

03/23/07 Joseph F Hutchinson, Jr 525.00 1.20 630.00

Conference with Mr. Goodman regarding Objection to Baker & Hostetler's First Interim Fee Application (.2); work on Reply to Objection to Baker & Hostetler's First Interim Fee Application (1.0)

03/23/07 Eric R Goodman 245.00 3.00 735.00

Review Washington Penn's Objection to Baker & Hostetler's First Interim Fee Application (.3); draft and edit Reply to Washington Penn's Objection to Baker & Hostetler's First Interim Fee Application (2.5); meet with Mr. Hutchinson regarding same (.2).

03/26/07 Joseph F Hutchinson, Jr 525.00 0.80 420.00

Review and revise Objection of Washington Penn to Baker & Hostetler's First Interim Fee Application (.5); telephone conference with Mr. Mallak regarding hearing on Interim Fee Applications (.3).

03/26/07 Eric R Goodman 245.00 1.10 269.50

Draft and edit Reply to Washington Penn's Objection to Baker & Hostetler's First Interim Fee Application.

03/27/07 Joseph F Hutchinson, Jr 525.00 2.50 1,312.50

Prepare for hearings (.9); work on Brief in Response filed by Washington Penn (1.6).

**Fee/Employment Objections (B20)**

8.60 3,367.00

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

Conference with Mr. Bergen regarding checks, fees and General Motors receivables.

03/12/07 Joseph F Hutchinson, Jr 525.00 0.60 315.00

E-mails regarding General Motors receivable and review issues as to new DIP and proposed revisions made by Visteon counsel.

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

Review revised draft for use of cash.

03/16/07 Joseph F Hutchinson, Jr 525.00 0.20 105.00

Additional communication with Mr. Freedlander regarding GM receivables and revised DIP.

03/20/07 Joseph F Hutchinson, Jr 525.00 0.90 472.50

Telephone conference with Mr. Downs regarding use of cash, DIP and revision to DIP (.4); telephone conference with Mr. Merklin regarding Washington Penn issues (.3); telephone conference with Mr. Bergen regarding request for information (.2).

03/20/07	Joseph F Hutchinson, Jr	525.00	0.50	262.50
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Receipt and review Motion to Appoint Examiner (.2); conference with Mr. Wearsch regarding same (.3).

03/21/07	Joseph F Hutchinson, Jr	525.00	2.60	1,365.00
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Review Motion to Appoint Examiner and prepare outline for Response to same (1.3); conference with Mr. Wearsch regarding Motion to Appoint Examiner (.5); work on Objection to Motion to Appoint Examiner (.8).

03/21/07	Joseph F Hutchinson, Jr	525.00	1.00	525.00
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Revise and make additional revisions to proposed DIP (.7); e-mails back and forth with Mr. Freedlander regarding DIP Order (.3).

03/22/07	Joseph F Hutchinson, Jr	525.00	0.80	420.00
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Review additional revisions to proposed revised DIP (.2); work on examiner issues, including review of 1104 and case law regarding 1104 (.6).

03/26/07	Joseph F Hutchinson, Jr	525.00	0.80	420.00
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E-mails regarding DIP, participating agreement to all parties and review proposed Order (.5); status update from Mr. Bergen regarding distribution analysis (.3).

03/26/07	Thomas M Wearsch	250.00	0.80	200.00
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Review and respond to correspondence regarding DIP financing Order (.4); attention to release language in same (.4).

03/27/07	Joseph F Hutchinson, Jr	525.00	1.70	892.50
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Conferences with Mr. Mallak regarding status, signing of checks, personnel issues, preparation for testimony and proffer (.6); work on proffer (.3); meet with Mr. Freedlander (.3); meet with Mr. Bergen regarding distribution analysis (.5).

03/28/07	Thomas M Wearsch	250.00	2.20	550.00
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Review and respond to correspondence related to DIP Order and releases (.3); review case status update (.2); telephone call with Mr. Bergen regarding GM reconciliation and meet with Mr. Hutchinson regarding same (.5); attention to reconciliation of GM inventory, equipment and accounts receivable issues and review backup regarding same (1.2).

03/29/07 Joseph F Hutchinson, Jr 525.00 0.70 367.50

Telephone conference with Ms. Seewer regarding resolution of GM receivables (.2); e-mails all customers and Wachovia regarding proposed resolution and DIP (.3); e-mails customers regarding proposed DIP (.2).

03/29/07 Thomas M Wearsch 250.00 1.00 250.00

Review and respond to correspondence regarding final DIP Order negotiations and calculate cash needs for interim draw.

03/30/07 Thomas M Wearsch 250.00 2.30 575.00

Telephone call with Mr. Bergen regarding DIP and cash needs (.3); follow-up regarding same and assessment of deposits available to debtors (2.0).

**Financing/Cash collateral (B21)**

**16.60**

**6,982.50**

03/05/07 Eric R Goodman 245.00 0.20 49.00

Respond to creditor calls from Waste Management and Carl Zeiss.

03/15/07 Eric R Goodman 245.00 0.10 24.50

Respond to creditor call from New York.

03/16/07 Eric R Goodman 245.00 0.20 49.00

Respond to creditor call from ARI.

03/19/07 Eric R Goodman 245.00 0.30 73.50

Respond to telephone inquiry from creditor/former employee.

03/23/07 Joseph F Hutchinson, Jr 525.00 0.20 105.00

E-mail customers.

03/23/07 Eric R Goodman 245.00 0.30 73.50

Telephone call to the DOL regarding information request (.1); respond to telephone call from Mr. Hunter (.1); respond to creditor call from Toray International (.1).

03/26/07 Eric R Goodman 245.00 0.20 49.00

Respond to creditor call from Toray International.

03/28/07 Eric R Goodman 245.00 0.10 24.50

Respond to creditor call from LaPeer Grain.

03/29/07	Eric R Goodman	245.00	0.20	49.00
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Respond to creditor call from retired employee.

03/30/07	Eric R Goodman	245.00	0.60	147.00
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Respond to creditor call from Acushy Mold (.5); telephone call to Mr. Roharik regarding Acushy Mold (.1).

<b>Meetings of &amp; Communications with Creditors (non-committee (B25))</b>		<u>2.40</u>	<u>644.00</u>
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03/27/07	Thomas M Wearsch	250.00	1.00	250.00
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Travel to and from Akron (charged at one-half the actual travel time of 2.0).

<b>Non-Working Travel (B27)</b>		<u>1.00</u>	<u>250.00</u>
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03/03/07	Joseph F Hutchinson, Jr	525.00	1.00	525.00
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Review and revise Section 554 Motion and Stipulation draft (.3); review and revise preliminary draft of 1113 Motion (.4); review and revise part of draft Motion to Compel (.3).

<b>Other Contested Matters (excluding Assumption/Religion) (B28)</b>		<u>1.00</u>	<u>525.00</u>
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03/01/07	Eric R Goodman	245.00	0.10	24.50
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Review State of Michigan Objection to the Disclosure Statement.

03/02/07	Thomas M Wearsch	250.00	0.60	150.00
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Review Objections to Disclosure Statement.

03/02/07	Eric R Goodman	245.00	1.10	269.50
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Review Objections to the Disclosure Statement (.2); meet with Mr. Hutchinson and Mr. Wearsch and Ms. Galyen regarding same (.9).

03/05/07	Eric R Goodman	245.00	1.70	416.50
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Review State of Michigan Objection to Disclosure Statement and draft e-mail to BMC regarding State of Michigan proof of claim (.7); review PBGC Objection to Disclosure Statement (.7); meet with Mr. Richards regarding State of Michigan Objection (.3).

03/07/07	Joseph F Hutchinson, Jr	525.00	0.90	472.50
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Work on memorandum regarding Washington Penn Objection to Disclosure Statement.

03/08/07	Joseph F Hutchinson, Jr	525.00	3.30	1,732.50
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Prepare for and attend meeting with Mr. Merklin, Mr. Freedlander, Ms. Edison and post-meeting conference with Mr. Merklin, all regarding plan, assumption, effects bargaining, estate claims and potential resolution of same through assumption agreement.

03/08/07	Eric R Goodman	245.00	0.50	122.50
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Telephone calls to State of Michigan regarding Objection to the Disclosure Statement (.3); review State of Michigan Objection to Disclosure Statement (.2).

03/19/07	Thomas M Wearsch	250.00	0.30	75.00
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Attention to Disclosure Statement hearing and propriety of adjournment of same.

03/21/07	Thomas M Wearsch	250.00	0.80	200.00
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Meet with Mr. Hutchinson regarding Objections to Disclosure Statement, releases and pension (.5); review Objections (.3).

03/29/07	Joseph F Hutchinson, Jr	525.00	0.70	367.50
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Memo to file including issues regarding Plan, Disclosure Statement and revisions to same.

03/30/07	Joseph F Hutchinson, Jr	525.00	0.30	157.50
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Conference with Mr. Freedlander regarding Plan of Reorganization and miscellaneous issues relating to same.

