

McGUIREWOODS

Mark E. Freedlander
412.667.7928

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

May 14, 2007

INVOICE NO. 90929543

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:	\$50,541.50	
Current Disbursements:	<u>\$1,192.44</u>	
Current Invoice Total:		<u>\$51,733.94</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
April 2, 2007 through April 30, 2007 regarding File
Number 2048970 :

<u>Matter</u>	<u>Fees</u>	<u>Disb.</u>	<u>Total</u>
General Administration 2048970-0001	\$7,245.50	\$573.93	\$7,819.43
Investigation of Prepetition Transactions 2048970-0003	\$16,221.00	\$.00	\$16,221.00
Debtor-in-Possession Financing 2048970-0004	\$2,690.00	\$.00	\$2,690.00
Docket Review 2048970-0008	\$560.00	\$.00	\$560.00
Executory Contracts, Personalty Leases and Real Estate 2048970-0010	\$80.00	\$.00	\$80.00
Disclosure Statement and Plan of Reorganization 2048970-0013	\$2,353.00	\$182.16	\$2,535.16
Creditors' Committee 2048970-0017	\$3,930.00	\$.00	\$3,930.00
Claims Processing 2048970-0018	\$8,484.00	\$3.68	\$8,487.68
Miscellaneous Motions and Advesary Proceedings 2048970-0019	\$8,100.00	\$432.67	\$8,532.67
Retention of Professionals and Fee Application 2048970-0022	\$878.00	\$.00	\$878.00
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	\$50,541.50	\$1,192.44	\$51,733.94

FOR PROFESSIONAL SERVICES RENDERED AND EXPENSES INCURRED:

Re: **General Administration**
Our File No. 2048970-0001
For Services Rendered Through Apr 30, 2007

04/02/07	Review and update case files Heather R. Hickman	.70
04/03/07	Review and update case files Heather R. Hickman	.60
04/04/07	Review and update case files Heather R. Hickman	.80
04/05/07	Address Parker Hannifin facility sales and claims issues Mark E. Freedlander	.60
04/05/07	Review and update case files Heather R. Hickman	.60
04/06/07	Status and strategy discussions with S. Edison Mark E. Freedlander	1.00
04/09/07	Review status update report from T. Bergen and communications with T. Bergen regarding same Mark E. Freedlander	.80
04/09/07	Review memo from T. Bergen regarding update of case status Sally E. Edison	.40
04/10/07	Research filing date for S. Edison Heather R. Hickman	.20
04/12/07	Review and update case files Heather R. Hickman	.70
04/13/07	Address debtor cash requirements issues and issues relating to participating customer accounts receivable with J. Hutchinson Mark E. Freedlander	1.40
04/13/07	Review and update case files Heather R. Hickman	.20

04/17/07	Review and update case files Heather R. Hickman	1.40
04/18/07	Discussions with D. Wilson-Bailey regarding pension and Reserve Group release issues and Rhodia claim issues Mark E. Freedlander	1.00
04/18/07	Communications with counsel to CEP and R. Folland relating to Parker Hannifin issues and potential resolution thereof Mark E. Freedlander	.90
04/18/07	Review updated GT liquidation analysis and provide comments/questions thereto Mark E. Freedlander	.50
04/19/07	Communications with Grant Thornton regarding updated liquidation analysis; communications with R. Cromer regarding same Mark E. Freedlander	.50
04/19/07	Review and update case files Heather R. Hickman	2.40
04/23/07	Conference call with counsel for debtor regarding various open matters Michael J. Roeschenthaler	.70
04/23/07	Participate in conference call with committee members regarding Reserve Group settlement William C. Price	.30
04/23/07	Review and analysis of case documentation Heather R. Hickman	.50
04/26/07	Review and analysis of case documentation Heather R. Hickman	2.60
04/27/07	Discussions with M. Merklin regarding committee position on Reserve Group pension plan proposal and issues related thereto; discussions with B. Price regarding same Mark E. Freedlander	1.30
04/30/07	Telephone conference with M. Merklin regarding potential resolution of Reserve Group pension and claim waiver issues; draft committee memo regarding recommendation for settlement with Reserve Group Mark E. Freedlander	2.30

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Mark E. Freedlander	\$475.00	10.3	\$4,892.50
Sally E. Edison	\$400.00	0.4	\$160.00
Michael J. Roesenthaler	\$325.00	0.7	\$227.50
William C. Price	\$310.00	0.3	\$93.00
Heather Rajoppi Hickman	\$175.00	10.7	\$1,872.50
		22.4	\$7,245.50
	TOTAL FEES		

