006		2.2	12	Business operations	General Business Issues
10/27/2006		0.8	33	Data analysis	Cash Disbursement Schedules and reconciliation
10/27/2006		0.5	12	Business operations	Sales Schedules and Reconciliation
10/27/2006		1.5	13	Case administration	Court Related Conference Calls

Employee	Anthony M Bergen		October Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
10/27/2006		0.6	12	Business operations	Asset Sales Conference call

TOTAL HOURS 260.1

Employee	Anthony M Bergen		November Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
10/30/2006		0.5	12	Business operations	Cash Management Meeting with VP Purchasing
10/30/2006		0.6	12	Business operations	Cash Management meeting with CFO and BBK
10/30/2006		0.5	12	Business operations	Meeting with Internal staff to keep them informed and plan daily activities
10/30/2006		1.7	12	Business operations	Borrowing base issues
10/30/2006		0.5	12	Business operations	Cash Management meeting with CEP Team
10/30/2006		0.4	12	Business operations	Asset Sales discussions
10/30/2006		2.9	12	Business operations	General Business Issues
10/30/2006		0.7	33	Data analysis	Cash Disbursement Schedules and reconciliation
10/30/2006		0.4	33	Data analysis	Sales Schedules and Reconciliation
10/30/2006		1.5	33	Data analysis	AR Review
10/30/2006		1.3	33	Data analysis	Update Report
10/31/2006		0.4	12	Business operations	Cash Management Meeting with VP Purchasing
10/31/2006		0.3	12	Business operations	Cash Management meeting with CFO and BBK
10/31/2006		2.1	12	Business operations	Borrowing base issues and Funding Issues
10/31/2006		3.1	12	Business operations	General Business Issues
10/31/2006		0.4	33	Data analysis	Cash Disbursement Schedules and reconciliation
10/31/2006		0.5	33	Data analysis	Sales Schedules and Reconciliation
10/31/2006		4.4	13	Case administration	Meeting with Unsecured professionals

Employee	Anthony M Bergen		November Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
11/1/2006		1.2	12	Business operations	Cash Management Meeting with VP Purchasing
11/1/2006		0.3	12	Business operations	Cash Management meeting with CFO and BBK
11/1/2006		2.1	12	Business operations	Meeting with Internal staff to keep them informed and plan daily activities
11/1/2006		1.4	12	Business operations	Borrowing base issues
11/1/2006		1.8	12	Business operations	Cash Management meeting with CEP Team
11/1/2006		0.4	12	Business operations	Asset Sales discussions
11/1/2006		4.1	12	Business operations	General Business Issues
11/1/2006		0.5	33	Data analysis	Cash Disbursement Schedules and reconciliation
11/1/2006		0.4	33	Data analysis	Sales Schedules and Reconciliation
11/2/2006		0.8	12	Business operations	Cash Management Meeting with VP Purchasing
11/2/2006		1.4	12	Business operations	Daily Staff Meeting
11/2/2006		2.1	12	Business operations	Borrowing base issues and Funding Issues
11/2/2006		2.9	12	Business operations	General Business Issues
11/2/2006		0.5	33	Data analysis	Cash Disbursement Schedules and reconciliation
11/2/2006		0.4	33	Data analysis	Sales Schedules and Reconciliation
11/2/2006		3.1	12	Business operations	AR Issues
11/3/2006		0.5	12	Business operations	Cash Management Meeting with VP Purchasing
11/3/2006		0.3	12	Business operations	Cash Management meeting with CFO and BBK
11/3/2006		2.2	12	Business operations	Borrowing base issues and Funding Issues
11/3/2006		2.1	12	Business operations	General Business Issues
11/3/2006		0.8	33	Data analysis	Cash Disbursement Schedules and reconciliation
11/3/2006		0.5	33	Data analysis	Sales Schedules and Reconciliation

Employee	Anthony M Bergen		November Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
11/4/2006		3.3	33	Data analysis	AR Reconciliations
11/6/2006		0.3	12	Business operations	Cash Management Meeting with VP Purchasing
11/6/2006		0.3	12	Business operations	Cash Management meeting with CFO and BBK
11/6/2006		1.6	12	Business operations	Meeting with Internal staff to keep them informed and plan daily activities
11/6/2006		1.1	12	Business operations	Borrowing base issues
11/6/2006		0.5	12	Business operations	Cash Management meeting with CEP Team
11/6/2006		1.1	12	Business operations	Asset Sales discussions
11/6/2006		2.1	12	Business operations	General Business Issues
11/6/2006		0.7	33	Data analysis	Cash Disbursement Schedules and reconciliation
11/6/2006		0.3	33	Data analysis	Sales Schedules and Reconciliation
11/6/2006		2.6	33	Data analysis	AR Review
11/6/2006		1.5	33	Data analysis	Update Report
11/7/2006		0.4	12	Business operations	Cash Management Meeting with VP Purchasing
11/7/2006		0.3	12	Business operations	Cash Management meeting with CFO and BBK
11/7/2006		2.9	12	Business operations	Borrowing base issues and Funding Issues and AR
11/7/2006		3.5	12	Business operations	General Business Issues
11/7/2006		0.4	33	Data analysis	Cash Disbursement Schedules and reconciliation
11/7/2006		0.5	33	Data analysis	Sales Schedules and Reconciliation
11/7/2006		3.1	13	Case administration	Court
11/8/2006		1.2	12	Business operations	Cash Management Meeting with VP Purchasing
11/8/2006		0.3	12	Business operations	Cash Management meeting with CFO and BBK
11/8/2006		0.8	12	Business operations	Meeting with Internal staff to keep them informed and plan daily activities

Employee	Anthony M Bergen		November Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
11/8/2006		0.3	12	Business operations	Borrowing base issues
11/8/2006		0.4	12	Business operations	Cash Management meeting with CEP Team
11/8/2006		0.4	12	Business operations	Asset Sales discussions
11/8/2006		6.2	12	Business operations	General Business Issues and Plant Tours
11/8/2006		0.5	33	Data analysis	Cash Disbursement Schedules and reconciliation
11/8/2006		0.4	33	Data analysis	Sales Schedules and Reconciliation
11/9/2006		0.8	12	Business operations	Cash Management Meeting with VP Purchasing
11/9/2006		1.4	12	Business operations	Daily Staff Meeting
11/9/2006		2.1	12	Business operations	Borrowing base issues and Funding Issues
11/9/2006		2.9	12	Business operations	General Business Issues
11/9/2006		0.5	33	Data analysis	Cash Disbursement Schedules and reconciliation
11/9/2006		0.4	33	Data analysis	Sales Schedules and Reconciliation
11/9/2006		3.1	12	Business operations	AR Issues
11/10/2006		0.5	12	Business operations	Cash Management Meeting with VP Purchasing
11/10/2006		0.3	12	Business operations	Cash Management meeting with CFO and BBK
11/10/2006		1.8	12	Business operations	Borrowing base issues and Funding Issues
11/10/2006		1.8	12	Business operations	General Business Issues
11/10/2006		0.8	33	Data analysis	Cash Disbursement Schedules and reconciliation
11/10/2006		0.5	33	Data analysis	Sales Schedules and Reconciliation
11/10/2006		3.3	33	Data analysis	AR Reconciliations
11/13/2006		1.3	12	Business operations	Cash Management Meetings
11/13/2006		0.8	12	Business operations	Meeting with Internal staff to keep them informed and plan daily activities
11/13/2006		2.4	12	Business operations	Borrowing base issues
11/13/2006		0.5	12	Business operations	Asset Sales discussions
11/13/2006		1.5	12	Business operations	General Business Issues
11/13/2006		1.1	33	Data analysis	Cash Disbursement Schedules and reconciliation

Employee	Anthony M Bergen		November Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
11/13/2006		1.1	33	Data analysis	Sales Schedules and Reconciliation
11/13/2006		1.6	33	Data analysis	AR Review
11/14/2006		1.1	12	Business operations	Cash Management Meetings
11/14/2006		1.4	12	Business operations	Meeting with Internal staff to keep them informed and plan daily activities
11/14/2006		3.2	12	Business operations	Borrowing base issues
11/14/2006		0.4	12	Business operations	Asset Sales discussions
11/14/2006		1.7	12	Business operations	General Business Issues
11/14/2006		1.3	33	Data analysis	Cash Disbursement Schedules and reconciliation
11/14/2006		0.5	33	Data analysis	Sales Schedules and Reconciliation
11/14/2006		1.5	33	Data analysis	AR Issues
11/15/2006		0.7	12	Business operations	Cash Management Meetings
11/15/2006		1.1	12	Business operations	Meeting with Internal staff to keep them informed and plan daily activities
11/15/2006		2.8	12	Business operations	Borrowing base issues
11/15/2006		0.4	12	Business operations	Asset Sales discussions
11/15/2006		1.6	12	Business operations	General Business Issues
11/15/2006		1.1	33	Data analysis	Cash Disbursement Schedules and reconciliation
11/15/2006		0.7	33	Data analysis	Sales Schedules and Reconciliation
11/15/2006		2.3	33	Data analysis	AR Issues
11/16/2006		0.7	12	Business operations	Cash Management Meetings
11/16/2006		1.1	12	Business operations	Meeting with Internal staff to keep them informed and plan daily activities
11/16/2006		1.9	12	Business operations	Borrowing base issues
11/16/2006		0.4	12	Business operations	Asset Sales discussions
11/16/2006		2.1	12	Business operations	General Business Issues

Employee	Anthony M Bergen		November Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
11/16/2006		1.1	33	Data analysis	Cash Disbursement Schedules and reconciliation
11/16/2006		0.7	33	Data analysis	Sales Schedules and Reconciliation
11/16/2006		2.7	33	Data analysis	AR Issues
11/17/2006		0.9	12	Business operations	Cash Management Meetings
11/17/2006		0.8	12	Business operations	Meeting with Internal staff to keep them informed and plan daily activities
11/17/2006		1.3	12	Business operations	Borrowing base issues
11/17/2006		0.8	12	Business operations	Asset Sales discussions
11/17/2006		1.5	12	Business operations	General Business Issues
11/17/2006		0.7	33	Data analysis	Cash Disbursement Schedules and reconciliation
11/17/2006		0.5	33	Data analysis	Sales Schedules and Reconciliation
11/17/2006		1.2	33	Data analysis	AR Issues
11/18/2006		1.1	33	Data analysis	AR Reports, analysis,
11/19/2006		4.7	33	Data analysis	AR Reports, analysis, e-mails
11/20/2006		0.2	12	Business operations	Cash Management Meetings
11/20/2006		0.6	12	Business operations	Meeting with Internal staff to keep them informed and plan daily activities
11/20/2006		1.6	12	Business operations	Borrowing base issues
11/20/2006		0.0	12	Business operations	Asset Sales discussions
11/20/2006		2.9	12	Business operations	General Business Issues
11/20/2006		1.1	33	Data analysis	Cash Disbursement Schedules and reconciliation
11/20/2006		1.1	33	Data analysis	Sales Schedules and Reconciliation
11/20/2006		3.5	33	Data analysis	AR Review
11/21/2006		0.3	12	Business operations	Cash Management Meetings
11/21/2006		1.1	12	Business operations	Meeting with Internal staff to keep them informed and plan daily activities
11/21/2006		2.1	12	Business operations	Borrowing base issues

Employee	Anthony M Bergen		November Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
11/21/2006		0.0	12	Business operations	Asset Sales discussions
11/21/2006		1.7	12	Business operations	General Business Issues
11/21/2006		1.6	33	Data analysis	Cash Disbursement Schedules and reconciliation
11/21/2006		0.6	33	Data analysis	Sales Schedules and Reconciliation
11/21/2006		3.9	33	Data analysis	AR Issues
11/22/2006		0.5	12	Business operations	Cash Management Meetings
11/22/2006		1.7	12	Business operations	Meeting with Internal staff to keep them informed and plan daily activities
11/22/2006		4.8	12	Business operations	Borrowing base issues
11/22/2006		0.4	12	Business operations	General Business Issues
11/22/2006		1.0	33	Data analysis	Cash Disbursement Schedules and reconciliation
11/22/2006		0.8	33	Data analysis	Sales Schedules and Reconciliation
11/22/2006		1.1	33	Data analysis	AR Issues
11/23/2006		2.3	33	Data analysis	Analysis of Collections, borrowing base and availability to breakout availability for active plants .
11/24/2006		6.9	33	Data analysis	Analysis of Collections, borrowing base and availability to breakout availability for active plants and calculation of availability
11/25/2006		3.1	33	Data analysis	Analysis of Collections, borrowing base and availability to breakout availability for active plants and calculation of availability

