

EXHIBIT B

CEP HOLDINGS, INC.
TASK CODE SUMMARY
FEBRUARY 1, 2007 - MAY 31, 2007

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
B01	Accounts Receivable Collections	2.4	1,260.00
B03	Asset Analysis & Recovery	5.4	1,644.50
B10	Case Administration	52.9	13,867.50
B11	Claims Administration and Objections	301.5	93,273.50
B13	Creditors' Committee Communication	3.6	1,642.50
B16	Employee Benefits/Pension	528.5	187,973.00
B17	Environmental Matters	0.4	163.00
B18	Executory Contracts and Leases	73.5	19,364.50
B19	Fee/Employment Applications	42.9	11,155.00
B20	Fee/Employment Objections	8.9	3,442.00
B21	Financing/Cash Collateral	113.2	38,475.00
B25	Meetings of and Communications with Creditors (non Committee)	5.2	1,358.00
B27	Non-Working Travel	2.0	500.00
B28	Other Contested Matters (excluding Assumption/Rejection)	12.9	3,857.50
B29	Plan and Disclosure Statement (including Business Plan)	63.8	20,630.00
B31	Reclamation	1.6	392.00
B32	Relief from Stay/Adequate Protection Proceedings	14.2	5,472.50
B33	Research	44.6	9,545.50
B36	Sale/Auction of Business	138.7	45,540.00
B38	Tax Issues	0.2	50.00
B39	Trustee/Examiner Matters	37.6	11,125.00
	Total Fees	1,454.0	470,731.00

Regarding: Chapter 11
Matter Number: 088286.000001

Date	Name	Rate	Hours	Amount
02/01/07	Joseph F Hutchinson, Jr	525.00	0.50	262.50
Telephone conference with Mr. Mallak regarding funds in accounts in Mexico, collection of receivables in Mexico and closing of accounts and domestic receivables.				
Account Receivable Collections (B01)			<u>.50</u>	<u>262.50</u>

01/23/07 Raphael A Valencia 325.00 0.40 130.00

Prepare Powers of Attorney for pending patent Applications.

01/24/07 Marcia A Taylor 100.00 0.20 20.00

Receive, review and file annuity reminder from foreign associate (.1); forward to annuity department (.1).

02/02/07 Florence Nicholas 110.00 0.10 11.00

Cursory review of correspondence from Canadian associate regarding annuity fee, prosecution history and forward correspondence and prosecution history to Ms. King for further handling.

02/06/07 Raphael A Valencia 325.00 0.30 97.50

Prepare and forward a communication to foreign filing specialist advising of procedures to be followed regarding payment of annuities.

02/09/07 Florence Nicholas 110.00 0.10 11.00

Cursory review of electronic docketing entries regarding upcoming annuity fees.

02/12/07 Marcia A Taylor 100.00 0.50 50.00

Review file history to determine assignment due date.

Asset Analysis & Recovery (B03)

1.60 319.50

02/01/07 Thomas M Wearsch 250.00 1.00 250.00

Review, finalize and file Monthly Operating Reports.

02/02/07 Eric R Goodman 245.00 0.20 49.00

Telephone calls with the Court regarding scheduling Notice.

02/05/07 Sarah A Maxwell 140.00 0.10 14.00

Access and obtain weekly docket and review same for matters requiring attorney attention.

02/05/07 Sarah A Maxwell 140.00 0.10 14.00

Access and obtain pleadings and related materials at the request of Mr. Wearsch.

02/05/07 Eric R Goodman 245.00 0.20 49.00

Telephone call with BMC regarding service of documents.

02/06/07	Eric R Goodman	245.00	0.10	24.50
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Telephone call with the Court regarding Motion and Applications to be heard on February 13, 2007.

02/07/07	Eric R Goodman	245.00	0.40	98.00
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Review and file Affidavits of Service.

02/08/07	Dennis B Angers	195.00	0.50	97.50
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Research Michigan and Ohio databases regarding Creative Engineered Polymer Products, LLC, obtain formation documents regarding same and follow-up with CT Corporation regarding certified to be obtained from Michigan.

02/08/07	Sarah A Maxwell	140.00	0.30	42.00
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Access and obtain pleadings and related materials at the request of Mr. Goodman.

02/08/07	Jennifer M Rabe	160.00	0.30	48.00
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Attention to request to the Secretary of State of Ohio for certified copies of all of the charter documents for Creative Engineered Polymer Products, LLC.

02/09/07	Jennifer M Rabe	160.00	0.30	48.00
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Attention to the status of the request for certified copies of all of the charter documents of Creative Engineered Polymer Products, LLC.

02/12/07	Jennifer M Rabe	160.00	0.30	48.00
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Receipt and review of the charter documents of Creative Engineered Polymer Products, LLC from the Secretary of State of Ohio; forward same to Mr. Angers.

02/12/07	Sarah A Maxwell	140.00	0.10	14.00
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Access and obtain weekly docket and review same for matters requiring attorney attention.

02/12/07	Thomas M Wearsch	250.00	2.90	725.00
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Prepare docket sheet (1.0); review case status update from Mr. Bergen (.3); review and revise docket sheet (.3); prepare for status conference (.2); attend status conference (.3); prepare for hearing (.5); meet with Mr. Hutchinson regarding hearing and matters going forward (.3).

02/13/07	Thomas M Wearsch	250.00	2.00	500.00
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Prepare for hearing (.3); telephone call with Mr. Hutchinson regarding same (.3); attend hearing (.6); conference call with Messrs. Hutchinson, Bergen and Mallak regarding same and case status (1.8).

02/13/07	Dennis B Angers	195.00	0.20	39.00
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Obtain good standing certificate from Ohio Secretary of State regarding Creative Engineered Polymer Products, LLC.

02/13/07	Eric R Goodman	245.00	0.90	220.50
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Prepare for and attend hearing on miscellaneous issues.

02/15/07	Eric R Goodman	245.00	2.30	563.50
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Meet with Mr. Hutchinson and Mr. Wearsch regarding case status (.7); status conference with counsel for the Committee and Huron (1.2); draft work list and e-mail to Mr. Hutchinson and Mr. Wearsch (.4)

02/15/07	Sarah A Maxwell	140.00	0.70	98.00
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Index pleadings and correspondence and prepare same for storage.

02/15/07	Thomas M Wearsch	250.00	2.40	600.00
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Draft update to case status memorandum (.4); meet with Mr. Hutchinson in preparation for status call and regarding Mexican assets (.4); attend conference call with Ms. Macero and Messrs. Hutchinson, Bergen and Freedlander regarding case status issues (1.3); telephone call with Messrs. Hutchinson and Bergen regarding same (.3).

02/16/07	Sarah A Maxwell	140.00	0.40	56.00
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Access and obtain pleadings and related materials at the request of Mr. Goodman.

02/16/07	Eric R Goodman	245.00	0.20	49.00
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Telephone calls to Court regarding status conference dates.

02/16/07	Dennis B Angers	195.00	0.20	39.00
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Review and process CT Corporation's invoice regarding certified organization documents and good standing obtained from Michigan regarding Creative Engineered Polymer Products, LLC.

02/19/07	Sarah A Maxwell	140.00	0.10	14.00
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Access and obtain weekly docket and review same for matters requiring attorney attention.

02/20/07	Eric R Goodman	245.00	0.30	73.50
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Telephone call with the Court regarding future status conference dates.

02/21/07	Sarah A Maxwell	140.00	0.20	28.00
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Circulate pleadings and correspondence to internal team members.

02/21/07	Sarah A Maxwell	140.00	0.30	42.00
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Access and obtain pleadings and related materials at the request of Mr. Goodman.

02/26/07	Eric R Goodman	245.00	0.10	24.50
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Review Affidavit of Service for publication notice.

02/26/07	Thomas M Wearsch	250.00	0.40	100.00
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Telephone call with Ms. Zurn regarding hearing (.1); coordinate telephonic hearing with parties in interest (.3).

02/27/07	Sarah A Maxwell	140.00	0.10	14.00
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Access and obtain weekly docket and review same for matters requiring attorney attention.

02/27/07	Eric R Goodman	245.00	0.30	73.50
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Review and file Affidavit of Service for publication notice (.2); review and file Affidavit of Notice for supplemental declaration (.1).

02/28/07	Dennis B Angers	195.00	0.30	58.50
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Process and pay CT Corporation's invoice regarding cost to obtain certified organization documents and good standing from MI regarding Creative Engineered Polymer Products, LLC.

02/28/07	Eric R Goodman	245.00	0.80	196.00
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Review and revise Affidavits of Service for publication notice.

02/28/07	Sarah A Maxwell	140.00	0.20	28.00
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Access and obtain recently filed pleadings and forward to Mr. Hutchinson per his request.

Case Administration (B10)		<u>19.20</u>		<u>4,338.00</u>
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02/07/07	Thomas M Wearsch	250.00	2.00	500.00
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Review background information and attention to resolution of Carlisle claim (1.0); respond to inquiries from Mr. Freedlander regarding same (.4); various telephone calls with Mr. Parobek regarding same (.6).

