

02/14/07 Joseph F Hutchinson, Jr 525.00 1.90 997.50

Review issues relating to Mexico and conference with Mr. Wearsch regarding same (.3); memorandum to file regarding issues relating to Mexico (.6); E-mails to all, including Mr. Martin, Mr. Bergen regarding telephone conference and regarding check signatures, collections of receivables, Mexican asset sale and receipt of Mexican receivables (.4); conference with Mr. Bergen regarding document destruction and storage contract (.3); conference with Mr. Mallak regarding personnel, sale of equipment, sale of computers, closing of Lapeer (.3).

02/15/07 Thomas M Wearsch 250.00 0.70 175.00

Obtain certified sale Order for Lapeer closing (.3); review and respond to inquiries regarding closing of Lapeer (.4).

02/15/07 Victoria L Johnson 305.00 5.00 1,525.00

Attention to Lapeer closing details.

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

Conference with Ms. Johnson regarding equipment removal and execution of Lapeer sale documents (.3); conference with Ms. Johnson regarding Lapeer and Crestline sale and review sale documents and issues regarding removal of equipment by equipment purchasers (.4); e-mails regarding Faurecia and conference with Mr. Wearsch regarding same (.2).

02/16/07 Joseph F Hutchinson, Jr 525.00 2.10 1,102.50

Review e-mail from Ms. Johnson regarding delayed closing (.3); conference with Ms. Johnson and e-mails regarding delayed closing (.2); conference with Mr. Wearsch and Ms. Johnson regarding appraisals for Vandalia and Bishopville (.3); receipt and review mechanic's lien on Lapeer and telephone conference with Mr. Bergen regarding mechanic's lien (.3); work on and conferece with Ms. Johnson regarding Lapeer closing and escrow for mechanic's lien issues (.3); e-mails to Mr. Freedlander regarding Lapeer and regarding Bishopville and Vandalia (.2); receipt and review Biditup final sale reconciliation (.5).

02/16/07 Victoria L Johnson 305.00 5.00 1,525.00

Attention to Lapeer closing documents.

02/16/07 Thomas M Wearsch 250.00 0.30 75.00

Meet with Ms. Johnson and Mr. Hutchinson regarding appraisals.

02/19/07 Victoria L Johnson 305.00 2.20 671.00

Attention to Lapeer, Michigan closing matters.

02/20/07	Victoria L Johnson	305.00	1.00	305.00
----------	--------------------	--------	------	--------

Attention to Lapeer, Michigan closing matters.

02/20/07	Victoria L Johnson	305.00	3.00	915.00
----------	--------------------	--------	------	--------

Attention to issues relative to lien for Triple S Construction as it relates to the Lapeer, Michigan closing.

02/20/07	Joseph F Hutchinson, Jr	525.00	0.90	472.50
----------	-------------------------	--------	------	--------

E-mails regarding escrow funds from mechanic's lien and repair to Lapeer property (.2); e-mail Mr. Bergen regarding Lapeer closing and mechanic's lien and proceeds regarding Mexican inventory for claims (.2); conference with Mr. Bergen regarding Mexican receivables and revise DIP (.2); conference with Mr. Bergen regarding Mexican payables and receivables and reconciliation thereof and review e-mail regarding same (.3).

02/20/07	Joseph F Hutchinson, Jr	525.00	0.30	157.50
----------	-------------------------	--------	------	--------

Conference with Mr. Mallak regarding Lapeer closing and removal of equipment.

02/21/07	Joseph F Hutchinson, Jr	525.00	0.60	315.00
----------	-------------------------	--------	------	--------

E-mails to Ms. Johnson and Mr. Bergen regarding Triple S/mechanic's lien removal (.2); conference with Ms. Johnson regarding escrow of Lapeer funds (.2); telephone conference with U.S. Trustee regarding bounced check (.2).

02/21/07	Joseph F Hutchinson, Jr	525.00	1.40	735.00
----------	-------------------------	--------	------	--------

Work on Lapeer closing and removal of equipment and mechanic's lien and wire transfer issues (.4); conference with Mr. Bergen, Mr. Poynter regarding Lapeer closing, Crestline closing, security issues at Vandalia, Bishopville and Middlefield (.6); additional conference with Mr. Bergen and Mr. Poynter regarding Lapeer, Vandalia and Bishopville (.4).

02/21/07	Thomas M Wearsch	250.00	2.60	650.00
----------	------------------	--------	------	--------

Telephone call with Mr. Bergen regarding de minimis sales and Crestline sale (.4); draft De Minimis Sales Motion and Order (1.5); draft lien release for Crestline mechanics lien (.3); review and respond to inquiries regarding Crestline closing and mechanics lien (.4).

02/21/07	Victoria L Johnson	305.00	5.50	1,677.50
----------	--------------------	--------	------	----------

Attention to Lapeer, Michigan closing matters.

02/22/07	Victoria L Johnson	305.00	0.30	91.50
----------	--------------------	--------	------	-------

Discuss title work with Mr. McKown.

02/22/07	Victoria L Johnson	305.00	1.00	305.00
----------	--------------------	--------	------	--------

Review Crestline title work.

02/22/07	Joseph F Hutchinson, Jr	525.00	0.30	157.50
----------	-------------------------	--------	------	--------

Attention Lapeer closing, lien release issues (.1); review e-mails regarding damage by rigger to Lapeer (.2).

02/26/07	Victoria L Johnson	305.00	0.50	152.50
----------	--------------------	--------	------	--------

Discuss closing matters with Mr. McKown.

02/26/07	Victoria L Johnson	305.00	1.50	457.50
----------	--------------------	--------	------	--------

Attention to Lapeer, Michigan post-closing items.

02/26/07	Victoria L Johnson	305.00	2.50	762.50
----------	--------------------	--------	------	--------

Prepare for Crestline closing.

02/26/07	Thomas M Wearsch	250.00	1.60	400.00
----------	------------------	--------	------	--------

Various telephone calls with Ms. Johnson regarding coordination of Crestline sale closing (.4); provide documents for closing (.4); review Motion and prepare for hearing (.4); follow up regarding de minimis sales motion (.2); telephone call with Mr. Bergen regarding same (.2).

02/26/07	Joseph F Hutchinson, Jr	525.00	0.40	210.00
----------	-------------------------	--------	------	--------

Attention to sale of Crestline and e-mail to Mr. Stephenson regarding same (.2); conference with Mr. Wearsch regarding Carlisle settlement proposal (.2).

02/27/07	Thomas M Wearsch	250.00	1.90	475.00
----------	------------------	--------	------	--------

Draft and circulate Crestline sale order (.3); prepare for hearing on Crestline Sale Motion (.4); attend hearing on same (.3); various telephone calls with Messrs. Poynter and Bergen regarding Crestline closing and Milacron press (.3); telephone call with Mr. Parobek regarding same (.1); telephone call with Ms. Brosious regarding same (.1); review and respond to inquiries regarding closing of Crestline sale (.4).

02/28/07	Eric R Goodman	245.00	0.80	196.00
----------	----------------	--------	------	--------

Meet with Mr. Hutchinson regarding abandonment Motion for Bishopville and Vandalia properties (.5); review Parker Hannifin Motion regarding Bishopville and Vandalia properties (.3).

02/28/07	Victoria L Johnson	305.00	3.00	915.00
----------	--------------------	--------	------	--------

Prepare Crestline closing documents.

02/28/07 Joseph F Hutchinson, Jr 525.00 0.40 210.00

Review appraisals regarding Vandalia and Bishopville.

02/28/07 Joseph F Hutchinson, Jr 525.00 0.60 315.00

Review sources and uses regarding 2005 sale and regarding December 2005 transaction prior to e-mailing to Mr. Freedlander (.2); e-mails to Mr. Gordon regarding Bishopville and Vandalia and e-mails from Mr. Gordon regarding same and 554 abandonment motion and work on same (.4).

02/28/07 Thomas M Wearsch 250.00 6.40 1,600.00

Review and respond to correspondence regarding Crestline sale (.3); review, revise and finalize Motion for approval of Stipulated Order and draft Motion and Order Expediting same (1.3); telephone call with Ms. Capuder regarding 503(b)(9) claim (.3); attention to analysis of Parker Hannifan claim (.3); telephone call with Mr. Bergen regarding Delphi payments (.2); attend conference call with Messrs. Hutchinson and Freedlander regarding Motion to Compel release of funds (.7); review DIP Order and Access Agreement regarding same and customer's claim (.5); review and revise Mr. Parker's proposed Stipulations (1.0); review case law and NL Ventures Motion to Compel and draft settlement offer and assessment (1.8).

Sale/Auction of Business (B36)

113.50

37,431.00

Total

366.60

119,200.00

Regarding: Chapter 11
Matter Number: 088286.000001

Date	Name	Rate	Hours	Amount
03/08/07	Joseph F Hutchinson, Jr	525.00	0.20	105.00
Conference with Mr. Bergen regarding receivables and collections.				
03/09/07	Joseph F Hutchinson, Jr	525.00	0.20	105.00
Telephone conference with Mr. Mallak regarding Delphi/Century Mold receivable.				
03/14/07	Joseph F Hutchinson, Jr	525.00	0.20	105.00
E-mails regarding GM accounts receivable and potential to and from Mr. Bergen and Mr. Freedlander.				
Account Receivable Collections (B01)			<u>.60</u>	<u>315.00</u>

03/02/07 Raphael A Valencia 325.00 0.70 227.50
 Determine patent matters requiring payment of annuity fees (.2); telephone calls to Mr. Murru and Mr. Hutchinson requesting instructions regarding payment of various patent annuities (.2); prepare and forward a communication to Mr. Hutchinson regarding same and attaching a list of fees due (.3).

03/05/07 Raphael A Valencia 325.00 0.30 97.50
 Telephone call to Mr. Hutchinson regarding a request for instructions to pay patent annuity (.1); prepare and forward a communication to foreign filing department regarding same (.2).

03/06/07 Raphael A Valencia 325.00 0.30 97.50
 Communications relating to payment of various patent maintenance and annuity fees and whether the fees should be paid.

03/10/07 Joseph F Hutchinson, Jr 525.00 0.20 105.00
 E-mails to Mr. Mallak regarding patents and Mexican assets and accounts in Mexico.

03/12/07 Joseph F Hutchinson, Jr 525.00 0.40 210.00
 Conference with Mr. Mallak regarding independent contractors, \$170,000 Mexican receivables

and Century Mold/Delphi dispute.

03/29/07	Thomas M Wearsch	250.00	0.40	100.00
----------	------------------	--------	------	--------

Review documents regarding ability to liquidate insurance assets.

03/29/07	Raphael A Valencia	325.00	0.50	162.50
----------	--------------------	--------	------	--------

Telephone conference with Mr. Goodman regarding value of intellectual property and analyze patents to determine potential value.

