



Mark E. Freedlander
412.667.7928

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

June 19, 2007

INVOICE NO. 90938544

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:	\$51,351.00	
Current Disbursements:	<u>\$563.89</u>	
Current Invoice Total:		<u>\$51,914.89</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

McGUIRE WOODS

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

<u>Matter</u>	<u>Fees</u>	<u>Disb.</u>	<u>Total</u>
General Administration			
2048970-0001	\$8,898.00	\$559.42	\$9,457.42
Investigation of Prepetition Transactions			
2048970-0003	\$2,692.50	\$.00	\$2,692.50
Debtor-in-Possession Financing			
2048970-0004	\$535.00	\$.00	\$535.00
Docket Review			
2048970-0008	\$472.50	\$.00	\$472.50
Employee Matters			
2048970-0009	\$555.00	\$.00	\$555.00
Disclosure Statement and Plan of Reorganization			
2048970-0013	\$17,760.00	\$.00	\$17,760.00
Creditors' Committee			
2048970-0017	\$2,600.00	\$.00	\$2,600.00
Claims Processing			
2048970-0018	\$6,730.50	\$.00	\$6,730.50
Miscellaneous Motions and Adversary Proceedings			
2048970-0019	\$10,912.50	\$4.47	\$10,916.97
Motions for Relief for Stay			
2048970-0021	\$160.00	\$.00	\$160.00
Retention of Professionals and Fee Application			
2048970-0022	\$35.00	\$.00	\$35.00

\$51,351.00

\$563.89

\$51,914.89

FOR PROFESSIONAL SERVICES RENDERED AND EXPENSES INCURRED:

Re: General Administration**Our File No. 2048970-0001****For Services Rendered Through May 31, 2007**

05/01/07 Prepare open items/issues outline Mark E. Freedlander	.70
05/02/07 Telephone call from T. Wearsch regarding status of Mexico winddown Sally E. Edison	.10
05/02/07 Telephone call from T. Wearsch regarding status of committee vote on pension plan issues Sally E. Edison	.10
05/02/07 Review and analysis of case documentation Heather R. Hickman	.70
05/03/07 Status and strategy update discussions with J. Hutchison Mark E. Freedlander	1.50
05/03/07 Review and analysis of case documentation Heather R. Hickman	1.50
05/04/07 Review and update case files Heather R. Hickman	1.30
05/07/07 Case status and strategy discussions with J. Hutchinson Mark E. Freedlander	.80
05/07/07 Review and update case files Heather R. Hickman	.50
05/08/07 Review and update of case files Heather R. Hickman	.50
05/09/07 Review correspondence from T. Wearsch regarding status of Mexico winddown Sally E. Edison	.10
05/09/07 Review various correspondence from case professionals regarding release of GM participation Sally E. Edison	.30

05/10/07	Status and strategy discussions with J. Hutchinson and E. Goodman regarding union effects bargaining issues, participating customer claim issues and other case matters Mark E. Freedlander	1.30
05/11/07	Conference call with J. Hutchinson and T. Wearsch regarding case update, status/strategy Mark E. Freedlander	1.00
05/14/07	Communications with counsel to debtors regarding resolution of Delphi AR issues and related Delphi matters Mark E. Freedlander	1.00
05/14/07	Review and update of case files Heather R. Hickman	.50
05/15/07	Communications with counsel to CEP regarding status and strategy relating to open case issues Mark E. Freedlander	.80
05/15/07	Review and analysis of case documentation Heather R. Hickman	1.20
05/16/07	Communications with T. Radom regarding resolution of accounts receivable issues with Delphi--issues relating to cash infusions; communications with counsel to debtors regarding same Mark E. Freedlander	1.60
05/21/07	Draft revisions to settlement stipulation with Reserve Group Mark E. Freedlander	.90
05/21/07	Draft revisions to stipulation with participating customers and Wachovia relating to subordinated secured participations Mark E. Freedlander	.50
05/22/07	Communications with A. Bergen and J. Hutchinson regarding settlement of Delphi AR Mark E. Freedlander	.80
05/22/07	Draft revisions to participating customer AR resolution/subordinated participation payment stipulation Mark E. Freedlander	2.50

05/23/07 Review M. Freedlander case status report .30
 William C. Price

05/30/07 Review and update case files .50
 Heather R. Hickman

05/31/07 Address issues relating to participating 1.50
 customer accounts receivable and subordinated
 participation settlement; discussions with
 committee co-chairs regarding same
 Mark E. Freedlander

