

## **Exhibit B**



Mark E. Freedlander  
412.667.7928

Dominion Tower, 23rd Floor  
625 Liberty Avenue  
Pittsburgh PA 15222

March 14, 2007

INVOICE NO. 90913797

Official Committee of Unsecured Creditors (CEP)  
c/o Bruce Tobiansky  
DuPont Corporation  
DuPont Legal, D-4026  
1007 Market Street  
Wilmington, DE 19898

TAX ID NO. 54-0505857

JOINT GROUP #2048970

Current Invoice:

Current Fees:	\$57,825.50	
Current Disbursements:	<u>\$42.01</u>	
Current Invoice Total:		<u>\$57,867.51</u>

PLEASE REMIT PAYMENT TO THE FOLLOWING ADDRESS:

McGuireWoods LLP  
Attn: Accounts Receivable  
901 E. Cary Street  
Richmond, VA 23286-0645

PAYMENT IN FULL IS DUE WITHIN 30 DAYS OF DATE OF INVOICE



For professional services rendered and expenses incurred from  
February 1, 2007 through February 28, 2007 regarding File  
Number 2048970 :

<u>Matter</u>	<u>Fees</u>	<u>Disb.</u>	<u>Total</u>
General Administration			
2048970-0001	\$15,777.50	\$42.01	\$15,819.51
Petition, Schedules and Financial Information			
2048970-0002	\$115.00	\$ .00	\$115.00
Investigation of Prepetition Transactions			
2048970-0003	\$4,305.00	\$ .00	\$4,305.00
Debtor-in-Possession Financing			
2048970-0004	\$795.00	\$ .00	\$795.00
Creditor Inquiries			
2048970-0007	\$666.00	\$ .00	\$666.00
Docket Review			
2048970-0008	\$420.00	\$ .00	\$420.00
Employee Matters			
2048970-0009	\$340.00	\$ .00	\$340.00
Executory Contracts, Personalty Leases and Real Estate			
2048970-0010	\$1,439.00	\$ .00	\$1,439.00
Disclosure Statement and Plan of Reorganization			
2048970-0013	\$15,296.50	\$ .00	\$15,296.50
Creditors' Committee			
2048970-0017	\$640.00	\$ .00	\$640.00
Claims Processing			
2048970-0018	\$3,567.50	\$ .00	\$3,567.50

## Miscellaneous Motions and Adversary Proceedings

2048970-0019	\$6,311.50	\$ .00	\$6,311.50
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## Sales

2048970-0020	\$2,168.00	\$ .00	\$2,168.00
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## Retention of Professionals and Fee Application

2048970-0022	\$5,984.50	\$ .00	\$5,984.50
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\$57,825.50	\$42.01	\$57,867.51
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FOR PROFESSIONAL SERVICES RENDERED AND EXPENSES INCURRED:

Re: General Administration

Our File No. 2048970-0001

For Services Rendered Through Feb 28, 2007

02/01/07 Address issues relating to liquidation analysis Mark E. Freedlander	.80
02/01/07 Status and strategy communications with T. Wearsch and/or J. Hutchinson Mark E. Freedlander	.80
02/01/07 Review and update case files Heather R. Hickman	.80
02/02/07 Address accounts receivable recovery issues with L. Marccro Mark E. Freedlander	1.30
02/05/07 Communications with L. Marcero and/or T. Bergen regarding accounts receivable collection issues Mark E. Freedlander	1.40
02/05/07 Review and update case files Heather R. Hickman	1.10
02/06/07 Review background materials relating to AR collection issues; participate in conference call with T. Bergen and L. Marcero regarding AR collection issues Mark E. Freedlander	1.30
02/06/07 Meeting with S. Edison regarding status (.3); draft minutes of Committee conference call (.5); review, revise and finalize minutes of Committee conference call (.5); teleconference with R. Stough regarding status (.3) William C. Price	1.60
02/06/07 Research date of first day hearings Heather R. Hickman	.20
02/07/07 Review various correspondence from case professionals regarding Carlisle CEPP equipment issues and resolution Sally E. Edison	.40

