

Review e-mail from Mr. Riseman regarding contractors.

04/11/07	Victoria L Johnson	305.00	0.10	30.50
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Telephone discussion with Ms. Holm regarding invoice.

04/11/07	Victoria L Johnson	305.00	0.10	30.50
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E-mail escrow termination to CEP for signature.

04/11/07	Victoria L Johnson	305.00	0.90	274.50
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Review escrow termination.

04/13/07	Victoria L Johnson	305.00	0.20	61.00
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Telephone discussion with Mr. Riseman regarding repairs.

04/17/07	Victoria L Johnson	305.00	0.10	30.50
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Discuss requirements for release of repair escrow regarding Lapper with title company.

04/17/07	Victoria L Johnson	305.00	0.20	61.00
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Discussion with Mr. Watson regarding payment of his invoice regarding Bishopville.

04/17/07	Victoria L Johnson	305.00	0.10	30.50
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Discuss requirements of Lapeer Michigan release of repair escrow with Mr. Riseman.

04/17/07	Thomas M Wearsch	250.00	0.30	75.00
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Follow-up regarding South Carolina appraiser.

Sale/Auction of Business (B36)		<u>6.60</u>	<u>2,579.50</u>
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Total		<u>263.10</u>	<u>83,386.00</u>
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Regarding: Chapter 11
Matter Number: 088286.000001

Date	Name	Rate	Hours	Amount
05/02/07	Sarah A Maxwell	140.00	0.20	28.00
Access and obtain pleadings and related materials at the request of Mr. Goodman.				
05/02/07	Joseph F Hutchinson, Jr	525.00	0.30	157.50
E-mail to Mr. Freedlander regarding status of all issues.				
05/02/07	Joseph F Hutchinson, Jr	525.00	0.40	210.00
Meet with Mr. Wearsch regarding disbursement and financing documents.				
05/03/07	Joseph F Hutchinson, Jr	525.00	1.20	630.00
Telephone conferences with Messrs. Freedlander and Wearsch regarding the status of all issues in the case.				
05/07/07	Sarah A Maxwell	140.00	0.10	14.00
Access and obtain weekly docket and review same for matters requiring attorney attention.				
05/07/07	Thomas M Wearsch	250.00	2.50	625.00
Prepare, review and revise docket sheet for hearing and circulate same (.8); respond to inquiries from parties in interest regarding same and attendance at hearing (.4); prepare for status call (.3); attend status call (.7); telephone call with Messrs. Hutchinson and Merklin regarding same (.3).				
05/07/07	Eric R Goodman	245.00	0.30	73.50
Attend status conference with Mr. Hutchinson.				
05/09/07	Sarah A Maxwell	140.00	0.20	28.00
Circulate pleadings and correspondence to internal team members.				
05/10/07	Eric R Goodman	245.00	0.90	220.50
Attend status conference with Mr. Hutchinson and Mr. Freedlander.				

05/14/07	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.

05/14/07	Eric R Goodman	245.00	0.50	122.50
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Attend status conference with Mr. Hutchinson regarding lift stay Motion (.4); review and respond to e-mail from Ms. Galyen regarding case status (.1).

05/15/07	Sarah A Maxwell	140.00	0.40	56.00
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Access and obtain pleadings and related materials at the request of Mr. Goodman.

05/16/07	Sarah A Maxwell	140.00	0.20	28.00
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Circulate pleadings and correspondence to internal team members.

05/18/07	Thomas M Wearsch	250.00	0.90	225.00
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Prepare, review and revise docket sheet (.5); circulate same (.2); telephone call with Ms. Zurn regarding same (.2).

05/18/07	Eric R Goodman	245.00	0.40	98.00
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Draft and send letter to Ashland regarding refund payment.

05/21/07	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.

05/23/07	Sarah A Maxwell	140.00	0.20	28.00
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Index pleadings and correspondence and prepare same for storage.

05/29/07	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.

05/31/07	Sarah A Maxwell	140.00	0.20	28.00
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Circulate pleadings and correspondence to internal team members.

05/31/07	Eric R Goodman	245.00	0.40	98.00
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Telephone call to Court regarding scheduling of status conference dates for months of June, July and August (.2); draft e-mail to Mr. Hutchinson and Mr. Wearsch regarding summer status conference dates (.1); review and file affidavit of service (.1).

Case Administration (B10)

9.60

2,712.00

05/01/07	Thomas M Wearsch	250.00	0.20	50.00
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Follow-up with Ms. Brosious regarding settlement check.

05/01/07	Eric R Goodman	245.00	0.20	49.00
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Telephone call with Mr. Bergen regarding Deere payments (.1); telephone call to Mr. Campana regarding Deere payments (.1).

05/02/07	Joseph F Hutchinson, Jr	525.00	2.20	1,155.00
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E-mails to and from Mr. Folland regarding Parker Hannifin (.2); e-mail Mr. Freedlander regarding Parker Hannifin (.1); conference with Mr. Wearsch and Mr. Goodman regarding GM claim Objection and proposed Stipulation (.5); revise letter to company regarding Parker Hannifin (.4); prepare outline for Motion to Strike Washington Penn subpoena and Motion for Contempt and conference with Mr. Wearsch regarding same (.8); review release language and e-mail from Mr. Downs regarding same to be included in Stipulation (.2).

05/02/07	Thomas M Wearsch	250.00	0.90	225.00
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Meet with Mr. Hutchinson regarding claims Objections, Objection to GM Claim and case status (.6); review letter and correspondence related to Parker Hannifan claim (.3).

05/02/07	Eric R Goodman	245.00	0.80	196.00
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Edit Parker Hannifin demand letter (.4); review form turnover Complaints (.4).

05/03/07	Joseph F Hutchinson, Jr	525.00	0.80	420.00
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Review proposed Confidentiality Agreement from GM counsel and review issues regarding GM claim (.4); work on GM/Delphi claim reconciliation (.2); telephone conference with Mr. Bergen regarding accounts receivable reconciliation of Delphi (.2).

05/03/07	Eric R Goodman	245.00	1.40	343.00
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Review and respond to e-mail from Mr. Bergen regarding Deere payments (.1); begin drafting turnover Complaint (1.3).

05/04/07	Joseph F Hutchinson, Jr	525.00	4.00	2,100.00
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Meet with Mr. Bergen and Mr. Wearsch regarding claims against customers, cash infusions, claims against Delphi regarding accounts receivable reconciliation, GM claim Objection, calculation of demand for cash infusion amounts owed, payment and calculation of fees and payments to Seamans, Carlisle and Faurecia (2.3); conference with Mr. Wearsch regarding these issues (.2); work on Complaint versus Parker Hannifin as to John Deere payments and Delphi payments (.5); conference with Mr. Bergen regarding obtaining back-up information for Parker Hannifin matter (.2); work on outline for Complaint regarding cash infusions and Objection to GM

Claim (.8)

05/04/07	Eric R Goodman	245.00	6.80	1,666.00
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Meet with Mr. Hutchinson regarding turn over Complaint (.1); review and respond to emails regarding State of Michigan claim (.4); draft and edit turn over complaint (3.0); telephone calls to Thompson Hine regarding Delphi payments (.5); review Parker-Hannifin transaction documents (2.0); meet with Mr. Bergen regarding Deere payments (.4); draft e-mail to Mr. Campana regarding Deere Payments (.2); research and review breach of contract Complaint (.2).

05/07/07	Joseph F Hutchinson, Jr	525.00	2.60	1,365.00
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Review e-mails from Mr. Bergen regarding Parker Hannifin back-up information and regarding John Deere and Delphi payments (.3); conference with Mr. Merklin and Mr. Wearsch regarding Washington Penn issues and plan assumption (.4); conference with Mr. Mallak regarding State of Michigan claims, subpoena and plan (.3); conference with Mr. Freedlander regarding Washington Penn (.4); conference with Mr. Wearsch regarding subpoena (.2); call Mr. Mallak and Mr. Merklin regarding funds claim (.3); work on Complaint in Parker Hannifin and GM claim Objection (.4); conference with and e-mails to Mr. McGowan and Mr. Merklin regarding claim for coverage and assumption issues (.3).

05/07/07	Thomas M Wearsch	250.00	0.30	75.00
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Review Application for Administrative Expense filed by Carlisle.

05/07/07	Eric R Goodman	245.00	3.40	833.00
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Draft Objection to GM Claims (2.1); review secondary materials on anticipatory repudiation under the Uniform Commercial Code (1.0); review Carlisle administrative expense claim application (.3).

05/08/07	Eric R Goodman	245.00	0.80	196.00
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Continue to draft Objection to GM Claims.