TOTAL HOURS

210.4

Employee	Anthony M Bergen		December Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
11/27/2006		0.2	12	Business operations	Cash Management Meetings
11/27/2006		0.6	12	Business operations	Meeting with Internal staff to keep them informed and plan daily activities
11/27/2006		1.1	12	Business operations	Borrowing base issues
11/27/2006		5.8	31	Business analysis	Court Reports
11/27/2006		1.8	12	Business operations	General Business Issues
11/27/2006		0.4	33	Data analysis	Cash Disbursement Schedules and reconciliation
11/27/2006		0.5	33	Data analysis	Sales Schedules and Reconciliation
11/27/2006		1.1	33	Data analysis	AR Review
11/28/2006		0.3	12	Business operations	Cash Management Meetings
11/28/2006		0.9	12	Business operations	Meeting with Internal staff to keep them informed and plan daily activities
11/28/2006		0.9	12	Business operations	Borrowing base issues
11/28/2006		2.9	31	Business analysis	Court reports
11/28/2006		1.7	12	Business operations	General Business Issues
11/28/2006		1.6	33	Data analysis	Cash Disbursement Schedules and reconciliation
11/28/2006		0.6	33	Data analysis	Sales Schedules and Reconciliation
11/28/2006		2.5	13	Case administration	Court
11/29/2006		0.5	12	Business operations	Cash Management Meetings

Employee	Anthony M Bergen		December Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
11/29/2006		0.5	12	Business operations	Meeting with Internal staff to keep them informed and plan daily activities
11/29/2006		1.4	12	Business operations	Borrowing base issues
11/29/2006		0.4	12	Business operations	General Business Issues
11/29/2006		1.0	33	Data analysis	Cash Disbursement Schedules and reconciliation
11/29/2006		0.8	33	Data analysis	Sales Schedules and Reconciliation
11/29/2006		7.2	31	Business analysis	Court Reports
11/30/2006		0.5	12	Business operations	Cash Management Meetings
11/30/2006		0.5	12	Business operations	Meeting with Internal staff to keep them informed and plan daily activities
11/30/2006		1.4	12	Business operations	Borrowing base issues
11/30/2006		0.4	12	Business operations	General Business Issues
11/30/2006		1.0	33	Data analysis	Cash Disbursement Schedules and reconciliation
11/30/2006		0.8	33	Data analysis	Sales Schedules and Reconciliation
11/30/2006		4.8	31	Business analysis	Court Reports
11/30/2006		2.3	13	Case administration	Court
12/1/2006		0.3	13	Case administration	Cash Management Meetings
12/1/2006		0.5	31	Business analysis	Meeting with Internal staff to keep them informed and plan daily activities
12/1/2006		3.7	33	Data analysis	Borrowing base issues

Employee	Anthony M Bergen		December Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
12/1/2006		2.2	12	Business operations	General Business Issues
12/1/2006		1.0	33	Data analysis	Cash Disbursement Schedules and reconciliation
12/1/2006		0.8	33	Data analysis	Sales Schedules and Reconciliation
12/1/2006		3.2	31	Business analysis	Cash Flow
12/3/2006		5.7	33	Data analysis	Borrowing base issues
12/4/2006		0.2	12	Business operations	Cash Management Meetings
12/4/2006		0.6	12	Business operations	Meeting with Internal staff to keep them informed and plan daily activities
12/4/2006		2.2	12	Business operations	Borrowing base issues
12/4/2006		4.5	31	Business analysis	Monthly Operating reports
12/4/2006		1.6	12	Business operations	General Business Issues
12/4/2006		0.4	33	Data analysis	Cash Disbursement Schedules and reconciliation
12/4/2006		0.5	33	Data analysis	Sales Schedules and Reconciliation
12/4/2006		2.2	33	Data analysis	AR Review
12/5/2006		0.3	12	Business operations	Cash Management Meetings
12/5/2006		0.5	12	Business operations	Meeting with Internal staff to keep them informed and plan daily activities
12/5/2006		3.3	12	Business operations	Borrowing base issues
12/5/2006		6.2	31	Business analysis	Monthly Operating Reports

Employee	Anthony M Bergen		December Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
12/5/2006		1.3	12	Business operations	General Business Issues
12/5/2006		0.4	33	Data analysis	Cash Disbursement Schedules and reconciliation
12/5/2006		0.3	33	Data analysis	Sales Schedules and Reconciliation
12/6/2006		0.4	12	Business operations	Cash Management Meetings
12/6/2006		0.4	12	Business operations	Meeting with Internal staff to keep them informed and plan daily activities
12/6/2006		2.1	12	Business operations	Borrowing base issues
12/6/2006		2.1	12	Business operations	General Business Issues
12/6/2006		1.0	33	Data analysis	Cash Disbursement Schedules and reconciliation
12/6/2006		0.8	33	Data analysis	Sales Schedules and Reconciliation
12/6/2006		3.9	31	Business analysis	Monthly Operating reports
12/7/2006		2.1	33	Data analysis	AR Review and Analysis
12/7/2006		1.5	12	Business operations	Discussions about Funding, Collections, Sale of Tusc, etc.
12/8/2006		2.7	33	Data analysis	AR Review and Analysis
12/9/2006		1.9	33	Data analysis	AR Review and Analysis
12/11/2006		0.2	12	Business operations	Cash Management Meetings
12/11/2006		0.6	12	Business operations	Meeting with Internal staff to keep them informed and plan daily activities
12/11/2006		1.3	12	Business operations	Borrowing base issues
12/11/2006		4.8	12	Business operations	General Business Issues
12/11/2006		0.4	33	Data analysis	Cash Disbursement Schedules and reconciliation

Employee	Anthony M Bergen		December Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
12/11/2006		0.5	33	Data analysis	Sales Schedules and Reconciliation
12/11/2006		2.2	33	Data analysis	AR Review
12/12/2006		0.3	12	Business operations	Cash Management Meetings
12/12/2006		0.5	12	Business operations	Meeting with Internal staff to keep them informed and plan daily activities
12/12/2006		5.1	12	Business operations	Borrowing base issues
12/12/2006		2.1	13	Case administration	Court
12/12/2006		1.3	12	Business operations	General Business Issues
12/12/2006		0.4	33	Data analysis	Cash Disbursement Schedules and reconciliation
12/12/2006		0.3	33	Data analysis	Sales Schedules and Reconciliation
12/13/2006		0.4	12	Business operations	Cash Management Meetings
12/13/2006		0.4	12	Business operations	Meeting with Internal staff to keep them informed and plan daily activities
12/13/2006		3.2	12	Business operations	Borrowing base issues
12/13/2006		4.2	12	Business operations	General Business Issues
12/13/2006		1.0	33	Data analysis	Cash Disbursement Schedules and reconciliation
12/13/2006		0.8	33	Data analysis	Sales Schedules and Reconciliation
12/13/2006			33	Data analysis	
12/14/2006		0.4	12	Business operations	Cash Management Meetings
12/14/2006		0.4	12	Business operations	Meeting with Internal staff to keep them informed and plan daily activities
12/14/2006		3.2	12	Business operations	Borrowing base issues
12/14/2006		4.2	12	Business operations	General Business Issues

Employee	Anthony M Bergen		December Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
12/14/2006		1.0	33	Data analysis	Cash Disbursement Schedules and reconciliation
12/14/2006		0.8	33	Data analysis	Sales Schedules and Reconciliation
12/14/2006			33	Data analysis	
12/15/2006		0.4	12	Business operations	Cash Management Meetings
12/15/2006		0.4	12	Business operations	Meeting with Internal staff to keep them informed and plan daily activities
12/15/2006		1.3	12	Business operations	Borrowing base issues
12/15/2006		1.9	12	Business operations	General Business Issues
12/15/2006		1.0	33	Data analysis	Cash Disbursement Schedules and reconciliation
12/15/2006		0.7	33	Data analysis	Sales Schedules and Reconciliation
12/15/2006		4.3	33	Data analysis	Cash Flow
12/17/2006		5.4	33	Data analysis	Cash Flow
12/18/2006		0.6	12	Business operations	Cash Management
12/18/2006		0.5	12	Business operations	Meeting with Internal staff to keep them informed and plan daily activities
12/18/2006		1.2	12	Business operations	Borrowing base issues
12/18/2006		1.5	12	Business operations	General Business Operations
12/18/2006		2.5	12	Business operations	Cash Flow and Carryng Cost Budgets
12/18/2006		1.5	33	Data analysis	Cash Disbursement Schedules and reconciliation
12/18/2006		0.5	33	Data analysis	Sales Schedules and Reconciliation
12/18/2006		2.1	33	Data analysis	AR Review
12/19/2006		0.6	12	Business operations	Cash Management
12/19/2006		0.5	12	Business operations	Meeting with Internal staff to keep them informed and plan daily activities
12/19/2006		1.2	12	Business operations	Borrowing base issues
12/19/2006		1.9	12	Business operations	General Business Operations

Employee	Anthony M Bergen		December Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
12/19/2006		3.2	12	Business operations	Cash Flow and Carryng Cost Budgets
12/19/2006		0.7	33	Data analysis	Cash Disburement Schedules and reconciliation
12/19/2006		0.5	33	Data analysis	Sales Schedules and Reconciliation
12/19/2006		2.2	33	Data analysis	AR Review
12/20/2006		0.7	12	Business operations	Cash Management
12/20/2006		0.8	12	Business operations	Meeting with Internal staff to keep them informed and plan daily activities
12/20/2006		1.1	12	Business operations	Borrowing base issues
12/20/2006		2.2	12	Business operations	General Business Operations
12/20/2006		3.0	12	Business operations	Cash Flow and Carryng Cost Budgets
12/20/2006		0.9	33	Data analysis	Cash Disburement Schedules and reconciliation
12/20/2006		0.4	33	Data analysis	Sales Schedules and Reconciliation
12/20/2006		1.5	33	Data analysis	AR Review
12/21/2006		0.6	12	Business operations	Cash Management
12/21/2006		0.5	12	Business operations	Meeting with Internal staff to keep them informed and plan daily activities
12/21/2006		1.2	12	Business operations	Borrowing base issues
12/21/2006		1.5	12	Business operations	General Business Operations
12/21/2006		4.3	12	Business operations	Cash Flow and Carryng Cost Budgets
12/21/2006		1.5	33	Data analysis	Cash Disburement Schedules and reconciliation
12/21/2006		0.5	33	Data analysis	Sales Schedules and Reconciliation
12/21/2006		0.5	33	Data analysis	AR Review
12/22/2006		0.6	12	Business operations	Cash Management
12/22/2006		0.5	12	Business operations	Meeting with Internal staff to keep them informed and plan daily activities
12/22/2006		1.2	12	Business operations	Borrowing base issues

Employee	Anthony M Bergen		December Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
12/22/2006		0.2	12	Business operations	General Business Operations
12/22/2006		3.2	12	Business operations	Cash Flow and Carryng Cost Budgets
12/22/2006		1.5	33	Data analysis	Cash Disburement Schedules and reconciliation
12/22/2006		0.5	33	Data analysis	Sales Schedules and Reconciliation
12/26/2006		2.6	12	Business operations	Cash Management Issues
12/27/2006		2.7	12	Business operations	Cash Management Issues
12/27/2006		1.5	12	Business operations	Borrowing Base Issues
12/27/2006		0.5	12	Business operations	Asset Dispositions
12/28/2006		3.2	12	Business operations	Cash Management Issues
12/28/2006		1.5	12	Business operations	Borrowing Base Issues
12/29/2006		0.6	12	Business operations	Cash Management Issues

