

# **EXHIBIT D(1) – D(6)**

# HURON CONSULTING GROUP/GLASS & ASSOCIATES, INC.

550 W Van Buren St, Chicago, IL 60607

Phone (330)391-0692 Fax (330)232-8516 E-mail: ctuttle@huronconsultinggroup.com

Client Name:

**CEP Products LLC**

Consultant:

**John DiDonato**

## Activity Code Breakdown

Activity Code		Hours	Fees
10	Asset analysis & recovery	0.00	0.00
11	Asset dispositions	0.00	0.00
12	Business operations	1.00	450.00
13	Case administration	0.00	0.00
14	Employee benefits/pensions	0.00	0.00
15	Fee/employment applications	0.00	0.00
16	Fee/employment objections	0.00	0.00
17	Financing	0.00	0.00
18	Meeting of creditors	0.00	0.00
19	Plan & disclosure statement	0.00	0.00
20	Claims administration & objections	0.00	0.00
30	Accounting/auditing	0.00	0.00
31	Business analysis	0.00	0.00
32	Corporate finance	0.00	0.00
33	Data analysis	0.00	0.00
34	Litigation Consulting	0.00	0.00
35	Reconstruction accounting	0.00	0.00
36	Tax issues	0.00	0.00
37	Valuation	0.00	0.00
40	Strategic planning	0.00	0.00
1000	Relief from stay proceedings	0.00	0.00
2000	Litigation	0.00	0.00
2026	Travel Time	0.00	0.00
<b>TOTAL TIME</b>		1.00	\$450.00

Task Code	Task Code Description	Professional	Date	Description	Hours	Rate	Amount
	12 Business operations	John DiDonato	5/3/2011	Motion to Compel Regarding CEP and Washington Penn Conference Call	1	450	450
<b>TOTALS</b>					<b>1</b>		<b>450</b>

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Client Name:

**CEP Products LLC**

Consultant:

**Anthony Bergen**

**Activity Code Breakdown**

**Activity**

**Code**

**Hours**

**Fees**

10	Asset analysis & recovery	0.00	0.00
11	Asset dispositions	5.40	1620.00
12	Business operations	266.00	79800.00
13	Case administration	68.20	20460.00
14	Employee benefits/pensions	0.00	0.00
15	Fee/employment applications	0.00	0.00
16	Fee/employment objections	0.00	0.00
17	Financing	0.00	0.00
18	Meeting of creditors	0.00	0.00
19	Plan & disclosure statement	0.00	0.00
20	Claims administration & objections	52.10	15630.00
30	Accounting/auditing	0.00	0.00
31	Business analysis	0.00	0.00
32	Corporate finance	0.00	0.00
33	Data analysis	70.40	21120.00
34	Litigation Consulting	0.00	0.00
35	Reconstruction accounting	0.00	0.00
36	Tax issues	0.00	0.00
37	Valuation	0.00	0.00
40	Strategic planning	0.00	0.00
1000	Relief from stay proceedings	0.00	0.00
2000	Litigation	0.00	0.00
2026	Travel Time	10.00	3000.00
<b>TOTAL TIME</b>		<b>472.10</b>	<b>\$141,630.00</b>

Task Code	Task Code Description	Professional	Date	Description	Hours	Rate	Amount
11	Asset dispositions	Anthony Bergen	2/21/2011	Meetings at Corp, Chardon and Belleville to review current assets, meet with potential buyers for office F&F and review status of asset move in Middlefield Plant	5.4	300	1,620.00
12	Business operations	Anthony Bergen	1/30/2011	A/R, cash management and A/P issues	2.2	300	660
12	Business operations	Anthony Bergen	2/24/2011	Case status update with Management, Staff and Counsel	2.1	300	630
12	Business operations	Anthony Bergen	1/31/2011	General Business issues during the day	1.7	300	510
12	Business operations	Anthony Bergen	2/3/2011	Preparation of trip memo to Mexico and recommendations for distributions from the Mexico Operating Account	2.2	300	660
12	Business operations	Anthony Bergen	2/3/2011	General business issues, cash discussions, next steps, etc.	0.8	300	240
12	Business operations	Anthony Bergen	2/3/2011	Conference call to discuss results of Mexico Trip, Outstanding A/R Issues, Customer participation issues	0.5	300	150
12	Business operations	Anthony Bergen	2/6/2011	General Business Issues	0.7	300	210
12	Business operations	Anthony Bergen	2/6/2011	Discussions with Prudential, Lawyers and internal staff on pension plan, employee concerns, on going communications to employees	1.8	300	540
12	Business operations	Anthony Bergen	2/6/2011	Meeting with staff to discuss open issues, current status, next steps	1.9	300	570
12	Business operations	Anthony Bergen	2/7/2011	Strategy and discussions for handling of Records, Information requests, management of assets on a go-forward basis	3.2	300	960
12	Business operations	Anthony Bergen	2/7/2011	General Business issues	1.2	300	360
12	Business operations	Anthony Bergen	2/7/2011	Discussions with creditors committee professionals on potential A/R settlements	0.7	300	210
12	Business operations	Anthony Bergen	2/7/2011	Cash Reconciliations and allocation to expenses	0.7	300	210
12	Business operations	Anthony Bergen	2/7/2011	Discussions with staff on current status and review of December financial statements	1.7	300	510
12	Business operations	Anthony Bergen	2/8/2011	Pension issues, discussions with attorney, developed new procedure to respond to call from former employees	2.2	300	660
12	Business operations	Anthony Bergen	2/8/2011	Discussions with staff on go forward, location, transfer of records, etc.	1.3	300	390
12	Business operations	Anthony Bergen	2/8/2011	Cash Disbursements review and selection, reconciliation of cash	1.5	300	450
12	Business operations	Anthony Bergen	2/9/2011	Discussion with Finance, Operations and IT of how to do final winddown, shut off IT systems and maintain data integrity and financial information for post shut claims reconciliations	5.6	300	1,680.00