05/09/07	Joseph F Hutchinson, Jr	525.00	4.10	2,152.50
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E-mail Mr Freedlander regarding Washington Penn (.1); conference with Mr. Goodman regarding Parker Hannifin claim/and work on Complaint (.3); conference with Mr. Freedlander regarding releases, assumption of plans, Disclosure Statement revisions and claims (.2); work on letter to Parker Hannifin and workers' compensation letter to Mr. Rhodebeck at the Bureau of Workers' Compensation (.6); e-mails regarding letter to workers' compensation and revisions to same (.3); telephone conference with Mr. Campana regarding Parker Hannifin claims as to constructive trust and recoupment (.5); conference with Mr. Goodman regarding Parker Hannifin claim and call Mr. Freedlander regarding Parker Hannifin claim, revisions to Disclosure Statement and revisions to Plan (.5); revise letter to Mr. Campana (.2); work on General Motors claim, review cases regarding cover and conference with Mr. Goodman regarding General Motors' claim Objection as to cash infusions as price increases (1.4).

05/09/07 Eric R Goodman 245.00 6.10 1,494.50

Edit Parker-Hannifin demand letter (.5); draft e-mail to Mr. Bergen regarding Delphi payments (.1); draft and edit GM claim Objection (2.1); analyze right to cover damages under the UCC (1.0); review final DIP Order (.5); meet with Mr. Hutchinson regarding Parker-Hannifin claim (.6); telephone call with Mr. Campana regarding Parker-Hannifin claim (.3); meetings with Mr. Hutchinson regarding GM claim Objection (1.0).

05/10/07 Joseph F Hutchinson, Jr 525.00 3.30 1,732.50

Conference with Mr. Goodman regarding Carlisle administrative claim and lease issues (.5); conference with Mr. Goodman regarding Parker Hannifin, GM claim, workers' compensation claim, Union, WARN, preparation of 9019 (.9); conference with Mr. Freedlander regarding Parker Hannifin, GM claim, workers' compensation claim, Union, WARN, preparation of 9019 (.8); additional communications with Mr. Ascensio regarding Union claim, WARN and effects bargaining and strategy with regard to same (1.1).

05/10/07 Eric R Goodman 245.00 2.10 514.50

Review Carlisle administrative expense priority application (.5); review case law on treatment of tax claims under section 365(d)(3) of the Bankruptcy Code (1.2); telephone call to VSSP regarding administrative claim (.1); edit GM claim Objection (.3).

05/11/07 Joseph F Hutchinson, Jr 525.00 3.00 1,575.00

Conference with Mr. Goodman regarding GM claim Objection and regarding Parker Hannifin (.5); work on plan issues and WARN facts to determine viability of claim for purposes of effects bargaining (1.0); e-mail regarding retirement plan assumption and WARN issues (.8); conference with Mr. Goodman regarding WARN claim and calculation of WARN claim (.2); review GM and Union proofs of claim (.3); e-mail Mr. Freedlander and Mr. Bergen regarding Delphi accounts receivable reconciliation status (.2).

05/11/07 Eric R Goodman 245.00 1.90 465.50

Draft and edit GM claim Objection (1.5); review judicial estoppel research and case law (.4).

05/13/07 Eric R Goodman 245.00 2.20 539.00

Draft and edit memorandum regarding Carlisle administration claim application.

05/14/07 Joseph F Hutchinson, Jr 525.00 1.40 735.00

Telephone calls to Mr. Bergen regarding Delphi and fees (.4); work on GM Objection (.4); e-mails to Mr. Bergen regarding Delphi (.2); conference with Mr. Bergen regarding Delphi (.1); review Delphi claim and Objections' waiver issues (.3).

05/14/07 Eric R Goodman 245.00 5.20 1,274.00

Draft and edit memorandum regarding Carlisle administration expense priority application (1.8); review Sixth Circuit case law under section 365(d)(3) of the Bankruptcy Code (1.0); research case law under section 365(d)(3) of the Bankruptcy Code dealing with property taxes (.5); research and review mechanics for filing a turnover action against a Chapter 11 debtor (1.0); draft Motion for Relief from Stay regarding Delphi issue (.9).

05/15/07	Joseph F Hutchinson, Jr	525.00	1.90	997.50
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Review and revise memorandum regarding Carlisle claim (.6); work on memorandum regarding assets/claims and sales (.3); receipt and review Carlisle e-mails and memorandum (.3); work on GM claim Objection and other claim reconciliation with Delphi (.6); e-mail regarding Delphi to Mr. Freedlander (.1).

05/15/07	Thomas M Wearsch	250.00	0.20	50.00
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Review administrative claim memorandum regarding Carlisle claim.

05/15/07	Eric R Goodman	245.00	3.10	759.50
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Draft Motion for Relief from Stay regarding Delphi issue (2.9); edit Carlisle memorandum and draft e-mail to the Committee regarding the same (.2).

05/16/07	Joseph F Hutchinson, Jr	525.00	2.10	1,102.50
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E-mails to Mr. Bergen and Mr. Freedlander regarding Delphi claim Objection (.3); e-mails to Mr. Freedlander regarding General Motors and Visteon claim reconciliation participation payment and claim Objection (.3); telephone conference with Mr. Freedlander regarding customers, Delphi claims and Delphi claim reconciliation (.6); work on GM claim and Parker Hannifin claims (.8); conference with Mr. Goodman regarding Parker Hannifin (.1).

05/16/07	Eric R Goodman	245.00	2.40	588.00
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Draft and edit Motion for Relief from Stay to commence suit against Delphi.

05/17/07	Joseph F Hutchinson, Jr	525.00	1.60	840.00
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Conference with Mr. Wearsch regarding subpoena and review issue regarding subpoena (.3); receipt and review memorandum from Mr. Freedlander regarding Delphi and subpoena (.2); conference with Mr. Wearsch regarding Delphi claim resolution/cash infusions, review documents regarding cash infusions (.5); e-mail Mr. Freedlander regarding Faurecia matter, Delphi settlement, Washington Penn subpoena and Disclosure Statement revisions (.4); conference with Mr. Wearsch regarding Washington Penn subpoena and resolution of same (.2).

05/18/07	Joseph F Hutchinson, Jr	525.00	0.20	105.00
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Conference with Mr. Bergen regarding Delphi.

05/18/07	Eric R Goodman	245.00	0.20	49.00
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Draft and edit Motion for Relief from Stay to pursue turnover action against Delphi.

05/22/07	Joseph F Hutchinson, Jr	525.00	2.30	1,207.50
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Conference with Mr. Freedlander regarding Parker Hannifin, disclosure statement and WARN provisions (.2); conferences with Mr. Folland regarding Parker Hannifin relief from stay (.7); status conference with court (.4); conference with Mr. Wearsch regarding Parker Hannifin and revisions to disclosure statement (.3); e-mails Mr. Bergen, Mr. Radom and Mr. Freedlander regarding Delphi claims resolution (.1); telephone call to Mr. Freedlander regarding Parker Hannifin and Delphi (.2); additional telephone conferences with Mr. Bergen regarding Parker Hannifin (.2); telephone conferences with Mr. Freedlander and Mr. Folland regarding Parker Hannifin claim (.2).

05/23/07	Joseph F Hutchinson, Jr	525.00	0.40	210.00
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Receipt and review and revise stipulation and agreement regarding Faurcia and meet with Mr. Wearsch regarding same and regarding Carlisle repayment.

05/24/07	Joseph F Hutchinson, Jr	525.00	1.50	787.50
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E-mails with Washington Penn regarding information demands and subpoena (.3); review e-mails from Mr. Bergen regarding discovery request of Washington Penn (.3); timeline review for Washington Penn subpoena response and conference with Mr. Wearsch regarding same (.3); conference with Mr. Wearsch regarding Washington Penn subpoena and review documents for Washington Penn discovery (.3); conference with Mr. Wearsch regarding open claims issues post petition and accounts receivable claims resolution issues (.3).

05/25/07	Thomas M Wearsch	250.00	0.80	200.00
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Negotiate form of Order for settling Faurecia suit (.5); review proposed Order sent over by Carlisle's counsel regarding rubber chemicals check (.3).

05/29/07	Eric R Goodman	245.00	0.70	171.50
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Status conference regarding claims administration (.2); respond to telephone message from Mr. Campana regarding Parker Hannifin claim (.4); review and respond to e-mails regarding Carlisle administrative expense claim (.1).