Asset Analysis & Recovery (B03)		<u>2.80</u>	<u>1,000.00</u>
--	--	-------------	-----------------

03/01/07	Joseph F Hutchinson, Jr	525.00	0.20	105.00
----------	-------------------------	--------	------	--------

E-mail to Mr. Freedlander regarding items in action list and regarding sources and uses.

03/02/07	Eric R Goodman	245.00	0.10	24.50
----------	----------------	--------	------	-------

Review and file Affidavits of Service.

03/05/07	Sarah A Maxwell	140.00	0.10	14.00
----------	-----------------	--------	------	-------

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

03/05/07	Thomas M Wearsch	250.00	0.80	200.00
----------	------------------	--------	------	--------

Coordinate attendance and respond to inquiries regarding attendance at status call and hearing (.3); draft and file docket sheet (.5).

03/06/07	Eric R Goodman	245.00	0.50	122.50
----------	----------------	--------	------	--------

Status conference with Mr. Hutchinson regarding miscellaneous issues.

03/08/07	Sarah A Maxwell	140.00	0.20	28.00
----------	-----------------	--------	------	-------

Circulate pleadings and correspondence to internal team members.

03/09/07	Eric R Goodman	245.00	0.40	98.00
----------	----------------	--------	------	-------

Meet with Mr. Hutchinson regarding case status.

03/12/07	Sarah A Maxwell	140.00	0.10	14.00
----------	-----------------	--------	------	-------

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

03/14/07	Joseph F Hutchinson, Jr	525.00	0.20	105.00
----------	-------------------------	--------	------	--------

Conference with Mr. Bergen regarding case administration, including signing checks and

disposition of remaining assets.

03/15/07	Thomas M Wearsch	250.00	0.80	200.00
----------	------------------	--------	------	--------

Review correspondence and respond to inquiries from parties in interest.

03/19/07	Sarah A Maxwell	140.00	0.10	14.00
----------	-----------------	--------	------	-------

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

03/20/07	Joseph F Hutchinson, Jr	525.00	0.30	157.50
----------	-------------------------	--------	------	--------

Work on preparation for hearing.

03/21/07	Sarah A Maxwell	140.00	0.20	28.00
----------	-----------------	--------	------	-------

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

03/21/07	Joseph F Hutchinson, Jr	525.00	0.30	157.50
----------	-------------------------	--------	------	--------

Review matters scheduled for hearing.

03/21/07	Eric R Goodman	245.00	0.30	73.50
----------	----------------	--------	------	-------

Status conference with Mr. Hutchinson and Mr. Wearsch.

03/22/07	Sarah A Maxwell	140.00	0.10	14.00
----------	-----------------	--------	------	-------

Access and obtain recently filed pleadings.

03/23/07	Eric R Goodman	245.00	0.50	122.50
----------	----------------	--------	------	--------

Status conference with Mr. Hutchinson regarding Objections and realted matters.

03/25/07	Eric R Goodman	245.00	3.20	784.00
----------	----------------	--------	------	--------

Review and file Affidavit of Service for independent contractors' Objection (.2); draft and edit emergency check signing Motion per Mr. Hutchinson's request (1.8); draft and edit Motion for Expedited Hearing on check signing Motion (1.2).

03/26/07	Sarah A Maxwell	140.00	0.10	14.00
----------	-----------------	--------	------	-------

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

03/26/07	Thomas M Wearsch	250.00	1.80	450.00
----------	------------------	--------	------	--------

Draft, review and revise Docket Sheet (1.0); coordinate requests for information and attendance at status call (.4); attend status hearing (.4).

03/26/07	Eric R Goodman	245.00	0.30	73.50
Status conference with Mr. Hutchinson.				
03/27/07	Joseph F Hutchinson, Jr	525.00	3.00	1,575.00
Attend hearings.				
03/28/07	Thomas M Wearsch	250.00	0.40	100.00
Follow-up with clerks regarding timing and entry of various Orders.				
03/28/07	Eric R Goodman	245.00	0.20	49.00
Review and file Affidavits of Service.				
03/29/07	Thomas M Wearsch	250.00	0.40	100.00
Circulate call in for status call and respond to inquiries regarding same.				
03/29/07	Eric R Goodman	245.00	0.40	98.00
Review e-mail regarding IP rights (.2); telephone call with Mr. Valencia regarding IP applications (.2).				
Case Administration (B10)		<u>15.00</u>		<u>4,721.50</u>
03/01/07	Joseph F Hutchinson, Jr	525.00	1.30	682.50
E-mails to Mr. Freedlander regarding claims received and regarding Triple S lien release and escrow issues (.6); e-mails to Mr. Bergen and conference with Mr. Bergen regarding claims and inter-company reconciliation (.4); telephone conference with Mr. Bergen regarding records retention, records needed for claims issues (.3).				
03/01/07	Thomas M Wearsch	250.00	0.30	75.00
Review and respond to correspondence regarding large claims and the filing of same.				
03/01/07	Eric R Goodman	245.00	0.40	98.00
Review updated claims registrar (.1); review and file Affidavit for publication notice in the Canton Repository (.1); review and file Affidavit of Service (.1); telephone call with Ms. Galyen regarding GM claim documents (.1).				
03/02/07	Joseph F Hutchinson, Jr	525.00	3.50	1,837.50
E-mail Mr. Bergen regarding claims issues (.1); telephone conference with Mr. Bergen regarding filed claims (.2); review information from Ms. Galyen of BMC regarding claims (.2); conference				

with Messrs. Goodman and Wearsch regarding potential commencement of claim Objections (.5); e-mail Mr. Freedlander regarding claims and handling of claims (.3); conference with BMC regarding claims (.2); review claims issues as to participating customers (.6); conference with Mr. Freedlander and e-mail Mr. Freedlander (.1); conference with Mr. Bergen regarding claims, lease rejections, records retention (.3); meet with Ms. Galyen regarding claims and issues regarding records for Objection to Claims filed by customers, PBGC, terminating lessors (.7); telephone conference with Mr. Campana regarding John Deere claim (.3).

03/02/07	Thomas M Wearsch	250.00	1.90	475.00
----------	------------------	--------	------	--------

Review claims register and assess large claims (.5); review and comment on bases for customer claims (1.0); meet with Ms. Galyen regarding claims administration (.4).

03/02/07	Thomas M Wearsch	250.00	0.50	125.00
----------	------------------	--------	------	--------

Meet with Messrs. Hutchinson and Goodman regarding claims Objections.

03/02/07	Eric R Goodman	245.00	0.70	171.50
----------	----------------	--------	------	--------

Review Independent Contractors' Motion for Payment of Administrative Expense Claim (.2); meet with Mr. Hutchinson and Mr. Wearsch regarding claims Objections (.5).

03/03/07	Joseph F Hutchinson, Jr	525.00	0.50	262.50
----------	-------------------------	--------	------	--------

Work on First Omnibus Objection to Claims.

03/05/07	Eric R Goodman	245.00	0.70	171.50
----------	----------------	--------	------	--------

Review Independent Contractors' Motion for Payment of Administrative Expense Claim and draft e-mail to Mr. Bergen regarding the same (.6); telephone call with Ms. Edison regarding meeting with Mr. Bergen (.1).

03/06/07	Joseph F Hutchinson, Jr	525.00	0.40	210.00
----------	-------------------------	--------	------	--------

Telephone conference with attorney for Washington Penn (.2); telephone conference with attorney for Carlisle regarding status and hearing (.2).

03/06/07	Eric R Goodman	245.00	0.20	49.00
----------	----------------	--------	------	-------

Edit First Omnibus Objection to Claims per comments from Mr. Hutchinson and draft e-mail to the Committee regarding the same.

03/07/07	Joseph F Hutchinson, Jr	525.00	0.60	315.00
----------	-------------------------	--------	------	--------

Review administrative claims and outline Objections to same (.3); conference with Mr. Goodman regarding Objections to Administrative Claims (.3).

03/07/07	Courtnei E Molnar	200.00	5.90	1,180.00
----------	-------------------	--------	------	----------

Research case law relating to administrative expense priority claims (5.9).

03/07/07	Eric R Goodman	245.00	0.40	98.00
----------	----------------	--------	------	-------

Meet with Ms. Molnar regarding administrative expense claim research.

03/08/07	Joseph F Hutchinson, Jr	525.00	0.20	105.00
----------	-------------------------	--------	------	--------

Review claims and conference with Mr. Goodman regarding revisions to First Omnibus Objection to Claims.

03/08/07	Courtnei E Molnar	200.00	6.30	1,260.00
----------	-------------------	--------	------	----------

Research case law regarding claims for administrative expense priority (2.6); draft memo summarizing case law (1.6); meet with Mr. Goodman regarding research (.2); review independent contractors' application for administrative expense claim (.3); review representation agreements with independent contractors (.9); draft comparison chart of the representation agreements (.7).

03/08/07	Eric R Goodman	245.00	5.10	1,249.50
----------	----------------	--------	------	----------

Review and edit exhibits to the First Omnibus Objection to Claims (1.0); edit Galyen Affidavit for same (.2); telephone call with Mr. Campana regarding constructive trust issue (.2); review Independent Contractors' Motion for Administrative Expense Claim (.4); begin reviewing case law on constructive trust issue (2.7); telephone call with Ms. Galyen regarding First Omnibus Objection to Claims (.2); meet with Ms. Molnar regarding administrative expense claim objections (.2); prepare and e-mail First Omnibus Objection to Claims to counsel for the Committee (.2).

03/09/07	Joseph F Hutchinson, Jr	525.00	0.10	52.50
----------	-------------------------	--------	------	-------

Telephone conference with Mr. Bergen regarding General Motors claims and Visteon.

03/09/07	Courtnei E Molnar	200.00	5.20	1,040.00
----------	-------------------	--------	------	----------

Meet with Mr. Goodman to discuss objections to independent contractors' application for administrative expenses (.8); research case law on whether sales commissions earned pre-petition are considered administrative expenses under Section 503(b)(1)(A) of the Bankruptcy Code (4.4).

03/09/07	Eric R Goodman	245.00	2.40	588.00
----------	----------------	--------	------	--------

Meet with Ms. Molnar regarding independent contractors agreements and administrative expense claim research (.5); draft Objection to Independent Contractors' Motion for Administrative Claim (1.0); review and respond to e-mail from Ms. Edison regarding the First Omnibus Objection to Claims (.4); review and file First Omnibus Objection to Claims (.5).

03/11/07	Courtnei E Molnar	200.00	2.40	480.00
----------	-------------------	--------	------	--------

Research case law pertaining to administrative expense claims for sales commissions earned pre-petition.