11 Asset dispositions	Anthony Bergen	2/21/2011 Meetings at Corp, Chardon and Belleville to review current assets, meet with potential buyers for office F&F and review status of asset move in Middlefield Plant	5.4	300	1,620.00
12 Business operations	Anthony Bergen	1/30/2011 A/R, cash management and A/P issues	2.2	300	660
12 Business operations	Anthony Bergen	2/24/2011 Case stauts update with Management, Staff and Counsel	2.1	300	630
12 Business operations	Anthony Bergen	2/9/2011 Tour of Middlefield facility and discussions with CEP employees about status of equipment moves	0.9	300	270
12 Business operations	Anthony Bergen	2/9/2011 Disbursement and cash issues	0.7	300	210
12 Business operations	Anthony Bergen	2/9/2011 AR Reconcilaition and payment issues	1.4	300	420
12 Business operations	Anthony Bergen	2/10/2011 General discussions with Company Counsel and Creditors Financial Advisors	1.6	300	480
12 Business operations	Anthony Bergen	2/10/2011 General Business issues and discussions with CEO	1.1	300	330
12 Business operations	Anthony Bergen	2/10/2011 Meeting to discuss sales of assets at corpoarte headquarters and IT center, disposition of records and negotitation for outside warehouse space	3.6	300	1,080.00
12 Business operations	Anthony Bergen	2/10/2011 Review of open A/P and A/R issues	1.7	300	510
12 Business operations	Anthony Bergen	2/13/2011 General business issues, discussions with landlord about exit date, discussions with staff about dismantling the office, etc.	1.6	300	480
12 Business operations	Anthony Bergen	2/13/2011 Handling of daily cash, A/R and A/P issues.	1.9	300	570
12 Business operations	Anthony Bergen	2/14/2011 Handling of general business issues that surfaced during the day	0.8	300	240
12 Business operations	Anthony Bergen	2/14/2011 Review of AR, AP, Cash and status of payroll processing for the 15th	1.1	300	330
12 Business operations	Anthony Bergen	2/14/2011 Review of Case Update with proposed liquidating trustee	0.9	300	270
12 Business operations	Anthony Bergen	2/14/2011 Preparation of Status update outlining critical issues and review with counsel.	4.1	300	1,230.00
12 Business operations	Anthony Bergen	2/15/2011 E-mails with Visteon on collection re collection of open AR	0.3	300	90
12 Business operations	Anthony Bergen	2/16/2011 Document review and discussions with BBK re: additional funding requests from Customer cash Infusions	1.9	300	570
12 Business operations	Anthony Bergen	2/1/2011 Participation at Auction at Middlefield Ohio Plant	2.4	300	720

11 Asset dispositions	Anthony Bergen	2/21/2011 Meetings at Corp, Chardon and Belleville to review current assets, meet with potential buyers for office F&F and review status of asset move in Middlefield Plant	5.4	300	1,620.00
12 Business operations	Anthony Bergen	1/30/2011 A/R, cash management and A/P issues	2.2	300	660
12 Business operations	Anthony Bergen	2/24/2011 Case stauts update with Management, Staff and Counsel	2.1	300	630
12 Business operations	Anthony Bergen	2/16/2011 Preparation for and participation on conference call with all professionals to update them on current status, planned shutdown activities, document storage and other critical issues	2.7	300	810
12 Business operations	Anthony Bergen	2/16/2011 General Business issues including calls to discuss sale of office furniture	1.2	300	360
12 Business operations	Anthony Bergen	2/16/2011 Review of disbursements and payroll spending	2.2	300	660
12 Business operations	Anthony Bergen	2/17/2011 Record Retention, Record Storage and related issues	2.4	300	720
12 Business operations	Anthony Bergen	2/17/2011 Cash, A/R, A/P and related issues	1.6	300	480
12 Business operations	Anthony Bergen	2/17/2011 General business issues	0.8	300	240
12 Business operations	Anthony Bergen	2/20/2011 Handling of general business and accounting issues	1.7	300	510
12 Business operations	Anthony Bergen	2/20/2011 AR collection and cash issues	1.1	300	330
12 Business operations	Anthony Bergen	2/21/2011 General Business issues, Cash issues and AR issues	1.6	300	480
12 Business operations	Anthony Bergen	2/22/2011 General Business issues, cash, AR, Asset Disposition, Flooding issues at the Vandalia Plant	2.2	300	660
12 Business operations	Anthony Bergen	2/23/2011 Review of cash, open post petition payable, review of invoices to pay, A/R reconciliation issues	1.4	300	420
12 Business operations	Anthony Bergen	2/23/2011 General business issues to include issues at empty plants, staffing issues for balance of case, accounting issues for close of january books and lease rejection issues	1.9	300	570
12 Business operations	Anthony Bergen	2/24/2011 Dealing with Employee pension issues	1.6	300	480
12 Business operations	Anthony Bergen	2/24/2011 Document storage and retention issues	1.9	300	570
13 Case administration	Anthony Bergen	2/1/2011 Prepartation of monthly Court Reports	4.9	300	1,470.00
13 Case administration	Anthony Bergen	2/15/2011 Work on the monthly Operating Report for December 2006	5.2	300	1,560.00