05/31/07	Joseph F Hutchinson, Jr	525.00	2.20	1,155.00
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Conference with Mr. Goodman regarding GM claim and work on GM claim (.5); conference with Mr. Bergen regarding GM claim and cash infusions schedule (.3); conference with Mr. Goodman regarding revisions to 9019 Motion (.3); e-mails to Mr. McGowan regarding assumption of benefit plans (.2); telephone conference with Mr. Parobek regarding Carlisle (.1); conference with Mr. Wearsch regarding Carlisle claims (.1); telephone conference with Ms. Zurn regarding withdrawal of all objections to disclosure statement (.1); work on plan proffers and conference with Mr. Wearsch regarding same (.3); review Parker Hannifin matter and conference with Mr. Goodman regarding status, and information needed to resolve Parker Hannifin claim (.3).

05/31/07	Eric R Goodman	245.00	0.30	73.50
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Meet with Mr. Hutchinson regarding GM claims Objection.

Claims Administration & Objections (B11)		<u>73.60</u>	<u>27,452.00</u>
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05/01/07	Deborah L Koerwitz	275.00	0.20	55.00
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Receive e-mail and follow-up telephone call with Mr. Laske of Prudential regarding release of pension plan data.

05/01/07	Eric R Goodman	245.00	5.80	1,421.00
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Telephone call to Hartford Insurance Company regarding proof of claim (.1); review workers' compensation Motion and notes regarding workers' compensation programs outside of Ohio (.8); edit workers' compensation memorandum per comments from Mr. Hutchinson (.7); draft letter to the Ohio Bureau of workers' compensation regarding reduction in claim (3.5); review Carlisle purchase agreement and SRS documents (.7).

05/02/07	John J McGowan Jr	460.00	0.80	368.00
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Contact Mr. Broadhurst to review, discuss circumstances under which pension plans will be assumed by Superior from CEP and discuss current funded status of plans based upon Watson Wyatt information provided in 2/2007.

05/02/07	Deborah L Koerwitz	275.00	0.50	137.50
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Attention to transferring data to the new pension plan administrator, Summit Retirement Plan Services.

05/02/07	Joseph F Hutchinson, Jr	525.00	0.30	157.50
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E-mails regarding TPA, healthcare and Anthem deposit sent to Mr. McGowan.

05/02/07	Thomas M Wearsch	250.00	1.20	300.00
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Telephone calls with Ms. Brackney regarding PBGC resolution and assumption of pension plan (.4); review correspondence related to same and healthcare administration (.3); exchange correspondence with Mr. Solimini regarding Anthem deposit requirement and follow-up regarding same (.5).

05/02/07	Eric R Goodman	245.00	1.00	245.00
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Edit letter to the Ohio Bureau of Workers' Compensation regarding reduction in claim (.8); telephone call with the Hartford regarding non-Ohio workers' compensation policy (.2).

05/03/07	Deborah L Koerwitz	275.00	0.20	55.00
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Telephone call with Mr. Powell of Summit Retirement Plan Services regarding administration of the Canton and Crestline plans and additional data to be forwarded from the Company.

05/03/07	Joseph F Hutchinson, Jr	525.00	0.40	210.00
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Work on workers' compensation issues and conferences with Mr. Goodman regarding same.

05/03/07	Thomas M Wearsch	250.00	0.50	125.00
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Review correspondence regarding pension issues (.2); review and respond to correspondence from PBGC regarding information request (.3).

05/04/07	John J McGowan Jr	460.00	0.50	230.00
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Check with Mr. Wearsch regarding Wyatt bills and status of Wyatt study on minimum contributions.

05/04/07	Deborah L Koerwitz	275.00	1.00	275.00
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Meet with Mr. Bergen regarding certain pension materials from the Crestline location (.5); review additional pension materials received from Mr. Bergen (.5).

05/04/07	Joseph F Hutchinson, Jr	525.00	0.30	157.50
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Receipt and review Objection by Workers' Compensation.

05/04/07	Susan L Atkinson	150.00	0.30	45.00
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Review pension documentation at the request of Ms. Koerwitz.

05/07/07	Deborah L Koerwitz	275.00	1.20	330.00
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Receive and review message regarding denial of dental claim under the CEP Acquisitions LLC Health and Welfare Plan and review whether participant was a former union or nonunion employee and whether or not she had COBRA coverage (.2); request and receive report from COBRA administrator to confirm with COBRA administrator that the former participant's COBRA premiums for continued dental coverage were paid through April (.2); telephone call to COBRA participant Ms. Sams and follow-up e-mail to Mr. Merklin regarding same (.1); overview pension data received from CEP and forward pertinent spreadsheets to Summit Retirement Plan Services (.7).

05/08/07	Deborah L Koerwitz	275.00	0.10	27.50
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Telephone call with Mr. Powell of Summit Retirement Plan Services, Inc. regarding outstanding data items for the Canton and Crestline plans.

05/08/07	Joseph F Hutchinson, Jr	525.00	2.50	1,312.50
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E-mail Mr. Merklin regarding retirement plan (.2); work on workers' compensation memorandum

and letter to Bureau including discussion with Mr. Goodman (1.1); review Michigan Objection and memorandum regarding plan revisions (.4); conference with and review e-mails from Ms. Koerwitz regarding third party administrator and notice to claimants and participants (.5); conferece with Ms. Koerwitz regarding revisions to notice and regarding third-party administrator meeting (.3).

05/08/07	Eric R Goodman	245.00	1.60	392.00
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Meet with Mr. Hutchinson regarding workers' compensation letter (.6); draft and edit workers' compensation letter per comments from Mr. Hutchinson (.8); telephone call with Ms. Koerwitz regarding case status (.2).

05/09/07	John J McGowan Jr	460.00	1.50	690.00
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Participate in exchanges with bankruptcy counsel to respond to questions raised by Mr. Fusco regarding Wyatt funding studies, other information needed for a transfer of sponsorship (.5); forward copy of Porten letter pertaining to current cash flow expectations on the part of adopting sponsor (.2); resolve clarification request by Mr. Fusco pertaining to vesting service creep on part of selected nonvested plan-covered bargaining unit employees (.5); follow-up exchange with Mr. Hutchinson and Mr. Asensio relative to effect bargaining and resolution of all related employment and labor issues (.3).

05/09/07	Deborah L Koerwitz	275.00	2.90	797.50
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Review additional benefits files pertaining to CEP's Canton and Crestline pension plans and identify pertinent information for plan administrator.

05/09/07	Jennifer A Mills	320.00	0.30	96.00
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Review issues regarding employee benefits.

05/09/07	Joseph F Hutchinson, Jr	525.00	1.00	525.00
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Meet with Mr. Merklin regarding assumption of pension plans.

05/09/07	Eric R Goodman	245.00	1.20	294.00
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Edit workers' compensation letter (.6); prepare exhibits to workers' compensation letter and draft email to counsel for the Committee regarding the same (.3); review and respond to e-mails regarding worker compensation letter (.3).

05/10/07	Manuel J Asensio	460.00	2.50	1,150.00
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Review correspondence regarding current status of assumption of benefit plans by the Reserve Group and review status of effects negotiations with the union and need for concluding same (1.2); research validity of the remaining WARN claims and outline same; discuss resumption of negotiations with lawyer for the union (1.3).

05/10/07 John J McGowan Jr 460.00 1.50 690.00

Conference call with Mr. Hutchinson, to respond, react to current status of plan transfer (.4); respond to e-mail from Mr. Merklin, requesting information and forwarding request to Ms. Koerwitz (.5); look closely at Wyatt information (.6).

05/10/07 John J McGowan Jr 460.00 0.30 138.00

Telephone conference with Mr. Hutchinson regarding effects bargaining.

05/10/07 Deborah L Koerwitz 275.00 4.70 1,292.50

Continue with review of files and compiling of data for pension plan administrator (1.3); telephone call with Ms. Brickhouse from the Pension Benefit Guaranty Corporation regarding request for additional actuarial information (.1); review correspondence with Delta Dental and follow up call to Mr. Radwany regarding administration of plan termination (.4); meet with Mr. Powell and Mr. McCleary of Summit Retirement Plan Services, Inc. regarding transition issues with pension plan administration (1.2); compile additional data for plan administrators to follow up on their data requests (1.1); telephone message and follow up e-mail message to Ms. Jones of Delta Dental regarding termination of the dental coverage under the CEP Acquisitions LLC Health and Welfare Plan and appropriate wind-up of claims after termination of plan (.1); telephone call with Mr. Merklin (.1); forward pension plan information to Mr. Merklin (.1); e-mail to Mr. Powell and Mr. McCleary forwarding additional information for transition of pension plan administration (.3).