03/30/07	Eric R Goodman	245.00	0.40	98.00
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Telephone call with State of Michigan regarding Objection to Plan (.2); telephone call with Ms. Edison regarding State of Michigan Objection to Plan (.2).

<b>Plan &amp; Disclosure Statement (including Business Plan)</b>		<b>10.70</b>	<b>4,086.00</b>
<b>(B29)</b>			

03/01/07	Timothy J Richards	210.00	2.50	525.00
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Update research regarding characterization of true leases and disguised financing arrangements under Ohio law.

03/05/07	Timothy J Richards	210.00	0.30	63.00
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Receive instruction from Mr. Goodman regarding applicability of new Code section 511 under BAPCPA (.3).

03/05/07	Kristin U Somich	200.00	1.50	300.00
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Research regarding PBCG.

03/06/07	Timothy J Richards	210.00	1.50	315.00
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Research regarding applicability of new Code section 511 under BAPCPA.

03/07/07	Timothy J Richards	210.00	0.60	126.00
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Receive instruction from Mr. Hutchinson regarding WARN Act research (.2); research regarding common defenses to failure to provide WARN Act notice (.4).

03/08/07	Timothy J Richards	210.00	1.00	210.00
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Research regarding common defenses to failure to provide WARN Act notice.

03/11/07	Eric R Goodman	245.00	1.50	367.50
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Review Sixth Circuit constructive trust case law.

03/12/07	Timothy J Richards	210.00	3.00	630.00
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Research regarding characterization of WARN Act notice claims in bankruptcy (1.7); draft memorandum regarding common defenses to failure to provide WARN Act notice and characterization of WARN Act notice claims in bankruptcy (1.3).

03/13/07	Timothy J Richards	210.00	1.40	294.00
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Draft memorandum regarding common defenses to failure to provide WARN Act notice and characterization of WARN Act notice claims in bankruptcy.

03/19/07	Courtnei E Molnar	200.00	5.20	1,040.00
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Research Ohio law on constructive trusts.

03/20/07	Joseph F Hutchinson, Jr	525.00	0.60	315.00
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Additional review of examiner cases in Sixth Circuit.

03/21/07	Courtnei E Molnar	200.00	3.40	680.00
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Research case law and treatises pertaining to constructive trusts arising from mistaken payments.

03/22/07	Courtnei E Molnar	200.00	4.70	940.00
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Research case law regarding constructive trusts imposed for mistaken payments.

03/23/07	Courtnei E Molnar	200.00	0.60	120.00
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Research case law pertaining to recognition of constructive trusts.

03/24/07	Courtnei E Molnar	200.00	2.20	440.00
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Analyze Sixth Circuit case law and create matrix for cases where creditor tried to impose a constructive trust on assets that were part of the bankruptcy estate.

03/25/07	Courtnei E Molnar	200.00	1.90	380.00
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Analyze Sixth Circuit case law and creating matrix for cases where creditor tried to impose a constructive trust on assets that were part of the bankruptcy estate.

03/26/07	Eric R Goodman	245.00	1.10	269.50
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Meet with Ms. Molnar regarding trust research (.3); edit and draft Parker Hannifin response letter (.8).

03/27/07	Timothy J Richards	210.00	1.00	210.00
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Research regarding perfection of security interest in right to operate nursing home bed.

<b>Research (B33)</b>		<u>34.00</u>	<u>7,225.00</u>
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03/01/07	Victoria L Johnson	305.00	5.00	1,525.00
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Draft Crestline, Ohio closing documents.

03/01/07	Victoria L Johnson	305.00	1.00	305.00
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Attention to Crestline closing matters.

03/01/07	Thomas M Wearsch	250.00	2.20	550.00
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Respond to inquiries regarding Crestline closing (.2); work on memorandum regarding sale of Mexican assets and disposition of same (2.0).

03/02/07	Victoria L Johnson	305.00	0.20	61.00
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Forward Lapeer, Michigan termination of escrow agreement to title company with instruction to distribute balance of withholding.

03/02/07	Victoria L Johnson	305.00	0.20	61.00
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Follow-up with title company regarding miscellaneous matters regarding termination of Lapeer escrow.

03/02/07	Victoria L Johnson	305.00	2.60	793.00
Review termination of Lapeer, Michigan escrow agreement.				
03/02/07	Thomas M Wearsch	250.00	0.30	75.00
Review closing documents for Crestline and respond to inquiries regarding same.				
03/05/07	Victoria L Johnson	305.00	2.50	762.50
Attention to questions from title company regarding Crestline, Ohio transaction in preparation for closing.				
03/05/07	Thomas M Wearsch	250.00	0.70	175.00
Review and respond to inquiries from Ms. Johnson regarding Crestline closing (.4); obtain documentation for closing (.3).				
03/07/07	Victoria L Johnson	305.00	0.50	152.50
Review executed release.				
03/07/07	Victoria L Johnson	305.00	1.00	305.00
Resolve Crestline mortgage issues with title company.				
03/07/07	Victoria L Johnson	305.00	0.50	152.50
Attention to Lapeer, Michigan post-closing issues.				
03/08/07	Victoria L Johnson	305.00	0.30	91.50
Revise lien release for Lapeer, Michigan and send to title company.				
03/08/07	Victoria L Johnson	305.00	0.20	61.00
Telephone call with title company regarding Triple S lien as it pertains to Lapeer, Michigan.				
03/09/07	Eric R Goodman	245.00	0.10	24.50
Review sales reports from Bidityup.				
<b>Sale/Auction of Business (B36)</b>		<u>17.30</u>	<u>5,094.50</u>	
03/28/07	Thomas M Wearsch	250.00	0.20	50.00
Review correspondence related to income tax filings.				
<b>Tax Issues (B38)</b>		<u>.20</u>	<u>50.00</u>	



03/20/07 Thomas M Wearsch 250.00 4.30 1,075.00

Review Motion to Appoint Examiner and meet with Mr. Hutchinson regarding same (1.3); telephone call with Mr. Mallak regarding same, insurance and system shutdown (.5); legal research regarding appointment of examiners (2.5).

03/21/07 Thomas M Wearsch 250.00 4.20 1,050.00

Research regarding scope of Section 1104(c) and outline responses (2.9); telephone call with Messrs. Freedlander and Hutchinson regarding same (.3); meet with Mr. Hutchinson regarding same (1.0).

03/23/07 Joseph F Hutchinson, Jr 525.00 0.90 472.50

Telephone conference with Mr. Freedlander regarding Motion to Appoint Examiner (.3); work on Objection and Brief in Support of same (.6).

03/25/07 Thomas M Wearsch 250.00 2.00 500.00

Work on Objection to Motion to Appoint Examiner.

03/26/07 Joseph F Hutchinson, Jr 525.00 4.00 2,100.00

Receipt and review Responses of Committee, Wachovia, Visteon to Motion to Appoint Examiner (.6); work on Brief in Response to Motion to Appoint Examiner (2.8); conference with Mr. Freedlander regarding examiner (.3); additional conference with Mr. Freedlander regarding same (.3).

03/26/07 Joseph F Hutchinson, Jr 525.00 0.80 420.00

Work on preparation for hearing and review cases regarding Section 1104.

03/26/07 Thomas M Wearsch 250.00 8.20 2,050.00

Finish drafting and review, revise and file Debtors' Objection to Motion to Appoint Examiner (6.2); review Objections filed by other parties and prepare for status call (1.0); additional research regarding scope of Section 1104(c)(1) (1.0).

03/27/07 Thomas M Wearsch 250.00 9.00 2,250.00

Research regarding scope of Section 1104(c)(1) and draft supplemental response of the Debtors (3.0); prepare for hearing including preparation of Mr. Mallak for testimony on various matters (2.6); prepare proffer (.5); attend hearing on Motion to Appoint Examiner (2.9).

03/27/07 Eric R Goodman 245.00 1.50 367.50

Review examiner pleading per Mr. Hutchinson request (1.0); telephone calls with Mr. Hutchinson regarding status conference (.3); review and file Affidavits of Service (.2).

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03/28/07	Joseph F Hutchinson, Jr	525.00	0.60	315.00
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Conference with Mr. Wearsch regarding Motion to Appoint Examiner (.3); conference with Messrs. Wearsch and Freedlander regarding same (.3).

03/28/07	Thomas M Wearsch	250.00	0.90	225.00
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Review correspondence and background documents regarding Motion to Appoint Examiner and Committee response (.3); meet with Mr. Hutchinson regarding same (.3); attend telephone call with Messrs. Hutchinson and Freedlander regarding same (.3).

03/29/07	Thomas M Wearsch	250.00	1.20	300.00
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Meet with Mr. Hutchinson regarding Motion to Appoint Examiner (.4); telephone call with Messrs. Hutchinson and Freedlander regarding same (.3); telephone call with Mr Bergen regarding same GM collections (.4); review Motion to Withdraw (.1).