TOTAL HOURS 225.3

Employee	Anthony M Bergen		January Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
1/2/2007		1.5	12	Business operations	Cash Management issues
1/2/2007		1.7	12	Business operations	Borrowing Base Issues
1/2/2007		1.1	33	Data analysis	Cash Disbursements/Sales update
1/2/2007		3.7	12	Business operations	A/R issues
1/2/2007		1.1	33	Data analysis	Cash Flow Forecasting
1/2/2007		2.7	12	Business operations	General Business Issues
1/3/2007		1.2	12	Business operations	Cash Management issues
1/3/2007		1.3	12	Business operations	Borrowing Base Issues
1/3/2007		0.9	33	Data analysis	Cash Disbursements/Sales update
1/3/2007		3.2	12	Business operations	A/R issues
1/3/2007		2.7	33	Data analysis	Cash Flow Forecasting
1/3/2007		2.1	12	Business operations	General Business Issues
1/4/2007		1.1	12	Business operations	Cash Management issues
1/4/2007		0.8	12	Business operations	Borrowing Base Issues
1/4/2007		0.6	33	Data analysis	Cash Disbursements/Sales update
1/4/2007		2.7	12	Business operations	A/R issues
1/4/2007		3.5	33	Data analysis	Cash Flow Forecasting

Employee	Anthony M Bergen		January Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
1/4/2007		2.1	12	Business operations	General Business Issues
1/5/2007		0.9	12	Business operations	Cash Management issues
1/5/2007		0.8	12	Business operations	Borrowing Base Issues
1/5/2007		0.7	33	Data analysis	Cash Disbursements/Sales update
1/5/2007		2.5	12	Business operations	A/R issues
1/5/2007		4.2	33	Data analysis	Cash Flow Forecasting
1/5/2007		1.4	12	Business operations	General Business Issues
1/8/2007		1.5	12	Business operations	Cash Management issues
1/8/2007		0.1	12	Business operations	Borrowing Base Issues
1/8/2007		0.5	33	Data analysis	Cash Disbursements/Sales update
1/8/2007		5.7	12	Business operations	A/R issues
1/8/2007		0.5	33	Data analysis	Cash Flow Forecasting
1/8/2007		2.7	12	Business operations	General Business Issues
1/9/2007		1.2	12	Business operations	Cash Management issues
1/9/2007		0.2	12	Business operations	Borrowing Base Issues
1/9/2007		0.4	33	Data analysis	Cash Disbursements/Sales update
1/9/2007		4.3	12	Business operations	A/R issues

Employee	Anthony M Bergen		January Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
1/9/2007		0.3	33	Data analysis	Cash Flow Forecasting
1/9/2007		4.1	12	Business operations	General Business Issues
1/10/2007		0.4	12	Business operations	Cash Management issues
1/10/2007		0.1	12	Business operations	Borrowing Base Issues
1/10/2007		0.3	33	Data analysis	Cash Disbursements/Sales update
1/10/2007		6.5	12	Business operations	A/R issues
1/10/2007		1.1	33	Data analysis	Cash Flow Forecasting
1/10/2007		2.1	12	Business operations	General Business Issues
1/11/2007		0.9	12	Business operations	Cash Management issues
1/11/2007		0.0	12	Business operations	Borrowing Base Issues
1/11/2007		0.0	33	Data analysis	Cash Disbursements/Sales update
1/11/2007		2.5	12	Business operations	A/R issues
1/11/2007		2.1	33	Data analysis	Cash Flow Forecasting
1/11/2007		1.5	12	Business operations	General Business Issues
1/12/2007		1.7	12	Business operations	Cash Management issues
1/12/2007		0.0	12	Business operations	Borrowing Base Issues
1/12/2007		0.0	33	Data analysis	Cash Disbursements/Sales update

Employee	Anthony M Bergen		January Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
1/12/2007		2.5	12	Business operations	A/R issues
1/12/2007		1.5	12	Business operations	General Business Issues
1/15/2007		1.2	12	Business operations	Cash Management issues
1/15/2007		1.4	12	Business operations	Cash Disbursements/Sales update
1/15/2007		5.1	33	Data analysis	A/R issues
1/15/2007		2.4	12	Business operations	General Business Issues
1/16/2007		1.2	12	Business operations	Cash Management issues
1/16/2007		0.5	12	Business operations	Cash Disbursements/Sales update
1/16/2007		1.2	12	Business operations	Court
1/16/2007		5.2	33	Data analysis	A/R issues
1/16/2007		1.9	12	Business operations	General Business Issues
1/17/2007		1.4	12	Business operations	Cash Management issues
1/17/2007		0.5	12	Business operations	Cash Disbursements/Sales update
1/17/2007		8.0	33	Data analysis	A/R issues
1/17/2007		1.1	12	Business operations	General Business Issues
1/18/2007		3.3	12	Business operations	Cash Management and AR Issues
1/19/2007		3.8	12	Business operations	Cash Management and AR Issues

Employee	Anthony M Bergen		January Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
1/19/2007		1.5	33	Data analysis	Mexiican Cash Schedule - Preparation of
1/22/2007		2.3	12	Business operations	Cash Management issues, A/R Issues, Discussions with management and legal Counsel
1/23/2007		2.7	12	Business operations	Cash Management issues, A/R Issues, Discussions with management and legal Counsel
1/24/2007		5.1	33	Data analysis	A/R issues
1/24/2007		2.4	12	Business operations	General Business Issues
1/24/2007		1.2	12	Business operations	Cash Management issues
1/25/2007		4.6	33	Data analysis	A/R issues
1/25/2007		1.2	12	Business operations	General Business Issues
1/25/2007		1.2	12	Business operations	Cash Management issues
1/25/2007		0.7	33	Data analysis	Cash Disbursements/Sales update
1/26/2007		5.2	12	Business operations	A/R issues
1/26/2007		1.3	12	Business operations	General Business Issues
1/26/2007		1.1	33	Data analysis	Cash Management issues
1/26/2007		0.5	12	Business operations	Cash Disbursements/Sales update

TOTAL HOURS 158.4

GLASS & ASSOCIATES, INC.

4571 Stephen Circle, NW, Suite 130, Canton, OH 44718

Phone (330)494-3252 Fax (330)494-2420 E-mail: www.glass-consulting.com

Client Name:

CEP Products LLC

Consultant:

Jim Stephenson

Activity Code Breakdown

Activity

Code

Hours

Fees

10	Asset analysis & recovery	63.80	19140.00
11	Asset dispositions	376.80	113040.00
12	Business operations	87.20	26160.00
13	Case administration	64.10	19230.00
14	Employee benefits/pensions	0.00	0.00
15	Fee/employment applications	0.20	60.00
16	Fee/employment objections	0.00	0.00
17	Financing	19.10	5730.00
18	Meeting of creditors	11.70	3510.00
19	Plan & disclosure statement	7.30	2190.00
20	Claims administration & objections	0.00	0.00
30	Accounting/auditing	0.00	0.00
31	Business analysis	87.20	26160.00
32	Corporate finance	15.00	4500.00
33	Data analysis	3.30	990.00
34	Litigation Consulting	0.00	0.00
35	Reconstruction accounting	0.00	0.00
36	Tax issues	0.00	0.00
37	Valuation	0.00	0.00
40	Strategic planning	11.50	3450.00
1000	Relief from stay proceedings	0.00	0.00
2000	Litigation	0.00	0.00
2026	Travel Time	32.50	9750.00
TOTAL TIME		779.70	\$233,910.00

779.70

Employee	James Stephenson		September Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
9/20/2006		2.0	40	Strategic planning	Conference call with CEP Team in advance of 1st Day hearing
9/20/2006		0.5	18	Meeting of creditors	Conference call with Debtor's Creditor Committee in to review highlights of the Order
9/20/2006		1.5	18	Meeting of creditors	Update call with Creditors
9/20/2006		4.3	10	Asset analysis & recovery	Refinement of Asset Recovery Analysis by Plant
9/20/2006		4.5	10	Asset analysis & recovery	Data Gathering for detail of A/R, A/P and Inventory by Plant for Recovery Analysis
9/21/2006		1.3	10	Asset analysis & recovery	Review of Liquidation Analysis with Glass Team
9/21/2006		1.2	10	Asset analysis & recovery	Review of Liquidation with Customer Professionals
9/21/2006		4.3	10	Asset analysis & recovery	Notes and Assumptions for Liquidation Analysis
9/21/2006	1.3	1.3	2026	Travel Time	Travel to and from Airport, Fly to Boston
9/22/2006		3.0	10	Asset analysis & recovery	Preparation of Detailed M&E Asset Schedules by Plant for
9/22/2006		1.3	17	Financing	Conf Call update call with Glass team on 1st Day proceedings
9/22/2006		1.0	11	Asset dispositions	Discussion with Creditor regarding Liquidation Approach, Timing and selection of Liquidators
9/22/2006		1.4	11	Asset dispositions	Review of Liquidation approach and selection of liquidators with Glass team
9/22/2006		3.4	11	Asset dispositions	Begin Workplan for Liquidation Proceeds

TOTAL HOURS 31.0

Employee	James Stephenson		October Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
9/25/2006	1.3	1.3	2026	Travel Time	Travel to Akron from Boston
9/25/2006		2.5	11	Asset dispositions	Liquidation Planning
9/25/2006		2.4	32	Corporate finance	Cash management
9/25/2006		4.2	17	Financing	Hearing on Order Filing via Conference Call
9/26/2006		1.1	11	Asset dispositions	Prep for calls with Potential Liquidators
9/26/2006		0.5	11	Asset dispositions	Initial calls into potential liquidators
9/26/2006		2.3	32	Corporate finance	Cash management - analysis of checks outstanding pre-petition
9/26/2006		2.5	11	Asset dispositions	Prepare assets schedules and Business information for Liquidators
9/26/2006		1.4	17	Financing	Cash management - production funding requirements. Setting up disbursements
9/26/2006		1.3	11	Asset dispositions	Call with potential buyer of CEP assets
9/26/2006		2.0	12	Business operations	Meetings and conference calls with Customer Professionals
9/27/2006		1.2	18	Meeting of creditors	Conference call with Lenders
9/27/2006		4.3	11	Asset dispositions	Liquidation Preparation
9/27/2006		3.5	32	Corporate finance	Cash Management - Disbursements and receipts analysis
9/27/2006		0.3	11	Asset dispositions	Call with Giuliani Partners to discuss potential interested buyer
9/27/2006		3.1	31	Business analysis	Meetings with management - productions updates, customer updates
9/28/2006		2.3	11	Asset dispositions	Conference calls with potential liquidators
9/28/2006		2.5	11	Asset dispositions	Information follow up requests on assets

Employee	James Stephenson		October Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
9/28/2006		3.0	32	Corporate finance	Cash management
9/28/2006	1.3	1.3	2026	Travel Time	Travel to Boston from Akron
9/28/2006		1.1	11	Asset dispositions	Review of LOI for Ossberger presses
9/29/2006		1.3	12	Business operations	Conference call with CEP - update on Customer pull-out and Cash Funding
9/29/2006		1.1	11	Asset dispositions	Conference call with Accuval
9/29/2006		2.2	11	Asset dispositions	Follow up on info requests from liquidators
9/29/2006		1.5	32	Corporate finance	Cash Management calls with the Company
9/29/2006		0.4	11	Asset dispositions	Follow up with interested buyer of CEP assets
9/29/2006		0.5	13	Case administration	Review of customer funding letter document
9/29/2006		1.2	13	Case administration	Review of company incentive plan document
10/2/2006	1.3	1.3	2026	Travel Time	Travel to Akron from Boston
10/2/2006		2.3	40	Strategic planning	Update Conference Call with Debtors and Counsel
10/2/2006		3.1	11	Asset dispositions	Conference Calls with Liquidators
10/2/2006		1.5	10	Asset analysis & recovery	Preparing Asset Schedules
10/2/2006		2.4	11	Asset dispositions	Setting up Liquidator visits with facilities
10/3/2006		3.3	10	Asset analysis & recovery	Updating Liquidation Analysis and review with management
10/3/2006		2.5	11	Asset dispositions	Calls with interest buyers of CEP assets
10/3/2006		3.1	10	Asset analysis & recovery	Preparation of data for liquidation