05/10/07 Joseph F Hutchinson, Jr 525.00 1.70 892.50

Several e-mails to and from Mr. Fusco, Mr. Ascensio, Mr. McGowan, Ms. Koerwitz and Mr. Freedlander regarding plan assumption and effects bargaining (1.4); telephone conference with Mr. McGowan regarding effects bargaining (.3).

05/10/07 Susan L Atkinson 150.00 2.00 300.00

Organize and create table of contents for all pension plan related documentation for Canton and Crestline Plans document production for due diligence, at the request of Ms. Deborah Koerwitz.

05/10/07 Eric R Goodman 245.00 1.30 318.50

Edit workers' compensation letter (.9); meet with Mr. Hutchinson regarding 9019 Motion for Pension Settlement (.4).

05/11/07 Deborah L Koerwitz 275.00 6.40 1,760.00

Telephone call to Ms. Kelcey Jones of Delta Dental regarding processing of claims for April and March and termination of the CEP Acquisitions LLC Health and Welfare Plan (.6); research whether a formal notice to the PBGC must be provided upon a change in plan sponsorship (1.7); report findings regarding research to Mr. Hutchinson and Mr. McGowan via e-mail (.4); receive telephone call from Superior Fabrication regarding a COBRA participant's payment for April (.1); telephone call to COBRA administrator regarding participant's April COBRA payment and send

message to Mr. Bergen regarding same (.1); review of letter from actuary and minimum funding projections (.2); forward letter from the pension plan actuaries to Ms. Brickhouse of the Pension Benefit Guaranty Corporation to satisfy pension data request (.2); complete forms requested by Prudential for release of information from the Canton and Crestline pension plans and forward completed forms to Mr. Mallak for signature (.6); review additional documents from the Canton and Crestline pension plans for purposes of forwarding documents to the third-party plan administrator (2.3); revise table of contents for documents to be forwarded to the third-party plan administrator (.1); arrange for cover note and for package of documents to be forwarded to the third party plan administrator (.1).

05/11/07	Eric R Goodman	245.00	3.80	931.00
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Locate and review form 9019 settlement Motions (.6); telephone call to State of Michigan regarding audit request (.2); draft response letter to State of Michigan regarding document request (.6); draft Motion to Approve Settlement Agreement (2.0); prepare and mail letter to Ohio Bureau of Workers' Compensation (.4).

05/11/07	Eric R Goodman	245.00	0.20	49.00
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Meet with Mr. Hutchinson regarding WARN claim.

05/14/07	Manuel J Asensio	460.00	2.20	1,012.00
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Review case files and documents received from client to estimate potential liability for WARN violations alleged by the Steelworkers union as a result of the early closing of the Canton and Crestline facilities.

05/14/07	Deborah L Koerwitz	275.00	0.90	247.50
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Telephone call with Ms. Brackney of the Department of Labor/Employee Benefit Security Administration regarding identification of company assuming the CEP pension plans (.1); compile additional data and forward to pension plan administrator (.8).

05/14/07	Joseph F Hutchinson, Jr	525.00	1.10	577.50
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Conference with Ms. Koerwitz regarding third-party administrator and Department of Labor issues (.3); e-mail Mr. Mallak regarding retirement plan forms to be signed (.1); conferences with Mr. McGowan regarding settlement agreement and assumption of plans (.3); telephone call to Mr. Freedlander regarding same (.1); telephone conference with Mr. Merklin regarding settlement and 9019 Motion regarding assumption (.3).

05/14/07	Eric R Goodman	245.00	0.60	147.00
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Prepare and mail response letter to State of Michigan regarding document request.

05/15/07	John J McGowan Jr	460.00	1.80	828.00
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Follow-up discussions with Mr. Hutchinson and Mr. Asensio pertaining to effects bargaining, transfer of plans to third party (.4); review outstanding expenses, current funding practices, and

confer with Ms. Koerwitz on wrapping up Delta Dental, Anthem relationships in connection with termination of plans, termination of COBRA liabilities (.6); review plan documents and their sufficiency and check on determination letter status with Ms. Koerwitz (.8).

05/15/07	Deborah L Koerwitz	275.00	2.70	742.50
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Receive signed consent forms from Mr. Mallak providing authorizations to release data from Prudential regarding the Pension Plan for Bargaining Unit Employees of the Canton Ohio Plant of Geauga Company Division of Carlisle Corporation and Pension Plan for Bargaining Unit Employees of Carlisle Engineered Products--Crestline, and forward same to Prudential (.3); telephone call with Prudential regarding additional data (.2); telephone call with Summit Retirement Plan Services (.1); review additional data received for pension plan administrator (1.5); forward to data to pension plan administrator (.3); telephone call with Mr. Porten of Watson Wyatt regarding annual regulatory filings for the Canton and Crestline pension plans (.1); receive telephone call from Ms. French of Continued Care COBRA administrators regarding a participant's claim for continued COBRA coverage and submission of payment past deadline(.2).

05/15/07	Joseph F Hutchinson, Jr	525.00	1.40	735.00
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Review necessary plan revision (.7); review agreement from Mr. Merklin (.4); make revisions to agreement from Mr. Merklin (.3).

05/15/07	Thomas M Wearsch	250.00	0.80	200.00
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Review correspondence related to pension assumption and health care (.3); attention to resolution with Anthem (.3); review and respond to correspondence from Dept. of Labor regarding pension assumption (.2).

05/16/07	John J McGowan Jr	460.00	3.00	1,380.00
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Review draft of proposed agreement between Unsecured Creditors' Committee and reserve group principles, pertaining to proposed transfer of pension plans from CEP to Superior Fabrication, based on terms and conditions and subject to certain contingencies (.5); exchange information and thoughts with Mr. Hutchinson regarding scope, issues and interest (.3); detailed review, modification of proposed agreement to address concerns specific to debtor, including relative PBGC, harmonizing terms with current Steelworker demands in effects bargaining and related matters (1.9); meet with Mr. Hutchinson to review, discuss scope of agreement, role being played by Debtors' counsel (.3)

05/16/07	Deborah L Koerwitz	275.00	4.00	1,100.00
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Telephone call to Ms. Sherlien of Superior Fabrication regarding COBRA payment (less than .1); review open items regarding pension plans in light of anticipated assumption by another entity (1); review updated trust agreements forwarded by Prudential (1); prepare cover letter to accompany trust agreements for forwarding to Mr. Mallak for signature (.4); telephone call to Ms. Herkes of Prudential regarding pension plan administrator and permissions for release of data to same (.2); prepare letter to Prudential for signature by Creative Engineered Polymer Products, LLC regarding permissions to release data (.6); receive and review April COBRA report

forwarded by COBRA administrator (.2); receive and brief review of COBRA participant's claim for coverage (.3); review memo regarding retroactive annuity starting date for purposes of the Canton and Crestline plans (.3).

05/16/07	William R Post	235.00	2.00	470.00
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Confer with Mr. Asensio regarding conducting an analysis of the union's WARN Act claims which have arisen in the bankruptcy proceeding to determine their validity and whether any viable defenses exist for the client (.4); review all documents received from Mr. Asensio regarding the closings for the Crestville, Canton and Middlefield plants (1.1); conduct research of the WARN Act to determine whether the exception to the 60-day notice applies (.5).

05/16/07	Joseph F Hutchinson, Jr	525.00	1.70	892.50
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E-mails to Mr. McGowan regarding retirement plan assumption and agreement revisions (.3); telephone conference and e-mails to Mr. Fiarella regarding ARI (.3); conference with Mr. Wearsch regarding ARI (.2); conference with Mr. Wearsch regarding health care payments, ARI, cash infusions and complaint regarding cash infusions (.5); memorandum regarding cash infusions (.4).

05/16/07	Eric R Goodman	245.00	0.40	98.00
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Review proposed settlement agreement and mutual release.

05/17/07	Manuel J Asensio	460.00	2.50	1,150.00
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Prepare for and participate in telephone conference with Mr. McGowan and Mr. Hutchinson including analysis of projected WARN liability and review of research regarding defense to liability based upon the argument that the early closings were due to business circumstances that were not reasonably foreseeable at the time the notices were sent out and outline analysis needed to forward to creditors committee regarding potential WARN liability

05/17/07	John J McGowan Jr	460.00	3.00	1,380.00
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Conference call with Messrs. Asensio, Hutchinson to review, discuss effects bargaining status including status of WARN Act claims and pricing of same (1.0); extend conference call to include counsel for Creditors' Committee and counsel for reserve group to discuss status of proposed transfer of plans, and terms and conditions (.7); further work on modifying agreement being used to transfer plan liability, based upon updated view of effects bargaining, updated view of priorities of respective parties, including reserve group and Creditors' Committee (.7); meet with Ms. Koerwitz to discuss variety of administrative matters, including publication of notice identifying Summit Retirement Services as claims administrator and record keeper for pension plans, handling of errant COBRA premiums for Delta Dental and variety of miscellaneous group health plan termination and claims processing matters (.6).