**Trustee/Examiner Matters (B39)**

<u>37.60</u>	<u>11,125.00</u>
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**Total**

<u>479.20</u>	<u>152,195.00</u>
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**Regarding:** Chapter 11  
**Matter Number:** 088286.000001

Date	Name	Rate	Hours	Amount
04/03/07	Joseph F Hutchinson, Jr	525.00	0.30	157.50
Conference with Mr. Bergen regarding resolution of Delphi accounts receivable and regarding inventory at Middlefield.				
04/04/07	Joseph F Hutchinson, Jr	525.00	0.70	367.50
E-mails to and from Mr. Bergen regarding customer accounts receivable claim reconciliation and reconciliation of Mexican receivables.				
04/12/07	Joseph F Hutchinson, Jr	525.00	0.30	157.50
Telephone call to Mr. Bergen regarding receivables.				
<b>Account Receivable Collections (B01)</b>			<u>1.30</u>	<u>682.50</u>
04/02/07	Raphael A Valencia	325.00	0.40	130.00
Research potential value of patent applications identified by Mr. Hoffman as abandoned by corporate partners (.2); telephone call to Mr. Goodman regarding same (.2).				
04/03/07	Raphael A Valencia	325.00	0.40	130.00
Prepare and forward a Power of Attorney for all patent matters to Mr. Hutchinson and request execution and return by person authorized to sign on behalf of CEQ Holdings.				
04/24/07	Raphael A Valencia	325.00	0.20	65.00
Attend meeting regarding instructions for payment of patent annuities.				
<b>Asset Analysis &amp; Recovery (B03)</b>			<u>1.00</u>	<u>325.00</u>
04/02/07	Sarah A Maxwell	140.00	0.10	14.00
Access and obtain weekly docket and review same for matters requiring attorney attention.				
04/09/07	Sarah A Maxwell	140.00	0.10	14.00

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

04/09/07	Eric R Goodman	245.00	1.20	294.00
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Status conference with Mr. Hutchinson (.4); telephone call to Mr. Hoffmann regarding patents (.1); review and file Affidavit of Service (.3); plan and prepare for status conference with the Court (.2); status conference with Court regarding hearing (.2).

04/10/07	Thomas M Wearsch	250.00	1.20	300.00
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Prepare for hearing (.3); attend hearing (.3); follow-up regarding proposed Orders (.4); telephone call with Mr. Parker regarding same (.2).

04/11/07	Eric R Goodman	245.00	0.40	98.00
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Review and file Affidavit of Service (.2); status conference with Mr. Hutchinson (.2).

04/12/07	Eric R Goodman	245.00	0.10	24.50
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Review and file Affidavit of Service.

04/13/07	Sarah A Maxwell	140.00	0.50	70.00
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Index pleadings and correspondence and prepare same for storage.

04/13/07	Thomas M Wearsch	250.00	1.30	325.00
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Review, assemble and file Monthly Operating Reports.

04/16/07	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.

04/19/07	Sarah A Maxwell	140.00	0.20	28.00
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Circulate pleadings and correspondence to internal team members.

04/23/07	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.

04/23/07	Thomas M Wearsch	250.00	1.60	400.00
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Prepare hearing docket sheet (.5); review and revise and circulate same (.4); answer inquiries from parties regarding same and attendance at hearing (.4); follow-up regarding Motion to Expedite with clerk and regarding status call (.3).

04/24/07	Sarah A Maxwell	140.00	0.30	42.00
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Circulate pleadings and correspondence to internal team members.

04/27/07	Eric R Goodman	245.00	0.10	24.50
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Review and file Affidavit of Service.

04/30/07	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.

04/30/07	Thomas M Wearsch	250.00	0.70	175.00
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Meet with Mr. Hutchinson regarding Parker Hannifan, case status and related issues.

04/30/07	Eric R Goodman	245.00	1.00	245.00
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Status conference with Mr. Hutchinson and Mr. Wearsch.

<b>Case Administration (B10)</b>		<u>9.10</u>	<u>2,096.00</u>
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03/22/07	Thomas M Wearsch	250.00	0.30	75.00
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Review Independent Contractors Objection and correspondence related to same.

04/01/07	Eric R Goodman	245.00	1.00	245.00
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Review case law on allowance of attorneys' fees under UCC 2-715.

04/02/07	Joseph F Hutchinson, Jr	525.00	0.50	262.50
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E-mail Mr. Freedlander regarding Parker-Hannifin claim (.3); receipt and review proposal from counsel for Parker-Hannifin (.2).

04/02/07	Thomas M Wearsch	250.00	0.90	225.00
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Review correspondence and attention to settlement of Parker Hannifan claim (.5); review First Omnibus Objection to Claims (.4).

04/02/07	Eric R Goodman	245.00	5.90	1,445.50
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Draft and edit memorandum on GM proof of claim (2.1); status conference regarding claims process (.1); research and review case law on professional fees as incidental or consequential damages (1.2); research and review case law on transportation and storage costs as incidental damages (1.0); research right to cover damages under UCC (1.0); review confidentiality agreement with GM (.5).

04/03/07	Joseph F Hutchinson, Jr	525.00	2.10	1,102.50
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Review GM claim issues and research defenses to GM claim regarding cover and conference with Mr. Goodman regarding same (.5); conference with Mr. Goodman regarding GM claim

defenses (.2); work on outline of GM claim Objection (.6); e-mail Mr. Freedlander regarding GM claim Objection (.2); telephone call to Mr. Mallak regarding testimony needed at April 10, 2007 hearing (.2); work on Parker-Hannifin recoupment and demand for payment and claim of constructive trust (4).

04/03/07	Eric R Goodman	245.00	6.50	1,592.50
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Research and review case law on anticipatory breach (3.5); draft e-mail to BMC regarding Order on First Omnibus Objection to Claims (.1); telephone calls to Ms. Seewer regarding purchase orders (.2); meet with Mr. Hutchinson regarding GM claims (1.5); edit memorandum on customer claims (1.2).

04/04/07	Joseph F Hutchinson, Jr	525.00	0.80	420.00
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Telephone conference with Mr. Radom to urge Delphi to resolve issues regarding receivables (.3); memorandum to Mr. Bergen regarding details needed to resolve General Motors claim, Parker Hannifin constructive trust claim, Century Mold claim to funds and deposit, and Carlisle cross claims (.5);

04/04/07	Thomas M Wearsch	250.00	0.30	75.00
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Review Order on First Omnibus Objection to Claims and correspondence related to same.

04/04/07	Eric R Goodman	245.00	5.20	1,274.00
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Review accommodation agreement (1.5); draft and edit GM memorandum (1.5). review access and security agreement (1.0); respond to e-mail and telephone message from Mr. Downs regarding First Omnibus Objection to Claims (.2); review and edit same and e-mail to parties (1.0).

04/05/07	Joseph F Hutchinson, Jr	525.00	1.00	525.00
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Receipt and review customer claims and analysis from Mr. Bergen (.3); work on issues regarding assignment of claims under 1123 in Plan (.7).

04/05/07	Joseph F Hutchinson, Jr	525.00	0.40	210.00
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Review and work on Order on Omnibus Objection to Claims as proposed (.2); conference with Ms. Edison regarding claims issues (.2).

04/05/07	Thomas M Wearsch	250.00	1.70	425.00
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Review transaction documents and check return request by Carlisle (1.0); telephone call with Ms. Brosious regarding same (.2); review and forward correspondence related to same (.2); review correspondence related to First Omnibus Objection to Claims (.3).

04/05/07	Eric R Goodman	245.00	3.40	833.00
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Review and respond to e-mails regarding the Order on First Omnibus Objection to Claims (.3);

review forbearance agreement with Wachovia (1.0); draft and edit GM claim memorandum (.6); review Parker Hannifin response letter (.2); review demand letter from Kautex, Inc. (.3); telephone calls with counsel for Kautex regarding payment terms (.3); draft letter to the Committee regarding the Acushy claim (.4); status conference with Mr. Hutchinson regarding First Omnibus Objection to Claims and related matters (.3).

04/06/07	Joseph F Hutchinson, Jr	525.00	1.50	787.50
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Review confidentiality agreement from Ms. Seewer, counsel for General Motors and conference with Mr. Goldman regarding confidentiality agreement demand by General Motors (.4); e-mail Ms. Seewer regarding potential protective order in confidentiality agreement (.3); additional e-mails to and from Ms. Seewer regarding confidentiality agreement and General Motors proof of claim and issues regarding protective order and potential stipulation of facts (.8).

04/06/07	Thomas M Wearsch	250.00	1.70	425.00
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Respond to follow-up from Carlisle regarding missing check (.2); work on grounds for Objection to General Motors Proof of Claim (1.5).

04/06/07	Eric R Goodman	245.00	1.10	269.50
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Review professional fee amounts asserted in customer claims and draft e-mail to Mr. Hutchinson regarding the same (.6); review and respond to e-mails regarding Order on First Omnibus Objection to Claims (.2); review e-mails regarding protection order for GM claim (.2); review and respond to e-mail regarding Acushy Mold claim (.1).

