

McGUIREWOODS

Mark E. Freedlander
412.667.7928

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

April 11, 2007

INVOICE NO. 90920607

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:	\$101,308.50	
Current Disbursements:	<u>\$3,828.54</u>	
Current Invoice Total:		<u>\$105,137.04</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 UPON PRESENTATION

McGUIREWOODS

For professional services rendered and expenses incurred from
March 1, 2007 through March 31, 2007 regarding File
Number 2048970 :

<u>Matter</u>	<u>Fees</u>	<u>Disb.</u>	<u>Total</u>
General Administration 2048970-0001	\$18,878.50	\$2,144.54	\$21,023.04
Debtor-in-Possession Financing 2048970-0004	\$3,182.50	\$.00	\$3,182.50
Creditor Inquiries 2048970-0007	\$80.00	\$.00	\$80.00
Docket Review 2048970-0008	\$595.00	\$.00	\$595.00
Employee Matters 2048970-0009	\$2,010.00	\$.00	\$2,010.00
Disclosure Statement and Plan of Reorganization 2048970-0013	\$2,704.50	\$52.00	\$2,756.50
Creditors' Committee 2048970-0017	\$2,545.00	\$.00	\$2,545.00
Claims Processing 2048970-0018	\$20,609.00	\$.00	\$20,609.00
Miscellaneous Motions and Advesary Proceedings 2048970-0019	\$49,849.00	\$1,632.00	\$51,481.00
Sales 2048970-0020	\$395.00	\$.00	\$395.00
Retention of Professionals and Fee Application 2048970-0022	\$460.00	\$.00	\$460.00

CEP-Official Committee of Unsecured Creditors

File Number: 2048970

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Invoice No. 90920607

April 11, 2007

\$101,308.50

\$3,828.54

\$105,137.04

FOR PROFESSIONAL SERVICES RENDERED AND EXPENSES INCURRED:

Re: General Administration

Our File No. 2048970-0001

For Services Rendered Through Mar 31, 2007

03/01/07	Communications with M. Hammer regarding settlement of Visteon accounts receivable and cash infusion claim issues Mark E. Freedlander	1.00
03/01/07	Review and update case files Heather R. Hickman	1.30
03/02/07	Case status and strategy discussions with J. Hutchinson Mark E. Freedlander	1.00
03/05/07	Case status and strategy discussions with J. Hutchinson Mark E. Freedlander	.90
03/05/07	Address Reserve Group settlement meeting issues with M. Merklin and J. Hutchinson Mark E. Freedlander	1.50
03/05/07	Meeting with M. Freedlander regarding PBGC issues and plan related matters Sally E. Edison	.20
03/06/07	Communications with M. Merklin regarding settlement meeting relating to pension plans and the Reserve Group Mark E. Freedlander	1.30
03/07/07	Preparation for settlement meeting with M. Merklin relating to pension and Reserve Group issues Mark E. Freedlander	2.50
03/07/07	Review and analyze documents received Heather R. Hickman	1.50
03/08/07	Address cash management and revised debtor-in-possession order issues with T. Bergen Mark E. Freedlander	.50

03/08/07	Prepare for and travel to and from meeting in Akron, Ohio with M. Merklin and J. Hutchinson regarding Reserve Group issue resolution (4.0); attend Reserve Group settlement meeting (2.0) Mark E. Freedlander	6.00
03/08/07	Travel to and from Akron, Ohio for meeting with counsel to Reserve Group concerning pension and other issues Sally E. Edison	4.00
03/09/07	Review and update case files Heather R. Hickman	.90
03/09/07	Review debtors' financial documentation (0.2); transmit to Grant Thornton upon request (0.1) Heather R. Hickman	.30
03/12/07	Communications with PBGC regarding status of pension plan resolution issues Mark E. Freedlander	.80
03/12/07	Review and update case files Heather R. Hickman	.80
03/12/07	Research PBGC contact information as per attorney request Heather R. Hickman	.20
03/13/07	Telephone conference with J. Hutchinson regarding open issues relating to union effects bargaining, workers compensation claims, Washington Penn issues, disclosure statement status and strategy Mark E. Freedlander	1.30
03/13/07	Review and update case files Heather R. Hickman	.70
03/14/07	Review notes and documentation; draft committee responses to Washington Penn information requests Mark E. Freedlander	2.50
03/14/07	Communications with S. Sewer and counsel to CEP regarding resolution of General Motors accounts receivable Mark E. Freedlander	.60
03/15/07	Review and update case files Heather R. Hickman	1.00