05/17/07	Deborah L Koerwitz	275.00	4.50	1,237.50
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Review issue of retroactive annuity starting dates for participants under the Canton and Crestline

location pension plans in the event that a participant were to request a pension of the date on which he or she was first eligible (1.5); conference with Mr. McGowan regarding open pension items (.6); prepare and send e-mail to pension plan administrator regarding status of transition of data, acceptance of applications, notice to participants and related administrative issues (.9); begin to review pension plans for potential compliance amendments (1.5).

05/17/07	William R Post	235.00	5.20	1,222.00
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Continue research into the Worker Adjustment and Retraining Notification Act to determine the extent of the liability client may face for not providing the required 60-day notice to its employees and other entities and draft memorandum regarding same.

05/17/07	Joseph F Hutchinson, Jr	525.00	1.90	997.50
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Conference with Mr. Ascensio and Mr. McGowan regarding WARN, post-termination plan accrual, effects bargaining (.6); additional conference with Mr. Ascensio and Mr. McGowan regarding same (.3); conference with Mr. McGowan regarding plan assumption (.4); conference with Mr. Freedlander regarding WARN (.2); telephone conference with Mr. Merklin regarding plan assumption (.2); work on plan assumption agreement revisions (.2).

05/17/07	Eric R Goodman	245.00	7.00	1,715.00
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Review proposed settlement agreement and mutual release (.8); draft and edit Motion to Approve Settlement Agreement (4.2); review PBGC Objection to Plan and Disclosure Statement (.8); attend conference with Mr. Hutchinson and Mr. McGowan regarding labor claim issues (.5); meet with Mr. McGowan regarding PBGC claims (.5); telephone call with Ms. Koerwitz regarding notice of termination of health plan (.2).

05/18/07	Manuel J Asensio	460.00	1.00	460.00
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Prepare for and participate in telephone conference with Mr. Hutchinson and Mr. McGowan regarding need to conclude effects negotiations with Steelworkers' Union and analyze remaining Steelworker demands including claim for \$1,200 per employee for estimated WARN liability and discuss analysis of potential WARN liability and preparation of memorandum for Creditors' Committee regarding same.

05/18/07	John J McGowan Jr	460.00	2.00	920.00
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Review agreement and address excise tax, related issues (.7); follow-up discussion with Mr. Hutchinson regarding PBGC reactions, possible strategies for PBGC to follow if agreement looks untenable or proposed new sponsor looks incapable (.4); modify further proposed agreement between creditors committee and reserve group and forward same to Mr. Hutchinson, with explanation (.9).

05/18/07	Deborah L Koerwitz	275.00	5.40	1,485.00
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Review rules regarding Internal Revenue Service determination letter process for purposes of the Canton and Crestline pension plans (1.9); compile employer identification numbers of Creative

Engineered Polymer Products, LLC and its parent and related entities (.3); telephone call to Ms. Galyen regarding mailing to pension plan participants (.1); finalize pension plan notice for mailing (.6); compile lists of pension plan participants for mailing and forward to Ms. Galyen (.3); follow-up telephone calls regarding pension mailing to Ms. Galyen (.2); telephone call to Delta Dental regarding eligibility for COBRA benefits (.1); telephone call to Ms. Tran of the Delta Dental legal department (.4); compile and forward documents to Ms. Tran of the Delta Dental legal department regarding termination of the CEP Acquisitions LLC Health and Welfare Plan and eligibility of participants for continued COBRA benefits until the termination of such plan (.5); begin to compile list of potential questions from pension plan participants to the third party plan administrator and answers to be provided by the third party plan administrator (1).

05/18/07	William R Post	235.00	1.50	352.50
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Draft memorandum outlining the possible defenses client may have to any allegations that it violated the Worker Adjustment and Retraining Notification Act.

05/18/07	Joseph F Hutchinson, Jr	525.00	1.20	630.00
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Review settlement agreement and make revisions thereto (.5); conference with Mr. McGowan regarding same (.1); telephone call from Mr. Merklin regarding settlement agreement (.1); receipt and review e-mails from Ms. Koerwitz (.2); receipt and review draft of 9019 Motion to Assume Plans (.3).

05/18/07	Eric R Goodman	245.00	8.20	2,009.00
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Review Reserve Group proof of claim and management agreement (1.0); draft and edit Motion to Approve Settlement Agreement (4.3); review and prepare exhibits to settlement Motion (1.0); review PBGC proofs of claim (.7); meet with Mr. Hutchinson regarding Motion to Approve Settlement Agreement (.2); review research on ownership of causes of action under section 541 of the Bankruptcy Code (.5); review Washington Penn Complaint and related documents (.5).

05/18/07	Marcia A Taylor	100.00	0.30	30.00
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Review file to confirm deadline date for filing Assignment.

05/19/07	John J McGowan Jr	460.00	2.50	1,150.00
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Respond to questions from Mr. Fusco pertaining to notices members have reportedly received in connection with return of premium resulting from early termination of health plan (.8); check with Ms. Koerwitz, Mr. Bergen, others to identify potential problems (.3); respond to request from Mr. Hutchinson to summarize, explain, forward mark up of agreement between reserve group and unsecured creditors committee, explaining role, perspective of debtor in having agreement address certain issues to facilitate resolution of PBGC claims, steel workers claims (1.1); further work on e-mail to Messrs. Merklin, Freedlander (.3).

05/19/07	Deborah L Koerwitz	275.00	0.50	137.50
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Review issue regarding alleged letter to former CEP union employees regarding refunds of health

care premiums (.2); prepare short response regarding same to Mr. McGowan and Mr. Hutchinson (.1); continue review of rules regarding amendments to pension plans to comply with certain requirements of the Internal Revenue Service (.2).

05/20/07	Manuel J Asensio	460.00	2.00	920.00
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Review pay rates and termination dates of employees from Crestline and Canton plants and calculate estimated WARN liability for employees at both facilities based upon the WARN notices that were issued to employees of Canton and Crestline (1.0); review, analyze and edit memorandum regarding ability of employer to close facility prior to the expiration of the 60 day WARN notice period (1.0).

05/21/07	Manuel J Asensio	460.00	2.00	920.00
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Review and revise and finalize calculation of liability for potential WARN violations for employees in Canton and Crestline facilities based upon their rate of pay and their termination date as compared to the 60 day notice period issued by the Company in anticipation of the closing of the plants (.8); draft and revise memorandum addressing defense to potential WARN liability based upon the necessity to close the plants prior to the expiration of the 60 day notice period due to circumstances beyond the control of the client (1.0); forward same to Mr. Hutchinson and Mr. McGowan for review (.2).

05/21/07	John J McGowan Jr	460.00	1.30	598.00
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Discussions with Mr. Hutchinson, Mr. Asensio regarding motion to compromise, status of union discussions, and other related matters, incident to transferring pension plan sponsorship to third parties and otherwise resolving plan-related matters (.4); review, mark up notice to former employees, others participating in pension plan, providing status update on pension plans, and administration of same; suggest modifications to plan notice and approve finalization and publication of same (.9).

05/21/07	Deborah L Koerwitz	275.00	5.20	1,430.00
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Receive Workers' Compensation Complaint against Creative Engineered Polymer Products filed by Ms. Shimko and brief review of same (.3); forward to Mr. Hutchinson (.3); telephone call with Mr. McCleary of Summit Retirement Services, Inc regarding pension plan notice (.1); telephone call with Ms. Galyen of BMC regarding revised notice to pension plan participants (.5); revise pension notice (.3); forward revised notice to Summit for confirmation (.1); forward final notice to Ms. Galyen for printing and mailing (.1); draft and revise script for the third party pension plan administrator to use to answer participant telephone calls (3.5).

05/21/07	William R Post	235.00	0.60	141.00
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Telephone conference with Mr. Asensio regarding an analysis and determination of appropriate hourly rates for the individuals employed at the Crestline Plant (.2); review contract to determine same (.2); send e-mail to Mr. Asensio with results of the analysis (.2).