02/07/07 Review and update case files Heather R. Hickman	.70
02/09/07 Address issues relating to accounts receivable collections Mark E. Freedlander	1.00
02/14/07 Review and discuss financial status report Mark E. Freedlander	1.00
02/14/07 Review case update prepared by Huron (.3); review various e-mails regarding conference call coordination (.1) William C. Price	.40
02/15/07 Status and strategy discussion with L. Marcero regarding receivables collections and other open case items; participate in status and strategy call with professions to debtors and committee; office meeting regarding case management and open items with S. Edison and W. Price Mark E. Freedlander	3.10
02/15/07 Prepare for and participate in conference call with case professionals regarding case update and windown issues; meeting with M. Freedlander, W. Price regarding same; draft memo regarding actions items regarding same Sally E. Edison	2.40
02/15/07 Review case update prepared by Huron (.3); review various e-mails regarding conference call coordination (.1) William C. Price	.40
02/15/07 Review and update case files Heather R. Hickman	1.40
02/16/07 Drafting of collection/accounts receivable settlement letter to M. Hammer regarding Visteon; multiple communications with A. Bergen regarding same Mark E. Freedlander	.90
02/16/07 Address mechanics' lien claim issues relating to Lapeer real estate sale Mark E. Freedlander	.60

02/16/07 Telephone conference with T. Bergen regarding storage of records and related issues Sally E. Edison	.40
02/16/07 Review closing status (.3); review closing estimates (.5); meeting with M. Freedlander regarding closing status (.1); review closing status clarification from A. Bergen (.1) William C. Price	1.00
02/19/07 Revise Visteon accounts receivable settlement letter and Washington Penn information request response Mark E. Freedlander	1.40
02/19/07 Status/strategy discussion with J. Downs and S. Isenberg Mark E. Freedlander	.70
02/19/07 Communications with counsel to debtors and L. Marcero regarding Mallak compensation issues Mark E. Freedlander	.70
02/19/07 Address issues relating to pension plan termination/assumption; effects bargaining issues; workers compensation claims issues (Ohio) Mark E. Freedlander	2.30
02/19/07 Review Parker-Hannifin motion for relief from stay (.5); review draft correspondence to counsel to Visteon regarding settlement (.5); attention to J. Mallak time sheets (.3) William C. Price	1.30
02/19/07 Review and update case files Heather R. Hickman	.80
02/22/07 Conference call with participating customers regarding resolution of accounts receivable and payment of subordinated secured participation Mark E. Freedlander	1.00
02/22/07 Participate in conference call with M. Freedlander, counsel to General Motors and counsel to Visteon (.5); meeting with M. Freedlander regarding case status (.5) William C. Price	1.00

02/23/07 Communications with debtor regarding results of customer call and related issues; communications with T. Bergen regarding customer accounts receivable issues Mark E. Freedlander	2.10
02/23/07 Telephone conference with T. Wearsch regarding status of Mexican operations Sally E. Edison	.40
02/26/07 Attention to cash infusion issues William C. Price	.50
02/27/07 Telephone conference with J. Hutchinson regarding disclosure statement hearing issues; pension plan disposition issues; Reserve Group issues Mark E. Freedlander	.90
02/27/07 Meeting with M. Freedlander and M. Roeschenthaler regarding strategy William C. Price	.30
02/27/07 Review and update case files Heather R. Hickman	.40
02/28/07 Discussions with J. Hutchinson regarding open case items and issues; communication with committee professionals regarding same Mark E. Freedlander	2.00
02/28/07 Review case status drafted by M. Freedlander (.2); attention to case status (.3) William C. Price	.50
02/28/07 Attention to participating customers' accounts receivable reconciliation William C. Price	.50

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Mark E. Freedlander	\$475.00	23.3	\$11,067.50
Sally E. Edison	\$400.00	3.6	\$1,440.00
William C. Price	\$310.00	7.5	\$2,325.00
Heather Rajoppi Hickman	\$175.00	5.4	\$945.00
<b>TOTAL FEES</b>		<b>39.8</b>	<b>\$15,777.50</b>