03/16/07	Corrective communication to R. Cromer regarding revision to information disclosure relating to 2005 purchase transactions Mark E. Freedlander	.50
03/16/07	Status and strategy communications with J. Hutchinson Mark E. Freedlander	.50
03/16/07	Review and organize case files Heather R. Hickman	1.40
03/19/07	Telephone conference with T. Bergen regarding storage of records and related issues Sally E. Edison	.20
03/19/07	Telephone conference with J. Serda regarding preference analysis Sally E. Edison	.20
03/20/07	Review and update case files Heather R. Hickman	.80
03/21/07	Communications with J. Hutchinson regarding case status and strategy Mark E. Freedlander	1.00
03/21/07	Communications with M. Hammer and other customers regarding resolution of participating customer accounts receivable Mark E. Freedlander	1.30
03/22/07	Review and update case files Heather R. Hickman	.60
03/23/07	Review and update case files Heather R. Hickman	.30
03/26/07	Communications with J. Hutchinson, J. Downs and M. Hammer regarding resolution of customer accounts receivable and release request issues Mark E. Freedlander	1.10
03/27/07	Communications with J. Hutchinson and T. Bergen regarding resolution of Delphi accounts receivable Mark E. Freedlander	.80
03/27/07	Review and update case files Heather R. Hickman	2.30

Disbursements and Other Expenses:

Copy Charges	\$188.20
Rate=.10 Quantity=1882	
Computer Research - Lexis	\$12.00
Overtime Charges	\$60.00
Rate=60.00 Quantity=1	
Long Distance Telephone Charges	\$29.40
Westlaw Research	\$1,272.00
03/22/07 Genesys Conferencing - Conference call hosted by W. Price on 03/22/2007	\$5.24
03/22/07 Genesys Conferencing - Conference call hosted by M. Freedlander on 03/22/2007	\$12.64
03/23/07 Genesys Conferencing - Conference call hosted by S. Edison on 03/23/2007	\$24.72
03/29/07 K. Hartmann - Expedited hearing transcript	\$526.68
03/29/07 FedEx Priority Overnight to New Hope, PA Tracking #: 718936302019	\$13.66
TOTAL EXPENSES	\$2,144.54

TOTAL FOR MATTER 2048970-0001

\$21,023.04

Re: Debtor-in-Possession Financing
Our File No. 2048970-0004
For Services Rendered Through Mar 31, 2007

03/01/07	Draft revisions to debtor-in-possession amendment Mark E. Freedlander	1.00
03/01/07	Research order granting debtors' use of cash collateral Heather R. Hickman	.20
03/02/07	Draft revisions to amended debtor-in-possession order incorporating treatment of customer accounts receivable Mark E. Freedlander	.80
03/06/07	Revise order relating to debtor-in-possession amendment Mark E. Freedlander	.80
03/07/07	Review draft order amending debtor-in-possession financing William C. Price	.50
03/12/07	Communications with S. Sewer regarding debtor-in-possession release and General Motors accounts receivable issues; communications with T. Bergen regarding same Mark E. Freedlander	1.00
03/13/07	Telephone conference with M. Hammer regarding Visteon issues with debtor-in-possession release stipulation Mark E. Freedlander	.80
03/16/07	Address modified debtor-in-possession order issues with S. Isenberg Mark E. Freedlander	.90
03/19/07	Draft revisions to debtor-in-possession amendment stipulation Mark E. Freedlander	1.00

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Mark E. Freedlander	\$475.00	6.3	\$2,992.50
William C. Price	\$310.00	0.5	\$155.00
Heather Rajoppi Hickman	\$175.00	0.2	\$35.00

TOTAL FEES

7.0

\$3,182.50

TOTAL FOR MATTER 2048970-0004

\$3,182.50

Re: Creditor Inquiries
Our File No. 2048970-0007
For Services Rendered Through Mar 31, 2007

03/19/07 Telephone call from creditor Fowler .20
Manufacturing regarding case status
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
		<u>0.2</u>	<u>\$80.00</u>
	TOTAL FEES		

TOTAL FOR MATTER 2048970-0007 \$80.00

Re: Docket Review

Our File No. 2048970-0008

For Services Rendered Through Mar 31, 2007

03/01/07	Review docket; distribute Heather R. Hickman	.20
03/02/07	Review docket; distribute Heather R. Hickman	.20
03/05/07	Review docket; distribute Heather R. Hickman	.20
03/06/07	Review docket; distribute Heather R. Hickman	.20
03/07/07	Review docket; distribute Heather R. Hickman	.20
03/09/07	Review docket; distribute Heather R. Hickman	.20
03/14/07	Review docket; distribute Heather R. Hickman	.20
03/16/07	Review docket; distribute Heather R. Hickman	.20
03/20/07	Review docket; distribute Heather R. Hickman	.20
03/21/07	Review docket; distribute Heather R. Hickman	.20
03/22/07	Review docket; distribute Heather R. Hickman	.20
03/23/07	Review docket; distribute Heather R. Hickman	.20
03/26/07	Review docket; distribute Heather R. Hickman	.20
03/27/07	Review docket; distribute Heather R. Hickman	.20
03/28/07	Review docket; distribute Heather R. Hickman	.20

