

# **EXHIBIT B**

**CEP HOLDINGS, INC.**  
**TASK CODE SUMMARY**  
**JUNE 1, 2007 - AUGUST 17, 2007**

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
B10	Case Administration	18.1	4,142.00
B11	Claims Administration and Objections	224.0	60,569.50
B16	Employee Benefits/Pension	360.6	116,667.00
B18	Executory Contracts and Leases	11.2	3,398.00
B19	Fee/Employment Applications	34.9	8,669.00
B21	Financing/Cash Collateral	16.8	4,255.00
B25	Meetings of and Communications with Creditors (non Committee)	5.0	1,617.00
B27	Non-Working Travel	2.5	612.50
B28	Other Contested Matters (excluding Assumption/Rejection)	9.9	2,612.50
B29	Plan and Disclosure Statement (including Business Plan)	188.5	58,933.00
B36	Sale/Auction of Business	3.0	750.00
	Total Fees	874.5	262,225.50

**CEP HOLDINGS, INC.**  
**TASK CODE SUMMARY**  
**JUNE 1, 2007 - JUNE 30, 2007**

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
B10	Case Administration	3.6	669.00
B11	Claims Administration and Objections	129.8	33,896.50
B16	Employee Benefits/Pension	209.9	69,212.50
B18	Executory Contracts and Leases	11.2	3,398.00
B19	Fee/Employment Applications	12.4	3,259.50
B21	Financing/Cash Collateral	13.0	3,250.00
B25	Meetings of and Communications with Creditors (non Committee)	3.3	1,200.50
B27	Non-Working Travel	1.3	318.50
B28	Other Contested Matters (excluding Assumption/Rejection)	9.4	2,350.00
B29	Plan and Disclosure Statement (including Business Plan)	60.1	19,032.50
B36	Sale/Auction of Business	1.0	250.00
	Total Fees	455.0	136,837.00

Regarding: Chapter 11  
Matter Number: 088286.000001

Date	Name	Rate	Hours	Amount
06/01/07	Sarah A Maxwell	140.00	0.50	70.00
Access and obtain pleadings and related materials at the request of Mr. Goodman.				
06/04/07	Thomas M Wearsch	250.00	1.50	375.00
Prepare, review, revise and submit docket sheet (.5); answer requests related to same and hearing attendance (.5); attend status conference (.5).				
06/05/07	Sarah A Maxwell	140.00	0.10	14.00
Access and obtain weekly docket and review same for matters requiring attorney attention.				
06/11/07	Sarah A Maxwell	140.00	0.10	14.00
Access and obtain weekly docket and review same for matters requiring attorney attention.				
06/13/07	Sarah A Maxwell	140.00	0.20	28.00
Circulate pleadings and correspondence to internal team members.				
06/18/07	Sarah A Maxwell	140.00	0.10	14.00
Access and obtain weekly docket and review same for matters requiring attorney attention.				
06/20/07	Sarah A Maxwell	140.00	0.20	28.00
Circulate pleadings and correspondence to internal team members.				
06/21/07	Sarah A Maxwell	140.00	0.30	42.00
Index pleadings and correspondence and prepare same for storage.				
06/25/07	Sarah A Maxwell	140.00	0.10	14.00
Access and obtain weekly docket and review same for matters requiring attorney attention.				
06/25/07	Sarah A Maxwell	140.00	0.30	42.00
Access and obtain pleadings and related materials at the request of Mr. Goodman.				

Baker & Hostetler LLP

Cincinnati Cleveland Columbus Costa Mesa Denver Houston Los Angeles New York Orlando Washington, DC

06/27/07	Sarah A Maxwell	140.00	0.20	28.00
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Circulate pleadings and correspondence to internal team members.

<b>Case Administration (B10)</b>		<u>3.60</u>	<u>669.00</u>
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06/04/07	Joseph F Hutchinson, Jr	525.00	0.90	472.50
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Receipt and review Collins & Aikman preference case (.2); work on revised Workers' Compensation proposal (.3); conference with Mr. Goodman regarding Workers' Compensation response (.4);

06/04/07	Eric R Goodman	245.00	0.20	49.00
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Telephone call to counsel for Collins & Aikman regarding preference action (.1); telephone call to Mr. Bergen regarding Ashland payment (.1);

06/05/07	Eric R Goodman	245.00	1.00	245.00
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Meet with Ms. Lane regarding UCC research relating to GM claim (.6); telephone call with Mr. Campana regarding Delphi records (.4).

06/06/07	Joseph F Hutchinson, Jr	525.00	2.20	1,155.00
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E-mails to Mr. Freedlander regarding 9019 Motion for stipulation with customers and regarding cash infusion issues and additional claims against customers (.6); conference with Mr. Bergen regarding cash infusions and Wachovia account reconciliation (.8); receipt and review Wachovia accounting (.3); additional work on and revisions to 9019 Motion regarding stipulation with participating customers for settlement of receivable reconciliation and conference with Mr. Wearsch regarding same (.5).

06/07/07	Joseph F Hutchinson, Jr	525.00	0.40	210.00
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Conference with Mr. Goodman regarding Workers' Compensation Objection and revise same.

06/07/07	Eric R Goodman	245.00	0.40	98.00
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Telephone call to counsel for Collins & Aikman regarding preference action (.1); prepare case time line for Mr. Hutchinson (.3).

06/08/07	Joseph F Hutchinson, Jr	525.00	1.40	735.00
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Work on 9019 Motion for customer stipulation and reconciliation of customer accounts receivable and conference with Mr. Freedlander regarding stipulation with customers (.9); additional work on Parker Hannifin potential settlement (.2); revisions to customer agreement received from Mr. Freedlander (.3).

06/11/07	Joseph F Hutchinson, Jr	525.00	1.00	525.00
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Memorandum to file and review 365(d) regarding Carlisle claim (.5); e-mail Mr. Freedlander regarding Carlisle claim (.1); review GM claim Objection research (.4).

06/11/07	Eric R Goodman	245.00	2.00	490.00
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Telephone call to Ms. Edison regarding lease claims (.2); review lease claims schedule and Orders entered with respect to personal property leases (.6); draft e-mail to Ms. Edison regarding lease rejection Orders (.1); telephone call with counsel for Collins and Aikman (.1); review Delphi payment spreadsheet and draft e-mail to Mr. Hutchinson regarding the same (1.0).

06/11/07	Eric R Goodman	245.00	0.40	98.00
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Meet with Mr. Esmont regarding claims allowance research.

06/11/07	Joseph M. Esmont	120.00	1.80	216.00
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Meet with Mr. Goodman (.4); research and draft memorandum regarding ability of courts to disallow claims in bankruptcy on equitable grounds (1.4).

06/12/07	Joseph F Hutchinson, Jr	525.00	4.60	2,415.00
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E-mails regarding Parker Hannifin claim and objection to opposing counsel and Mr. Goodman (.2), e-mails to Mr. Goodman and Mr. Freedlander regarding Workers' Compensation claim objection and regarding West Alexandria lease (.2); telephone conference with Mr. Freedlander regarding Bureau of Workers' Compensation, Parker Hannifin, John Deere matter, effects bargaining, Delphi, accounts receivable, reconciliation and stipulation; settlement with TRG (.6); conference with Mr. Goodman regarding same (.5); conference with Mr. Goodman regarding offer to resolve Parker Hannifin dispute (.2); telephone conferences with Mr. Campana regarding Parker Hannifin potential settlement resolution (.4); e-mail Mr. Bergen regarding Parker Hannifin settlement and regarding stipulation with customers regarding DIP (.6); additional conference with Mr. Bergen regarding Parker Hannifin settlement (.2); conference with Mr. Goodman regarding amount of settlement demand and revision of claim (.3); work on settlement proposal with Parker Hannifin (.3); e-mail Mr. Campana regarding settlement (.1); e-mail Mr. Campana regarding Delphi payments and conference with Mr. Goodman regarding same (.2); review numbers and information from Mr. Downs and Mr. Bergen regarding reconciliation of Wachovia payments (.5); conference with Mr. Wearsch regarding reconciliation of Wachovia payments (.3).

06/12/07	Eric R Goodman	245.00	4.10	1,004.50
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Meet with Mr. Hutchinson regarding Parker Hannifin claim (2.0); conference call with Mr. Freedlander regarding Parker Hannifin claim and workers' compensation issues (.7); draft settlement chart for Mr. Hutchinson regarding Parker Hannifin claim (1.3); review e-mail from Mr. Hutchinson regarding Delphi payments (.1).

06/13/07	Joseph F Hutchinson, Jr	525.00	0.30	157.50
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Work on settlement with Parker Hannifin and issues regarding demand of Parker Hannifin for payment (.2); conference with Mr. Goodman regarding Parker Hannifin (.1).

06/13/07	Eric R Goodman	245.00	2.10	514.50
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Review case law on the effect of state law on the allowance of claims (2.0); telephone call with Mr. Campana regarding Parker Hannifin settlement (.1).

06/13/07	Joseph M. Esmont	120.00	6.50	780.00
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Research and draft memo regarding federal policies that might permit a court to disallow or reduce otherwise valid claims.

06/14/07	Joseph F Hutchinson, Jr	525.00	0.20	105.00
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Review GM claim Objection outline and revise.

06/14/07	Thomas M Wearsch	250.00	2.50	625.00
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Research regarding effect of Section 502(b)(6) on indemnification claims and guaranties.

06/14/07	Joseph M. Esmont	120.00	5.80	696.00
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Research and draft memo regarding ability of courts to disallow claims on federal policy grounds.

06/15/07	Joseph F Hutchinson, Jr	525.00	1.10	577.50
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Conference with Mr. Wearsch regarding Motion to Approve Settlement with customers (.3); work on Motion to Approve Settlement (.5); review information from Mr. Bergen regarding Wachovia reconciliation (.3).

06/15/07	Thomas M Wearsch	250.00	3.50	875.00
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Review and revise 9019 settlement Motion regarding payment of customer's participation (.8); meet with Mr. Hutchinson regarding same (.3); draft, review and revise Motion to Compromise Parker Hannifan Claim and Agreed Order regarding same (2.4).

06/15/07	Eric R Goodman	245.00	2.60	637.00
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Draft GM claims Objection (1.5); review GM documents provided by Huron (.8); meet with Mr. Esmont regarding claims allowance research (.3).

06/15/07	Eric R Goodman	245.00	0.50	122.50
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Status conference with Mr. Hutchinson regarding settlement Motions and related matters.

06/15/07	Joseph M. Esmont	120.00	5.50	660.00
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Research and draft memorandum regarding federal policies that might override state law rights to

allowance of claims (5.2); meet with Mr. Goodman regarding memorandum (.3).

06/18/07	Joseph F Hutchinson, Jr	525.00	2.00	1,050.00
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Conference with Mr. Wearsch regarding 9019 Motions, including customers and Parker Hannifin and work on Parker Hannifin (.6); conference with Mr. Wearsch regarding revision to 9019 Motion and claim Objection (.3); conference with Mr. Goodman and review documents for GM claim Objection and work on GM claim Objection (1.1).

06/18/07	Thomas M Wearsch	250.00	1.30	325.00
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Review background documents related to claim by General Motors and assess same.

06/18/07	Eric R Goodman	245.00	1.60	392.00
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Meet with Ms. Lane regarding UCC research (.3); review GM terms and condition and draft e-mail to Mr. Wearsch regarding the same (.6); meet with Mr. Hutchinson regarding customer provisions in the interim DIP Order (.7).

06/18/07	Jennifer A. Lane	120.00	4.50	540.00
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Meet with Mr. Goodman to present research findings (.3); research treatises and federal and state caselaw regarding partial breach and the damages available therefrom (4.2).

06/19/07	Joseph F Hutchinson, Jr	525.00	1.30	682.50
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Work on 9019 customer stipulation Brief.

06/19/07	Eric R Goodman	245.00	3.20	784.00
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Review prepetition transaction documents involving GM (1.0); draft and edit Objection to GM Claim (1.9); meet with Ms. Lane regarding UCC research and respond to e-mail regarding the same (.3).

06/19/07	Jennifer A. Lane	120.00	7.00	840.00
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Meet with Mr. Podboy to redirect research regarding treatise commentary on the retraction of an anticipatory breach (.4); meet with Mr. Goodman to present him with critical helpful language in Corbin's treatise on contracts (.3); research federal and state caselaw regarding how seasonable retractions nullify any cause of action stemming from a prior anticipatory breach (6.3).

06/20/07	Joseph F Hutchinson, Jr	525.00	1.70	892.50
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Telephone conference with Mr. Campana regarding Parker Hannifin settlement demand (.3); revise same (.2); e-mails to and from Mr. Freedlander regarding Parker Hannifin settlement, Bureau of Workers' Compensation claim Objection, GM claim Objection, Visteon and Delphi Objections, Plan Motion and confirmation Order (.6); conference with Mr. Wearsch regarding same (.2); work on Parker Hannifin settlement (.1); work on GM claim Objection with Mr. Goodman (.3).



06/20/07	Eric R Goodman	245.00	2.80	686.00
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Review accommodation agreement and edit GM claims Objection (2.5); conference call with McGuire Woods, BMC and Huron regarding claims issues (.3).

06/20/07	Jennifer A. Lane	120.00	2.00	240.00
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Research law review articles and other secondary source materials, excluding treatises, regarding how seasonable retractions nullify any cause of action stemming from a prior anticipatory breach.

06/21/07	Joseph F Hutchinson, Jr	525.00	1.50	787.50
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Conference with Mr. Riley regarding demand for settlement and review and revise demand and conference with Mr. Campana regarding same (.4); review and revise Motion regarding claims procedure and conference with Mr. Goodman regarding same (.7); conference with Mr. Merklin regarding revisions to 9019 Motion and revision to agreement with Superior Fabrication regarding July accruals (.4).

06/21/07	Eric R Goodman	245.00	4.50	1,102.50
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Meet with Ms. Lane regarding UCC research (.7); telephone call with counsel to the Committee regarding customer claims Objections (.2); continue drafting Objection to GM Claim (3.6).

06/21/07	Jennifer A. Lane	120.00	6.50	780.00
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Meet with Mr. Goodman to present a progress report and to clarify his expectations regarding the format of the deliverable (.7); create first draft of memorandum (5.8).

06/22/07	Joseph F Hutchinson, Jr	525.00	1.40	735.00
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Receipt and review 9019 draft Motion regarding Parker Hannifin resolution of deficiency claims and revise (.4); work on 9019 Motions for assumption of plans, Parker Hannifin settlement, participating customer settlement and potential revisions to same (.7); conference with Mr. Wearsch regarding revisions to Motions (.3).

06/22/07	Thomas M Wearsch	250.00	1.70	425.00
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Draft, review and revise Parker Hannifin Stipulation regarding claim.

06/22/07	Eric R Goodman	245.00	4.00	980.00
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Meet with Ms. Lane regarding UCC research (.1); draft and edit Objection to GM Claim (1.9); review memorandum and UCC case law on anticipatory repudiation (2.0).

06/22/07	Jennifer A. Lane	120.00	5.50	660.00
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Meet with Mr. Goodman to present first draft and print out every cited case (.1); re-read every

cited case to confirm that its analysis regarding the nullification of the effect of a retraction references the sale (3.2); ensure that each cited reference is laid out in accordance with Bluebook stipulations (1.6); revise first draft of memorandum for Mr. Goodman and send to Mr. Goodman (.6).

06/25/07	Joseph F Hutchinson, Jr	525.00	2.80	1,470.00
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Conference with Mr. Campana regarding Parker Hannifin settlement (.4) (.2); conference with Mr. Goodman regarding same (.1); work on 9019 Motion for Parker Hannifin (.6); conference with Mr. Wearsch and work on Motion to Settle Parker Hannifin, Motion to Assume and Motion to Settle with unions (.5); work on GM claim Objection with Mr. Goodman (.6); telephone conference with Mr. Campana regarding Parker Hannifin settlement response to demand (.2); conference with Mr. Goodman regarding potential settlement of Parker Hannifin claim issue (.2).

06/25/07	Eric R Goodman	245.00	6.70	1,641.50
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Draft and edit Objection to GM Claim (3.3); review interim DIP Order and related documents in connection with Objection to GM Claim (2.3); review first day hearing transcript (.7); meet with Mr. Hutchinson regarding Parker Hannifin settlement and Objection to GM Claim (.4).

06/26/07	Thomas M Wearsch	250.00	1.30	325.00
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Review and revise Parker Hannifin stipulation and circulate same (.4); review and respond to inquiries regarding Objection to GM Claim (.9).

06/26/07	Eric R Goodman	245.00	0.50	122.50
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Status conference with Mr. Hutchinson regarding Parker Hannifin settlement, union settlement, pension settlement and GM litigation.

06/26/07	Eric R Goodman	245.00	3.60	882.00
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Draft and edit settlement agreement resolving the Parker-Hannifin claim (2.2); draft and edit 9091 Motion to Approve Parker-Hannifin Settlement (1.4).

06/27/07	Joseph F Hutchinson, Jr	525.00	1.70	892.50
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Work on brief regarding Parker Hannifin settlement (.9); work on Union settlement agreement and Motion to Settle (.8).

06/27/07	Thomas M Wearsch	250.00	0.70	175.00
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Review and respond to inquiries regarding claims bar date and Objection to GM Claim (.4); meet with Mr. Hutchinson regarding same (.3).

06/27/07	Eric R Goodman	245.00	3.70	906.50
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Meet with Mr. Hutchinson regarding Parker Hannifin settlement and related 9019 Motion (.4); draft and edit Parker-Hannifin settlement Motion and proposed settlement agreement per

comments from Mr. Hutchinson (3.3).