Disbursements and Other Expenses:

Copy Charges	\$31.60
Rate=.10 Quantity=316	
Pacer Research	\$467.84
Long Distance Telephone Charges	\$9.80
Westlaw Research	\$70.00
03/30/07 GENESYS CONFERENCING - Conference call hosted by Sally E. Edison on 03/30/2007	\$4.76
04/02/07 GENESYS CONFERENCING - Conference call hosted by William C. Price on 04/02/2007	\$2.19
04/04/07 Mark E. Freedlander- Trip to Akron, OH for hearing 3/27/07; mileage	\$89.89
04/09/07 GENESYS CONFERENCING - Conference call hosted by William C. Price on 04/09/2007	\$3.06
04/11/07 Transcripts Plus - refund on Inv# 2007-58 (MW ck# 289940)	-\$119.48
04/17/07 GENESYS CONFERENCING - Conference call hosted by William C. Price on 04/17/2007	\$2.29
04/17/07 GENESYS CONFERENCING - Conference call hosted by Mark E. Freedlander on 04/17/2007	\$11.98
	\$573.93
TOTAL EXPENSES	

TOTAL FOR MATTER 2048970-0001

\$7,819.43

Re: Investigation of Prepetition Transactions
Our File No. 2048970-0003
For Services Rendered Through Apr 30, 2007

04/02/07	Research caselaw relating to PBGC issues; drafting of memo relating to PBGC issues Mark E. Freedlander	3.50
04/02/07	Review correspondence from M. Freedlander regarding open Parker-Hannifin issues Sally E. Edison	.20
04/02/07	Draft and review notes from meeting with M. Merklin, counsel to Reserve Group regarding pension plan status Sally E. Edison	.70
04/02/07	Review Parker Hannifin transaction documents (1.5); research potential causes of action against Parker Hannifin (2.0) William C. Price	3.50
04/03/07	Review correspondence from M. Freedlander regarding P-H claims Sally E. Edison	.20
04/03/07	Review correspondence from M. Freedlander to committee co-chairs regarding confidentiality request from The Reserve Group Sally E. Edison	.20
04/03/07	Review correspondence from M. Freedlander regarding outstanding issues related to pension plans Sally E. Edison	.20
04/03/07	Attention to claims against The Reserve Group (.3); research potential causes of action against Parker-Hannifin (1.5) William C. Price	1.80
04/04/07	Address Reserve Group confidentiality request issues with M. Merklin Mark E. Freedlander	.80
04/04/07	Review correspondence from B. Tobiansky regarding Reserve Group confidentiality request and M. Freedlander reply Sally E. Edison	.10

04/04/07	Review correspondence from D. Wilson-Bailey regarding Reserve Group confidentiality request Sally E. Edison	.10
04/05/07	Drafting of revisions to Reserve Group claims memo and drafting of pension plan resolution memo Mark E. Freedlander	3.00
04/06/07	Drafting of revisions to Reserve Group claims and pension plan resolution memo Mark E. Freedlander	1.00
04/12/07	Drafting of revisions to Reserve Group claim memo and drafting of pension plan memo for committee review Mark E. Freedlander	5.10
04/13/07	Revisions to pension and Reserve Group claims memos Mark E. Freedlander	4.80
04/15/07	Review draft memorandum regarding viability of action against The Reserve Group William C. Price	1.50
04/16/07	Communications with B. Price regarding outstanding issues relating to pension plan and Reserve Group claim advisory memos; draft explanatory cover memo to committee members regarding same Mark E. Freedlander	1.50
04/16/07	Review statements of financial affairs (.5); review pension liability memorandum (1.0); review memorandum regarding viability of causes of action against The Reserve Group (.5) William C. Price	2.00
04/23/07	Finalize research with respect to standard for seller liability with respect to Parker-Hannifin transactions (.5); review Parker-Hannifin transaction documentation (1.5); draft memorandum regarding Parker-Hannifin liability (2.5) William C. Price	4.50
04/26/07	Draft response to Washington Penn information request; review of information for response Mark E. Freedlander	2.00