11 Asset dispositions	Anthony Bergen	2/21/2011 Meetings at Corp, Chardon and Belleville to review current assets, meet with potential buyers for office F&F and review status of asset move in Middlefield Plant	5.4	300	1,620.00
12 Business operations	Anthony Bergen	1/30/2011 A/R, cash management and A/P issues	2.2	300	660
12 Business operations	Anthony Bergen	2/24/2011 Case stauts update with Management, Staff and Counsel	2.1	300	630
13 Case administration	Anthony Bergen	2/14/2011 Participation on Court Conference call	1.1	300	330
13 Case administration	Anthony Bergen	1/31/2011 Preparation of Monthly operating report	5.5	300	1,650.00
13 Case administration	Anthony Bergen	1/30/2011 Monthly Operating Reports	6.2	300	1,860.00
13 Case administration	Anthony Bergen	2/1/2011 Handling of daily A/R, Cash and A/P issues	1.5	300	450
13 Case administration	Anthony Bergen	2/21/2011 Reviv of claim related to a mechanics lien that is forcing an escrow to complete the sale of the lapeer building and potential settlement with the lien holder	0.4	300	120
20 Claims administration & objections	Anthony Bergen	2/20/2011 Conference call to discuss claims issues and procedure	0.7	300	210
20 Claims administration & objections	Anthony Bergen	2/23/2011 Comparison of claims to A/P listing, meeting with Julia from BMC to discuss process and get accumulated with their software to controll claims and updating of calims status in the BMC system	6.2	300	1,860.00
20 Claims administration & objections	Anthony Bergen	2/22/2011 Preference analysis and discussions with Creditors committee professionals	2.1	300	630
20 Claims administration & objections	Anthony Bergen	2/17/2011 Review of Claims report, original A/P report and revised A/P for Sept 20	3.2	300	960
20 Claims administration & objections	Anthony Bergen	2/24/2011 Review of AP, claims processing through computer, AP reconciliation issues for pre-petition	4.1	300	1,230.00
2026 Travel Time	Anthony Bergen	2/2/2011 Travel to Mexico - 50% of time	3	300	900
2026 Travel Time	Anthony Bergen	2/3/2011 1/2 travel time from Chihuahua Mexico to Cleveland	3	300	900
33 Data analysis	Anthony Bergen	2/15/2011 Revisions to the professional fee schedule submitted to BBK for funding from the Trust account	2.5	300	750
33 Data analysis	Anthony Bergen	1/31/2011 A/R Reconciliations and A/P issues	1.5	300	450
33 Data analysis	Anthony Bergen	2/8/2011 Calculation of Health Insurance payments due from customer cash infusions from shut down of plant to first funding in late December	3.2	300	960
33 Data analysis	Anthony Bergen	2/13/2011 Preparation of schedules to support a \$1 million request of funds from the trust account set up to fund the DIP period and terminal wind down costs	4.5	300	1,350.00



11	Asset dispositions	Anthony Bergen	2/21/2011 Meetings at Corp, Chardon and Belleville to review current assets, meet with potential buyers for office F&F and review status of asset move in Middlefield Plant	5.4	300	1,620.00
12	Business operations	Anthony Bergen	1/30/2011 A/R, cash management and A/P issues	2.2	300	660
12	Business operations	Anthony Bergen	2/24/2011 Case stauts update with Management, Staff and Counsel	2.1	300	630
33	Data analysis	Anthony Bergen	2/22/2011 Schedule for comparison of AP issued Sept 25, Jan 26 and claims to date	5.3	300	1,590.00
33	Data analysis	Anthony Bergen	2/7/2011 A/R Reconciliation and collection	1.3	300	390
33	Data analysis	Anthony Bergen	2/3/2011 Reconciliation of Delphi A/R with records provided from Mexico	1.5	300	450
33	Data analysis	Anthony Bergen	2/6/2011 A/R reconciliation issues	2.3	300	690
33	Data analysis	Anthony Bergen	2/2/2011 Review of A/P, A/R, cash account	3.4	300	1,020.00
33	Data analysis	Anthony Bergen	2/6/2011 Cash Updates, disbursements, review of loan activity	2.5	300	750
33	Data analysis	Anthony Bergen	2/2/2011 A/R review for delphi A/R - need to confirm shipments and obtain backup	2.7	300	810
33	Data analysis	Anthony Bergen	2/20/2011 Preparation of a comparison schedule for AP reflecting the amounts per the schedules filed with the court to the latest AP aging for the filing date, since system clean up issues caused a large reduction in the balances	6.3	300	1,890.00
33	Data analysis	Anthony Bergen	2/8/2011 A/R Reconciliation issues	1.2	300	360
33	Data analysis	Anthony Bergen	2/21/2011 Additional work on reconciliation of AP and claims	2.2	300	660