03/29/07 Review docket; distribute
Heather R. Hickman .20

03/30/07 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	3.4	\$595.00
		<u>3.4</u>	<u>\$595.00</u>

TOTAL FOR MATTER 2048970-0008 \$595.00

Re: Employee Matters

Our File No. 2048970-0009

For Services Rendered Through Mar 31, 2007

03/06/07	Discussions with J. Hutchinson and BH labor counsel regarding status and strategy relating to effects bargaining with the USWA Mark E. Freedlander	1.20
03/06/07	Meeting with M. Freedlander regarding open pension issues for Reserve Group meeting Sally E. Edison	.40
03/07/07	Prepare for meeting with Reserve Group regarding pension claims and review related documents concerning same Sally E. Edison	.80
03/08/07	Meeting with counsel to Reserve Group, Debtors and M. Freedlander regarding same Sally E. Edison	2.00
03/26/07	Review correspondence from T. Bergen regarding health insurance payments Sally E. Edison	.10
03/29/07	Telephone call from T. Bergen regarding pension plan document review Sally E. Edison	.20
03/30/07	Draft correspondence to T. Bergen regarding pension plan document review Sally E. Edison	.10

<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	3.6	\$1,440.00
		4.8	\$2,010.00
TOTAL FEES			

TOTAL FOR MATTER 2048970-0009

\$2,010.00

Re: Disclosure Statement and Plan of Reorganization
Our File No. 2048970-0013
For Services Rendered Through Mar 31, 2007

03/02/07	Review and analyze objections to disclosure statement Sally E. Edison	.70
03/02/07	Review correspondence from M. Freedlander regarding same Sally E. Edison	.30
03/05/07	Meeting with M. Freedlander regarding PBGC issues and plan related matters Sally E. Edison	.20
03/05/07	Review objection to disclosure statement filed by Washington Penn Plastics (1.0); meeting with M. Freedlander regarding objection to disclosure statement filed by Washington Penn Plastics (.3); review objection to disclosure statement filed by State of Michigan Department of Treasury (.3); review objection to disclosure statement filed by the PBGC (.5); participate in telephonic pre-hearing regarding pending motions and approval of disclosure statement (.3) William C. Price	2.40
03/08/07	Address issues relating to Washington Penn disclosure statement objection with S. Isenberg Mark E. Freedlander	.50
03/08/07	Teleconference with M. Freedlander regarding status of negotiations with the Reserve Group William C. Price	.30
03/13/07	Draft response to disclosure statement objection of Washington Penn Mark E. Freedlander	2.00
03/27/07	Review various correspondence from W. Price regarding same Sally E. Edison	.30
03/30/07	Telephone call from E. Goodman regarding Michigan objection to joint plan Sally E. Edison	.20

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Mark E. Freedlander	\$475.00	2.5	\$1,187.50
Sally E. Edison	\$400.00	1.7	\$680.00
William C. Price	\$310.00	2.7	\$837.00
		<hr/>	<hr/>
	TOTAL FEES	6.9	\$2,704.50

Disbursements and Other Expenses:

Westlaw Research	\$52.00
	<hr/>
TOTAL EXPENSES	\$52.00

TOTAL FOR MATTER 2048970-0013 \$2,756.50

Re: Creditors' Committee
Our File No. 2048970-0017
For Services Rendered Through Mar 31, 2007

03/06/07	Conference with M. Freedlander regarding strategy regarding Washington Penn Robert G. Sable	.30
03/08/07	Draft status memorandum to committee Mark E. Freedlander	.90
03/09/07	Draft status and strategy memorandum to committee Mark E. Freedlander	1.50
03/09/07	Review case status memorandum prepared by M. Freedlander William C. Price	.50
03/29/07	Draft committee status memorandum Mark E. Freedlander	.80
03/30/07	Review pre-petition committee materials in response to Washington Penn information request and communications with Washington Penn regarding same Mark E. Freedlander	1.30
03/30/07	Review correspondence from M. Freedlander to committee regarding case status Sally E. Edison	.20

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Robert G. Sable	\$575.00	0.3	\$172.50
Mark E. Freedlander	\$475.00	4.5	\$2,137.50
Sally E. Edison	\$400.00	0.2	\$80.00
William C. Price	\$310.00	0.5	\$155.00
	TOTAL FEES	5.5	\$2,545.00