04/26/07 Meeting with M. Freedlander regarding Reserve Group issues (.3); attention to Reserve Group issues (.2) William C. Price	.50
04/27/07 Communications with L. Marcero regarding avoidance action analysis relating to Parker-Hannifin and Carlisle Group Mark E. Freedlander	.50
04/27/07 Review memoranda regarding Reserve Group causes of action and pension plan liabilities (1.0); participate in committee conference call regarding Reserve Group and Parker Hannifin sales (.5); meeting with M. Freedlander regarding status of Reserve Group negotiations (.3) William C. Price	1.80
04/30/07 Review correspondence from M. Freedlander to committee regarding status of negotiations with Reserve Group Sally E. Edison	.20
04/30/07 Review correspondence from W. Price to M. Freedlander regarding research related to Reserve Group negotiations Sally E. Edison	.20

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Mark E. Freedlander	\$475.00	22.2	\$10,545.00
Sally E. Edison	\$400.00	2.1	\$840.00
William C. Price	\$310.00	15.6	\$4,836.00
TOTAL FEES		39.9	\$16,221.00

TOTAL FOR MATTER 2048970-0003

\$16,221.00

Re: Debtor-in-Possession Financing
Our File No. 2048970-0004
For Services Rendered Through Apr 30, 2007

04/04/07	Address cash collateral release issues with J. Downs and/or J. Hutchinson Mark E. Freedlander	1.00
04/13/07	Communications with J. Downs regarding Wachovia release of collateral proceeds to debtors and Wachovia request for release by committee Mark E. Freedlander	.80
04/16/07	Review and draft comments to Wachovia; revisions to cash collateral order Mark E. Freedlander	.80
04/16/07	Review various correspondence from case professionals regarding DIP order revisions Sally E. Edison	.40
04/17/07	Communications with J. Hutchinson regarding committee/debtor position on Wachovia revisions to proposed amended cash collateral order Mark E. Freedlander	1.00
04/17/07	Review correspondence from various professionals regarding DIP order Sally E. Edison	.20
04/18/07	Review various correspondence from case professionals regarding comments to DIP order Sally E. Edison	.50
04/19/07	Review revised cash collateral stipulation and communications with debtors/Wachovia regarding same Mark E. Freedlander	.80
04/19/07	Review various correspondence from case professionals regarding revisions to DIP order Sally E. Edison	.40

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Mark E. Freedlander	\$475.00	4.4	\$2,090.00
Sally E. Edison	\$400.00	1.5	\$600.00
		<u>5.9</u>	<u>\$2,690.00</u>
TOTAL FEES			

TOTAL FOR MATTER 2048970-0004

\$2,690.00

Re: Docket Review**Our File No. 2048970-0008****For Services Rendered Through Apr 30, 2007**

04/02/07	Review docket Heather R. Hickman	.20
04/03/07	Review docket Heather R. Hickman	.20
04/04/07	Review docket; distribute Heather R. Hickman	.20
04/05/07	Review docket Heather R. Hickman	.20
04/06/07	Review docket; distribute Heather R. Hickman	.20
04/10/07	Review docket; distribute Heather R. Hickman	.20
04/12/07	Review docket Heather R. Hickman	.20
04/13/07	Review docket Heather R. Hickman	.20
04/16/07	Review docket Heather R. Hickman	.20
04/18/07	Review docket Heather R. Hickman	.20
04/19/07	Review docket Heather R. Hickman	.20
04/23/07	Review docket Heather R. Hickman	.20
04/25/07	Review docket Heather R. Hickman	.20
04/26/07	Review docket Heather R. Hickman	.20
04/27/07	Review docket; distribute Heather R. Hickman	.20

04/30/07 Review docket .20
Heather R. Hickman

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Heather Rajoppi Hickman	\$175.00	3.2	\$560.00
		<hr/>	<hr/>
	TOTAL FEES	3.2	\$560.00

TOTAL FOR MATTER 2048970-0008 \$560.00

Re: Executory Contracts, Personalty Leases and Real Estate
Leases

Our File No. 2048970-0010

For Services Rendered Through Apr 30, 2007

04/09/07 Review proposed Middlefield rejection order .20
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 2048970-0010 \$80.00

**Re: Disclosure Statement and Plan of Reorganization
Our File No. 2048970-0013
For Services Rendered Through Apr 30, 2007**

04/03/07 Attention to plan and disclosure statement issues and revisions Mark E. Freedlander	4.00
04/03/07 Review correspondence from M. Freedlander regarding Wash Penn disclosure statement objection and withdrawal Sally E. Edison	.10
04/03/07 Attention to plan and disclosure statement William C. Price	.30
04/18/07 Review correspondence from J. Serda and attached revised liquidation analysis Sally E. Edison	.40
04/20/07 Review correspondence from M. Freedlander to R. Cromer regarding latest liquidation analysis Sally E. Edison	.40