06/27/07	Eric R Goodman	245.00	0.10	24.50
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Review and file Affidavit of Service for settlement Motions.

06/28/07	Joseph F Hutchinson, Jr	525.00	2.90	1,522.50
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Conference with Mr. Campana regarding Parker Hannifin settlement (.2); additional telephone conference with Mr. Campana regarding same (.9); conference with Mr. Goodman regarding settlement with Parker Hannifin (.3); review Parker Hannifin brief and make revisions (.3); work on Parker Hannifin refunds and Parker Hannifin resolution of claims (.3); work on 9019 Motions regarding Union settlement (.9).

06/28/07	Thomas M Wearsch	250.00	0.50	125.00
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Review and respond to claim made by Utility company for payment of administrative expense.

06/28/07	Eric R Goodman	245.00	1.10	269.50
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Meet with Mr. Hutchinson regarding Parker Hannifin settlement (.1); telephone conference with Mr. Hutchinson and Mr. Bergen regarding Delphi settlement (.4); telephone conference with Mr. Hutchinson and Mr. Campana regarding Parker Hannifin settlement (.5); draft and edit Parker Hannifin settlement Motion (.1).

06/29/07	Thomas M Wearsch	250.00	0.70	175.00
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Meet with Mr. Hutchinson regarding Parker Hannifin Motion (.2); work on same (.5).

<b>Claims Administration &amp; Objections (B11)</b>		<b>129.80</b>		<b>33,896.50</b>
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06/01/07	John J McGowan Jr	460.00	2.00	920.00
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Monitor discussions regarding PBGC inquiry made of actuaries (.3); confer with Ms. Koerwitz (.2); discuss COBRA-related issues, including apparent nonpayment situation, and mistake in payment situation where claims need to be honored (.9); work on logistics for effects bargaining, tentatively agreeing on Friday, June 8, 2007 (.3); check on availability of various parties (.3).

06/01/07	Deborah L Koerwitz	275.00	1.10	302.50
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Receive inquiry regarding payment distribution from the CEP Acquisitions LLC 401(k) Plan and contact Prudential regarding same (.2); telephone message to Ms. Haake at Anthem regarding COBRA coverage of a plan participant (.1); telephone call with Ms. Tran of Delta Dental regarding termination of the CEP Acquisitions LLC Health and Welfare Plan dental coverage (.4); telephone call with Ms. Sherlund regarding coverage for deceased participant (.2); additional follow-up regarding COBRA coverage (.2).

06/01/07 Joseph F Hutchinson, Jr 525.00 0.50 262.50

E-mails to Ms. Koerwitz and Mr. Freedlander regarding retirement plans (.2); e-mails regarding Watson Wyatt (.1); e-mails to and from Mr. Freedlander regarding cash infusions (.2).

06/01/07 Thomas M Wearsch 250.00 1.40 350.00

Meet with Mr. Hutchinson regarding WARN memorandum (.3); review and revise same (.7); attend conference call with Ms. Brosious and Messrs. Hutchinson and Parobek regarding Workers' Compensation and Middlefield taxes (.4).

06/01/07 Eric R Goodman 245.00 2.10 514.50

Research and review case law on unforeseeable business circumstances exception to WARN act notice (1.8); review e-mail from Ohio Bureau of Workers' Compensation regarding premium claim (.3).

06/04/07 John J McGowan Jr 460.00 3.00 1,380.00

Exchanges with Mr. Fusco to set up effects bargaining session for 6/8 (.2); make effects bargaining arrangements (.2); receive, review amendments to CEP's two pension plans drafted by Ms. Koerwitz and addressing substantive points regarding benefit accrual, conformance to most recent collective bargaining agreements (.4); look at recitals, other matters pertaining to general posture of debtor, possible acknowledgments of factual history supporting WARM claims, other need to revise, clarify status of debtor, circumstances under which amendments are being made (.6); respond to inquiries from PBGC, requesting direct contact with plan actuaries (.3); review Section 4003 Authority to subpoena information, investigate related issues (control group, etc.) in connection with general investigative authority (.6); confer with Ms. Koerwitz, Mr. Hutchinson to facilitate briefing of creditors committee, other constituencies (.7).

06/04/07 Deborah L Koerwitz 275.00 1.50 412.50

Attention to PBGC's request for information and actuaries' compilation of data (.3); review and revise amendments to the Canton and Crestline pension plans (1.2).

06/04/07 Joseph F Hutchinson, Jr 525.00 2.10 1,102.50

Review revised 9019 settlement agreement, Motion and revised proposed Order regarding assumption of retirement plans and meet with Mr. Goodman regarding same (.7); e-mails from Ms. Koerwitz regarding retirement plan issues (.2); e-mails regarding PBGC plan agreement with Reserve Group, Disclosure Statement revisions with Mr. Freedlander, Mr. Asensio, Mr. McGowan (.7); e-mails with Mr. McGowan regarding work on WARN memorandum and effects bargaining language (.3); conference with Mr. McGowan regarding Watson Worldwide bill (.1); e-mail Mr. Freedlander regarding Watson Worldwide bill (.1).

06/04/07 Thomas M Wearsch 250.00 2.20 550.00

Follow-up with Mr. Poynter regarding employee wages claim by Ms. Shenberger (.2); research

regarding WARN Act and exceptions (2.0).

06/04/07	Eric R Goodman	245.00	2.70	661.50
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Meet with Mr. Hutchinson regarding 9019 Motion (.4); edit Motion to Approve Pension Settlement (1.2); review bankruptcy rules related to settlement Motions (.1); edit settlement agreement for pension plans (.5); telephone call with VSSP regarding workers' compensation claims (.5).

06/05/07	John J McGowan Jr	460.00	1.00	460.00
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Follow-up on arrangements for effects bargaining (.2); follow-up on discussions with Messrs. Wearsch, Asensio and Hutchinson regarding WARN liability issues, pension and health plan issues, incident to effects bargaining (.5); check on status of PBGC inquiries, directed at plan actuaries (.3).

06/05/07	Diane D Wilcox	270.00	0.50	135.00
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Research regarding requirements of the Internal Revenue Service correction program in relation to filing determination letter request for qualified plans.

06/05/07	Deborah L Koerwitz	275.00	2.80	770.00
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Contact Watson Wyatt regarding estimate to prepare a response for the Pension Benefit Guaranty Corporation's information response (.2); receive information from Prudential regarding a partial termination of the prior CEP 401(k) Plan and respond (.2); authorize Watson Wyatt to prepare a response to the PBGC and to contact the PBGC for any follow up questions and discuss the same with both parties (.7); receive telephone call from Ms. Wood of the Fedeli Group regarding Delta Dental COBRA coverage (.2); follow-up with issues pertaining to Delta Dental COBRA coverage (.5); continue progress on the COBRA situation involving Mr. Dietke and forward names to Ms. Sherlund of additional COBRA participants who were inaccurately labeled as union employees (.3); receive response regarding inquiry about Mr. Dietke's COBRA coverage from Ms. Brumbaugh (.2); receive message from Mr. Powell regarding benefit statements and brief review of statutory requirements regarding same (.5).

06/05/07	Joseph F Hutchinson, Jr	525.00	1.30	682.50
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Conference with Mr. Freedlander regarding 9019 Motions as to retirement plan and settlement with customers (.4); work on both 9019 Motions (.3); conference with Mr. Wearsch regarding WARN issues and effects bargaining (.3); e-mails Mr. McGowan and Mr. Asensio regarding effects bargaining (.3).

06/05/07	Thomas M Wearsch	250.00	6.50	1,625.00
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Research regarding WARN Act and Exceptions (4.0); review and revise WARN Act Memorandum (2.5).

06/06/07	Manuel J Asensio	460.00	1.10	506.00
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Review memorandum regarding potential liability of the debtor for failure to comply with the

notice provisions of WARN and research viability of defenses cited in same (.6); correspondence with Mr. Hutchinson regarding need for authority to deal with resolution of WARN issues and approach to same (.5).

06/06/07 Deborah L Koerwitz 275.00 2.10 577.50

Review and forward correspondence to Mr. Mallak regarding the Crestline pension plan (.2); request verification of information regarding the Canton pension plan's administrative fees from third-party plan administrator (.1); prepare and send e-mail to Anthem regarding COBRA coverage for Mr. Holthouse for April (.3); prepare cover note to Company to forward payment forwarded from COBRA administrator from Mr. Holtshouse (.2); review bill pertaining to professional services provided by Summit Retirement Plan Services (.3); forward same to Mr. Mallak with instructions to pay from plan assets (.1); receive and review reply from Ms. Brumbaugh regarding COBRA coverage for an employee of a predecessor to the Company and respond with additional request for information (.2); review correspondence from retirement plan administrator regarding pension plan (.2); receive and analyze additional data regarding deceased COBRA participant (.1); summarize facts regarding COBRA participant and forward same to Mr. McGowan (.4).

06/06/07 William R Post 235.00 0.60 141.00

Review the revised memorandum regarding the application of the Worker Adjustment and Retraining Notification Act to client's emergency plant closing (.4); confer with Mr. Asensio regarding same and the revisions made to the memo specifically related to the good faith exception (.2).

06/06/07 Joseph F Hutchinson, Jr 525.00 1.00 525.00

E-mails regarding Watson Worldwide to Ms. Koerwitz and Mr. McGowan (.2); e-mails to Mr. Asensio regarding WARN and effects bargaining (.3); review WARN memorandum and make revisions thereto for Mr. Freedlander (.5).

06/06/07 Thomas M Wearsch 250.00 4.00 1,000.00

Review additional case law regarding WARN Act exceptions and revise and circulate WARN Act memorandum.

06/06/07 Eric R Goodman 245.00 0.30 73.50

Prepare exhibits for pension plan settlement Motion.

06/07/07 Manuel J Asensio 460.00 1.50 690.00

Draft and revise correspondence to Mr. Wearsch with revisions to WARN memorandum (.5); review notes regarding prior bargaining session with the Union in preparation for same (.5); review calculation of WARN liability to determine positions for use with Union during negotiations (.5).

06/07/07 John J McGowan Jr 460.00 1.00 460.00

Discuss with Ms. Koerwitz COBRA situation, presence of individual continuing to hold buy-in rights under separation agreement assumed from predecessor-in-interest (.6); check on negotiations/effects bargaining with Mr. Fusco, in response to his indication of continued discussions with Reserve Group/Superior Fabrication, pertaining to liability of proposed successor-in-interest for plans (.4).

06/07/07 Deborah L Koerwitz 275.00 1.00 275.00

Correspond with the PBGC regarding information forwarded by actuaries of the Canton and Crestline plans (.4); review list of pension participants for whom addresses were not contained within pension spreadsheets and review additional company files (.3); instruct Ms. Atkinson to research missing participant addresses and review results (.2); telephone call with Ms. Sherlund regarding Mr. Dietke's COBRA coverage.

06/07/07 William R Post 235.00 2.70 634.50

Research whether the good faith exception to the Worker Adjustment and Retraining Notification Act is applicable in the instant case (1.1); review further revisions made to the memorandum in light of the case law research further discussing the good faith exception to the WARN Act (.9); obtain and review representative cases discussing the good faith exception, the unforeseeable business circumstances exception and the faltering company exception in preparation for Mr. Asensio's meeting with client (.7).

06/07/07 Joseph F Hutchinson, Jr 525.00 4.40 2,310.00

E-mails to Ms. Koerwitz and Mr. Bergen regarding payment under plans (.3); telephone conference with Mr. Asensio regarding effects bargaining (.3); receipt and review WARN memorandum for Mr. Freedlander and make revisions thereto (.9); conference with Mr. Fusco regarding effects bargaining (.2); telephone call to Mr. Asensio and Mr. McGowan and e-mail regarding revisions to WARN memo, payment of actuaries and settlement issues for effects bargaining (.4); e-mail Mr. Freedlander regarding WARN issues and other U.S.W. issues for effects bargaining (.5); e-mail Mr. Freedlander regarding effects bargaining, strategy issues and status (.4); telephone conference with Messrs. Freedlander, Bergen and Wearsch regarding effects bargaining, cash infusions and review cash infusions settlement and DIP documents prior to conference (1.4).

06/07/07 Susan L Atkinson 150.00 2.00 300.00

Track down addresses for former CEP employees who have a pension benefit at the request of Ms. Koerwitz.

06/07/07 Thomas M Wearsch 250.00 1.10 275.00

Review, revise and circulate WARN Memorandum based on comments from Messrs. Hutchinson and Asensio (.4); attend telephone call with Messrs. Hutchinson and Freedlander regarding same

and Cash Infusion liability (.7).

06/07/07	Eric R Goodman	245.00	1.20	294.00
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Telephone call with Ohio Attorney General's office regarding workers' compensation claims.

06/08/07	Manuel J Asensio	460.00	0.80	368.00
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Review correspondence from Mr. Hutchinson regarding reasons for postponing effects bargaining with the Steelworkers' Union and nature and status of negotiations between council for Creditors' Committee, the reserve group and the unit.

06/08/07	John J McGowan Jr	460.00	2.00	920.00
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Receive notice of cancellation of effects bargaining (.1); send alert e-mail to Messrs. Hutchinson, Asensio reminding of Section 204(h) advance notice requirement to cut off pension creep (.6); follow-up discussions with Messrs. Hutchinson and Asensio regarding need for follow-up bargaining to be completed in order for notice to be conveyed (.2); confer with Ms. Koerwitz over clean up of plan amendments, other matters relating to pension plan (.5); separate discussion with Ms. Koerwitz over successor liability, pre-petition obligations, and other resolution of claims under group health plan being terminated (.6).

06/08/07	Deborah L Koerwitz	275.00	3.80	1,045.00
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Receive and respond to e-mail from Ms. Galyen regarding pension mailing (.2); phone call with Ms. Galyen of BMC regarding pension notices to remaining pension plan participants for whom addresses were located (.1); follow-up with forwarding of pension plan participant addresses and confirmation of appropriate notice for mailing (.3); research provisions of ERISA regarding joint and several liability (.5); analyze open questions from third party plan administrator (.2); review pertinent provisions of the Canton and Crestline pension plans regarding small dollar cash-outs (1.8); prepare and e-mail responses to Summit Retirement Plan Services regarding calculation of participant benefits and interpretation of pension plan provisions in response to open questions (.3); telephone call with Mr. Powell of Summit Retirement Plan Services regarding plan administration, interpretation of plan provisions, and distribution of letters to deferred vested participants (.4).

06/08/07	William R Post	235.00	0.10	23.50
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Confer with Mr. Asensio regarding case law retrieved regarding the WARN Act exemptions that client may attempt to articulate to avoid any liability under the WARN Act, as well as the status of the negotiations.

06/08/07	Joseph F Hutchinson, Jr	525.00	3.70	1,942.50
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Revise 9019 Motions (.8); conference with Mr. Freedlander regarding same (.2); review e-mail from Mr. Goodman and Mr. Freedlander regarding same (.1); work on effects bargaining issues, WARN statute other USW issues and Watson Worldwide payments (2.0); conference with Mr. Merklin regarding assumption of retirement plans (.3); conference with Mr. Freedlander regarding



same (.3).

06/08/07	Susan L Atkinson	150.00	1.00	150.00
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Research of process required by the Internal Revenue Service for locating missing participants (.6); draft letter to three missing participants and explain required steps to Ms. Koerwitz (.4).

06/08/07	Eric R Goodman	245.00	2.30	563.50
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Review case law relating to legal standard for allowance of claims in bankruptcy.

06/11/07	John J McGowan Jr	460.00	1.50	690.00
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Work on rescheduling effects bargaining (.3); check on status of WARN issues, and communicate with Mr. Fusco (.5); check on status of separate agreement with creditors committee, Reserve Group/Superior Fabricating (.7).

06/11/07	Deborah L Koerwitz	275.00	0.50	137.50
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Receive additional information regarding Mr. Deitke and his COBRA coverage and analyze same.

06/11/07	Joseph F Hutchinson, Jr	525.00	0.10	52.50
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Conferences with Mr. Fusco and Mr. McGowan regarding effects bargaining.

06/11/07	Eric R Goodman	245.00	1.20	294.00
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Meet with Ms. Koerwitz regarding COBRA issue (.4); meet with Mr. Hutchinson regarding workers' compensation issue (.1); review revised Motion to Approve Pension Plan Assumption (.7).

06/12/07	John J McGowan Jr	460.00	1.00	460.00
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Follow-up exchange with Mr. Hutchinson, others regarding "drop dead" date for completing effects bargaining in order to comply with ERISA Section 204(h) and related IRS notices, if accruals cease at 6/30 (.6); look at cost associated with permitting accruals through 7/31 (.3); further attempts at scheduling effects bargaining with steelworkers and Mr. Asensio (.1).

06/12/07	Deborah L Koerwitz	275.00	1.60	440.00
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Telephone call with Ms. Sherlund regarding COBRA coverage of Mr. Deitke (.3); telephone call with Ms. French regarding COBRA coverage for Mr. Deitke (.3); review Asset Purchase Agreement between Carlisle Engineered Products, Inc. and CEP Acquisition, LLC for purpose of reviewing COBRA liability with respect to Mr. Deitke (.8); instructions to Ms. Atkinson regarding notices to missing pension plan participants and letter forwarding service through Internal Revenue Service (.2).

06/12/07 Joseph F Hutchinson, Jr 525.00 1.30 682.50

Conference with Mr. McGowan regarding effects bargaining (.3); e-mail Mr. Freedlander regarding effects bargaining and e-mail Mr. McGowan regarding effects bargaining issues (.3); telephone conference with Mr. Merklin regarding effects bargaining and assumption of retirement plans (.3); telephone conference with Mr. Merklin and Mr. Fusco regarding effects bargaining (.2); conference with Mr. McGowan regarding effects bargaining and e-mail Mr. Asensio regarding same (.2).