Employee	James Stephenson		October Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
10/3/2006		2.3	11	Asset dispositions	Preparing & Review Sales Procedures
10/4/2006		5.5	11	Asset dispositions	Calls with interested buyers of cep assets
10/4/2006		4.3	10	Asset analysis & recovery	Preparing asset information for liquidation
10/4/2006		1.3	40	Strategic planning	Conference call with debtors counsel and debtor in advance of call with unsecured creditors committee conference call
10/4/2006		1.2	18	Meeting of creditors	Conference call with unsecured creditors committee counsel regarding potential objections to motions
10/5/2006		2.2	11	Asset dispositions	Calls with Liquidators - planning facility visits
10/5/2006		1.5	11	Asset dispositions	Calls with Debtors Counsel regarding sales procedures
10/5/2006		2.4	10	Asset analysis & recovery	Collecting asset information for potential buyers of CEP assets
10/5/2006		3.1	11	Asset dispositions	Calls with interested buyers of cep assets
10/5/2006	1.3	1.3	2026	Travel Time	Travel to Boston from Akron
10/6/2006		0.5	40	Strategic planning	Update conference all with Glass team
10/6/2006		3.5	11	Asset dispositions	Follow up on due diligence requests from interested buyers of CEP assets
10/6/2006		4.1	11	Asset dispositions	Calls with interested buyers of cep assets
10/6/2006		1.4	40	Strategic planning	Conference calls with debtors counsel regarding sales procedures, review of offer for Hermosillo and updates on customer financing support
10/8/2006		2.1	11	Asset dispositions	Preparation of due diligence information requested by interested buyers of CEP assets
10/9/2006	1.3	1.3	2026	Travel Time	Travel to Akron from Boston
10/9/2006		3.3	12	Business operations	Preparing due diligence material - Bishville

Employee	James Stephenson		October Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
10/9/2006		2.5	12	Business operations	Preparing due diligence material - Tuscaloosa
10/9/2006		3.1	11	Asset dispositions	Responding to calls, emails from interested buyers of CEP assets
10/9/2006		1.2	18	Meeting of creditors	Conference call with Unsecured Creditors Committee
10/9/2006		1.3	11	Asset dispositions	Follow up with liquidators on scheduling visits to the plant.
10/10/2006		2.1	12	Business operations	Preparation and follow up on due diligence material - Bishopville
10/10/2006		1.4	12	Business operations	Preparation and follow up on due diligence material - Tuscaloosa
10/10/2006		2.3	11	Asset dispositions	Follow up calls with Debtors counsel on Sales Procedures
10/10/2006		5.2	11	Asset dispositions	Responding to calls, emails from interested buyers of CEP assets
10/10/2006		2.3	32	Corporate finance	Calls with First Energy, following up on pre and post petition payments, negotiated agreement on deposit
10/11/2006		1.5	40	Strategic planning	Update calls with counsel on liquidation
10/11/2006		1.2	40	Strategic planning	Update call with J. DiDonato on liquidation
10/11/2006		3.4	11	Asset dispositions	Due diligence information on Tuscaloosa & Bishopville
10/11/2006		6.3	11	Asset dispositions	Calls and emails to interested buyers of CEP assets
10/12/2006		1.0	11	Asset dispositions	Conference call with JP Morgan Chase and Debtors counsel on Tuscaloosa Press Lease
10/12/2006		1.3	11	Asset dispositions	Calls with Honda regarding Bishopville and DIP funding for Nov.
10/12/2006		2.2	11	Asset dispositions	Calls with counsel regarding Bishopville
10/12/2006		1.2	11	Asset dispositions	Meetings with BBK regarding Bishopville, Tuscaloosa, and Mexican Ops
10/12/2006		1.3	11	Asset dispositions	Calls to engage RE liquidators for Crestline & Laneer

Employee	James Stephenson		October Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
10/12/2006		1.2	33	Data analysis	Review of Bishopville DCF for GC valuation purposes
10/12/2006		3.0	11	Asset dispositions	Responding to calls, emails from interested buyers of CEP assets
10/12/2006		1.0	12	Business operations	Call with Bishopville Plant Manager regarding Interested Buyers and setting up meetings
10/13/2006		0.4	12	Business operations	Call with Bishopville Plant Manager regarding Honda pulling tools
10/13/2006		0.3	11	Asset dispositions	Call with Honda regarding Bishopville
10/13/2006		0.3	11	Asset dispositions	Call with Debtors Counsel regarding developments at Bishopville
10/13/2006		1.0	11	Asset dispositions	Call with Delphi T&I regarding interest purchase of Hermosillo
10/13/2006		0.5	11	Asset dispositions	Meetings with BBK regarding Bishopville, Mexican Ops
10/13/2006		1.2	11	Asset dispositions	Preparation of Environment Due Diligence info for RE Liquidators
10/13/2006		5.5	11	Asset dispositions	Responding to calls, emails from interested buyers of CEP assets
10/13/2006	1.3	1.3	2026	Travel Time	Travel to Boston from Akron
10/14/2006		1.3	40	Strategic planning	Sale and Liquidation update with J. Mallak, debtors counsel and J. DiDonato
10/14/2006		0.2	15	Fee/employment applications	Preparation of email to Lenders regarding Glass fee for Banking engagement
10/16/2006	1.3	1.3	2026	Travel Time	Travel to Akron from Boston
10/16/2006		2.3	10	Asset analysis & recovery	Updating Ch. 11 Liquidation Analysis
10/16/2006		3.5	12	Business operations	Information Tuscaloosa, Bishopville, Chihuahua, Hermosillo
10/16/2006		1.2	11	Asset dispositions	Follow up with liquidators on pending proposals
10/16/2006		4.1	11	Asset dispositions	Follow up calls potential buyers of CEP Assets

Employee	James Stephenson		October Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
10/17/2006		1.3	11	Asset dispositions	Calls with Debtors Counsel regarding sales and liquidation of assets
10/17/2006		1.0	11	Asset dispositions	Call with potential buyer # 1 of Bishopville
10/17/2006		1.0	11	Asset dispositions	Call with potential buyer #2 of Bishopville
10/17/2006		3.3	11	Asset dispositions	Dissemination and follow up on distributed due diligence information on CEP Assets
10/17/2006		2.0	10	Asset analysis & recovery	Updating Ch. 11 Liquidation Analysis
10/17/2006		3.4	11	Asset dispositions	Responding to calls, emails from interested buyers of CEP assets
10/18/2006		2.0	10	Asset analysis & recovery	Updating Ch. 11 Liquidation Analysis
10/18/2006		1.4	11	Asset dispositions	Conference call with Debtors Counsel & Glass Team on Liquidation Analysis
10/18/2006		1.2	18	Meeting of creditors	Conference call with Unsecured Counsel and Advisors regarding Disposition Update and Liquidation
10/18/2006		1.0	11	Asset dispositions	Follow up with liquidators on pending proposals
10/18/2006		2.3	11	Asset dispositions	Dissemination and follow up on distributed due diligence information on CEP Assets
10/18/2006		4.3	11	Asset dispositions	Responding to calls, emails from interested buyers of CEP assets
10/19/2006		2.1	10	Asset analysis & recovery	Review of the Bishopville APA
10/19/2006		1.3	10	Asset analysis & recovery	Review of Bishopville APA with Debtor's counsel
10/19/2006		1.2	11	Asset dispositions	Calls with Honda regarding offer for Bishopville and timing of their pull-out
10/19/2006		2.2	10	Asset analysis & recovery	Preparation of Ch. 7 Liquidation Analysis
10/19/2006		1.3	13	Case administration	Court Motion Hearing
10/19/2006		2.0	11	Asset dispositions	Responding to calls, emails from interested buyers of CEP assets

Employee	James Stephenson		October Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
10/19/2006	1.3	1.3	2026	Travel Time	Travel to Boston from Akron
10/20/2006		1.0	11	Asset dispositions	Calls with Honda regarding DIP arrangement and pending offer for Bishopville
10/20/2006		1.3	11	Asset dispositions	Calls with Debtors Counsel regarding Honda DIP arrangement and Bishopville Deal
10/20/2006		1.2	10	Asset analysis & recovery	Preparation of Ch. 7 Liquidation Analysis
10/20/2006		3.1	11	Asset dispositions	Responding to calls, emails from interested buyers of CEP assets
10/20/2006		3.3	10	Asset analysis & recovery	Receipt and review of Liquidators Proposals and Offers
10/20/2006		1.0	31	Business analysis	Review of Terminal Wind Down Budget
10/21/2006		1.3	10	Asset analysis & recovery	Preparation of Summary Schedule Auction/Sale Offers
10/22/2006		2.3	10	Asset analysis & recovery	Review and update of Auction/Sale Schedule & Ch. 7 Analysis
10/22/2006		1.0	10	Asset analysis & recovery	Conference call with Glass Team to discuss Liquidation Analysis and Hearing Prep
10/23/2006	1.3	1.3	2026	Travel Time	Travel to Akron from Boston
10/23/2006		2.2	11	Asset dispositions	Follow up with liquidators on pending proposals
10/23/2006		3.4	11	Asset dispositions	Responding to calls, emails from interested buyers of CEP assets
10/23/2006		4.3	10	Asset analysis & recovery	Updating Ch. 11 & Ch. 7 Liquidation Analysis, Assumptions and Footnotes for Court Hearing
10/23/2006		1.1	13	Case administration	Conference call with Baker Hostetler in to prepare for Court Hearing
10/23/2006		1.0	13	Case administration	Status update with all professionals to discuss DIP Order and Incentive Plan
10/24/2006		1.4	11	Asset dispositions	Review and of Ch. 11 & Ch. 7 Analysis
10/24/2006		2.2	18	Meeting of creditors	Meetings and negotiations with creditors and customers regarding DIP order, sales motion and incentive hearing

Employee	James Stephenson		October Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
10/24/2006		4.0	19	Plan & disclosure statement	Court Hearing on Incentive Plan, DIP Order, Sales Motion
10/24/2006		3.3	11	Asset dispositions	Responding to calls, emails from interested buyers of CEP assets
10/25/2006		5.5	11	Asset dispositions	Responding to calls, emails from interested buyers of CEP assets
10/25/2006		2.3	10	Asset analysis & recovery	Review of Liquidator proposals
10/25/2006		2.0	10	Asset analysis & recovery	Updating Customer Designated Equipment purchase schedule
10/25/2006		1.4	11	Asset dispositions	Calls with counsel regarding Liquidation
10/26/2006		3.3	19	Plan & disclosure statement	Court hearing on Incentive Plan Decision, Sales Procedure Motion
10/26/2006		3.5	11	Asset dispositions	Follow up on distributed due diligence information on CEP Assets
10/26/2006		1.3	13	Case administration	Preparation for court hearing
10/26/2006	1.3	1.3	2026	Travel Time	Travel to Boston from Akron
10/27/2006		4.3	11	Asset dispositions	Responding to calls, emails from interested buyers of CEP assets
10/27/2006		1.2	11	Asset dispositions	Calls with Creditors, and Unsecured Committee to review and select Liquidator Offers
10/27/2006		2.3	11	Asset dispositions	Follow up with Liquidators to discuss selection and next steps
10/27/2006		2.0	11	Asset dispositions	Prep of Analysis of Liquidator Offers by facility
10/27/2006		1.0	10	Asset analysis & recovery	Prep of schedule detailing leases by facility and type

TOTAL HOURS 290.2

Employee	James Stephenson		November Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
10/30/2006	1.3	1.3	2026	Travel Time	Travel to Akron from Boston
10/30/2006		3.3	11	Asset dispositions	Review of final and best offers from final 2 liquidators
10/30/2006		4.2	11	Asset dispositions	Responding to calls, emails from interested buyers of CEP assets
10/30/2006		2.4	31	Business analysis	Preparation of information requested by Grant Thorton (Unsecured Creditors Committee Advisors)
10/31/2006		2.3	31	Business analysis	Going through due diligence information requested by Grant Thorton (UCC)
10/31/2006		1.3	11	Asset dispositions	Conference call with professionals and Hilco and Bid it up to review proposals
10/31/2006		2.2	11	Asset dispositions	Following up with auctioneers on proposals
10/31/2006		1.0	31	Business analysis	Review of Wind down budget per facility
10/31/2006		4.3	11	Asset dispositions	Responding to calls, emails from interested buyers of CEP assets
11/1/2006		1.4	31	Business analysis	Review of Wind down budget per facility
11/1/2006		1.0	31	Business analysis	Conference call with professionals to discuss wind down budget
11/1/2006		2.1	11	Asset dispositions	Follow up on finalization of Bid it Up proposal
11/1/2006		1.4	11	Asset dispositions	Updating Customer Designated Equipment purchase schedule
11/1/2006		3.5	11	Asset dispositions	Responding to calls, emails from interested buyers of CEP assets
11/1/2006		1.2	31	Business analysis	Review of facility by facility lease analysis
11/2/2006		2.3	11	Asset dispositions	Follow up with Bid it Up on Liquidation Proposal
11/2/2006		2.0	11	Asset dispositions	Coordinating the wind-down efforts of closing facilities with Dave Dick
11/2/2006		1.0	31	Business analysis	Review of facility wind down budget