Disbursements and Other Expenses:

Copy Charges	\$47.40
Rate=.10 Quantity=474	
Long Distance Telephone Charges	\$24.40
12/18/06 AMERICAN EXPRESS CO. - Price, William, Credit Ticket #0127797975669	-\$230.30
02/01/07 GENESYS CONFERENCING - Conference call hosted by Mark E. Freedlander on 02/01/07	\$16.65
02/02/07 GENESYS CONFERENCING - Conference call hosted by Mark E. Freedlander on 02/02/07	\$12.46
02/06/07 William C. Price- Trip to and from Middlefield, Ohio for auction 1/31/07; lunch, mileage, tolls	\$120.08
02/15/07 GENESYS CONFERENCING - Conference call hosted by Mark E. Freedlander on 02/15/2007	\$36.49
02/21/07 GENESYS CONFERENCING - Conference call hosted by Sally E. Edison on 02/21/2007	\$9.32
02/22/07 GENESYS CONFERENCING - Conference call hosted by Mark E. Freedlander on 02/22/2007	\$5.51
 TOTAL EXPENSES	 \$42.01

TOTAL FOR MATTER 2048970-0001

\$15,819.51

Re: Petition, Schedules and Financial Information  
Our File No. 2048970-0002  
For Services Rendered Through Feb 28, 2007

02/16/07 Review Debtors' schedules and statements .20  
Heather R. Hickman

02/19/07 Draft correspondence to L. Marcero regarding .10  
status of analysis of vendor over payments  
Sally E. Edison

02/22/07 Reply to R.Marcero regarding vendor .10  
overpayments  
Sally E. Edison

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Sally E. Edison	\$400.00	0.2	\$80.00
Heather Rajoppi Hickman	\$175.00	0.2	\$35.00
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	TOTAL FEES	0.4	\$115.00

TOTAL FOR MATTER 2048970-0002 \$115.00

**Re: Investigation of Prepetition Transactions****Our File No. 2048970-0003****For Services Rendered Through Feb 28, 2007**

02/08/07 Communications with M. Merklin regarding due diligence issues relating to potential claims against Reserve Group Mark E. Freedlander	.80
02/14/07 Discussions with M. Merklin regarding Reserve Group issues relating to CEP Mark E. Freedlander	1.00
02/16/07 Telephone conference with J. Serda regarding preference analysis Sally E. Edison	.30
02/19/07 Review correspondence from T. Bergen, J. Serda regarding conference call regarding preference analysis Sally E. Edison	.20
02/20/07 Review correspondence from T. Bergen regarding preference analysis Sally E. Edison	.50
02/21/07 Prepare for and attend conference call with T. Bergen, J. Serda regarding preference analysis and related claims issues Sally E. Edison	.90
02/21/07 M. Freedlander regarding same Sally E. Edison	.30
02/21/07 Draft correspondence to M. Freedlander, B. Price regarding preference analysis from T. Bergen Sally E. Edison	.20
02/23/07 Review pre-petition sale documents William C. Price	1.50
02/26/07 Review pre-petition sale transaction documents William C. Price	3.00
02/27/07 Review pre-petition sale transaction documents William C. Price	2.50

02/28/07 Review correspondence from M. Freedlander and .40  
replies regarding status of collection of AR  
Sally E. Edison

02/28/07 Review correspondence from M. Freedlander and .40  
replies regarding status of reconciliation of  
Carlisle claim  
Sally E. Edison

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Mark E. Freedlander	\$475.00	1.8	\$855.00
Sally E. Edison	\$400.00	3.2	\$1,280.00
William C. Price	\$310.00	7.0	\$2,170.00
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	TOTAL FEES	12.0	\$4,305.00

TOTAL FOR MATTER 2048970-0003

\$4,305.00

Re: Debtor-in-Possession Financing  
Our File No. 2048970-0004  
For Services Rendered Through Feb 28, 2007