02/07/07	Thomas M Wearsch	250.00	0.40	100.00
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Telephone call with Mr. Collier regarding claim (.2); telephone call with Ms. Capuder regarding claim (.2).

02/08/07	Thomas M Wearsch	250.00	1.60	400.00
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Prepare for conference call and check settlement calculations (.6); telephone call with Mr. Parobek regarding settlement of Carlisle claim (.2); attend conference call with same and Mr. Freedlander regarding same (.4); follow-up regarding same (.4).

02/09/07	Thomas M Wearsch	250.00	0.30	75.00
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Review and sign off on Agreed Order on Carlisle claim.

02/12/07	Thomas M Wearsch	250.00	0.40	100.00
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Telephone calls with Mr. Parobek regarding claim resolution and settlement with Carlisle.

02/14/07	Eric R Goodman	245.00	0.10	24.50
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Draft e-mail to BMC regarding claims bar date Notice and review transfer of claim filing.

02/16/07	Joseph F Hutchinson, Jr	525.00	0.20	105.00
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Telephone conference with Mr. Mallak regarding mechanic's lien.

02/16/07	Eric R Goodman	245.00	0.10	24.50
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Review Carlisle lease rejection proof of claim from Huron.

02/19/07	Eric R Goodman	245.00	3.40	833.00
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Conference with BMC regarding claims administration (.8); review form Omnibus Objections and draft First Omnibus Objection to Duplicate and Amended Proofs of Claim (1.9); meet with Mr. Hutchinson regarding claim Objections (.7).

02/19/07	Joseph F Hutchinson, Jr	525.00	0.50	262.50
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Conference with Mr. Goodman regarding claims against Carlisle and potential set off issue.

02/20/07	Eric R Goodman	245.00	1.50	367.50
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Draft First Omnibus Objection to Duplicate and Amended proofs of CLalim, BMC Affidavit and proposed Order.

02/20/07	Eric R Goodman	245.00	0.40	98.00
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Meet with Mr. Hutchinson regarding claims trading.

02/20/07	Joseph F Hutchinson, Jr	525.00	0.30	157.50
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Telephone conference with Mr. Campana of Thompson Hine regarding Parker Hannifin claim.

02/21/07 Thomas M Wearsch 250.00 0.60 150.00

Telephone call with Mr. Mallak regarding Carlisle claim (.2); telephone call with Mr. Parobek regarding same (.1); draft and transmit proposal regarding Carlisle claim (.3).

02/21/07 Joseph F Hutchinson, Jr 525.00 0.80 420.00

Work on City "claim" and potential Objection to Disclosure Statement by PBGC.

02/21/07 Eric R Goodman 245.00 1.70 416.50

Draft and edit First Omnibus Objection to Duplicate and Amended Proofs of Claim and draft e-mail to BMC regarding same (1.3); review proof of claim filed by Contrarian (.1); telephone call with BMC regarding claims resolution procedures (.3).

02/23/07 Joseph F Hutchinson, Jr 525.00 0.20 105.00

E-mail to Mr. Merklin regarding use of cash in August 2005 Carlisle transaction.

02/27/07 Thomas M Wearsch 250.00 0.40 100.00

Review reconciliation of Carlisle claims (.3); telephone call with Ms. Brosious regarding same (.1).

Claims Administration & Objections (B11) 14.90 4,239.00

02/08/07 Thomas M Wearsch 250.00 0.90 225.00

Review and respond to Committee information distribution request (.4); conference with Mr. Hutchinson regarding same and related issues (.5).

02/15/07 Joseph F Hutchinson, Jr 525.00 2.10 1,102.50

Review status of all matters prior to conference call with Committee (1.0); prepare for conference call and conference call with Committee, Mr. Bergen, Ms. Mercero and Plan Trustee (1.1).

Creditors' Committee Communication (B13) 3.00 1,327.50

02/01/07 Joseph F Hutchinson, Jr 525.00 0.30 157.50

E-mails to Mr. Freedlander et al. and discussion with Mr. Goodman regarding Workers' Compensation deposit.

02/01/07 Joseph F Hutchinson, Jr 525.00 0.50 262.50

Conference with Mr. Bergen regarding distribution analysis and workers' compensation issues (.2); e-mails to Mr. Bergen regarding distribution analysis and workers' compensation issues (.2);

review distribution analysis (.1).

02/02/07	Thomas M Wearsch	250.00	0.60	150.00
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Respond to inquiry from Mr. Fusco regarding W-2's (.2); follow-up with Mr. Mallak regarding same (.2); review correspondence related to Anthem (.2).

02/05/07	Thomas M Wearsch	250.00	5.20	1,300.00
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Telephone call with Ms. Koerwitz regarding Anthem response (.2); research regarding automatic stay and executory contracts and performance by non-debtor parties (2.0); review Anthem Agreement and draft response to Anthem demand for deposit (1.6); telephone call with Mr. McGowan regarding same (.2); review and revise same (.5); review and respond to correspondence regarding Pension (.3); telephone call with Mr. McGowan regarding actuary update (.2); telephone call with Mr. Freedlander regarding same (.2).

02/05/07	John J McGowan Jr	460.00	2.00	920.00
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Receive, review Anthem letter for content, including reconciliation with plan arrangements already known, mindful of need for cooperation (1.0); telephone call from Mr. Bergen in connection with plan issues, including coordination of record keeping with Prudential administration (.4); ongoing discussions with Mr. Wearsch in connection with plan funding situation, need for resolution and need for approval of budget for Watson Wyatt study to update plan liabilities, demonstrate relative costs of continuous service accrual (.6).

02/06/07	Thomas M Wearsch	250.00	0.30	75.00
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Review and respond to correspondence regarding pensions and actuary.

02/06/07	John J McGowan Jr	460.00	1.50	690.00
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Exchange information, request with Mr. Porten, actuary for client's pension plan, seeking additional information, projections to support collective bargaining "effects" negotiations (.4); check on obtaining approval from creditors for support for payment of cost of study (.3); check on status of bargaining with Mr. Asensio, status of discussions with Mr. Merklin (.6); contact Ms. Koerwitz to discuss plan language on using plan assets to pay expenses on "last resort" basis (.2).

02/07/07	John J McGowan Jr	460.00	2.00	920.00
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Follow-up discussion with Mr. Bergen, following call from Mr. Fusco alerting to problems with Prudential being non responsive to inquiries from rank and file employees (.8); discuss emerging situation, need to forestall PBGC intervention, with Mr. Wearsch (.4); participate in meeting with Messrs. Bergen, Wearsch and Ms. Koerwitz to develop game plan and strategy for resolving issues, informing participants (.8).

02/07/07	Eric R Goodman	245.00	2.30	563.50
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Review case law on the treatment of workers' compensation claims (1.0); review Ohio workers'

compensation materials on the calculation of premiums (1.3).

02/07/07	Thomas M Wearsch	250.00	2.30	575.00
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Follow-up regarding inquiry from Mr. Fusco regarding W-2's (.3); telephone call with Messrs. Bergen and McGowan regarding pension administration (.4); review and respond to correspondence related to same (.3); review background documents related to same (.5); meet with Ms. Koerwitz and Messrs. Bergen and McGowan regarding same (.8).

02/07/07	Deborah L Koerwitz	275.00	0.50	137.50
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Attend portion of meeting with Mr. Bergen, Mr. McGowan, and Mr. Wearsch regarding pension plan participant concerns.

02/08/07	Thomas M Wearsch	250.00	1.00	250.00
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Review correspondence related to Pension administration and related issues (.3); review draft letter regarding same (.2); confer with Mr. McGowan regarding same (.5).

02/08/07	Deborah L Koerwitz	275.00	3.70	1,017.50
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Review provisions discussing treatment of administrative and other fees within the Canton and Crestline pension plan documents (.4); prepare short e-mail memo to Messrs. McGowan, Hutchinson, Wearsch regarding same (.1); draft separate cover letters for each group of participants in the Canton and Crestline plans to explain that their pension benefits will remain intact (1.9); prepare form to verify data used to determine pension benefits under the Canton and Crestline plans (.7); revise and consolidate cover letters to participants in the Canton and Crestline plans (.6).

02/08/07	Joseph F Hutchinson, Jr	525.00	0.30	157.50
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Conference with Mr. Goodman regarding workers' compensation issues.

02/08/07	John J McGowan Jr	460.00	2.50	1,150.00
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Confer with Mr. Wearsch and Ms. Koerwitz regarding handling of administrative expenses for plan matters, budgeting for pension plan ongoing operations, possible discharge of administrative expenses, other verifiable expenses from plan assets (.7); check on status of actuarial study with Watson Wyatt (.4); follow-up with Ms. Koerwitz on communications piece, and outline scope of communication to be sent to current and former participants, to inform them of plan status, verify information, etc. (1.2); check on effects bargaining status with Mr. Asensio (.2).