Employee	James Stephenson		November Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
11/2/2006		2.5	11	Asset dispositions	Responding to calls, emails from interested buyers of CEP assets
11/2/2006		1.2	11	Asset dispositions	Preparation of RE Proposal Summary from Atlas and Hart Corp
11/2/2006	1.3	1.3	2026	Travel Time	Travel to Boston from Akron
11/3/2006		4.5	31	Business analysis	Following up with prospective buyers on going concern sales
11/3/2006		1.2	11	Asset dispositions	Conference call with professionals and Bid it Up to discuss Sale Motion Order
11/3/2006		1.3	11	Asset dispositions	Follow up with Bid it Up on Liquidation Proposal and Facility Prep
11/3/2006		1.0	11	Asset dispositions	Follow up on RE proposals from Atlas and Hart
11/6/2006	1.3	1.3	2026	Travel Time	Travel to Akron from Boston
11/6/2006		1.2	31	Business analysis	Review and Update of Lease Facility Lease Analysis
11/6/2006		3.4	11	Asset dispositions	Responding to calls, emails from interested buyers of CEP assets
11/6/2006		1.0	13	Case administration	Conference call with professionals to Proposed Bid it Up Order
11/6/2006		1.0	13	Case administration	Pre-hearing conference call with the court
11/6/2006		2.3	11	Asset dispositions	Preparing for Facility Liquidation and auction
11/7/2006		1.4	13	Case administration	Preparing for court hearing with Baker Hostetler
11/7/2006		2.3	13	Case administration	Court Hearing
11/7/2006		2.1	11	Asset dispositions	Updating Customer Designated Equipment purchase schedule
11/7/2006		1.3	31	Business analysis	Review and Update of Facility Lease Analysis
11/7/2006		3.5	31	Business analysis	Responding to calls, emails from interested buyers of CEP assets

Employee	James Stephenson		November Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
11/8/2006		1.3	11	Asset dispositions	Review of BIU Sale Motion Order
11/8/2006		1.1	11	Asset dispositions	Review of Proposed Alternatives for Sale of CEP Owned RE
11/8/2006		1.2	31	Business analysis	Review of updated facility wind down budget
11/8/2006		1.3	11	Asset dispositions	Preparing for Facility Liquidation and auction
11/8/2006		5.4	11	Asset dispositions	Responding to calls, emails from interested buyers of CEP assets
11/9/2006		1.2	31	Business analysis	Update and review of facility lease analysis
11/9/2006		1.4	13	Case administration	Review and Hearing on BIU Order Motion
11/9/2006		1.0	11	Asset dispositions	Review of Customer Designated Equipment Purchase Analysis with Baker Hostetler
11/9/2006		0.5	11	Asset dispositions	Review of Facility Lease Analysis with Baker Hostetler
11/9/2006		1.2	31	Business analysis	Update and Review of Facility Wind Down Budget with Baker Hostetler
11/9/2006		1.3	11	Asset dispositions	Updating Ch. 11 Liquidation Analysis with Grant Thorton
11/9/2006		2.1	11	Asset dispositions	Responding to Grant Thorton information requests
11/9/2006		1.5	11	Asset dispositions	Responding to calls, emails from interested buyers of CEP assets
11/9/2006	1.3	1.3	2026	Travel Time	Travel to Boston from Akron
11/10/2006		1.2	11	Asset dispositions	Preparing for Professional conference call to discuss RE sales alternatives
11/10/2006		1.3	11	Asset dispositions	Coordinating facility prep for auction
11/10/2006		1.0	11	Asset dispositions	Follow up with BIU on auction prep

Employee	James Stephenson		November Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
11/10/2006		2.3	11	Asset dispositions	Designated Equipment, Availability Issues and Preparation of Side Letter for BIU Marketing Engagement Letter
11/10/2006		0.5	11	Asset dispositions	Review and edit of BIU Marketing Engagement Side Letter
11/10/2006		2.2	11	Asset dispositions	Responding to calls, emails from interested buyers of CEP assets
11/13/2006	1.3	1.3	2026	Travel Time	Travel to Akron from Boston
11/13/2006		4.3	11	Asset dispositions	Preparing asset schedules for Bid it Up Auctions
11/13/2006		3.3	11	Asset dispositions	Tuscaloosa Sale Follow Up
11/13/2006		2.2	31	Business analysis	Lease Rejection Analysis
11/14/2006		1.3	13	Case administration	Reviewing BIU Marketing Agreement
11/14/2006		1.2	11	Asset dispositions	Call with Bid it Up to discuss Assets held to be held for auction
11/14/2006		1.4	11	Asset dispositions	Conference call with professionals to discuss BIU Marketing Agreement
11/14/2006		2.3	11	Asset dispositions	Follow up with prospective buyers of Tuscaloosa
11/15/2006		2.5	11	Asset dispositions	Preparation for Bid it Up auctions
11/15/2006		2.4	11	Asset dispositions	Follow with prospective buyers of Tuscaloosa
11/15/2006		1.0	13	Case administration	Review of BIU Marketing Agreement
11/15/2006		1.2	11	Asset dispositions	Call with Bid it Up to discuss Assets held to be held for auction
11/15/2006		1.4	31	Business analysis	Updating Lease Rejection Analysis
11/15/2006		2.0	11	Asset dispositions	Review of Visteon's offer for Tuscaloosa
11/16/2006		1.0	11	Asset dispositions	Review and follow up on Visteon Tuscaloosa offer

Employee	James Stephenson		November Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
11/16/2006		1.4	13	Case administration	Rejection Analysis; Unsecured Creditors Information Request; Bid it Up Response; Visteon Offer
11/16/2006		2.1	11	Asset dispositions	Preparing response to BIU regarding asset to be auctioned
11/16/2006		2.3	11	Asset dispositions	Follow up on information request follow up for Tuscaloosa
11/16/2006		1.3	13	Case administration	Conference call with professionals to discuss response and follow up to Bid it Up
11/16/2006		2.2	31	Business analysis	Follow up on Grant Thornton information requests
11/17/2006		1.3	13	Case administration	Conference call with professionals to finalize Bid it Up Agreement and other information requests
11/17/2006		1.0	11	Asset dispositions	Follow up on Visteon offer
11/17/2006		2.0	13	Case administration	Review of Bid it Up Marketing Agreement and Assets to be excluded
11/18/2006		1.3	13	Case administration	Glass conference call to discuss Wachovia Payoff and status of case
11/18/2006		2.0	11	Asset dispositions	Follow up on Finalization of Bid it Up Marketing Agreement for Filing
11/16/2006	1.3	1.3	2026	Travel Time	Travel to Boston from Akron
11/20/2006	1.3	1.3	2026	Travel Time	Travel to Akron from Boston
11/20/2006		5.5	11	Asset dispositions	Tuscaloosa Due Diligence and Sale Follow Up
11/20/2006		2.0	31	Business analysis	Incentive plan review
11/20/2006		1.3	11	Asset dispositions	Update of Recovery Analysis
11/20/2006		1.0	11	Asset dispositions	Follow up with prospective real estate brokers
11/21/2006		3.4	31	Business analysis	Follow up on information request from Unsecured Committee
11/21/2006		3.3	11	Asset dispositions	Follow up with prospective buyers of Tuscaloosa

Employee	James Stephenson		November Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
11/21/2006		1.3	13	Case administration	Follow up with Baker Hostetler
11/21/2006		1.0	31	Business analysis	Incentive plan review
11/21/2006		2.5	11	Asset dispositions	Preparation of auction of assets
11/22/2006		1.3	13	Case administration	Conference call with Baker Hostetler to Update on Real Estate Sale, Tuscaloosa Update
11/22/2006		1.1	31	Business analysis	Conference call with Baker Hostetler and Wachovia on Incentive Plan
11/22/2006		1.4	11	Asset dispositions	Follow up with prospective buyers of Tuscaloosa Operations
11/22/2006		1.0	11	Asset dispositions	Follow up on potential sale of Lapeer
11/22/2006		2.1	31	Business analysis	Follow up on Grant Thorton information requests
11/22/2006	1.3	1.3	2026	Travel Time	Travel to Boston from Akron

TOTAL HOURS 180.1

Employee	James Stephenson		December Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
11/27/2006	1.3	1.3	2026	Travel Time	Travel to Akron from Boston
11/27/2006		3.3	12	Business operations	General Business Management
11/27/2006		2.2	11	Asset dispositions	Tuscaloosa Bid Proposal Follow Up
11/27/2006		3.5	11	Asset dispositions	Review of Tuscaloosa Bid Proposals
11/27/2006		1.1	33	Data analysis	Review of A/R Analysis
11/28/2006		2.0	13	Case administration	Preparation for court hearing
11/28/2006		2.4	13	Case administration	Court Hearing on Incentive Plan and Mexico Operation Sale Approval
11/28/2006		1.3	13	Case administration	Follow up with Baker Hostetler
11/28/2006		2.2	11	Asset dispositions	Follow up on Tuscaloosa Bid Proposals
11/28/2006		1.5	11	Asset dispositions	Review of Lapeer RE Purchase & Sale Agreement
11/28/2006		1.3	31	Business analysis	CF Analysis - Review and discussion BBK
11/28/2006		1.4	31	Business analysis	CF Analysis - Review and discussion with Wachovia and Customers
11/29/2006		2.4	12	Business operations	General Business Management
11/29/2006		3.4	11	Asset dispositions	Preparation for closing Hermosillo and Chihuahua sales transactions
11/29/2006		3.0	31	Business analysis	CF Analysis - funding of incentive plan and wind down costs
11/29/2006		1.0	33	Data analysis	Review A/R Analysis
11/29/2006		1.3	11	Asset dispositions	Follow up on Lapeer RE Purchase & Sale Agreement
11/30/2006		1.4	11	Asset dispositions	Preparation for court hearing

Employee	James Stephenson		December Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
11/30/2006		2.0	13	Case administration	Court Hearing on Incentive Plan
11/30/2006		1.1	31	Business analysis	Call with Wachovia to address Funding request
11/30/2006		1.4	31	Business analysis	Conference call with BBK to discuss CF and funding requirements
11/30/2006		1.0	31	Business analysis	Conference call with Glass team to discuss CF and funding requirements
11/30/2006		0.4	31	Business analysis	Conference call with BBK to discuss Wachovia funding proposal
11/30/2006		1.2	11	Asset dispositions	Preparation for Auctions
11/30/2006		1.3	2026	Travel Time	Travel to Boston from Akron
11/30/2006		1.0	12	Business operations	General Business Management
12/1/2006		1.3	11	Asset dispositions	Preparation of follow points to discuss with professionals on Lapeer offer
12/1/2006		1.4	12	Business operations	Conference call with Lender and Committee to discuss Lapeer offer and CF Availability
12/1/2006		1.2	11	Asset dispositions	Follow up with prospective buyer on Lapeer offer
12/1/2006		2.3	31	Business analysis	CF Analysis and Review of projected funding requirements
12/1/2006		1.5	11	Asset dispositions	Follow up with brokers on prospective engagement for the sale of Crestline
12/1/2006		3.2	31	Business analysis	General Business Management
12/4/2006		3.0	11	Asset dispositions	Tuscaloosa Bid Proposals follow up
12/4/2006		2.3	17	Financing	CF Analysis and Review of projected funding requirements
12/4/2006		2.1	11	Asset dispositions	Lapeer Real Estate Sale APA follow up
12/4/2006		1.3	11	Asset dispositions	Follow up on Proposal Atlas Proposal to sell Crestline properties