06/12/07 Susan L Atkinson 150.00 2.00 300.00

Attention to locating addresses for missing participants by accessing computer research sites.

06/12/07 Jennifer A. Lane 120.00 2.00 240.00

Research caselaw regarding how waiver, accord and satisfaction affect or mitigate anticipatory breach.

06/13/07 Manuel J Asensio 460.00 0.80 368.00

Locate WARN notices issued to employees of Crestline and Canton facilities and forward same to Mr. Hutchinson (.4); respond to correspondence with Mr. McGowan and Mr. Fusco with regard to scheduling of negotiations (.4).

06/13/07 Joseph F Hutchinson, Jr 525.00 1.10 577.50

Conference with Mr. Goodman regarding settlement and Motion regarding assumption of retirement plans (.2); work on 9019 Motion regarding assumption of plans (.5); conference with Mr. Asensio regarding effects bargaining issues (.1); work on stipulation with customers and 9019 Motion (.3).

06/13/07 Thomas M Wearsch 250.00 0.70 175.00

Meet with Mr. Hutchinson regarding WARN claims and effects bargaining (.4); follow-up regarding same and copies of the WARN notices (.3).

06/13/07 Eric R Goodman 245.00 2.60 637.00

Edit and revise Motion to Approve Pension Settlement (2.0); edit and review settlement agreement (.2); draft e-mail to Mr. Freedlander and Mr. Merklin regarding settlement agreement and related Motion (.3); telephone call to Mr. Freedlander regarding settlement agreement signatures (.1).

06/13/07 Jennifer A. Lane 120.00 3.50 420.00

Research the legal meaning and effect of an anticipatory repudiation.

06/14/07 John J McGowan Jr 460.00 2.00 920.00

Discussions with Watson Wyatt to price the additional one month of benefit accrual "creep" (.4); discuss with Watson Wyatt interpolation figures at \$18,000 per month, discuss effect on interest rates and different factors in calibrating additional benefit obligation (.3); check with Ms. Koerwitz on other claims, status of 204(h) notice and status of amendments (.4); confer with Mr. Hutchinson on go/no-go decision on pushing back effects bargaining, pushing back benefit accrual termination, other considerations (.5); e-mails with Messrs. Asensio, Hutchinson, others (.4).

06/14/07 Deborah L Koerwitz 275.00 4.80 1,320.00

Draft ERISA Section 204(h) notice and summary of material modifications to address the cessation of pension accruals under the Pension Plan for Bargaining Unit Employees of the Canton, Ohio Plant of Geauga Company Division of Carlisle Corporation (2.1); attention to list of addresses for pension mailing (.3); review terms of the Canton Plan applicable to such notice (.5); review portions of the Crestline Plan for a similar notice (.3); revise portions of the ERISA Section 204(h) notice (1.6).

06/14/07 Joseph F Hutchinson, Jr 525.00 1.60 840.00

Work on customer stipulation Motion 9019 (.3); review information and numbers regarding assumption issues and additional funding due to extended creep (.4); e-mails to Mr. Asensio and Mr. McGowan and conference with Mr. McGowan regarding effects bargaining (.3); telephone conference with Mr. Wearsch regarding stipulation as to customer accounts receivable reconciliation and revise Motion (.2); work on revision to Motion (.4).

06/14/07 Thomas M Wearsch 250.00 0.70 175.00

Review and respond to inquiry from Mr. Bergen regarding healthcare termination (.4); review and forward correspondence regarding creep issues and pensions (.3).

06/14/07 Eric R Goodman 245.00 0.20 49.00

Communications regarding execution of settlement agreement.

06/15/07 John J McGowan Jr 460.00 1.30 598.00

Troubleshoot late claimant matter with Ms. Koerwitz and COBRA issues generally (.4); take note of Outboard Marine litigation (Northern District of Illinois) pertaining to class action for under funding group health plan by company following bankruptcy (.4); respond to questions from Mr. Hutchinson regarding true "cost" of additional month worth of pension "creep" (.2); analyze \$18,000 liability (.3).

06/15/07 Deborah L Koerwitz 275.00 6.80 1,870.00

Draft Notice of Plan Amendment Ceasing Future Benefit Accruals and Summary of Material Modifications for the Canton Plan (2.0); review requirements of content and substance of notice

prescribed by ERISA and accompanying regulations (.4); prepare example for the Canton Plan's Notice (.5); draft the Notice of Plan Amendment Ceasing Future Benefit Accruals and Summary of Material Modifications for the Crestline Plan (3.4); prepare example for the Crestline Plan's Notice (.5).

06/15/07	Joseph F Hutchinson, Jr	525.00	3.10	1,627.50
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Work on Motion to Approve Settlement with regard to assumption of plans (.8); conference with Mr. McGowan and e-mails to Mr. McGowan and Mr. Asensio regarding effects bargaining (.9); conference with Mr. Goodman regarding same (.3); conference with Mr. Merklin regarding assumption of retirement plan (.3); e-mail Mr. Freedlander regarding Rule 9019 Motions for approval of assumption agreement and approval of settlement with customers (.3); e-mails to Mr. McGowan, Ms. Koerwitz and Mr. Freedlander regarding assumption of pension plans and revision of agreement between Committee and Superior Fabrication (.5).

06/15/07	Susan L Atkinson	150.00	2.50	375.00
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Draft individual letters to be sent to the seven missing participants (1.3); telephone conference with record keepers to determine whether addresses we have were the same as theirs (.5); discuss questions relating to two participants who may already be in pay status with Prudential (.4); revise letter to the Internal Revenue Service requesting their Letter Forwarding Service (.3).

06/15/07	Thomas M Wearsch	250.00	0.60	150.00
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Review correspondence related to creep and actuary payments (.3); review documents regarding same and respond to same (.3).

06/15/07	Jennifer A. Lane	120.00	3.00	360.00
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Research the circumstances under which our client might have retracted its anticipatory repudiation or been denied the power to do so.

06/18/07	John J McGowan Jr	460.00	1.50	690.00
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Confer with Mr. Hutchinson, regarding timing, recasting of present value analysis for one month delay in pension creep cut off (.5); conference call with Messrs. Hutchinson, Merklin to check on relationship between modification of effects bargaining and pending agreement to assume sponsorship of plans (.6); monitor e-mail on other matters pertaining to debtor situation (.4).

06/18/07	Deborah L Koerwitz	275.00	2.10	577.50
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Follow-up regarding payment of Watson Wyatt and Summit Retirement Plan Services bills (.2); receive listing of Canton Plan and Crestline Plan participants who were sent a notice regarding their pension benefits and contact information for new plan administrator and forward same to Summit Retirement Plan Services (.1); analyze information provided by Ms. French of Continued Care COBRA Administrators regarding COBRA participant Mr. Deitke (.4); and prepare summary regarding same (1.4).

06/18/07	Joseph F Hutchinson, Jr	525.00	1.00	525.00
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Conference with Mr. Merklin regarding assumption by Superior Fabrication (.2); conference with Mr. Freedlander regarding 9019 Motion for Assumption (.2); conference with Mr. McGowan regarding effects bargaining (.2); work on revision to 9019 Motion for Assumption of plan (.4).

06/18/07	Thomas M Wearsch	250.00	0.30	75.00
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Review and respond to inquiries regarding pension plan assumption.

06/18/07	Eric R Goodman	245.00	0.10	24.50
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Review e-mail from Mr. Hutchinson regarding pension plan 9019 Motion and related agreement.

06/19/07	Manuel J Asensio	460.00	1.20	552.00
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Review correspondence from Mr. Freedlander regarding analysis of potential WARN liability at the Canton and Crestline facilities and discuss same with Mr. Hutchinson (.6); review spreadsheets setting forth employees at the Canton and Crestline employees to determine number of hourly employees located at same and confirm aggregate potential liability (.6).

06/19/07	John J McGowan Jr	460.00	0.50	230.00
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Look at supplemental WARN analysis and scope of potential liability (.2); set in context of additional pension creep, other economic enhancements being offered/proposed in effects bargaining (.2); monitor e-mail traffic involving plan administration, between Ms. Koerwitz and third party claims/record keeper (.1).

06/19/07	Deborah L Koerwitz	275.00	5.30	1,457.50
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Review provisions of the Canton and the Crestline Pension Plan documents requiring amendments to vest participant interests upon the plan closing (2.5); receive telephone call from Department of Labor regarding dental claim from Ms. Sams (.1); telephone call to Delta Dental regarding claim (.1); prepare and send e-mail regarding processing of Delta Dental claim (.2); receive and review e-mail correspondence from Ms. Tran regarding claim (.1); respond to Ms. Tran requesting processing of Ms. Sams' dental claim (.2); research regarding corrective methods and determination letter periods for qualified plans to determine whether additional actions must be taken with respect to the Canton and Crestline Pension Plans (2.1).

06/19/07	Joseph F Hutchinson, Jr	525.00	1.20	630.00
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E-mails to Mr. Freedlander regarding WARN, 9019 and Plan confirmation (.3); review WARN damages and e-mail Mr. Freedlander regarding WARN issues (.3); review WARN numbers and detailed information from client (.4); conference with Mr. Freedlander regarding confirmation and WARN issues (.2).

06/19/07	Thomas M Wearsch	250.00	0.70	175.00
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Review and respond to inquiries regarding WARN Act claims and assessment of liability (.3); review and respond to issues regarding to pension funding and actuarial issues (.4).

06/20/07	Manuel J Asensio	460.00	3.40	1,564.00
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Review information received from client regarding termination dates and WARN notice dates of individual employees at the Canton and Crestline facilities and analyze individual and aggregate liabilities of all employees at these facilities (1.8); draft and revise memorandum to Mr. Hutchinson addressing employee number discrepancies identified by Mr. Freedlander and explaining analysis set forth in spreadsheet previously provided to same (1.4); telephone conference with Mr. Hutchinson regarding draft of correspondence regarding discrepancies and revisions to same (.2).

06/20/07	Deborah L Koerwitz	275.00	2.50	687.50
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Draft e-mail to Ms. Tran regarding Ms. Sams' dental claim and resolution of the same (.2); telephone call with Ms. Woods of The Fedeli Group regarding status of Ms. Sams' participation in an insured or self-insured dental plan (.1); review and revise the ERISA 204(h) notices for the Canton and Crestline Pension Plans (2.2).

06/20/07	Joseph F Hutchinson, Jr	525.00	1.10	577.50
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E-mails to Mr. Freedlander regarding WARN calculations (.4); e-mails to Mr. Asensio regarding same (.3); telephone conference with Mr. Asensio (.2); revise memorandum and e-mail Mr. Freedlander regarding strategy for effects bargaining (.2).

06/20/07	Thomas M Wearsch	250.00	0.40	100.00
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Review and respond to inquiries regarding COBRA coverage and pension actuary.

06/21/07	Manuel J Asensio	460.00	0.50	230.00
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Respond to inquiry from Ms. Koerwitz regarding departure dates of employees at the Canton and Crestline facilities (.4); follow-up with Ms. Koerwitz regarding same (.1).

06/21/07	John J McGowan Jr	460.00	0.50	230.00
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Information exchanged with Mr. Asensio and Mr. Hutchinson regarding WARN issues, settlement authority, and resolution of some confusion over head count at Crestland and Canton (.3); continue discussions with Ms. Koerwitz regarding plan administration, updating of records, processing of claims for retirement benefits (.2).

06/21/07	Deborah L Koerwitz	275.00	1.20	330.00
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Follow-up regarding Delta Dental payment of claim (.1); draft and revise vesting amendment for the Canton Plan (.5); draft and revise vesting amendment for the Crestline Plan (.5); message to Mr. Asensio regarding termination of employment dates for purposes of finalizing the amendments (.1).

06/21/07	Susan L Atkinson	150.00	1.00	150.00
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Attention to tracking information on deceased former Carlisle employee, in order to determine location worked and whether or not he was a union employee (.6); telephone calls to Mr. Bradhurst, Mr. Rust and Ms. Fern Sherlund and discussions with Ms. Koerwitz regarding same (.4).

06/21/07	Thomas M Wearsch	250.00	0.50	125.00
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Attention to resolution of issues related to pension assumption.

06/21/07	Eric R Goodman	245.00	0.30	73.50
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Telephone call with counsel to the Committee regarding workers' compensation issues.

06/22/07	Manuel J Asensio	460.00	2.00	920.00
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Review correspondence from Mr. Freedlander setting forth authority for negotiations to settle WARN claims by the Steelworkers' Union (.9); review actual liabilities regarding same and determine potential strategies for negotiating same with Union (.8); telephone conference with Mr. Hutchinson regarding interpretation of e-mail from Mr. Freedlander and schedule for negotiation of agreement with the Union (.3).

06/22/07	Deborah L Koerwitz	275.00	1.30	357.50
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Receive spreadsheet containing termination dates for employees at the Canton and Crestline plants and analyze same (.2); attention to Watson Wyatt bills and forward instructions to Mr. Mallak and Ms. Cook to authorize payment of same (1.1).

06/22/07	Thomas M Wearsch	250.00	0.50	125.00
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Attention to resolution of Pension Actuary payment issues.

06/23/07	John J McGowan Jr	460.00	0.30	138.00
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Participate in e-mail exchanges with Messrs. Asensio, Hutchinson (.2); send e-mail to Mr. Fusco to schedule effects bargaining (.1).

06/25/07	Manuel J Asensio	460.00	3.10	1,426.00
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Review seniority lists provided by the Steelworkers union to determine those employees who were laid off as part of plant closure of the Canton and Crestline facilities (2.1); review termination dates associated with same and develop list of employees who should receive payment pursuant to potential settlement of WARN claim filed by the Union as part of the bankruptcy proceeding (.6); discussions with Mr. McGowan and Mr. Hutchinson regarding negotiation of settlement of WARN claims and authority for same (.4).

06/25/07 Deborah L Koerwitz 275.00 2.40 660.00

Receive e-mail forwarded from Mr. Wearsch pertaining to inquiry from a former Creative Engineered Polymer Products employee, Ms. Cox, with respect to her COBRA continuation coverage and review COBRA data for her name (.1); send e-mail inquiry to Ms. Sherlund at Superior Fabrication regarding same and review employee lists to gather additional data (.8); prepare and send response to participant Cox (.4); review e-mails forwarded to Prudential by Mr. Mallak and follow up regarding one of the e-mails (.1); respond to inquiry from Summit Retirement Plan Services regarding authorizations of distributions from the pension plans (.1); receive signed letter from Ms. Brumbaugh regarding termination of the dental coverage plan and arrange for the same to be forwarded to Ms. Tran at Dental Dental (.1); review message received from Prudential regarding the termination of the CEP Products 401(k) Plan and respond to same (.8).

06/25/07 Joseph F Hutchinson, Jr 525.00 1.00 525.00

E-mails to Mr. McGowan regarding WARN and effects bargaining and method to effect assumption (.4); conference with Mr. McGowan regarding same (.2); telephone conferences with Mr. Asensio regarding effects bargaining and authority from Creditors' Committee (.4).

06/25/07 Thomas M Wearsch 250.00 0.30 75.00

Follow-up and respond to correspondence regarding COBRA and pension issues.

06/25/07 Eric R Goodman 245.00 1.60 392.00

Status conference with Mr. Hutchinson regarding Parker Hannifin settlement, union settlement, pension settlement and related matters (1.4); review and file Affidavit of Service (.2).

06/26/07 Manuel J Asensio 460.00 1.00 460.00

Telephone conference with Mr. Goodman with regard to parameters surrounding draft of settlement agreement with the Union concerning effects of the decision to close the Canton and Crestline facilities (.5); outline draft of agreement regarding same (.5).

06/26/07 John J McGowan Jr 460.00 1.00 460.00

Respond to questions from Mr. Bergen in consultation with Mr. Hutchinson (.4); look at draft amendments, get update from Ms. Koerwitz on status of amendments, 204(h) Notice and establish new "drop dead" dates for effects bargaining (.6).

06/26/07 Deborah L Koerwitz 275.00 4.00 1,100.00

Forward correspondence via e-mail to Ms. Tran regarding termination of the group health plan (.1); receive communication from the Plan administrator regarding commencement of distributions of pensions from the Canton and Crestline Plans and brief review of same (.3); correspondence with Mr. Mallak regarding same (.3); continue review of Canton and Crestline Plans for compliance with required compliance amendments (3.3).



06/26/07	Susan L Atkinson	150.00	4.00	600.00
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Review plan documents and information for Crestline and Canton plans, create indexes for both plans including information from plan name and number to actuarial statements, amendments, funding dates and amounts, at the request of Ms. Deborah Koerwitz.

06/26/07	Thomas M Wearsch	250.00	0.30	75.00
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Review and respond to correspondence related to healthcare and pension plan.

06/26/07	Eric R Goodman	245.00	3.70	906.50
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Meet with Mr. McGowan regarding changes to the pension settlement agreement (.2); draft and edit pension settlement agreement and related 9019 Motion (2.5); draft e-mail to pension settlement parties regarding signature page and filing (.3); telephone calls to Mr. Merklin, Mr. Mallak and Mr. Freedlander regarding settlement agreement execution (.4); attend to filing pension settlement motion and related agreement (.3).

06/27/07	Manuel J Asensio	460.00	3.00	1,380.00
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Draft and revise employment agreement regarding effects negotiation pertaining to closure of Canton and Crestline facilities (.7); correspondence with Mr. Hutchinson regarding authority for settlement of WARN claims alleged by the Union (.7); telephone conference with Mr. Fusco regarding identity of employees working at the facility since the time the closures were announced and the WARN letters were issued (.4); receive and review additional documentation from Ms. Koerwitz and client regarding termination dates of employees working at the Crestline and Canton facilities and payroll information regarding same (.9); review and revise charts outlining potential WARN liability pertaining to same (.3).