02/08/07	Eric R Goodman	245.00	0.30	73.50
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Review workers' compensation documents from SRS.

02/08/07	Susan L Atkinson	150.00	0.80	120.00
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Analyze Carlisle Corporation Retirement Plan for Hourly Paid Employees and create list of items

necessary on verification letter to separated participants.

02/08/07	Patricia A Poole	375.00	0.30	112.50
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Attention to workers' compensation issues.

02/09/07	Joseph F Hutchinson, Jr	525.00	1.20	630.00
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E-mails to and from Mr. Wearsch regarding information requests by Washington Penn (.1); review e-mails and issues regarding receivables, retirement plans, funding in March and Workers' Compensation issues (1.1).

02/09/07	John J McGowan Jr	460.00	2.50	1,150.00
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Detailed modification, work up of communications piece for participants, former participants in pension plans (1.2); communicate with Ms. Koerwitz on questions of timing, distribution, prospective on participant data sheet (estoppel oriented, rather than solicitis) (.4); exchanges with Messrs. Merklin, Hutchinson and others in connection with developing reliable time line for resolving all plan related matters, including sensation of accruals, assumption or termination, and PBGC matters (.9).

02/09/07	Joseph F Hutchinson, Jr	525.00	0.20	105.00
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E-mail to Mr. Wearsch regarding USWA and Mallak claim.

02/09/07	Deborah L Koerwitz	275.00	5.20	1,430.00
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Revise notice to participants to fold in first round of edits from Mr. McGowan and additional comments regarding same (1.9); review pension plan participant data from file and analyze to determine nonvested participant population (1.4); additional revisions to participant notice (1.1); brief telephone call with Mr. Wearsch and noticing agent Ms. Galyen to ascertain the noticing agent's abilities to distribute a mailing to pension plan participants (.2); prepare draft message to Mr. Bergen regarding logistics of participant notice (.6).

02/09/07	Thomas M Wearsch	250.00	0.50	125.00
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Telephone call with Ms. Koerwitz and Ms. Galyen regarding Pension mailing (.3); review correspondence related to same (.2).

02/10/07	Joseph F Hutchinson, Jr	525.00	0.40	210.00
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E-mails and review documents regarding termination versus assumption of retirement plans.

02/10/07	Deborah L Koerwitz	275.00	0.50	137.50
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Revise and send a set of directions to Mr. Bergen pertaining to the pension plan participant notices and collection of data, and revise form of letter to be sent to the pension plan participants.

02/10/07	John J McGowan Jr	460.00	1.00	460.00
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Exchange drafts of sample letter with Ms. Koerwitz and lay out concerns, issues, timing questions in separate e-mail to Ms. Koerwitz.

02/11/07	John J McGowan Jr	460.00	1.00	460.00
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Circulate materials pertaining to draft participant letter and react to comments received from Mr. Fusco (.5); review plan funding, send e-mails to actuary and other attorney working on projects, to keep process going (.5).

02/12/07	Eric R Goodman	245.00	0.20	49.00
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Telephone call with Mr. Hutchinson regarding workers' compensation issues.

02/12/07	Joseph F Hutchinson, Jr	525.00	0.70	367.50
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Conference with Mr. Goodman regarding workers' compensation status (.3); e-mail Mr. McGowan regarding pension plan and health care issues (.1); telephone conference with Mr. McGowan, Mr. Merklin regarding PBGC plan issues (.3).

02/12/07	John J McGowan Jr	460.00	2.50	1,150.00
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Contact by PBGC general counsel's office with questions about intention, need for clarity and compliance statement, control group questions, discussion of termination liability (based on current PBGC calculations and current PBGC information), and likelihood that liens may be filed in connection with liquidated proceeds from Mexican subsidiaries (.8); exchanges of e-mails pertaining to updating, clarification of pension plan discussions, timing of effects bargaining, status of Watson Wyatt actuarial evaluation, etc. (1.0); conference call with Mr. Hutchinson, followed by conference call with Messrs. Hutchinson and Merklin, to check on intentions of Hamlin and Hamlin Affiliates to assume or adopt plans, including a discussion of joint and survivor liability under ERISA Title IV (.7).

02/12/07	Thomas M Wearsch	250.00	0.30	75.00
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Review and respond to correspondence regarding pension plans.

02/12/07	Deborah L Koerwitz	275.00	0.60	165.00
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Revise and forward revised version of participant letter to Mr. Bergen via e-mail (.2); telephone call with Mr. Bergen regarding notice to pension plan participants (.1); telephone call with Ms. Galyen regarding process for providing notices to pension plan participants (.3); attention to administrative process of providing notice to pension plan participants (.2).

02/12/07	Joseph F Hutchinson, Jr	525.00	0.20	105.00
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Telephone conference with Messrs. Fusco and Wearsch regarding Steelworker requests for information and Mallak agreement.

02/13/07 Deborah L Koerwitz 275.00 0.20 55.00

Telephone call with Ms. Galyen regarding pension plan notices and call center phone line (.1); attention to logistics of the mailing of the pension plan participant notices (.1).

02/13/07 John J McGowan Jr 460.00 1.00 460.00

Send request to Watson Wyatt for updated actuarial and consulting-based information to support effects bargaining and respond to inquiries from Mr. Hutchinson pertaining to pension plan assessments on terminal funding, discounting, related topics.

02/13/07 Joseph F Hutchinson, Jr 525.00 2.20 1,155.00

Conference with Mr. Mallak regarding personnel and funding issues and regarding distribution analysis (.5); receipt and review draft of actuary letter regarding retirement plan and e-mail Mr. McGowan regarding same (.3); e-mails and telephone conference with Mr. McGowan, Ms. Koerwitz and work on and revision to letter to retirees providing notices of termination of pension plan (.6); e-mails and conference regarding workers' compensation issues/operating budget, and payment by participating customers with Mr. Goodman, Mr. Freedlander, Mr. Mallak (.8).

02/14/07 Deborah L Koerwitz 275.00 0.40 110.00

Update letter to be forwarded to pension plan participants (.2); e-mails with Mr. Hutchinson regarding use of vendor to field pension participants' calls (.1); exchange e-mails with vendor regarding same (.1).

02/14/07 Joseph F Hutchinson, Jr 525.00 2.50 1,312.50

Conference with Messrs. McGowan and Wearsch regarding PBGC, contribution claims, actuarial calculation, PBGC claims against Mexican assets, health care plan termination and union negotiations (.8); conference with Mr. Merklin regarding pension plan assumption and other issues regarding pension plan and union negotiations (.7); work on section 1113 and health care Motions (.6); conference with Mr. McGowan and e-mails regarding BMC answering calls from retirees (.2); conference with Mr. Merklin regarding retirement plan assumption and union negotiations (.2).

02/14/07 John J McGowan Jr 460.00 1.80 828.00

Conference call with Messrs. Wearsch and Hutchinson regarding plan liabilities, termination liabilities for pension plans and Watson Wyatt report, different valuations and different ways of looking at plan termination liability, assertable against related companies, and unsecured claims and valuation in bankruptcy (.8); discuss PBGC lien rights, and get information on liquidation of Mexican subsidiary interest, and details behind different quality of liquidation proceeds, as related to property and equipment "owned" by parent as opposed to interest held directly by subsidiary in receivables, inventory, and other intangible property (.7); exchange of e-mails pertaining to same; circle back to address issues on health plan status, status of information to be circulated on pension plans and plan's ability to pay (.3).

02/14/07 Thomas M Wearsch 250.00 1.20 300.00

Conference call with Messrs. Hutchinson and McGowan regarding pension and PBGC issues (.8); review and respond to correspondence regarding same (.4).

02/15/07 Joseph F Hutchinson, Jr 525.00 0.50 262.50

Review letter from Watson Wyatt and e-mails regarding 5500 issue and revisions (.3); conference with Mr. Fowland, counsel for Parker Hannifin (.2).

02/15/07 John J McGowan Jr 460.00 2.30 1,058.00

Exchange information with Mr. Hutchinson (.2); receive, review and digest advisory letter from Watson Wyatt pertaining to application of pension liability rules, inclusive of service "creep" (.5); participate in conference call with Mr. Hutchinson, others pertaining to status of plans, status of notice to plan participants on pension matters (.8); further work on CEP letter to participants (.3); confer with Ms. Koerwitz, discuss how to best respond to Department of Labor on questions pertaining to documents missing from most recent 5500 filings (.5).

02/15/07 Deborah L Koerwitz 275.00 1.70 467.50

Attention to follow-up correspondence regarding Form 5500 filings for the Pension Plan for Bargaining Unit Employees of Carlisle Engineered Products-Crestline and for the Pension Plan for Bargaining Unit Employees of the Canton Ohio Plant of Geagua Company Division of Carlisle Corporation, including sending an e-mail to Mr. Bergen and Ms. Brumbaugh regarding same (.6); attention to matters related to the pension plan participant letter (.7); telephone call with Mr. Bergen regarding Form 5500 follow-up letter (.1); receive and reply to e-mail received from Ms. Brumbaugh containing the Form 5558 extension of time to file and provide directions for responding to the Department of Labor-EBSA (.3).