Employee	James Stephenson		December Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
12/4/2006		2.2	13	Case administration	Preparation of Status Update on Case Initiatives Status report
12/5/2006		1.3	13	Case administration	Update of Case Initiatives Status Update
12/5/2006		1.4	13	Case administration	Conference call with Baker Hostetler on Case Initiatives Schedule
12/5/2006		1.3	18	Meeting of creditors	Preparation for call with Wachovia on Availability
12/5/2006		1.2	31	Business analysis	Conference call with Wachovia on Availability
12/5/2006		1.5	11	Asset dispositions	Review of Lapeer RE Purchase & Sale Agreement
12/5/2006		2.3	11	Asset dispositions	Review of Visteon Bid for Tuscaloosa
12/5/2006		1.0	11	Asset dispositions	Follow up with Baker Hostetler on Visteon Bid
12/5/2006		1.5	12	Business operations	General Business Management
12/6/2006		1.3	13	Case administration	Update of Case Initiatives Status Update
12/6/2006		1.4	18	Meeting of creditors	Conference call with McGuire Woods, Baker and GT regarding Case Initiatives
12/6/2006		2.3	31	Business analysis	Updating Landlord Cap Analysis
12/6/2006		2.0	31	Business analysis	Updating Lease Summary Analysis
12/6/2006		2.2	11	Asset dispositions	Follow up on Viseon Bid for Tuscaloosa
12/6/2006		2.1	12	Business operations	General Business Management
12/7/2006		3.3	31	Business analysis	Follow up on Information Requests from the Unsecured Committee
12/7/2006		1.1	11	Asset dispositions	Tuscaloosa Auction - Baker Hostetler
12/7/2006		2.1	11	Asset dispositions	Follow up on Visteon Bid for Tuscaloosa

Employee	James Stephenson		December Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
12/7/2006		1.3	31	Business analysis	Lease Summary Analysis Update
12/7/2006		1.0	11	Asset dispositions	Follow up with Baker Hostetler on Lapeer APA
12/7/2006		1.2	31	Business analysis	Review of Landlord Cap Analysis
12/7/2006		2.0	12	Business operations	General Business Management
12/8/2006		1.0	11	Asset dispositions	Follow up with Baker Hostetler on Visteon Bid in advance of Auction
12/8/2006		1.2	11	Asset dispositions	Tuscaloosa Auction at Baker Hostetler (via Conference Call)
12/8/2006		2.0	31	Business analysis	Follow up on Tuscaloosa inventory balance analysis
12/8/2006		1.3	11	Asset dispositions	Conference call with Baker Hostetler to prepare Lapeer APA
12/8/2006		1.0	11	Asset dispositions	Draft response to Whitman commercial regarding respons to Lapeer APA
12/8/2006		2.2	31	Business analysis	Follow up on Unsecured Committee Information requests
12/8/2006		0.4	31	Business analysis	Follow up on request of NL Venture Lease payments
12/8/2006		2.1	12	Business operations	General Business Management
12/11/2006		2.2	11	Asset dispositions	Lapeer Real Estate Sale APA follow up
12/11/2006		4.3	12	Business operations	General Business Management
12/12/2006	1.3	1.3	2026	Travel Time	Travel to Akron from Boston
12/12/2006		2.0	13	Case administration	Court Hearing - Tuscaloosa Sale Approval
12/12/2006		2.4	31	Business analysis	Follow up on Committee information requests
12/12/2006		1.5	17	Financing	Availability analysis

Employee	James Stephenson		December Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
12/12/2006		4.2	12	Business operations	General Business Management
12/13/2006		2.3	13	Case administration	Review and Update of Real Propoerty Lease Rejection Order
12/13/2006		1.3	13	Case administration	Preparation of Case Status Report to review with the Committee
12/13/2006		1.5	13	Case administration	Review of Case Status Report and Recovery Analysis with the Committee
12/13/2006		3.0	31	Business analysis	Following up Grant Thornton info requests
12/13/2006		3.2	12	Business operations	General Business Management
12/14/2006		2.0	13	Case administration	Review and Update of Real Propoerty Lease Rejection Order
12/14/2006		2.1	11	Asset dispositions	Follow up on Lapeer APA
12/14/2006		1.1	12	Business operations	Follow up on Tuscaloosa and Visteon transition issues
12/14/2006		4.2	12	Business operations	General Business Management
12/14/2006	1.3	1.3	2026	Travel Time	Trave to Boston from Akron
12/15/2006		1.4	11	Asset dispositions	Follow up on equipment carve out from Lapeer Auction
12/15/2006		2.3	13	Case administration	Follow up on Executory Lease Contracts Analysis and Landlord Cap Analysis in preparation for filing
12/15/2006		2.2	11	Asset dispositions	Receipt and Review of Lapeer RE Purchase & Sale Agreement
12/15/2006		1.3	17	Financing	Case Funding Analysis - Post DIP Period
12/15/2006		1.0	11	Asset dispositions	Follow up on Carlisle matters related to Leased equipment at Crestline

Employee	James Stephenson		December Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
12/15/2006		2.1	12	Business operations	General Business Management
12/18/2006	1.3	1.3	2026	Travel Time	Travel to Akron from Boston
12/18/2006		2.2	17	Financing	Wind Down Budget
12/18/2006		3.3	13	Case administration	Rejected lease analysis
12/18/2006		2.1	11	Asset dispositions	Update Liquidation Analysis
12/18/2006		1.4	12	Business operations	General Business Management
12/19/2006		2.0	11	Asset dispositions	Review of Lapeer Executed Purchase & Sale Agreement
12/19/2006		1.4	11	Asset dispositions	Follow up on issues related to Crestline auction with Bid it Up
12/19/2006		2.1	13	Case administration	Updating Lease Rejection Motion
12/19/2006		1.2	31	Business analysis	Follow up on Grant Thronton information request
12/19/2006		2.3	12	Business operations	General Business Management
12/19/2006		2.2	17	Financing	Wind Down Budget
12/20/2006		1.4	13	Case administration	Lease Rejection Motion
12/20/2006		1.0	11	Asset dispositions	Wind Down Budget
12/20/2006		1.5	17	Financing	Review and update Wind down budget in prep for call with Baker Hostetler & McGuire Woods
12/20/2006		1.2	17	Financing	Conference call on draft of wind down budget and funding requirements
12/20/2006		5.1	12	Business operations	General Business Management

Employee	James Stephenson		December Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
12/21/2006		1.0	31	Business analysis	Preparation for call with John DiDonato and team on Liquidation Analysis and Wind down
12/21/2006		1.3	31	Business analysis	Conference call on liquidation and wind down budget
12/21/2006		1.2	13	Case administration	Review and finalize lease rejection motion
12/21/2006		2.0	11	Asset dispositions	Follow up on auction related matters
12/21/2006		3.0	12	Business operations	General Business Management
12/21/2006	1.3	1.3	2026	Travel Time	Travel to Boston from Akron
12/22/2006		2.2	31	Business analysis	Preparation for conference call w/ Advisros to Unsecured Creditors and Secured Lenders on Wind Down Budget and Funding
12/22/2006		1.4	13	Case administration	Conference call with Advisors to Unsecured Committee and Lenders on Wind Down Budget
12/22/2006		0.3	11	Asset dispositions	Follow up on Lapeer Real Real Estate Deposit
12/22/2006		1.3	11	Asset dispositions	Redline Atlas Partners Listing Agreement for Crestline
12/22/2006		1.2	31	Business analysis	Follow up on information requests from BBK
12/22/2006		2.4	12	Business operations	General Business Management
12/26/2006		1.5	11	Asset dispositions	Follow up on removal of timing of equipment removal from auction sites
12/27/2006		1.2	13	Case administration	Status update - conference call
12/28/2006		1.3	11	Asset dispositions	Investigating lease opportunity at Lapeer for Feb.

TOTAL HOURS 217.7

Employee	James Stephenson		January Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
1/2/2007		2.5	11	Asset dispositions	Discussions with interested buyer for Crestline Real Estate
1/3/2007		1.3	11	Asset dispositions	Follow up on removal of equipment at auction facilities
1/3/2007		1.4	12	Business operations	General Wind downof operations
1/4/2007		2.5	12	Business operations	General Wind down of operations
1/5/2007		2.4	12	Business operations	General Wind of operations
1/8/2007		3.0	11	Asset dispositions	Crestline RE Deal
1/9/2007		3.3	11	Asset dispositions	Crestline RE Deal
1/9/2007		1.1	12	Business operations	Follow up on Removal of Equipment from Facilities
1/10/2007		6.3	11	Asset dispositions	Finalizing Letter of Intent for Sale of Crestline
1/11/2007		5.2	11	Asset dispositions	Follow up on Finalization of LOI for sale of Crestline
1/12/2007		2.3	12	Business operations	General Management of Wind down
1/15/2007		2.3	11	Asset dispositions	Crestline RE Deal
1/15/2007		2.0	12	Business operations	General Management of Wind down
1/16/2007		3.2	11	Asset dispositions	Crestline RE Deal
1/16/2007		1.4	12	Business operations	General Management of Wind down
1/17/2007		2.1	12	Business operations	Removal of Equipment from Auctioned Facilities
1/17/2007		1.3	12	Business operations	General Management of Wind down
1/18/2007		2.0	12	Business operations	General Management of Wind down

Employee	James Stephenson		January Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
1/22/2007		2.1	12	Business operations	General Management of wind down of estate
1/24/2007		0.5	13	Case administration	Update call on status of wind down with Baker Hostetler and McGuire Woods
1/24/2007		4.1	11	Asset dispositions	Follow up with buyers and counsel on outstanding issues regarding sale of Crestline and Lapeer
1/25/2007		3.3	11	Asset dispositions	Follow up on APA for sale of Crestline and removal of equipment from closing facilities
1/26/2007		2.0	13	Case administration	Preparing status report on closing facilities
1/26/2007		3.1	11	Asset dispositions	Review of Crestline APA and Follow up on Lapeer gating issues to close.

TOTAL HOURS 60.7

GLASS & ASSOCIATES, INC.

4571 Stephen Circle, NW, Suite 130, Canton, OH 44718

Phone (330)494-3252 Fax (330)494-2420 E-mail: www.glass-consulting.com

Client Name:

CEP Products LLC

Consultant:

Shaun Donnellan

Activity Code Breakdown

Activity Code		Hours	Fees
10	Asset analysis & recovery	0.00	0.00
11	Asset dispositions	0.00	0.00
12	Business operations	0.00	0.00
13	Case administration	3.70	1665.00
14	Employee benefits/pensions	0.00	0.00
15	Fee/employment applications	0.00	0.00
16	Fee/employment objections	0.00	0.00
17	Financing	0.00	0.00
18	Meeting of creditors	0.00	0.00
19	Plan & disclosure statement	0.00	0.00
20	Claims administration & objections	0.00	0.00
30	Accounting/auditing	0.00	0.00
31	Business analysis	0.00	0.00
32	Corporate finance	0.00	0.00
33	Data analysis	0.00	0.00
34	Litigation Consulting	0.00	0.00
35	Reconstruction accounting	0.00	0.00
36	Tax issues	0.00	0.00
37	Valuation	0.00	0.00
40	Strategic planning	0.00	0.00
1000	Relief from stay proceedings	0.00	0.00
2000	Litigation	0.00	0.00
2026	Travel Time	0.80	360.00
TOTAL TIME		4.50	\$2,025.00

Employee	Shaun Donnellan		September Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
9/21/2006	0.4	0.4	2026	Travel Time	Canton to Fairlawn
9/21/2006		1.0	13	Case administration	Review bankruptcy filing documents
9/21/2006		0.5	13	Case administration	Case status review with A` Begen and J Stevenson
9/21/2006		0.5	13	Case administration	Meeting with J Mallak
9/21/2006		0.5	13	Case administration	Meeting with M Hamlin
9/21/2006		0.5	13	Case administration	Meeting with J Van Tiem
9/21/2006		0.2	13	Case administration	Tel call with J Hutchinson
9/21/2006		0.2	13	Case administration	Tel call with b Diehl - BBK
9/21/2006		0.3	13	Case administration	Tel call with j DiDonato
9/21/2006	0.4	0.4	2026	Travel Time	Fairlawn to canton

Total Hours 4.5

GLASS & ASSOCIATES, INC.