**TOTALS**

**175.2**

**52,560.00**

Task Code	Task Code Description	Professional	Date	Description	Hours	Rate	Amount
12	Business operations	Anthony Bergen	2/27/2011	General Business issues, Cash, A/R	1.7	300	510
13	Case administration	Anthony Bergen	2/27/2011	Preparation of Monthly Operating Reports	6.5	300	1,950.00
20	Claims administration & objections	Anthony Bergen	2/27/2011	Review of Accounts Payable - Pre-Petition and reconciliation to submitted claims	2.2	300	660
12	Business operations	Anthony Bergen	2/28/2011	Handling of General Business issues, cash, AR, Discussions with Lawyers on Customer Cash Infusions and Vacating Plant issues	1.6	300	480
13	Case administration	Anthony Bergen	2/28/2011	Work on Preparation of monthly operating reports for December 2006 and January 2007	6.2	300	1,860.00
20	Claims administration & objections	Anthony Bergen	2/28/2011	Work on Claims, Processing to systems, reconciling to CEP Records, processing small vendors with no issues to narrow the list for detailed reconciliations	2.3	300	690
12	Business operations	Anthony Bergen	3/1/2011	General business issues, move, sale of office furniture, termination of final employees, healthcare, pension, AR, Cash and disbursements	3.2	300	960
20	Claims administration & objections	Anthony Bergen	3/1/2011	Review of claims processed, determination of approved amounts and updates into the Claims management system.	1.8	300	540
33	Data analysis	Anthony Bergen	3/1/2011	Preparation of AP claims schedule to compare claims, scheduled amount and current Ap to prepare for additional reconciliations and claims approval	5.3	300	1,590.00
12	Business operations	Anthony Bergen	3/2/2011	Review of claims, preparation of worksheet, preparation of memo's to alert the group of claims flow, etc.	4.3	300	1,290.00
12	Business operations	Anthony Bergen	3/2/2011	General business issues, file storage, sale of office furniture, cash disbursements, cash, closed facilities and meeting with outside accountants to prepare for shutdown and get a document request	5.2	300	1,560.00
12	Business operations	Anthony Bergen	3/3/2011	General Business Operations, Cash, AR Collections, Diminimus asset sales, storage issues	3.2	300	960
13	Case administration	Anthony Bergen	3/3/2011	Work on Monthly Operating Report	2.5	300	750
20	Claims administration & objections	Anthony Bergen	3/3/2011	Review of Claims, Reconciliation of some items, preparation of summary report	3.5	300	1,050.00
12	Business operations	Anthony Bergen	3/5/2011	Record Retention and storage issues	4.1	300	1,230.00
12	Business operations	Anthony Bergen	3/6/2011	General Business issues, Insurance, Cash, AR, high level summaries	2.4	300	720
12	Business operations	Anthony Bergen	3/6/2011	Work on Monthly Operating reports for December and January	2.3	300	690
33	Data analysis	Anthony Bergen	3/6/2011	Work on schedule to compare claims, company balances, scheduled balances - Prepare for meeting with unsecured creditors counsel to review claims process	5.1	300	1,530.00
12	Business operations	Anthony Bergen	3/7/2011	General Business issues, cash, A/P, A/R, diminimus asset sales, accounting issues	2.1	300	630

Task Code	Task Code Description	Professional	Date	Description	Hours	Rate	Amount
33	Data analysis	Anthony Bergen	3/7/2011	Preparation of an analysis comparing claims, scheduled amounts, final company amount, sorting buckets and preparing for a claim review with creditors committee counsel	7.6	300	2,280.00
12	Business operations	Anthony Bergen	3/8/2011	Handling of General Business Issues, Cash, AP, AR	1.5	300	450
20	Claims administration & objections	Anthony Bergen	3/8/2011	Meeting with Sally Edison and William Price to discuss claims and initial approval and objection criteria	3	300	900
2026	Travel Time	Anthony Bergen	3/8/2011	Travel and to and from a meeting with the unsecured creditors counsel in Pittsburgh	4	300	1,200.00
12	Business operations	Anthony Bergen	3/9/2011	General Business Issues, AR calls with Delphi, AR calls with Century Mold, Payable review - First communication Invoices, Cash	2.1	300	630
12	Business operations	Anthony Bergen	3/9/2011	Monthly Operating Report for February with cleanup of January and December	2.3	300	690
12	Business operations	Anthony Bergen	3/9/2011	Document storage issues - AP data files and Accounting files	1.6	300	480
33	Data analysis	Anthony Bergen	3/9/2011	Analysis of Claims and revision to report presented to unsecured counsel	2.7	300	810
12	Business operations	Anthony Bergen	3/10/2011	General Business issues, Cash, AP, Disbursements	1.8	300	540
12	Business operations	Anthony Bergen	3/10/2011	Delphi AR Collection issues and payments made to Century Mold	2.3	300	690
12	Business operations	Anthony Bergen	3/10/2011	Record Retention issues	3.2	300	960
13	Case administration	Anthony Bergen	3/10/2011	Start of Monthly Operating Reports for February	0.7	300	210
12	Business operations	Anthony Bergen	3/13/2011	General business issues, cash, disbursements, reconciliation of Delphi AR	2.2	300	660
12	Business operations	Anthony Bergen	3/13/2011	Document retention and storage and prepare for move.	4.5	300	1,350.00
13	Case administration	Anthony Bergen	3/13/2011	Status review updates with counsel, CEO and Chairman - separate meetings	2.7	300	810
12	Business operations	Anthony Bergen	3/14/2011	Document Retention, Document storage, Close down office and relocate.	5.9	300	1,770.00
12	Business operations	Anthony Bergen	3/14/2011	General Business issue, cash, A/R reconciliation issues, AP and disbursements	2.1	300	630
12	Business operations	Anthony Bergen	3/15/2011	General business issues, cash, transactional information for Parker Hannifin acquisition (Thermoplastics), A/R reconciliation - Delphi with Century Mold, status update.	2.1	300	630