02/15/07 Joseph F Hutchinson, Jr 525.00 0.90 472.50

Conferences with Mr. Goodman regarding workers' compensation (.1); e-mail Mr. Freedlander (.2); work on health care Motion and conference with Mr. Goodman regarding same (.6).

02/15/07 Eric R Goodman 245.00 0.20 49.00

Meet with Mr. Hutchinson regarding workers' compensation issues.

02/16/07 Joseph F Hutchinson, Jr 525.00 1.20 630.00

Receipt and review actuarial report (.3); telephone conference with Mr. Jury regarding health care (.2); telephone conference with Mr. Bergen regarding minimum contribution payment (.3); review actuarial report regarding retirement plans (.3); telephone conference with Mr. Gordon (.1).

02/16/07 John J McGowan Jr 460.00 2.50 1,150.00

Further review and assessment of Watson Wyatt letter (.7); identify missed contribution to Canton

plan and check on implications under ERISA Section 4043, have Ms. Koerwitz put together appropriate PBGC notice (.6); respond generally by circulating info, preliminary thoughts to working group and further review of Mexican subsidiary and confirmation of status of ownership of various liquidated proceeds for purposes of identifying PBGC claims against otherwise solvent subsidiary, under ERISA Title IV (1.2).

02/16/07	Deborah L Koerwitz	275.00	2.70	742.50
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Review new actuarial information received regarding the Canton and Crestline pension plans (.4); confirm whether response letters have been sent to the Department of Labor regarding the Canton and Crestline pension plans' 2005 Forms 5500 (.1); telephone call to actuary to confirm facts regarding original submission of the 2005 Forms 5500 (.1); prepare response letters to the Department of Labor for the Canton and Crestline pension plans and arrange for response packages to be mailed to the Department of Labor (1.5); receive instruction regarding disclosure to the Pension Benefit Guaranty Corporation regarding missed quarterly contribution and begin to review disclosure requirements (.6).

02/18/07	John J McGowan Jr	460.00	0.30	138.00
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Review Watson Wyatt report, review joint and survivor liability under ERISA Title IV, and validity of "guarantor" claim over against bankrupt.

02/19/07	John J McGowan Jr	460.00	2.00	920.00
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Conference call with Mr. Asensio to review labor relations matters, including status of effects bargaining, pension plan service creep issue, status of group health plan, etc. (.4); exchanges with Mr. Porten, to clarify status of additional questions being addressed, and receipt, review of clarification (.3); review reportable transaction, other notice provisions, conditions affecting continued administration of pension plans, and avoidance of PBGC intervention while bargaining is underway, and related discussions with Ms. Koerwitz (1.3).

02/19/07	Joseph F Hutchinson, Jr	525.00	0.80	420.00
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Conference with Mr. McGowan regarding retirement plan and effects bargaining (.2); e-mail Mr. McGowan and Mr. Freedlander regarding retirement and effects bargaining issues (.3); conferece with Mr. Wearsch and Mr. Goodman regarding information needed to reject health care plan (.3).

02/19/07	Deborah L Koerwitz	275.00	4.90	1,347.50
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Attention to the notice to be provided to CEP Acquisition LLC Health and Welfare Plan participants (1.0); review additional issues related to the notice to the Health and Welfare Plan participants (.5); research requirements for disclosure of missed quarterly payment to the Pension Benefit Guaranty Corporation, including whether disclosure is waived if a payment is made within a grace period and required disclosure to participants (1.7); review additional required pension disclosures (1.0); review requirements for PBGC Form 10 filing (.5); compile and forward data to Mr. Asensio regarding payroll records for the Canton and Crestline locations (.2).

02/20/07	Joseph F Hutchinson, Jr	525.00	0.20	105.00
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E-mails to Mr. Mallak and Mr. Wearsch regarding personnel issues.

02/20/07	Deborah L Koerwitz	275.00	1.50	412.50
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Telephone call with Mr. Asensio regarding data reports and follow-up telephone call to Paychex to request verification of data (.2); e-mail to Mr. Bergen regarding status of pension plan notice (.1); review list of COBRA participants and addresses (.1); telephone call and follow-up e-mails with ContinuedCare COBRA Administrators regarding current list and addresses for COBRA participants (.3); conference with Mr. Hutchinson and Mr. Asensio regarding provision of health care notice to health care plan participants (.4); conference with Mr. McGowan and Mr. Hutchinson regarding pension creep and health care plan (.4).

02/20/07	Manuel J Asensio	460.00	2.00	920.00
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Research and review payroll records requested by the USWA and forward same to Mr. Fusco (1.0); review payroll records to ensure they reflect final pay for Canton and Crestline employees and include all final payments required to laid off employees under the collective bargaining agreements (1.0).

02/20/07	Robin C Lyden	190.00	1.90	361.00
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Meet with Ms. Koerwitz to discuss notice that needs to be filed with PBGC and prepare Form 10 notice of a reportable event per the request of Ms. Koerwitz.

02/20/07	Joseph F Hutchinson, Jr	525.00	3.70	1,942.50
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Conference with Mr. Mallak and Mr. McGowan regarding retirement issues (.2); work on creep issues and conference with Mr. Bergen regarding same (.3); e-mails to Ms. Koerwitz regarding USW (.2); conference with Mr. Merkin regarding actuarial report (.2); telephone conference with Mr. Fusco regarding effects bargaining and health care plan termination (.2); telephone call to Mr. McGowan regarding health care plan termination (.2); attention to Motion to Terminate Health Care Plan (.3); conference with Mr. Asensio regarding health care termination, effects bargaining and pension plan creep issue and accrual termination (.4); conference with Mr. Mallak (.3); review all issues regarding PBGC, liability, minimum funding and unfunded benefits liability and receipt and review revised WatsonWorldwide calculation from actuary (.5); conference with Mr. Merklin regarding retirement plan/assumption of retirement plan (.3); review brief changes regarding Motion to Terminate Health Care Plan (.5); e-mail Mr. Freedlander (.1).

02/20/07	John J McGowan Jr	460.00	1.50	690.00
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Follow-up exchange with Mr. Porten with follow-up questions on valuation and deed for pension creep scenarios using ongoing plan funding assumptions (.5); meet with Mr. Hutchinson and Ms. Koerwitz to review group health plan shutdown scenarios, pension plan funding and assumption scenarios, including information provided by Watson Wyatt employing bankruptcy court-acceptable discounting rates, and alternative pension creep scenarios based upon PBGC

termination liability interest rates (1.0).

02/21/07	John J McGowan Jr	460.00	1.00	460.00
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Exchange information with Mr. Porten (.3); review status of plan termination analysis, funding analysis for Canton and Crestline plans, and check on PBGC filings with Ms. Koerwitz (.7).

02/21/07	Joseph F Hutchinson, Jr	525.00	0.60	315.00
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Conference with Mr. Freedlander regarding pension (.3); conference with Mr. Goodman regarding Workers' Compensation issues (.3).

02/21/07	Eric R Goodman	245.00	0.60	147.00
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Telephone conference with Mr. Hutchinson and Mr. Freedlander regarding pension issues.

02/21/07	Deborah L Koerwitz	275.00	0.40	110.00
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Telephone call with Ms. Brackney of the Employee Benefits Security Administration (.1); follow-up with Mr. Bergen regarding pension letters (.1); attention to PBGC Form 10 for missed January contribution (.2).

02/22/07	John J McGowan Jr	460.00	1.50	690.00
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Receive updated information, including funding assessments, from Watson Wyatt (.6); exchange e-mails with Mr. Hutchinson and others pursuant to developing termination liability assessment, analysis of multiple entities and potential liability in termination and related considerations (.9).

02/22/07	Joseph F Hutchinson, Jr	525.00	0.50	262.50
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E-mails to Mr. McGowan regarding retirement plan/PBGC and request for meeting with USW and review e-mails from Mr. McGowan and Mr. Asensio.

02/22/07	Thomas M Wearsch	250.00	0.30	75.00
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Review and respond to correspondence regarding Employee Pension Plan and PBGC.

02/22/07	Eric R Goodman	245.00	0.10	24.50
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Draft e-mail to SRS regarding workers' compensation data.

02/23/07	Joseph F Hutchinson, Jr	525.00	4.00	2,100.00
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Meet with Mr. Mallak regarding receivables, payables, reconciliation, personnel issues, health care cancellation, record destructions, Chardon property and lease termination, claim of Century Mold, Parker Hannifin proposal and City Bank issue (1.5); meet with Mr. Bergen regarding these issues and regarding pension plan, NL Venures claim (1.5); conference with Mr. Merklin regarding assumption of plan (.5); e-mails to Mr. McGowan regarding same and effects bargaining (.3); e-mails to Mr. McGowan regarding plan termination and effects bargaining (.2).