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Mark E. Freedlander	\$475.00	4.0	\$1,900.00
Sally E. Edison	\$400.00	0.9	\$360.00
William C. Price	\$310.00	0.3	\$93.00
		<u>5.2</u>	<u>\$2,353.00</u>

Disbursements and Other Expenses:

Pacer Research	\$182.16
TOTAL EXPENSES	<u>\$182.16</u>

TOTAL FOR MATTER 2048970-0013 \$2,535.16

Re: Creditors' Committee
Our File No. 2048970-0017
For Services Rendered Through Apr 30, 2007

04/04/07	Communications with committee co-chairs regarding manner in which to address Washington Penn sensitive matters Mark E. Freedlander	1.00
04/16/07	Review various correspondence from committee chairs and professionals regarding conference call on pension issues Sally E. Edison	.20
04/23/07	Prepare for and participate on committee call relating to Reserve Group release and pension plan Mark E. Freedlander	.60
04/23/07	Prepare for and attend committee conference call regarding pension plans Sally E. Edison	.80
04/23/07	Meeting with M. Freedlander regarding preparation of same Sally E. Edison	.20
04/23/07	Draft correspondence to committee regarding same and review replies Sally E. Edison	.50
04/23/07	Revise committee member attendance sheet as per S. Edison request Heather R. Hickman	.20
04/24/07	Telephone call from B. Stough regarding scheduling of committee conference call concerning pension plans Sally E. Edison	.20
04/24/07	Review correspondence from R. Cromer regarding participation in committee call and M. Freedlander reply Sally E. Edison	.20
04/25/07	Telephone conference various committee members regarding participation in 4/27/07 committee call Sally E. Edison	.50

04/25/07	Draft correspondence to M. Freedlander, W. Price regarding same Sally E. Edison	.10
04/25/07	Review correspondence from R. Cromer regarding committee call and other issues and review M. Freedlander reply Sally E. Edison	.20
04/25/07	Coordinate committee conference call William C. Price	.50
04/26/07	Attend to issues related to committee member attendance on committee conference call Sally E. Edison	.40
04/26/07	Prepare for committee call regarding pension plans, Parker-Hannifin and related issues Sally E. Edison	.40
04/27/07	Prepare for and participate in committee conference call regarding pension plan/Reserve Group release issues and Parker-Hannifin issues; review and revise committee meeting notes and summary update of Reserve Group discussions Mark E. Freedlander	2.00
04/27/07	Telephone call to various committee members regarding participation in creditors' committee conference call Sally E. Edison	.40
04/27/07	Review correspondence from B. Price to committee regarding meeting minutes Sally E. Edison	.20
04/27/07	Draft committee meeting minutes (.7); revise committee meeting minutes and circulate the same (.3) William C. Price	1.00

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Mark E. Freedlander	\$475.00	3.6	\$1,710.00
Sally E. Edison	\$400.00	4.3	\$1,720.00
William C. Price	\$310.00	1.5	\$465.00
Heather Rajoppi Hickman	\$175.00	0.2	\$35.00
		9.6	\$3,930.00
	TOTAL FEES		

TOTAL FOR MATTER 2048970-0017

\$3,930.00

Re: Claims Processing
Our File No. 2048970-0018
For Services Rendered Through Apr 30, 2007

04/02/07 Meeting with B. Price regarding research for claims resolution with Parker Hannifin Mark E. Freedlander	.50
04/02/07 Review correspondence from T. Bergen regarding revised claims analysis Sally E. Edison	.50
04/02/07 Prepare for and attend conference call with debtor and committee professionals regarding claims reconciliation status Sally E. Edison	.50
04/02/07 Meeting with W. Price regarding same Sally E. Edison	.30
04/02/07 Review revised claims reconciliation prepared by Huron Financial William C. Price	1.00
04/03/07 Review correspondence from J. Galyen regarding status of weekly claims reconciliation reports Sally E. Edison	.10
04/03/07 Attention to claims reconciliation project William C. Price	.50
04/04/07 Address NL Ventures claim resolution issues with T. Wearsch and/or M. Parker Mark E. Freedlander	.90
04/05/07 Meeting with M. Freedlander regarding status of claims reconciliation Sally E. Edison	.20
04/06/07 Review various correspondence from case professionals re GM proposed confidentiality agreement related to proof of claim and back-up info Sally E. Edison	.30
04/09/07 Review proposed first omnibus claims objection order Sally E. Edison	.20