03/12/07	Joseph F Hutchinson, Jr	525.00	0.30	157.50
----------	-------------------------	--------	------	--------

Review issues related to Parker Hannifin matter, letters and claim.

03/12/07	Courtnei E Molnar	200.00	3.70	740.00
----------	-------------------	--------	------	--------

Draft background and law sections of objection to independent contractors' claim for administrative expenses (2.9); meet with Mr. Goodman to discuss objection (.8).

03/12/07	Eric R Goodman	245.00	4.00	980.00
----------	----------------	--------	------	--------

Meet with Ms. Molnar regarding Objection to Independent Contractors' Motion for Administrative Expense Claim (.4); review independent contractor agreements (.8); draft and edit Objection to Independent Contractors' Motion for Administrative Expense Claim (2.0); telephone calls to Mr. Hunter regarding Faurecia claim (.2); telephone call with Mr. Mallak regarding independent contractor claim (.3); review Parker Hannifin proofs of claim (.2); review Parker Hannifin demand letter (.1).

03/12/07	Eric R Goodman	245.00	0.10	24.50
----------	----------------	--------	------	-------

Review and file Affidavit of Service for First Omnibus Objection to Claims.

03/13/07	Joseph F Hutchinson, Jr	525.00	2.40	1,260.00
----------	-------------------------	--------	------	----------

Receipt and review letter from Thompson Hine and conference with Mr. Goodman regarding response (.7); review case law regarding mistaken payment (.3); review GM reconciliation from Mr. Bergen (.1); conference with Mr. Freedlander regarding WARN, Washington Penn matter, cancellation of Chardon lease, Parker Hannifin claim, Delphi purchase and claim, checks/administration of case (.3); conference with Mr. Goodman regarding same and review WARN research from Mr. Richards (.5); work on Parker Hannifin/Delphi/John Deere matter (.2); telephone conference with Ms. Bradley regarding Washington Penn litigation and information requested (.2); conference with Mr. Goodman regarding document information requested by Washington Penn (.1).

03/13/07	Eric R Goodman	245.00	1.50	367.50
----------	----------------	--------	------	--------

Meet with Mr. Hutchinson regarding Parker Hannifin demand letter (.7); telephone call to counsel for Visteon regarding First Omnibus Objection to Claims (.1); telephone call with counsel for Parker Hannifin regarding Delphi payment and constructive trust issues (.7).

03/14/07	Joseph F Hutchinson, Jr	525.00	0.30	157.50
----------	-------------------------	--------	------	--------

Review Parker Hannifin documents regarding potential abandonment and resolution of claims.

03/14/07	Courtnei E Molnar	200.00	1.90	380.00
----------	-------------------	--------	------	--------

Meet with Mr. Goodman to discuss research needed on constructive trusts (.5); review case law on constructive trusts in bankruptcy context (1.4).

03/14/07	Eric R Goodman	245.00	5.30	1,298.50
----------	----------------	--------	------	----------

Meet with Ms. Molnar regarding Ohio trust research (.5); telephone call with counsel for Parker Hannifin regarding Delphi payments (.1); draft and edit Objection to Independent Contractors' Motion for Payment of Administrative Expense Claim (3.2); research and review case law under section 503(b)(1)(A) of the Bankruptcy Code (1.5).

03/15/07	Joseph F Hutchinson, Jr	525.00	0.90	472.50
----------	-------------------------	--------	------	--------

Telephone conference with Mr. Merklin regarding documents needed in Washington Penn litigation (.3); conference with Mr. Bergen regarding documents needed in respect of Washington Penn litigation (.3); review GM Objection and potential resolution of GM receivables (.3).

03/15/07	Thomas M Wearsch	250.00	0.50	125.00
----------	------------------	--------	------	--------

Telephone call with Ms. Brosious regarding Carlisle claim (.2); review claims objection (.3).

03/15/07	Courtnei E Molnar	200.00	3.90	780.00
----------	-------------------	--------	------	--------

Proofread Objection to Independent Contractor's Administrative Expense Claim (.8); meet with Mr. Goodman to same (.1); research Ohio case law regarding constructive trusts (3.0).

03/15/07	Eric R Goodman	245.00	1.50	367.50
----------	----------------	--------	------	--------

Draft and edit Objection to Independent Contractors' Motion for Payment of Administrative Expense Claim (.9); respond to telephone call from Ms. Copley at Dickinson Wright (.3); telephone call with Ms. Galyen regarding duplicate claims Objections (.2); draft e-mail to the Committee regarding Parker Hannifin demand (.1).

03/16/07	Joseph F Hutchinson, Jr	525.00	1.80	945.00
----------	-------------------------	--------	------	--------

Conference with Mr. Goodman regarding workers' compensation issues and telephone conference call with Mr. Rodebeck of Bureau of Workers' Compensation regarding workers' compensation issues and proofs of claim filed by the Bureau of Workers' Compensation and documents needed (.7); e-mails to Mr. Freedlander regarding various matters, including workers' compensation status, independent contractors' Objection, signing of checks by Mr. Bergen and administration of claims, third-party administrator for plan, resolution of receivables from participating customers (.3); review and revise independent contractors' Motion (.1); telephone conference with Mr. Freedlander regarding various issues (.2); conference with Mr. Goodman regarding objection to claims, including General Motors (.3); view GM claims for purposes of objecting to same (.2).

03/16/07	Courtnei E Molnar	200.00	3.40	680.00
----------	-------------------	--------	------	--------

Continue researching Ohio law on constructive trusts.

03/16/07	Eric R Goodman	245.00	2.00	490.00
----------	----------------	--------	------	--------

Telephone call with Ms. Galyen regarding claims Objection (.4); review GM claim (.1); meet with Mr. Hutchinson regarding claims process (.3); review form Omnibus Objections for insufficient documentation (1.2).

03/17/07	Eric R Goodman	245.00	0.90	220.50
----------	----------------	--------	------	--------

Research and review constructive trust case law.

03/18/07	Courtnei E Molnar	200.00	2.10	420.00
----------	-------------------	--------	------	--------

Continue researching Ohio law pertaining to constructive trusts.

03/18/07	Eric R Goodman	245.00	2.00	490.00
----------	----------------	--------	------	--------

Review form Omnibus Objections and draft Second Omnibus Objection to Claims for insufficiently documented claims.

03/19/07	Joseph F Hutchinson, Jr	525.00	1.80	945.00
----------	-------------------------	--------	------	--------

Revise brief regarding independent contractors, administrative claimants Objection (.8); conference with Mr. Goodman regarding same (.2); conference with Mr. Merklin regarding Parker Hannifin claim and claim against Parker Hannifin and receipt and review sources and uses of cash (.8).

03/19/07	Eric R Goodman	245.00	3.50	857.50
----------	----------------	--------	------	--------

Draft and edit Second Omnibus Objection to Claims (2.2); review and respond to e-mail from BMC regarding same (.1); review and respond to e-mail regarding the First Omnibus Objection to Claims (.1); meet with Mr. Hutchinson regarding independent contractor Objection (.6); edit Objection to Independent Contractors' Motion for Payment of Administrative Expense Claim (.5).

03/20/07	Joseph F Hutchinson, Jr	525.00	0.80	420.00
----------	-------------------------	--------	------	--------

Additional revisions to independent contractors (.3); conference with Mr. Goodman regarding Omnibus Motion and revise same (.1); conference with Ms. Edison regarding claims issues (.2); work on Objection (.2).

03/20/07	Courtnei E Molnar	200.00	6.70	1,340.00
----------	-------------------	--------	------	----------

Research Ohio law pertaining to constructive trusts (5.7); meet with Mr. Goodman to discuss response to Parker Hannifin demand letter and Objections to Administrative Expense Claims (.9); review demand letter (.1).

03/20/07	Eric R Goodman	245.00	5.10	1,249.50
----------	----------------	--------	------	----------

Draft and edit Objection to Independent Contractors' Motion for Payment of Administrative Expense Claim and review related case law (3.9); telephone call with Mr. Mallak regarding same (.2); telephone call with counsel for Chase regarding First Omnibus Objection to Claims (.1); telephone call with Ms. Galyen regarding Second Omnibus Objection to Claims (.2); meet with

Mr. Hutchinson regarding Objection to Independent Contractors' Motion for Payment of Administrative Expense Claim (.1); meet with Mr. Molnar regarding constructive trust research (.6).

03/21/07	Joseph F Hutchinson, Jr	525.00	0.30	157.50
----------	-------------------------	--------	------	--------

Telephone conference with Mr. Freedlander regarding Motion to Appoint Examiner.

03/21/07	Joseph F Hutchinson, Jr	525.00	1.30	682.50
----------	-------------------------	--------	------	--------

E-mail to Mr. Freedlander and Ms. Edison regarding claims issues (.2); telephone conference with Mexican creditor regarding claims (.2); telephone conference with Mr. Gordon regarding Parker Hannifin claim and potential resolution of same (.4); telephone conference with Mr. Gordon and Mr. Fowland regarding Parker Hannifin and potential resolution of Parker Hannifin matter (.5).

03/21/07	Thomas M Wearsch	250.00	0.70	175.00
----------	------------------	--------	------	--------

Attention to issues related to Parker Hannifan properties and claims against same (.3); telephone call with Messrs. Gordon and Hutchinson regarding same (.4).

03/21/07	Thomas M Wearsch	250.00	0.20	50.00
----------	------------------	--------	------	-------

Review correspondence regarding Carlisle claim.

03/21/07	Eric R Goodman	245.00	0.90	220.50
----------	----------------	--------	------	--------

Draft and edit Second Omnibus Objection to Claims (.5); review and edit independent contractors' Objection (.4).

03/22/07	Joseph F Hutchinson, Jr	525.00	1.60	840.00
----------	-------------------------	--------	------	--------

Conference with Mr. Freedlander regarding Parker Hannifin claim (.3); conference with Mr. Wearsch regarding same (.2); work on independent contractors' Motion and Objection (.8); work on independent contractors' revisions (.3).

03/22/07	Joseph F Hutchinson, Jr	525.00	0.20	105.00
----------	-------------------------	--------	------	--------

Conference with Mr. Freedlander regarding Motion to Appoint Examiner.

03/22/07	Eric R Goodman	245.00	4.60	1,127.00
----------	----------------	--------	------	----------

Review and edit independent contractors' Objection (1.0); review independent contractors' agreements (1.2); conference call with Ms. Edison, Ms. Galyen and Mr. Bergen regarding claims Objections (.2); meet with Mr. Hutchinson regarding independent contractor objection (.3); review time sheets and invoices relating to the independent contractor claims (1.2); telephone call with counsel for the independent contractors (.2); telephone call with Ms. Edison regarding independent contractors' Objection (.2); review and respond to e-mail from Ms. Katsma regarding independent contractors' Objection (.3).