02/23/07 Deborah L Koerwitz 275.00 0.30 82.50

Telephone call to Paychex regarding payroll reports to confirm date of last paycheck to employees at the Canton and Crestline locations (.2); brief message to Mr. Asensio regarding same (.1).

02/23/07 John J McGowan Jr 460.00 1.00 460.00

Multiple exchanges with Mr. Hutchinson regarding pension plan funding status, status of PBGC pre-petition claims based on new valuation protocols (.6); review time line for consolidation of assets and Court approval of compliance statement, and discuss same with Mr. Hutchinson and others the need to discuss with United Steel Workers and Creditors' Committee (.4).

02/26/07 Joseph F Hutchinson, Jr 525.00 0.20 105.00

Telephone call from Mr. Odom of U.S. Department of Labor regarding petition for trade benefits.

02/26/07 Deborah L Koerwitz 275.00 1.60 440.00

Receive and analyze pension plan participant data for purposes of pension plan mailings (1.4); contact Prudential regarding pension plan data (.1); e-mail to Ms. Brumbaugh regarding Prudential (.1)

02/26/07 John J McGowan Jr 460.00 1.70 782.00

Meet with Mr. Hutchinson to review status of effects bargaining with steelworkers, status of group health plan shut down and claims presentment. Status of pension plan assumptions by affiliated company, and PBGC's posture (.8); follow-up discussion with Ms. Koerwitz, pertaining to issuance of participant notifications, to assure participants and beneficiaries of continuing viability of plans; discussed lack of detail, information needed to develop record, satisfy Title IV responsibility (.9).

02/26/07 Eric R Goodman 245.00 0.40 98.00

Prepare for conference with SRS regarding employee compensation claims (.3); draft e-mail to SRS regarding conference call (.1).

02/26/07 Joseph F Hutchinson, Jr 525.00 1.70 892.50

Conference with Mr. McGowan regarding retirement issues and status of plan termination or assumption (1.1); conference regarding information request and refusal to fund by participating customers (.6).

02/26/07 Thomas M Wearsch 250.00 0.80 200.00

Meet with Mr. Hutchinson regarding PBGC assumption strategy, Mexican assets and Motion to Compel (.6); review correspondence related to pension plan (.2).

02/27/07 Manuel J Asensio 460.00 1.50 690.00

Review correspondence regarding potential risks associated with involvement of PBGC in negotiations concerning potential assumption of pension plan by the Hamlin Group (.6); telephone conference with Mr. McGowan regarding status of pension and health & welfare issues and need to schedule meeting with union to finalize same (.6); telephone conference with Mr. Fusco regarding same (.3).

02/27/07 John J McGowan Jr 460.00 3.50 1,610.00

Review new PBGC proposed rules on distress terminations and involuntary terminations, pertaining to termination premiums (.4); look at evolving PBGC position on distress terminations generally, where control group members are not in reorganizations (.5); develop detailed analysis, assessment for Mr. Hutchinson and the rest of bankruptcy team to stress PBGC's position in current case, information known and not known to PBGC and likelihood of PBGC intervention once complete information is available (.9); identify scenario likely in involuntary termination situation (.3); follow-up discussion with Mr. Hutchinson, based upon analysis (.2); discuss need for effects bargaining resolution, plan assumption resolution, etc. (.2); identify preferred course of action for parties, for estate, for covered employees (.3); attempted contact of creditors, committee counsel to discuss Title IV assessment, analysis (.3); contact Mr. Asensio and participate in conference call with Mr. Fusco and Mr. Asensio to discuss posture of effects bargaining, need for resolution (.3); circle back and discuss with Messrs. Hutchinson, Wearsch and others (.1).

02/27/07 Thomas M Wearsch 250.00 0.60 150.00

Conference call with Messrs. Hutchinson and McGowan regarding new pension regulation and effect on CEP pensions (.1); conference call with Messrs. Freedlander and Hutchinson regarding same and customer refusal of customers to fund (.3); review and respond to correspondence regarding pension plans (.3).

02/27/07 Deborah L Koerwitz 275.00 0.30 82.50

Review memo prepared by Mr. McGowan regarding open issues pertaining to the pension plans and analyze (.3).

02/27/07 Joseph F Hutchinson, Jr 525.00 1.50 787.50

Conference with Mr. McGowan regarding surcharge penalty (.3); review additional information and memorandum from Mr. McGowan regarding termination premium and surcharge (.8); telephone conference with Mr. Fusco regarding termination of health care (.2); conference with Mr. McGowan regarding health care issues (.2).

02/28/07 Deborah L Koerwitz 275.00 1.60 440.00

Receive and review pension plan from Prudential (.7); telephone call to Mr. Bergen regarding pension notices (.1); prepare and send e-mail to Mr. Hutchinson regarding pension notices and

timing (.3); review draft language for motion regarding termination of the health and welfare plan (.3); brief discussion with Mr. Goodman regarding health plan termination (.2).

02/28/07	Eric R Goodman	245.00	1.60	392.00
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Draft and edit Motion to Terminate Health and Welfare Plan (1.4); telephone calls with Mr. Koerwitz regarding health and welfare plan termination issues (.2).

02/28/07	John J McGowan Jr	460.00	1.20	552.00
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Communicate with Mr. Fusco and Asensio and schedule negotiations for March 5, 2007 at 1:00 p.m. (.3); summarize status of case, claims, discussions and email to Mr. Hutchinson and others, including PBGC's posture, committee's posture, estate's posture generally, and Hamling group's posture (.9).

02/28/07	Joseph F Hutchinson, Jr	525.00	1.10	577.50
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Conference with Mr. McGowan and review e-mail regarding status of PBGC/labor issues and effects bargaining (.4); work on Motion regarding health care (.7).

Employee Benefits/Pension (B16)		<u>113.10</u>		<u>44,085.50</u>
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02/01/07	Jason P Perdion	290.00	0.20	58.00
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Review revised Disclosure Statement language concerning environmental issues (.1); respond to Mr. Hutchinson regarding same (.1).

02/13/07	Joseph F Hutchinson, Jr	525.00	0.20	105.00
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Conference with Mr. Goodman regarding environmental issues at Middlefield and regarding abandonment.

Environmental Matters (B17)		<u>.40</u>		<u>163.00</u>
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02/01/07	Thomas M Wearsch	250.00	1.40	350.00
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Review Motion for Relief from Stay and formulate Response (.5); review Carlisle Motion for Administrative Claim and proposed settlement (.6); telephone call with Mr. Parker regarding abandonment of Canton facility and clean up (.3).

02/02/07	Melissa A DeGaetano	190.00	2.10	399.00
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Research ability of debtor to reject a commercial lease.

02/02/07	Eric R Goodman	245.00	0.10	24.50
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Draft e-mail to client regarding Belleville and Canton leases.

02/05/07	Melissa A DeGaetano	190.00	2.80	532.00
Research ability of debtor to reject a commercial lease.				
02/05/07	Eric R Goodman	245.00	0.30	73.50
Meet with Ms. DeGaetano regarding section 365 research.				
02/05/07	Thomas M Wearsch	250.00	1.00	250.00
Telephone call with Mr. Freedlander regarding Mallak Agreement (.2); review and revise same (.4); various telephone calls with Mr. Mallak regarding same (.4).				
02/06/07	Thomas M Wearsch	250.00	3.50	875.00
Draft Motion to Assume Mallak Agreement, Motion to Expedite and Order regarding same.				
02/09/07	Eric R Goodman	245.00	0.80	196.00
Review Objection to Motion to Reject Lease (.3); telephone call to Mr. Bergen regarding same (.2); telephone calls with Mr. Wearsh regarding same (.3).				
02/09/07	Thomas M Wearsch	250.00	2.50	625.00
Review NL Ventures Objection and Motion to Compel (.7); investigate factual and legal issues raised therein (1.1); telephone call with Mr. Fusco regarding Motion to Assume (.1); telephone call with Ms. Giannirakis regarding same (.2); telephone call with Mr. Mallak regarding same and preparation for testimony (.4).				
02/12/07	Eric R Goodman	245.00	1.10	269.50
Meet with Mr. Hutchinson regarding lease rejection Motion and upcoming status conference (.5); prepare proffer and hearing outline for the lease rejection Motion and related documents (.6).				
02/12/07	Joseph F Hutchinson, Jr	525.00	0.30	157.50
Conference with Mr. Gordon regarding Vandalia and Bishopville liens/finance lease issue.				
02/12/07	Thomas M Wearsch	250.00	2.50	625.00
Telephone call with Ms. Giannirakis regarding Assumption of Mallak Agreement (.2); telephone call with Messrs. Hutchinson and Fusco regarding same (.1); review correspondence related to same (.3); various telephone calls with Mr. Parker regarding issues with NL Ventures and proposed Order (.4); draft and circulate proposed Order (.5); review and respond to correspondence related to same (.3); review and respond to claims of NL Ventures (.7).				
02/13/07	Thomas M Wearsch	250.00	1.40	350.00
Draft assumption Order (.4); review comments to rejection Order (.2); respond to questions from				

Mr. Parker and exchange correspondence with same (.5); review and revise rejection Order (.3).