05/31/07 Review and update case files 1.10
 Heather R. Hickman

05/31/07 Review and analysis of case documentation .70
 Heather R. Hickman

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Mark E. Freedlander	\$475.00	14.9	\$7,077.50
Sally E. Edison	\$400.00	0.6	\$240.00
William C. Price	\$310.00	0.3	\$93.00
Heather Rajoppi Hickman	\$175.00	8.5	\$1,487.50
TOTAL FEES		24.3	\$8,898.00

Disbursements and Other Expenses:

Copy Charges \$7.30
 Rate=.10 Quantity=73

Computer Research - Lexis \$6.00

Overtime Charges \$90.00
 Rate=60.00 Quantity=2

Long Distance Telephone Charges \$31.60

Computer Research \$24.96

Westlaw Research \$314.00

04/23/07 GENESYS CONFERENCING - Conference call hosted \$6.76
 by Mark E. Freedlander on 04/23/2007

04/27/07 GENESYS CONFERENCING - Conference call hosted \$58.63
 by William C. Price on 04/27/2007

05/01/07 GENESYS CONFERENCING - Conference call hosted \$2.00
 by William C. Price on 05/01/2007

05/15/07 GENESYS CONFERENCING - Conference call hosted \$4.19
 by William C. Price on 05/15/2007

05/17/07 GENESYS CONFERENCING - Conference call hosted \$13.98
 by Mark E. Freedlander on 05/17/2007

TOTAL EXPENSES

\$559.42

TOTAL FOR MATTER 2048970-0001

\$9,457.42

Re: Investigation of Prepetition Transactions
 Our File No. 2048970-0003
 For Services Rendered Through May 31, 2007

05/07/07	Communications with R. Cromer, J. Hutchinson and M. Merklin regarding Washington Penn allegations relating to equity withdrawals from debtors Mark E. Freedlander	1.50
05/07/07	Review correspondence from R. Cromer and M. Freedlander replies regarding investigation of pre-petition transactions Sally E. Edison	.20
05/08/07	Communications with L. Marcero regarding Washington Penn allegations of equity withdrawals; communications with R. Cromer and communications with M. Merklin regarding same Mark E. Freedlander	1.70
05/16/07	Communications with R. Folland and GT regarding Parker Hannifin litigation due diligence Mark E. Freedlander	.70
05/17/07	Communications with Grant Thornton regarding post-petition overpayment reimbursements Mark E. Freedlander	.50
05/23/07	Review Faurecia repayment and release order and draft comments thereto Mark E. Freedlander	.60
05/25/07	Address Carlisle Group litigation claim refund issue with counsel to Carlisle Group Mark E. Freedlander	.50

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Mark E. Freedlander	\$475.00	5.5	\$2,612.50
Sally E. Edison	\$400.00	0.2	\$80.00
		<u>5.7</u>	<u>\$2,692.50</u>
TOTAL FEES			

TOTAL FOR MATTER 2048970-0003

\$2,692.50

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

05/08/07 Communications with S. Seeward regarding .80
 participating customers demand for payment of
 subordinated secured participations
 Mark E. Freedlander

05/30/07 Review agreed order amending final .50
 debtor-in-possession financing order
 William C. Price

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Mark E. Freedlander	\$475.00	0.8	\$380.00
William C. Price	\$310.00	0.5	\$155.00
TOTAL FEES		1.3	\$535.00

TOTAL FOR MATTER 2048970-0004 \$535.00

Re: Docket Review
Our File No. 2048970-0008
For Services Rendered Through May 31, 2007

05/02/07 Review docket Heather R. Hickman	.20
05/03/07 Review docket Heather R. Hickman	.20
05/04/07 Review docket; distribute Heather R. Hickman	.20
05/07/07 Review docket; distribute Heather R. Hickman	.20
05/08/07 Review docket Heather R. Hickman	.20
05/10/07 Review docket; distribute Heather R. Hickman	.20
05/11/07 Review docket Heather R. Hickman	.20
05/22/07 Review docket Heather R. Hickman	.20
05/23/07 Review docket Heather R. Hickman	.20
05/24/07 Review docket Heather R. Hickman	.10
05/25/07 Review docket; distribute Heather R. Hickman	.20
05/29/07 Review docket; distribute Heather R. Hickman	.20
05/30/07 Review docket; distribute Heather R. Hickman	.20
05/31/07 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	2.7	\$472.50