4571 Stephen Circle, NW, Suite 130, Canton, OH 44718

Phone (330)494-3252 Fax (330)494-2420 E-mail: www.glass-consulting.com

Client Name:

CEP Products LLC

Consultant:

Conor Gillen

Activity Code Breakdown

Activity

Code

Hours

Fees

10	Asset analysis & recovery	0.00	0.00
11	Asset dispositions	0.00	0.00
12	Business operations	0.00	0.00
13	Case administration	0.00	0.00
14	Employee benefits/pensions	0.00	0.00
15	Fee/employment applications	0.00	0.00
16	Fee/employment objections	0.00	0.00
17	Financing	0.00	0.00
18	Meeting of creditors	0.00	0.00
19	Plan & disclosure statement	0.00	0.00
20	Claims administration & objections	0.00	0.00
30	Accounting/auditing	0.00	0.00
31	Business analysis	373.70	74740.00
32	Corporate finance	0.00	0.00
33	Data analysis	0.00	0.00
34	Litigation Consulting	0.00	0.00
35	Reconstruction accounting	0.00	0.00
36	Tax issues	0.00	0.00
37	Valuation	0.00	0.00
40	Strategic planning	0.00	0.00
1000	Relief from stay proceedings	0.00	0.00
2000	Litigation	0.00	0.00
2026	Travel Time	33.50	6700.00
TOTAL TIME		407.20	\$81,440.00

407.20

Employee	Conor Gillen		October Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
10/12/2006	1.5	1.500	2026	Travel Time	Travel from LaGuardia to Akron
10/12/2006		2.000	31	Business analysis	Reviewed presentations and company background
10/12/2006		2.000	31	Business analysis	Received and filed due diligence information
10/12/2006		1.200	31	Business analysis	Reviewed due diligence information for multiple facilities
10/12/2006		2.000	31	Business analysis	Performed DCF analysis on Bishopville facility to analyze liquidation versus DCF value
10/13/2006		2.200	31	Business analysis	Obtained all liquidator contact information for Wachovia bank real estate appraisal
10/13/2006		0.700	31	Business analysis	Mailed print out of list to contacts at Wachovia and CEP
10/13/2006		1.500	31	Business analysis	Reviewed additional due diligence material on Laneer and Cretline real estate
10/13/2006	1.5	1.500	2026	Travel Time	Travel from Cleveland to New York
10/13/2006		0.900	31	Business analysis	Reviewed Tuscaloosa due diligence material
10/16/2006	1.5	1.500	2026	Travel Time	Travel from LaGuardia to Cleveland
10/16/2006		1.100	31	Business analysis	Followed up with liquidators to ensure they had all relevant information and to set up site visits
10/16/2006		1.300	31	Business analysis	Reviewed construction of borrowing base for use in liquidation analysis
10/16/2006		1.200	31	Business analysis	Reviewed prior liquidation analysis noting assumptions
10/16/2006		0.500	31	Business analysis	Obtained inventory spreadsheet for use in liquidation analysis
10/16/2006		2.200	31	Business analysis	Began construction of liquidating Chapter 11 analysis
10/16/2006		1.000	31	Business analysis	Updated assumptions used
10/16/2006		1.500	31	Business analysis	Updated narrative
10/17/2006		1.000	31	Business analysis	Pdf'd and sent out appraisals to the proper liquidators

Employee	Conor Gillen		October Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
10/17/2006		0.500	31	Business analysis	Obtained AR for liquidation analysis
10/17/2006		2.500	31	Business analysis	Continued work on liquidating chapter 11 analysis
10/17/2006		1.400	31	Business analysis	Updated DCF for Tuscaloosa
10/17/2006		1.500	31	Business analysis	Met with senior member of Glass team to review liquidating Chapter 11 analysis
10/17/2006		2.000	31	Business analysis	Began making changes to liquidation model to convert to a Chapter 7
10/18/2006		1.000	31	Business analysis	Participated on call with Glass team and lawyers to review liquidation
10/18/2006		2.000	31	Business analysis	Made updates to model based on call
10/18/2006		2.500	31	Business analysis	Updated Chapter 7 analysis
10/18/2006		2.500	31	Business analysis	Started spreadsheet tracking purchase options for participating customers
10/19/2006		2.400	31	Business analysis	Continued spreadsheet tracking purchase options
10/19/2006		1.000	31	Business analysis	Reached out to Delphi, GM, and Vison contacts for input
10/19/2006	1.5	1.500	2026	Travel Time	Travel from Cleveland to New York
10/19/2006		2.000	31	Business analysis	made further updates to Chapter 7 liquidation analysis, updating percentages used
10/19/2006		1.500	31	Business analysis	Made updates based on feedback to customer purchase spreadsheet
10/20/2006		1.500	31	Business analysis	Updated chapter 7 analysis for break out of inventory
10/20/2006		2.000	31	Business analysis	Updated Chapter 7 narrative for language
10/20/2006		1.500	31	Business analysis	Began spreadsheet tracking appraisal values
10/20/2006		2.000	31	Business analysis	Continued to update tracking spreadsheet
10/21/2006		1.500	31	Business analysis	Updated Chapter 7 narrative

Employee	Conor Gillen		October Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
10/23/2006	1.5	1.500	2026	Travel Time	Travel from LaGuardia to Cleveland
10/23/2006		2.300	31	Business analysis	Updated auction spreadsheet for facility breakdowns by auctioneer
10/23/2006		3.400	31	Business analysis	Updated chapter 7 and 11 analysis for ne AR and Inventory values
10/23/2006		0.700	31	Business analysis	Participated in Glass call on updated chapter 11 and 7 analysis
10/23/2006		1.500	31	Business analysis	Updated spreadsheet based on the Glass call
10/23/2006		2.200	31	Business analysis	Updated Chapter 7 and 11 narrative
10/24/2006		3.200	31	Business analysis	Continued to update spreadsheet and narrative
10/24/2006		3.000	31	Business analysis	Further updated auctioneer spreadsheet
10/24/2006		1.000	31	Business analysis	Set up plant visits for Hart Corp.
10/24/2006		1.600	31	Business analysis	Communicated with Delphi, GM, and Visteon on purchase options
10/24/2006		1.000	31	Business analysis	Confirmed auction parameters with auctioneers
10/24/2006		1.400	31	Business analysis	Updated auction spreadsheet for new resourcing information
10/25/2006		1.000	31	Business analysis	Had appraisals sent to Hart Corp.
10/25/2006		0.600	31	Business analysis	Participated in Glass call
10/25/2006		3.500	31	Business analysis	Updated Auctioneer spreadsheet for new information and linked spreadsheets for customer purchases
10/25/2006		3.000	31	Business analysis	Finished narratives for Chapter 7 and 11 spreadsheets
10/26/2006		1.000	31	Business analysis	Spoke with controller on the timing of the Tuscaloosa financials to send to auctioneers
10/26/2006		2.500	31	Business analysis	Updated auctioneer spreadsheet for new information submitted
10/26/2006	1.5	1.500	2026	Travel Time	Travel from Cleveland to New York

Employee	Conor Gillen		October Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
10/26/2006		2.500	31	Business analysis	Continued to update spreadsheet for Friday call
10/27/2006	1.5	1.500	2026	Travel Time	purchase options and reconciled GM and Delphi spreadsheets
10/27/2006		2.000	31	Business analysis	Coordinated auction proposal info with Hart Corp.
10/27/2006		0.800	31	Business analysis	Participated on Sales call
10/27/2006		2.000	31	Business analysis	Receive lease information and began to read through in order to update offer spreadsheet

Total Hours 104.3

Employee	Conor Gillen		November Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
10/30/2006	1.5	1.500	2026	Travel Time	Travel from LaGuardia to Cleveland
10/30/2006		0.600	31	Business analysis	Discussed parameters of real estate proposal with R. Blackman of Hart Corp.
10/30/2006		0.500	31	Business analysis	Sent Tuscaloosa Due Diligence information to an interested buyer
10/30/2006		2.500	31	Business analysis	Continued to construct lease summary based on leases received by facility
10/30/2006		1.000	31	Business analysis	Participated in auctioneer call
10/30/2006		2.300	31	Business analysis	Updated both Hilco and Bid It Up proposal based on new info
10/30/2006		1.200	31	Business analysis	Obtained Grant Thornton information request and put together information requested
10/31/2006		3.000	31	Business analysis	Conference call with lender group
10/31/2006		1.000	31	Business analysis	Sent Tuscaloosa due diligence to an interested buyer
10/31/2006		1.600	31	Business analysis	Contacted Delphi and Canton plant regarding outstanding purchase options
10/31/2006		1.000	31	Business analysis	Update purchase offer spreadsheet based on new information
10/31/2006		1.400	31	Business analysis	Met with two Grant Thornton representatives and sent requested information
10/31/2006		1.000	31	Business analysis	E-mailed Tuscaloosa info to another potential buyer
10/31/2006		0.200	31	Business analysis	Modified spreadsheet and sent Delphi Middlefield equipment to Glass
11/1/2006		3.500	31	Business analysis	Met with Controller and contacted all facility controllers to go through leases
11/1/2006		0.400	31	Business analysis	Set up Delphi call for next Monday
11/1/2006		2.000	31	Business analysis	Adjusted lease spreadsheet based on meeting with the controller
11/1/2006		2.500	31	Business analysis	Created purchase option summary to update auctioneer and committee
11/1/2006		1.200	31	Business analysis	Adjusted real estate leases on the spreadsheet after receiving new information

Employee	Conor Gillen		November Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
11/1/2006		0.300	31	Business analysis	Met with Glass colleague on purchase option summary corrections
11/1/2006		1.500	31	Business analysis	Updated Purchase Option Summary
11/1/2006		0.500	31	Business analysis	Received and reviewed Delphi purchases at the Canton plant
11/2/2006		0.900	31	Business analysis	Updated Purchase offer summary with info from Dave Dick
11/2/2006		2.500	31	Business analysis	Read through real estate proposals to create comparison spreadsheet
11/2/2006	2.0	2.000	2026	Travel Time	Travel from Cleveland to New York
11/3/2006		3.000	31	Business analysis	Created Real Estate proposal comparison spreadsheet
11/3/2006		1.000	31	Business analysis	Participated on call with Bid It Up
11/6/2006	1.5	1.500	2026	Travel Time	Travel from LaGuardia to Cleveland
11/6/2006		1.300	31	Business analysis	Call with two Delphi representatives to reconcile Delphi purchase option equipment
11/6/2006		1.400	31	Business analysis	Spoke with Dave Dick of CEP about outstanding purchase options
11/6/2006		1.000	31	Business analysis	provided meridian automotive with Tuscaloosa due diligence information
11/6/2006		3.500	31	Business analysis	finished lease summary and forwarded to Glass colleague
11/6/2006		2.300	31	Business analysis	Continued work on equipment purchase breakdown
11/7/2006		2.900	31	Business analysis	Finished equipment purchase breakdown and reviewed with Glass colleagues, controller and operations manager
11/7/2006		1.200	31	Business analysis	Call with law firm to discuss documents
11/7/2006		3.400	31	Business analysis	Made adjustments to lease summary and equipment purchase breakdown based on the call
11/7/2006		3.600	31	Business analysis	Started work on utility AP breakdown by obtaining and sorting invoices
11/8/2006		4.100	31	Business analysis	Finished utility breakdown spreadsheet and reviewed with Glass colleague

Employee	Conor Gillen		November Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
11/8/2006		1.400	31	Business analysis	Made changes based on meeting
11/8/2006		0.500	31	Business analysis	Sent Tuscaloosa due diligence to century
11/8/2006		2.500	31	Business analysis	Continued to update lease spreadsheet adding amounts for storage and warehouse facilities
11/9/2006		3.500	31	Business analysis	AS 4000 report and comparing to outstanding checks and invoices
11/9/2006	1.5	1.500	2026	Travel Time	Cleveland to New York
11/9/2006		1.000	31	Business analysis	Reviewed leases with Dave Dick for future controller review and possible rejection
11/10/2006		1.000	31	Business analysis	Contacted Livonia and discussed Tuscaloosa contracts
11/10/2006		3.400	31	Business analysis	Continued work on Temp Service AP by going through individual invoices
11/13/2006	1.5	1.500	2026	Travel Time	Travel from LaGuardia to Cleveland
11/13/2006		1.200	31	Business analysis	Coordinated obtaining Visteon contract with Bruce Fawcett
11/13/2006		3.500	31	Business analysis	Began Lease rejection spreadsheet by creating binder of all outstanding leases and sorting by facility
11/13/2006		3.300	31	Business analysis	Modified existing lease spreadsheet by changing the format and clearly showing rejected leases
11/14/2006		3.600	31	Business analysis	managers provided by Dave Dick as to timing and status of leases
11/14/2006		2.300	31	Business analysis	Updated spreadsheet for information that had been obtained
11/14/2006		3.400	31	Business analysis	Called 3 of 6 responding controllers to review responses and ensure there were no other outstanding leases
11/14/2006		0.400	31	Business analysis	Updated Bob Blackman of Hart Corp. on real estate status
11/15/2006		2.200	31	Business analysis	Went over outstanding leases with remaining controllers and the corporate operations manager
11/15/2006		2.800	31	Business analysis	Made updates to spreadsheets based on responses
11/15/2006		1.100	31	Business analysis	Participated on call with Bid It Up to verify requests for discounts