03/23/07	Eric R Goodman	245.00	1.80	441.00
----------	----------------	--------	------	--------

Verify and review case law for independent contractors' Objection (1.1); run Mr. Hutchinson's edits to the independent contractors' Objection (.2); file independent contractors' Objection and draft e-mail to the Committee regarding the same (.1); telephone call with Mr. Campana regarding Parker-Hannifin claim (.3); respond to telephone call from Ms. Edison regarding the independent contractors' Objection (.1).

03/26/07	Thomas M Wearsch	250.00	0.30	75.00
----------	------------------	--------	------	-------

Review correspondence from Kautex regarding claim.

03/26/07	Courtnei E Molnar	200.00	2.60	520.00
----------	-------------------	--------	------	--------

Draft letter in response to Parker Hannifin demand for return of mistaken payments (2.3); meet with Mr. Goodman to discuss letter and matrix of Sixth Circuit case law pertaining to constructive trusts (.3).

03/27/07	Joseph F Hutchinson, Jr	525.00	0.90	472.50
----------	-------------------------	--------	------	--------

Conference with Mr. Goodman regarding GM claim (.3); work on GM claim and outline of Objections (.6).

03/27/07	Courtnei E Molnar	200.00	1.30	260.00
----------	-------------------	--------	------	--------

Discussions with Mr. Goodman regarding arguments to defeat Parker Hannifin's claim for a constructive trust (.2); review Ohio case law on constructive trusts to see if equitable jurisdiction exists when claimant seeks money damages (.6); research Ohio case law to determine tracing requirements for the imposition of a constructive trust when the property at issue is money that has been deposited and transferred among various bank accounts (.5).

03/27/07	Eric R Goodman	245.00	6.70	1,641.50
----------	----------------	--------	------	----------

Review constructive trust case law (3.5); draft and edit response to Parker Hannifin demand (1.7); research and review Ohio law on equitable remedies (1.5).

03/28/07	Joseph F Hutchinson, Jr	525.00	0.30	157.50
----------	-------------------------	--------	------	--------

Review letter regarding Parker Hannifin.

03/28/07	Courtnei E Molnar	200.00	1.20	240.00
----------	-------------------	--------	------	--------

Research tracing requirements for constructive trust funds when funds are commingled and transferred among various accounts (.9); discussions with Mr. Goodman regarding letter in response to Parker Hannifin's assertion of a construction trust upon mistaken payments (.1); review draft of response letter (.2).

03/28/07	Eric R Goodman	245.00	3.30	808.50
----------	----------------	--------	------	--------

Draft and edit response to Parker Hannifin demand (1.3); research and review recoupment case law (1.5); research and review case law on penalties for violating the automatic stay (.5).

03/29/07	Joseph F Hutchinson, Jr	525.00	0.60	315.00
----------	-------------------------	--------	------	--------

Conference with Ms. Seewer and Mr. Goodman regarding GM claim (.3); review GM claim issues (.3);

03/29/07	Eric R Goodman	245.00	1.40	343.00
----------	----------------	--------	------	--------

Telephone call with Mr. Clay regarding factual stipulation and meeting with Mr. Hutchinson regarding the same (.3); telephone calls with Ms. Seewer regarding GM claims (.4); meet with Mr. Hutchinson regarding GM claim (.6); telephone call to Ms. Copley regarding First Omnibus Objection to Claims (.1).

03/30/07	Joseph F Hutchinson, Jr	525.00	2.80	1,470.00
----------	-------------------------	--------	------	----------

Review and conference with Mr. Goodman regarding Acushy Mold and handling of same (.2); work on GM proof of claim and review/UCC issues raised (.5); additional work on outline of objection to GM claim (.9); conference with Mr. Mallak regarding inventory at Middlefield and regarding GM claim issues (.3); additional work on GM claim issues and defenses and conferences with Mr. Freedlander regarding same (.9).

03/30/07	Thomas M Wearsch	250.00	1.60	400.00
----------	------------------	--------	------	--------

Formulate and assess defenses against GM on claim (1.3); conference call with Messrs. Mallak and Hutchinson regarding factual background for same (.3).

03/30/07	Eric R Goodman	245.00	3.90	955.50
----------	----------------	--------	------	--------

Review GM proof of claim (.4); meet with Mr. Hutchinson and Mr. Wearsch regarding GM claim litigation (.5); research and review case law on right to attorneys fees under UCC 2-715 (3.0).

Claims Administration & Objections (B11)		<u>133.90</u>		<u>37,150.50</u>
---	--	---------------	--	------------------

03/01/07	John J McGowan Jr	460.00	0.50	230.00
----------	-------------------	--------	------	--------

Return call from Mr. Freedlander to discuss in general status of under funded pension plans, termination liability, ongoing funding liability, termination alternatives (involuntary and voluntary assumption, but not distress), status of other entities within controlled group, and quality of PBGC claims, together with explanation as to by PBGC thus far has not pursued actively asserting its claims or forcing involuntary termination of plans; discuss dynamics, cost shift between non-debtor companies and bankrupt estate.

03/01/07	Joseph F Hutchinson, Jr	525.00	1.20	630.00
----------	-------------------------	--------	------	--------

E-mails to Mr. Goodman and Mr. McGowan regarding timing under ERISA regarding health care plan filing (.2); work on 1113 Motion and health care termination Motion (1.0.)

03/02/07 Deborah L Koerwitz 275.00 1.10 302.50

Reconcile data for pension plan participant notice and letter (.9); telephone call with Ms. Galyen regarding participant notice (.2).

03/02/07 Joseph F Hutchinson, Jr 525.00 0.30 157.50

Conference with Mr. Wearsch and review health care Motion (.2); telephone conference with Mr. Freedlander regarding health care termination (.1).

03/02/07 Eric R Goodman 245.00 0.20 49.00

Conference with Mr. Hutchinson to review healthcare termination status.

03/03/07 Deborah L Koerwitz 275.00 1.70 467.50

Review and reconcile data for pension participant letters (1.6); adjust pension participant letter and forward form letter and participant address lists to Ms. Galyen at BMC for compilation and mailing (.2).

03/03/07 Joseph F Hutchinson, Jr 525.00 1.80 945.00

Review PBGC Objection and outline brief in response (.8); revise health care plan notice to employees (.2); review and revise employee record retention memorandum as to employee issues and regarding other record and electronic information of company (.5); revise Motion to Terminate Health Care Plan (.3).

03/04/07 John J McGowan Jr 460.00 1.50 690.00

Review status of bargaining discussions, including status of group health plan proposals, current liability forecast for pension creep and changes in pension creep as between different months of cut off, and related issues and areas expressed as points of concern by steelworkers bargaining team (1.0); check on exchanges of information involving Mr. Merklin and Mr. Hutchinson to determine other issues likely to surface during effects bargaining (.3); confer with Mr. Asensio to check on dates and times and arrange for logistics for participation in effects bargaining (.2).

03/05/07 Manuel J Asensio 460.00 2.00 920.00

Prepare for and participate in collective bargaining session with United Steelworkers Union representatives and Mr. McGowan by telephone (1.0); review and discuss potential assumption of pension plans by selected companies in the Reserve Group (.4); discuss other issues for resolution by the parties including the discontinuation of the health and welfare plan and proposed dates for terminating coverage and proposed claim bar date for same (.3); telephone conference with Mr. McGowan regarding status of negotiations and need to resolve issues surrounding assumption of the pension plan including provision of relevant financial information to the Union pursuant to a confidentiality agreement in order to avoid further PBGC action (.3).

03/05/07	John J McGowan Jr	460.00	5.50	2,530.00
----------	-------------------	--------	------	----------

Organize, review plan terms, most recent Watson Wyatt actuarial assessment, and collective bargaining agreements (1.6); meet with Mr. Hutchinson, and in conference Mr. Merklin, to review, discuss current status of willingness by Hamlin Interest to assume plans, requires for doing so, and status of creditors committee representatives, relative to different plan termination and assumption scenarios (.7); e-mail exchange with Messrs. Merklin and Hutchinson to solidify positions (.8); meet with Steel Workers representatives, and counsel to review, discuss current situation, current status of pension plans and health care plan, current company staffing, different positions on pension creep and cut off of creep, different timing for termination of health plan coverage and claims presentation, ending with union caucus and presentation of USWA proposal to resolve all outstanding issues, including WARN claims, pension creep, health plan coverage termination, related issues (2.0); complete effects bargaining and return to office (.4).

03/05/07	John J McGowan Jr	460.00	0.30	138.00
----------	-------------------	--------	------	--------

Telephone call with Mr. Hutchinson regarding results of effects bargaining.

03/05/07	Deborah L Koerwitz	275.00	2.40	660.00
----------	--------------------	--------	------	--------

Review data regarding pension plan participants for purposes of the mailing (.3); telephone call with Ms. Galyen of BMC regarding mailing to pension plan participants (.1); draft and prepare filing for the Pension Benefit Guaranty Corporation with respect to the late payment under the Canton plan (2.0).

03/05/07	Joseph F Hutchinson, Jr	525.00	4.20	2,205.00
----------	-------------------------	--------	------	----------

Meet with Mr. Bergen and Mr. Hornack regarding inter-company reconciliation for pension plan issues and other matters (1.7); telephone conference with Mr. McGowan regarding plan and union meeting (.3); telephone conference with Mr. Merklin regarding meeting with Steelworkers and regarding potential assumption of plan (.3); telephone conference with Mr. Merklin regarding potential assumption of retirement plans (.3); meet with Mr. McGowan regarding same (.7); review e-mails regarding plan assumption from Mr. McGowan and Mr. Merklin (.2); telephone conference with Mr. McGowan regarding result of effects bargaining and Union demands (.3); telephone conference with Mr. Bergen regarding payment of checks after April 1, 2007 (.1); conference with Mr. McGowan and Ms. Koerwitz regarding effects bargaining (.3).

03/05/07	Thomas M Wearsch	250.00	0.60	150.00
----------	------------------	--------	------	--------

Attention to health care termination (.2); review and respond to correspondence and inquiries related to pension plans and PBGC claim (.4).

03/05/07	Eric R Goodman	245.00	0.10	24.50
----------	----------------	--------	------	-------

Telephone call with Ms. Koerwitz regarding notice of distribution.

03/06/07	John J McGowan Jr	460.00	4.00	1,840.00
----------	-------------------	--------	------	----------

Confer with Ms. Koerwitz, regarding PBGC status, status of minimum funding compliance for Canton plan (.5); follow-up conference with Mr. Hutchinson and Mr. Merklin, supplemented by e-mail, to relay current understanding of union proposal (.6); create outline of Steel Workers proposal, based on notes from effects bargaining session and further refine, review, modify same and circulate to creditors committee, Hamlin counsel, and colleagues including Mr. Hutchinson (2.7); conference call with Mr. Hutchinson and Mr. Freedlander to discuss current status, dynamics of effects bargaining and inter relationship with PBGC claims, and degree to which steelworker proposal, PBGC position burden and benefit the estate (.2).