06/27/07	Diane D Wilcox	270.00	1.10	297.00
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Research Internal Revenue Service procedures regarding the procedures to submit a determination letter application for defined benefit plan in 2007 Cycle B.

06/27/07	Joseph C Devine	300.00	1.80	540.00
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Analyze terms of effects bargaining settlement agreement with Mr. Asensio (.5); draft agreement concerning effects bargaining (.9); analyze draft of agreement with Mr. Asensio and revise same (.4).

06/27/07	Eric R Goodman	245.00	3.00	735.00
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Draft Motion to Approve Union Settlement (1.5); review Carlisle purchase agreement (.4); review Union proofs of claim and related documents (.6); research and review section 1113 and 1114 case law (.5).

06/28/07	Manuel J Asensio	460.00	6.60	3,036.00
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Review and revise chart setting forth potential WARN liability for Canton and Crestline facilities in light of new information received from client regarding payroll information, WARN notice dates and termination dates of employees at both facilities (2.2); calculate total WARN exposure and outline strategy for negotiation of same with Mr. Fusco (1.2); conference with Mr. Hutchinson regarding parameters of authority to enter into settlement agreement (.6); several telephone conferences with Mr. Fusco to negotiate and resolve WARN claim filed by the Union and to complete effects negotiations with same (.5); draft and revise settlement agreement regarding effects negotiations with the Steelworkers' Union and forward same to Mr. Goodman for review (1.2); review revisions from Mr. Goodman and outline issues concerning same (.9).

06/28/07	John J McGowan Jr	460.00	1.00	460.00
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Review effects bargaining agreement with union and revise, edit provisions pertaining to health care and pensions (.7); clarify timing and logistics with Mr. Hutchinson (.1); respond to e-mails from Ms. Koerwitz, cautioning against sending out 204(h) notices too quickly (.2).

06/28/07	Diane D Wilcox	270.00	0.20	54.00
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Office conference with Ms. Koerwitz regarding required procedures for submission of a determination letter application for a Cycle A defined benefit plan in Cycle B.

06/28/07	Joseph C Devine	300.00	1.00	300.00
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Analyze how best to formulate strategy for resolving severance money issue with union in light of layoff data (.5); analyze data after correction of same to formulate negotiation plan (.5).

06/28/07	Deborah L Koerwitz	275.00	1.40	385.00
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Receive update regarding status of negotiations involving pension "creep" issues and analyze impact on certain pension plan amendments (.1); receive additional pension distribution forms from Summit Retirement Plan Services and review forms for authorizations (.3); review available terms of payment under the Canton Pension Plan (.4) and the Crestline Pension Plan (.5); send correction of distribution commencement notice to Plan administrator via e-mail to ensure proper administration of the distributions from such plans (.1).

06/28/07	Joseph F Hutchinson, Jr	525.00	0.40	210.00
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E-mails to Mr. Asensio and Mr. McGowan regarding effects bargaining and settlement with Union.

06/28/07	Eric R Goodman	245.00	6.80	1,666.00
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Draft and edit Motion to Approve Union Settlement (3.4); research and review section 1113 and 1114 case law (1.6); telephone call to Mr. Asensio (.2); review and edit propose settlement agreement with the Unions (1.6).

06/29/07	Manuel J Asensio	460.00	3.00	1,380.00
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Telephone conference with Mr. Goodman regarding draft of settlement agreement pertaining to

effects negotiation in settlement of bankruptcy claims filed by the Union (.3); draft and revise same into final form with Mr. Goodman (.9); review and alter seniority list provided by the Union to be consistent with payroll records received from client (.8); forward information regarding seniority lists to Mr. Goodman (.3); review and revise final draft of settlement documents including settlement agreement and Motion (.7).

06/29/07	John J McGowan Jr	460.00	0.70	322.00
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Exchange with Mr. Goodman, pertaining to pension plan language revisions, including insertion of 204(h) reference, and other apparently union-initiated changes(.3); clarify, confirm understanding of arrangement and seek to litigate liability risks on part of client, Reserve Group generally (.4).

06/29/07	Joseph C Devine	300.00	0.50	150.00
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Finalize agreement with union.

06/29/07	Deborah L Koerwitz	275.00	0.70	192.50
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Receive follow-up questions from the Pension Benefit Guaranty Corporation regarding certain actuarial assumptions, review and forward to the Plan's actuary (.2); respond to follow-up e-mails from Mr. Hutchinson and Mr. McGowan regarding the inquiries from the Pension Benefit Guaranty Corporation (.1); receive telephone call from Department of Labor agent Greenwood regarding resolution of Ms. Sams' dental claim and respond with information regarding payment date (.1); review internal data and forward pertinent correspondence to the Pension Benefit Guaranty Corporation to respond to inquiries regarding actuarial data (.1); receive response from Plan actuary, review and forward to the Pension Benefit Guaranty Corporation (.2).

06/29/07	Joseph F Hutchinson, Jr	525.00	3.50	1,837.50
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Conference with Mr. Goodman regarding Union brief settlement revisions (.8); conference with Mr. Fusco regarding settlement with Union (.2); additional conference with Mr. Fusco (.1); conference with Mr. Asensio regarding terms of settlement with Union (.3); additional work on settlement brief with Union (1.9); e-mail Mr. Freedlander (.2).

06/29/07	Eric R Goodman	245.00	8.50	2,082.50
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Draft and edit Motion to Approve Union Settlement (5.1); telephone calls with Mr. Asensio regarding the Union settlement (.4); e-mail correspondence regarding union settlement agreement (.5); meet with Mr. Hutchinson regarding union settlement agreement and 9019 Motion (1.6); telephone calls to the PBGC regarding pension plan transfer (.2); draft e-mail to Mr. Mallak regarding execution of union settlement agreement (.2); meet with Ms. Koerwitz regarding PBGC issues (.1); review and respond to e-mail regarding union employee proof of claims (.4).

**Employee Benefits/Pension (B16)**

<u>209.90</u>	<u>69,212.50</u>
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06/01/07	Joseph F Hutchinson, Jr	525.00	1.00	525.00
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Conference with Mr. Parobek and Ms. Brosius regarding Carlisle matters (.5); conference with Mr. Wearsch and Mr. Parobek regarding Carlisle lease (.5).

06/01/07	Eric R Goodman	245.00	1.00	245.00
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Meet with Mr. Hutchinson regarding West Alexandria lease (.3); review lease rejection Motion and Order related to nonresidential real property lease (.4); telephone call with Ms. Galyen regarding service lists for lease rejection Orders (.3).

06/11/07	Joseph F Hutchinson, Jr	525.00	0.40	210.00
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Conference with Mr. Merklin regarding West Alexandria lease (.3); e-mails to Mr. Wearsch regarding West Alexandria lease (.1).

06/11/07	Thomas M Wearsch	250.00	1.10	275.00
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Review correspondence related to West Alexandria lease and meet with Mr. Hutchinson regarding same (.7); review background documents regarding same (.4).

06/12/07	Joseph F Hutchinson, Jr	525.00	0.80	420.00
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Review West Alexandria and conference with Mr. Wearsch regarding same (.3); revise memorandum regarding West Alexandria lease (.3); conference with Mr. Wearsch regarding West Alexandria lease (.2).

06/12/07	Thomas M Wearsch	250.00	3.00	750.00
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Investigate background on West Alexandria lease and Debtor liability regarding same (2.7); meet with Mr. Hutchinson regarding same (.3).

06/12/07	Eric R Goodman	245.00	0.40	98.00
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Review lease rejection memorandum from Mr. Hutchinson and meet with Mr. Hutchinson regarding the same.

06/14/07	Thomas M Wearsch	250.00	3.00	750.00
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Draft memorandum regarding West Alexandria lease.

06/26/07	Thomas M Wearsch	250.00	0.50	125.00
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Review and revise memorandum regarding West Alex lease.

**Executory Contracts & Leases (B18)**

**11.20**

**3,398.00**

06/05/07	Sarah A Maxwell	140.00	1.00	140.00
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Review and correct time entries for Monthly Fee Statement (.7); prepare Task Code Summary and forward to Mr. Wearsch for review and comment (.3).

06/08/07	Sarah A Maxwell	140.00	0.80	112.00
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Prepare draft of Baker & Hostetler's Second Interim Fee Application and forward to Mr. Hutchinson and Mr. Wearsch for review and comment (.6); assemble exhibits for same (.2).

06/11/07	Joseph F Hutchinson, Jr	525.00	0.30	157.50
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Work on Baker & Hostetler's Second Interim Fee Application.

06/13/07	Sarah A Maxwell	140.00	0.50	70.00
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Review and correct time entries for Monthly Fee Statement.

06/13/07	Joseph F Hutchinson, Jr	525.00	0.50	262.50
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Work on Baker & Hostetler's Second Interim Fee Application.

06/15/07	Joseph F Hutchinson, Jr	525.00	0.80	420.00
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Work on Baker & Hostetler's Second Interim Fee Application.

06/19/07	Joseph F Hutchinson, Jr	525.00	0.70	367.50
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Work on Baker & Hostetler's Second Interim Fee Application.

06/19/07	Thomas M Wearsch	250.00	1.00	250.00
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Review and revise Monthly Fee Statement.

06/20/07	Sarah A Maxwell	140.00	0.50	70.00
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Revise Baker & Hostetler's Second Interim Fee Application and forward to Mr. Wearsch for review and comment.

06/20/07	Sarah A Maxwell	140.00	0.50	70.00
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Prepare Monthly Fee Statement and forward to appropriate parties.

06/20/07	Sarah A Maxwell	140.00	0.60	84.00
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Review and correct time entries for Monthly Fee Statement at the request of Mr. Wearsch.

06/20/07	Joseph F Hutchinson, Jr	525.00	0.60	315.00
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Work on Baker & Hostetler's Second Interim Fee Application.

06/20/07	Thomas M Wearsch	250.00	0.30	75.00
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Review Interim Order regarding timing on Interim and Final Fee Applications and attention to

same (.3).

06/21/07	Sarah A Maxwell	140.00	0.50	70.00
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Review and correct time entries for Monthly Fee Statement.

06/26/07	Sarah A Maxwell	140.00	0.60	84.00
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Prepare exhibits for Baker & Hostetler's Second Interim Fee Application.

06/26/07	Thomas M Wearsch	250.00	0.40	100.00
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Review draft of Huron Consulting Group's Second Interim Fee Application.

06/27/07	Sarah A Maxwell	140.00	0.80	112.00
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Review and correct time entries for Monthly Fee Statement.

06/28/07	Thomas M Wearsch	250.00	1.50	375.00
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Review and revise Baker & Hostetler's Second Interim Fee Application.

06/29/07	Thomas M Wearsch	250.00	0.50	125.00
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Further review and revise Baker & Hostetler's Second Interim Fee Application.

<b>Fee/Employment Applications (B19)</b>		<u>12.40</u>		<u>3,259.50</u>
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06/01/07	Thomas M Wearsch	250.00	1.90	475.00
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Review and respond to correspondence from Faurecia regarding overpayment (.2); review and respond to correspondence regarding terminal wind down costs and cash infusions (.3); review DIP and schedules regarding potential cash infusions (.4); telephone call with Mr. Bergen regarding same (.3); prepare for conference call and attend conference call with Messrs. Mallak and Martinez regarding Mexican liquidation procedures (.7).

06/08/07	Thomas M Wearsch	250.00	4.00	1,000.00
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Draft, review and revise 9019 Settlement Motion Approving DIP Amendment.

06/11/07	Thomas M Wearsch	250.00	0.90	225.00
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Review letter regarding cash infusions and meet with Mr. Hutchinson regarding same (.4); review correspondence and spreadsheets regarding Wachovia funding and charges (.3); review and revise 9019 settlement Motion (.2).

06/12/07	Thomas M Wearsch	250.00	0.90	225.00
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Review Wachovia charges spreadsheet and telephone call with Mr. Bergen regarding same (.4);

**Baker & Hostetler LLP**

Cincinnati Cleveland Columbus Costa Mesa Denver Houston Los Angeles New York Orlando Washington, DC

attention to entry of Agreed Order on Subordinated Participations (.5).

06/13/07	Thomas M Wearsch	250.00	1.00	250.00
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Review reconciliation and review back up documents regarding same to reconcile numbers.

06/18/07	Thomas M Wearsch	250.00	1.00	250.00
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Attention to revisions to DIP termination Order and Motion.

06/19/07	Thomas M Wearsch	250.00	1.70	425.00
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Review background documents and records regarding Wachovia reconciliation and attention to Motion and Order regarding same (1.0); review inquiries regarding cash infusion demands and review background pleadings regarding same (.7).

06/20/07	Thomas M Wearsch	250.00	0.50	125.00
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Review and respond to correspondence and issues related to finalizing settlement on accounts Motion and timing of same.

06/26/07	Thomas M Wearsch	250.00	1.10	275.00
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Meet with Mr. Hutchinson regarding status and accounts receivable resolution (.4); review and finalize Motion to Approve Stipulated Order on same (.7).

<b>Financing/Cash collateral (B21)</b>		<u>13.00</u>	<u>3,250.00</u>
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06/12/07	Eric R Goodman	245.00	0.20	49.00
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Respond to creditor call from New York.

06/18/07	Joseph F Hutchinson, Jr	525.00	0.60	315.00
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Telephone conferences with creditors regarding the Plan.

06/18/07	Eric R Goodman	245.00	0.10	24.50
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Respond to creditor call regarding Plan and Disclosure Statement.

06/19/07	Eric R Goodman	245.00	0.20	49.00
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Respond to creditor calls regarding Plan and Disclosure Statement.

06/20/07	Eric R Goodman	245.00	0.20	49.00
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Respond to creditor calls regarding Plan and Disclosure Statement.

06/21/07	Joseph F Hutchinson, Jr	525.00	0.80	420.00
Telephone conferences with creditors and individuals taking information about Plan voting.				
06/21/07	Eric R Goodman	245.00	0.10	24.50
Respond to creditor call from Michigan.				
06/22/07	Eric R Goodman	245.00	0.40	98.00
Respond to creditor call from Unisource (.2); respond to creditor calls regarding the Disclosure Statement (.2).				
06/25/07	Eric R Goodman	245.00	0.50	122.50
Respond to creditor calls regarding the Disclosure Statement.				
06/27/07	Eric R Goodman	245.00	0.10	24.50
Respond to creditor calls regarding the Disclosure Statement.				
06/28/07	Eric R Goodman	245.00	0.10	24.50
Respond to creditor calls regarding the Disclosure Statement.				
<b>Meetings of &amp; Communications with Creditors (non-committee (B25))</b>			<u>3.30</u>	<u>1,200.50</u>
06/05/07	Eric R Goodman	245.00	1.30	318.50
Travel to and from Akron, Ohio to attend hearing (charged at one-half the actual travel time of 2.6).				
<b>Non-Working Travel (B27)</b>			<u>1.30</u>	<u>318.50</u>
06/13/07	Thomas M Wearsch	250.00	3.10	775.00
Review invoices to send to Plan Trust (1.5); review hearing transcripts in preparation for Motion to Compel (1.6).				
06/27/07	Thomas M Wearsch	250.00	6.30	1,575.00
Review and respond to inquiry from Committee Member (.5); work on settlement proposal (1.0); work on Motion for Order to Show Cause (4.8).				
<b>Other Contested Matters (excluding Assumption/Religion) (B28)</b>			<u>9.40</u>	<u>2,350.00</u>



06/01/07	Joseph F Hutchinson, Jr	525.00	1.20	630.00
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Work on proffer and prepare for hearing on Disclosure Statement (.7); conference with Mr. Goodman regarding same (.5).

06/01/07	Thomas M Wearsch	250.00	1.30	325.00
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Review Disclosure Statement and draft Mallak proffer for hearing (1.0); telephone call with Mr. Mallak regarding same (.3).

06/01/07	Eric R Goodman	245.00	1.90	465.50
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Telephone calls with BMC regarding solicitation procedures and related matters (.4); prepare Disclosure Statement hearing binder for Mr. Hutchinson (.3); draft claim objection for voting rights (.6); review Disclosure Statement question from BMC (.1); meet with Mr. Hutchinson regarding voting and tabulation rules (.5).

06/04/07	Joseph F Hutchinson, Jr	525.00	2.30	1,207.50
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Work with Mr. Goodman and Mr. Wearsch on Disclosure Statement hearing (.5); telephone conference with Mr. Freedlander regarding Disclosure Statement (.3); attend status hearing with court (.5); e-mails Mr. Freedlander regarding Disclosure Statement issues (.3); revise Disclosure Statement solicitation letter (.3); prepare for Disclosure Statement hearing (.4).

06/04/07	Thomas M Wearsch	250.00	2.10	525.00
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Review and revise proffer for Mr. Mallak's testimony (.3); telephone calls with Mr. Mallak regarding same and Disclosure Statement (.9); meet with Mr. Hutchinson regarding preparation for Disclosure Statement hearing (.6); attend telephone call with Messrs. Hutchinson and Freedlander regarding same and Plan (.3).

06/04/07	Eric R Goodman	245.00	8.20	2,009.00
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Edit proposed Disclosure Statement Order and tabulation rules (1.6); telephone call with BMC regarding Disclosure Statement and solicitation issues (.3); meet with Mr. Hutchinson regarding Disclosure Statement hearing (1.0); draft e-mail to Mr. Freedlander regarding Disclosure Statement edit (.2); telephone call with Ms. Edison regarding Disclosure Statement (.1); draft notice for non-voting claims (1.5); draft, edit and upload letter recommending support of Plan of Liquidation (1.5); plan and prepare for Disclosure Statement hearing (2.0).