TOTAL FEES

2.7

\$472.50

TOTAL FOR MATTER 2048970-0008

\$472.50

Re: Employee Matters

Our File No. 2048970-0009

For Services Rendered Through May 31, 2007

05/09/07 Review correspondence from E. Goodman regarding .20
workers' compensation issues and review M.
Freedlander reply
Sally E. Edison

05/30/07 Discussions with J. Hutchinson regarding WARN 1.00
claim issues and effects bargaining issues with
USW
Mark E. Freedlander

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Mark E. Freedlander	\$475.00	1.0	\$475.00
Sally E. Edison	\$400.00	0.2	\$80.00
		1.2	\$555.00
TOTAL FEES			

TOTAL FOR MATTER 2048970-0009 \$555.00

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

05/07/07 Drafting of revisions to disclosure statement Mark E. Freedlander	3.10
05/08/07 Drafting of revisions to disclosure statement; communications with debtor's counsel regarding disclosure statement related information issues; communications with B. Price regarding claims issues relating to disclosure statement Mark E. Freedlander	5.20
05/14/07 Draft amendments to disclosure statement Mark E. Freedlander	3.10
05/14/07 Research opinion issued from Third Circuit relating to plan confirmation issues Heather R. Hickman	.70
05/16/07 Drafting of revisions to disclosure statement Mark E. Freedlander	2.80
05/17/07 Conference call with counsel to GM and Visteon regarding resolution of issues relating to accounts receivable and subordinated secured participation payments Mark E. Freedlander	1.00
05/17/07 Drafting of revisions to disclosure statement Mark E. Freedlander	3.00
05/18/07 Draft revisions to disclosure statement Mark E. Freedlander	1.50
05/21/07 Draft revisions to disclosure statement Mark E. Freedlander	1.20
05/22/07 Draft revisions to disclosure statement Mark E. Freedlander	2.50
05/23/07 Review draft First Amended Disclosure Statement William C. Price	1.50

05/24/07	Communications with J. Hutchinson regarding debtor comments to amended plan and disclosure statement; drafting of revisions to plan, disclosure statement and liquidating trust Mark E. Freedlander	3.50
05/24/07	Review draft first amended plan (1.5); review revised trust agreement (1.0) William C. Price	2.50
05/25/07	Drafting of final revisions to first amended plan of liquidation and first amended disclosure statement Mark E. Freedlander	4.70
05/25/07	Prepare Amended Plan and Disclosure Statement for Court filing (0.8); telephone conferences with Judge's chambers regarding process for submitting redlined versions of Plan and Disclosure Statement to Judge (0.2); e-file Amended Plan and Disclosure Statement (0.4) Heather R. Hickman	1.40
05/29/07	Review various correspondence from J. Galyen, E. Goodman regarding disclosure statement hearing service issues; meeting with B. Price regarding same Sally E. Edison	.30
05/30/07	Participate in conference call with counsel to CEP and PBGC representatives regarding pension plan assumption and plan of liquidation confirmation issues Mark E. Freedlander	1.00
05/31/07	Status and strategy discussion with R. Cromer relating to plan of liquidation items Mark E. Freedlander	.50
05/31/07	Review first amended plan of liquidation and disclosure statement (.5); draft memorandum regarding first amended plan of liquidation and disclosure statement (.5) William C. Price	1.00

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Mark E. Freedlander	\$475.00	33.1	\$15,722.50
Sally E. Edison	\$400.00	0.3	\$120.00
William C. Price	\$310.00	5.0	\$1,550.00
Heather Rajoppi Hickman	\$175.00	2.1	\$367.50

TOTAL FEES	<u>40.5</u>	<u>\$17,760.00</u>
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TOTAL FOR MATTER 2048970-0013		\$17,760.00
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Re: Creditors' Committee

Our File No. 2048970-0017

For Services Rendered Through May 31, 2007

05/11/07	Review various correspondence from committee chairs and professionals regarding conference call regarding pension issues Sally E. Edison	.40
05/23/07	Draft memo to committee co-chairs regarding approval of amended plan and disclosure statement and customer AR/subordinated participation settlement Mark E. Freedlander	1.30
05/23/07	Draft explanatory memo to the committee regarding Wachovia post-petition releases and participating customer AR resolution and subordinated participation payment Mark E. Freedlander	2.50
05/29/07	Draft revisions to committee memo for approval of participating customer/Wachovia settlement Mark E. Freedlander	1.00
05/29/07	Review correspondence from M. Freedlander regarding request for committee approval of releases Sally E. Edison	.40