03/06/07	Deborah L Koerwitz	275.00	2.70	742.50
----------	--------------------	--------	------	--------

Telephone calls with potential third party administrators regarding pension plan services for the Canton and Crestline plans (1.5); research and follow-up on additional names for pension plan third party administrators (.4); note to file regarding plan administrator options (.3); review differences between addresses for the pension mailing (.1); follow-up with Mr. Bergen on certain payments with respect to the pension plan (.2); instructions to Ms. Galyen to wait on pension mailing (.2).

03/06/07	Joseph F Hutchinson, Jr	525.00	1.60	840.00
----------	-------------------------	--------	------	--------

Respond to various e-mails regarding hearing, payment of fees and meeting with Steelworkers (.1); telephone conference with Messrs. Freedlander and McGowan regarding effects bargaining and health care plan issues (.4); conferece with Mr. McGowan regarding health care and effects bargaining (.6); conference with Ms. Koerwitz regarding document requests from PBGC (.1); e-mails to Mr. Goodman and outline of responses to objections to disclosure statement (.2); conference with Mr. Bergen regarding insurance issues (.2).

03/06/07	Eric R Goodman	245.00	1.70	416.50
----------	----------------	--------	------	--------

Telephone call with Ms. Koerwitz regarding payroll information and Crestline CBA (.1); edit Motion to Terminate Health and Welfare Plan per comments from Mr. Hutchinson and draft emails to Mr. Asensio and Mr. Bergen regarding the same (1.4); review and respond to e-mails regarding workers' compensation claims (.1); telephone call with Mr. Asensio regarding Crestline CBA (.1).

03/07/07	Manuel J Asensio	460.00	0.90	414.00
----------	------------------	--------	------	--------

Research and locate agreement with the United Steelworkers Union to extend the Crestline collective bargaining agreement for an additional three year period and forward same to Mr. Goodman.

03/07/07	John J McGowan Jr	460.00	2.00	920.00
----------	-------------------	--------	------	--------

Review, assessment of pension plan funding, LEXIS research on ERISA Title IV positions being taken by PBGC, relating to "forced" assumption of plans by control group members, never contributing sponsors, to verify or debunk bargaining position taken by USWA in effects bargaining, and consideration of basis under which various fees, charges and assessments can be paid from pension plan assets, based on plan "administration" exemption under ERISA

Section 408(b)(2).

03/07/07	Deborah L Koerwitz	275.00	2.40	660.00
----------	--------------------	--------	------	--------

Telephone call with Mr. Parsons of Findley Davies as a potential third party plan administrator for the two defined benefit pension plans (.2); telephone call with Mr. Jolley of Jacob, Haxton & Boord, LLC (.2); follow-up on additional leads for potential third party plan administrators (.4) update list and notes regarding potential third party plan administrators for the plans (.3); telephone call with Mr. Porten, the actuary for the Canton plan to discuss whether the minimum funding payment had been made and where such payment should be made (.1); send e-mail to Ms. Herkes via e-mail regarding the minimum funding payment (.2); attention to matters pertaining to a potential filing with the Pension Benefit Guaranty Corporation (1.0).

03/07/07	Joseph F Hutchinson, Jr	525.00	1.30	682.50
----------	-------------------------	--------	------	--------

Conference with Mr. Merklin regarding confidentiality agreement and assumption of pension plans (.2); conference with Mr. Freedlander regarding health care, retirement plan issues and receivables (.3); work on health care and Motion to Reject Health Care Plan (.4); conference with Mr. Goodman regarding workers' compensation issues and review same (.2); conference with Mr. Fusco regarding filing health care Motion (.2).

03/07/07	Eric R Goodman	245.00	2.90	710.50
----------	----------------	--------	------	--------

Review e-mail and documents from Mr. Asensio (.3); edit and file Motion to Terminate the Health and Welfare Plan (2.2); telephone calls to SRS regarding Ohio plan (.4).

03/07/07	Eric R Goodman	245.00	0.20	49.00
----------	----------------	--------	------	-------

Meet with Mr. Hutchinson regarding workers' compensation issues.

03/08/07	John J McGowan Jr	460.00	1.50	690.00
----------	-------------------	--------	------	--------

Follow-up on effect bargaining, implementation of certain precautionary steps, and policing response by steelworkers to request for (1) separate USWA drafted proposal and (2) list of financial information being requested of "Hamlin" business units, to discern whether adoption of plans by control group member is both viable and acceptable (1.0); review, comment on pending motion, made in bankruptcy, pertaining to termination of group health plan (.5).

03/08/07	Deborah L Koerwitz	275.00	0.10	27.50
----------	--------------------	--------	------	-------

Receive and read e-mail and follow- up telephone call with Ms. Herkes of Prudential Retirement confirming pension payment and date on which the payment was made for the Canton plan for minimum funding requirements under pension law.

03/08/07	Joseph F Hutchinson, Jr	525.00	0.30	157.50
----------	-------------------------	--------	------	--------

E-mails and conference with Mr. McGowan regarding plan and health care issues (.2); conference with Mr. Goodman regarding workers' compensation status (.1).

03/08/07	Eric R Goodman	245.00	0.10	24.50
----------	----------------	--------	------	-------

Review and file Affidavit of Service for health plan Motion.

03/08/07	Eric R Goodman	245.00	0.10	24.50
----------	----------------	--------	------	-------

Telephone calls with SRS regarding Ohio plan.

03/09/07	John J McGowan Jr	460.00	2.50	1,150.00
----------	-------------------	--------	------	----------

Telephone call from Mr. Fusco and receipt of e-mail/letter, requesting information from affiliated companies, setting out other request and conditions pertaining to proposal (1.0); confer with Mr. Asensio pertaining to effects bargaining, likely consequences of same, pros and cons of various aspects of steelworkers proposal (.7); confer with Ms. Koerwitz and Mr. Hutchinson pertaining to differences between steelworkers proposal and hand-written notes from effects bargaining, including longer creep and shorter COBRA periods and related demands/requests (.8).

03/09/07	Joseph F Hutchinson, Jr	525.00	0.90	472.50
----------	-------------------------	--------	------	--------

Telephone conference with Mr. Fusco and e-mail to and from Mr. McGowan regarding proposal of Steelworkers Union (.5); e-mail Mr. McGowan regarding proposed response to Steelworker demand (.2); e-mail Ms. Edison regarding actuarial calculations and review same (.2).

03/09/07	Joseph F Hutchinson, Jr	525.00	0.80	420.00
----------	-------------------------	--------	------	--------

Confer with Ms. Koerwitz and Mr. McGowan regarding differences between steelworkers proposal and notes from effects bargaining.

03/10/07	John J McGowan Jr	460.00	0.50	230.00
----------	-------------------	--------	------	--------

Confer with Ms. Koerwitz regarding current status of plan administration, current status of group health plan, including stop loss coverage.

03/10/07	Deborah L Koerwitz	275.00	0.20	55.00
----------	--------------------	--------	------	-------

Compile and forward correspondence received from the actuary regarding the Canton and Crestline plants' pension plans to Mr. Freeland and Ms. Edison.

03/10/07	Joseph F Hutchinson, Jr	525.00	0.20	105.00
----------	-------------------------	--------	------	--------

E-mail Mr. Goodman regarding workers' compensation issues, status of Mexican receivables and demand by Century Mold for payment.

03/11/07	John J McGowan Jr	460.00	0.50	230.00
----------	-------------------	--------	------	--------

Confer with Ms. Koerwitz regarding status of third party administrator, identification of qualified service providers, and appropriate manner to place TPA under contract (.3); exchange e-mail with Mr. Hutchinson regarding payment of certain expenses from the pension plans (.2).

03/12/07 Manuel J Asensio 460.00 1.80 828.00

Review correspondence received from counsel for the Steelworkers union regarding information request relating to the proposed entity that would assume liability for the pension plans at the Crestline and Canton locations (1.2); analyze same and discuss same with Mr. McGowan along with proposed confidentiality agreement and obligation to comply with same as part of duty to bargain in good faith (.6).

03/12/07 John J McGowan Jr 460.00 1.30 598.00

Contact Mr. Porten with request to review, split invoice for services provided, to isolate services performed for Canton plan and services performed for Crestline plan, to facilitate reimbursement/payment (.5); receive and review letter from Mr. Fusco requesting information pertaining to other "handling" entities (.8).

03/12/07 Joseph F Hutchinson, Jr 525.00 1.20 630.00

Telephone conference with Mr. Bergen regarding numerous outstanding issues, including retirement plan termination or assumption, Steelworker effects bargaining and COBRA issues.

03/12/07 Eric R Goodman 245.00 0.20 49.00

Draft e-mail to the Committee regarding workers' compensation document request.

03/13/07 Manuel J Asensio 460.00 4.50 2,070.00

Review Steelworkers demand for compensation for alleged WARN notice violations and compare facts of current shutdown and layoff with cases claiming that lack of notice was unavoidable and should be excused under the standard set forth in the statute (1.2); research same (1.4); calculate potential back pay for ineffective notice periods at both facilities (.8); review draft of notice to employees regarding termination of health care plan and need to include employees of Middletown facility in receipt of same (1.1).

03/13/07 John J McGowan Jr 460.00 3.00 1,380.00

Review health insurance cut off, exchange information with Mr. Hutchinson to identify health plan issues of concern, potentially impacting effect bargaining, related matters (.7); follow-up e-mail exchanges with Mr. Hutchinson pertaining to contact between creditors committee counsel and PBGC, identifying posture of plans, current discussion between creditors committee and affiliates of CEP within control group (.8); follow up review, participation in e-mail exchanges with Mr. Merklin and Mr. Fusco, others pertaining to possible assumption of plans, possible exchange of information pertaining to affiliates, and analysis of Steel Worker "reinstatement" theory under ERISA Title IV, where affiliates in question were never contributing sponsors (1.0); follow-up discussion with Ms. Koerwitz regarding assembly of plan-related information, identification of viable third party administrator-fiduciary candidates, and proper structuring of arrangements to permit plans to function autonomously (.5).

03/13/07 Deborah L Koerwitz 275.00 2.80 770.00

Compile information regarding potential third-party plan administrators for the Canton and Crestline plans (1.6); update memo to Mr. McGowan and Mr. Asensio regarding potential third-party plan administrators and list recommendation (.7); discussion regarding next steps in the process of finding a third party plan administrator with Mr. McGowan. (.5).