06/05/07	Joseph F Hutchinson, Jr	525.00	5.60	2,940.00
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Prepare for hearing on Disclosure Statement (1.5); attend hearing on Disclosure Statement (3.0); conferences with Mr. Goodman regarding revisions to Disclosure Statement (.5); status conference with court regarding Disclosure Statement (.6).

06/05/07	Thomas M Wearsch	250.00	1.30	325.00
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Attend hearing on Disclosure Statement (1.0); review and respond to correspondence related to same (.3).

06/05/07	Eric R Goodman	245.00	8.00	1,960.00
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Attend Disclosure Statement hearing (2.5); plan and prepare for Disclosure Statement hearing (.8); meet with Mr. Price and Mr. Hutchinson regarding revisions to Disclosure Statement (1.5); review solicitation time line and Disclosure Statement Order with Ms. Galyen (.5); meet with counsel for Carlisle regarding response to Disclosure Statement (.4); review blackline version of revised Plan and Disclosure Statement (1.2); attend status conference regarding Disclosure Statement (.6); review, edit and upload revised Disclosure Statement Order (.4); review revised time line from BMC Group (.1).

06/06/07	Joseph F Hutchinson, Jr	525.00	1.00	525.00
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Conference with Ms. Zurn regarding Disclosure Statement (.1); conference with Mr. Goodman regarding revisions to Disclosure Statement (.3); e-mail Mr. Seewer and Mr. Freedlander regarding Disclosure Statement (.3); conference with Mr. Goodman regarding additional revisions to Disclosure Statement and new dates for Objection and Responses to Disclosure Statement and Plan (.3).

06/06/07	Eric R Goodman	245.00	6.70	1,641.50
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Review and edit Disclosure Statement documents and upload proposed Order (2.5); draft 3018 Objection (2.5); telephone call to Ms. Galyen regarding tabulation rules (.1); review proposed Disclosure Statement order and tabulation rules (.6); review first omnibus claims Objection and related Order regarding duplicative claims (.4); meet with Mr. Hutchinson regarding Disclosure Statement Order (.3); telephone call with Mr. Freedlander regarding Disclosure Statement Order (.1); telephone calls to the Court regarding the Disclosure Statement Order (.2).

06/07/07	Eric R Goodman	245.00	2.70	661.50
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Telephone calls to Court regarding Disclosure Statement Order (.3); telephone calls with BMC regarding Disclosure Statement Order (.2); telephone calls to counsel for the Committee regarding the Disclosure Statement Order (.2); attended to finalizing and transmitting Disclosure Statement documents to BMC for service (2.0).

06/08/07	Joseph F Hutchinson, Jr	525.00	0.50	262.50
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Work on timing of hearings and response dates with Mr. Goodman regarding Disclosure Statement and final confirmation.

06/11/07	Eric R Goodman	245.00	2.70	661.50
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Draft and edit 3018 Objection (2.5); draft e-mail to BMC regarding exhibits for 3018 Objection (.1); telephone call with BMC regarding solicitation package (.1).

06/14/07	Eric R Goodman	245.00	0.40	98.00
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Review solicitation documents from BMC and meet with benefits attorneys regarding the same.

06/15/07	Eric R Goodman	245.00	0.30	73.50
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Draft e-mail to BMC regarding voting claims Objection exhibit (.1); telephone calls to customers' counsel regarding voting objection (.1); respond to e-mail regarding service of solicitation packages (.1).

06/19/07	Joseph F Hutchinson, Jr	525.00	0.40	210.00
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Conference with Mr. Wearsch regarding Plan confirmation (.2); conference with Mr. Goodman regarding confirmation Order issues (.2).

06/19/07	Eric R Goodman	245.00	1.00	245.00
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Telephone calls with BMC regarding voting objection (.2); draft and edit voting objection (.3); review exhibits to voting objection prepared by BMC (.2); review and file Affidavit of Service for solicitation package (.3).

06/20/07	Joseph F Hutchinson, Jr	525.00	0.40	210.00
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Receipt and review Motion regarding voting and revise Motion regarding voting.

06/20/07	Eric R Goodman	245.00	1.30	318.50
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Review voting objection exhibits from BMC (.3); draft and edit voting objection (.7); draft e-mail to counsel for the Committee regarding voting objection (.2); telephone call with Mr. Hammer regarding voting objection (.1).

06/21/07	Eric R Goodman	245.00	3.50	857.50
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Proof read and edit voting objection (2.8); meet with Mr. Hutchinson regarding voting objection (.3); telephone calls to BMC regarding voting objection exhibits (.3); telephone call with counsel for the Committee regarding the voting objection (.1).

06/22/07	Joseph F Hutchinson, Jr	525.00	0.80	420.00
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Review and revise Motion regarding objection for voting (.5); conference with Mr. Goodman regarding revision to list of creditors by BMC (.3).

06/22/07	Eric R Goodman	245.00	3.20	784.00
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Telephone calls with BMC regarding exhibits to voting objection (.2); draft e-mails to counsel for the Committee regarding voting objection (.1); review, edit and attend to filing voting objection (2.7); telephone call with Ms. Edison regarding voting objection (.1); meet with Mr. Hutchinson regarding comments to voting objection exhibit (.1).

06/26/07	Joseph F Hutchinson, Jr	525.00	3.10	1,627.50
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Conference with Mr. Freedlander regarding all remaining issues, Including the Motion to Settle and Plan confirmation (.4); e-mail Mr. Freedlander regarding status of all remaining issues (.9); work on Motions to Settle and Compromise, Union and customers (1.8).

06/26/07	Thomas M Wearsch	250.00	0.10	25.00
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Review tabulation report.

06/26/07	Eric R Goodman	245.00	0.10	24.50
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Review preliminary ballot tabulation from BMC.

<b>Plan &amp; Disclosure Statement (including Business Plan)</b> <b>(B29)</b>	<u>60.10</u>	<u>19,032.50</u>
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06/28/07	Thomas M Wearsch	250.00	1.00	250.00
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Various telephone calls with Messrs. Mallak and Martinez regarding liquidation of Mexican entity and follow-up correspondence regarding same.

<b>Sale/Auction of Business (B36)</b>	<u>1.00</u>	<u>250.00</u>
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<b>Total</b>	<u><u>455.00</u></u>	<u><u>136,837.00</u></u>
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**CEP HOLDINGS, INC.**  
**TASK CODE SUMMARY**  
**JULY 1, 2007 - JULY 31, 2007**

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
B10	Case Administration	6.7	1,471.50
B11	Claims Administration and Objections	72.5	19,903.50
B16	Employee Benefits/Pension	108.9	34,935.00
B19	Fee/Employment Applications	6.0	1,477.00
B21	Financing/Cash Collateral	2.8	755.00
B25	Meetings of and Communications with Creditors (non Committee)	1.6	392.00
B27	Non-Working Travel	1.2	294.00
B29	Plan and Disclosure Statement (including Business Plan)	122.3	37,941.50
B36	Sale/Auction of Business	2.0	500.00
	Total Fees	324.0	97,669.50

**Regarding:** Chapter 11  
**Matter Number:** 088286.000001

Date	Name	Rate	Hours	Amount
07/02/07	Sarah A Maxwell	140.00	0.10	14.00
Access and obtain weekly docket and review same for matters requiring attorney attention.				
07/02/07	Sarah A Maxwell	140.00	0.20	28.00
Circulate pleadings and correspondence to internal team members.				
07/02/07	Sarah A Maxwell	140.00	0.50	70.00
Index pleadings and correspondence and prepare same for storage.				
07/02/07	Thomas M Wearsch	250.00	1.30	325.00
Draft, review and revise proposed docket sheet (.5); circulate same and answer inquiries from parties regarding same and hearing (.4); attend status conference (.4).				
07/03/07	Thomas M Wearsch	250.00	1.20	300.00
Prepare for and attend status conference (.7); review docket and prepare omnibus notice (.5).				
07/09/07	Sarah A Maxwell	140.00	0.10	14.00
Access and obtain weekly docket and review same for matters requiring attorney attention.				
07/10/07	Sarah A Maxwell	140.00	0.20	28.00
Circulate pleadings and correspondence to internal team members.				
07/16/07	Sarah A Maxwell	140.00	0.10	14.00
Access and obtain weekly docket and review same for matters requiring attorney attention.				
07/18/07	Sarah A Maxwell	140.00	0.20	28.00
Circulate pleadings and correspondence to internal team members.				
07/20/07	Eric R Goodman	245.00	0.80	196.00
Status conference with Mr. Hutchinson and Mr. Wearsch.				

07/23/07	Sarah A Maxwell	140.00	0.10	14.00
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Access and obtain weekly docket and review same for matters requiring attorney attention.

07/23/07	Thomas M Wearsch	250.00	1.30	325.00
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Prepare docket sheet, coordinate attendance at status conference by parties in interest and answer inquires from same regarding same.

07/25/07	Sarah A Maxwell	140.00	0.20	28.00
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Circulate pleadings and correspondence to internal team members.

07/30/07	Sarah A Maxwell	140.00	0.10	14.00
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Access and obtain weekly docket and review same for matters requiring attorney attention.

07/31/07	Eric R Goodman	245.00	0.30	73.50
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Review and file Affidavits of Service for 9019 Orders and confirmation Order.

**Case Administration (B10)**

<u>6.70</u>	<u>1,471.50</u>
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07/02/07	Eric R Goodman	245.00	0.80	196.00
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Draft and edit GM claims Objection (.4); respond to e-mail regarding State of Michigan claim (.2); respond to e-mail regarding ARI claim (.2).

07/03/07	Joseph F Hutchinson, Jr	525.00	1.00	525.00
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Conference with Mr. Freedlander regarding Union Motion and Parker Hannifin issues and Delphi potential Objection (.4); conference with Mr. Goodman regarding filing Motion and regarding GM Objection (.4); conference with Mr. Wearsch regarding Parker Hannifin settlement as to amount of deficiency claim (.2).

07/03/07	Thomas M Wearsch	250.00	2.50	625.00
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Coordinate the filing of various 9019 settlement Motions and related scheduling issues (.5); review, revise and file Parker Hannifan Settlement Motion (2.0).

07/03/07	Eric R Goodman	245.00	0.90	220.50
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Review State of Michigan tax claim and telephone call to State of Michigan (.5); respond to letter from Integrys Energy Services (.2); respond to letter regarding ARI claim and payments (.2).

07/03/07	Eric R Goodman	245.00	0.40	98.00
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Edit and file Notice of Hearing on Settlement Motions (.3); meet with Mr. Hutchinson regarding IP

issues (.1).

07/05/07	Joseph F Hutchinson, Jr	525.00	2.40	1,260.00
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Receipt and review e-mail regarding claims for cash infusion payments (.2); conference with Mr. Wearsch regarding cash infusion payments and potential resolution of same (.2); conference with Mr. Wearsch regarding resolution of Parker Hannifin, John Deere/Delphi issue (.2); conference with Mr. Wearsch and review documents regarding IBNR, including DIP and customer agreement and other documents to determine basis for objecting to GM suggested resolution of cash infusion issue (1.1); e-mail to Mr. Freedlander regarding IBNR issue (.4); e-mail Mr. Wearsch regarding IP patents, etc. (.3).

07/05/07	Thomas M Wearsch	250.00	1.40	350.00
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Attention to inquiries on GM claim Objection (.4); review background documents and law regarding potential indemnification claim (1.0).

07/05/07	Thomas M Wearsch	250.00	0.20	50.00
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Conference with Mr. Hutchinson regarding resolution of Parker Hannifin, John Deere/Delphi issue.

07/05/07	Eric R Goodman	245.00	0.20	49.00
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Review and respond to e-mail from BMC regarding independent contractor claim.

07/08/07	Eric R Goodman	245.00	0.30	73.50
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Draft and edit GM claim Objection.

07/09/07	Eric R Goodman	245.00	7.80	1,911.00
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Draft and edit GM Objection (5.5); review Interim DIP Order and related exhibits (1.2); review final DIP Order and related exhibits (.8); meet with Mr. Wearsch regarding cash infusions (.1); meet with Ms. Lane regarding UCC research (.2).

07/10/07	Eric R Goodman	245.00	7.90	1,935.50
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Draft and edit GM claim Objection (4.4); review Supreme Court decision in Travelers and related authority (1.0); review Interim DIP Order (.5); review GM terms and conditions (.5); research standard for asserting waiver defense (.9); research and review secondary sources on damages for partial breach (.6).

07/11/07	Thomas M Wearsch	250.00	1.90	475.00
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Review and respond to inquiry regarding proof of claim filed by State of Ohio (.4); review and assess Objection to GM Claim (1.5).



07/11/07	Eric R Goodman	245.00	5.70	1,396.50
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Draft and edit GM claim Objection (3.2); review secondary sources on waiver and estoppel (2.5).

07/12/07	Eric R Goodman	245.00	0.10	24.50
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Telephone call with Mr. Bergen regarding Parker-Hannifin 9019 Motion.

07/12/07	Eric R Goodman	245.00	6.10	1,494.50
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Draft e-mail to Mr. Bergen regarding 9019 Motions (.3); review and respond to e-mails from the Committee and BMC regarding claims Objections (.1); review claim Objection case law and edit GM Claim objection (2.6); review Second Restatement of Contracts and related case law (2.5); review case law on waiver of material breach (.6).

07/13/07	Eric R Goodman	245.00	2.90	710.50
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Review secondary materials on waiver of material breach of contract (2.5); draft and edit GM claim Objection (.4).

07/14/07	Eric R Goodman	245.00	1.60	392.00
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Proof read and edit GM claim Objection.

07/16/07	Eric R Goodman	245.00	0.20	49.00
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Telephone call with Ms. Edison regarding GM Objection.

07/17/07	Eric R Goodman	245.00	1.00	245.00
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Review GM claim Objection case law (.7); telephone call to Mr. Campana regarding Parker-Hannifin matter (.1); telephone call with Ms. Galyen regarding individual claims report for the Debtors (.2).

07/18/07	Eric R Goodman	245.00	4.50	1,102.50
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Review GM claim Objection case law (1.4); perform additional waiver case law research (1.3); telephone call with Mr. Campana regarding Parker Hannifin settlement (.3); e-mail to BMC group regarding claims reports for individual debtors (.3); review claim and asset reports related to itemized estate recoveries and edit claims analysis chart (1.2).

07/19/07	Joseph F Hutchinson, Jr	525.00	0.50	262.50
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Conferences with Mr. Goodman regarding Parker Hannifin issue.

07/19/07	Eric R Goodman	245.00	0.80	196.00
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Review accounts reconciliation filings and draft Parker Hannifin Affidavit.

07/20/07	Joseph F Hutchinson, Jr	525.00	0.30	157.50
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Review post-settlement from Parker Hannifin and e-mail to Mr. Freedlander regarding same.

07/20/07	Eric R Goodman	245.00	0.50	122.50
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Telephone calls with Mr. Campana regarding Parker-Hannifin settlement (.3); telephone call with counsel for ARI regarding overpayment (.2).

07/22/07	Joseph F Hutchinson, Jr	525.00	1.60	840.00
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Work on GM claim Objection.

07/25/07	Joseph F Hutchinson, Jr	525.00	0.70	367.50
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Work on Parker Hannifin settlement and conference with Mr. Goodman regarding Parker Hannifin settlement as to John Deere overpayment (.2); e-mail Mr. Freedlander, Mr. Bergen regarding funding of participating customers payments and union employee payments (.3); additional work on potential Parker Hannifin settlement as to overpayment to John Deere (.2).

07/25/07	Thomas M Wearsch	250.00	1.80	450.00
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Attention to transition issues and funding issues and inquiries regarding same and review and respond to correspondence related to same (1.0); review Carlisle administrative claim Motion and telephone call with Mr. Freedlander regarding same (.5); follow-up with Mr. Bergen on Rubber Chemicals issues (.3).

07/25/07	Eric R Goodman	245.00	0.80	196.00
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Telephone call with BMC regarding claims Objections (.5); telephone call with counsel for the Committee regarding the GM claim Objection (.3).

07/26/07	Eric R Goodman	245.00	1.00	245.00
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Review letter from State of Michigan regarding 2005 audit request and draft response letter thereto (.7); meet with Mr. Hutchinson regarding GM claim Objection (.3).

07/27/07	Joseph F Hutchinson, Jr	525.00	1.00	525.00
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Review and revise GM Complaint and conference with Mr. Goodman regarding same.

07/27/07	Eric R Goodman	245.00	2.50	612.50
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Draft and edit Mr. Bergen's Affidavit for Parker-Hannifin settlement (1.6); review Mr. Hutchinson's comments to the GM Objection and meet with Mr. Hutchinson regarding the same (.9).

07/30/07	Thomas M Wearsch	250.00	0.40	100.00
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Work on GM Claim Objection.

07/30/07 Eric R Goodman 245.00 5.60 1,372.00

Draft and edit GM Objection per comments from Mr. Hutchinson (3.6); review relevant portions of the May Agreement (1.5); review participation agreement (.5).

07/31/07 Eric R Goodman 245.00 5.20 1,274.00

Continue editing GM Objection per comments from Mr. Hutchinson (4.5); telephone call with State of Michigan regarding audit request (.3); draft Parker-Hannifin dispute summary for transitions memorandum (.4).

**Claims Administration & Objections (B11)**

72.50 19,903.50

07/01/07 Manuel J Asensio 460.00 2.00 920.00

Research contact information for Ms. Freeman and forward same to Mr. Fusco regarding the claims she filed with the bankruptcy court (.4); research union's seniority list and compare same to payroll records of the Debtor (1.4).