04/09/07	Joseph F Hutchinson, Jr	525.00	2.00	1,050.00
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Review and revise proposed Order on First Omnibus Objection to Claims and conference with Mr. Goodman regarding same and hearing (.5); review Affidavit of Mr. Mallak for hearing (.1); conference with Mr. Mallak regarding hearing (.1); review letter and revise to Thompson Hine regarding John Deere mistaken payment and improper withholding of funds by Parker Hannifin (1.3).

04/09/07	Eric R Goodman	245.00	2.30	563.50
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Status conference with Ms. Galyen, Mr. Bergen and Ms. Edison regarding claims process (.2); edit and upload proposed Order on First Omnibus Objection to Claims (.8); draft e-mails to Mr. Bergen regarding Kautex claim (.4); draft e-mail to Acushy Mold regarding payment information (.1); review Kautex documents and e-mail correspondence with Mr. Bergen regarding Kautex demand (.8).

04/10/07	Joseph F Hutchinson, Jr	525.00	1.20	630.00
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Conference with Mr. Goodman regarding Acushy matter (.2); work on GM claim issues (.5); work on potential claim and outline regarding turnover action potentially refiled against customers and Wachovia (.9) conference with Mr. Wearsch regarding same (.1).

04/10/07	Thomas M Wearsch	250.00	0.10	25.00
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Meet with Mr. Hutchinson regarding potential turnover action against customers.

04/10/07	Eric R Goodman	245.00	3.80	931.00
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Review GM terms and conditions (1.5); research enforceability of ipso facto clauses involving attorneys fees (.8); draft agreement regarding refund payment to Acushy (1.0); telephone call with counsel for Kautex (.1); meet with Ms. Skeat regarding 365(e)(1) research (.2); draft and edit GM memorandum (.2).

04/10/07	Kelly J Skeat	190.00	0.80	152.00
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Research regarding parties contractual rights to receive attorneys fees in bankruptcy proceedings.

04/11/07	Joseph F Hutchinson, Jr	525.00	2.00	1,050.00
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Telephone conference with Mr. Bergen regarding GM claim (.4); telephone conference with Attorney Hunter regarding Faurecia complaint (.2); telephone conference with Mr. Radom regarding settlement of Delphi receivable (.3); telephone conference with Mr. Goodman and Mr. Wearsch regarding Delphi receivable and potential adversary proceeding to obtain turnover of funds (.5); review Faurecia Complaint (.2); e-mail Mr. Downs and review Parker Hannifin issues and possible Objection to Carlisle Claim (.4).

04/11/07	Thomas M Wearsch	250.00	1.30	325.00
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Review Faurecia Complaint regarding overpayment (.2); telephone call with Messrs. Hutchinson and Bergen regarding same and funding issues (.3); review correspondence from Faurecia regarding same (.2); attention to Objection to General Motors Claim (.6).

04/11/07	Eric R Goodman	245.00	2.30	563.50
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Review and respond to e-mail regarding Faurecia claim (.5); telephone call to Acushy regarding mold issue (.3); review and edit GM memorandum (.5). review Faurecia complaint (.5); meet with Mr. Hutchinson regarding Faurecia Complaint (.5).

04/11/07	Kelly J Skeat	190.00	2.70	513.00
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Research regarding parties contractual rights to receive attorneys fees in bankruptcy proceedings.

04/12/07	Joseph F Hutchinson, Jr	525.00	0.60	315.00
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Review issues regarding refunds and status of obtaining refunds and providing payments to administrative claimants (.5); telephone call to Mr. Downs regarding turnover of funds (.1).

04/12/07	Eric R Goodman	245.00	0.40	98.00
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Meet with Ms. Skeat regarding ipso facto research (.3); telephone call with Mr. Bergen regarding Kautex documents (.1).

04/12/07	Kelly J Skeat	190.00	1.00	190.00
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Research regarding parties contractual rights to receive attorneys fees in bankruptcy proceedings.

04/13/07	Joseph F Hutchinson, Jr	525.00	0.60	315.00
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Review and compare proofs of claim of Visteon, Delphi, GM and Honda.

04/16/07	Joseph F Hutchinson, Jr	525.00	0.30	157.50
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Conference with Mr. Wearsch regarding Parker Hannifin, Carlisle and DIP issues.

04/16/07	Eric R Goodman	245.00	1.10	269.50
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Draft and edit GM memorandum (.5); draft e-mail to Mr. Bergen regarding Acushy payment (.2); telephone call to Ms. Edison regarding Kautex claim (.1); review Kautex materials and letter from Mr. Bergen (.3).

04/17/07	Joseph F Hutchinson, Jr	525.00	1.90	997.50
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Work on research and conference with Mr. Goodman regarding GM claim (.7); review Mr. Goodman's memorandum and conference with Mr. Goodman regarding same (.5); conference with Mr. Goodman and work on workers' compensation issues for other states (.4); work on status of Delphi accounts receivable claim (.1); review draft letter to Mr. Campana regarding claim of Parker Hannifin for constructive trust and recoupment (.2).

04/17/07	Eric R Goodman	245.00	0.80	196.00
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Meet with Mr. Hutchinson regarding GM claim litigation (.5); edit GM memorandum (.3).

04/18/07	Joseph F Hutchinson, Jr	525.00	1.10	577.50
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Telephone conference with Mr. Fowland and Mr. Campana regarding Parker Hannifin issues and conferences with Mr. Goodman regarding same (.9); conference with Mr. Wearsch regarding Parker Hannifin (.2).

04/18/07	Eric R Goodman	245.00	0.90	220.50
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Meet with Mr. Hutchinson regarding Parker Hannifin trust claim (.4); conference call with Thompson Hine regarding constructive trust matter and related issues (.5).

04/19/07	Thomas M Wearsch	250.00	0.90	225.00
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Meet with Mr. Hutchinson regarding resolution of Parker Hanifan issues and abandonment (.5); follow-up regarding same and review correspondence related to same (.4).

04/19/07	Eric R Goodman	245.00	0.50	122.50
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Telephone call with Ms. Galyen regarding Kautex claim (.2); telephone call with Ms. Edison regarding Kautex claim (.2); draft email to Ms. Edison regarding Kautex claim (.1).

04/22/07	Eric R Goodman	245.00	1.00	245.00
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Edit Parker-Hannifin response letter per comments from Mr. Hutchinson.

04/23/07	Eric R Goodman	245.00	5.50	1,347.50
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Research and review case law and rescission and waiver (3.2); research and review case law on novation (1.3); draft and edit GM memorandum (1.0).

04/24/07	Eric R Goodman	245.00	0.90	220.50
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Status conference with BMC and counsel for the Committee regarding claims Objections (.3); review case law on contract modification (.6).

04/25/07	Eric R Goodman	245.00	1.90	465.50
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Edit Parker-Hannifin response letter and draft e-mail to Mr. Bergen regarding account history (.5); telephone call with Mr. Campana regarding constructive trust claim and document request (.2); review first day transcript regarding cash infusion dispute with customers (.9); review and respond to e-mail from BMC regarding Order on First Omnibus Objection to Claims (.3).

04/26/07	Joseph F Hutchinson, Jr	525.00	0.40	210.00
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Conference with Mr. Wearsch regarding GM and Visteon claims and regarding settlement.

04/28/07	Eric R Goodman	245.00	3.70	906.50
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Review first day transcripts regarding customers' cash infusion statements and representations.

04/30/07	Joseph F Hutchinson, Jr	525.00	2.40	1,260.00
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Work on GM claim and conference with Mr. Goodman regarding same (.5); work on repaying post petition claimants (.3); conferences with Mr. Goodman and review and revise letter to Ms. Rodebeck regarding Workers' Compensation claim of State and regarding Hartford claim as to non-Ohio Workers' Compensation issues (.5); review letters regarding Parker Hannifin claim and revise and work on outline of complaint of Parker Hannifin; revise letter to opposing counsel, Mr. Fowland (.5); additional work on GM claim Objection (.3); review tax claims for priority and administrative claim status (.3).

04/30/07	Eric R Goodman	245.00	0.40	98.00
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Edit GM memorandum to include representations made at first day hearing regarding cash infusions.

**Claims Administration & Objections (B11)**79.1024,432.00

04/04/07 Joseph F Hutchinson, Jr 525.00 0.60 315.00

Telephone conference with Mr. Mallak regarding April and May hearings and request from Committee to discuss services from shareholders.

**Creditors' Committee Communication (B13)**.60315.00

04/01/07 John J McGowan Jr 460.00 1.00 460.00

Receive and review materials from Mr. Bergen and consider practical issues associated with shifting outside vendor to provide pension-related services (.5); review services agreement proposed for use with Summit (.5).

04/02/07 Manuel J Asensio 460.00 1.50 690.00

Telephone conference with Ms. Koerwitz regarding negotiations with Steelworkers' Union with regard to potential assumption of the pension plan by the Reserve Group (.3); review notice drafted regarding agreement with third party administrator health and welfare plan and discuss same with Ms. Koerwitz (1.2).