03/13/07 Joseph F Hutchinson, Jr 525.00 1.20 630.00

Conference with Mr. Merklin regarding health care and retirements plans' assumption (.3); e-mails to and from Mr. McGowan regarding PBGC issues, confidentiality agreement and document request by PBGC and potential termination by PBGC (.4); e-mails regarding COBRA payments and insurance cancellation with Mr. Bergen and Mr. McGowan (.2); receipt and review e-mails to and from Mr. Freedlander regarding PBGC issues (.2); e-mails and telephone conference with Mr. McGowan regarding PBGC and actuarial invoices (.1)

03/13/07 Eric R Goodman 245.00 0.10 24.50

Telephone call with Ms. Koerwitz regarding termination notice.

03/13/07 Eric R Goodman 245.00 0.60 147.00

Meet with Mr. Hutchinson regarding workers' compensation claims and conference call with the Committee regarding same.

03/14/07 Manuel J Asensio 460.00 1.00 460.00

Review confidentiality agreement proposed by the Hamlin Group and analyze same with regard to potential misuse of information by the Steelworkers union (.4); analyze impact of need for additional time by the Hamlin group upon the negotiations with the Steelworkers union and the need to delay negotiations until the parties are both ready to reach agreement (.4); discuss same with Mr. McGowan (.2).

03/14/07 John J McGowan Jr 460.00 2.00 920.00

Receive, review WARN act analysis, prepared internally, calibrating, accessing USWA proposal in context of liability risk exposure (.8); arrange for meeting with Mr. Asensio and Mr. Hutchinson to review, discuss current status of effects bargaining, current status of negotiations between interested parties to bankruptcy and current status of benefit plans and plan structures (.7); follow-up discussion with Mr. Asensio regarding union political issues, likely calculation of trade offs on union list of proposals, and "deal breaker" issues from union's prospective (.5).

03/14/07 Joseph F Hutchinson, Jr 525.00 0.30 157.50

E-mails to Mr. Asensio regarding WARN issues, labor negotiations issue and plan assumption.

03/14/07 Joseph F Hutchinson, Jr 525.00 0.30 157.50

Conference with Mr. Merklin regarding assumption of plans and COBRA.

03/15/07	Manuel J Asensio	460.00	1.00	460.00
----------	------------------	--------	------	--------

Prepare for and participate in conference call with Mr. Hutchinson and Mr. McGowan regarding timing for decision by the Reserve Group regarding the assumption of the pension plan at the Crestline and Canton facilities (.8); discuss need to provide TPA to administer health care plan during the interim (.1); telephone conference with Mr. McGowan regarding coordination of negotiation schedules with Mr. Fusco (.1).

03/15/07	John J McGowan Jr	460.00	2.50	1,150.00
----------	-------------------	--------	------	----------

Participate in conference call with Mr. Hutchinson and Mr. Asensio to discuss effects bargaining, status of plans, status of discussions between creditors committee and Hamlin interest, etc. (.8); confer with Mr. Fusco to discuss scheduled March 19, 2007 effects bargaining meeting, status of plans generally, including intent to line up third party administrator to act as records custodian and processing facilitator, and related tasks, and identify likely time line for resolution of interest pertaining to eventual future of pension plans (1.0); review bona fides of various candidates for third party administrator for pension plans, and confer with Ms. Koerwitz (.7).

03/15/07	Joseph F Hutchinson, Jr	525.00	1.40	735.00
----------	-------------------------	--------	------	--------

Telephone conference with Mr. Mallak regarding assumption of plans (.2); review e-mails from Mr. Merklin and Mr. McGowan regarding same (.2); review file prior to call (.2); telephone conference with Mr. McGowan and Mr. Asensio regarding strategy for going forward with respect to Union effects bargaining and assumption of plans (.4.); conference with Mr. Wearsch regarding Anthem payments and e-mails regarding Anthem payments, and review letter from Thompson Hine regarding Parker Hannifin issues (.4).

03/15/07	Thomas M Wearsch	250.00	1.20	300.00
----------	------------------	--------	------	--------

Review correspondence related to Anthem and forward same (.2); assess response to same (.2); telephone call with Mr. McGowan regarding pension plan assumption (.3); review healthcare plan rejection motion (.5).

03/15/07	Thomas M Wearsch	250.00	4.00	1,000.00
----------	------------------	--------	------	----------

Conference with Mr. Hutchinson regarding Anthem payments.

03/16/07	John J McGowan Jr	460.00	1.50	690.00
----------	-------------------	--------	------	--------

Work on breakout of Watson Wyatt invoices, reviewing same for determining what can be paid from plan assets (.4); follow-up with Ms. Koerwitz, laying out process, steps for lining up, identifying and retaining third party administrator, and lay out e-mail for Ms. Koerwitz and Mr. Freedlander (1.1).

03/16/07	Deborah L Koerwitz	275.00	0.70	192.50
----------	--------------------	--------	------	--------

Attention to Mr. Goodman's request for COBRA participant data and forward data to him (.3);

compile pension plan documents, actuarial reports, and most recent Form 5500 to forward to Summit Retirement Plan Services for potential third party plan administrator services for the Canton and Crestline pension plans (.4).

03/16/07	Joseph F Hutchinson, Jr	525.00	0.30	157.50
----------	-------------------------	--------	------	--------

E-mails to and from Mr. McGowan regarding appointment of third party administrator for plans and regarding invoices from actuaries.

03/16/07	Eric R Goodman	245.00	4.20	1,029.00
----------	----------------	--------	------	----------

Review e-mails regarding health plan termination (.1); meet with Mr. Hutchinson regarding workers' compensation claims (.3); telephone call with Ohio Bureau of Workers' Compensation regarding proofs of claim (.4); draft workers' compensation memorandum for Mr. Hutchinson (3.4).

03/17/07	Eric R Goodman	245.00	1.40	343.00
----------	----------------	--------	------	--------

Draft and edit workers' compensation memorandum and review Carlisle and Parker-Hannifin purchase agreements.

03/19/07	Thomas M Wearsch	250.00	0.80	200.00
----------	------------------	--------	------	--------

Review correspondence from Mr. Fusco regarding W-2's and forward same to Mr. Mallak (.2); review and respond to correspondence related to healthcare motion and pension assumption (.3); meeting with Mr. Hutchinson regarding same (.3).

03/19/07	Eric R Goodman	245.00	2.50	612.50
----------	----------------	--------	------	--------

Draft and edit workers' compensation memorandum (2.2); review proofs of claim filed by SRS and the Bureau of Workers' Compensation (.3).

03/19/07	Eric R Goodman	245.00	0.60	147.00
----------	----------------	--------	------	--------

Meet with Mr. Hutchinson regarding Parker-Hannifin transaction and pension plan assumption (.5); review and file Affidavit of Service for lease rejection Motion (.1).

03/20/07	John J McGowan Jr	460.00	0.50	230.00
----------	-------------------	--------	------	--------

Monitor health care plan rejection Motions, and consider COBRA implications of 2-step process for transferring COBRA beneficiaries to plan within control group.

03/20/07	Joseph F Hutchinson, Jr	525.00	0.50	262.50
----------	-------------------------	--------	------	--------

Conference with Mr. Fusco regarding health care plan (.2); e-mails regarding ERISA and termination of health care plan (.3).

03/20/07	Eric R Goodman	245.00	0.50	122.50
----------	----------------	--------	------	--------

Draft and edit workers' compensation memorandum.

03/21/07	Deborah L Koerwitz	275.00	0.50	137.50
----------	--------------------	--------	------	--------

E-mail and voicemail message to Mr. Hurst at Invesmart regarding scope of potential plan administrative services agreement between Invesmart and the defined benefit pension plans of CEP (.2); telephone call with Mr. Hurst regarding same (.3).

03/21/07	Thomas M Wearsch	250.00	0.80	200.00
----------	------------------	--------	------	--------

Review correspondence related to COBRA and pension plan assumption and meet with Mr. Hutchinson regarding same (.4); review and draft health care termination Order (.4).

03/21/07	Eric R Goodman	245.00	3.20	784.00
----------	----------------	--------	------	--------

Draft e-mail to SRS regarding missing workers' compensation information (.1); follow-up telephone calls to SRS regarding missing workers' compensation information (.2); telephone call with the Department of Labor regarding document request (.2); draft and edit workers' compensation memorandum (2.0); review COBRA documents (.5); draft e-mail to Huron regarding DOL request (.2).

03/22/07	Deborah L Koerwitz	275.00	2.30	632.50
----------	--------------------	--------	------	--------

Prepare for telephone call with potential pension plan administrators, reviewing tasks needed with respect to the defined benefit plans (.2); telephone call with Invesmart regarding their pension plan administrative services (.5); discuss administrative services contracts with Mr. McGowan (.4); telephone call with Summit Retirement Plan Services regarding potential administrative services (.5); review administrative services agreements (.7).

03/22/07	Joseph F Hutchinson, Jr	525.00	0.40	210.00
----------	-------------------------	--------	------	--------

Conference with Ms. Koerwitz regarding health care Motion and revise outline for hearing regarding health care.

03/22/07	Eric R Goodman	245.00	0.10	24.50
----------	----------------	--------	------	-------

Review COBRA report.

03/23/07	Deborah L Koerwitz	275.00	3.70	1,017.50
----------	--------------------	--------	------	----------

Review proposed agreement with Summit Retirement Plan Services for plan administrative services to CEP's defined benefit plans (.7); telephone call with Mr. Spikard at Summit Retirement Plan Services to discuss agreement (.4); review Invesmart agreement and prepare comments (.7); research provisions of ERISA section 408 and accompanying regulations for purposes of arranging the third party plan administrator for the plans (1.2); follow-up e-mails with Invesmart (.2); follow-up telephone call with Mr. Spikard of Summit Retirement Plan Services (.5)

03/23/07	Joseph F Hutchinson, Jr	525.00	0.30	157.50
----------	-------------------------	--------	------	--------

Telephone conference with Mr. Merklin regarding COBRA and health care termination.

03/24/07	John J McGowan Jr	460.00	0.70	322.00
----------	-------------------	--------	------	--------

Exchange information with Ms. Koerwitz (.2); lay out practical issues, considerations under privileged transaction, statutory exemption (ERISA Section 408(b)(2)) as relevant to put together agreements for service providers and possible fiduciaries for Crestline in Canton pension plans (.5).

03/26/07	Manuel J Asensio	460.00	0.50	230.00
----------	------------------	--------	------	--------

Review notice to non-union participants regarding termination of health care coverage and analyze potential assumption of COBRA responsibilities by Superior from standpoint of union employees.