07/02/07 Manuel J Asensio 460.00 6.00 2,760.00

Review and compare union seniority lists for Canton and Crestline facilities with payroll records to determine identity of employees eligible for payment pursuant to effects negotiation settlement (.7); identify those employees who should be removed from the seniority lists and forward same to Mr. Fusco and resolution of their eligibility and discuss handling of same for purposes of the agreement (.8); review and revise draft of the settlement agreement with Mr. Hutchinson's revisions and discuss same with Mr. Goodman and Mr. Hutchinson (1.1); draft and revise exhibits showing employees eligible for payment at the Crestline and Canton facilities (.6); several reviews of the settlement agreement and Motion to file same with the Bankruptcy Court (.9); prepare payroll records and forward same to Mr. Fusco for review (.5); review revised version of settlement agreement with the changes proposed by the union (.8); review exhibits to be filed with same (.6).

07/02/07 John J McGowan Jr 460.00 0.30 138.00

Review and approve final comments from Mr. Fusco, Mr. Asensio pertaining to effects bargaining.

07/02/07 Deborah L Koerwitz 275.00 3.60 990.00

Inventory plan amendments for the Canton and Crestline Pension Plans (.3); review amendments for technical updates under the Internal Revenue Code and related guidance after the passage of the Economic Growth and Tax Relief Reconciliation Act (3.3).

07/02/07 Joseph F Hutchinson, Jr 525.00 2.00 1,050.00

E-mail Mr. Asensio and Mr. Fusco regarding Union settlement and 9019 Motion (.3); work on and

review settlement (.2); work on 9019 Brief regarding settlement with Union (.3); additional telephone conference with Mr. Asensio and Mr. Goodman (.3); telephone conference with Mr. Fusco regarding notice (.2); review revised Motion/Order with Union settlement (.4); e-mails to Mr. McGowan, Mr. Goodman and Mr. Asensio regarding notice and filing of Motion (.3).

07/02/07	Susan L Atkinson	150.00	2.00	300.00
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Review and inventory documents in order to prepare Data Sheet, Plan Contact list and Pertinent Plan Document and Agreement chart for the Pension Plan for Bargaining Unit Employees of Carlisle Engineered Products - Crestline, at the request of Ms. Koerwitz and review final product with Ms. Koerwitz.

07/02/07	Eric R Goodman	245.00	0.20	49.00
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Draft e-mail to Mr. Bergen regarding settlement Motions.

07/02/07	Eric R Goodman	245.00	7.00	1,715.00
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Review and respond to e-mails regarding union settlement documents (1.0); telephone call with Mr. Asensio regarding employee list (.1); draft and edit proposed settlement agreement with the Union (2.0); meet with Mr. Hutchinson and Mr. Asensio regarding union settlement agreement (.3); draft and edit 9019 Motion to Approve Union Settlement Agreement (2.2); telephone call with Mr. Asensio regarding union settlement (.2); review union comments to settlement agreement and 9019 Motion (1.0); e-mail to Mr. Mallak regarding execution of revised settlement agreement (.2).

07/03/07	Manuel J Asensio	460.00	4.90	2,254.00
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Review Mr. Fusco's comments and revisions regarding the draft of the settlement agreement and the Motion to file same with the Bankruptcy Court (.8); research and compare information the union has with the identity of Ms. Schiltz and compare to the company's payroll and employment records (.5); review Mr. Freedlander's comments regarding the Motion and settlement agreement and discuss issues surrounding same including termination of collective bargaining agreements with Mr. Fusco and Mr. Goodman (1.4); review revisions to agreement to reflect same (.7); research employment records for contact information for Ms. Garcia (.6); telephone conversation with Mr. Goodman and Mr. Hutchinson regarding proper person to execute on behalf of the Debtor (.9).

07/03/07	John J McGowan Jr	460.00	1.10	506.00
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Receive, analyze comments to effects bargaining, provided by Unsecured Creditors' Committee counsel (.4); respond with thoughts, reactions and analysis(.4); separate discussions with Mr. Hutchinson and Mr. Asensio (.3).

07/03/07	Deborah L Koerwitz	275.00	5.30	1,457.50
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Revise listing of pertinent documents and agreements regarding the Canton Plan (.5); revise listing of pertinent documents and agreements for the Crestline Plan (.2); review and revise the

data sheet for the Canton Plan (.3); revise the data sheet for the Crestline Plan (.3); pull additional documents and agreements for inclusion in the binders (.5); research determination letter filing procedures and recent guidance released by the Internal Revenue Service regarding the same (.2); continue with review of the amendments to the Canton Plan for compliance with technical requirements of recent regulatory guidance (1.5).

07/03/07	Joseph F Hutchinson, Jr	525.00	2.50	1,312.50
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Prepare for status hearing and conference with Mr. Wearsch regarding same (.6); status hearing conference with court (.5); work on revisions to Union settlement documents (.3); e-mails to Mr. Freedlander and Mr. Fusco regarding revisions to Union settlement documents (.5); conference with Mr. Fusco (.2); additional revisions to Union settlement documents (.4).

07/03/07	Joseph F Hutchinson, Jr	525.00	0.90	472.50
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Telephone conference with Mr. Asensio and Mr. Goodman regarding proper person to execute on behalf of the Debtor.

07/03/07	Susan L Atkinson	150.00	0.30	45.00
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Research employer identification number for Superior Fabrication and provide same to Ms. Koerwitz.

07/03/07	Eric R Goodman	245.00	4.00	980.00
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Review and respond to e-mail regarding the union settlement and related 9019 Motion (1.2); meet with Mr. Hutchinson regarding Union settlement documents (.3); edit union settlement agreement and related 9019 Motion (1.0); draft e-mails to settlement parties regarding signature pages and related items (.3); review and file union settlement agreement and related 9019 Motion (1.2).

07/05/07	Deborah L Koerwitz	275.00	7.20	1,980.00
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Review the Amendments to the Pension Plan for Bargaining Unit Employees of the Canton, Ohio Plant of Geauga Company Division of Carlisle Corporation plan document for required technical updates, including updates for required minimum distribution regulations (5.9); discuss COBRA coverage of Mr. Deitke with Mr. Wearsch (.2); telephone call to The Fedeli Group regarding CEP stop-loss coverage (.1); review and compile additional materials for the binders of pertinent documents for both the Canton Pension Plan and the Crestline Pension Plan (1.0).

07/05/07	Susan L Atkinson	150.00	3.00	450.00
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Review and revise changes made by Ms. Koerwitz to data sheet, pertinent document and agreements and plan contacts summary for both the Crestline and the Canton plans (1.5); attention to organizing corresponding voluminous documents into binders for production (1.5).

07/06/07	Deborah L Koerwitz	275.00	5.90	1,622.50
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Compile additional documents for the binders containing pertinent materials for the Pension Plan

for Bargaining Unit Employees of the Canton, Ohio Plant of Geauga Company Division of Carlisle Corporation and for the Pension Plan for Bargaining Unit Employees of Carlisle Engineered Products - Crestline (1.8); draft and revise summary page for binders regarding status of the Canton and Crestline pension plans with respect to their status as having determination letters (2.2); continue assessment of amendment made to the Canton and Crestline pension plan documents to determine whether amendment conforms to Internal Revenue Service guidance regarding required minimum distributions (1.9).

07/06/07	Susan L Atkinson	150.00	3.00	450.00
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Revise binders of plan documents, contacts and data sheet for both Canton and Crestline plans, pursuant to comments by Ms. Koerwitz.

07/06/07	Thomas M Wearsch	250.00	0.50	125.00
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Review documents and payment requests regarding pension plan payments.

07/08/07	Eric R Goodman	245.00	0.10	24.50
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Review Affidavit of Service for 9019 Motions.

07/09/07	Susan L Atkinson	150.00	0.50	75.00
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Follow-up on missing participant letters for Mr. Bachtell, Ms. Gerber, Mr. Howard, Mr. Kimbrough, Mr. Lemaster and Ms. Meek, at the request of Ms. Koerwitz.

07/10/07	John J McGowan Jr	460.00	2.80	1,288.00
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Further work on plan assumption and continuation agreement between predecessor and successor (2.0); respond by voice mail and follow-up with e-mail setting forth analysis as to why contribution obligations should be split between the negotiated parties. (.8)

07/10/07	Deborah L Koerwitz	275.00	6.50	1,787.50
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Receive e-mail from Mr. Porten regarding missed contributions to the Canton and Crestline Plan and analyze (.2); respond to status report request from Mr. McGowan (.5); e-mail to Mr. Asensio regarding status of effects bargaining (.1); review open issues pertaining to benefits (.8); revise vesting amendments to the Canton and Crestline Plans based on information provided in relation to potential agreement between the Company and the Union (.8); review Final Effects Bargaining Agreement for pertinent terms for amendments to the Canton and Crestline Plan (.7); review terms of the Settlement Agreement and Mutual Release for purposes of determining whether additional actions must be taken with respect to the Canton and Crestline Plans (.8); update vesting amendment to the Crestline Plan and arrange corresponding changes to the Canton Plan's amendment(.5); update Crestline Plan amendment to end service crediting for pension creep and arrange corresponding changes to the Canton Plan's amendment (.5); update the ERISA 204(h) Notices (1.1); revise cover letter for letter forwarding program to forward pension notice letters to individuals for whom a current address is not known (.5).

07/10/07 Joseph F Hutchinson, Jr 525.00 0.60 315.00

E-mails to Mr. McGowan regarding retirement and issues regarding same and especially regarding payments and status of same (.4); conference with Mr. Wearsch regarding resolving payment issues as to retirement plans (.2).

07/10/07 Thomas M Wearsch 250.00 0.50 125.00

Review and respond to inquiries regarding pension funding and COBRA issues.

07/10/07 Eric R Goodman 245.00 0.40 98.00

Telephone call with Ms. Koerwitz regarding employee agreements (.1); draft e-mail to Ms. Koerwitz regarding employee agreements (.1); respond to telephone call from Mr. Steele regarding employee Motion and notice (.2).

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

Look at suspension of benefit accrual provisions and draft notices circulated by Ms. Koerwitz internally (.3); confirm desire to promptly finalize and release same, following review substantively of notice provisions to ensure accuracy, address within context of collective bargaining "effects" (.2).

07/11/07 Deborah L Koerwitz 275.00 1.80 495.00

Summarize facts regarding Mr. Deitke's health insurance claim and recommendation regarding coverage and forward to Mr. Wearsch (1.5); draft and send letter to Ms. Goethe acknowledging receipt of correspondence forwarded from Ms. Sherlund of Superior Fabrication regarding Mr. Deitke (.3).

07/11/07 Thomas M Wearsch 250.00 0.40 100.00

Review and respond to inquiries regarding COBRA coverage issues.

07/12/07 John J McGowan Jr 460.00 1.50 690.00

Detailed review, analysis of 204(h) notices and examples and provide substantive comments and forward to Ms. Koerwitz with notations and suggest issuance no later than July 13, 2007.

07/12/07 John J McGowan Jr 460.00 1.20 552.00

Further work on successor and continuation agreement, including questions pertaining to indemnification, due diligence, accuracy of documentation, etc. (.8); discuss briefly with Ms. Koerwitz, in connection with overall review of status of documentation (.4).

07/12/07 Deborah L Koerwitz 275.00 2.70 742.50

Review and revise notice regarding cessation of credited benefit service for the Canton and Crestline Plans (.6); review pertinent terms of the Canton Plan regarding partial year of service

(.5); revise portion of notice regarding fractional year of service for the Canton Plan (.4); review pertinent terms of the Crestline Plan regarding partial year of service (.4); revise portion of notice regarding fractional year of service for the Crestline Plan (.5); telephone call with Mr. Powell of Summit Retirement Plan Services regarding administrative issues for the Canton and Crestline Plans (.3).

07/12/07	Thomas M Wearsch	250.00	0.80	200.00
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Meet with Mr. McGowan regarding pension contributions and settlement agreement (.2); follow-up regarding same (.3); review and respond to inquiries regarding health care payments and COBRA (.3).

07/13/07	John J McGowan Jr	460.00	0.90	414.00
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Further work on assumption and continuation agreement and forward same to Ms. Koerwitz for her comments and review.

07/13/07	John J McGowan Jr	460.00	0.70	322.00
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Further review, mark-up of 204(h) notices and forwarding of same to Ms. Koerwitz.

07/13/07	Deborah L Koerwitz	275.00	2.70	742.50
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Revise and finalize the ERISA 204(h) notices to be provided to the Canton and Crestline pension plan participants who could be affected by a cessation of credited benefit service if involuntarily laid off from Creative Engineered Polymer Products LLC and forward finalized notices to Mr. Ordaz for mailing (1.2); attention to list of participants to receive notice and forward pension roster to Mr. Ordaz for the mailing of the ERISA 204(h) notice (.4); review and provide comments on the proposed Assumption and Continuance Agreement to be used with respect to the assumption of the Canton and Crestline Plans (1.1).

07/13/07	Joseph F Hutchinson, Jr	525.00	0.50	262.50
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Conference with Mr. Wearsch regarding plan payment issues and e-mails to Mr. McGowan regarding same.

07/13/07	Thomas M Wearsch	250.00	0.30	75.00
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Review and respond to inquiries regarding pension funding.

07/13/07	Eric R Goodman	245.00	0.60	147.00
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Locate and review correspondence with the Ohio Department of Workers' Compensation regarding premium claims.

07/17/07	Deborah L Koerwitz	275.00	0.30	82.50
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Compare crediting of hours provisions between the Canton and Crestline pension plans (.2); forward final drafts of amendments to the Canton and Crestline pension plans to Mr. McGowan



(.1).

07/17/07	Thomas M Wearsch	250.00	0.70	175.00
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Review and respond to inquiries from various employees regarding WARN payment and confirmation hearing (.4); review and respond to internal inquiries regarding COBRA insurance (.3).

07/17/07	Eric R Goodman	245.00	2.20	539.00
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Locate and review correspondence with the Ohio Department of Workers' Compensation regarding premium claims (1.2); draft proposed union Order and update related attachments (.5); draft proposed Order for the pension Motion (.4); telephone call with Mr. Fusco regarding union settlement (.1).

07/18/07	John J McGowan Jr	460.00	0.40	184.00
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Discuss and review with Ms. Koerwitz pension plan transfer and continuation agreement and detailed comments provided by her to update transfer, assumption and continuation agreement.

07/18/07	Eric R Goodman	245.00	0.20	49.00
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Review and respond to e-mail from Ms. Brosius regarding workers' compensation files.

07/19/07	Deborah L Koerwitz	275.00	0.30	82.50
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Telephone calls to Prudential and Summit Retirement Plan Services regarding Form 5500 filings and extension of time to file the same for the Canton and Crestline pension plans (.2); e-mail messages to Mr. Mallak regarding same (.1).

07/19/07	Joseph F Hutchinson, Jr	525.00	0.50	262.50
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Conference with Mr. Merklin regarding assumption and issues regarding assumption of retirement plans (.2); telephone conference with Mr. Freedlander regarding same (.2); additional conference with Mr. Merklin regarding assumption of retirement plans (.1).

07/19/07	Eric R Goodman	245.00	0.10	24.50
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Telephone call with Ms. Koerwitz regarding status of pension transfer agreement.

07/20/07	Manuel J Asensio	460.00	0.50	230.00
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Review proposed Order from Bankruptcy court authorizing debtor to enter into settlement agreement and tend to issues raised by Mr. Fusco regarding same.

07/20/07	Eric R Goodman	245.00	1.00	245.00
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Review union settlement agreement Order and pension plan settlement Order and draft e-mails to the Committee, the Union and Superior regarding the same (.6); draft e-mails to Mr.

Hutchinson regarding Washington Penn Objection (.4).

07/23/07	Joseph F Hutchinson, Jr	525.00	0.40	210.00
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Telephone conference with Mr. Merklin pension plan assumption and settlement with PBGC (.2); receipt and review payoff letter from Ms. Isenberg (.2).

07/23/07	Eric R Goodman	245.00	2.80	686.00
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Review, edit and upload pension assumption Order (.8); review e-mails from Mr. Fusco and revised proposed Order for the union settlement agreement (.8); draft e-mail to Committee regarding plan correction for pension plan agreement (.2); meet with Mr. Hutchinson regarding pension Order and union Order (.5); telephone call with Mr. Price regarding modifications to plan confirmation Order related to pension plan agreement (.2); e-mail correspondence with counsel for the Committee and Superior regarding the pension plan Order (.3).

07/24/07	Deborah L Koerwitz	275.00	1.20	330.00
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Respond to e-mail from Mr. Powell of Summit Retirement Plan Services regarding administration of the Canton and Crestline pension plans with respect to individuals who never returned from a leave of absence (1.1); telephone call with Ms. Lemon, a participant in the Pension Plan for Bargaining Unit Employees of the Canton, Ohio Plant of Geauga Company Division of Carlisle Corporation, in response to her written letter regarding when she must apply for benefits with the pension plan (.1).

07/24/07	Eric R Goodman	245.00	1.00	245.00
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Review and respond to e-mail from Mr. Merklin (.2); upload revised pension plan Order (.2); edit proposed pension Order post-confirmation hearing and draft and respond to e-mails to Mr. Merklin regarding the same (.6).

07/25/07	John J McGowan Jr	460.00	0.50	230.00
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Discussions with Ms. Koerwitz over status of documentation, including technical and substantive amendments to plans, status of transfer of sponsorship, need for additional documentation, etc.