02/13/07	Eric R Goodman	245.00	0.80	196.00
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Edit and revise lease rejection Order and draft e-mail to Mr. Wearsch regarding the same (.6); meet with Mr. HUTchinson regarding Middlefield lease (.2).

02/13/07	Joseph F Hutchinson, Jr	525.00	0.30	157.50
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Telephone conference with Mr. Wearsch regarding Order as to rejection of Canton and Belleville.

02/14/07	Thomas M Wearsch	250.00	0.60	150.00
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Follow-up regarding Order on Assumption of Mallak Agreement (.2); exchange correspondence with Mr. Parker regarding Order on Rejection of Canton and Belleville leases (.4).

02/14/07	Eric R Goodman	245.00	0.10	24.50
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Draft e-mail to client regarding second lease rejection Motion.

02/15/07	Eric R Goodman	245.00	1.40	343.00
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Draft Motion to Reject Chardon Lease (.2); telephone call to the Court regarding hearing dates (.1); review Chardon lease (.6); meet with Mr. Richards regarding the Parker Hannifin leases (.5).

02/15/07	Thomas M Wearsch	250.00	1.10	275.00
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Follow-up with Mr. Freedlander regarding Mallak Order (.2); review and submit same (.3); continue to exchange correspondence with Mr. Parker regarding rejection Order (.3); revise and submit same (.3).

02/16/07	Eric R Goodman	245.00	2.00	490.00
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Draft and edit Motion to Reject Chardon Lease and proposed Order.

02/19/07	Joseph F Hutchinson, Jr	525.00	0.60	315.00
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Review leases, IT issues/software leases, hardware leases in summarized form for purposes of determining rejection.

02/22/07	Eric R Goodman	245.00	0.20	49.00
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Telephone call with lessor of personal property (.1); draft e-mail to client regarding Second Omnibus lease rejection Motion (.1).

02/22/07	Thomas M Wearsch	250.00	1.30	325.00
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Draft summary of Citi Motion for client to review (1.1); review and respond to correspondence regarding Carlisle (.2).

02/27/07	Eric R Goodman	245.00	0.10	24.50
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Review NL Ventures lease rejection Order.

02/27/07	Thomas M Wearsch	250.00	2.80	700.00
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Review Citi Motion for Payment and draft settlement proposal (2.0); transmit same to Citi's counsel (.1); review research regarding section 363(b)(3) with respect to request from NL Ventures (.7).

Executory Contracts & Leases (B18)		<u>31.10</u>	<u>7,776.50</u>
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02/01/07	Sarah A Maxwell	140.00	1.20	168.00
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Prepare draft of Baker & Hostetler's First Interim Fee Application and forward to Messrs. Hutchinson, Wearsch and Goodman for review and comment.

02/02/07	Thomas M Wearsch	250.00	0.30	75.00
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Review and comment on amended DiDonato Declaration.

02/05/07	Sarah A Maxwell	140.00	1.00	140.00
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Review and correct time entries for Monthly Fee Statement.

02/05/07	Thomas M Wearsch	250.00	0.20	50.00
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Telephone call with Mr. Bergen regarding Monthly Fee Statements.

02/06/07	Sarah A Maxwell	140.00	0.50	70.00
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Review Baker & Hostetler's Monthly Fee Statement and divide fees and expenses for periods December 1, 2006 through December 20, 2006 and December 21, 2006 through December 31, 2006 and forward results to Mr. Wearsch per his request.

02/07/07	Sarah A Maxwell	140.00	0.20	28.00
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Telephone call from Ms. Hickman of McGuire Woods regarding deadline for First Interim Fee Application (.1); forward samples of same (.1).

02/07/07	Thomas M Wearsch	250.00	0.40	100.00
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Review and revise amended DiDonato Declaration.

02/08/07	Thomas M Wearsch	250.00	0.50	125.00
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Review Baker & Hostetler's Monthly Fee Statement.

02/09/07	Sarah A Maxwell	140.00	0.30	42.00
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Review and correct time entries for Monthly Fee Statement.

02/09/07	Sarah A Maxwell	140.00	0.30	42.00
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Prepare Task Code Summary and forward to Mr. Wearsch for review and comment.

02/13/07	Eric R Goodman	245.00	0.70	171.50
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Edit and circulate proposed Orders for the appraisers (.3); draft e-mail to Ms. Johnson regarding appraiser Applications (.1); review and upload proposed Orders for the appraisers (.3).

02/16/07	Eric R Goodman	245.00	0.20	49.00
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Edit and upload proposed Orders for the appraisers per notice from the Court.

02/20/07	Sarah A Maxwell	140.00	0.80	112.00
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Revise Baker & Hostetler's First Interim Fee Application and assemble exhibits for same.

02/20/07	Sarah A Maxwell	140.00	0.80	112.00
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Correct time entries for Monthly Fee Statement at the request of Mr. Wearsch (.3); prepare Monthly Fee Statement and forward to appropriate parties (.5).

02/23/07	Sarah A Maxwell	140.00	1.00	140.00
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Review and correct time entries for Monthly Fee Statement.

02/28/07	Joseph F Hutchinson, Jr	525.00	0.80	420.00
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Work on Baker & Hostetler's First Interim Fee Application.

02/28/07	Sarah A Maxwell	140.00	0.50	70.00
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Revise and prepare Baker & Hostetler's First Interim Fee Application and Huron Consulting Group's First Interim Fee Application for electronic filing with court.

02/28/07	Sarah A Maxwell	140.00	0.50	70.00
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Review and correct time entries for Monthly Fee Statement.

02/28/07	Thomas M Wearsch	250.00	2.00	500.00
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Review and review Baker & Hostetler's First Interim Fee Application (1.2); review and revise Glass & Associates First Interim Fee Application (.5); telephone call with Mr. Hutchinson regarding same (.3).

Fee/Employment Applications (B19)

12.20

2,484.50

Baker & Hostetler LLP

Cincinnati Cleveland Columbus Costa Mesa Denver Houston Los Angeles New York Orlando Washington, DC

02/01/07	Thomas M Wearsch	250.00	1.00	250.00
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Various telephone calls with Messrs. Mallak and Bergen in Mexico regarding CEP Mexico financing and liquidation (.4); telephone call with Messrs. Mallak and Martinez-Quezado regarding same (.3); answer inquiry from Mr. Bergen regarding customer setoff limitations (.3).

02/06/07	Thomas M Wearsch	250.00	1.60	400.00
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Attention to Independent Contractors payment request and upcoming hearing (.4); telephone call with Mr. Bergen regarding payment of GM invoices (.6); review documentation related to same (.3); draft correspondence to GM's counsel regarding same (.3).

02/07/07	Thomas M Wearsch	250.00	0.90	225.00
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Review and comment on stipulated facts related to Independent Contractors (.2); attention to resolution of same (.4); follow-up regarding Wachovia financing Order (.3).

02/08/07	Thomas M Wearsch	250.00	0.50	125.00
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Review and respond to General Motors accounts receivable reconciliation.

02/09/07	Thomas M Wearsch	250.00	0.70	175.00
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Follow-up with Mr. Freedlander regarding financing (.1); telephone call with Mr. Bergen regarding budget and DIP questions (.3); review documents regarding same (.3).

02/12/07	Thomas M Wearsch	250.00	0.80	200.00
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Review DIP Order regarding Committee fees (.3); attention to resolution of Independent Contractor issues (.5).

02/15/07	Thomas M Wearsch	250.00	0.60	150.00
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Review correspondence regarding Faurecia overpayment (.2); telephone call with Mr. Mallak regarding same (.2); telephone call with Mr. Hunter regarding same (.2).

02/22/07	Thomas M Wearsch	250.00	0.30	75.00
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Follow-up regarding status of Wachovia financing Order.

02/22/07	Joseph F Hutchinson, Jr	525.00	1.50	787.50
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Conference with Mr. Bergen regarding reconciliation of Mexico/CEP (.5); review proposal from Carlisle regarding proposed resolution (.1); receipt and review revised DIP Order and e-mails to Mr. Downs and telephone conference with Mr. Downs regarding revised DIP (9).

02/23/07	Thomas M Wearsch	250.00	0.30	75.00
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Follow-up regarding collection of General Motors accounts receivable and improper set offs.

02/26/07	Thomas M Wearsch	250.00	3.60	900.00
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Telephone call with Mr. Bergen regarding GM set off (.2); telephone call with Ms. Seewer regarding same (.2); draft correspondence regarding same (.1); conference call with Messrs. Bergen and Hutchinson regarding refusal of customers to fund request (.3); review correspondence regarding same (.3); draft Motion to Compel BBK to release funds (2.5).