02/19/07	Review of loan documents as per attorney request Heather R. Hickman	.20
02/22/07	Communications with J. Downs regarding debtor-in-possession order amendment issues Mark E. Freedlander	.60
02/23/07	Review correspondence from M. Freedlander and replies from other professionals regarding status of DIP amendment document Sally E. Edison	.40
02/23/07	Attention to case status and debtor-in-possession financing amendment William C. Price	.50
02/26/07	Review correspondence from various case professionals regarding request to BBK for reimbursement of funds Sally E. Edison	.40

Timekeeper	Rate/HR	Hours	Fees
Mark E. Freedlander	\$475.00	0.6	\$285.00
Sally E. Edison	\$400.00	0.8	\$320.00
William C. Price	\$310.00	0.5	\$155.00
Heather Rajoppi Hickman	\$175.00	0.2	\$35.00
TOTAL FEES		2.1	\$795.00

TOTAL FOR MATTER 2048970-0004

\$795.00

**Re: Creditor Inquiries****Our File No. 2048970-0007****For Services Rendered Through Feb 28, 2007**

02/08/07 Telephone call from creditor regarding case status Sally E. Edison	.20
02/09/07 Telephone call from various creditors regarding case status Sally E. Edison	.20
02/12/07 Telephone call from creditor Component Mfg regarding case status Sally E. Edison	.30
02/13/07 Teleconference with D. Caine regarding case status and plan (.3); teleconference with J. Bliss regarding case status and plan (.3) William C. Price	.60
02/16/07 Telephone call from creditor Fowler Mfg regarding case status Sally E. Edison	.20
02/19/07 Review correspondence from and telephone conference with creditor Mitsubishi Chemicals regarding case status Sally E. Edison	.30

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Sally E. Edison	\$400.00	1.2	\$480.00
William C. Price	\$310.00	0.6	\$186.00
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TOTAL FEES		1.8	\$666.00

TOTAL FOR MATTER 2048970-0007

\$666.00

**Re: Docket Review****Our File No. 2048970-0008****For Services Rendered Through Feb 28, 2007**

02/01/07 Review docket; distribute Heather R. Hickman	.20
02/02/07 Review docket Heather R. Hickman	.20
02/06/07 Review docket Heather R. Hickman	.20
02/07/07 Review docket; distribute Heather R. Hickman	.20
02/12/07 Review docket; distribute Heather R. Hickman	.20
02/13/07 Review docket; distribute Heather R. Hickman	.20
02/16/07 Review docket; distribute Heather R. Hickman	.20
02/21/07 Review docket; distribute Heather R. Hickman	.20
02/22/07 Review docket; distribute Heather R. Hickman	.20
02/23/07 Review docket Heather R. Hickman	.20
02/27/07 Review docket; distribute Heather R. Hickman	.20
02/28/07 Review docket; distribute Heather R. Hickman	.20

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Heather Rajoppi Hickman	\$175.00	2.4	\$420.00
TOTAL FEES		2.4	\$420.00

CEP-Official Committee of Unsecured Creditors

File Number: 2048970

Page 14

Invoice No. 90913797

March 14, 2007

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TOTAL FOR MATTER 2048970-0008

\$420.00



**Re: Employee Matters****Our File No. 2048970-0009****For Services Rendered Through Feb 28, 2007**

02/14/07 Review various correspondence from case .50  
professionals regarding pension plan and CBA  
issues and meeting regarding same  
Sally E. Edison

02/15/07 Review and analysis of collective bargaining .80  
agreements and pension plans as per S. Edison  
request  
Heather R. Hickman

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Sally E. Edison	\$400.00	0.5	\$200.00
Heather Rajoppi Hickman	\$175.00	0.8	\$140.00
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	TOTAL FEES	1.3	\$340.00

TOTAL FOR MATTER 2048970-0009

\$340.00

**Re: Executory Contracts, Personalty Leases and Real Estate  
Leases****Our File No. 2048970-0010****For Services Rendered Through Feb 28, 2007**

