

Exhibit D

To

**Application for Approval of Final Fees and Expenses for
Grant Thornton LLP, Financial Advisors
to the Official Committee of Unsecured Creditor**

(Actual and Necessary Expenses)

Exhibit D

CEP HOLDINGS INC.

Case No. 06-51848

Grant Thornton LLP: October 1 - June 30, 2007 Expense Detail

| Date | Name | Expense | Business Purpose | Quantity | Rate | Total |
|-----------------------|----------------|------------------------------|----------------------------|----------|----------|-------------------|
| 10/30/2006 | Morris, Paul | Ground Transportation | Highway toll | 1 | \$4.00 | \$4.00 |
| 10/30/2006 | Morris, Paul | Mileage | Drive to CEP (Akron, OH) | 218 | \$0.445 | \$97.01 |
| 10/31/2006 | Serda, John | Auto Rental | Site visit to Akron, OH | 1 | \$154.73 | \$154.73 |
| 10/31/2006 | Serda, John | Other Expenses | Gas for rental car | 1 | \$13.27 | \$13.27 |
| 10/31/2006 | Serda, John | Other Expenses | Gas for rental car | 1 | \$23.62 | \$23.62 |
| 10/31/2006 | Serda, John | Other Expenses | Tolls for OH turnpike | 1 | \$8.00 | \$8.00 |
| 10/31/2006 | Morris, Paul | Ground Transportation | Highway toll | 1 | \$4.00 | \$4.00 |
| 10/31/2006 | Morris, Paul | Lodging | Hotel - Akron, OH (CEP) | 1 | \$101.24 | \$101.24 |
| 10/31/2006 | Morris, Paul | Meals | Meals | 1 | \$5.94 | \$5.94 |
| 10/31/2006 | Morris, Paul | Meals | Meals | 1 | \$8.50 | \$8.50 |
| 10/31/2006 | Morris, Paul | Mileage | Drive from CEP (Akron, OH) | 225 | \$0.45 | \$100.13 |
| 11/2/2006 | Serda, John | Per diem | Site visit | 1 | \$22.50 | \$22.50 |
| 11/8/2006 | Morris, Paul R | Ground Transportation | Site visit | 1 | 6.60 | \$6.60 |
| 11/8/2006 | Morris, Paul R | Ground Transportation | Site visit | 1 | 2.20 | \$2.20 |
| 11/8/2006 | Morris, Paul R | Meals | Site visit | 1 | 1.69 | \$1.69 |
| 11/8/2006 | Morris, Paul R | Meals | Site visit | 1 | 4.03 | \$4.03 |
| 11/8/2006 | Morris, Paul R | Mileage | Site visit | 252 | 0.445 | \$112.14 |
| 11/9/2006 | Morris, Paul R | Lodging | Site visit | 1 | 101.35 | \$101.35 |
| 11/9/2006 | Morris, Paul R | Meals | Site visit | 1 | 8.37 | \$8.37 |
| 11/9/2006 | Morris, Paul R | Mileage | Site visit | 239 | 0.445 | \$106.36 |
| 11/9/2006 | Morris, Paul R | Ground Transportation | Site visit | 1 | 4.00 | \$4.00 |
| 11/14/2006 | Morris, Paul R | Meals | Site visit | 1 | 6.05 | \$6.05 |
| 11/21/2006 | Morris, Paul R | Ground Transportation | Site visit | 1 | 6.60 | \$6.60 |
| 11/21/2006 | Morris, Paul R | Meals | Site visit | 1 | 32.86 | \$32.86 |
| 11/21/2006 | Morris, Paul R | Mileage | Site visit | 239 | 0.445 | \$106.36 |
| 11/22/2006 | Morris, Paul R | Ground Transportation | Site visit | 1 | 4.00 | \$4.00 |
| 11/22/2006 | Morris, Paul R | Lodging | Site visit | 1 | 123.99 | \$123.99 |
| 11/22/2006 | Morris, Paul R | Meals | Site visit | 1 | 8.50 | \$8.50 |
| 11/22/2006 | Morris, Paul R | Mileage | Site visit | 239 | 0.445 | \$106.36 |
| 11/29/2006 | Morris, Paul R | Meals | Site visit | 1 | 29.79 | \$29.79 |
| 11/29/2006 | Morris, Paul R | Mileage | Site visit | 240 | 0.445 | \$106.80 |
| 11/30/2006 | Morris, Paul R | Ground Transportation | Site visit | 1 | 4.00 | \$4.00 |
| 11/30/2006 | Morris, Paul R | Lodging | Site visit | 1 | 123.99 | \$123.99 |
| 11/30/2006 | Morris, Paul R | Meals | Site visit | 1 | 6.73 | \$6.73 |
| 11/30/2006 | Morris, Paul R | Mileage | Site visit | 239 | 0.445 | \$106.36 |
| 12/13/2006 | Morris, Paul R | Mileage | Site visit | 239 | 0.445 | \$106.36 |
| 12/13/2006 | Morris, Paul R | Meals | Site visit | 1 | 45.000 | \$45.00 |
| 12/13/2006 | Morris, Paul R | Tolls | Site visit | 1 | 6.600 | \$6.60 |
| 12/13/2006 | Morris, Paul R | Tolls | Site visit | 1 | 4.000 | \$4.00 |
| 12/14/2006 | Morris, Paul R | Mileage | Site visit | 239 | 0.445 | \$106.36 |
| 12/14/2006 | Morris, Paul R | Meals | Site visit | 1 | 45.000 | \$45.00 |
| 12/28/2006 | Month-end | Conflict Check | Site visit | 1 | 100.000 | \$100.00 |
| 12/28/2006 | Month-end | Oct-Jan Phone and Cell phone | Allocation | 1 | 153.16 | \$153.16 |
| 2/2/2007 | Month-end | Data Report | Data Report | 1 | 1,500.00 | 1,500.00 |
| Total Expenses | | | | | | \$3,728.52 |