TOTAL FOR MATTER 2048970-0017

\$2,545.00

Re: Claims Processing

Our File No. 2048970-0018

For Services Rendered Through Mar 31, 2007

03/01/07 Telephone conference with T. Bergen regarding claims reconciliation strategy Sally E. Edison	.30
03/01/07 Meeting with M. Freedlander regarding same Sally E. Edison	.30
03/01/07 Review correspondence from T. Bergen regarding same Sally E. Edison	.20
03/01/07 Review correspondence from J. Galyen regarding claims register Sally E. Edison	.70
03/01/07 Review M. Freedlander's summary of pension liability issues William C. Price	.30
03/02/07 Discussions with B. Price regarding propriety of Carlisle rejection damages claim Mark E. Freedlander	.80
03/02/07 Review correspondence from J. Serda regarding claims reconciliation strategy; meeting regarding same Sally E. Edison	.20
03/02/07 Review and analyze claims register Sally E. Edison	.80
03/02/07 Review correspondence from T. Bergen regarding high-level recap of large claims Sally E. Edison	.20
03/02/07 Review correspondence from T. Bergen regarding meeting concerning claims reconciliation strategy Sally E. Edison	.20
03/02/07 Review various correspondence from M. Freedlander and J. Hutchinson regarding claims reconciliation strategy Sally E. Edison	.20

03/02/07	Review T. Bergen's summary of claims reconciliation (.5); attention to claims objections (.3); review Carlisle Equipment Products' proposed claim reconciliation (.5); review motion for allowance and payment of administrative expense filed by Carlisle Engineered Products (1.5); review lease agreement with Carlisle Engineered Products (1.0); meeting with M. Freedlander regarding reconciliation of Carlisle Engineered Products' claim (.3); draft response to Carlisle Engineered Products' proposed claim reconciliation (1.0) William C. Price	5.10
03/05/07	Address claim issues with J. Hutchinson and S. Edison; claims conference call with Grant Thorton Mark E. Freedlander	1.00
03/05/07	Prepare for and attend conference call with M. Freedlander, B. Price, L. Marcero and J. Serda regarding strategy for claims reconciliation Sally E. Edison	1.00
03/05/07	Telephone conference with T. Bergen regarding same Sally E. Edison	.20
03/05/07	Telephone call from E. Goodman regarding same Sally E. Edison	.20
03/05/07	Review and reply to various correspondence from T. Bergen and E. Goodman regarding same Sally E. Edison	.30
03/05/07	Review application for administrative expenses filed by C.H. Raches, Fabnet and Norris Sales Associates (.5); review request for employee bonus payments (.5) William C. Price	1.00
03/05/07	Telephone conference with and e-mail to BMC regarding request for specific proof of claims (0.4); review proof of claims received (1.3) Heather R. Hickman	1.70
03/05/07	Conference with McGuireWoods attorneys regarding request for access to BMC claims database Heather R. Hickman	.20

03/06/07 Prepare for meeting with T. Bergen regarding claims reconciliation strategy Sally E. Edison	1.60
03/06/07 Review various correspondence from H. Hickman and J. Galyen regarding access to BMC claims database Sally E. Edison	.20
03/06/07 Review various correspondence from case professionals regarding Fresius alleged over payment issues; meeting with M. Freedlander and B. Price regarding same Sally E. Edison	.80
03/06/07 Meeting with S. Edison regarding claims objections (.3); attention to claims objections (.5); review proofs of claim filed by General Motors, Delphi and Visteon (.5); review detail of Faurecia claim (.5) William C. Price	1.80
03/06/07 Communications with BMC regarding request for firm access to CEP claims database Heather R. Hickman	.40
03/06/07 Prepare binders containing requested proofs of claims for S. Edison and W. Price Heather R. Hickman	1.80
03/06/07 Transmit requested proofs of claims to W. Price Heather R. Hickman	.20
03/07/07 Prepare for and attend meeting with T. Bergen and B. Price regarding claims reconciliation; meeting with M. Freedlander regarding same Sally E. Edison	3.60
03/07/07 Meeting with A. Bergen and S. Edison regarding claims objections William C. Price	1.50
03/07/07 Research proof of claim filed by Reserve Group Heather R. Hickman	.20
03/08/07 Review various correspondence from T. Bergen and J. Galyen regarding claims reconciliation Sally E. Edison	.30
03/08/07 Attention to claims objections William C. Price	.50

03/08/07	Communications with BMC regarding claims database training Heather R. Hickman	.30
03/09/07	Communications with W. Price, S. Edison and/or T. Bergen regarding resolution of customer claims; claims conference call with Grant Thornton Mark E. Freedlander	2.00
03/09/07	Telephone conference with M. Freedlander, L. Marcero and J. Serda regarding status of customer claims Sally E. Edison	.80
03/09/07	Review draft of first omnibus objection to claims (non-substantive) Sally E. Edison	.40
03/09/07	Draft correspondence to E. Goodman with comments to same and review replies Sally E. Edison	.40
03/09/07	Telephone call from T. Bergen regarding claims reconciliation strategy Sally E. Edison	.30
03/09/07	Telephone conference with J. Galyen regarding duplicate claims objection and related issues Sally E. Edison	.30
03/09/07	Review and analyze Glass claims analysis Sally E. Edison	.90
03/09/07	Draft correspondence to T. Bergen, L. Marcero and J. Serda regarding requests to customers regarding asserted claims; meeting with W. Price regarding same Sally E. Edison	.50
03/09/07	Review Delphi proof of claim (.3); review General Motors proof of claim (.3); review Visteon proof of claim (.3); draft document request regarding Delphi, General Motors and Visteon claims (1.0); review draft first omnibus objection to claims (.5) William C. Price	2.40
03/09/07	Research language to be used in claims settlements for S. Edison Thomas Matthew Collins	.50