04/02/07 John J McGowan Jr 460.00 1.00 460.00

Confer with Ms. Koerwitz and Mr. Hutchinson regarding timing of appointment of TPA, in response to questions posed by Mr. Fusco (.3); look to "triage" information needed to start TPA off and update plan records and managing process of getting TPA appointed, and stabilizing pension plan operations, to avoid involuntary termination scenarios (.7).

04/02/07 Deborah L Koerwitz 275.00 5.60 1,540.00

Review and revise third party plan administrator agreement (.8); review pertinent terms of the Canton and Crestline pension plans to determine forms of data to be provided to the third party administrator necessary for the administration of the defined benefit pension plans (1.0); discussion with Mr. McGowan regarding same (.5); discussion with Mr. Hutchinson regarding pension agreement (.1); receive and review e-mail from Prudential regarding change in account representative for the Canton and Crestline plans and review prior email correspondence regarding the pension plans (.1); analyze steps to take regarding the pension plans (.4); telephone call with Ms. Galyen of BMC regarding notices regarding the health care plan termination and logistics of mailing such notices to the non-union employees (.1); revise notices to the non-union employees regarding the CEP Acquisitions LLC Health and Welfare Plan based upon recent facts and forward to Mr. Hutchinson via e-mail (.5); review and make additional revisions to the health care plan termination notice based upon comments from Mr. Hutchinson (2.1).

04/02/07 Joseph F Hutchinson, Jr 525.00 0.70 367.50

Conference with Mr. Merklin regarding third-party administrator (.2); telephone conference with Ms. Koerwitz regarding same (.2); e-mails regarding third-party administrator to Mr. Bergen and Mr. Merklin (.3).

04/02/07	Joseph F Hutchinson, Jr	525.00	0.30	157.50
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Confer with Ms. Koerwitz and Mr. McGowan regarding timing of TPA appointment.

04/02/07	Joseph F Hutchinson, Jr	525.00	0.90	472.50
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Meet with Mr. Goodman regarding health care plan notices.

04/02/07	Thomas M Wearsch	250.00	0.50	125.00
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Review correspondence related to pension and health care plan termination and attention to health care notice to employees.

04/02/07	Eric R Goodman	245.00	0.90	220.50
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Meet with Mr. Hutchinson regarding health plan notices.

04/02/07	Eric R Goodman	245.00	0.90	220.50
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Review and respond to e-mails and telephone calls from Ms. Koerwitz regarding health plan mailing (.3); telephone calls with Ms. Galyen regarding health plan notice (.3); draft e-mails to Mr. Galyen regarding health plan notice (.3).

04/03/07	Deborah L Koerwitz	275.00	0.60	165.00
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Request address list from COBRA Administrator for use in providing the health care plan termination notice to former non-union employees and their covered spouses and dependents who participated in the health care plan and attention to issues related to distribution of the notice.

04/03/07	Joseph F Hutchinson, Jr	525.00	0.90	472.50
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E-mails with Mr. Merklin and Mr. McGowan regarding third-party administrator issues and payment of third-party administrator for plans (.3); e-mails regarding effects bargaining and potential plan termination (.3); review workers' compensation situation (.3).

04/03/07	Thomas M Wearsch	250.00	0.20	50.00
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Review correspondence related to pension plan and third party administrator.

04/03/07	Eric R Goodman	245.00	0.10	24.50
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Review and respond to e-mail concerning health plan notice.

04/04/07	Deborah L Koerwitz	275.00	2.80	770.00
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Review terms and pricing of third party plan administrator contract and finalize draft agreements for both the Canton and Crestline defined benefit pension plans and forward to the potential third party plan administrator (2.6); forward format of the pension plan data to the potential third party plan administrator for confirmation that the administrator could access and use the format (.2).

04/04/07	Joseph F Hutchinson, Jr	525.00	0.70	367.50
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Telephone call to Mr. Merklin regarding retirement plan assumption (.2); e-mails to Mr. Bergen and Mr. Goodman regarding notice to all non-union members and list of non-union employees at Middlefield (.3); conference with Mr. Merklin regarding claims assumption (.2).

04/04/07	Eric R Goodman	245.00	0.60	147.00
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Meet with Mr. Hutchinson regarding health plan notice.

04/05/07	Manuel J Asensio	460.00	0.80	368.00
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Review notice to union employees informing them of the termination of the health and welfare plan on April 30, 2007 and setting dates for submission of claims and payment of claims with regard to same.

04/05/07	John J McGowan Jr	460.00	1.00	460.00
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Review and monitor health care COBRA-related notices and health plan cut off notices, being prepared for use with bargaining unit, nonbargaining unit populations (.4); check with Mr. Hutchinson and Ms. Koerwitz on adequacy of notice as it pertains to questionable adequacy of assets available to pay claims, and run interference in discussions with Mr. Fusco with respect to administration of pension plans (.6).

04/05/07	Deborah L Koerwitz	275.00	4.20	1,155.00
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Prepare memo regarding third party plan administrator agreements and potential pricing options for review by and decisions to be made by Creative Engineered Polymer Products LLC (1.6); further revisions to the former non-union employee health care notice regarding termination of coverage and forward final notice to BMC for mailing (1.3); attention to administrative matters with respect to the mailing of the notices (.5); forward bill from pension plan actuary for payment (.1); revise and update the notice to be provided to the former union employees with respect to the termination of the health care plan for former union employees (.7).

04/05/07	Joseph F Hutchinson, Jr	525.00	1.50	787.50
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Revise notice to plan participants (.3); e-mails to Ms. Koerwitz regarding revisions to notice to plan participants, both union and non-union and make additional revisions (.3); conference with Mr. Wearsch regarding same (.2); e-mails to Mr. McGowan regarding retirement plan assumption (.2); e-mails and review third-party administrator pricing and retention and revisions thereto and suggested negotiations regarding same (.4); additional revisions to notices (.1).

04/05/07	Thomas M Wearsch	250.00	1.40	350.00
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Review, revise and finalize Notices of Health Care Termination for Union and Non-Union Employees (1.0); review and respond to correspondence related to same (.4).

04/06/07	Deborah L Koerwitz	275.00	2.10	577.50
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Final review and revisions to the notice to be provided to former union employees who may have participated in the CEP Acquisitions LLC Health and Welfare Plan (.8); telephone call with the Fedeli Group regarding the termination of the health and welfare plan (.1); compile and forward pension plan data to Summit Retirement Plan Services, Inc. (.5); attention to issues surrounding the mailing of the notices to former union and non-union employees with respect to the termination of the health care plan (.7).

04/06/07	Joseph F Hutchinson, Jr	525.00	0.50	262.50
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Additional revisions to notice to union employees and review Fusco e-mail regarding revisions to notice (.3); e-mail Mr. Merklin regarding notice to union COBRA participants (.2).

04/06/07	Susan L Atkinson	150.00	1.60	240.00
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Research aspect of Anthem Plan, including review of Summaries, telephone calls and review of Anthem website to confirm address for claims forms submission, at the request of Ms. Koerwitz (.8); report findings to Ms. Koerwitz (.2); review Agreement between Carlisle Engineered Products Crestline Division and Union, and review Agreement between Carlisle Engineered Products Canton, Ohio and Union to focus on Pension Plan references, at the request of Ms. Koerwitz (.6).

04/06/07	Thomas M Wearsch	250.00	0.60	150.00
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Review correspondence and aid in finalizing Union notice of termination.

04/06/07	Eric R Goodman	245.00	2.10	514.50
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Review and respond to e-mail concerning health plan notice (.2); telephone calls to Ms. Koerwitz and Ms. Galyen regarding health plan notice (.4); review union health plan notice (.4); conference call with BMC regarding health plan notice (.5); review address lists from BMC and prepare for conference call (.6).

04/09/07	John J McGowan Jr	460.00	0.80	368.00
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Respond to Mr. Fusco's request for Wyatt information and confer with Mr. Porten regarding same.

04/09/07	Deborah L Koerwitz	275.00	0.30	82.50
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Forward pension plan data received from the Canton and Crestline pension plan custodian to Mr. Bergen with cover note (.2); and prepare cover note and forward pension plan data to third party plan administrator for processing (.1).

04/09/07	Joseph F Hutchinson, Jr	525.00	0.40	210.00
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E-mails to Mr. Fusco and Mr. Merklin regarding notice to union plan participants.

04/09/07	Thomas M Wearsch	250.00	0.50	125.00
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Review and respond to correspondence regarding pensions (.3); review and respond to inquiry from Mr. Fusco regarding W-2's (.2).

04/09/07	Eric R Goodman	245.00	0.20	49.00
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Respond to telephone call from the Department of Labor (.1). draft e-mail to Mr. Bergen regarding health plan notice (.1).

04/10/07	Deborah L Koerwitz	275.00	0.30	82.50
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Draft and send follow-up e-mail to Mr. Laske at Prudential regarding information needed with respect to the Canton and Crestline defined benefit pension plans and requesting prompt payment to the plans' actuaries of fees properly payable from plan assets.

04/10/07	Joseph F Hutchinson, Jr	525.00	0.70	367.50
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Review retirement plan issues and e-mail to Mr. McGowan regarding assumption, fees, actuary, notices (.5); conference with Mr. Merklin regarding same (.2).