02/07/07	Review motion to assume employment agreement (0.5); review motion to expedite hearing on motion to assume employment agreement (0.3); review CEPP lease (0.5); review M. Freedlander's comments regarding CEPP lease (0.3); review status of independent contractors request for payment of alleged post-petition services (0.3) William C. Price	1.90
02/09/07	Communications with counsel to Carlisle regarding equipment lease issues and claims Mark E. Freedlander	.80
02/14/07	Address issues relating to real property contract rejection order Mark E. Freedlander	.40
02/19/07	Review correspondence from M. Freedlander regarding Parker-Hannifin lease issues and review various replies Sally E. Edison	.30
02/28/07	Review proposed joint stipulated facts concerning NL Ventures Sally E. Edison	.40

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Mark E. Freedlander	\$475.00	1.2	\$570.00
Sally E. Edison	\$400.00	0.7	\$280.00
William C. Price	\$310.00	1.9	\$589.00
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	TOTAL FEES	3.8	\$1,439.00

TOTAL FOR MATTER 2048970-0010

\$1,439.00

**Re: Disclosure Statement and Plan of Reorganization****Our File No. 2048970-0013****For Services Rendered Through Feb 28, 2007**

02/01/07	Drafting of revisions to plan, disclosure statement and liquidating trust agreement Mark E. Freedlander	3.40
02/01/07	Review correspondence from E. Goodman regarding comments to disclosure statement Sally E. Edison	.10
02/01/07	Draft correspondence to J. Serda regarding revisions to liquidation analysis and review reply Sally E. Edison	.20
02/01/07	Review and comment on revised liquidation analysis; meeting with B. Price regarding same Sally E. Edison	.60
02/01/07	Revise liquidation analysis; participate in conference with Committee; review revised plan of reorganization; review revised disclosure statement; review revised trust agreement William C. Price	3.00
02/02/07	Address issues regarding revisions to plan disclosure statement and liquidating trust. Mark E. Freedlander	4.50
02/02/07	Revise revised liquidation analysis Sally E. Edison	.30
02/02/07	Review correspondence to T. Bergen regarding revised liquidation analysis Sally E. Edison	.10
02/02/07	Review, analyze and revise plan, disclosure statement and trust agreement; meeting with M. Freedlander regarding same; meeting with B. Price regarding same Sally E. Edison	7.00

02/02/07	Revise liquidation analysis and forward the same to A. Bergen for review and approval (.5); meeting with S. Edison regarding revisions to plan documents (.7); review revised liquidation analysis (.8); review motion to approve disclosure statement (.5) William C. Price	2.50
02/05/07	Final review and revisions to plan, disclosure statement and liquidating trust Mark E. Freedlander	3.30
02/05/07	Review various correspondence to E. Goodman, B. Price regarding status of same Sally E. Edison	.40
02/05/07	Review, analyze and revise plan, disclosure statement and trust agreement; meeting with M. Freedlander regarding same; meeting with B. Price regarding same Sally E. Edison	6.80
02/05/07	Review motion to approve disclosure statement (1.5); meeting with S. Edison regarding motion to approve disclosure statement (.3); draft comments to motion to approve disclosure statement (.2); revise disclosure statement (.5); revise joint plan of liquidation (.5); revise trust agreement (.5); coordinate revisions to plan documents (.5); meeting with S. Edison regarding status of plan documents (.3); coordinate filing of plan documents (.5); review reclamation claim analysis (.3); review various inquiries from E. Goodman related to revisions to plan documents and respond to the same (.5); teleconference with E. Goodman regarding plan documents (.3) William C. Price	5.90
02/06/07	Download Joint Plan and Disclosure Statement, distribute to W. Price and S. Edison (0.3); prepare binder containing same (0.4) Heather R. Hickman	.70
02/22/07	Meeting with M. Freedlander regarding customer comments to plan Sally E. Edison	.30

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Mark E. Freedlander	\$475.00	11.2	\$5,320.00