07/25/07	Joseph F Hutchinson, Jr	525.00	0.30	157.50
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E-mails to Mr. Freedlander and Mr. Goodman regarding events calendar and regarding pension plan Order (.2); review pension plan Order and make revisions (.1).

07/25/07	Eric R Goodman	245.00	1.40	343.00
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Edit pension settlement Order and review and respond to e-mails from counsel to the Reserve Group and Washington Penn regarding the same.

07/27/07	Joseph F Hutchinson, Jr	525.00	0.80	420.00
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E-mails regarding union and pension plan assumption issues to and from parties.

07/28/07 John J McGowan Jr 460.00 2.00 920.00

Review drafts of proposed amendments to Crestline, Canton plans (1.0); note, incorporate proposed changes to plan transfer/sponsorship and continuation agreement and substantially revise same and forward to Mark Merklin with appropriate e-mail (.7); circulate revised copy of plan continuation/sponsorship agreement to other counsel (.3).

07/30/07 Eric R Goodman 245.00 1.70 416.50

Draft workers' compensation summary for transition memorandum.

07/31/07 John J McGowan Jr 460.00 0.30 138.00

Receive from Mr. Merklin response to draft plan transfer/continuation agreement circulated for review and briefly review changes.

07/31/07 Deborah L Koerwitz 275.00 2.10 577.50

Revise Form 5558 for the CEP Products' 401(k) Plan to file an extension for time to file a Form 5500 (.5); prepare cover letter to accompany the Form 5558 (.2); confirm whether the Form 5558 was necessary (including attempting to determine whether such form had been filed (.3); determine appropriate address to use for the Form 5558 filing and revise Form 5558 accordingly (.2); message to Prudential Retirement Plan Services regarding status of 401(k) plan (.3); receive phone call from Canton pension plan participant Ms. Dixon and provide her with contact information for Summit Retirement Plan Services, Inc. (.1); message to Summit Retirement Plan Services, Inc. regarding message (.1); receive inquiry from COBRA participant Shafer whose benefits with Anthem were denied due to lack of coverage and review related correspondence (.3); review COBRA participant data (.1).

07/31/07 Thomas M Wearsch 250.00 0.50 125.00

Attention to employee benefit and pension transition and closing issues.

<b>Employee Benefits/Pension (B16)</b>	<u>108.90</u>	<u>34,935.00</u>
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07/02/07 Sarah A Maxwell 140.00 0.10 14.00

E-mail to Ms. Tuttle regarding status of Fee Applications.

07/02/07 Joseph F Hutchinson, Jr 525.00 1.00 525.00

Work on Baker & Hostetler's Second Interim Fee Application.

07/03/07 Sarah A Maxwell 140.00 0.70 98.00

Review and correct time entries for Monthly Fee Statement.

07/03/07 Sarah A Maxwell 140.00 0.70 98.00

Revise Baker & Hostetler's Second Interim Fee Application (.2); prepare Baker & Hostetler's and Huron Consulting Group's Second Interim Fee Applications for electronic filing with court and distribution (.5).

07/09/07 Sarah A Maxwell 140.00 0.60 84.00

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

07/09/07 Eric R Goodman 245.00 0.20 49.00

Review and file Affidavit of Service for Fee Applications.

07/10/07 Joseph F Hutchinson, Jr 525.00 0.30 157.50

Work on Baker & Hostetler's Second Interim Fee Application.

07/13/07 Sarah A Maxwell 140.00 0.50 70.00

Review and correct time entries for Monthly Fee Statement.

07/17/07 Sarah A Maxwell 140.00 0.50 70.00

Review and correct time entries for Monthly Fee Statement.

07/20/07 Sarah A Maxwell 140.00 0.50 70.00

Prepare Monthly Fee Statement and forward to appropriate parties.

07/24/07 Joseph F Hutchinson, Jr 525.00 0.30 157.50

Attention to e-mails regarding Baker & Hostetler's Second Interim Fee Application.

07/25/07 Sarah A Maxwell 140.00 0.60 84.00

Review and correct time entries for Monthly Fee Statement.

**Fee/Employment Applications (B19)** 6.00 1,477.00

07/05/07 Thomas M Wearsch 250.00 0.90 225.00

Review correspondence and background documents and respond to cash infusions inquiry.

07/06/07 Joseph F Hutchinson, Jr 525.00 0.20 105.00

E-mails to and from Mr. Freedlander regarding cash infusions.

07/23/07	Thomas M Wearsch	250.00	0.40	100.00
Review funding letter with Mr. Bergen and finalize same.				
07/26/07	Thomas M Wearsch	250.00	0.40	100.00
Attention to funding issues and payoff letter.				
07/30/07	Thomas M Wearsch	250.00	0.90	225.00
Review and respond to correspondence related to funding transition and funding (.5); review and respond to inquiries regarding Mexican liquidation (.4).				
<b>Financing/Cash collateral (B21)</b>			<u>2.80</u>	<u>755.00</u>
07/03/07	Eric R Goodman	245.00	0.20	49.00
Respond to creditor calls regarding the Disclosure Statement.				
07/09/07	Eric R Goodman	245.00	0.20	49.00
Respond to default notice from the State of Ohio.				
07/11/07	Eric R Goodman	245.00	0.10	24.50
Respond to creditor call from Safety Clean.				
07/13/07	Eric R Goodman	245.00	0.30	73.50
Respond to creditor call from Ms. Weaver (.1); respond to telephone call regarding voting deadline (.2).				
07/16/07	Eric R Goodman	245.00	0.10	24.50
Respond to creditor call from Ms. Hayden.				
07/17/07	Eric R Goodman	245.00	0.10	24.50
Respond to creditor call from union employee.				
07/19/07	Eric R Goodman	245.00	0.10	24.50
Respond to creditor call regarding payment timing.				
07/23/07	Eric R Goodman	245.00	0.20	49.00
Respond to creditor call regarding Disclosure Statement hearing.				

07/30/07	Eric R Goodman	245.00	0.10	24.50
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Respond to creditor calls regarding confirmation hearing notice.

07/31/07	Eric R Goodman	245.00	0.20	49.00
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Respond to creditor calls from former CEP employees.

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

1.60	392.00
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07/24/07	Eric R Goodman	245.00	1.20	294.00
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Travel to and from Akron for confirmation hearing (charged at one-half the actual travel time of 2.4).

**Non-Working Travel (B27)**

1.20	294.00
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07/02/07	Thomas M Wearsch	250.00	0.50	125.00
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Review tabulation report and attention to Plan confirmation issues.

07/02/07	Eric R Goodman	245.00	0.10	24.50
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Review ballot tabulation from BMC.

07/03/07	Joseph F Hutchinson, Jr	525.00	0.30	157.50
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Work on outline in preparation for confirmation hearing.

07/06/07	Joseph F Hutchinson, Jr	525.00	0.80	420.00
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Conference with Mr. Wearsch in preparation for confirmation hearing (.3); review e-mails regarding status of voting (.2); prepare for confirmation hearing (.3).

07/08/07	Eric R Goodman	245.00	0.10	24.50
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Review interim vote tabulation from BMC.

07/09/07	Joseph F Hutchinson, Jr	525.00	0.40	210.00
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Conference with Mr. Wearsch and work on proffer for confirmation hearing.

07/09/07	Thomas M Wearsch	250.00	4.00	1,000.00
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Review background pleadings and documents and work on proffered testimony for confirmation hearing.

07/11/07	Thomas M Wearsch	250.00	0.80	200.00
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Review tabulation report and meet with Mr. Hutchinson regarding confirmation requirements and evidence (.8).

07/11/07	Eric R Goodman	245.00	0.10	24.50
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Review ballot tabulation from BMC.

07/12/07	Thomas M Wearsch	250.00	1.80	450.00
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Review and respond to Objection filed by PBGC (.3); work on proffers for Confirmation hearing (1.5).

07/12/07	Eric R Goodman	245.00	0.20	49.00
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Review PBGC Objection and draft e-mail to Mr. Hutchinson regarding the same.

07/13/07	Thomas M Wearsch	250.00	4.00	1,000.00
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Meet with Mr. Hutchinson regarding confirmation hearing (.4); review NL Ventures Objection (.4); review plan and code and respond to same (.8); review substantive consolidation case law (1.0); work on proffers for confirmation hearing (1.4).

07/13/07	Eric R Goodman	245.00	0.30	73.50
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Review NL Venture Objection to Plan.

07/16/07	Joseph F Hutchinson, Jr	525.00	0.60	315.00
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Conference with Mr. Wearsch regarding preparation for hearing on confirmation of Plan (.3); conference with Mr. Mallak regarding same (.3).

07/16/07	Thomas M Wearsch	250.00	1.50	375.00
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Review Objection to Plan and telephone call with Mr. Freedlander regarding same (.5); review Local Rules regarding tabulation and answer inquiry regarding same (.3); attention to confirmation issues (.7).

07/16/07	Eric R Goodman	245.00	0.30	73.50
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Review final tabulation report from BMC and e-mails regarding the same (.2); draft e-mail to counsel for the Committee regarding the reply deadline to confirmation Objections (.1).

07/17/07	Joseph F Hutchinson, Jr	525.00	2.10	1,102.50
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Conference with Messrs. Freedlander and Wearsch regarding Plan (.3); review new Objection to Plan (.3); e-mails responding to Objection (.2); conference with Mr. Goodman regarding plan Objection/substantive consolidation issues (.4); review e-mail regarding Objections (.3); call Mr.

Bergen regarding preparation for confirmation hearing (.2); work on declarations for hearing on confirmation (.4).

07/17/07	Thomas M Wearsch	250.00	5.70	1,425.00
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Attend teleconference with Messrs. Hutchinson and Freedlander regarding plan confirmation (.5); review correspondence related to settlement of objection and respond to same (.3); work on substantive consolidation analysis (1.2); work on proffer and confirmation issues (4.0).

07/17/07	Eric R Goodman	245.00	4.10	1,004.50
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Meet with Mr. Hutchinson and Mr. Wearsch regarding substantive consolidation issue (.5); telephone conference with Mr. Freedlander regarding Plan confirmation Objection (.4); telephone call with Mr. Mallak regarding NL Venture Objection (.3); review substantive consolidation memorandum (.7); telephone call with Mr. Bergen regarding NL Venture Objection (.2); analyze debtor asset recovery (2.0).

07/18/07	Joseph F Hutchinson, Jr	525.00	1.00	525.00
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Meet with Mr. Wearsch regarding confirmation issues.

07/18/07	Thomas M Wearsch	250.00	8.00	2,000.00
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Telephone call with Mr. Parker regarding Objection and resolution (.5); draft correspondence regarding same (.3); meet with Mr. Hutchinson regarding confirmation issues (1.0); work on proffer, Declarations in Support, confirmation Order and Brief in Support (6.2).

07/18/07	Eric R Goodman	245.00	2.40	588.00
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Review e-mail from BMC regarding vote tabulation (.2); review and edit BMC tabulation declaration and draft e-mail to Ms. Galyen regarding the same (.5); review draft Motion in Support of Plan Confirmation (1.7).

07/19/07	Joseph F Hutchinson, Jr	525.00	1.50	787.50
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Conference with Mr. Wearsch regarding Objection to Plan and hearing regarding Objection to Plan and conference with Mr. Parker (.4); review and revise confirmation Order (.5); prepare for and attend status conference call with Court (.6).

07/19/07	Thomas M Wearsch	250.00	7.10	1,775.00
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Conference call with Mr. Parker regarding Objection (.2); conference call with Messrs. Freedlander and Parker regarding resolution of Objection (.5); follow-up with PBGC regarding resolution of Objection (.3); meet with Mr. Hutchinson regarding confirmation hearing and attention to confirmation issues (1.4); review and sign off on tabulation declaration (.3); telephone call with Mr. Bergen regarding declaration (.2); telephone call with Mr. Mallak regarding declaration (.5); work on Declarations in Support and Brief in Support (4.0).



07/19/07 Eric R Goodman 245.00 1.80 441.00

Analyze debtor asset recovery and review e-mails from Mr. Bergen (.9); e-mail correspondence with BMC regarding voting declaration (.2); review, edit and file voting tabulation declaration (.7).

07/20/07 Joseph F Hutchinson, Jr 525.00 4.80 2,520.00

Work on preparation for confirmation hearing (.8); review and revise Affidavits of Mallak, Bergen and Galyon (.7); conference with Mr. Wearsch regarding issues to offer of evidence pleading (.3); receipt and review revised Order (.3); review and revise Objection by Washington Penn and e-mails regarding same (.3); telephone conference with Mr. Freedlander regarding issues for hearing on confirmation (.3); work on revisions to Declarations in Support on Motion for Confirmation (.5); prepare for hearing on 9019 Motions (.5); review memorandum in support of Motion (.6); review and revisions to confirmation Order (.5).

07/20/07 Thomas M Wearsch 250.00 6.20 1,550.00

Meet with Mr. Hutchinson regarding confirmation hearing and evidence for same (.4); follow-up meetings regarding same (.7); telephone call with Messrs. Hutchinson and Freedlander regarding confirmation issues (.4); review, revise, finalize and file pleadings in support of confirmation (4.7).

07/20/07 Eric R Goodman 245.00 6.10 1,494.50

Prepare confirmation hearing script for Mr. Hutchinson (2.0); review 9019 Motions, Plan and Disclosure Statement, sale Orders, memorandum in support of Plan confirmation and related documents (3.9); meet with Mr. Wearsch regarding NL Venture Objection (.2).

07/21/07 Eric R Goodman 245.00 6.10 1,494.50

Draft and edit confirmation hearing script (5.3); review Plan of Liquidation and related documents (.8).

07/23/07 Joseph F Hutchinson, Jr 525.00 6.40 3,360.00

Work on preparation of materials for confirmation hearing and work on preparation for confirmation hearing (4.5); status conference regarding hearing (.5); conference with Mr. Freedlander regarding confirmation (.3); further preparation for hearing on confirmation of plan (.9); conference with Mr. Price (.2).

07/23/07 Thomas M Wearsch 250.00 6.20 1,550.00

Telephone calls with Mr. Bergen regarding testimony and liquidation analysis (.5); telephone calls with Mr. Mallak regarding testimony (.5); work on scripts, resolution of Objections and general preparation for Confirmation Hearing (4.7); attend status conference (.5).

07/23/07 Eric R Goodman 245.00 5.90 1,445.50

Draft and edit confirmation hearing script for Mr. Hutchinson (.6); meet with Mr. Hutchinson

regarding confirmation hearing script and preparation therefore (2.0); edit confirmation hearing script per comments from Mr. Hutchinson (2.6); review Affidavit of Service for confirmation hearing (.4); attend status conference with Court regarding confirmation hearing (.3).

07/23/07	Eric R Goodman	245.00	0.10	24.50
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Review and file Affidavit of Service for voting declaration.

07/24/07	Joseph F Hutchinson, Jr	525.00	6.30	3,307.50
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Prepare for confirmation hearing, including meeting with Mr. Bergen, Mr. Mallak, Mr. Price and Mr. Goodman (3.9); attend hearing (2.0); confirmation Order revisions and review (.4).

07/24/07	Thomas M Wearsch	250.00	1.80	450.00
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Various telephone calls with Mr. Hutchinson regarding confirmation hearing (.6); attend confirmation hearing by telephone (.8); review confirmation Order edits and telephone call with Mr. Price regarding same (.4).

07/24/07	Eric R Goodman	245.00	7.50	1,837.50
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Plan and prepare for confirmation hearing (3.5); meet with Mr. Hutchinson and other parties related to confirmation hearing in Akron (2.5); attend confirmation hearing in Akron (1.5).

07/24/07	Eric R Goodman	245.00	0.20	49.00
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Review and file Affidavit of Service for Mr. Mallak and Mr. Bergen declarations.

07/25/07	Joseph F Hutchinson, Jr	525.00	0.30	157.50
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Conference with Mr. Wearsch regarding transition issues.

07/25/07	Eric R Goodman	245.00	0.20	49.00
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Draft e-mail to BMC regarding service of confirmation Order and 9019 Orders.

07/25/07	Eric R Goodman	245.00	2.20	539.00
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Review plan confirmation Order and notice deadlines (.7); review form confirmation Order notices and draft Notice of Plan Confirmation (1.5).

07/26/07	Joseph F Hutchinson, Jr	525.00	1.30	682.50
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E-mails regarding transaction/effective date payments and meeting (.5); payoff letter review (.2); conference with Mr. Goodman regarding GM objection (.2); review remaining issues for transition of case to Creditors' Committee/liquidating Trustee (.4).

07/26/07	Eric R Goodman	245.00	3.40	833.00
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Draft and edit Notice of Plan Confirmation (3.1); draft and respond to e-mails regarding same (.3).

07/27/07	Joseph F Hutchinson, Jr	525.00	0.30	157.50
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Receipt and revise confirmation Order.

07/27/07	Eric R Goodman	245.00	3.60	882.00
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Review and finalize confirmation Order notice (2.5); draft notice and Plan execution date memorandum for Mr. Hutchinson (.9); review and respond to e-mail from BMC regarding service of confirmation Order notice (.2).

07/30/07	Joseph F Hutchinson, Jr	525.00	0.50	262.50
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Conference with Mr. Wearsch regarding payoff letter, transition issues, payment of bills and fees.

07/31/07	Joseph F Hutchinson, Jr	525.00	1.00	525.00
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E-mails regarding revisions to and final resolution of issues regarding payoff letter (.3); review and revise transition memorandum (.7).

07/31/07	Thomas M Wearsch	250.00	2.40	600.00
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Review, revise and finalize case transition memorandum.