Task Code	Task Code Description	Professional	Date	Description	Hours	Rate	Amount
12	Business operations	Anthony Bergen	3/15/2011	Document storage and retention - move into new office location at Crestline, sale of phone system	5.9	300	1,770.00
12	Business operations	Anthony Bergen	3/16/2011	General Business Issues	1.5	300	450
12	Business operations	Anthony Bergen	3/16/2011	Document and Financial Information review to see what is available to transmit for Litigation support - FTI	1.7	300	510
33	Data analysis	Anthony Bergen	3/16/2011	Revisions to claims control schedule	2.2	300	660
12	Business operations	Anthony Bergen	3/17/2011	General Business Issues - Insurance, Information request for Washington Penn Litigation, Discussions with Co lawyers and Lit Professionals about access to information	2.1	300	630
12	Business operations	Anthony Bergen	3/20/2011	General issues, cash, insurance, claims review, AR collections from Delphi and monthly operating report	2.8	300	840
13	Case administration	Anthony Bergen	3/20/2011	Document retention and travel to crestline and back to obtain records requestd by FTI for defense against Washington and to obtain other records that have been requested during the past week	5.2	300	1,560.00
12	Business operations	Anthony Bergen	3/21/2011	General Business issues, cash collection calls, health insurance (cobra) transfer issues	1.8	300	540
12	Business operations	Anthony Bergen	3/21/2011	Data review for litigation support for Washington Penn case vs Reserve Group. Detailed lists of information are being requested.	1.5	300	450
13	Case administration	Anthony Bergen	3/21/2011	Monthly Court report for February - Detail of cash activity	4.7	300	1,410.00
12	Business operations	Anthony Bergen	3/22/2011	General Business Issues - Delphi Equipment move from Middlefield, AR Collection from Delphi, Projected cash Shortfall, DOL request for information, Cobra transferee - request for information.	1.9	300	570
33	Data analysis	Anthony Bergen	3/22/2011	Preparation of claims summary to help determine target points for claim reviews and types of claims to reject.	5.1	300	1,530.00
12	Business operations	Anthony Bergen	3/23/2011	Conference call with Centruy Mold and Delphi to discuss open issues and collection of open invoices - In Transit inventory at 11/30 is holding up payments to both companies	1.2	300	360
20	Claims administration & objections	Anthony Bergen	3/23/2011	Conferece call with Sally Edison, william Price, Eric Goodman and Julia Galien for BMC to review claims summary and discuss next steps	0.5	300	150
12	Business operations	Anthony Bergen	3/23/2011	Meetign with Milke Talerico from FTI to review stored records for their litigation defense on behalf of the Reserve Group that was initiated by a large creditor of CEP.	4.3	300	1,290.00

<b>Task Code</b>	<b>Task Code Description</b>	<b>Professional</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
33	Data analysis	Anthony Bergen	3/23/2011	Preparation of claims summary for conference call	2	300	600
12	Business operations	Anthony Bergen	3/24/2011	Meeting with Dave Dick - Century Mold to resolve Delphi issues which are needed to get collections on AR	2.2	300	660
12	Business operations	Anthony Bergen	3/24/2011	Document storage - needed to retrieve monthly closing folders and payroll information to complete required reports	1.2	300	360
13	Case administration	Anthony Bergen	3/24/2011	Preparation of monthly court reports - complete Dec, Jan and Feb	4.6	300	1,380.00

**TOTALS**

**170.2**

**51,060.00**

Task Code	Task Code Description	Professional	Date	Description	Hours	Rate	Amount
12	Business operations	Anthony Bergen	3/27/2011	Cash and reconciliation issues with Delphi and Century Mold and dealing with Cobra and Pension issues of the day	1.1	300	330
13	Case administration	Anthony Bergen	3/27/2011	Meeting with remianing staff to discuss records saved, additional reports to archieve, etc. that that some records are preserved when they staff is laid off on Friday.	3.5	300	1,050.00
13	Case administration	Anthony Bergen	3/27/2011	Meeting with J Mallak to review monthly court reports for Dec, Jan and Feb and get his signature	1.1	300	330
13	Case administration	Anthony Bergen	3/27/2011	Concentration of archieving payroll records from the paychex system which is not user friendly.	3.2	300	960
12	Business operations	Anthony Bergen	3/28/2011	Preparation of report for department of labor for Vandalia	2.3	300	690
12	Business operations	Anthony Bergen	3/28/2011	Discussions, reviews, etc. with Delphi to get access to funds - result id they transferred \$125,000	3.2	300	960
13	Case administration	Anthony Bergen	3/28/2011	Participation in Court Hearing	2.5	300	750
12	Business operations	Anthony Bergen	3/29/2011	Various phone calls and e-mails with delphi to work on reconciliations and collections of open AR	2.2	300	660
12	Business operations	Anthony Bergen	3/30/2011	General issues with AR collections and discussions with Delphi to move forward, document retention issues, cash issues and information for department of labor	2.1	300	630
12	Business operations	Anthony Bergen	3/31/2011	Various phone calls and discussions surrounding the following issues: Delphi collection of AR, Delphi payment of Inventory, Record retrieval for Pension, Approval for record retention for Litigation support	2.5	300	750
12	Business operations	Anthony Bergen	4/3/2011	Documentation Retrieval and Pension Issues	8	300	2,400.00
12	Business operations	Anthony Bergen	4/4/2011	Review payroll information form computer system, develop employee listing by plant, discussions with lawyers re: collections and deposit from Rubber antitrust, review of open AP, review of cash	8	300	2,400.00
12	Business operations	Anthony Bergen	4/5/2011	Business Operations	3.8	300	1,140.00
12	Business operations	Anthony Bergen	4/7/2011	Claims review and updates to schedule	1.8	300	540
12	Business operations	Anthony Bergen	4/10/2011	Preparation of case status report, deal with record retention issues, deal with Delphi open AR issues, review of claims, discussions with legal group on claims process, communication with counsel on additional vendor claims	4.1	300	1,230.00