03/12/07	Review correspondence from case professionals regarding status of claims of participating customers Sally E. Edison	.10
03/12/07	Review correspondence from M. Freedlander and J. Hutchinson regarding PBGC issues Sally E. Edison	.20
03/12/07	Attention to BMC claims database (.5); attention to General Motors claims reconciliation (.3); review documents related to Ohio Bureau of Workers' Compensation claims (.3); attention to Ohio Bureau of Workers' Compensation claims (.3) William C. Price	1.40
03/12/07	Communications with J. Galyen at BMC regarding claims database access and training Heather R. Hickman	.40
03/13/07	Review proposed document requests to participating customers from Grant Thornton and Huron Financial William C. Price	.50
03/13/07	Set up access to CEP claims database Heather R. Hickman	.30
03/13/07	Participate in claims database conference call with BMC Heather R. Hickman	.50
03/14/07	Review claims reconciliation reports William C. Price	2.00
03/15/07	Review correspondence from T. Bergen regarding claims reconciliation and status; review replies Sally E. Edison	.40
03/16/07	Address Parker Hannifin claim and property abandonment issues with counsel to CEP Mark E. Freedlander	.80
03/19/07	Review weekly claims reconciliation report William C. Price	.50
03/19/07	Review weekly claims report distributed by BMC Heather R. Hickman	.30

03/20/07	Draft correspondence to E. Goodman regarding objections to claims and status Sally E. Edison	.30
03/20/07	Review and analyze various BMC claims reconciliation reports Sally E. Edison	1.20
03/21/07	Review correspondence from J. Galyen regarding claims reconciliation of scheduled amounts report Sally E. Edison	.50
03/21/07	Review draft 2nd omnibus objection to claims prepared by E. Goodman Sally E. Edison	.30
03/21/07	Review correspondence from T. Bergen and accompanying report of reconciled claims Sally E. Edison	.80
03/21/07	Review correspondence from M. Freedlander to committee chairs and professionals regarding examiner motion and review replies Sally E. Edison	.30
03/21/07	Review draft second omnibus objection to claims (.5); meeting with S. Edison regarding draft second omnibus objection to claims (.3); review BMC claims reconciliation report (1.0); meeting with S. Edison regarding independent contractors' request for allowance and payment of administrative expense (.3); review independent contractors' request for allowance and payment of administrative expense (.5); review draft objection to independent contractors' request for allowance and payment of administrative expense (.5) William C. Price	3.10
03/22/07	Prepare for and attend conference call with T. Bergen, E. Goodman, W. Price and J. Galyen regarding claims resolution strategy; meeting with B. Price regarding same Sally E. Edison	1.30
03/22/07	Prepare for and participate in conference call regarding claims reconciliation William C. Price	1.30

03/23/07	Review debtors' objection to independent contractors' request for allowance and payment of administrative expense (.5); review joinder of committee to debtors' objection to independent contractors request for allowance and payment of administrative expense (.3) William C. Price	.80
03/26/07	Review correspondence from E. Goodman regarding proposed lease rejection orders and reply Sally E. Edison	.40
03/27/07	Review BMC claims reconciliation William C. Price	.50
03/29/07	Review and analyze weekly claims reports Sally E. Edison	.40
03/29/07	Coordinate rescheduling of claims reconciliation conference call William C. Price	.20
03/29/07	Research proof of claims filed by PBGC, Reserve Group and U.S.W.A. as per M. Freedlander request Heather R. Hickman	.40
03/30/07	Communications with counsel to CEP regarding pension claims, workers compensation claims, cash availability and other case administrative items Mark E. Freedlander	2.00
03/30/07	Discussions with counsel to Parker Hannifin regarding abandonment of property and potential claims against Parker Hannifin Mark E. Freedlander	1.00
03/30/07	Prepare for conference call regarding claims reconciliation Sally E. Edison	.50

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Mark E. Freedlander	\$475.00	7.6	\$3,610.00
Sally E. Edison	\$400.00	21.6	\$8,640.00
William C. Price	\$310.00	22.9	\$7,099.00
Heather Rajoppi Hickman	\$175.00	6.7	\$1,172.50
Thomas Matthew Collins	\$175.00	0.5	\$87.50
		59.3	\$20,609.00
TOTAL FEES			

CEP-Official Committee of Unsecured Creditors

File Number: 2048970

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Invoice No. 90920607

April 11, 2007

TOTAL FOR MATTER 2048970-0018

\$20,609.00

Re: Miscellaneous Motions and Adversary Proceedings
Our File No. 2048970-0019
For Services Rendered Through Mar 31, 2007