02/26/07	Joseph F Hutchinson, Jr	525.00	1.40	735.00
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Work on distribution analysis (.3); telephone conference with Ms. Seewer regarding refusal to permit cash infusions (.2); e-mail Mr. Freedlander regarding potential Motion to Compel (.1); telephone conference with Messrs. Bergen and Wearsch regarding BBK funding of DIP, Crestline sale, diminimus motion and Fairlawn lease (.3); conference with Mr. Wearsch and work on Motion to Compel (.3); telephone conference with Mr. Hammer regarding refusal by participating customers to permit use of cash infusions (.2).

02/27/07	Thomas M Wearsch	250.00	4.10	1,025.00
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Review, revise and finalize draft of Motion to Compel BBK to release funds (2.6); meeting with Mr. Hutchinson regarding same (.2); review funding request (.2); review Final DIP Order regarding same (.4); conference call with Messrs. Hutchinson and Bergen regarding same (.7).

02/27/07	Joseph F Hutchinson, Jr	525.00	0.80	420.00
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Conference with Mr. Bergen regarding claim against participating customers and regarding availability issues and AR collection and review DIP and customer participation agreement regarding availability issue and claim for additional cash infusion funding.

02/27/07	Joseph F Hutchinson, Jr	525.00	1.20	630.00
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Telephone conference with Mr. Freedlander regarding motion to compel against participating customers (.3); work on motion (.4); conference with Mr. Wearsch regarding same (.2); conference with Mr. Wearsch regarding Citicapital matter (.1); review information and e-mail from Mr. Bergen regarding participating customers refusal to fund (.2).

02/28/07	Joseph F Hutchinson, Jr	525.00	2.60	1,365.00
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Review DIP, customer agreements and other documents regarding cash infusion demand for payments made in November (.4); conference regarding receivables and review e-mails regarding GM receivables and conferece with Mr. Bergen regarding same (.3); conferences with Mr. Freedlander regarding all issues, including receivables, health care, cash infusion regarding prior payments, Vandalia and Bishiopville, 554 abandonment and other matters, including disclosure statement (.6); conference with Mr. Wearsch regarding same (.2); work on resolving receivables motion to compel, completion of Middlefield transaction, labor issues and disclosure

statement (1.1).

Financing/Cash collateral (B21)

21.90 7,537.50

02/02/07 Eric R Goodman 245.00 0.20 49.00

Telephone call with claims trader regarding Disclosure Statement filing (.1); telephone call to Michigan title company (.1).

02/06/07 Eric R Goodman 245.00 0.20 49.00

Telephone call with claims purchaser regarding Disclosure Statement.

02/08/07 Eric R Goodman 245.00 0.30 73.50

Respond to telephone call from former CEP employee (.1); respond to creditor inquiry from New York (.1); respond to creditor inquiry from Texas (.1).

02/09/07 Eric R Goodman 245.00 0.10 24.50

Respond to creditor call regarding Disclosure Statement notice.

02/12/07 Joseph F Hutchinson, Jr 525.00 0.10 52.50

Telephone conference with two creditors.

02/19/07 Eric R Goodman 245.00 0.20 49.00

Telephone call to PA utility (.1); return telephone call to Waste Management (.1).

Meetings of & Communications with Creditors (non-committee (B25)

1.10 297.50

02/15/07 Thomas M Wearsch 250.00 0.40 100.00

Attention to response to Washington Penn subpoena.

Other Contested Matters (excluding Assumption/Religion) (B28)

.40 100.00

02/01/07 Joseph F Hutchinson, Jr 525.00 0.50 262.50

Conference with Mr. Freedlander regarding Plan, Disclosure Statement, filing of Plan and Motion to Approve Disclosure Statement (.3); conference with Mr. Goodman regarding filing and timing of same (.2).

02/01/07 Eric R Goodman 245.00 1.00 245.00

Meet with Mr. Hutchinson regarding Plan and Disclosure Statement (.1); edit and review Motion to Approve Disclosure Statement (.4); review revised Plan and Disclosure Statement (.5).

02/02/07	Eric R Goodman	245.00	5.10	1,249.50
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Review liquidation analysis and revised liquidation analysis from Glass & Associates (.2); review revised Plan and Disclosure Statement and Trust Agreement (2.5); review and edit Motino to Approve Disclosure Statement (2.4).

02/02/07	Thomas M Wearsch	250.00	1.30	325.00
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Review Plan and Disclosure Statement.

02/05/07	Eric R Goodman	245.00	6.60	1,617.00
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Review and edit Motion to Approve Disclosure Statement (2.3); meet with Mr. Ptaszek regarding tax consequences of the Plan and Trust Agreement and draft e-mail to the Committee regarding same (.3); review and file revised Plan, Disclosure Statement and Trust Agreement and related documents (3.7); telephone calls and e-mails to Mr. Bergen and counsel for the Creditors' Committee regarding the Disclosure Statement (.3).

02/06/07	Eric R Goodman	245.00	0.50	122.50
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Review and respond to e-mails from BMC regarding service of the Disclosure Statement (.2); review timeline from BMC regarding Plan confirmation (.3).

02/08/07	Eric R Goodman	245.00	0.50	122.50
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Telephone call with Mr. Hutchinson regarding status of Plan and Disclosure Statement.

02/12/07	Eric R Goodman	245.00	0.50	122.50
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Review Motion to Approve Disclosure Statement and related Affidavit (.2); meet with Mr. Hutchinson regarding same (.3).

02/14/07	Eric R Goodman	245.00	0.10	24.50
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Review Disclosure Statement section on reclamation claims.

02/20/07	Eric R Goodman	245.00	0.60	147.00
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Telephone call with Mr. Goodman at the U.S. Trustee's office (.1); print and arrange for delivery of Plan and Disclosure Statement to the U.S. Trustee's office (.3); review Disclosure Statement filings (.2).

Plan & Disclosure Statement (including Business Plan)	16.70	4,238.00
(B29)		

02/01/07	Eric R Goodman	245.00	0.80	196.00
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Review CEP reclamation Order (.2); draft settlement notice for Nova claim (.5); draft e-mail to the Committee regarding the Nova settlement notice (.1).

02/02/07	Eric R Goodman	245.00	0.30	73.50
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Telephone call with counsel for Hubbard Supply.

02/05/07	Eric R Goodman	245.00	0.40	98.00
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Edit notice of reclamation settlement and draft e-mail to Mr. Freedlander regarding the same (.2); edit and file notice of Nova stipulation (.2).

02/07/07	Eric R Goodman	245.00	0.10	24.50
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Review and respond to e-mail from Mr. Maxon.

Reclamation (B31)

<u>1.60</u>	<u>392.00</u>
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02/06/07	Thomas M Wearsch	250.00	2.30	575.00
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Review CitiCapital Motion and conduct background investigation regarding same (1.7); telephone call with Mr. Konstantinopolous regarding same (.2); telephone call with Mr. Mallak regarding same (.2); draft correspondence regarding same (.2).

02/12/07	Joseph F Hutchinson, Jr	525.00	1.00	525.00
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Review and prepare for status call and hearing on Motion for Relief from Stay (.9); e-mail Mr. Mallak (.1).

02/16/07	Joseph F Hutchinson, Jr	525.00	0.20	105.00
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Receive and review Motion to Lift Stay.

02/28/07	Joseph F Hutchinson, Jr	525.00	1.30	682.50
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Draft lift-stay Motion and conferece with Mr. Gordon, counsel for landlord regarding same (1.0); additional conference with Mr. Gordon regarding lift-stay Motion and potential settlement with Parker Hannifin (.3).

Relief from Stay/Adequate Protection Proceedings (B32)

<u>4.80</u>	<u>1,887.50</u>
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02/12/07	Joseph F Hutchinson, Jr	525.00	0.30	157.50
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Review 365(d)(3) issues.

02/12/07 Timothy J Richards 210.00 1.50 315.00

Receive instruction from Mr. Hutchinson (.3); research regarding methods of perfecting finance lease under Ohio and South Carolina law (1.2).

02/15/07 Timothy J Richards 210.00 3.20 672.00

Receive instruction from Mr. Hutchinson and Mr. Wearsch (.3); review lease and memorandum of lease for Bishopville, South Carolina facility (.3); review lease and memorandum of lease for Vandalia, Ohio facility (.3); research regarding perfection of finance lease under Ohio and South Carolina law (1.2); meet with Mr. Goodman regarding same (.4); research regarding bankruptcy cases where recharacterized lease held to be disguised financing arrangement (.7).

02/16/07 Timothy J Richards 210.00 3.30 693.00

Research regarding perfection of finance lease under Ohio and South Carolina law (.5); research regarding equitable mortgage under Ohio and South Carolina law (1.3); research regarding bankruptcy cases where recharacterized lease held to be unsecured security agreement (1.2); draft memorandum regarding same (.3).

02/19/07 Timothy J Richards 210.00 2.30 483.00

Draft memorandum regarding characterization of Bishopville and Vandalia leases as equitable mortgages and perfection of security interests for same.

Research (B33)

10.60

2,320.50

02/01/07 Eric R Goodman 245.00 0.10 24.50

Review and file Affidavit of Service for Crestline sale Motion.