04/09/07	Prepare for and attend claims reconciliation status call Sally E. Edison	.40
04/09/07	Review correspondence from J. Gaylen regarding weekly claims reports Sally E. Edison	.40
04/09/07	Meeting with W. Price regarding same Sally E. Edison	.20
04/09/07	Review weekly claim reconciliation reports (1.0); review status report regarding claims reconciliation from Huron (.5); participate in weekly claims reconciliation conference call (.5) William C. Price	2.00
04/16/07	Review correspondence from J. Galyen regarding weekly claims reports Sally E. Edison	.40
04/17/07	Participate in weekly claims reconciliation conference call William C. Price	.30
04/18/07	Review correspondence from J. Galyen regarding latest claims reports Sally E. Edison	1.80
04/19/07	Telephone call with E. Goodman regarding creditor Kautex request for payment of administration claim Sally E. Edison	.20
04/19/07	Review correspondence from E. Goodman regarding Kautex claim status Sally E. Edison	.40
04/19/07	Research schedules for Rhodia claims (0.2); e-mail to M. Freedlander regarding same (0.1) Heather R. Hickman	.30
04/20/07	Review and analyze latest claims reports and draft memo regarding same Sally E. Edison	4.70

04/23/07	Review participating customer proposed stipulation regarding release and payment to subordinated secured participations; communications with M. Hammer regarding same Mark E. Freedlander	.80
04/24/07	Telephone conference with L. Marcero and J. Serda regarding Parker-Hannifin issues Mark E. Freedlander	.50
04/24/07	Prepare for and participate in conference call with debtor's professionals regarding claims reconciliation Sally E. Edison	.90
04/24/07	Meeting with W. Price regarding same Sally E. Edison	.20
04/24/07	Participate in claims reconciliation conference call (.3); review confidentiality agreement and organizational chart from The Reserve Group (1.0) William C. Price	1.30
04/25/07	Review correspondence from J. Galyen regarding revised claims reports Sally E. Edison	.70
04/25/07	Telephone conference with T. Bergen regarding same Sally E. Edison	.40
04/25/07	Review employee claims report (.5); review secured claims report (.3) William C. Price	.80
04/27/07	Review correspondence from M. Freedlander regarding alleged creditor Ashland Distribution Sally E. Edison	.10
04/30/07	Prepare for conference call with case professionals regarding claims reconciliation Sally E. Edison	.40

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Mark E. Freedlander	\$475.00	2.7	\$1,282.50
Sally E. Edison	\$400.00	13.3	\$5,320.00
William C. Price	\$310.00	5.9	\$1,829.00
Heather Rajoppi Hickman	\$175.00	0.3	\$52.50

TOTAL FEES	22.2	\$8,484.00
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Disbursements and Other Expenses:

Pacer Research		\$3.68
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TOTAL EXPENSES		<hr/> \$3.68
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TOTAL FOR MATTER 2048970-0018		\$8,487.68
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Re: Miscellaneous Motions and Advesary Proceedings**Our File No. 2048970-0019****For Services Rendered Through Apr 30, 2007**

04/03/07	Prepare files for 4/4/07 hearings Heather R. Hickman	1.20
04/04/07	Review motion for summary judgment filed in the Washington Penn v. The Reserve Group litigation and cases cited therein William C. Price	3.00
04/04/07	Obtain requested pleadings filed in Washington Penn v. CEP, et al. district court action (0.5); transmit to MW attorneys (0.2) Heather R. Hickman	.70
04/05/07	Telephone conference with J. Hutchinson, T. Wearsch regarding status of 4/10/07 hearings Sally E. Edison	.20
04/05/07	Review correspondence from E. Goodman regarding proposed order for 1st omnibus objection to claims and various replies from counsel to participating customers Sally E. Edison	.40
04/05/07	Meeting with M. Freedlander regarding status of motions set for hearing on 4/10/07 Sally E. Edison	.20
04/06/07	Research case on Westlaw and obtain citing references as per W. Price request Heather R. Hickman	.30
04/06/07	Research and obtain Motions scheduled for hearing on 4/10/07 as per S. Edison request Heather R. Hickman	.60
04/09/07	Prepare for and attend pre-hearing status call with court and debtors' counsel Sally E. Edison	1.40
04/09/07	Review correspondence from T. Wearsch regarding proposed agenda for 4/10 hearing Sally E. Edison	.20
04/10/07	Prepare for and participate in omnibus hearing Sally E. Edison	.70