<b>Plan &amp; Disclosure Statement (including Business Plan)</b>	<b>122.30</b>	<b>37,941.50</b>
<b>(B29)</b>		

07/06/07	Thomas M Wearsch	250.00	0.40	100.00
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Review offer for patents and follow-up regarding same.

07/12/07	Thomas M Wearsch	250.00	1.00	250.00
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Telephone call with Mr. Mallak regarding Mexican liquidation (.3); review documents regarding same and follow-up regarding same (.7).

07/13/07	Thomas M Wearsch	250.00	0.60	150.00
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Follow-up with Mr. Martinez regarding Mexican liquidation.

<b>Sale/Auction of Business (B36)</b>	<b>2.00</b>	<b>500.00</b>
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<b>Total</b>	<b>324.00</b>	<b>97,669.50</b>
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**CEP HOLDINGS, INC.**  
**TASK CODE SUMMARY**  
**AUGUST 1, 2007 - AUGUST 17, 2007**

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
B10	Case Administration	7.8	2,001.50
B11	Claims Administration and Objections	21.7	6,769.50
B16	Employee Benefits/Pension	41.8	12,519.50
B19	Fee/Employment Applications	16.5	3,932.50
B21	Financing/Cash Collateral	1.0	250.00
B25	Meetings of and Communications with Creditors (non Committee)	0.1	24.50
B28	Other Contested Matters (excluding Assumption/Rejection)	0.5	262.50
B29	Plan and Disclosure Statement (including Business Plan)	6.1	1,959.00
	Total Fees	95.5	27,719.00

**Regarding:** Chapter 11  
**Matter Number:** 088286.000001

Date	Name	Rate	Hours	Amount
08/01/07	Sarah A Maxwell	140.00	0.20	28.00
Circulate pleadings and correspondence to internal team members.				
08/02/07	Sarah A Maxwell	140.00	0.40	56.00
Index pleadings and correspondence and prepare same for storage.				
08/03/07	Thomas M Wearsch	250.00	4.80	1,200.00
Work on pension assumption and closing and information needed for same (4.0); attention to issues related to COBRA claim (.5); telephone call with Ms. Layne from Department of Labor regarding same (.3).				
08/06/07	Sarah A Maxwell	140.00	0.10	14.00
Access, obtain and review weekly docket for matters requiring attorney attention.				
08/09/07	Eric R Goodman	245.00	0.10	24.50
Respond to creditor calls from former CEP employees.				
08/13/07	Sarah A Maxwell	140.00	0.10	14.00
Access, obtain and review weekly docket for matters requiring attorney attention.				
08/14/07	Sarah A Maxwell	140.00	0.20	28.00
Circulate pleadings and correspondence to internal team members.				
08/17/07	Joseph F Hutchinson, Jr	525.00	0.60	315.00
Conference with Mr. Wearsch regarding effective date (.2); conference with Mr. Goodman regarding Parker Hannifin dispute (.1); review Michigan tax issue/e-mail and conference with Mr. Goodman regarding same (.3).				
08/17/07	Thomas M Wearsch	250.00	0.70	175.00
Meet with Messrs. Hutchinson and Goodman regarding GM claim Objection and case transition				

issues (.3); follow-up regarding same (.4).

08/17/07	Eric R Goodman	245.00	0.40	98.00
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Status conference with Mr. Hutchinson and Mr. Wearsch regarding miscellaneous items.

08/17/07	Eric R Goodman	245.00	0.20	49.00
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Edit GM claim Objection per comments from Mr. Wearsch.

<b>Case Administration (B10)</b>		<u>7.80</u>	<u>2,001.50</u>
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08/01/07	Thomas M Wearsch	250.00	1.00	250.00
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Work on GM claim Objection.

08/01/07	Eric R Goodman	245.00	4.60	1,127.00
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Continue editing GM claim Objection (2.3); review section 365 case law and research memorandums (1.4); telephone calls to counsel for ARI regarding refund payment (.1); draft Parker Hannifin Affidavit regarding Delphi settlement (.8).

08/02/07	Joseph F Hutchinson, Jr	525.00	0.60	315.00
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Review and revise Parker Hannifin settlement agreement.

08/02/07	Eric R Goodman	245.00	2.60	637.00
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Draft and edit Parker Hannifin settlement agreement (.5); draft and edit GM claim Objection (1.6); draft and edit Bergen Affidavit (.5).

08/03/07	Joseph F Hutchinson, Jr	525.00	2.60	1,365.00
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Parker Hannifin settlement agreement revisions (.7); attention to second draft revisions of GM claim Objection (1.6); additional revisions to second draft and conference with Mr. Goodman regarding same (.3).

08/03/07	Eric R Goodman	245.00	0.80	196.00
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Meet with Mr. Hutchinson regarding GM claim Objection and Parker Hannifin settlement (.4); edit Parker Hannifin settlement agreement and draft e-mail to the Committee regarding same (.4).

08/06/07	Eric R Goodman	245.00	2.10	514.50
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Edit and revise GM claim Objection per comments from Mr. Hutchinson.

08/14/07	Joseph F Hutchinson, Jr	525.00	1.10	577.50
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Work on GM claim Objection (.9); telephone conference with Mr. Martin (.2).

08/14/07	Thomas M Wearsch	250.00	4.00	1,000.00
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Review and revise GM claim Objection.

08/14/07	Eric R Goodman	245.00	0.90	220.50
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Meet with Mr. Hutchinson regarding the GM claim Objection (.6); edit GM claim Objection per comments from Mr. Hutchinson (.3).

08/15/07	Joseph F Hutchinson, Jr	525.00	0.80	420.00
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Work on revisions to GM claim Objection.

08/15/07	Eric R Goodman	245.00	0.60	147.00
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Meeting with Mr. Hutchinson regarding GM claim Objection.

<b>Claims Administration &amp; Objections (B11)</b>		<u>21.70</u>	<u>6,769.50</u>
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08/01/07	John J McGowan Jr	460.00	1.00	460.00
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Review changes made to plan transfer/continuation agreements and discuss with Ms. Koerwitz.

08/01/07	Deborah L Koerwitz	275.00	3.00	825.00
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Receive and respond to inquiry from actuary regarding status of the Canton and Crestline pension plans (.3); review proposed terms of the Assumption and Continuation Agreement (.2); review status of the 401(k) plan and correspondence forwarded to Prudential directing termination of the plan (1.8); prepare and send response to third-party plan administrator regarding pension creep (.5).

08/01/07	Thomas M Wearsch	250.00	1.70	425.00
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Review correspondence related to case transition (.3); attention to closing pension assumption (1.0); attention to case transition issues (.4).

08/02/07	John J McGowan Jr	460.00	1.70	782.00
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Exchange information with Mr. Hutchinson regarding indemnification provision being struck by Superior's counsel and need to retain same to protect individuals acting as fiduciaries with respect debtor (.4); further conversations with Mr. Hutchinson regarding performance of certain obligations by debtor, including making of certain contributions to plans per transfer agreement, and making certain PBGC premium payments (.3); confirm that June quarterly payments are to be made by successor (.2); receive, review change in position from successor's counsel (.2); communicate with Ms. Koerwitz and develop sample language to clarify indemnification provision (.5); monitor same and monitor update and circulation of revised plan continuation agreements (.1).

08/02/07 Deborah L Koerwitz 275.00 2.00 550.00

Prepare for telephone call with Prudential to discuss the status of the 401(k) plan and why steps were not carried through to terminate the plan (1.8); telephone call with Ms. Wills regarding steps that must be taken before the remaining assets may be distributed from the 401(k) plan (.2).

08/02/07 Joseph F Hutchinson, Jr 525.00 0.70 367.50

Conference with Mr. McGowan regarding assumption by Superior Fabrication (.3); assumption of pension plans (.1); conference with Mr. Wearsch and Mr. Merklin regarding assumption of pension plans and payments to be made (.3).

08/02/07 Thomas M Wearsch 250.00 4.00 1,000.00

Review and finalize case transition memorandum (1.0); review and finalize West Alex memorandum (2.0); work on pension assumption (1.0).

08/02/07 Joseph P Yonadi 220.00 1.20 264.00

Prepare documents for the PBGC filing relating to a failure to make required minimum contributions (.8); draft letter to PBGC (.4).

08/03/07 Manuel J Asensio 460.00 0.90 414.00

Review email from Mr. Fusco regarding eligibility of employee for settlement payment and research same in payroll records.

08/03/07 John J McGowan Jr 460.00 0.80 368.00

Meet with Ms. Koerwitz to review contributions to be made by Debtor to satisfy obligations and discuss pre-commencement/pre-petition payments versus post-petition payments.

08/03/07 Deborah L Koerwitz 275.00 5.00 1,375.00

Continue to review issues pertaining to Prudential's treatment of the 401(k) plan as a partial termination rather than a full termination (1.3); telephone call with Ms. Wills and Ms. Montelius regarding same (.6); receive telephone call from Ms. Layne of the Department of Labor regarding COBRA continuation of coverage under CEP's health and welfare plan and Mr. Deitke's coverage (.2); review and compile information pertaining to various pension payments to be paid to the PBGC and to the trusts of the pension plans (1.0); telephone call with Mr. Porten regarding calculations and division of certain payments between the two pension plans (.2); telephone call to Ms. Brickhouse at the Pension Benefit Guaranty Corporation regarding payment of premiums to PBGC (.1); attention to issues surrounding transfer of sponsorship of pension plans to Superior Fabrication (1.0); additional review of documentation pertaining to Mr. Deitke's COBRA coverage (.6).

08/03/07 Eric R Goodman 245.00 0.10 24.50



Review and respond to e-mail from Ms. Koerwitz regarding PBGC claims.

08/06/07	John J McGowan Jr	460.00	0.70	322.00
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Discuss with Ms. Koerwitz current status of 401(k) plan, as terminated by client and steps Prudential needs to take in liquidation (.3); further review of pension creep and other technical amendments being made to defined benefit pension plans in connection with transfer to third party (.4).

08/06/07	Deborah L Koerwitz	275.00	6.70	1,842.50
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Review settlement agreement provisions in order to separate costs payable to each of the Canton and Crestline Plans (.3); follow-up e-mail to Mr. Porten regarding PBGC premium amounts and division between the two plans for the normal funding costs (.2); telephone call with Ms. Brickhouse of the PBGC to determine appropriate premium payment methods and amounts of premiums payable to each of the plans (.3); review of PBGC claims to determine division of the lump sum of the normal funding costs to be contributed to the Canton and Crestline Plans (.7); review Watson Wyatt bills for outstanding invoice (.1); prepare e-mail to authorize payment of outstanding Watson Wyatt invoice and forward to Mr. Mallak (.3); telephone call with Mr. Merklin and Mr. Wearsch regarding payments to be made to the Canton and Crestline Pension Plans (.2); revise payment instruction chart for wire transfers for sums payable to the Canton and Crestline Plans and to the PBGC (1.2); respond to e-mails received from the third party pension plan administrator, Summit Retirement Plan Services, regarding vesting and pension creep (1.0); final review of the vesting and cessation of pension creep Amendments to the Canton and Crestline Pension Plans (.5); forward amendments to Mr. Mallak for signature (.3); review instructions for the Pension Benefit Guaranty Form 10 and research provisions of ERISA for purposes of determining whether payment of the minimum funding contributions is considered late if a quarterly payment is not timely made but payment is made within the specified time period of the statute (1.6).

08/06/07	Joseph F Hutchinson, Jr	525.00	0.40	210.00
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E-mails regarding closing of assumption agreement (.2); conference with Mr. Wearsch regarding transition (.2).

08/06/07	Thomas M Wearsch	250.00	5.70	1,425.00
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Follow-up with Department of Labor regarding Deitche claim and follow-up with Mr. Freedlander regarding same (.7); attention to pension funding payments and closing on assumption (5.0).

08/08/07	Deborah L Koerwitz	275.00	3.50	962.50
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Review requirements for reporting of pension plan premium payments to the Pension Benefit Guaranty Corporation (1.5); review requirements of the PBGC Form-1 (.3); telephone call with Ms. Brickhouse of the PBGC regarding request of an exemption from electronic filing of the premium payment form and avoidance of any penalties pertaining to same (.2); draft letter to request a good cause exemption from the electronic filing requirement of the pension plan premium payment forms and forward the same to Mr. Vitello of the PBGC with a copy to Ms.

Brickhouse of the PBGC and to Mr. Wearsch, Mr. Hutchinson, and Mr. McGowan (1.5).

08/09/07	John J McGowan Jr	460.00	0.70	322.00
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Discuss situation with Ms. Koerwitz, pertaining to failure by Prudential to liquidate already-terminated 401(k) plan, terminated in 2006 by action taken by Debtor (.4); review, advise Ms. Koerwitz with respect to taking up position versus Prudential and forcing Prudential to promptly wind up plan operations (.3).

08/10/07	John J McGowan Jr	460.00	0.30	138.00
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Follow-up with Ms. Koerwitz regarding Prudential demand letter.

08/13/07	Deborah L Koerwitz	275.00	0.50	137.50
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Receive telephone call from Ms. Wood at the Fedeli Group regarding Delta Dental's request for additional documentation pertaining to the termination of CEP's group health plan (.2); forward copies of correspondence provided to Delta Dental to Ms. Wood (.3).

08/13/07	Thomas M Wearsch	250.00	0.30	75.00
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Review and respond to various correspondence related to pension and benefits issues.

08/14/07	Thomas M Wearsch	250.00	0.40	100.00
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Follow-up regarding employee benefits transition issues and payment of claims.

08/15/07	Thomas M Wearsch	250.00	0.30	75.00
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Review and respond to correspondence regarding transition.

08/17/07	Deborah L Koerwitz	275.00	0.20	55.00
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Draft and send e-mail to the counsel to the Liquidating Trustee regarding preparation of the PBGC Form-1 for the Canton and Crestline pension plans (.1); draft and send e-mail to counsel to the Liquidating Trustee regarding outstanding COBRA claim submitted by Ms. Shafer (.1).

**Employee Benefits/Pension (B16)**

<b>41.80</b>	<b>12,519.50</b>
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08/02/07	Sarah A Maxwell	140.00	0.90	126.00
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Review and correct time entries for Monthly Fee Statement (.6); prepare Task Code Summary and forward to Mr. Wearsch for review and comment (.3).

08/03/07	Sarah A Maxwell	140.00	1.30	182.00
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Prepare draft of Baker & Hostetler's Third and Final Fee Application and forward to Mr. Hutchinson and Mr. Wearsch for review and comment.

08/03/07 Joseph F Hutchinson, Jr 525.00 2.50 1,312.50

Work on Baker & Hostetler's Third and Final Fee Application.

08/04/07 Sarah A Maxwell 140.00 0.30 42.00

Review and correct time entries for Baker & Hostetler's Third and Final Fee Application.

08/07/07 Sarah A Maxwell 140.00 5.00 700.00

Attention to Baker & Hostetler's Third and Final Fee Application.

08/14/07 Sarah A Maxwell 140.00 0.50 70.00

Review and correct time entries for Monthly Fee Statement.

08/17/07 Thomas M Wearsch 250.00 5.00 1,250.00

Work on Baker & Hostetler's Third and Final Fee Application.

08/17/07 Thomas M Wearsch 250.00 1.00 250.00

Review and revise Monthly Fee Statement.

<b>Fee/Employment Applications (B19)</b>	<b>16.50</b>	<b>3,932.50</b>
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08/01/07 Thomas M Wearsch 250.00 0.40 100.00

Finalize funding memorandum.

08/02/07 Thomas M Wearsch 250.00 0.30 75.00

Review and respond to correspondence related to funding and distribution.

08/16/07 Thomas M Wearsch 250.00 0.30 75.00

Follow-up on inquiry from Mexican counsel regarding Mexican liquidation.

<b>Financing/Cash collateral (B21)</b>	<b>1.00</b>	<b>250.00</b>
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08/03/07 Eric R Goodman 245.00 0.10 24.50

Respond to creditor calls from former CEP employees.

<b>Meetings of &amp; Communications with Creditors (non-committee (B25)</b>	<b>.10</b>	<b>24.50</b>
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08/09/07	Joseph F Hutchinson, Jr	525.00	0.50	262.50
Review and revise GM Complaint.				
<b>Other Contested Matters (excluding Assumption/Rejection) (B28)</b>			<u>.50</u>	<u>262.50</u>
08/01/07	Joseph F Hutchinson, Jr	525.00	0.60	315.00
Work on assumption agreement (.3); conference with Mr. Wearsch regarding transition memorandum and review and revise same (.3).				
08/02/07	Eric R Goodman	245.00	0.40	98.00
Draft Notice of Effective Date.				
08/02/07	Eric R Goodman	245.00	0.80	196.00
Edit Parker Hannifin insert for transition memorandum.				
08/03/07	Joseph F Hutchinson, Jr	525.00	1.00	525.00
Conference with Mr. Freedlander and Mr. Wearsch regarding remaining transition issues.				
08/07/07	Thomas M Wearsch	250.00	1.50	375.00
Review and revise engagement letter with trust (.3); follow-up regarding pension payments and assumption and closing of transaction (1.2).				
08/13/07	Thomas M Wearsch	250.00	1.00	250.00
Follow-up regarding trust agreement execution with Mr. Mallak (.3); review and respond to correspondence regarding transition and attention to transition issues (.7).				
08/16/07	Thomas M Wearsch	250.00	0.80	200.00
Review and respond to correspondence regarding transition and effective date issues (.3); various calls with Mr. Bergen regarding emergency funding issue and overdraft and follow-up regarding same (.5).				
<b>Plan &amp; Disclosure Statement (including Business Plan) (B29)</b>			<u>6.10</u>	<u>1,959.00</u>
<b>Total</b>			<u><b>95.50</b></u>	<u><b>27,719.00</b></u>