Employee	Conor Gillen		November Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
11/15/2006		2.700	31	Business analysis	Formatted rejected lease spreadsheet, inserted trigger and resorted invoices to correspond
11/15/2006		0.500	31	Business analysis	Met with Accounting staff to try and reconcile outstanding taxes
11/16/2006		2.500	31	Business analysis	Continued to update outstanding temp spreadsheet and sort invoices
11/16/2006		1.000	31	Business analysis	Call with counsel to go over lease rejection spreadsheet and Bid It Up requests
11/16/2006	1.5	1.500	2026	Travel Time	Cleveland to New York
11/16/2006		1.500	31	Business analysis	Continued to work on reconciling outstanding tax payments
11/16/2006		0.700	31	Business analysis	Began work on Lease rejection spreadsheet for real estate for Baker Hosttler
11/17/2006		2.500	31	Business analysis	Read 7 leases for details on rejections
11/17/2006		2.400	31	Business analysis	Updated spreadsheet based on information
11/20/2006	1.5	1.500	2026	Travel Time	Travel from LaGuardia to Cleveland
11/20/2006		3.100	31	Business analysis	Organized Post Petition wire transfers alphabetically to check payments
11/20/2006		2.500	31	Business analysis	Went through leases for a second time of all closing facilities to look for triple net leases and security deposits
11/20/2006		1.300	31	Business analysis	Constructed spreadsheet of all security deposits
11/20/2006		2.300	31	Business analysis	Updated real estate lease rejection spreadsheet for information in leases
11/21/2006		2.500	31	Business analysis	Continued to update spreadsheet for information that had been obtained
11/21/2006		3.400	31	Business analysis	Obtained utility payments by facility from GL
11/21/2006		3.600	31	Business analysis	Updated rejection spreadsheet taking into account utilities Pdf'sd and sent to counsel
11/22/2006		2.200	31	Business analysis	Conference call to update counsel on rejection spreadsheets
11/22/2006		1.000	31	Business analysis	Spoke with Jeff Norris Tuscaloosa plant manager about continuing Tuscaloosa Contracts and leases

Employee	Conor Gillen		November Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
11/22/2006	2.0	2.000	31	Business analysis	Travel from Cleveland to Syracuse
11/22/2006		1.500	31	Business analysis	Verified Utility deposits by going through backup invoices

Total Hours 148.6

Employee	Conor Gillen		December Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
11/27/2006	1.5	1.500	2026	Travel Time	Travel from Syracuse to Cleveland
11/27/2006		3.200	31	Business analysis	Manipulated pre petition AP spreadsheet provided by Tony Bergen to analyze
11/27/2006		2.700	31	Business analysis	Created Pivot Table and random selection worksheets in the spreadsheet
11/27/2006		2.800	31	Business analysis	Began sorting through prepetition Crestline invoices to check against T. Bergens payables spreadsheet
11/28/2006		2.500	31	Business analysis	Continued checking Crestline invoices against pre-petition payables spreadsheet
11/28/2006		1.700	31	Business analysis	Updated spreadsheet based on invoices that had been reviewed
11/28/2006		5.400	31	Business analysis	Sorted through prepetition Canton invoices to check against T. Bergens payables spreadsheet
11/29/2006		0.800	31	Business analysis	Finished sorting and checking pre-petition Canton invoices
11/29/2006		2.200	31	Business analysis	Updated spreadsheet based on sort of Canton invoices
11/29/2006		5.100	31	Business analysis	Sorted through prepetition Corporate invoices to check against T. Bergens payables spreadsheet
11/29/2006		2.000	31	Business analysis	Updated spreadsheet based on sort of Canton invoices
11/30/2006		4.200	31	Business analysis	Sorted through prepetition Corporate invoices to check against T. Bergens payables spreadsheet
11/30/2006	1.5	1.500	2026	Travel Time	Travel from Cleveland to New York
11/30/2006		2.500	31	Business analysis	Began to reconcile CIA payments in spreadsheet to review AP
12/1/2006		1.000	31	Business analysis	Continued CIA Analysis
12/4/2006	1.5	1.500	2026	Travel Time	Travel from New York to Cleveland
12/4/2006		1.700	31	Business analysis	Updated and finalized CIA spreadsheet

Employee	Conor Gillen		December Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
12/4/2006		0.400	31	Business analysis	Reviewed CIA spreadsheet with senior Glass associate
12/4/2006		3.800	31	Business analysis	Sorted through prepetition Tuscaloosa invoices to check against T. Bergens payables spreadsheet
12/4/2006		1.300	31	Business analysis	Updated spreadsheet for findings on Tuscaloosa
12/4/2006		1.000	31	Business analysis	Verified Atlas partners had Phase I for Crestline
12/5/2006		2.300	31	Business analysis	Updated purchase option spreadsheet by inputting tab for received cah
12/5/2006		1.400	31	Business analysis	Discussed with vp of operations all purchases and status of equipment
12/5/2006		1.600	31	Business analysis	Discussed with CFO and Glass colleagues all cash that had come in
12/5/2006		5.100	31	Business analysis	Sorted through prepetition Lapeer invoices to check against T. Bergens payables spreadsheet
12/6/2006		1.800	31	Business analysis	Updated spreadsheet based on sort of Lapeer invoices
12/6/2006		5.300	31	Business analysis	Sorted through prepetition Belleville invoices to check against T. Bergens payables spreadsheet
12/6/2006	0.0	2.100	31	Business analysis	Updated spreadsheet based on sort of Belleville invoices
12/7/2006		3.000	31	Business analysis	Updated Real Estate Damage Cap analysis based on new lease info
12/7/2006		2.000	31	Business analysis	Created Lease booklets for lawyers
12/7/2006	1.5	1.500	2026	Travel Time	Travel from Cleveland to New York
12/8/2006		2.500	31	Business analysis	Continued to update real estate damage cap analysis based on feedback from Glass
12/11/2006	1.5	1.500	2026	Travel Time	Travel from New York to Cleveland
12/11/2006		1.500	31	Business analysis	Received and reviewed Operatingv. Carrying cost spreadsheet
12/11/2006		3.500	31	Business analysis	Resorted spreadsheet and set up separate tabs for Cep and Thermo facilities and tabs for separate categories

Employee	Conor Gillen		December Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
12/11/2006		0.700	31	Business analysis	Verified Livonia Lease with Carlisle
12/11/2006		2.600	31	Business analysis	Compared 10 page AS400 payable report with prior report for comparison and discrepancies in spreadsheet
12/12/2006		4.200	31	Business analysis	Pulled all outstanding wire and check invoices for CEP facilities listed in AP report for Carrying/Disbursement sheet
12/12/2006		3.100	31	Business analysis	Pulled all outstanding wire and check invoices for Thermo facilities listed in AP report for Carrying/Disbursement sheet
12/12/2006		2.200	31	Business analysis	Went over discrepancies with accounts payable clerk
12/13/2006		3.400	31	Business analysis	Traveled to Middlefield to copy and pick up outstanding invoices needed to complete the AP report
12/13/2006		5.100	31	Business analysis	Sorted through invoices, checking of backup for Carrying/Operating Spreadsheet
12/13/2006	1.5	1.500	2026	Travel Time	Travel from Cleveland to New York
12/14/2006		3.100	31	Business analysis	Sorted all invoices to check dates for classification of carrying v. operating
12/14/2006		5.500	31	Business analysis	Updated spreadsheet based date and invoice backups
12/15/2006		0.700	31	Business analysis	Located Middlefield lease with controller and had it sent to Glass colleague for filing with the court
12/15/2006		2.500	31	Business analysis	Finished updating Carrying Cost v. Operating spreadsheet
12/18/2006	1.5	1.500	2026	Travel Time	Travel from New York to Cleveland
12/18/2006		2.900	31	Business analysis	Made copy of lease binder for Baker Hosteter and Fed Exed
12/18/2006		2.300	31	Business analysis	Made adjustments to spreadsheet based on input from Glass colleagues
12/18/2006		2.400	31	Business analysis	Sorted Middlefield invoices that had been received, filing alpabetically
12/18/2006		0.800	31	Business analysis	Obtained and sent out W. Alexandria lease

Employee	Conor Gillen		December Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
12/19/2006		3.200	31	Business analysis	Updated Middlefield spreadsheet and sorted to obtain all invoices still missing
12/19/2006		1.600	31	Business analysis	Sent e-mails to all account contacts at the locations indicating missing invoices
12/19/2006		0.700	31	Business analysis	Received and filed Canto missing invoices
12/19/2006		0.500	31	Business analysis	Received and filed new Middlefield invoices
12/19/2006		4.200	31	Business analysis	Began New Lease rejection spreadsheet, to take into account the dates on the leases. Reformatted entire old spreadsheet and began updating the dates
12/20/2006		4.300	31	Business analysis	Continued updating lease spreadsheet based on feedback from Glass colleagues, changed formatting and formulas in the spreadsheet
12/20/2006		2.200	31	Business analysis	Sent spreadsheet to Baker Hostetler, compared to E. Goodman's spreadsheet, and came up with a list of questions
12/20/2006		1.200	31	Business analysis	Conference call with Eric Goodman of Baker Hostetler to go over lease rejections
12/20/2006		2.300	31	Business analysis	Looked up missing invoices and corresponded with E. Goodman on additions and deletions to spreadsheet
12/21/2006		4.200	31	Business analysis	Modified and finalized AR spreadsheet for backup use
12/21/2006	1.5	1.500	2026	Travel Time	Travel fro Cleveland to Syracuse

Total Hours 154.3

GLASS & ASSOCIATES, INC.

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Client Name:

CEP Products LLC

Consultant:

Conor Gillen

Activity Code Breakdown

Activity Code		Hours	Fees
10	Asset analysis & recovery	0.20	90.00
11	Asset dispositions	0.00	0.00
12	Business operations	0.00	0.00
13	Case administration	0.20	90.00
14	Employee benefits/pensions	0.00	0.00
15	Fee/employment applications	0.00	0.00
16	Fee/employment objections	0.00	0.00
17	Financing	0.00	0.00
18	Meeting of creditors	0.00	0.00
19	Plan & disclosure statement	3.20	1440.00
20	Claims administration & objections	0.00	0.00
30	Accounting/auditing	0.00	0.00
31	Business analysis	0.00	0.00
32	Corporate finance	0.00	0.00
33	Data analysis	0.00	0.00
34	Litigation Consulting	0.00	0.00
35	Reconstruction accounting	0.00	0.00
36	Tax issues	0.00	0.00
37	Valuation	0.00	0.00
40	Strategic planning	0.00	0.00
1000	Relief from stay proceedings	0.00	0.00
2000	Litigation	0.00	0.00
2026	Travel Time	0.00	0.00
TOTAL TIME		3.60	\$1,620.00

Employee	Shaun Martin		January Details		
Client	CEP Products LLC				
Date	Nonbillable Time Worked (hr.0)	Billable Time Worked (hr.0)	Activity Code	Activity	Detailed Description
1/22/2007		0.2	10	Asset analysis & recovery	Reivew correspondance related to non-payment of Delphi invoices
1/23/2007		2.1	19	Plan & disclosure statement	Discussions with McGuire Woods regarding plan and liquidating trustee agreement; review and discuss agreement internally.
1/23/2007		0.2	13	Case administration	Reivew correspondance related to request for document retention
1/25/2007		1.1	19	Plan & disclosure statement	Provide comments on Liquidating Plan to McGuire Woods and subsequent discussions

Total Hours 3.6