## CEP-Official Committee of Unsecured Creditors

File Number: 2048970

Page 19

Invoice No. 90913797March 14, 2007

Sally E. Edison	\$400.00	15.8	\$6,320.00
William C. Price	\$310.00	11.4	\$3,534.00
Heather Rajoppi Hickman	\$175.00	0.7	\$122.50

TOTAL FEES		<u>39.1</u>	<u>\$15,296.50</u>
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TOTAL FOR MATTER 2048970-0013

\$15,296.50

**Re: Creditors' Committee****Our File No. 2048970-0017****For Services Rendered Through Feb 28, 2007**

02/01/07 Prepare for and participate in CEP committee .80  
conference call  
Sally E. Edison

02/01/07 Meeting with M. Freedlander, W. Price regarding .20  
same  
Sally E. Edison

02/06/07 Draft correspondence to committee regarding .40  
recent filing of plan, disclosure statement and  
trust agreement  
Sally E. Edison

02/06/07 Review proposed minutes for CEP committee call .20  
and meeting with W. Price regarding same  
Sally E. Edison

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Sally E. Edison	\$400.00	1.6	\$640.00
		<hr/>	<hr/>
	TOTAL FEES	1.6	\$640.00

TOTAL FOR MATTER 2048970-0017

\$640.00

**Re: Claims Processing**

**Our File No. 2048970-0018**

**For Services Rendered Through Feb 28, 2007**

02/06/07	Discussions with S. Edison regarding issues relating to independent contractor claim litigation; review and draft revisions to proposed stipulation of facts for independent contractor claim litigation Mark E. Freedlander	1.00
02/07/07	Review Carlisle memo relating to lease claims and communications with T. Wearsch regarding same Mark E. Freedlander	1.20
02/08/07	Review Carlisle lease related documentation; telephone conference with counsel to debtors and counsel to Carlisle regarding equipment lease claim issues Mark E. Freedlander	1.10
02/14/07	Review e-mails regarding negotiations related to pension liabilities William C. Price	.30
02/15/07	Review e-mails regarding negotiations related to pension liabilities William C. Price	.30
02/15/07	Telephone conference with BMC regarding request for current claims register (0.2); review claims register and distribute to MW attorneys (0.2) Heather R. Hickman	.40
02/16/07	Review mechanics' lien claim related to Lapeer, Michigan facility (.3); attention to plant exist status (.1) William C. Price	.40
02/19/07	Review correspondence from T. Bergen regarding same Sally E. Edison	.10
02/19/07	Telephone call to and draft correspondence to T. Wearsch regarding status of Mexico claims Sally E. Edison	.20

02/19/07	Review correspondence from M. Freedlander to Visteon; meeting with M. Freedlander regarding same Sally E. Edison	.50
02/19/07	Research files and database for bar date re Mexican claims (0.2); e-mail to S. Edison regarding same (0.1) Heather R. Hickman	.30
02/22/07	Meeting with M. Freedlander regarding claims resolution issues Sally E. Edison	.20
02/27/07	Review Carlisle stipulated facts relating to alleged administrative claim Mark E. Freedlander	.50
02/27/07	Review Citi Leasing rejection damages analysis William C. Price	.50
02/28/07	Review Carlisle's claim reconciliation (.5); review section 365 of the Bankruptcy Code with respect to rejection damages (.5); review lease documents related to Carlisle rejection damages claim (1.5) William C. Price	2.50

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Mark E. Freedlander	\$475.00	3.8	\$1,805.00
Sally E. Edison	\$400.00	1.0	\$400.00
William C. Price	\$310.00	4.0	\$1,240.00
Heather Rajoppi Hickman	\$175.00	0.7	\$122.50
TOTAL FEES		9.5	\$3,567.50

TOTAL FOR MATTER 2048970-0018

\$3,567.50



**Re: Miscellaneous Motions and Adversary Proceedings**  
**Our File No. 2048970-0019**  
**For Services Rendered Through Feb 28, 2007**