02/01/07 Thomas M Wearsch 250.00 2.10 525.00

Telephone calls with Messrs. Presto, Mallak, Stephenson, Bergen and Hutchinson regarding removal of presses from Lapeer and closing (.8); telephone call with rigger regarding removal of presses (.3); coordinate removal of presses to ensure closing on Lapeer (.6); review and response to correspondence regarding final two equipment auctions (.3); respond to inquiries by Ms. Edison regarding closing of Lapeer sale (.1).

02/01/07 Joseph F Hutchinson, Jr 525.00 1.10 577.50

Telephone conferences with Ms. Johnson regarding sale of Lapeer (.3); additional conference with Ms. Johnson regarding Lapeer (.1); e-mails regarding Lapeer equipment and sale of real estate (.3); work on sales issues and e-mails regarding results (.3); conference with Mr. Mallak regarding sales (.1).

02/02/07 Thomas M Wearsch 250.00 0.80 200.00

Telephone call with Ms. Stebbins regarding Lapeer Sale Order (.2); review, revise and submit same (.4); review liquidation analysis (.2).

02/02/07	Eric R Goodman	245.00	0.30	73.50
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Telephone call to Mr. Johnson regarding closing date (.1); review Crestline sale agreement (.2).

02/02/07	Thomas M Wearsch	250.00	1.40	350.00
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Prepare for conference call regarding liquidation of CEP Mexico (.5); attend conference call with Messrs. Martinez-Quezado, Bergen, Freedlander and Mallak regarding same (.6); follow-up with Mr. Mallak regarding same (.3).

02/02/07	Victoria L Johnson	305.00	0.40	122.00
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Attention to Crestline matters.

02/02/07	Victoria L Johnson	305.00	0.90	274.50
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Attention to Vandalia, Ohio appraisal.

02/02/07	Victoria L Johnson	305.00	0.50	152.50
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Telephone discussion with Mr. Riseman regarding Lapeer, Michigan transaction.

02/02/07	Victoria L Johnson	305.00	0.70	213.50
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Attention to matters relating to Lapeer, Michigan.

02/05/07	Victoria L Johnson	305.00	0.80	244.00
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Telephone call to Mr. Riseman regarding Lapeer closing.

02/05/07	Victoria L Johnson	305.00	1.20	366.00
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Telephone call with appraiser regarding liquidation value of Vandalia, Ohio property.

02/05/07	Eric R Goodman	245.00	0.30	73.50
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Draft Notice of Hearing on the Crestline sale.

02/06/07	Eric R Goodman	245.00	0.50	122.50
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Edit and file Notice of Hearing on the Crestline sale.

02/06/07	Thomas M Wearsch	250.00	0.30	75.00
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Telephone call with Ms. Stebbins regarding hearings (.1); review final Lapeer Order and circulate same (.2).

02/06/07	Victoria L Johnson	305.00	0.50	152.50
Attention to Vandalia, Ohio appraisal.				
02/06/07	Victoria L Johnson	305.00	0.50	152.50
Telephone call with Mr. Riseman regarding Lapeer property.				
02/06/07	Victoria L Johnson	305.00	0.50	152.50
Telephone call to appraiser regarding Bishopville property.				
02/06/07	Victoria L Johnson	305.00	0.50	152.50
Review and respond to e-mail from buyer of Crestline property.				
02/06/07	Thomas M Wearsch	250.00	0.50	125.00
Telephone calls with Mr. Presto regarding titles to vehicles (.3); telephone call with Mr. Mallak regarding same (.2).				
02/08/07	Thomas M Wearsch	250.00	1.20	300.00
Respond to inquiries and document requests in preparation for Lapeer closing (1.0); answer inquiries from Ms. Johnson regarding appraisers (.2).				
02/08/07	Victoria L Johnson	305.00	2.40	732.00
Attention to various Lapeer title issues.				
02/08/07	Victoria L Johnson	305.00	0.40	122.00
Review and respond to e-mail from Mr. Stephenson.				
02/08/07	Eric R Goodman	245.00	4.30	1,053.50
E-mail correspondence with Ms. Johnson regarding Crestline hearing and appraisals (.2); draft Motion to Abandon Property (1.3); review case law and form Motions to Abandon (1.5); review Vandalia financing agreement (.8); research and review case law on lease agreements and disguised financing agreements (.5).				
02/08/07	Joseph F Hutchinson, Jr	525.00	1.60	840.00
Conferences with Mr. Wearsch regarding information requests, Mexican assets and substantive consolidation (.5); review e-mails regarding Mexican assets, substantive consolidation issues and distribution analysis (1.1).				
02/09/07	Victoria L Johnson	305.00	3.00	915.00

Attention to Lapeer closing matters.

02/09/07	Thomas M Wearsch	250.00	1.10	275.00
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Respond to inquiries regarding Lapeer closing (.3); coordinate movement of presses from facility and close date (.8).

02/10/07	Joseph F Hutchinson, Jr	525.00	0.40	210.00
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E-mails and review documents regarding sales of Lapeer and Crestline and retirement plan issues.

02/12/07	Joseph F Hutchinson, Jr	525.00	0.60	315.00
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Conference with Mr. Wearsch regarding hearing and status of sales of Lapeer and Crestline (.3); conference with Ms. Johnson regarding same (.3).

02/12/07	Thomas M Wearsch	250.00	1.90	475.00
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Respond to inquiries for documentation needed for Lapeer closing (1.0); telephone calls with Ms. Johnson regarding same (.3); telephone calls with rigger regarding removal of equipment in Lapeer (.3); review and respond to correspondence related to same (.3).

02/12/07	Victoria L Johnson	305.00	4.00	1,220.00
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Draft closing documents in connection with Lapeer closing.

02/12/07	Victoria L Johnson	305.00	1.00	305.00
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Attention to various closing issues regarding Lapeer property.

02/12/07	Joseph F Hutchinson, Jr	525.00	1.90	997.50
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Telephone conference with Mr. Merklin regarding West Alex location (.2); telephone conference with Mr. Bergen regarding upcoming hearing and potential evidence needed (.5); additional conference with Mr. Bergen regarding hearing (.2); conference with Mr. Mallak and Mr. Bergen regarding proffer for hearing (.5); review and revise proffers in case needed for testimony as to appraisers, sale, Mallak application (.5).

02/13/07	Joseph F Hutchinson, Jr	525.00	1.20	630.00
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Receipt and review case analysis regarding storage, document destruction, IT equipment, software rejections and distribution analysis (.8); conference with Mr. Bergen regarding distribution analysis and IT and software rejections and document destruction and storage (.4).

02/13/07	Eric R Goodman	245.00	0.80	196.00
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Draft and edit Motion to Abandon Vandalia and Bishopville Property.

02/13/07	Victoria L Johnson	305.00	1.00	305.00
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Attention to issues related to equipment removal from Lapeer location.

02/13/07	Victoria L Johnson	305.00	5.00	1,525.00
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Attention to Lapeer closing documents.

02/13/07	Victoria L Johnson	305.00	1.00	305.00
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Attention to obtaining Bishopville appraisal.

02/13/07	Thomas M Wearsch	250.00	0.90	225.00
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Telephone call with rigger regarding removal of equipment (.4); telephone call with Ms. Johnson regarding closing of Lapeer (.1); respond to inquiries regarding Lapeer closing (.4).

02/13/07	Joseph F Hutchinson, Jr	525.00	3.30	1,732.50
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Conferences with Mr. Mallak, Mr. Bergen and Mr. Wearsch and prepare for hearing (1.8); attend conference call hearing (.5); conference with Mr. Wearsch regarding sales of Crestline and Lapeer (.1); e-mail Mr. Stephenson, Ms. Johnson, Mr. Bergen and Mr. Poynter regarding sales of Lapeer and Crestline (.8); conference with Ms. Johnson regarding Lapeer sale closing (.1).

02/14/07	Joseph F Hutchinson, Jr	525.00	1.00	525.00
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E-mails to Mr. Stephenson and Ms. Johnson regarding Lapeer closing (.2); additional e-mails and conference with Ms. Johnson and Mr. Stephenson regarding Lapeer closing (.2); additional e-mails to Ms. Johnson regarding Lapeer closing (.2); telephone call with Ms. Johnson regarding Lapeer and review documents and deed, corporate authorization and bill of sale (.2); additional conference with Mr. Mallak regarding closing of Lapeer and Crestline (.2).

02/14/07	Victoria L Johnson	305.00	1.00	305.00
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Attention to equipment removal issues related to Lapeer.

02/14/07	Victoria L Johnson	305.00	1.00	305.00
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Attention to Lapeer deed issues.

02/14/07	Victoria L Johnson	305.00	4.00	1,220.00
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Attention to Lapeer closing details.

02/14/07	Thomas M Wearsch	250.00	1.00	250.00
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Respond to inquiries from Ms. Johnson regarding closing (.4); follow-up with riggers regarding equipment removal (.3); respond to inquiries regarding Mexican sales (.3).