04/10/07	Thomas M Wearsch	250.00	1.00	250.00
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Review agreements related to third party administrator of pensions (.5); draft correspondence related to same (.2); telephone call with Ms. Brackney regarding Dept. of Labor inquiry (.3).

04/10/07	Eric R Goodman	245.00	0.20	49.00
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Review and respond to e-mails regarding Canton employee listing.

04/11/07	Deborah L Koerwitz	275.00	0.70	192.50
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Telephone call with Ms. Haake of Anthem Blue Cross Blue Shield regarding termination of the CEP Acquisitions LLC Health and Welfare Plan and logistics regarding same (.1); prepare follow-up fax to Ms. Haake to forward courtesy copies of the health plan termination notices for Anthem's records and plan administration purposes and arrange for fax to be forwarded to Ms. Haake of Anthem Blue Cross Blue Shield (.7).

04/11/07	Joseph F Hutchinson, Jr	525.00	0.50	262.50
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Telephone conference with Ms. Koerwitz regarding notice to plan participants (.1); e-mail to Mr. Merklin regarding notice (.2); e-mail Mr. Bergen regarding notice and COBRA matters (.2).

04/12/07	Deborah L Koerwitz	275.00	4.50	1,237.50
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Draft and send follow-up e-mail to Mr. Bergen regarding pension data for the Unite Here National Pension Plan (.2); draft and send e-mail to Mr. Radwaney of Delta Dental regarding termination of the CEP Acquisitions Health and Welfare Plan and timing of the same (1.2); draft and send additional details to Mr. Radwaney via e-mail (1.2); review data still needed for the transition of the Canton and Crestline pension plans to Summit Retirement Plan Services as the recordkeeper (1.8); voicemail message to Prudential regarding data request and voicemail message to Anthem to follow-up on termination of the CEP Acquisitions Health and Welfare Plan (.1).

04/12/07	Joseph F Hutchinson, Jr	525.00	1.20	630.00
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E-mails to Mr. McGowan and Ms. Koerwitz regarding plan issues and Watson Worldwide claim and notices (.3); e-mails regarding health care over payments and review file regarding same (.9).

04/12/07	Thomas M Wearsch	250.00	1.30	325.00
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Review and respond to correspondence related to termination of health care and pension plan (.5); telephone call with Mr. Brackney regarding pension claimant and Dept. of Labor (.4); telephone call from COBRA participant, Ms. Gibson (.2); telephone call from COBRA participant Mr. Lowe (.2).

04/13/07	Eric R Goodman	245.00	0.10	24.50
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Telephone call with Department of Labor.

04/16/07	Deborah L Koerwitz	275.00	0.10	27.50
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Telephone call with Ms. Haacke of Anthem Blue Cross Blue Shield regarding terminating coverage under the CEP Acquisitions LLC Health and Welfare Plan.

04/16/07	Thomas M Wearsch	250.00	0.30	75.00
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Review and respond to inquiries regarding pensions and employee health care.

04/17/07	Deborah L Koerwitz	275.00	4.20	1,155.00
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Reconcile list of union and nonunion COBRA participants (2.1) and prepare cover message to Ms. Haake of Anthem Blue Cross Blue Shield regarding termination of the CEP Acquisitions LLC Health and Welfare Plan and explanation of when coverage ends (1.8); reconcile pension data and documents forwarded to pension plan administrator to date (.3).

04/17/07	Thomas M Wearsch	250.00	0.90	225.00
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Review correspondence related to third party administrator and follow-up with Mr. Mallak regarding entry into agreement regarding same.

04/17/07	Eric R Goodman	245.00	0.60	147.00
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Meet with Mr. Hutchinson regarding workers' compensation memorandum.



04/19/07 Thomas M Wearsch 250.00 1.60 400.00

Telephone call with Mr. Solomine regarding Anthem demands (.3); review documents and correspondence regarding same (.5); attention to entry into third party administrator agreements (.5); telephone call with Mr. Mallak regarding same (.3); review correspondence related to same (.3).

04/20/07 Deborah L Koerwitz 275.00 0.10 27.50

Review, revise and forward e-mail to Ms. Haake regarding termination of the CEP Acquisitions LLC Health and Welfare Plan (.1).

04/23/07 Deborah L Koerwitz 275.00 1.10 302.50

Follow-up on status of third party pension plan administrator agreements for the Canton and Crestline pension plans (.1); respond via e-mail to Mr. Fusco's inquiry regarding the third party pension plan administrator agreements (.1); respond to e-mails from the third party pension plan administrator regarding billing address for the Company and review e-mail regarding response by third party plan administrator to the Crestline pension plan participant regarding her application for a pension benefit (.1); download Canton and Crestline pension plan data received from Prudential and forward to the third party pension plan administrator (.8).

04/23/07 Thomas M Wearsch 250.00 2.20 550.00

Review correspondence related to employee pension matters and third party administrator (.3); review and respond to inquiries from Mr. Mallak regarding third party administrator agreements (.4); telephone call with Mr. Mallak regarding same and funding issues (1.0); telephone call with Ms. Shenberger regarding COBRA benefits (.3); follow-up regarding same (.2).

04/24/07 Deborah L Koerwitz 275.00 3.10 852.50

Forward 2005 Forms 5500 for the Canton Plan and the Crestline Plan to Summit Retirement Plan Services (.3); receive signed third party pension plan administrator agreements and forward to Summit Retirement Plan Services for counter-signature (.2); receive correspondence from Unite Here Workers Pension Fund regarding contributions and forward to Mr. Bergen with cover note (.1); finish reconciliation of data provided to Summit Retirement Plan Services and forward list of documents and data still needed to CEP (2.5).

04/24/07 Thomas M Wearsch 250.00 0.70 175.00

Review correspondence regarding pension and benefits issues (.3); coordinate execution of third party administrator agreements (.4).

04/25/07 Deborah L Koerwitz 275.00 1.70 467.50

Telephone call with Ms. Brickhouse of the Pension Benefit Guaranty Corporation regarding third party plan administrator for the Canton and Crestline pension plans (.1); draft and send e-mail to Prudential requesting follow-up data items for the administration of the Canton and Crestline

pension plans (.3); draft and send e-mail to Mr. Bergen containing list of items requested by Summit Retirement Plan Services for administration of the Canton and Crestline pension plans with additional information to aid in retrieval of data and documents (1.3).

04/25/07	Thomas M Wearsch	250.00	1.30	325.00
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Review and respond to correspondence regarding pension plan and health care administration (.4); telephone call with Ms. Koerwitz regarding request for information (.2); telephone call with Mr. Bergen regarding same (.3); telephone call from Ms. Shenberger regarding COBRA claim (.3); review letter from COBRA participant regarding claim (.1).

04/26/07	Deborah L Koerwitz	275.00	0.80	220.00
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Receive e-mail from Ms. Haake at Anthem Blue Cross Blue Shield and prepare and send e-mail response to her regarding the termination of the group health plan and timing of when incurred claims are no longer covered for union and non-union employees and leave related voicemail for Ms. Haake(.6); send follow-up e-mail to Mr. Brownfield at Fedeli Group regarding same (.1); telephone call to Mr. Wearsch and follow-up e-mail regarding request list of Summit Retirement Plan Services to Mr. Bergen (.1).

04/26/07	Joseph F Hutchinson, Jr	525.00	0.40	210.00
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E-mails to Ms. Koerwitz regarding plan (.2); e-mail to and from Mr. Freedlander regarding plan and Parker Hannifin partial settlement (.2).

04/30/07	John J McGowan Jr	460.00	1.00	460.00
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Telephone call from Mr. Merklin with questions about assumption of pension plans by affiliate of debtor (.4); follow up review of status of group health plan termination, pension plan administration, etc. (.6).

04/30/07	Deborah L Koerwitz	275.00	0.10	27.50
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Receive e-mail from Mr. Bergen containing report of wages earned by Middlefield employees and the contributions made by the Company to the UNITE HERE Workers Pension Fund on behalf of such employees during December, and briefly review e-mail and forward to Mr. Rust of the UNITE HERE Workers Pension Fund.

04/30/07	Joseph F Hutchinson, Jr	525.00	0.90	472.50
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Review e-mails from Mr. Wearsh, Mr. Freedlander, Mr. McGowan regarding PBGC claims and regarding claims of customers and return e-mails regarding same (.3); receipt and review e-mails from Ms. Koerwitz regarding TPA, regarding plan assumption (.3); review release issue and conference with Mr. Wearsch regarding same (.3).

**Employee Benefits/Pension (B16)**

68.80

21,950.00

04/03/07 Thomas M Wearsch 250.00 1.50 375.00

Review docket (.2); work on proposed findings of fact and conclusions of law and review case law (.8); telephone call with Mr. Parker regarding proposal (.3); review and forward Mallak time charges (.2).

04/04/07 Thomas M Wearsch 250.00 1.40 350.00

Telephone call with Mr. Parker regarding status conference and settlement proposal (.3); prepare for status call (.3); attend status call (.5); review settlement proposal (.3).