Task Code	Task Code Description	Professional	Date	Description	Hours	Rate	Amount
12	Business operations	Anthony Bergen	4/11/2011	General issues, cash disbursements approval, responding to e-mails re delphi, Cash in Mexico, Claims	1.5	300	450
12	Business operations	Anthony Bergen	4/12/2011	General Business issues to include Pension, Health Insurance, Records, AR Reconciliation, discussions with counsel	1.9	300	570
12	Business operations	Anthony Bergen	4/13/2011	Reconciliation with Delphi - close to final settlement.	1.8	300	540
12	Business operations	Anthony Bergen	4/13/2011	Document retention issues - looked through stored records to support claims by Kautex, Washington Penn, missing employee data for pension, Catalina tool to support request of \$27K payment from Delphi. Approval of cash disbursements. Discussions with lawyers re open issues	6.2	300	1,860.00
12	Business operations	Anthony Bergen	4/14/2011	General Business, review of open issues with counsel, discussions with Delphi re: outstanding A/R, review of cash	1.6	300	480
20	Claims administration & objections	Anthony Bergen	4/14/2011	Review of Kautex Claims where they show \$252K and CEP shows \$0.00. They also claim a section 503 (b)(9) claim. Memo was started.	3.1	300	930
20	Claims administration & objections	Anthony Bergen	4/17/2011	Work on open claims and matching unmatched scheduled amounts to claims.	5.4	300	1,620.00
20	Claims administration & objections	Anthony Bergen	4/17/2011	Complete review of Kautex and memo outlining findings	2.6	300	780
20	Claims administration & objections	Anthony Bergen	4/18/2011	Review of claims schedule and discussion with counsel and claims agent	1.2	300	360
12	Business operations	Anthony Bergen	4/21/2011	Misc Phone Calls, E-mails - discussions around cash, Delphi AR, Claims, Schedule of Cash Needs to support emergency cash order	1.9	300	570
12	Business operations	Anthony Bergen	4/25/2011	Discussions with delphi on A/R & inventory, Discussions with Bank on release of funds, discussions with counsel on release of funds, disbursements and notification	1.2	300	360
12	Business operations	Anthony Bergen	4/27/2011	General discussion with sally edison relating to claims, counsel for the company related to cash, pension, Delphi and discussions with Joe Mallak to include responses to e-mails	1.3	300	390

**TOTALS**

**79.1**

**23,730.00**

Task Code	Task Code Description	Professional	Date	Description	Hours	Rate	Amount
12 Business operations		Anthony Bergen	5/1/2011	Documnet storage and retention issues. Records pull for 401K. DCash discussions with j Mallak and Sue Cook	3.3	300	990
12 Business operations		Anthony Bergen	5/2/2011	Miscellaneous responses to e-mails and phone call, set up j mallak for bank activity	1.2	300	360
12 Business operations		Anthony Bergen	5/3/2011	Review of e-mail, discussion with landlord, discussions with Huron team over motion to comple received from Washington Penn Attorney, review of documents required per original	1.4	300	420
12 Business operations		Anthony Bergen	5/4/2011	Meeting with cindy Brumbaugh to discuss current pension, health care and employee issues she is currently dealing with and to put a plan in place for go-forward. Review of claims files in	2.5	300	750
12 Business operations		Anthony Bergen	5/5/2011	Various meeting at baker Hostetler with Debra, Eric, Tom and Joe H to discuss open pension issues, John Deere/Parker issues and open case issues	2.2	300	660
12 Business operations		Anthony Bergen	5/5/2011	Document retention issues, gathering data for open pension issues from storage and gathering information from storage re: John Deere/Parker Hannifin	4.2	300	1,260.00
20 Claims administration & objections		Anthony Bergen	5/5/2011	Meeting with Julia from BMC to review claims issues, reconcile reports and discuss next steps for cleaning/purging claims summaries	2.2	300	660
20 Claims administration & objections		Anthony Bergen	5/8/2011	Work on the claims file and reconciliation to scheduled claims	2.1	300	630
12 Business operations		Anthony Bergen	5/10/2011	Misc e-mails, phone calls, mail review	0.9	300	270
20 Claims administration & objections		Anthony Bergen	5/11/2011	Work on Claims reconciliation schedule - unmatched claims	3.1	300	930
12 Business operations		Anthony Bergen	5/15/2011	Update cash schedules and disbursement activity since Feb	2.1	300	630
20 Claims administration & objections		Anthony Bergen	5/15/2011	Reconciled unmatched claims schedule	2.4	300	720
12 Business operations		Anthony Bergen	5/16/2011	Continued update of cash receipts and disbursements for past few months	4.2	300	1,260.00
20 Claims administration & objections		Anthony Bergen	5/16/2011	Claims review with team	0.4	300	120
12 Business operations		Anthony Bergen	5/17/2011	Complete update of cash, make some collection calls, various discussions with counsel, set up review meeting with Sue Cook for Thursday.	4.2	300	1,260.00
12 Business operations		Anthony Bergen	5/18/2011	General case review with Sue Cook and resolve open items.	3	300	900
12 Business operations		Anthony Bergen	5/19/2011	Documnet recovery - information to support/challenge faurecia overpayment.	3.9	300	1,170.00
12 Business operations		Anthony Bergen	5/22/2011	Discussions with Delphi to finalize settlement on A/R	0.5	300	150



<b>Task Code</b>	<b>Task Code Description</b>	<b>Professional</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
12 Business operations	Anthony Bergen	5/23/2011	E-mails concerning Delphi, Discussions with counsel re: parker hannifin, preparation of professional fee schedule for April.	0.7	300	210	
12 Business operations	Anthony Bergen	5/24/2011	Discussions and e-mails re: final payment from Delphi, cash and request for updated Liq analysis	0.6	300	180	
12 Business operations	Anthony Bergen	5/26/2011	Misc e-mails, Updated Liquidation Analysis, Updated bank schedule.	2.5	300	750	
<b>TOTALS</b>				<b>47.6</b>	<b>14,280.00</b>		