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Mark E. Freedlander	\$475.00	4.8	\$2,280.00
Sally E. Edison	\$400.00	0.8	\$320.00
		<u>5.6</u>	<u>\$2,600.00</u>
	TOTAL FEES		

TOTAL FOR MATTER 2048970-0017

\$2,600.00

Re: Claims Processing

Our File No. 2048970-0018

For Services Rendered Through May 31, 2007

05/01/07	Prepare for and attend conference call with debtor and committee professionals regarding claims reconciliation status Sally E. Edison	.70
05/01/07	Meeting with W. Price regarding same Sally E. Edison	.20
05/01/07	Review correspondence from J. Galyen and attached revised claims reports Sally E. Edison	.90
05/01/07	Review weekly claims reconciliation reports (1.0); participate in weekly claims reconciliation conference call (.3) William C. Price	1.30
05/02/07	Attention to Reserve Group resolution William C. Price	1.00
05/03/07	Attention to Reserve Group resolution William C. Price	1.00
05/07/07	Meeting with M. Freedlander regarding Reserve Group resolutions (.1); draft committee update regarding Reserve Group (.4); attention to Reserve Group resolution (.3) William C. Price	.80
05/08/07	Review environmental claims (1.0); draft summary of environmental claims and forward the same to M. Freedlander (.5); attention to Reserve Group claims (.3); review union claims (1.0); meeting with M. Freedlander regarding union claims (.3) William C. Price	3.10
05/09/07	Address Ohio workers compensation claims resolution with Baker Hostetter Mark E. Freedlander	.90
05/11/07	Review correspondence from J. Galyen regarding weekly claims reports Sally E. Edison	.60

05/15/07	Review Baker memo relating to Carlisle administrative claim application for tax payments under lease Mark E. Freedlander	.60
05/15/07	Prepare for and attend weekly claims reconciliation call Sally E. Edison	.60
05/15/07	Prepare for claims reconciliation conference call (.7); participate in weekly claims reconciliation conference call (.3) William C. Price	1.00
05/17/07	Review M. Freedlander's update regarding Delphi negotiations (.3); meeting with M. Freedlander regarding Delphi negotiations (.2); review CEP's position with respect to Delphi negotiations (.3); review DIP financing order and related documents (1.0) William C. Price	1.80
05/17/07	Research claims database re proofs of claims filed by insurance companies relating to third party workers' compensation coverage Heather R. Hickman	.80
05/22/07	Review various correspondence from case professionals regarding status of weekly claims reconciliation conference call Sally E. Edison	.20
05/29/07	Prepare for and participate in conference call with case professionals regarding status of claims reconciliation Sally E. Edison	.80
05/29/07	Prepare for and participate in claims reconciliation conference call (1.0); review memorandum regarding Participating Customers subordinated participations and accounts receivable William C. Price	1.50
05/31/07	Meeting with M. Freedlander regarding participating customer subordinated participations and accounts receivables (.2); teleconference with A. Rugh regarding participating customer subordinated	2.30

participations and accounts receivables (.2);
 teleconference with R. Sough regarding
 participating customer subordinated
 participations and accounts receivables (.1);
 coordinate weekly conference call (.3); review
 weekly claims reconciliation reports (1.5)
 William C. Price

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Mark E. Freedlander	\$475.00	1.5	\$712.50
Sally E. Edison	\$400.00	4.0	\$1,600.00
William C. Price	\$310.00	13.8	\$4,278.00
Heather Rajoppi Hickman	\$175.00	0.8	\$140.00
		20.1	\$6,730.50
TOTAL FEES			