03/26/07	John J McGowan Jr	460.00	1.80	828.00
----------	-------------------	--------	------	--------

Telephone call, e-mails from Mr. Fusco, asking for clarification on health plan cut off, terms under which bargaining unit employees would transfers as corporate qualified beneficiaries to new plan; confer with Mr. Hutchinson on status, timing, current conversations with counsel for Hamlin entities (.8); receive, review service provider agreement with Summit, relative to service work to be performed for Crestline and Canton pension plans, confer with Ms. Koerwitz regarding same, including need to closely coordinate plan document authority with contract terms (1.0).

03/26/07	Deborah L Koerwitz	275.00	2.30	632.50
----------	--------------------	--------	------	--------

Review and mark-up provisions of the proposed pension administrative services agreement between CEP and Summit Retirement Plan Services (2.2); exchange e-mails with Invesmart regarding their quote for pension services (.1);

03/26/07	Joseph F Hutchinson, Jr	525.00	0.20	105.00
----------	-------------------------	--------	------	--------

Conference with Mr. Goodman regarding Department of Labor document request.

03/26/07	Joseph F Hutchinson, Jr	525.00	1.50	787.50
----------	-------------------------	--------	------	--------

E-mails Mr. McGowan, Mr. Fusco regarding health care plan (.2); conference with Mr. Fusco regarding hearing and proposed Motion (.2); telephone conference with Mr. Merklin regarding information for hearing regarding COBRA issues (.2); conference with Ms. Koerwitz regarding third-party plan administrator (.3); telephone conference with Mr. Bergen regarding retirement plan assumption (.3); additional conference with Mr. McGowan regarding health care termination (.3).

03/26/07	Thomas M Wearsch	250.00	0.70	175.00
----------	------------------	--------	------	--------

Attention to Health Care rejection Order and negotiation of same (.4); telephone call with Messrs. Fusco and Hutchinson regarding same (.3).

03/26/07	Eric R Goodman	245.00	0.10	24.50
----------	----------------	--------	------	-------

Telephone call with Mr. Bergen regarding DOL document request.

03/27/07	Manuel J Asensio	460.00	0.80	368.00
----------	------------------	--------	------	--------

Telephone conference with Mr. McGowan regarding need to complete negotiations with United Steelworkers Union regarding closure of health care plan in coordination with provision of notice to employees regarding same (.3); review applicability of notice to non-union employees as it would pertain to union employees at Canton, Crestline and Middletown (.5).

03/27/07	John J McGowan Jr	460.00	1.00	460.00
----------	-------------------	--------	------	--------

Multiple conferences with Ms. Koerwitz, pertaining to selection and appointment of third party administrators/delegees for plan administrator, structure for operating plan after company ceases operations (.7); telephone call from Mr. Asensio with questions, discussion regarding effects bargaining, cessation of health plan coverage for COBRA beneficiaries, and transfer or abandonment of pension plans (.3).

03/27/07	Deborah L Koerwitz	275.00	2.20	605.00
----------	--------------------	--------	------	--------

Review sample administrative services agreements for purposes of provisions regarding delegation of fiduciary duties to third party plan administrator (.2); draft and revise portions of proposed administrative services agreement with Summit Retirement Plan Services to contract for third party plan administrator duties for the Canton and Crestline plans (2.0).

03/27/07	Eric R Goodman	245.00	0.10	24.50
----------	----------------	--------	------	-------

Telephone call with Ms. Koerwitz regarding pension request.

03/28/07	John J McGowan Jr	460.00	1.00	460.00
----------	-------------------	--------	------	--------

Review, discuss fiduciary issues with Ms. Koerwitz, including need for role to be played by plan fiduciary, which could be corporate entity, or individual appointee, or third-party appointee and discuss indemnification, moderator exchanges with Ms. Koerwitz and Mr. Hutchinson.

03/28/07	Deborah L Koerwitz	275.00	8.90	2,447.50
----------	--------------------	--------	------	----------

Receive phone call from Mr. Rust regarding request for data regarding the UNITE HERE pension plan (.1); draft and revise administrative services agreement to provide for contingency of third party plan administrator taking on fiduciary responsibilities in the event that a plan administrator no longer exists to make decisions for the Canton and Crestline pension plans (5.3); prepare for negotiations with third party plan administrator regarding contract (.5); telephone call with Mr. Spikard of Summit Retirement Plan Services to negotiate third party plan administrator contract (.3); telephone call with Mr. Bergen regarding data collection (less than .1); begin to draft message for Mr. Mallak regarding role of plan administrator and fiduciary to the Canton and Crestline pension plans (1.5); research regarding fiduciary duties and liability and potential limits on fiduciary duties for an interim plan administrator (1.2).

03/28/07 Joseph F Hutchinson, Jr 525.00 4.00 2,100.00

E-mails to Mr. Freedlander regarding insurance issues (.2); review issues for workers' compensation and notices of health care plan participants (1.6); conferences with Mr. McGowan regarding third-party plan administrator, payments, notices and new advisor (.4); e-mails to Ms. Koerwitz regarding third-party plan administrator (.3); e-mails to and from Mr. Freedlander regarding letter from Cronner and review whether to seek sanctions (.7); telephone conference with Mr. Fusco regarding plan administrator (.2); revise Order (.3); conference with Mr. Bergen regarding retirement plan, personnel issues and deposit accounts (.3).

03/28/07 Susan L Atkinson 150.00 0.30 45.00

Telephone conference with Ms. Deborah Koerwitz for background, telephone call to Mr. Richard Rust with a follow-up e-mail regarding the time period covered for check disbursed in December for employees from Middlefield location.

03/28/07 Thomas M Wearsch 250.00 0.90 225.00

Review and respond to inquiries regarding termination of health plan, drafting notice of same and pension issues (.3); meet with Mr. Hutchinson regarding same (.4); follow up with Ms. Koerwitz regarding same (.2).

03/29/07 John J McGowan Jr 460.00 1.00 460.00

Confer with Ms. Koerwitz regarding plan administration, use of third party administrator to perform ministerial, possibly marginally discretionary tasks, develop and maintain records, etc. (.6); follow-up exchange with Mr. Hutchinson, others to get clarity on how best to approach situation, bring closure to plan administration questions (.4).

03/29/07 Deborah L Koerwitz 275.00 6.50 1,787.50

Review and revise e-mail message to be forwarded to Mr. Mallak regarding his potential role as an interim pension "plan administrator" as such term is used in ERISA and forward to Mr. Hutchinson (.6); compile invoices from plan actuary and review instructions regarding which invoices are to be paid from plan assets (.5) and contact Prudential for instructions regarding where to direct payment request (.2) and prepare letters for signature by Creative Engineered Polymer Products, LLC so that the actuary may be paid from the Canton Plan and the Crestline Plan's (respectively) plan assets for work performed on behalf of the respective Plan (.9); continue review and revisions to pension administrative services agreement to retain Summit Retirement Plan Services as a third party plan administrator (3.9); discuss potential length of time that Debtor will exist as a corporate entity with Mr. Goodman (.2); discuss Debtor's role as Plan Administrator with Mr. Hutchinson and send revised letters to Mr. Hutchinson for signature by Debtor to authorize payment of actuarial expenses from the Plan (.2)

03/29/07 Joseph F Hutchinson, Jr 525.00 2.10 1,102.50

Telephone conference with Mr. Merklin regarding plan administrator (.3); e-mails regarding replacement of plan administrator contract and conference with Mr. McGowan regarding same

(.2); conference with Mr. Freedlander regarding Delphi nonpayment and potential settlement, release issue and PBGC claim (.4); conference with Mr. Merklin regarding release, PBGC claim and potential third-party administrator and assumption of plans (.4); conference and e-mails regarding plan assumption, new third-party administrator and new interim plan prior to assumption (.6); telephone conference with Mr. Merklin regarding third-party plan administrator (.2).

03/29/07	Susan L Atkinson	150.00	0.30	45.00
----------	------------------	--------	------	-------

Telephone call and another message left for Mr. Rust regarding time frame covered by December check for Middlefield work.

03/29/07	Thomas M Wearsch	250.00	0.70	175.00
----------	------------------	--------	------	--------

Review Dept of Labor information request response (.3); follow-up regarding entry of health care termination order (.4).

03/29/07	Eric R Goodman	245.00	0.90	220.50
----------	----------------	--------	------	--------

Respond to telephone call from the Department of Labor (.2); review DOL information request form (.3); meet with Ms. Koerwitz regarding pension issues (.4).

03/30/07	John J McGowan Jr	460.00	1.00	460.00
----------	-------------------	--------	------	--------

Multiple exchanges with Mr. Hutchinson, Ms. Koerwitz, relating to putting plan administration process in place for pension plans, timing of same, negotiation of service agreements and terms and conditions, and coordinating data collection and retrieval with outside consultant.

03/30/07	Deborah L Koerwitz	275.00	5.00	1,375.00
----------	--------------------	--------	------	----------

Continue to negotiate terms of third party plan administrative services agreement with Mr. Spikard of Summit Retirement Plan Services for third party plan administrative services with respect to the Canton and Crestline plans (.5); review and revise portions of the administrative services agreement following negotiations with Mr. Spikard of Summit Retirement Plan Services for third party plan administrative services with respect to the Canton and Crestline plans (1.1); receive instruction from Mr. Hutchinson (.1); follow-up telephone call and negotiations with Summit Retirement Plan Services (.5); forward letter to Prudential directing payment from the Canton and Crestline plans for actuarial services (.1); attention to gathering data for health care notice mailing and contact COBRA administrator for addresses (.3); revise draft health care notices to be sent to all union and non-union participants of the CEP Acquisitions LLC Health and Welfare Plan (2.2); forward note to Mr. Bergen regarding pension data (.2).

03/30/07	Joseph F Hutchinson, Jr	525.00	2.60	1,365.00
----------	-------------------------	--------	------	----------

Conference with Ms. Koerwitz regarding third-party administrator (.3); e-mails to Ms. Koerwitz and Mr. McGowan regarding same (.3); telephone conference with Mr. Bergen regarding personnel issues (.5); receipt and review letter to plan participants and revise same (.3); conference with Ms. Koerwitz regarding revision to notice to plan participants (.2); conferece with

Mr. Mallak regarding Union employees (.1); conference with Mr. Merklin regarding personnel needed to get records at Crestline (.2); conference with Mr. Fusco regarding employee list for notice (.2); e-mails and conferences with Ms. Koerwitz and Mr. McGowan regarding assumption of plans, effects bargaining, notices to participants and third-party plan administrator contract (.5).

03/30/07	Thomas M Wearsch	250.00	1.20	300.00
----------	------------------	--------	------	--------

Review and respond to various correspondence regarding termination of health care plans and pension assumption issues (.3); telephone call with Mr. Hutchinson and Ms. Koerwitz regarding same (.3); respond to information requests regarding same (.3); follow-up on entry of Order regarding same (.3).