03/01/07	Review and draft comments to stipulation of facts relating to NL Venturers dispute Mark E. Freedlander	.80
03/01/07	Review flow of funds memorandum regarding pre-petition sale transactions (.5); review closing binders from pre-petition sale transactions (4.5) William C. Price	5.00
03/01/07	Update critical dates calendar; distribute Heather R. Hickman	.70
03/05/07	Review and analyze motion of independent contractors for allowance of administrative claim and prior correspondence from counsel regarding same; meeting with M. Freedlander regarding same Sally E. Edison	.70
03/05/07	Review Reserve Group documents William C. Price	2.00
03/05/07	Research hearing and response date regarding motion for allowance of administrative claim filed by independent contractors as per S. Edison request Heather R. Hickman	.20
03/07/07	Research issues relating to potential claims against insiders William C. Price	6.50
03/07/07	Update critical dates calendar; distribute Heather R. Hickman	.70
03/07/07	Research key hearing dates for M. Freedlander Heather R. Hickman	.40
03/07/07	Research amended complaint regarding Washington Penn v. CEP and related pleadings as per M. Freedlander request Heather R. Hickman	.30

03/08/07	Research 6th Circuit and Ohio standards relating to potential litigation claims William C. Price	6.00
03/09/07	Finalize research regarding potential litigation claims William C. Price	2.00
03/11/07	Draft memorandum regarding potential litigation claims William C. Price	8.00
03/12/07	Review revised memorandum regarding potential litigation claims William C. Price	3.50
03/13/07	Review correspondence from R. Cromer and M. Freedlander regarding Washington Penn pleadings and information requests Sally E. Edison	.10
03/13/07	Revise memorandum regarding potential litigation claims William C. Price	1.00
03/14/07	Communications with R. Cromer regarding issues relating to Washington Penn information request Mark E. Freedlander	.70
03/14/07	Research standard for deepening insolvency as independent cause of action and theory of damages; revise potential litigation claims papers William C. Price	4.00
03/15/07	Review correspondence from M. Freedlander to D. Lampl regarding Washington Penn information requests Sally E. Edison	.30
03/15/07	Review correspondence from M. Freedlander to D. Lampl regarding Wachovia litigation (.5); research Ohio indemnification law (1.5); review, revise and finalize memorandum regarding potential causes of action against Reserve Group (2.5) William C. Price	4.50
03/16/07	Research hearing dates as per attorney request Heather R. Hickman	.20

03/19/07 Update critical dates calendar; distribute Heather R. Hickman	.90
03/20/07 Telephone call from J. Hutchinson and E. Goodman regarding proposed response to independent contractors motion Sally E. Edison	.30
03/20/07 Review Washington Penn motion to appoint examiner Sally E. Edison	.40
03/21/07 Discussions with B. Price regarding research issues relating to examiner motion Mark E. Freedlander	1.00
03/21/07 Review and draft comments to independent contractor objection Mark E. Freedlander	.80
03/21/07 Review and analyze debtors proposed response to independent contractor motion for administrative claim and related cases Sally E. Edison	1.20
03/21/07 Review various correspondence from case professionals regarding examiner motion; meeting with M. Freedlander and W. Price regarding same Sally E. Edison	.60
03/21/07 Review motion to appoint examiner (.5); research standard for appointment of an examiner (3.5) William C. Price	4.00
03/21/07 Review Washington Penn Plastics District Court docket and forward status to M. Freedlander and S. Edison William C. Price	.50
03/21/07 Review amended motion of independent contractors for allowance of administrative expense claim as per attorney request Heather R. Hickman	.20
03/21/07 Obtain Washington Penn objection to disclosure statement and motion to appoint examiner as per attorney request Heather R. Hickman	.30

03/22/07	Review caselaw and background documents; draft committee objection to motion to appoint examiner; office meeting with B. Price and S. Edison regarding strategy for objection to examiner motion Mark E. Freedlander	6.20
03/22/07	Telephone call from E. Goodman regarding status of independent contractor administrative claim motion Sally E. Edison	.20
03/22/07	Telephone call from V. March, Excel, regarding same Sally E. Edison	.40
03/22/07	Telephone call from K. Katsma regarding objection to independent contractor motion Sally E. Edison	.30
03/22/07	Review correspondence from K. Katsma regarding same and related correspondence from other case professionals Sally E. Edison	.30
03/22/07	Prepare for and attend conference call with M. Freedlander, B. Price and committee chairs regarding Washington Penn pleadings; meeting with M. Freedlander and B. Price regarding strategy for response to same; draft communication to committee regarding same Sally E. Edison	1.70
03/22/07	Finalize research for Sixth Circuit standard for appointment for examiner (1.5); prepare for and participate in conference call regarding motion to appoint examiner (1.5) William C. Price	3.00
03/22/07	Transmit Washington Penn objection to disclosure statement and motion to appoint examiner to W. Price Heather R. Hickman	.20
03/22/07	Research pleadings relating to McGuireWoods retention, final DIP agreement, and pleadings filed by Washington Penn as per M. Freedlander request Heather R. Hickman	.80