04/10/07	Review and analysis of case documentation Heather R. Hickman	.80
04/12/07	Review adversary proceeding, obtain complaint as per attorney request Heather R. Hickman	.40
04/13/07	Review and analysis of case files Heather R. Hickman	3.10
04/13/07	Update critical dates calendar; distribute Heather R. Hickman	.80
04/16/07	Review and analysis of case documentation Heather R. Hickman	.70
04/17/07	Participate on call with GT and DuPont regarding McGuireWoods assessment and recommendations relating to pension plan disposition and Reserve Group releases Mark E. Freedlander	1.00
04/18/07	Review and analysis of case documentation Heather R. Hickman	1.60
04/20/07	Research standard for seller liability with respect to Parker-Hannifin transactions William C. Price	1.50
04/23/07	Communications with T. Wearsch and counsel to Parker Hannifin regarding real estate and claim issues Mark E. Freedlander	.70
04/23/07	Telephone conference with T. Wearsch regarding agenda for 4/24/07 hearing Sally E. Edison	.20
04/23/07	Review agenda for 4/24/07 hearing Sally E. Edison	.20
04/23/07	Prepare for 4/24/07 hearing and pre-hearing status call with court Sally E. Edison	.80
04/23/07	Review agenda for 4/24/07 hearings (0.3); prepare files for hearings (0.4) Heather R. Hickman	.70

04/24/07	Participate in telephonic hearings regarding revised cash collateral order and first interim fee applications Mark E. Freedlander	1.00
04/24/07	Review and analysis of case documentation Heather R. Hickman	2.00
04/27/07	Communications with counsel to Parker-Hannifin regarding potential resolution of issues relating to real estate and claims issues Mark E. Freedlander	1.00
04/27/07	Update critical dates calendar; distribute Heather R. Hickman	.70
04/30/07	Research standard for equitable subordination of insider claims within the 6th Circuit (1.0); draft analysis of standard for equitable subordination of insider claims within the 6th Circuit and forward the same to M. Freedlander for review (.5); attention to status of Reserve Group negotiations (.3); review memorandum re Reserve Group settlement (.2) William C. Price	2.00
04/30/07	Review and analysis of case documentation Heather R. Hickman	1.30

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Mark E. Freedlander	\$475.00	3.7	\$1,757.50
Sally E. Edison	\$400.00	4.3	\$1,720.00
William C. Price	\$310.00	6.5	\$2,015.00
Heather Rajoppi Hickman	\$175.00	14.9	\$2,607.50
		29.4	\$8,100.00
TOTAL FEES			

Disbursements and Other Expenses:

Pacer Research	\$1.92
Westlaw Research	\$424.00
04/17/07 GENESYS CONFERENCING - Conference call hosted by Sally E. Edison on 04/17/2007	\$6.75
TOTAL EXPENSES	\$432.67

TOTAL FOR MATTER 2048970-0019

\$8,532.67

Re: Retention of Professionals and Fee Application
Our File No. 2048970-0022
For Services Rendered Through Apr 30, 2007

04/04/07 Address outstanding fee application objections .70
of Washington Penn with J. Hutchinson and/or R.
Cromer
Mark E. Freedlander

04/04/07 Review correspondence from M. Freedlander to R. .10
Cromer regarding objections to MW and BH fee
applications and review R. Cromer reply
Sally E. Edison

04/05/07 Review withdrawals of Washington Penn fee .30
application objections
William C. Price

04/11/07 E-mail to Grant Thornton regarding status of .20
first interim fee applications
Heather R. Hickman

04/13/07 Communications to Grant Thornton regarding .20
continued fee application hearings
Heather R. Hickman

04/17/07 Transmit March 2007 monthly statement of Grant .20
Thornton for service upon parties
Heather R. Hickman

04/27/07 Telephone call from J. Zurn regarding .20
McGuireWoods and Grant Thornton fee orders
Sally E. Edison

04/27/07 Review A/R records and revise proposed Orders 1.30
granting MW and GT first interim fee
applications (0.7); office conference with W.
Price regarding same (0.2); upload twice (0.4)
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	0.3	\$120.00
William C. Price	\$310.00	0.3	\$93.00
Heather Rajoppi Hickman	\$175.00	1.9	\$332.50
		<hr/>	<hr/>
	TOTAL FEES	3.2	\$878.00

TOTAL FOR MATTER 2048970-0022

\$878.00

Summary of Fees and Expenses:

Total Fees for all Matters:	\$50,541.50
Total Expenses for all Matters:	<u>\$1,192.44</u>
Total for this Invoice:	<u><u>\$51,733.94</u></u>