05/23/07 John J McGowan Jr 460.00 2.50 1,150.00

Respond to inquiries from Mr. Fusco, looking for dates to schedule effects bargaining (.5); meet with Mr. Hutchinson, Mr. Asensio to review status of WARN contingency, timing for effects bargaining, need to make plan modifications to remain within statutory guidelines (.7); review ERISA Section 204(h) and companion IRS rules in IRC Section 4980F (.5); analyze basis on which 15 day notice rule would be invoked, and set June 15, 2007 as drop dead date for making, publishing amendments pertaining to pension creep (.4); confer with Ms. Koerwitz, Mr. Hutchinson regarding timing and reconciling statute and related regs by making anticipatory amendment prior to effects bargaining (.4).

05/23/07 William R Post 235.00 0.30 70.50

Telephone conference with Mr. Asensio and Mr. Wearsch regarding the time line for the events leading up to the closing of the Crestline and Canton plants in anticipation of revising the memorandum regarding possible WARN Act liability.

05/23/07 Joseph F Hutchinson, Jr 525.00 2.80 1,470.00

Review WARN memorandum and research needed and revisions of facts statement (.6); e-mails to Mr. Merklin and Mr. McGowan regarding WWW invoice (.1); conferences with Mr. Ascensio and Mr. McGowan regarding WARN -- facts and defenses for purposes of effects bargaining (.7); e-mails to Mr. Wearsch and Mr. Bergen regarding same (.4); review e-mail regarding retirement plan assumption (.2); work on WARN memorandum for Mr. Freedlander (.6); conferece with Mr. Ascensio (.2).

05/23/07 Thomas M Wearsch 250.00 4.00 1,000.00

Review and comment on Anthem proposed Order and follow-up regarding same (.6); meet with Mr. Hutchinson regarding WARN notice memorandum and conduct factual investigation regarding same (1.9); telephone call with Ms. Brickhouse regarding PBGC issues and follow-up regarding same (.5); review worker's compensation Complaint and draft and file a suggestion of stay (1.0).

05/24/07 Manuel J Asensio 460.00 1.60 736.00

Review and revise memorandum outlining defenses to WARN claims advanced by the Steelworkers' Union and forward same to Mr. Hutchinson, Mr. McGowan and Mr. Wearsch.

05/24/07 John J McGowan Jr 460.00 1.50 690.00

Detailed analysis of ERISA Section 204(h) regs, and troubleshoot alternative option of amendment based upon collective bargaining/effects bargaining (.7); LEXIS research on presence or absence of case law pertaining to waiver of period when employee representative knows of company proposal and has agreed in principal to accrual cut off (.8).

05/24/07 Deborah L Koerwitz 275.00 2.60 715.00

Voicemail message to Ms. Sams regarding COBRA coverage (.1); telephone call with Ms. Shurlund of Superior Fabrication regarding COBRA participants from the former CEP West Alexandria location (.1); forward list of former CEP West Alexandria COBRA participants to Ms. Shurlund via e-mail (.1); e-mail to Ms. Brumbaugh regarding Delta Dental COBRA eligibility (.1); receive and review additional follow-up information from Ms. Shurlund regarding West Alexandria COBRA participants (.1); follow-up with Ms. Galyen regarding pension notice mailing to participants (.3); review portions of the Canton Plan for amendments to the Plan to conform to statutory and regulatory requirements (1.8).

05/24/07	William R Post	235.00	1.50	352.50
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Review e-mails received from Mr. Asensio further describing and discussing the events leading up to the closing of the client's plants in Crestline, Ohio and Canton, Ohio (.6); confer with Mr. Asensio regarding the information contained in same (.3); review, edit and revise the memorandum discussing possible implications of the Worker Adjustment and Retraining Notification Act due to the client's inability to provide sixty days notice of the plant closings as required by such Act (.6).

05/24/07	Joseph F Hutchinson, Jr	525.00	0.60	315.00
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E-mails to Mr. McGowan and Mr. Ascensio regarding effects bargaining and notice to plan participants (.4); conference with Ms. Koerwitz regarding timing and demand of PBGC to deal directly with actuaries (.2).

05/25/07	Deborah L Koerwitz	275.00	1.30	357.50
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Additional follow-up e-mail correspondence with Ms. Brumbaugh regarding Delta Dental COBRA coverage and Ms. Tran of Delta Dental regarding same (.4); continue work on provisions to be amended to the Canton Plan (.5); receive and respond to correspondence from the pension plan administrator regarding calculation of benefits for deferred vested participants who are requesting to begin receiving pension payments (.4).

05/25/07	Joseph F Hutchinson, Jr	525.00	0.50	262.50
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Review and revise memorandum regarding WARN notification.

05/25/07	Thomas M Wearsch	250.00	1.10	275.00
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Review Memorandum regarding WARN Act liability (.4); review correspondence and background documents regarding factual section of same (.7).

05/29/07	John J McGowan Jr	460.00	0.80	368.00
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Confer with Ms. Koerwitz regarding preparation of proposed amendments to pension plans, including separation of regulatory amendments from discretionary/economic amendments (.3); further clarification of scope, timing, based on effects bargaining schedules (.3); check on status of settlement agreement pending between unsecured creditors committee and Reserve Group (.2).

05/29/07 Deborah L Koerwitz 275.00 2.40 660.00

Prepare amendment to the Pension Plan for Bargaining Unit Employees of the Canton, Ohio Plant of Geauga Company Division of Carlisle Corporation to update the pension multiplier to correspond to the collective bargaining agreement and to cease accrual of service for benefit accrual purposes (.2.3); telephone call with Mr. Powell of Summit Retirement Plan Services regarding plan administration issues surrounding service credits (.1)

05/29/07 Eric R Goodman 245.00 1.50 367.50

Review letter from Michigan Department of Labor (.2); draft response letter to letter from the Michigan Department of Labor (.8); located and review affidavit of service for bar date notice and related documents (.5).

05/30/07 John J McGowan Jr 460.00 1.00 460.00

Review and circulate comments to settlement agreement.

05/30/07 Deborah L Koerwitz 275.00 4.10 1,127.50

Revise portions of the amendment to the Pension Plan for Bargaining Unit Employees of the Canton, Ohio Plant of Geauga Company Division of Carlisle Corporation (1.1); review portions of plan the Crestline plan document to draft amendment (1.5); draft and revise amendment to the Pension Plan for Bargaining Unit Employees of Carlisle Engineered Products-Crestline to cease accrual of service for benefit accruals (1.5).

05/30/07 Joseph F Hutchinson, Jr 525.00 4.30 2,257.50

Receipt and review Order regarding customer's and make revisions thereto (.9); e-mails regarding discovery with PPGC to Mr. McGowan (.3); telephone conference with Mr. Fusco regarding Effects Bargaining (.2); conference with Messrs. Wearsch and Goodman regarding WARN issues for Effects Bargaining (.4); work on revising agreement with Reserve Group (.5); telephone conference with PPGC regarding discovery, and withdrawal of Objection to Disclosure Statement (.5); conference with Mr. Friedlander regarding Disclosure Statement and withdrawal of objections (.3); review and revise Rule 9019 Motion to Compromise regarding assumption of pension plans (.3); work on order revisions regarding customer settlement and email counsel regarding debtors provisions (.4); review GM Motion for Relief from Stay (.5).

05/30/07 Thomas M Wearsch 250.00 2.30 575.00

Review correspondence related to pensions and WARN Memo (.3); telephone call with Ms. Brickhouse regarding disclosure statement (.3); draft correspondence regarding same (.2); review disclosure regarding pensions (.2); attend conference call with Ms. Brickhouse and Messrs. Hutchinson and Freedlander regarding same (.5); follow-up with Messrs. Hutchinson and Freedlander regarding same (.3); attention to WARN memo and claim (.5).

05/30/07 Eric R Goodman 245.00 4.70 1,151.50

Draft and edit Motion to Approve Settlement Agreement (2.6); meet with Mr. Hutchinson regarding WARN Act research and settlement agreement (.4); review e-mail correspondence regarding settlement agreement (.5); draft and edit proposed settlement agreement regarding pension plan assumption (1.2).

05/31/07	John J McGowan Jr	460.00	2.80	1,288.00
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Telephone call from Mr. Fusco and respond to call and attempt to schedule effects bargaining session for June 8, 2007 (.4); conference with Ms. Koerwitz about discretionary amendments to pension plans to address service crediting issue, and to conform plans to most recent bargaining agreements (.4); review with Mr. Goodman different PBGC-based claims in bankruptcy, involving both pre-petition and post-petition claims for premiums, minimum funding, and termination related funding liability (.3); review bases therefore and circumstances under which such claims either are capable of assertion against successors in interest, are void or voided as a result of assumption by successor, or are rendered unenforceable because of assumption of plan by successor (1.7).