04/09/07 Thomas M Wearsch 250.00 0.90 225.00

Prepare Affidavit regarding CitCapital hearing (.5); telephone call with Mr. Konstantinopolous regarding same and adjournment (.2); review rejection Order for Middlefield (.2).

04/09/07 Eric R Goodman 245.00 0.40 98.00

Draft and edit proposed Order for Middlefield rejection Motion.

04/23/07 Thomas M Wearsch 250.00 1.70 425.00

Telephone call with Messrs. Gordon and Folland regarding Vandalia and Bishopville abandonment (.4); review background documents regarding same (.4); conference call with same and Mr. Freedlander regarding same and resolution of same (.4); exchange correspondence with Mr. Konstantinopolous regarding settlement of Citicapital suit (.5).

**Executory Contracts & Leases (B18)**

5.90 1,473.00

04/03/07 Sarah A Maxwell 140.00 0.50 70.00

Review professional fee payments for accuracy and forward results to Mr. Wearsch per his request.

04/04/07 Sarah A Maxwell 140.00 1.30 182.00

Review and correct time entries for Monthly Fee Statement (1.0); prepare Task Code Summary and forward to Mr. Wearsch for review and comment (.3).

04/05/07 Thomas M Wearsch 250.00 1.30 325.00

Review updated conflicts check and work on supplemental disclosure.

04/06/07 Joseph F Hutchinson, Jr 525.00 0.80 420.00

Review Interim Fee Applications and issues relating to same for hearing.

04/06/07	Thomas M Wearsch	250.00	1.00	250.00
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Work on supplemental disclosure.

04/09/07	Thomas M Wearsch	250.00	3.80	950.00
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Prepare, review and revise proposed docket sheet (.7); meet with Mr. Hutchinson regarding same (.2); review, revise and submit same (.2); circulate same and call in information (.2); respond to inquiries regarding attendance at hearing (.3); prepare Mr. Mallak's Affidavit in Support of Fee Applications (.5); telephone call with Mr. Mallak regarding same (.2); review pleadings and prepare for status call (.7); attend status call (.3); review status update from Mr. Bergen (.3).

04/10/07	Sarah A Maxwell	140.00	0.50	70.00
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Review and correct time entries for Monthly Fee Statement.

04/11/07	Thomas M Wearsch	250.00	1.00	250.00
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Review Monthly Fee Statement.

04/16/07	Joseph F Hutchinson, Jr	525.00	0.50	262.50
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Review fees regarding Fee Applications.

04/18/07	Sarah A Maxwell	140.00	0.50	70.00
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Review and correct time entries for Monthly Fee Statement.

04/18/07	Joseph F Hutchinson, Jr	525.00	1.50	787.50
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Work on Fee Application issues.

04/19/07	Sarah A Maxwell	140.00	0.50	70.00
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Review and correct time entries for Monthly Fee Statement.

04/19/07	Thomas M Wearsch	250.00	1.00	250.00
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Review and revise Monthly Fee Statement.

04/20/07	Sarah A Maxwell	140.00	0.50	70.00
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Prepare Monthly Fee Statement and forward to appropriate parties.

04/23/07	Thomas M Wearsch	250.00	0.50	125.00
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Review Fee Applications and prepare for hearing.

04/24/07 Joseph F Hutchinson, Jr 525.00 1.90 997.50

Review Fee Applications prior to hearing (.8); attend hearing on Fee Applications (.9); telephone call Mr. Wearsch regarding revising Order and regarding hold back (.2).

04/24/07 Thomas M Wearsch 250.00 1.00 250.00

Attend hearing on miscellaneous issues, including Interim Fee Applications.

04/24/07 Thomas M Wearsch 250.00 0.50 125.00

Review, revise and submit proposed orders on Interim Fee Applications.

**Fee/Employment Applications (B19)** 18.60 5,524.50

04/04/07 Thomas M Wearsch 250.00 0.30 75.00

Review correspondence regarding Objections to Fee Applications and withdrawals of same.

**Fee/Employment Objections (B20)** .30 75.00

04/02/07 Joseph F Hutchinson, Jr 525.00 3.00 1,575.00

Review revised DIP (.2); conference with Mr. Bergen regarding budget and fees (.3); telephone conference with Mr. Wearsch regarding demand for budget by Wachovia (.2); review budget by Wachovia and new DIP (2.1); telephone conference with Mr. Bergen regarding same (.2).

04/02/07 Thomas M Wearsch 250.00 1.50 375.00

Meet with Mr. Hutchinson regarding DIP funding and DIP Order (.5); review correspondence and background documents related to same and release of deposits (1.0).

04/03/07 Joseph F Hutchinson, Jr 525.00 0.50 262.50

Review correspondence regarding DIP financing and meet with Mr. Wearsch regarding same.

04/03/07 Thomas M Wearsch 250.00 0.50 125.00

Meet with Mr. Hutchinson regarding DIP financing cash needs and review correspondence related to same.

04/04/07 Joseph F Hutchinson, Jr 525.00 3.40 1,785.00

E-mails regarding DIP to and from Mr. Downs and Mr. Freedlander (.3); review revised DIP and make additional revisions thereto (.4); conference with Mr. Goodman regarding Acushy Mold mistaken payment (.2); attend meeting with Mr. Bergen (2.0); telephone conference with Mr. Freedlander (.5).

04/04/07 Thomas M Wearsch 250.00 2.60 650.00

Review correspondence regarding DIP financing Order and Mexican proceeds (.4); meet with Mr. Hutchinson regarding same (.3); conference call with Messrs. Freedlander and Hutchinson regarding same (.4); telephone call with Messrs. Hutchinson and Bergen regarding same (.3); telephone call with Mr. Mallak regarding same and Mexican proceeds and settlement (.2); follow up regarding liquidation of Mexican entity and cash needs (1.0).

04/05/07 Joseph F Hutchinson, Jr 525.00 1.90 997.50

Receipt and review information and document draft of revised DIP from Mr. Downs (1.8); review e-mails from Mr. Freedlander regarding DIP and budget (.1).

04/05/07 Thomas M Wearsch 250.00 1.20 300.00

Review correspondence related to DIP Financing (.2); telephone calls with Mr. Mallak regarding same and Mexican liquidation (.5); attention to same (.5).

04/10/07 Thomas M Wearsch 250.00 2.30 575.00

Attention to funding needs analysis (.5); review documents related to liquidation of CEP Mexico and attention to liquidation (1.8).

04/11/07 Thomas M Wearsch 250.00 1.00 250.00

Telephone call with Mr. Mallak regarding Mexican liquidation (.4); review documents and correspondence related to same (.6).

04/12/07 Joseph F Hutchinson, Jr 525.00 0.50 262.50

Conference with Mr. Wearsch regarding DIP (.1); revise potential DIP language regarding release (.3); e-mail to Mr. Morris regarding same (.1).

04/12/07 Thomas M Wearsch 250.00 0.60 150.00

Meet with Mr. Hutchinson regarding financing and Delphi settlement (.3); telephone call with Messrs. Hutchinson and Bergen regarding same (.3).

04/13/07 Joseph F Hutchinson, Jr 525.00 1.90 997.50

E-mail to Mr. Freedlander regarding DIP issues and lack of funds (.3); telephone conference with Mr. Bergen regarding inventory and Delphi receivable and need for funds (.3); telephone conference with Mr. Downs regarding need for funds and potential DIP financing and turnover of funds (.3); e-mail regarding DIP revision to Mr. Downs and Mr. Freedlander (.3); telephone conference with Messrs. Freedlander and Wearsch regarding turnover adversary and potential resolution of turnover issue (.2); conference with Mr. Downs regarding same (.2); e-mail Mr. Downs and Mr. Freedlander regarding accounting from Wachovia (.3).

04/13/07 Thomas M Wearsch 250.00 1.30 325.00

Follow-up regarding Delphi A/R settlement and financing issues (.4); meet with Mr. Hutchinson regarding same (.2); follow-up regarding Mexican liquidation and Hermosillo macquilladora termination (.7).

04/16/07 Joseph F Hutchinson, Jr 525.00 1.20 630.00

Conference with Mr. Freedlander regarding status of DIP, retirement plans, assumption, Carlisle matter, Parker Hannifin issues and Workers' Compensation (.4); conference with Mr. Wearsch regarding same (.3); e-mails to Mr. Downs regarding DIP (.2); telephone call Mr. Bergen and e-mail Mr. Bergen regarding funds and DIP (.3).

04/16/07 Thomas M Wearsch 250.00 3.10 775.00

Review and respond to correspondence regarding overpayments and similar funds (.3); assess propriety of same (.5); telephone call with Ms. Brosius regarding Carlisle Rubber Chemicals check (.2); follow-up regarding same (.3); review Kautex letter (.2); meet with Mr. Hutchinson regarding same, DIP funding, GM Claim, Mexican liquidation, pension and Carlisle (1.0); attention to liquidation of Mexican entity (.6).