03/30/07	Eric R Goodman	245.00	0.70	171.50
----------	----------------	--------	------	--------

Review e-mails from Ms. Koerwitz regarding benefits issues (.2); meet with Mr. Hutchinson regarding health plan notice (.2); review employee list for health plan notice and communicate with IT regarding pdf conversion (.3).

03/31/07	John J McGowan Jr	460.00	0.50	230.00
----------	-------------------	--------	------	--------

Follow-up exchanges with Mr. Hutchinson and Ms. Koerwitz about timing of plan conversion, possible assumption, etc.

Employee Benefits/Pension (B16)		155.50		58,108.50
--	--	---------------	--	------------------

03/01/07	Joseph F Hutchinson, Jr	525.00	0.20	105.00
----------	-------------------------	--------	------	--------

Conference with Mr. Bergen regarding insurance issues.

03/01/07	Thomas M Wearsch	250.00	2.20	550.00
----------	------------------	--------	------	--------

Follow-up on resolution of Citicorp Motion and telephone call with Mr. Konstantinopoulus regarding same (.5); telephone calls with Mr. Parker regarding NL Ventures Motion to Compel (.4); review revised Stipulations regarding same and comment on same (.4); begin drafting findings of fact and conclusions of law regarding same (.6); telephone call with Ms. Stebbins and Mr. Parker regarding adjourning hearing (.3).

03/01/07	Eric R Goodman	245.00	5.00	1,225.00
----------	----------------	--------	------	----------

Draft and edit Motion to Abandon Bishopville and Vandalia Properties (3.7); review lease characterization case law (1.0); review Vandalia and Bishopville leases and related exhibits (.3).

03/02/07	Thomas M Wearsch	250.00	0.20	50.00
----------	------------------	--------	------	-------

Telephone call with Mr. Parker regarding resolution of Motion to Compel.

03/02/07	Eric R Goodman	245.00	0.10	24.50
----------	----------------	--------	------	-------

Draft and edit Motion to Reject Chardon lease.

03/03/07	Eric R Goodman	245.00	0.50	122.50
----------	----------------	--------	------	--------

Draft and edit Motion to Reject Chardon lease.

03/05/07	Joseph F Hutchinson, Jr	525.00	0.90	472.50
----------	-------------------------	--------	------	--------

Telephone conferences with Mr. Bergen regarding inter-company reconciliation, rejection of Fairlawn lease and rejection of equipment leases (.3); review Delphi receivable issue (.1); telephone conference with Ms. Makalic regarding Fairlawn lease (.2); telephone conference with Mr. Karcher of Delagonese regarding rejection of Fairlawn lease (.2); telephone conference with creditor for Mr. Zise (.1).

03/05/07	Eric R Goodman	245.00	0.10	24.50
----------	----------------	--------	------	-------

Draft and edit Motion to Reject Chardon lease.

03/06/07	Joseph F Hutchinson, Jr	525.00	0.90	472.50
----------	-------------------------	--------	------	--------

Work on Motion to Reject Chardon Lease, equipment leases and 554 abandonment.

03/06/07	Eric R Goodman	245.00	1.90	465.50
----------	----------------	--------	------	--------

Meet with Mr. Hutchinson regarding Motion to Reject Chardon Lease, personal property rejection Motion and Fairlawn rejection (.5); edit Chardon rejection Motion (.1); draft and edit Second Omnibus rejection Motion and review personal property leases (1.3).

03/06/07	Eric R Goodman	245.00	0.50	122.50
----------	----------------	--------	------	--------

Draft and edit Motion to Abandon Bishopville and Vandalia properties per comments from Mr. Hutchinson.

03/07/07	Eric R Goodman	245.00	4.30	1,053.50
----------	----------------	--------	------	----------

Review Fairlawn lease and draft Motion to Reject Fairlawn Lease (2.1); draft and edit Second Omnibus personal property lease rejection Motion and review personal property leases (2.2).

03/12/07	Eric R Goodman	245.00	3.40	833.00
----------	----------------	--------	------	--------

Draft and edit lease rejection Motions for Fairlawn, Chardon and personal property leases (2.0); telephone calls with Mr. Bergen regarding rejection Motions and case status (.8); review and file Fairlawn and personal property lease rejection Motions (.6).

03/14/07	Eric R Goodman	245.00	0.20	49.00
----------	----------------	--------	------	-------

Telephone call with Fairlawn landlord regarding lease rejection Motion.

03/14/07	Eric R Goodman	245.00	0.10	24.50
----------	----------------	--------	------	-------

Review and file Affidavit of Service for contract rejection Motions.

03/15/07	Joseph F Hutchinson, Jr	525.00	0.50	262.50
----------	-------------------------	--------	------	--------

Review independent contractors' Motion and revise same (.2); review issues regarding Middlefield environmental matter and rejection of lease and regarding equipment at Middlefield purchased by Delphi (.3).

03/15/07	Eric R Goodman	245.00	0.10	24.50
----------	----------------	--------	------	-------

Review and respond to e-mail regarding abandonment Motion.

03/15/07	Eric R Goodman	245.00	1.70	416.50
----------	----------------	--------	------	--------

Draft and edit Motion to Reject Middlefield Lease (1.2); review Middlefield lease (.5).

03/16/07	Joseph F Hutchinson, Jr	525.00	0.10	52.50
----------	-------------------------	--------	------	-------

Review and make revisions to Motion on Middlefield lease rejection.

03/16/07	Thomas M Wearsch	250.00	0.50	125.00
----------	------------------	--------	------	--------

Follow-up regarding status of NL Ventures Motion and CitiCorp Motions and related settlement.

03/16/07	Eric R Goodman	245.00	1.00	245.00
----------	----------------	--------	------	--------

Review, edit and file Motion to Reject Middlefield Lease.

03/19/07	Thomas M Wearsch	250.00	0.90	225.00
----------	------------------	--------	------	--------

Follow-up with Mr. Parker regarding settlement of NL Ventures claim (.5); follow up with clerk regarding same (.2); draft correspondence regarding same (.2).

03/20/07	Thomas M Wearsch	250.00	3.90	975.00
----------	------------------	--------	------	--------

Work on Stipulations, Objection and findings of fact and conclusions of law with respect to NL Ventures Motion (3.2); telephone calls with Mr. Parker regarding same (.5); telephone call with Ms. Stebbins regarding same and hearing (.2).

03/20/07	Eric R Goodman	245.00	0.30	73.50
----------	----------------	--------	------	-------

Meet with Mr. Hutchinson regarding Washington Penn Motion.

03/21/07	Thomas M Wearsch	250.00	0.90	225.00
----------	------------------	--------	------	--------

Prepare for and attend status conference on NL Ventures Motion (.6); telephone call with Mr. Parker regarding same (.3).

03/22/07	Joseph F Hutchinson, Jr	525.00	0.20	105.00
----------	-------------------------	--------	------	--------

Conference with Mr. Bergen regarding Middlefield.

03/23/07 Joseph F Hutchinson, Jr 525.00 0.50 262.50

Telephone call from Delphi regarding tooling at Vandalia (.2); telephone conference with Mr. Bergen regarding Middlefield lease rejection (.2); telephone conference with Mr. Rorbeck of Carlisle regarding Middlefield (.1).

03/26/07 Thomas M Wearsch 250.00 0.70 175.00

Telephone call with Mr. Konstantinopoulus regarding Citicaptial (.3); telephone call with Mr. Parker regarding hearing and NL Ventures (.2); review correspondence from Toyota regarding lift stay (.2).

03/26/07 Eric R Goodman 245.00 0.90 220.50

Draft and edit proposed Orders for lease rejection Motions and draft e-mail to Ms. Edison regarding the same (.5); review and respond to e-mails regarding lease rejection Orders (.1); respond to telephone call from lessor regarding Middlefield lease rejection Motion (.1); review and upload lease rejection Orders (.2).

03/27/07 Eric R Goodman 245.00 0.20 49.00

Telephone call with Mr. Roharik regarding Middlefield lease.

03/28/07 Joseph F Hutchinson, Jr 525.00 0.40 210.00

Conferece with Mr. Goodman regarding lease (.2); e-mail Mr. Makalak regarding Fairlawn lease rejection (.2).

03/28/07 Thomas M Wearsch 250.00 0.50 125.00

Review and respond to correspondence from landlord at Fairlawn regarding rejection of the Fairlawn lease (.3); follow-up regarding same and entry of Order on same (.2).

03/28/07 Eric R Goodman 245.00 0.10 24.50

Review and respond to e-mail regarding abandonment Motion.

03/28/07 Eric R Goodman 245.00 1.40 343.00

Telephone call with Mr. Roharik regarding Middlefield lease (.1); review case law and secondary materials on clean up claims (.8); meeting with Mr. Hutchinson regarding Middlefield lease (.3); telephone call with Mr. Robertson regarding Middlefield lease (.2).

03/29/07 Joseph F Hutchinson, Jr 525.00 0.30 157.50

Telephone conference with Mr. Bergen regarding accounts receivable resolution, insurance payment, resolution of claims with Delphi and insurance at Middlefield.

03/29/07 Thomas M Wearsch 250.00 0.30 75.00

Follow-up regarding entry of Order rejecting Fairlawn lease.

03/29/07 Eric R Goodman 245.00 0.20 49.00

Review and respond to fax from Toyota Motor Credit.

Executory Contracts & Leases (B18) 36.10 10,015.00

03/08/07 Sarah A Maxwell 140.00 0.30 42.00

Review and correct time entries for Monthly Fee Statement.

03/15/07 Sarah A Maxwell 140.00 0.20 28.00

Review and correct time entries for Monthly Fee Statement.

03/19/07 Sarah A Maxwell 140.00 0.40 56.00

Review and correct time entries for Monthly Fee Statement (.1); prepare Task Code Summary and forward to Mr. Hutchinson for review and comment (.1).

03/19/07 Joseph F Hutchinson, Jr 525.00 1.50 787.50

Review McGuire Woods First Interim Fee Application (.6); work on Baker & Hostetler's First Interim Fee Application (.9).

03/20/07 Thomas M Wearsch 250.00 1.20 300.00

Work on Baker & Hostetler's Monthly Fee Statement.

03/21/07 Sarah A Maxwell 140.00 0.90 126.00

Review and correct time entries for Monthly Fee Statement at the request of Mr. Wearsch (.4); prepare Monthly Fee Statement and forward to appropriate parties (.5).

03/23/07 Sarah A Maxwell 140.00 1.00 140.00

Review and correct time entries for Monthly Fee Statement.

03/28/07 Sarah A Maxwell 140.00 0.40 56.00

Review and correct time entries for Monthly Fee Statement.

Fee/Employment Applications (B19) 5.90 1,535.50