02/06/07	Review Citicorp Capital motion for administrative claim and other relief; communications with T. Wearsch regarding same Mark E. Freedlander	.60
02/06/07	Draft proposed stipulated facts concerning the payment of independent contractor claims; telephone call to T. Wearsch regarding same; review correspondence from T. Wearsch, D. Clay regarding same Sally E. Edison	1.10
02/07/07	Address issues relating to Washington Penn information demand Mark E. Freedlander	1.00
02/07/07	Revise proposed joint stipulated facts relating to IC claims; meeting with M. Freedlander regarding same; draft correspondence to T. Wearsch, D. Clay regarding same and review replies Sally E. Edison	1.10
02/08/07	Communications with T. Wearsch regarding debtor release of committee confidentiality relating to Washington Penn due diligence request; draft responsive correspondence to Washington Penn Mark E. Freedlander	1.50
02/08/07	Review email from M. Freedlander regarding Washington Penn Plastics litigation (0.3); review response from T. Wearsch regarding Washington Penn Plastics litigation (0.1) William C. Price	.40
02/12/07	Participate in telephone status conference with court regarding 02/13/07 hearings; communications with J. Hutchinson and/or T. Wearsch relating to same. Mark E. Freedlander	1.30
02/12/07	Prepare for and participate in telephonic pre-hearing William C. Price	1.00

02/12/07	Prepare files for 2/13/07 hearings Heather R. Hickman	1.00
02/12/07	Update critical dates calendar; distribute Heather R. Hickman	.90
02/13/07	Participate in omnibus hearings William C. Price	1.00
02/16/07	Review documentation and draft committee response to Washington Penn information request Mark E. Freedlander	2.20
02/19/07	Review Parker-Hannifin motion for relief; communications with debtors regarding Parker Hannifin issues Mark E. Freedlander	1.10
02/19/07	Review correspondence from M. Freedlander to Washington Penn counsel; meeting with M. Freedlander regarding same Sally E. Edison	.70
02/19/07	Review draft response to counsel to Washington Penn Plastics and forward comments to the same to M. Freedlander William C. Price	.50
02/26/07	Prepare file for 2/27/07 hearing (0.4); conferences with and e-mails to MW attorneys regarding status of hearing (0.3) Heather R. Hickman	.70
02/27/07	Update critical dates calendar; distribute Heather R. Hickman	.80

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Mark E. Freedlander	\$475.00	7.7	\$3,657.50
Sally E. Edison	\$400.00	2.9	\$1,160.00
William C. Price	\$310.00	2.9	\$899.00
Heather Rajoppi Hickman	\$175.00	3.4	\$595.00
TOTAL FEES		16.9	\$6,311.50

TOTAL FOR MATTER 2048970-0019

\$6,311.50

**Re: Sales****Our File No. 2048970-0020****For Services Rendered Through Feb 28, 2007**

02/01/07	Draft correspondence to T. Wearsch regarding status of Lapeer sale and review docket and related pleadings Sally E. Edison	.50
02/07/07	Review order approving sale of Lapeer, Michigan real estate William C. Price	.30
02/13/07	Participate in telephonic sale hearing and status conference Mark E. Freedlander	1.00
02/14/07	Communications with Bidityup regarding facility exit dates and related issues Mark E. Freedlander	.70
02/16/07	Review Bidityup auction reconciliation and discuss same with Bidityup Mark E. Freedlander	1.00
02/16/07	Review various correspondence from case professionals regarding Lapeer mechanics lien issues Sally E. Edison	.20
02/16/07	Review various correspondence from case professionals regarding closing statements for auction sales and related matters Sally E. Edison	.60
02/16/07	Obtain and review asset purchase agreements between Debtors and Parker Hannifin and Carlisle Companies as per M. Freedlander request Heather R. Hickman	.20
02/27/07	Participate in telephonic hearing for approval of real estate sale Mark E. Freedlander	.50

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Mark E. Freedlander	\$475.00	3.2	\$1,520.00
Sally E. Edison	\$400.00	1.3	\$520.00