**HURON CONSULTING GROUP/GLASS & ASSOCIATES, INC.**  
**550 W Van Buren St, Chicago, IL 60607**

Phone (330)391-0692 Fax (330)232-8516 E-mail: ctuttle@huronconsultinggroup.com

Client Name:

**CEP Products LLC**

Consultant:

**Jim Stephenson**

**Activity Code Breakdown**

<b>Activity Code</b>		<b>Hours</b>	<b>Fees</b>
10	Asset analysis & recovery	0.00	0.00
11	Asset dispositions	19.70	5910.00
12	Business operations	11.00	3300.00
13	Case administration	0.00	0.00
14	Employee benefits/pensions	0.00	0.00
15	Fee/employment applications	0.00	0.00
16	Fee/employment objections	0.00	0.00
17	Financing	0.00	0.00
18	Meeting of creditors	0.00	0.00
19	Plan & disclosure statement	0.00	0.00
20	Claims administration & objections	0.00	0.00
30	Accounting/auditing	0.00	0.00
31	Business analysis	0.00	0.00
32	Corporate finance	0.00	0.00
33	Data analysis	0.00	0.00
34	Litigation Consulting	0.00	0.00
35	Reconstruction accounting	0.00	0.00
36	Tax issues	0.00	0.00
37	Valuation	0.00	0.00
40	Strategic planning	0.00	0.00
1000	Relief from stay proceedings	0.00	0.00
2000	Litigation	0.00	0.00
2026	Travel Time	0.00	0.00
<b>TOTAL TIME</b>		<b>30.70</b>	<b>\$9,210.00</b>

Task Code	Task Code Description	Professional	Date	Description	Hours	Rate	Amount
11	Asset dispositions	James Stephenson	1/31/2011	Follow up on closing of Lapeer sale and removal of equipment at auction facilities.	3.4	300	1,020.00
11	Asset dispositions	James Stephenson	2/2/2011	Follow up on Lapeer sale closing issues and transitioning of facilities to owners.	3	300	900
11	Asset dispositions	James Stephenson	2/3/2011	Wind down of closing facilities	1.5	300	450
11	Asset dispositions	James Stephenson	2/7/2011	Follow up on closing details of Lapeer deal scheduled for 2/12	2.3	300	690
11	Asset dispositions	James Stephenson	2/13/2011	Preparing for Lapeer RE closing - facilitating final removal of equipment and coordinating with buyer	3.3	300	990
11	Asset dispositions	James Stephenson	2/14/2011	Follow up on Lapeer closing and equipment removal	3.2	300	960
11	Asset dispositions	James Stephenson	2/16/2011	Follow up on Lapeer closing items and final removal of equipment	3	300	900
12	Business operations	James Stephenson	2/3/2011	General wind down of estate	1.3	300	390
12	Business operations	James Stephenson	2/6/2011	General Wind down of the estate	2.1	300	630
12	Business operations	James Stephenson	2/10/2011	General wind down of the estate	3	300	900
12	Business operations	James Stephenson	2/15/2011	General management of wind-down	2.3	300	690
12	Business operations	James Stephenson	2/1/2011	General Wind of Estate	2.3	300	690

**Totals** **30.7** **9,210.00**

# HURON CONSULTING GROUP/GLASS & ASSOCIATES, INC.

550 W Van Buren St, Chicago, IL 60607

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Client Name:

**CEP Products LLC**

Consultant:

**Richard J. Mackessy**

## Activity Code Breakdown

Activity Code		Hours	Fees
10	Asset analysis & recovery	0.00	0.00
11	Asset dispositions	0.00	0.00
12	Business operations	0.00	0.00
13	Case administration	0.00	0.00
14	Employee benefits/pensions	0.00	0.00
15	Fee/employment applications	0.00	0.00
16	Fee/employment objections	0.00	0.00
17	Financing	0.00	0.00
18	Meeting of creditors	0.00	0.00
19	Plan & disclosure statement	0.00	0.00
20	Claims administration & objections	0.00	0.00
30	Accounting/auditing	0.00	0.00
31	Business analysis	0.00	0.00
32	Corporate finance	0.00	0.00
33	Data analysis	0.00	0.00
34	Litigation Consulting	0.50	125.00
35	Reconstruction accounting	0.00	0.00
36	Tax issues	0.00	0.00
37	Valuation	0.00	0.00
40	Strategic planning	0.00	0.00
1000	Relief from stay proceedings	0.00	0.00
2000	Litigation	0.00	0.00
2026	Travel Time	0.00	0.00
<b>TOTAL TIME</b>		0.50	\$125.00

<b>Task Code</b>	<b>Task Code Description</b>	<b>Professional</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
	34 Litigation Consulting	Richard Mackessy	5/5/2011	Response to motion to compel	0.5	250	125
<b>TOTALS</b>					<b>0.5</b>		<b>\$125.00</b>

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Client Name:

**CEP Products LLC**

Consultant:

**Clarissa D. Tuttle**

**Activity Code Breakdown**

<b>Activity Code</b>		<b>Hours</b>	<b>Fees</b>
10	Asset analysis & recovery	0.00	0.00
11	Asset dispositions	0.00	0.00
12	Business operations	0.00	0.00
13	Case administration	0.00	0.00
14	Employee benefits/pensions	0.00	0.00
15	Fee/employment applications	1.00	75.00
16	Fee/employment objections	0.00	0.00
17	Financing	0.00	0.00
18	Meeting of creditors	0.00	0.00
19	Plan & disclosure statement	0.00	0.00
20	Claims administration & objections	0.00	0.00
30	Accounting/auditing	0.00	0.00
31	Business analysis	0.00	0.00
32	Corporate finance	0.00	0.00
33	Data analysis	0.00	0.00
34	Litigation Consulting	0.00	0.00
35	Reconstruction accounting	0.00	0.00
36	Tax issues	0.00	0.00
37	Valuation	0.00	0.00
40	Strategic planning	0.00	0.00
1000	Relief from stay proceedings	0.00	0.00
2000	Litigation	0.00	0.00
2026	Travel Time	0.00	0.00
<b>TOTAL TIME</b>		1.00	\$75.00

Task Code		Professional		Description		Hours	Rate	Amount
Task Code	Description	Professional	Date	Description				
15	Fee/employment applications	Clarissa Tuttle	2/1/2011	Preparation of time summaries, expense summaries, and monthly statement		1	75	75
<b>TOTALS</b>						<b>1</b>		<b>75</b>

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Client Name:

**CEP Products LLC**

Consultant:

**Conor Gillen**

**Activity Code Breakdown**

**Activity**

**Code**

**Hours**

**Fees**

10	Asset analysis & recovery	1.00	450.00
11	Asset dispositions	0.80	360.00
12	Business operations	2.30	1035.00
13	Case administration	0.00	0.00
14	Employee benefits/pensions	0.00	0.00
15	Fee/employment applications	2.20	990.00
16	Fee/employment objections	0.00	0.00
17	Financing	0.00	0.00
18	Meeting of creditors	0.00	0.00
19	Plan & disclosure statement	2.90	1305.00
20	Claims administration & objections	3.10	1395.00
30	Accounting/auditing	0.00	0.00
31	Business analysis	0.00	0.00
32	Corporate finance	0.00	0.00
33	Data analysis	0.00	0.00
34	Litigation Consulting	0.00	0.00
35	Reconstruction accounting	0.00	0.00
36	Tax issues	0.00	0.00
37	Valuation	0.00	0.00
40	Strategic planning	0.00	0.00
1000	Relief from stay proceedings	0.00	0.00
2000	Litigation	0.00	0.00
2026	Travel Time	0.00	0.00
<b>TOTAL TIME</b>		12.30	\$5,535.00



Task Code	Task Code Description	Professional	Date	Description	Hours	Rate	Amount
11	Asset dispositions	Shaun Martin	2/17/2011	Bitidup final equipment removal disussions; plant closure discussions; status discussions on facility appraisals	0.8	450	360
12	Business operations	Shaun Martin	2/14/2011	Review and discussions of final wind-down plan regarding closure of facilities; record retention; employee benefits, etc.	1.9	450	855
15	Fee/employment applications	Shaun Martin	2/17/2011	Review fee application	0.8	450	360
15	Fee/employment applications	Shaun Martin	2/23/2011	Review fee application	1.1	450	495
15	Fee/employment applications	Shaun Martin	2/9/2011	Review Fee Application	0.3	450	135
19	Plan & disclosure statement	Shaun Martin	2/16/2011	Discussions with unsecured advisors and company advisors concerning the liquidating trust activitis.	1.4	450	630
19	Plan & disclosure statement	Shaun Martin	2/3/2011	Review most recent plan and liquidating trust agreements; provide comments on same	1.5	450	675
<b>TOTALS</b>					<b>7.8</b>		<b>\$3,510.00</b>

Task Code	Task Code Description	Professional	Date	Description	Hours	Rate	Amount
10	Asset analysis & recovery	Shaun Martin	2/27/2011	Correspondance and discussions related to customer positions on final inventory buy requirements	1	450	450
20	Claims administration & objections	Shaun Martin	3/2/2011	Discussions regarding claim filings and the nature of the claims	0.9	450	405
12	Business operations	Shaun Martin	3/6/2011	Discussion with McGuire woods regarding handling of cash management and check disbursement post employee terminations. Review case status update	0.4	450	180
20	Claims administration & objections	Shaun Martin	3/15/2011	Review claims summary and analysis	0.8	450	360

**TOTALS**

**3.1**

**\$1,395.00**

<b>Task Code</b>	<b>Task Code Description</b>	<b>Professional</b>	<b>Date</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
	20 Claims administration & objections	Shaun Martin	4/14/2011	Case review and claims status update; discussions with unsecured counsel	0.6	450	270
	20 Claims administration & objections	Shaun Martin	4/17/2011	Claims status discussions with Bergen	0.8	450	360
<b>TOTALS</b>					<b>1.4</b>		<b>\$630.00</b>

Activity Code		Hours	Fees
10	Asset analysis & recovery	1.00	450.00
11	Asset dispositions	25.90	7890.00
12	Business operations	280.30	84585.00
13	Case administration	68.20	20460.00
14	Employee benefits/pensions	0.00	0.00
15	Fee/employment applications	3.20	1065.00
16	objections	0.00	0.00
17	Financing	0.00	0.00
18	Meeting of creditors	0.00	0.00
19	statement	2.90	1305.00
20	Claims administration & objections	55.20	17025.00
30	Accounting/auditing	0.00	0.00
31	Business analysis	0.00	0.00
32	Corporate finance	0.00	0.00
33	Data analysis	70.40	21120.00
34	Litigation Consulting	0.50	125.00
35	accounting	0.00	0.00
36	Tax issues	0.00	0.00
37	Valuation	0.00	0.00
40	Strategic planning	0.00	0.00
1000	Relief from stay proceedings	0.00	0.00
2000	Litigation	0.00	0.00
2026	Travel Time	10.00	3000.00
<b>TOTAL TIME</b>		517.60	\$157,025.00

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