03/23/07	Committee call regarding committee approach to Washington Penn examiner motion; communications with committee co-chairs regarding same; draft revisions to committee objection to examiner motion Mark E. Freedlander	6.60
03/23/07	Review debtors' filed response to independent contractor motion Sally E. Edison	.40
03/23/07	Telephone conference with E. Goodman regarding BBK and procurement; related correspondence Sally E. Edison	.20
03/23/07	Prepare for and attend conference call with committee regarding examiner motion; meeting with M. Freedlander regarding same Sally E. Edison	1.50
03/23/07	Review and revise draft objection to examiner motion; draft correspondence to committee chairs regarding same and review replies Sally E. Edison	3.20
03/23/07	Review Washington Penn objections to fee applications; meeting with M. Freedlander regarding same Sally E. Edison	.50
03/23/07	Prepare for and participate in conference call regarding motion for appointment of examiner (1.0); meeting with M. Freedlander regarding same (.5); review draft objection to same (1.0); review Wachovia's objection to motion for appointment of examiner (.5) William C. Price	3.00
03/23/07	Update critical dates calendar; distribute Heather R. Hickman	1.20
03/23/07	Draft joinder to debtors' objection to amended motion of independent contractors for administrative expense claim (0.7); e-file (0.2); coordinate service of joinder (0.3) Heather R. Hickman	1.20
03/25/07	Review and revise objection to examiner motion Sally E. Edison	4.20

03/25/07	Review correspondence from M. Freedlander and B. Price regarding objection to examiner motion; telephone call from B. Price regarding same; draft correspondence to committee co-chairs regarding same Sally E. Edison	1.00
03/25/07	Review M. Freedlander's comments to objection to motion for appointment of examiner (.3); teleconference with S. Edison regarding status of same(.3); research standard for collateral estoppel in the Sixth Circuit (1.0); draft analysis of collateral estoppel standard in Sixth Circuit (.5) William C. Price	2.10
03/26/07	Participate in status call with court (pre-hearing) Mark E. Freedlander	.70
03/26/07	Review various correspondence from T. Wearsch and case professionals regarding omnibus hearing agenda Sally E. Edison	.40
03/26/07	Attend omnibus hearing pre-hearing conference call Sally E. Edison	.70
03/26/07	Research regarding standard for appointment of examiner Sally E. Edison	.90
03/26/07	Review correspondence from M. Freedlander and W. Price regarding same Sally E. Edison	.40
03/26/07	Review and revise objection to examiner motion and prepare for filing; review correspondence from S. Herr regarding same; meeting with M. Freedlander regarding same; review Visteon and debtors objection to same Sally E. Edison	4.10
03/26/07	Meeting with M. Freedlander regarding motion for appointment of examiner (.5); review debtors' objection to same (.5); review Visteon objection to same (.3); prepare for and participate in omnibus telephonic pre-hearing	9.10

(1.5); research standard for appointment of examiner (1.0); review proposed stipulations related to motion for appointment of examiner (.3); research waiver of request for appointment of examiner (1.5); research court authorized non-debtor examinations (2.5); research rules of statutory construction (.5); draft e-mail to M. Freedlander regarding preparation for hearing on motion for appointment of examiner (.5)

William C. Price

03/26/07	Research call-in number for 3/26/07 hearings Heather R. Hickman	.20
03/26/07	Prepare files for 3/27/07 hearings Heather R. Hickman	1.40
03/26/07	Prepare binders containing Washington Penn's motion to appoint examiner and related pleadings Heather R. Hickman	1.30
03/26/07	Prepare certificate of service of joinder of committee to debtors' objection to amended motion of independent contractors for allowance of administrative expense claim; e-file Heather R. Hickman	.50
03/26/07	Research critical dates relating to Washington Penn's motion to appoint examiner as per attorney request Heather R. Hickman	.30
03/26/07	E-file objection to Washington Penn's motion to appoint examiner (0.4); coordinate service (0.4); prepare certificate of service and e-file (0.3) Heather R. Hickman	1.10
03/26/07	Research Visteon joinder to wachovia objection to examiner motion and debtors' objection to motion; distribute to attorneys Heather R. Hickman	.30
03/27/07	Prepare for oral argument on examiner motion (2.5); travel to and from Akron, Ohio for hearing on examiner motion (3.4); participate in hearing on examiner motion (3.3) Mark E. Freedlander	9.20