## CEP-Official Committee of Unsecured Creditors

File Number: 2048970

Page 26

Invoice No. 90913797

March 14, 2007

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William C. Price	\$310.00	0.3	\$93.00
Heather Rajoppi Hickman	\$175.00	0.2	\$35.00
		<hr/>	<hr/>
TOTAL FEES		5.0	\$2,168.00

TOTAL FOR MATTER 2048970-0020

\$2,168.00

**Re: Retention of Professionals and Fee Application****Our File No. 2048970-0022****For Services Rendered Through Feb 28, 2007**

02/05/07 Communications with Grant Thornton regarding first interim fee application timeline Heather R. Hickman	.30
02/06/07 Research local rules regarding fee application procedures (0.3); multiple telephone conferences with Court regarding same (0.3) Heather R. Hickman	.60
02/06/07 Telephone conference with Debtors' counsel regarding first interim fee application process (0.2); communications with Grant Thornton regarding same (0.2) Heather R. Hickman	.40
02/06/07 Prepare first interim fee application Heather R. Hickman	2.30
02/09/07 E-mail to Grant Thornton regarding service of January billings statement Heather R. Hickman	.20
02/09/07 Preparation of interim fee application Heather R. Hickman	.50
02/12/07 Preparation of interim fee application Heather R. Hickman	.40
02/13/07 Address committee professional fee carve out issues with Huron and debtors Mark E. Freedlander	.70
02/16/07 Review correspondence from M. Freedlander regarding status of fee application Sally E. Edison	.10
02/16/07 Attention to fee application (.1); meeting with H. Hickman regarding draft fee application (.1) William C. Price	.20
02/19/07 Review Mallak timesheet and correspondence from various professionals regarding same Sally E. Edison	.30

02/20/07 Review correspondence from K. Ramsey regarding GT fee application Sally E. Edison	.10
02/20/07 Review GT fee application Sally E. Edison	.40
02/20/07 Meeting with H. Hickman regarding same Sally E. Edison	.10
02/20/07 Telephone conference with Grant Thornton regarding fee application filing deadline Heather R. Hickman	.20
02/20/07 Telephone conference with Grant Thornton regarding attorney revisions to interim fee application Heather R. Hickman	.20
02/20/07 Prepare interim fee application Heather R. Hickman	3.60
02/21/07 Prepare interim fee application and exhibits Heather R. Hickman	4.30
02/22/07 Prepare interim fee application and related exhibits Heather R. Hickman	5.90
02/26/07 Draft first interim application of McGuireWoods for fees and expenses William C. Price	1.50
02/26/07 Preparation of interim fee application Heather R. Hickman	2.60
02/27/07 Revise proposed Order accompanying GT first interim fee application Heather R. Hickman	.30
02/27/07 Complete fee application Heather R. Hickman	1.50
02/27/07 E-mails and telephone conferences with GT regarding fee application filing Heather R. Hickman	.30
02/28/07 Telephone contact to and e-mails to Debtors' counsel regarding fee application notice process Heather R. Hickman	.30

02/28/07	Prepare final revisions to McGuireWoods fee application (0.3); prepare McGuireWoods and Grant Thornton fee applications for filing, e-file (1.2); coordinate service via e-mail and U.S. mail (0.8); prepare Certificate of Service, e-file (0.4)	2.70
	Heather R. Hickman	

02/28/07 Review general Order establishing case .40  
procedures and administrative Order  
establishing fee application procedures  
Heather R. Hickman

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Mark E. Freedlander	\$475.00	0.7	\$332.50
Sally E. Edison	\$400.00	1.0	\$400.00
William C. Price	\$310.00	1.7	\$527.00
Heather Rajoppi Hickman	\$175.00	27.0	\$4,725.00
TOTAL FEES		30.4	\$5,984.50

TOTAL FOR MATTER 2048970-0022

\$5,984.50

Summary of Fees and Expenses:

Total Fees for all Matters: \$57,825.50

Total Expenses for all Matters: \$42.01

Total for this Invoice: \$57,867.51