

Exhibit B

To

**Application for Approval of Second Interim Fees and Expenses for
Grant Thornton LLP, Financial Advisors
to the Official Committee of Unsecured Creditor**

(Chronological Listing of Services Provided)

CEP HOLDINGS INC.

Case No. 06-51848

Grant Thornton LLP: February 1, 2007 thru May 31, 2007 Time Detail

Exhibit B

Date	Name	Category	Hours	Rate	Total	Narrative
2/1/2007	Serda, John	Business Operations	4.00	195.00	\$780.00	Case update call w/ Committee, review disclosure stmt and liquidation plans from MW, update liquidation analysis
2/6/2007	Marcero, Laura A	Business Operations	0.60	335.00	\$201.00	Conference call with Tony Bergen
2/6/2007	Serda, John	Business Operations	3.90	195.00	\$760.50	Update variance analysis, update preference analysis, follow up on current AR balances
2/7/2007	Serda, John	Business Operations	0.80	195.00	\$156.00	Call with Tony Bergen and Bob Poynter re: preference analysis and next steps
2/8/2007	Serda, John	Business Operations	0.70	195.00	\$136.50	Follow up call with Tony re: preference analysis
2/15/2007	Marcero, Laura A	Business Operations	1.00	335.00	\$335.00	Cep conf call with the debtor
2/15/2007	Serda, John	Business Operations	1.50	195.00	\$292.50	Call re: case update and facility closures, review updated liquidation analysis
2/16/2007	Serda, John	Business Operations	0.50	195.00	\$97.50	Discuss preference analysis with Tony & Sally Edison
2/19/2007	Serda, John	Business Operations	0.80	195.00	\$156.00	Update preference analysis
2/21/2007	Marcero, Laura A	Business Operations	1.00	335.00	\$335.00	Call with Tony on ar overpayments, discuss preference conclusions with Jack
2/21/2007	Serda, John	Business Operations	1.40	195.00	\$273.00	Calls with Tony & Sally re: preferences and next steps
2/27/2007	Marcero, Laura A	Business Operations	0.50	335.00	\$167.50	AR issues, correspondence with McGuire Woods
3/2/2007	Marcero, Laura A	Business Operations	1.10	335.00	\$368.50	Calls with Mark Freedlander on case status, next steps, and open issues
3/5/2007	Marcero, Laura A	Business Operations	1.90	335.00	\$636.50	Project administration, discussion on CEP claims analysis with Jack Serda
3/5/2007	Serda, John	Business Operations	1.00	195.00	\$195.00	Claims discussion with Tony Burgess of Glass and
3/6/2007	Marcero, Laura A	Business Operations	1.50	335.00	\$502.50	All party call on CEP claims issue with McGuire Woods and GT, emails with Tony Bergen on customer status
3/9/2007	Marcero, Laura A	Business Operations	1.00	335.00	\$335.00	Further call on CEP claims update and next steps
3/9/2007	Serda, John	Business Operations	0.50	195.00	\$97.50	Claims update call with Mark Freeland/Sally Edison of McGuricWoods
3/23/2007	Marcero, Laura A	Business Operations	1.00	335.00	\$335.00	Conf call on Washington penn motion and follow up with Freedlander. Call to M Hammer
4/6/2007	Marcero, Laura A	Business Operations	1.00	335.00	\$335.00	Review Delphi issues, conf call with Tony Bergen
4/12/2007	Marcero, Laura A	Business Operations	4.20	335.00	\$1,407.00	Emails, follow up on open items, review status update
4/16/2007	Marcero, Laura A	Business Operations	1.00	335.00	\$335.00	Eiscussion with jack on claims, prepare question list for follow up.
4/17/2007	Marcero, Laura A	Business Operations	2.50	335.00	\$837.50	Conf call with committee chairs, review of reserve group and pension memos
4/17/2007	Serda, John	Business Operations	1.00	195.00	\$195.00	Review MW memos re: pension plan and Reserve Group, Case Update conf. call with the Committee
4/18/2007	Serda, John	Business Operations	1.50	195.00	\$292.50	Prepare updated liquidation analysis
4/19/2007	Marcero, Laura A	Business Operations	0.50	335.00	\$167.50	Review of CEP documents follow up on email
4/19/2007	Serda, John	Business Operations	1.00	195.00	\$195.00	Update liquidation analysis
4/23/2007	Marcero, Laura A	Business Operations	1.50	335.00	\$502.50	Review liquidation analysis, conf call with committee, email follow up
4/23/2007	Serda, John	Business Operations	0.20	195.00	\$39.00	Committee conf. call re: Pension issues
4/24/2007	Marcero, Laura A	Business Operations	0.50	335.00	\$167.50	Follow up on open items, due diligence review

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Date	Name	Category	Hours	Rate	Total	Narrative
4/24/2007	Serda, John	Business Operations	2.40	195.00	\$468.00	Call w/ M. Freedlander re: fraudulent preferences, Prepare summary of information received for Reserve Group and Parker Hannifan
4/27/2007	Marcerro, Laura A	Business Operations	4.20	335.00	\$1,407.00	Meet with Jack on due diligence, conf call with Mark, call with committee, review latest liquidation analysis
4/27/2007	Serda, John	Business Operations	2.50	195.00	\$487.50	Prepare information request lists for CEP asset purchase transactions, Prepare updated liquidation analysis, Call with M. Freedlander re: case update
4/30/2007	Marcerro, Laura A	Business Operations	0.50	335.00	\$167.50	Review info list to distribute.
5/4/2007	Marcerro, Laura A	Business Operations	0.50	335.00	\$167.50	Follow up on emails/open items
5/7/2007	Serda, John	Business Operations	1.50	195.00	\$292.50	Review member capital distributions transactions
5/22/2007	Marcerro, Laura A	Business Operations	0.50	335.00	\$167.50	Call with Huron re: updated liquidation analysis, case related administration
5/22/2007	Serda, John	Business Operations	0.50	195.00	\$97.50	Discuss review with Marcerro
5/29/2007	Marcerro, Laura A	Business Operations	0.50	335.00	\$167.50	Review Tony's liquidation analysis, discuss open issues with jack
5/29/2007	Serda, John	Business Operations	1.00	195.00	\$195.00	Review current Status Update from Huron Consulting

Business Operations Sub

Total

53.70

\$14,251.50

2/7/2007	Ramsey, Kathleen L	Case Administration	3.40	165.00	\$561.00	Case Administration: Monthly and quarterly
2/8/2007	Ramsey, Kathleen L	Case Administration	3.00	165.00	\$495.00	Quarterly Case Admin.
2/9/2007	Ramsey, Kathleen L	Case Administration	2.00	165.00	\$330.00	Case Administration
3/14/2007	Ramsey, Kathleen L	Case Administration	0.70	165.00	\$115.50	Case Administration
4/15/2007	Ramsey, Kathleen L	Case Administration	0.80	165.00	\$132.00	Case Administration

Case Administration Sub Total

9.90

\$1,633.50

Total Fees 63.60

\$15,885.00