03/27/07 Telephone conference with W. Price regarding hearing on examiner motion Sally E. Edison	.30
03/27/07 Review various correspondence to committee regarding joint plan Sally E. Edison	.30
03/27/07 Finalize research related to motion for appointment of examiner (1.); meeting with M. Freedlander regarding hearing on motion for appointment of examiner (.5); attention to research related to court authorized non-debtor examinations (1.5); teleconference with M. Freedlander regarding hearing on motion for appointment of examiner (.3); attention to motion for appointment of examiner (.5) William C. Price	3.80
03/27/07 Research committee bylaws as per M. Freedlander request Heather R. Hickman	.30
03/28/07 Review e-mail communications with committee relating to plan and disclosure statement deliberations; draft explanatory correspondence to R. Cromer regarding same; discussions with R. Crouch and communications with R. Crouch regarding committee privilege issues Mark E. Freedlander	3.50
03/28/07 Review various correspondence from case professionals regarding examiner motion Sally E. Edison	.40
03/28/07 Review time records related to plan and disclosure statement approval (.5); review e-mail records related to plan and disclosure statement approval (.5); review correspondence regarding motion to appoint examiner (.3); meeting with M. Freedlander regarding motion to appoint examiner (.3); attention to motion to appoint examiner (.5) William C. Price	2.10
03/28/07 Research opinion regarding discharge of debtors' counsel relating to conflict of interest entered in recent bankruptcy case as per M. Freedlander request Heather R. Hickman	.30

03/29/07	Communications with R. Cromer regarding potential resolution of examiner motion; prepare for and participate in examiner motion status call Mark E. Freedlander	1.50
03/29/07	Review correspondence from case professionals regarding status of examiner motion Sally E. Edison	.40
03/29/07	Meeting with M. Freedlander regarding status of motion to appoint examiner (.3); attention to same (.5) William C. Price	.80
03/30/07	Review correspondence from R. Cromer and replies concerning subpoena to Glass and related document requests Sally E. Edison	.40
03/30/07	Review correspondence from M. Freedlander to R. Cromer regarding examiner motion and Washington Penn document requests Sally E. Edison	.40
03/30/07	Review transcript of hearing on March 27, 2007 Michael J. Roeschenthaler	.50
03/30/07	Review order granting debtors' second omnibus motion to certain claims (0.3); e-mail correspondence to S. Edison regarding same (0.1) Heather R. Hickman	.40
03/30/07	Update critical dates calendar; distribute Heather R. Hickman	.90

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Mark E. Freedlander	\$475.00	31.0	\$14,725.00
Sally E. Edison	\$400.00	26.2	\$10,480.00
Michael J. Roeschenthaler	\$325.00	0.5	\$162.50
William C. Price	\$310.00	70.9	\$21,979.00
Heather Rajoppi Hickman	\$175.00	14.3	\$2,502.50
		142.9	\$49,849.00
TOTAL FEES			

Disbursements and Other Expenses:

Westlaw Research \$1,632.00

TOTAL EXPENSES \$1,632.00

TOTAL FOR MATTER 2048970-0019 \$51,481.00

Re: Sales

Our File No. 2048970-0020

For Services Rendered Through Mar 31, 2007

03/09/07 Review auction sale closing reports .50
William C. Price

03/19/07 Review various correspondence from case .30
professionals regarding Lapeer mechanics lien
issues
Sally E. Edison

03/19/07 Review various correspondence from case .30
professionals regarding closing statements for
auction sales and related matters
Sally E. Edison

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Sally E. Edison	\$400.00	0.6	\$240.00
William C. Price	\$310.00	0.5	\$155.00
		<hr/>	<hr/>
	TOTAL FEES	1.1	\$395.00

TOTAL FOR MATTER 2048970-0020 \$395.00

Re: Retention of Professionals and Fee Application
Our File No. 2048970-0022
For Services Rendered Through Mar 31, 2007

03/19/07	Review correspondence from M. Freedlander regarding status of fee application Sally E. Edison	.10
03/19/07	Coordinate service of Grant Thornton February invoice to service parties (0.2); e-mail to Grant Thornton regarding same (0.1) Heather R. Hickman	.30
03/21/07	Review correspondence from J. Galyen regarding claims reconciliation reports Sally E. Edison	.70
03/23/07	Review objections of Washington Penn to McGuireWoods and Grant Thornton interim fee applications; transmit to S. Edison Heather R. Hickman	.30
03/28/07	Research February McGuireWoods invoice as per attorney request Heather R. Hickman	.20

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Sally E. Edison	\$400.00	0.8	\$320.00
Heather Rajoppi Hickman	\$175.00	0.8	\$140.00
		<u>1.6</u>	<u>\$460.00</u>
TOTAL FEES			

TOTAL FOR MATTER 2048970-0022

\$460.00

Summary of Fees and Expenses:

Total Fees for all Matters:	\$101,308.50
Total Expenses for all Matters:	<u>\$3,828.54</u>
Total for this Invoice:	<u><u>\$105,137.04</u></u>