04/17/07 Joseph F Hutchinson, Jr 525.00 2.70 1,417.50

Work on DIP revisions (1.5); telephone conference with Mr. Downs regarding DIP revisions (.6); e-mail Mr. Freedlander regarding DIP and status of other matters (.4); additional call with Mr. Downs regarding DIP (.2).

04/17/07 Thomas M Wearsch 250.00 3.60 900.00

Review and comment on proposed DIP Order (.8); meet with Mr. Hutchinson and conference call with Mr. Downs regarding same (1.8); draft revised DIP Order per Mr. Hutchinson's directions (1.0).

04/18/07 Joseph F Hutchinson, Jr 525.00 2.30 1,207.50

Work on proposed Order/Stipulation (.3); work on DIP Stipulation (.3); e-mail to and from Mr. Freedlander regarding same (.3); additional work on DIP stipulation and conference with Mr. Goodman regarding same (1.4).

04/18/07 Thomas M Wearsch 250.00 6.20 1,550.00

Revise DIP Stipulation (1.0); meet with Mr. Hutchinson regarding revisions to same and redraft same (4.0); review correspondence related to same (.3); attention to Mexican corporate liquidation (.9).

04/19/07 Joseph F Hutchinson, Jr 525.00 0.90 472.50

Conferences with Mr. Wearsch regarding DIP financing and potential resolution of same (.4);

review documents and revise same (.5).

04/19/07	Thomas M Wearsch	250.00	3.00	750.00
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Review comments to DIP Stipulation from Mr. Downs (.4); various telephone calls with Mr. Hutchinson regarding same (.4); follow-up with Mr. Freedlander regarding same (.2); draft, review and revise Motion and Order for approval and expediting of same (2.0).

04/20/07	Joseph F Hutchinson, Jr	525.00	0.70	367.50
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Conference with Mr. Wearsch regarding DIP funding and work on revision to language to DIP funding.

04/20/07	Thomas M Wearsch	250.00	1.20	300.00
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Review, revise and file Motion to Approve Stipulation, Motion to Expedite and Order on same.

04/20/07	Thomas M Wearsch	250.00	0.70	175.00
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Conference with Mr. Hutchinson regarding DIP funding and work on revision to language to DIP funding.

04/23/07	Thomas M Wearsch	250.00	1.40	350.00
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Telephone call with Ms. Brosious regarding Rubber Chemicals check and hearing (.3); telephone call with Ms. Seewer and Mr. Hammer regarding financing Stipulation (.4); review Stipulation and prepare for hearing (.5); telephone call with Ms. Wear regarding hearing (.2).

04/24/07	Thomas M Wearsch	250.00	0.60	150.00
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Coordinate execution of Financing Stipulation (.2); telephone call with Mr. Bergen regarding funding needs and entry of stipulation (.4).

04/25/07	Thomas M Wearsch	250.00	1.30	325.00
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Review documentation regarding Delphi charge backs (.5); telephone call with Mr. Bergen regarding same (.4); attention to debtor funding obligations (.4).

04/30/07	Joseph F Hutchinson, Jr	525.00	0.20	105.00
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Review issues regarding cash infusion and payments owed by customers.

<b>Financing/Cash collateral (B21)</b>		<u>51.30</u>	<u>18,105.00</u>
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04/04/07	Eric R Goodman	245.00	0.40	98.00
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Telephone call with Acushy Mold and meet with Mr. Hutchinson regarding the same.



04/05/07	Eric R Goodman	245.00	0.20	49.00
Telephone call with Acushy Mold.				
04/09/07	Eric R Goodman	245.00	0.10	24.50
Respond to creditor call from former employee.				
04/13/07	Eric R Goodman	245.00	0.30	73.50
Respond to creditor call from New York.				
04/24/07	Eric R Goodman	245.00	0.10	24.50
Review and respond to e-mail regarding Acushy payment.				
<b>Meetings of &amp; Communications with Creditors (non-committee (B25))</b>			<u>1.10</u>	<u>269.50</u>
04/24/07	Thomas M Wearsch	250.00	1.00	250.00
Travel to and from Akron, Ohio for hearing (charged at one-half the actual travel time of 2.0).				
<b>Non-Working Travel (B27)</b>			<u>1.00</u>	<u>250.00</u>
04/30/07	Thomas M Wearsch	250.00	7.50	1,875.00
Work on presentation for oral argument at Motion to Dismiss Hearing.				
<b>Other Contested Matters (excluding Assumption/Religion) (B28)</b>			<u>7.50</u>	<u>1,875.00</u>
04/02/07	Eric R Goodman	245.00	0.10	24.50
Telephone call with Ms. Galyen regarding revised Disclosure Statement time line.				
04/03/07	Joseph F Hutchinson, Jr	525.00	0.30	157.50
E-mail Mr. Freedlander regarding trust and Plan revisions.				
04/04/07	Joseph F Hutchinson, Jr	525.00	0.30	157.50
Attention to e-mails regarding Notice of Withdrawal of Objection to Disclosure Statement by Washington Penn.				
04/09/07	Eric R Goodman	245.00	1.60	392.00

Edit Disclosure Statement materials per revised Disclosure Statement time line.

04/23/07	Joseph F Hutchinson, Jr	525.00	1.00	525.00
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Conference with Mr. Wearsch regarding Disclosure Statement hearing and regarding Amendment to Disclosure Statement and potential settlement with Parker Hannifin.

04/23/07	Thomas M Wearsch	250.00	1.00	250.00
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Conference with Mr. Hutchinson regarding Disclosure Statement hearing and regarding Amendment to Disclosure Statement and potential settlement with Parker Hannifin.

04/24/07	Eric R Goodman	245.00	2.40	588.00
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Draft and edit Reply to Objections to Disclosure Statement (2.0); review Washington Penn Objection to Disclosure Statement (.4).

04/25/07	Eric R Goodman	245.00	2.40	588.00
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Draft memorandum regarding modifications to Plan regarding treatment of tax claims (1.5); review State of Michigan Objection to Plan and applicable provisions of the Plan and Disclosure Statement (.9).

04/30/07	Joseph F Hutchinson, Jr	525.00	1.10	577.50
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Review issues of amendment of Plan and Disclosure Statement and work on identifying revision (.6); conference with Mr. Wearsch regarding amending Plan and regarding Mexican subsidiary liquidation in Mexico (.5).

04/30/07	Thomas M Wearsch	250.00	0.50	125.00
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Conference with Mr. Hutchinson regarding amending Plan and regarding Mexican subsidiary liquidation in Mexico.

04/30/07	Eric R Goodman	245.00	0.20	49.00
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Edit memorandum regarding State of Michigan Objection to Disclosure Statement.

<b>Plan &amp; Disclosure Statement (including Business Plan)</b>	<b>10.90</b>	<b>3,434.00</b>
<b>(B29)</b>		

04/02/07	Victoria L Johnson	305.00	0.20	61.00
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Attention to Crestline post-closing items.

04/02/07	Victoria L Johnson	305.00	0.20	61.00
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Attention to Lapeer, Michigan post-closing items.

04/02/07 Joseph F Hutchinson, Jr 525.00 1.30 682.50

Telephone conference with Ms. Johnson regarding deposits that Baker Hostetler holds from Lapeer and Crestline (.2); review deposits (.4); conference with Mr. Freedlander regarding deposits regarding Lapeer and Crestline sales (.2); additional telephone conference with Mr. Bergen regarding deposits, third-party administrator and Biditup reconciliation (.3); e-mails to Mr. Downs regarding deposits (.2).

04/03/07 Victoria L Johnson 305.00 0.10 30.50

Telephone discussion with escrow agent regarding repair withhold for Lapeer, Michigan closing.

04/03/07 Victoria L Johnson 305.00 0.10 30.50

Telephone discussion with Mr. Riseman regarding repair withhold for Lapeer, Michigan closing.

04/03/07 Joseph F Hutchinson, Jr 525.00 0.40 210.00

Review Carlisle check deposit issue and demand for payment by Carlisle.

04/04/07 Joseph F Hutchinson, Jr 525.00 0.60 315.00

Telephone conference with Mr. Mallak regarding Mexican permit to continue business, Century Mold reconciliation of funds and conference with Mr. Freedlander same (.5); e-mails to Mr. Velasquez regarding intellectual property (.1).

04/04/07 Joseph F Hutchinson, Jr 525.00 0.20 105.00

Conference with Mr. Goodman regarding possible sale of Intellectual Property.

04/09/07 Victoria L Johnson 305.00 0.50 152.50

Attention to post-closing repair escrow.

04/09/07 Victoria L Johnson 305.00 0.50 152.50

Follow-up on status of repairs to premises.

04/09/07 Joseph F Hutchinson, Jr 525.00 0.20 105.00

E-mails to Ms. Johnson regarding escrow fund regarding sale at Lapeer and release of escrow and payment to buyer regarding damage to building.

04/09/07 Thomas M Wearsch 250.00 0.20 50.00

Review and respond to correspondence regarding Lapeer closing and escrow.

04/11/07 Victoria L Johnson 305.00 0.10 30.50