TOTAL FOR MATTER 2048970-0018

\$6,730.50

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

05/01/07	Review and analysis of case documentation Heather R. Hickman	1.40
05/03/07	Communications (draft) to R. Folland regarding due diligence requests of Parker-Hannifin Mark E. Freedlander	.70
05/07/07	Communications with R. Folland and/or J. Hutchinson regarding Parker-Hannifin relief from stay stipulation Mark E. Freedlander	.70
05/07/07	Participate in telephonic pre-hearing status conference with court Mark E. Freedlander	.70
05/07/07	Review calendar for matters scheduled for 5/8/07 hearings Heather R. Hickman	.30
05/08/07	Address issues relating to Parker-Hannifin motion for relief from stay Mark E. Freedlander	.30
05/11/07	Draft revisions to Parker-Hannifin causes of action analysis memo Mark E. Freedlander	2.00
05/11/07	Review M. Freedlander's revisions to potential causes of action memorandum William C. Price	1.00
05/14/07	Address Parker-Hannifin relief from stay issues Mark E. Freedlander	1.00
05/14/07	Research chart of Reserve Group entities as per M. Freedlander request Heather R. Hickman	.20
05/16/07	Review and draft comments to Reserve Group draft of settlement stipulation Mark E. Freedlander	1.20

05/17/07	Address issues with Washington Penn, Huron and Baker Hostetler regarding Huron discovery responses/motion for sanctions relating to Washington Penn district court litigation against Reserve Group Mark E. Freedlander	1.40
05/18/07	Update critical dates calendar; distribute Heather R. Hickman	.70
05/21/07	Communications with participating customers and Wachovia regarding resolution of disputed accounts receivable claims and subordinated secured participation claims Mark E. Freedlander	1.50
05/21/07	Communications with M. Merklin regarding issues and comments relating to revised Reserve Group settlement stipulation Mark E. Freedlander	1.00
05/22/07	Review proposed order of relief relating to Parker Hannifin relief from stay and communications with counsel to Parker Hannifin and debtors regarding same Mark E. Freedlander	1.20
05/22/07	Review and analysis of case documentation Heather R. Hickman	1.30
05/23/07	Review Blue Cross adequate protection stipulation and draft comments thereto Mark E. Freedlander	.60
05/23/07	Review and analysis of case documentation Heather R. Hickman	1.40
05/24/07	Communications with R. Cromer and communications with T. Wearsch regarding Huron compliance with Washington Penn discovery in district court litigation Mark E. Freedlander	1.00
05/24/07	Review and analysis of case documentation Heather R. Hickman	2.60
05/25/07	Update critical dates calendar; distribute Heather R. Hickman	.80

05/29/07 Draft revisions to participating customer subordinated participation/AR resolution stipulated order Mark E. Freedlander	2.00
05/29/07 Review and analysis of case documentation Heather R. Hickman	1.20
05/29/07 Transmit Amended Plan/Disclosure Statement to requesting parties Heather R. Hickman	.20
05/30/07 Review and draft additional comments to Baker Hostetler revisions to Reserve Group settlement agreement; communications with J. McGowan, M. Martin regarding same Mark E. Freedlander	2.30
05/30/07 Address issues relating to Parker Hannifin relief from stay resolution; address Faurecia refund claim resolution issues Mark E. Freedlander	1.00

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Mark E. Freedlander	\$475.00	18.6	\$8,835.00
William C. Price	\$310.00	1.0	\$310.00
Heather Rajoppi Hickman	\$175.00	10.1	\$1,767.50
		<u>29.7</u>	<u>\$10,912.50</u>

Disbursements and Other Expenses:

04/24/07 GENESYS CONFERENCING - Conference call hosted by William C. Price on 04/24/2007	\$4.47
	<u>\$4.47</u>

TOTAL FOR MATTER 2048970-0019 \$10,916.97

Re: Motions for Relief for Stay
Our File No. 2048970-0021
For Services Rendered Through May 31, 2007

05/04/07 Review correspondence from J. Hutchinson, T. .40
Wearsch M. Freedlander regarding response to
P-H motion
Sally E. Edison

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Sally E. Edison	\$400.00	0.4	\$160.00
		<hr/>	<hr/>
	TOTAL FEES	0.4	\$160.00

TOTAL FOR MATTER 2048970-0021 \$160.00

Re: Retention of Professionals and Fee Application

Our File No. 2048970-0022

For Services Rendered Through May 31, 2007

05/22/07 Transmit Grant Thornton April fee statement for .20
service

Heather R. Hickman

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Heather Rajoppi Hickman	\$175.00	0.2	\$35.00
		<hr/>	<hr/>
	TOTAL FEES	0.2	\$35.00

TOTAL FOR MATTER 2048970-0022

\$35.00

Summary of Fees and Expenses:

Total Fees for all Matters: \$51,351.00

Total Expenses for all Matters: \$563.89

Total for this Invoice: \$51,914.89