05/31/07	Deborah L Koerwitz	275.00	3.60	990.00
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Research regarding notice to pension participants in the event of a cessation of benefits (.9); instruct Ms. Atkinson to prepare draft denial letter to Mr. Holtshouse for his COBRA coverage (.2); receive and review COBRA report for end of March to determine whether Mr. Holtshouse had paid the March COBRA premium (.3); reconcile COBRA March report and April report with Delta Dental's eligibility listing (.3); prepare and send follow-up e-mails to Ms. Brumbaugh regarding termination of participants under the Anthem and Delta Dental plans (.3); receive telephone call from Ms. Brickhouse of the Pension Benefit Guaranty Association regarding actuarial assumptions involving the Canton and Crestline pension plans (.1); receive and review list of questions from the Pension Benefit Guaranty Association's actuary's regarding same (.1); receive and review e-mail inquiry regarding 401(k) plan distribution following end of employment (.2); review file regarding termination of the CEP Acquisitions LLC Plan and leave voicemail and e-mail for Mr. Johnson at Prudential regarding same (.3); review and revise draft denial letter to Mr. Holtshouse regarding his late payment for COBRA (.9)

05/31/07	Susan L Atkinson	150.00	1.00	150.00
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Review facts and previous correspondence and draft letter denying appeal of termination of COBRA benefits for Ms. Deborah Koerwitz.

05/31/07	Eric R Goodman	245.00	4.90	1,200.50
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Draft and edit Motion to Approve Settlement Agreement per revisions to the settlement agreement (2.9); meet with Mr. McGowan regarding PBGC claims (.4); meet with Mr. Hutchinson regarding 9019 Motion (.4); review revised settlement agreement (1.0); begin researching WARN action issues for Mr. Hutchinson (.2).

Employee Benefits/Pension (B16)

191.10

63,829.00

05/18/07	Thomas M Wearsch	250.00	0.40	100.00
Review and draft comments to proposed CitiCapital Order.				
Executory Contracts & Leases (B18)			<u>.40</u>	<u>100.00</u>
05/01/07	Sarah A Maxwell	140.00	0.50	70.00
Review and correct time entries for Monthly Fee Statement.				
05/01/07	Thomas M Wearsch	250.00	0.50	125.00
Review and revise professional fees schedule.				
05/03/07	Sarah A Maxwell	140.00	0.50	70.00
Review and correct time entries for Monthly Fee Statement (.2); prepare Task Code Summary and forward to Mr. Wearsch for review and comment (.3).				
05/09/07	Joseph F Hutchinson, Jr	525.00	0.30	157.50
Telephone conference with M. Bergen regarding fee payments and e-mails.				
05/17/07	Joseph F Hutchinson, Jr	525.00	1.20	630.00
Review Monthly Fee Statement.				
05/17/07	Thomas M Wearsch	250.00	1.00	250.00
Review and revise Monthly Fee Statement.				
05/18/07	Sarah A Maxwell	140.00	0.60	84.00
Review and correct time entries for Monthly Fee Statement.				
05/18/07	Sarah A Maxwell	140.00	0.50	70.00
Prepare Monthly Fee Statement and forward to appropriate parties.				
05/18/07	Sarah A Maxwell	140.00	0.30	42.00
Review and correct time entries for Monthly Fee Statement.				
05/24/07	Sarah A Maxwell	140.00	0.80	112.00
Review and correct time entries for Monthly Fee Statement.				
Fee/Employment Applications (B19)			<u>6.20</u>	<u>1,610.50</u>

05/01/07	Thomas M Wearsch	250.00	0.50	125.00
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Review General Motors proposed Stipulation and assess same.

05/02/07	Thomas M Wearsch	250.00	2.40	600.00
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Assess response and comments to GM Stipulation (.7); telephone call with Mr. Downs regarding same (.3); review financing documents regarding same and ability to disburse funds (1.0); meet with Mr. Hutchinson regarding same (.4).

05/03/07	Thomas M Wearsch	250.00	2.40	600.00
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Meet with Mr. Hutchinson regarding subpoena, GM Stipulation, Parker Hannifan Motion, Disclosure Statement and distributions (.9); telephone call with same and Mr. Freedlander regarding same (1.2); follow-up meeting with Mr. Hutchinson regarding same and action items (.3).

05/04/07	Thomas M Wearsch	250.00	1.80	450.00
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Meet with Messrs. Bergen and Hutchinson regarding Delphi collections, cash infusions outstanding and subpoena.

05/04/07	Thomas M Wearsch	250.00	0.20	50.00
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Meet with Mr. Hutchinson regarding Delphi collections and overpayments.

05/09/07	Thomas M Wearsch	250.00	0.70	175.00
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Follow-up with Mr. Radom regarding Macquilladora transfer (.1); attention to Mexican liquidation and forward documents regarding same to Ms. Edison (.3); draft correspondence to Mr. Freedlander regarding same (.3).

05/15/07	Thomas M Wearsch	250.00	1.40	350.00
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Telephone call with Mr. Bergen regarding wind down costs and subpoena (.5); attention to resolution of subpoena (.5); review DIP Order regarding cash infusions (.4).

05/16/07	Thomas M Wearsch	250.00	1.60	400.00
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Telephone call with Mr. Bergen regarding settlement with ARI (.3); meet with Mr. Hutchinson regarding DIP settlement, case status issues, ARI and cash infusions (.5); telephone call with Messrs. Hutchinson and Freedlander regarding same and Delphi settlement (.5); review correspondence related to same (.3).

05/17/07	Thomas M Wearsch	250.00	1.40	350.00
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Attend conference call with Ms. Seewer and Messrs. Freedlander and Hammer regarding payment of participation and related issues (.5); follow-up telephone call with Mr. Freedlander

regarding same (.2); review and respond to correspondence regarding Glass subpoena (.4); review and respond to correspondence related to settlement with Faurecia (.3).

05/23/07	Thomas M Wearsch	250.00	2.30	575.00
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Negotiate form of Agreed Order and settlement with Mr. Hunter, counsel for Faurecia, and work with Messrs. Freedlander and Bergen regarding same (.9); follow-up regarding Lapeer deposit check (.2); review and forward comments to Mr. Konstantinopolous regarding CitiCapital Claim and payment (.3); follow-up with Mr. Martinez regarding Mexican liquidation (.2); follow-up with Ms. Brosious and Mr. Freedlander and finalize form of Agreed Order regarding Carlisle mispayment(.7).

05/24/07	Thomas M Wearsch	250.00	2.10	525.00
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Meet with Mr. Hutchinson regarding response to Washington Penn Subpoena (.6); draft response to Mr. Cromer regarding same (1.0); telephone call with Ms. Seewer regarding Motion to Compel (.2); review status of Agreed Order regarding same (.3).

05/25/07	Thomas M Wearsch	250.00	0.90	225.00
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Review revisions to DIP Order and correspondence regarding same (.4); various telephone calls with Mr. Bergen regarding Faurecia settlement and review background documents on same (.5).

05/29/07	Thomas M Wearsch	250.00	3.00	750.00
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Attention to Order and settlement of Carlisle check claim (.5); review and revise Faurecia pre-trial statement and settlement Order (.5); attention to resolution of same and account resolution (1.0); coordinate Mexican Liquidation with Messrs. Martinez and Mallak (.4); telephone call with Mr. Bergen regarding Carlisle claim, cash infusions, Faurecia claim and Washington Penn Subpoena (.6).

05/30/07	Thomas M Wearsch	250.00	2.00	500.00
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Telephone call with Mr. Bergen regarding Faurecia settlement (.3); resolve same and attend pre-trial (.5); attention to resolution of Delphi Mexican assets and use of CEP permit (.3); attention to repatriation of Mexican proceeds (.2); review and comment on Amended DIP Order (.4); meet with Mr. Hutchinson regarding same (.3).

05/31/07	Thomas M Wearsch	250.00	0.70	175.00
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Review and respond to correspondence related to Amended DIP Order (.4); attention to Hermosillo asset transfer (.3).

Financing/Cash collateral (B21)

23.40	5,850.00
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05/01/07	Eric R Goodman	245.00	0.20	49.00
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Telephone call with Packaging Company regarding proof of claim.

05/11/07	Eric R Goodman	245.00	0.30	73.50
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Respond to creditor call from New York (.2); respond to creditor call regarding leased equipment (.1).

05/15/07	Eric R Goodman	245.00	0.10	24.50
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Respond to creditor call from Ashland.

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

<u>.60</u>	<u>147.00</u>
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05/01/07	Joseph F Hutchinson, Jr	525.00	1.10	577.50
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Review subpoena of Huron Consulting (.3); conference with Mr. Wearsch regarding subpoena and conference with Mr. Bergen regarding same (.2); conference with Mr. Merklin regarding confidentiality issues as to Washington Penn subpoena (.3); conference with Mr. Goodman regarding defending subpoena and obtaining information demanded therein (.3).

05/01/07	Joseph F Hutchinson, Jr	525.00	0.20	105.00
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Meet with Mr. Wearsch regarding Parker Hannifin Motion.

05/01/07	Thomas M Wearsch	250.00	0.00	0.00
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Meet with Mr. Hutchinson regarding Motion to Enforce Subpoena against Huron Consulting.

05/01/07	Thomas M Wearsch	250.00	1.00	250.00
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Review Motion to Enforce Subpoena against Huron Consulting and review background related to same.

05/08/07	Thomas M Wearsch	250.00	0.50	125.00
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Review Complaint and telephone call with Mr. Hunter regarding extension of time to answer (.3); draft follow-up correspondence regarding same (.2).

05/23/07	Thomas M Wearsch	250.00	0.70	175.00
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Meet with Mr. Hutchinson regarding Order and settlement (.3); review, revise and circulate order (.4).

05/24/07	Thomas M Wearsch	250.00	0.50	125.00
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Review information from Glass responsive to subpoena and assess same.

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

<u>4.00</u>	<u>1,357.50</u>
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05/02/07	Eric R Goodman	245.00	0.20	49.00
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Telephone call with Ms. Galyen regarding Disclosure Statement hearing.

05/03/07	Joseph F Hutchinson, Jr	525.00	0.30	157.50
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Conference with Mr. Wearsch regarding releases and Plan revisions, Disclosure Statement, subpoena and financing.

05/04/07	Joseph F Hutchinson, Jr	525.00	0.70	367.50
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Conference with Mr. Downs regarding proposed release and regarding contents of Plan with regard to releases (.3); work on Plan issues and State of Michigan Objection (.4).

05/08/07	Eric R Goodman	245.00	0.50	122.50
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Review and respond to e-mail from Mr. Freedlander regarding Plan and Disclosure Statement.

05/15/07	Joseph F Hutchinson, Jr	525.00	0.30	157.50
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E-mail to Mr. Bergen regarding Disclosure Statement issues.

05/16/07	Joseph F Hutchinson, Jr	525.00	0.30	157.50
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Attention to e-mails regarding Disclosure Statement and conference with Mr. Wearsch regarding revisions to same.

05/22/07	Joseph F Hutchinson, Jr	525.00	0.30	157.50
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Begin to review revised Disclosure Statement.

05/22/07	Thomas M Wearsch	250.00	1.20	300.00
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Attend hearing on Disclosure Statement (.4); attend conference call with Messrs. Hutchinson and Freedlander regarding same (.3); review Amended Disclosure Statement (.5).

05/23/07	Joseph F Hutchinson, Jr	525.00	1.80	945.00
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Review and revise Amended Disclosure Statement.

05/24/07	Joseph F Hutchinson, Jr	525.00	3.60	1,890.00
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Review and make additional revisions to Disclosure Statement redraft (1.2); review Amended Plan draft (.9); begin review of amended trust (.2); telephone conference with Mr. Freedlander regarding revisions to Disclosure Statement (1.3).

05/25/07	Thomas M Wearsch	250.00	1.20	300.00
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Review revisions to Plan, Disclosure Statement and Plan Trust Agreement.

05/29/07	Joseph F Hutchinson, Jr	525.00	2.00	1,050.00
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Conference with Mr. Goodman regarding State of Michigan Objection to Disclosure Statement (.2); review e-mails from Mr. Friedlander regarding Disclosure Statement revisions (.2); start work on preparation for Disclosure Statement hearing and review amendments thereto (.9); receipt and review of Amended Disclosure Statement Motion and make revisions thereto (.7).

05/29/07	Thomas M Wearsch	250.00	1.20	300.00
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Review Amended Disclosure Statement and Plan (.7); review Noticing Order and Rules regarding service of notice (.5).

05/29/07	Eric R Goodman	245.00	7.80	1,911.00
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Telephone call with Ms. Galyen regarding Amended Plan and Disclosure Statement (.2); review Amend Plan and Disclosure Statement (2.0); draft and edit Amended Motion to Approve Disclosure Statement, proposed Order, notices and ballots (4.8); telephone call to Mr. Freedlander regarding revised Motion to Approve Disclosure Statement (.1); meet with Mr. Hutchinson regarding Motion to Approve Disclosure Statement (.3); attend to filing Amended Motion to Approve Disclosure Statement and related exhibits (.4).

05/30/07	Eric R Goodman	245.00	3.60	882.00
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Draft e-mail to State of Michigan regarding amended Plan and Disclosure Statement (.7); draft and edit consolidated reply to outstanding Objections to the Disclosure Statement (2.6); meet with Mr. Hutchinson regarding Disclosure Statement hearing (.3).

05/31/07	Thomas M Wearsch	250.00	0.50	125.00
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Meet with Messrs. Hutchinson and Goodman regarding Disclosure Statement and related issues.

Plan & Disclosure Statement (including Business Plan)	25.50	8,872.00
(B29)		

05/01/07	Joseph F Hutchinson, Jr	525.00	0.70	367.50
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Receipt and review lift stay Motion and Motion to Expedite filed by Parker Hannifin (.4); conference with Mr. Folland regarding same (.3).

05/01/07	Thomas M Wearsch	250.00	0.70	175.00
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Review Motion for Relief filed by Parker Hannifan (.5); meet with Mr. Hutchinson regarding same (.2).

05/01/07	Eric R Goodman	245.00	0.50	122.50
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Review Parker Hannifin Motion and meet with Mr. Hutchinson regarding the same.

05/03/07	Thomas M Wearsch	250.00	0.70	175.00
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Prepare response to Parker Hannifan Motion for Relief.

05/04/07	Joseph F Hutchinson, Jr	525.00	0.30	157.50
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E-mails to Mr. Gordon regarding Parker Hannifin Stipulation in respect of Parker Hannifin's Motion to Lift Stay.

05/04/07	Thomas M Wearsch	250.00	1.00	250.00
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Review correspondence regarding resolution of Parker Hannifan claim and work on same (.5); review, revise and file Response to Motion for Relief (.5).

05/07/07	Joseph F Hutchinson, Jr	525.00	2.20	1,155.00
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Review e-mail regarding Parker Hannifin lift stay and Stipulation (.3); conference with Mr. Folland and Mr. Freedlander regarding proposed resolution to impasse on wording in Stipulation (1.0); conference with Mr. Wearsch regarding wording in Stipulation (.1); attend hearing at court (.8).

05/08/07	Joseph F Hutchinson, Jr	525.00	0.70	367.50
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E-mails regarding Stipulation as to Parker Hannifin matter (.2); telephone conference with Mr. Shaw regarding same (.2) (.1); receipt of e-mail from Mr. Freedlander and conference with client regarding Washington Penn assertion as to TRG (.2).

05/14/07	Joseph F Hutchinson, Jr	525.00	0.30	157.50
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Review lift stay issue with Mr. Goodman.

05/18/07	Joseph F Hutchinson, Jr	525.00	0.30	157.50
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Review lift stay Motion in Delphi case.

05/22/07	Thomas M Wearsch	250.00	2.00	500.00
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Telephone calls with Messrs. Hutchinson, Freedlander and Foland regarding resolution of Parker Hannifan Motion for Relief (.9); attend hearing on same (.2); attention to finalizing negotiation of same (.9).

Relief from Stay/Adequate Protection Proceedings (B32)	9.40	3,585.00
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05/02/07	Thomas M Wearsch	250.00	0.50	125.00
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Follow-up with Delphi and Mexican entity regarding macquilladora permit resolution.

05/07/07	Victoria L Johnson	305.00	0.50	152.50
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Arrange for release of repair deposit for Lapeer (.2); attention to request from Mr. Freedlander requesting information regarding Lapeer and Crestline properties (.3).

05/14/07	Joseph F Hutchinson, Jr	525.00	0.20	105.00
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Review Stipulation and Order regarding Bishopville and e-mail Mr. Gordon regarding same.

05/18/07	Joseph F Hutchinson, Jr	525.00	0.10	52.50
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Telephone call from Mr. Gordon regarding Bishopville.

Sale/Auction of Business (B36)

<u>1.30</u>	<u>435.00</u>
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Total

<u>345.10</u>	<u>115,950.00</u>
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